



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
GOVERNMENT OF BALOCHISTAN  
AUDIT YEAR 2013-14**

**AUDITOR-GENERAL OF PAKISTAN**

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## **ABBREVIATIONS AND ACRONYMS**

AASHTO	All American State Highways Technical Officials
AG	Accountant General
APPM	Accounting Policies and Procedure Manual
AR	Annual Repair
B&R	Buildings and Roads
BCDA	Balochistan Coastal Development Authority
BDA	Balochistan Development Authority
BRC	Balochistan Residential College
BRP	Balochistan Reserve Police
BSSI	Balochistan Small Scale Irrigation
BOQ	Bill of Quantities
BT	Black Top
BUITMS	Balochistan University of Information Technology and Management Sciences
CASVAB	Center for Advanced Studies in Vaccinology and Biotechnology
Col.	Column
CNIC	Computerized National Identity Card
Constt:	Construction
CPWA	Central Public Work Accounts
CPWD	Central Public Works Department
C&W	Communication and Works
CSR	Composite Schedule of Rates
Cft.	Cubic Feet
Cum	Cubic Meter
CV	Cash Voucher
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
DG	Director General
DM	Dera Murad
EAD	Economic Affair Division
E&M	Electrical and Mechanical
ECNEC	Executive Committee of National Economic Council
FIR	First Investigation Report
FTR	Federal Treasury Rules
GA	General Administration
GDA	Gawadar Development Authority
GBPS	Government Boys Public School
GFR	General Financial Rules
GI	Galvanized Iron
HEIS	High Efficiency Irrigation System
HITE	Hub Industrial Trading Estate

i/c	Including
KESC	Karachi Electric Supply Company
Kg	Kilogram
Km	Kilometer
KW	Kilo Watt
LIEDA	Lasbela Industrial Estate Development Authority
MA	Mohammad Ali
MB	Measurement Book
MD	Managing Director
MFDAC	Memoranda for Departmental Accounts Committee
M	Meter
mm	Millimeter
MNCH	Maternal Newborn Child Health
MoF	Ministry of Finance
MSD	Medical Store Depot
NHA	National Highway Authority
NJIC	National Jubilee Insurance Company
NOC	No Objection Certificate
NSL	Natural Surface Level
NSR	Non Schedule Rate
OFWM	On Farm Water Management
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PC-I	Planning Commission-I
PD	Project Director
P&D	Planning and Development
PDMA	Provincial Disaster Management Authority
PDWP	Provincial Development Working Party
P/F	Providing and Fixing
P/L	Providing and Laying
PODB	Pakistan Oil Seed Development Project
POL	Petroleum, Oil and Lubricants
PSDP	Public Sector Development Program
QESCO	Quetta Electric Supply Company
QWS&EIP	Quetta Water Supply and Environmental Improvement Project
RCC	Reinforcement cement concrete
RDs	Road Distances
Rft.	Running Feet
SD	Security Deposit
SDO	Sub Divisional Officer
SI	Schedule Item
Sft.	Square Feet
SR	Schedule Rate
SR	Sulfate Resistant
S/R	Supplying and Repairing



T&P	Tools and Plants
TTTC	Technical Trade Training City
UC	Union Council
UIE	Uthal Industrial Estate
UoB	University of Balochistan
V. No.	Voucher Number
Vol	Volume
WASA	Water and Sanitation Authority
WBM	Water Bound Macadam
WITE	Winder Industrial Trading Estate

## **PREFACE**

Articles 169 and 170 of the constitution of Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure from the Consolidated Fund and Public Accounts of the Federation and of each Province; and the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of various Departments and autonomous bodies of Government of Balochistan for the Financial Year 2012-13 and accounts of some entities of Departments pertaining to previous financial years. Directorate General of Audit Balochistan conducted audit during 2013-14 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Reports includes only the systemic issues and Audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed in the Annexure-1 of the Audit Report. The audit observations listed in the Annexure-1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action, the Audit Observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities. Audit of Foreign Aided Projects are also conducted and reports are being issued separately.

Most of the observations included in the report have been finalized in the light of discussions in the DAC meetings and written responses of the Departments, except in the case of the Board of Revenue, Excise & Taxation, Food, Forest & Wildlife, Health, Home, Livestock, Police and Urban Planning departments, where neither meetings of DACs were held nor written responses provided despite the efforts of the Directorate General Audit.

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

**(Muhammad Akhtar Buland Rana)**  
**Auditor General of Pakistan**

Dated:

## **EXECUTIVE SUMMARY**

The Director General Audit, Balochistan carries out the audit of Government of Balochistan. The Provincial Government conducts its operations under the Rules of Business 1973 that comprises 31 Principal Accounting Officers (PAOs) for different Departments, attached departments, subordinate offices, Departmental Accounting Offices, and certain Autonomous Bodies. Financial provisions of the Constitution describe the Government funds as Provincial Consolidated Fund and Public Account for which Annual Budget Statement is authorized by the Provincial Assembly in the form of budgetary grants. For audit of the same, DG Audit Balochistan has a human resource of 37 personnel resulting in 8,970 man-days. The annual budget of the DG Audit Balochistan amounted to Rs.48.326 million. This office is mandated to conduct regularity (financial attest audit and compliance with authority audit), performance audit of departments and Projects run by these Departments.

### **a. Scope of Audit**

Out of total expenditure of the Government of Balochistan for the Financial Year 2012-13, auditable expenditure under the jurisdiction of DG Audit Balochistan was Rs.147,924.252 million, covering 31 PAOs and 1,566 formations. Of this, DG Audit Balochistan audited an expenditure of Rs.59,659.23million which in terms of percentage, is 40.33% of auditable expenditure. In addition, DG Audit Balochistan conducted 7 Foreign Aided projects. Reports of these audits are being published separately.

### **b. Recoveries at the instance of audit**

Recovery of Rs.3,216.986 million was pointed out, out of which recovery of Rs.38.585 million was effected during year 2012-13 at the time of compilation of report. Out of the total recoveries Rs.4.630 million was not in the notice of the executive before audit.

### **c. Audit Methodology**

The audit year 2013-14 witnessed intensive application of desk audit techniques in the DG Audit Balochistan. This was facilitated by access to live SAP/R3 data, intranet, internet facilities, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high risk areas for substantive testing in the field.

**d. Audit Impact**

There were no changes in rules, practices and systems during the year on the pointation of Audit.

**e. Comments on Internal Controls and Internal Audit Department**

Audit of the departments and subordinate offices, conducted during the year, indicated that effective internal controls were missing in most of the organizations and Government Departments. Recurrence of similar irregularities pointed out by statutory audit year after year is a reflection upon the level of effectiveness of Internal Controls.

Due to absence of proper Internal Control system in the Provincial Government Departments and Organizations, certain macro issues have emerged, such as

- non-recovery of government dues,
- procurement of stores in non-transparent manner,
- loss to public exchequer due to acts of omission and commission,
- non-observance of prescribed procedures in execution of development schemes,
- repair works and non-accountal of transactions in the books of accounts.

Statutory audit exercises a test check of the total transactions. The irregularities pointed out by Audit, being not exhaustive, are illustrative in nature. Findings of the audit report are results of test check, showing irregularities amounting to Rs.25,547.812million. It is obvious that total volume of the irregularities would be much higher, if the exhaustive audit would have been carried out. The executive authorities can learn from the points raised by statutory audit.

## The key audit findings of the report:

- i. 94 instances of irregular expenditure -Rs.14,155.988 million<sup>1</sup>
- ii. 32 instances of unauthorized expenditure - Rs.2,557.546 million<sup>2</sup>
- iii. 11 instances of losses - Rs.3,346.147 million<sup>3</sup>
- iv. 28 instances of recoverable - Rs.3,031.863 million<sup>4</sup>
- v. 16 instances of non-production of record Rs.1,558.014 million<sup>5</sup>
- vi. 8 instances of shortages / misappropriation - Rs.715.886 million<sup>6</sup>
- vii. 17 instances of overpayment - Rs.119.380 million<sup>7</sup>
- viii. 10 instances of evasion of taxes and duties - Rs.62.988 million<sup>8</sup>

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<sup>1</sup>2.2.6,2.2.7,2.2.8,2.2.11,3.2.9,3.4.2,3.6.3,3.8.33.8.4,,3.8.5,3.8.6,3.8.7, 3.12.3,3.12.4,3.14.1,3.14.4,3.14.5,3.14.6,4.2.8,4.2.9,4.2.10,4.2.11,5.2.8,5.2.9,5.2.11,5.2.12,5.2.13,5.2.14,5.2.15,5.2.16,6.2.2,6.2.6,6.2.7,6.2.8,6.2.9,6.2.10,6.2.11,6.2.12,6.2.13,6.2.14,6.2.15,6.2.16,6.2.17,8.2.10,9.2.2,9.2.3,10.2.8,10.2.9,10.2.10,10.2.11,10.2.12,10.2.13,,10.2.15,10.2.16,11.2.6,11.2.7,11.2.8,12.2.2,12.2.3,13.2.5,13.2.6,13.2.7,13.2.8,13.2.9,14.2.5,14.2.6,14.2.7,14.2.8,14.2.9,14.2.10,14.2.11,15.2.4,15.2.5,15.2.6,15.2.7,15.2.8,15.2.9,15.2.10,15.2.11,,15.2.13,,15.2.14,16.2.9,16.2.10,16.2.11,16.2.12,17.2.1,17.2.2,17.2.4,18.2.3,18.2.4,3.12.7,16.2.13,3.10.1,10.2.2

<sup>2</sup>2.2.9,2.2.10,3.2.5,3.2.6,4.2.2,3.2.7,3.2.8,3.4.3,3.12.5,3.14.4,5.2.17,6.2.19,6.2.20,6.2.21, 6.2.22,6.2.23,9.2.4,10.2.7,10.2.14,11.2.4,11.2.5,13.2.4,14.2.12,14.2.13,14.2.14,14.2.15,14.2.16,14.2.17,15.2.15,15.2.16,16.2.8,17.2.3

<sup>3</sup>2.2.2,2.2.3,3.2.3, 4.2.6,8.2.6,11.2.3,15.2.2,15.2.3,16.2.5,18.2.2,10.2.6

<sup>4</sup>2.2.4,3.4.1,3.6.1,3.6.2,3.8.1,3.12.1,3.14.2,4.2.3,4.2.4,4.2.5,6.2.3,6.2.4,7.2.3,7.2.4,7.2.57. 2.6,7.2.7,7.2.8,7.2.9,8.2.9,10.2.3,12.2.1,14.2.2,14.2.3,17.2.5,17.2.6,17.2.7,16.2.4

<sup>5</sup>2.2.1,4.2.1,4.2.12,4.2.14,5.2.1,6.2.1,7.2.1,8.2.1,9.2.1,11.2.1,13.2.1,15.2.1,15.2.12,16.2.1 ,16.2.14,6.2.19

<sup>6</sup>7.2.2,8.2.2,8.2.3,8.2.4,8.2.5,10.2.1,16.2.2,16.2.3

<sup>7</sup>2.2.5,3.2.1,3.2.2,3.12.2,4.2.7,5.2.4,5.2.5,5.2.6,5.2.7,8.2.7,8.2.8,13.2.2,13.2.3,14.2.1,16.2. 6,16.2.7,18.2.1

<sup>8</sup>3.2.4,3.8.2,5.2.2,5.2.3,5.2.10,6.2.5,10.2.4,10.2.5,14.2.4,11.2.2

## **Recommendations**

- i. Government of Balochistan needs to constitute Public Accounts Committee without further delay to clear the backlog of audit reports/paras so that due process of accountability be completed.
- ii. Non-production of record is serious irregularity, which hinders audit work. PAOs need to take disciplinary action against those officials who are found responsible for non-production of records to audit.
- iii. PAOs need to comply with the Rules and Procedures in future to avoid such irregularities as pointed out in this report.
- iv. Instances of the departments/autonomous bodies making payments to employees in contravention of Rules and in disregard of the employees' entitlements, need to be checked by effecting recoveries where due and taking disciplinary action against the officials involved in granting extra perks and privileges.
- v. Efforts need to be made by PAOs to recover overpaid amount.
- vi. Inquiries need to be conducted to fix responsibilities for loss, fudge payments and doubtful expenditure.
- vii. Departments need to strengthen internal controls to ensure that the lapses are prevented which are reported.
- viii. PAOs need to ensure convening of timely DAC meetings.
- ix. Establish a mechanism of management controls with built-in checks and balances to prevent unauthorized practices and unauthorized utilization of public assets.
- x. Ensure proper maintenance of records and
- xi. Arrange proper facilities for appropriate training of the staff dealing with financial matters on regular basis.

## SUMMARY TABLES AND CHARTS

### I: Audit Work Statistics

(Rs. in million)

S. No.	Description	No.	Budget
1	Total entities (PAOs) in audit jurisdiction	31	183,183
2	Total formations in audit jurisdiction	1,566	183,183
3	Total entities (PAOs) audited	19	59,884.13
4	Total formations audited	239	59,884.13
5	Audit Inspection Reports	239	59,884.13
6	Special Audit Reports	2	-
7	Performance Audit Reports	-	-
8	Other Reports [Foreign-Aided Projects (FAPs)]	7	1,538.475

### II: Audit observations regarding Financial Management

(Rs. in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	3,346.147
2	Weak financial management	16,713.534
3	Weak Internal Controls relating to financial management	4,772.245
4	Others	715.886
<b>Total</b>		<b>25,547.812</b>

### III: Outcome statistics

(Rs. in million)

S. No.	Description	Expenditure on acquiring physical assets (Procurement)	Civil Works	Receipts	State Trading	Others	Total Current	Total Last Years
1	Outlays audited	913.221	27,554.6	1,671.881	3,519.1	27,672.31	59,659.23	56,351.22
2	Amount placed under Audit observation /irregularities of Audit	0	9,664.93	26.765	6,031.78	9,821.343	25,547.812	22,329.07
3	Recoveries pointed out at the instance of Audit	0	182.367	28.765	36.23	2,969.624	3,216.986	3,521.48
4	Recoveries accepted /established at the instance of Audit	0	23.935	23.48	0	10.552	57.967	1,759.94
5	Recoveries realized at the instance of Audit	0	13.503	15.854	0	9.228	38.585	60.97



#### IV: Table of irregularities pointed out

(Rs. in million)

S. No.	Description	Amount placed under audit observation
1	Violation of Rules and regulations and violation of principal of propriety and probity in public operations.	16,713.534
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	715.886
3	Accounting Errors (accounting policy departure from NAM*, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the Financial Statements.	0
4	If possible quantify weaknesses of internal control systems.	0
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	3,214.231
6	Non-production of record.	1,558.014
7	Others, including cases of accidents, negligence etc.	3,346.147

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

**Table 5 Cost-Benefit**

S. No	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	59,659.23
2	Expenditure on Audit	48.326
3	Recoveries realized at the instance of Audit	38.585
	Cost-Benefit Ratio	1:0.79



## Chapter 1

### 1.1 Public Financial Management Issues (Accountant General Balochistan, Quetta)

#### 1.1.1 Expenditure In Excess of The Allotted Budget Rs.8,099.85 Million

According to Para 88 of GFR Vol-I, "The administrative authority is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant". According to the Article 158 of Audit Code, "Audit is responsible for watching firstly that the total expenditure under a grant or appropriation does not exceed the amount of that grant or appropriation as specified in authenticated schedule of authorized expenditure and secondly that the total expenditure on each of the sub heads fixed as units of appropriation under a grant or appropriation does not exceed the allotment thereof as modified by orders of re-appropriation passed by competent authority from time to time".

Scrutiny of the Appropriation Accounts of Government of Balochistan for the financial year 2012-13 revealed that an expenditure of Rs.8,099.85 million was incurred in excess of the allocated budget as detailed below:

(Rs. in million)

S. No.	Cost Center	Name of Grant	Nature of Exp.	Final Grant	Actual Exp.	Excess	% age
1	BC-12104	Economic Affairs	Development	29,155.987	29,456.553	300.566	1.02
2	BC-12106	Housing and Community Amenities	Development	4,804.497	5,444.772	640.275	11.76
3	BC21008	Police	Non-Development	7,082.555	7,805.383	722.827	9.26
4	BC21047	Balochistan Constabulary	Non-Development	2,224.140	2,703.057	478.917	17.72
5	BC21011	Civil Defence	Non-Development	55.700	57.110	1.409	2.47
6	BC21013	Civil Works	Non-Development	5,661.193	6,009.718	348.524	5.80
7	BC21016	Education	Non-Development	23,020.485	25,527.789	2,507.303	9.82
8	BC21019	Population Welfare	Non-Development	21.908	22.888	0.980	4.28
9	BC21022	Social Security / Welfare	Non-Development	538.592	548.634	10.041	1.83
10	BC1400C	Public Debt Discharge		6,868	9,957	3,089	31.02
<b>Total</b>				<b>79,433.057</b>	<b>87,532.904</b>	<b>8,099.842</b>	

Weak financial control resulted in incomprehensive annual budgeting.

The matter was reported to the AG Balochistan in October 2013, in reply the department stated that the budget released through supplementary schedule of authorized expenditure was not accounted for against development and non development expenditure, which has now been reflected against each cost centers. The figures have been corrected in the revised manuscript. Further, the provincial Finance Department do not allocate additional budget for encashment of LPR, arrear claims for time scale newly recruited persons. Moreover, the Finance Department does not apply budget checks against pay and allowances through system and being inevitable expenditure AG office cannot stop payment against the above stated objects.

In DAC meeting held on November 13, 2013, it was decided that the figures of expenditure be corrected and re-verification be made in the revised manuscript of Appropriation Account. While, in case of non-development expenditure the matter may be taken up with the provincial Finance Department under intimation to Audit.

Audit recommends that the expenditure be regularized, besides, proper budgeting be ensured in future.

### **1.1.2 Un-Utilized Non Development Budget - Rs.21,006.531Million**

According to Para 95 of GFR Vol-I, “All anticipated savings should be surrendered to Government immediately they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time and no savings should be held in reserve for possible future excess”.

A sum of Rs.88,547.752million was allocated in the annual budget and placed at the disposal of departmental. Out of said allocation an expenditure of Rs.67,541.221 million was incurred during the year 2012-13, leaving a balance of Rs.21,006.531 million as detailed in Annexure-2.

Weak internal control resulted in inefficient utilization of government funds and incomprehensive annual budgeting.

The matter was reported to the AG Balochistan in October 2013, in reply the department stated that control of expenditure (saving, excess) comes within the purview of authority administering a grant in terms of Para 12 of GFR with Para 88.

In DAC meeting held on November 13, 2013, it was decided that the matter be taken up with the Finance Department/all PAOs for proper utilization of non development budget during the financial year.

Audit recommends that the matter be taken up with the Finance Department for compliance.

### 1.1.3 Non-Utilization of Development Budget - Rs.6,964.39 Million

According to the Para 95 of GFR Vol-I, “All anticipated savings should be surrendered to Government immediately they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time and no savings should be held in reserve for possible future excess”.

A sum of Rs.16,840.59 million was allocated in the annual budget and placed at the disposal of departmental authorities against which an expenditure of Rs.8,876.20 million was incurred leaving a balance of Rs.6,964.39 million unutilized for the intended purposes, as detailed below:

**(Rs. in million)**

S. No.	No. and Name of the Grant/Appropriation		Final Grant	Actual Exp.	Saving	% Age
1	BC12101	General Public Service	6,361.466	195.377	5,166.089	81.21
2	BC12103	Public Order & Safety Affairs	313.632	235.212	78.420	25.00
3	BC-12105	Environment Protection	4,244.749	3,489.289	755.460	17.80
4	BC-12107	Health	1,938.647	1,531.386	407.261	21.01
5	BC-12108	Recreational, Culture and Religion	304.457	111.588	192.869	63.35
6	BC-12109	Education Affairs and Services	2,359.225	2,168.336	190.889	8.09
7	BC12110	Social Protection	1,318.414	1,145.013	173.401	13.15
<b>Total</b>			<b>16,840.59</b>	<b>8,876.20</b>	<b>6,964.39</b>	

Weak internal control resulted in inefficient utilization of government funds and incomprehensive annual budgeting.

The matter was reported to the AG Balochistan in October 2013, in reply the department stated that control of expenditure (saving, excess) comes within the purview of authority administering a grant in terms of Para 12 of GFR with Para 88.

In DAC meeting held on November 13, 2013, it was decided that the matter be taken up with the Finance Department/all PAOs for proper utilization of development budget during the financial year.

Audit recommends that the matter be taken up with the Finance Department for compliance as laid down in the above noted rules provisions.

#### **1.1.4 Non Maintenance of Fixed Assets Register**

As per Rule 154, 159 GFR Vol-I, “Control over fixed assets is an important feature of financial management. It involves accurate reporting of asset purchases, disposals and transfers as well as avoiding losses through theft and misuse of those assets under an entity’s control. Given the importance of asset management, all entities that own or control assets normally keep a fixed asset register and perform an annual physical verification of fixed assets”.

Accountant General Balochistan being accountant of the Government of Balochistan was required to reflect the status of fixed assets of the Government in financial statements. During the financial year 2012-13 an amount of Rs.43,777.526 million was spent against capital expenditure while progressive expenditure up to June 30, 2013 comes to Rs.315,542.112 million as reported in the Finance Account. When enquired about maintenance of the fixed assets register it was noticed that no such register was maintained.

Non maintenance of accounts record may result in loss or misappropriation.

The matter was reported to the Accountant General Balochistan in October 2013, in reply the department stated that the matter was taken up with all PAOs in past but they did not respond.

In DAC meeting held on November 13, 2013, it was recommended, that the matter be taken up with all PAOs on regular basis and copies of fresh correspondence be shown to Audit.

Audit recommends that efforts be made to maintain and update the fixed asset registers.

#### **1.1.5 Non Settlement of Outstanding Balance of Un-Cashed Cheques - Rs.2,445.768 Million**

As per S.R.O (1)2010 of Finance Division dated March 31, 2010 regarding amendment in Rule 162 of Treasury Rules, cheques shall be payable at any time within three months of issue but not beyond the 30<sup>th</sup> June. Thus, a cheque bearing date and time in February is payable at any time up to 31<sup>st</sup> May. If the currency of the cheque expires owing to it not being presented at the treasury or Bank within the period specified above,

it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it provided that the validity of the fresh cheque shall expire on the 30<sup>th</sup> June.

The Finance Account for the Financial Year 2012-13 shows an un-adjusted balance of Rs.2,445.768 million under the following object heads.

**(Rs. in million)**

Object Element		Balance on July 1, 2012	Receipt during the year 2012-13	Payment during the Year 2012-13	Balance on June 30, 2013
<b>G10</b>	<b>Trust Account others</b>				
<b>G101</b>	<b>Accounts of Others</b>				
G10105	Public Works Departmental Cheques	1,871.437	0	0	1,871.437
G10135	Pre-Audit Civil Cheques	216.052	47,342.252	47,342.252	216.052
G10425	P.W Cheques and Bills	139.617	22,643.988	22,425.325	358.279
<b>Total – Account of Other</b>		<b>2,227.106</b>	<b>69,986.24</b>	<b>69,767.577</b>	<b>2,445.768</b>

The above table shows that the balances are of previous years, especially the Public Works Departmental Cheques do not hold any payment and receipt during the financial year 2012-13.

Weak internal control and improper pre-audit on the part of Accountant General weakens the reliability of the Financial Statements.

The matter was reported to the Accountant General Balochistan in October 2013, in reply the department stated that such balance was being investigated. The pre-audit civil and PW cheques issued during the month of June, 2013 were not presented at State Bank of Pakistan for payment which remained un-cashed. Later on, the Finance Department had extended the validity period of un-cashed cheques during the current financial year, which was accordingly en-cashed and charged to the cash account of the current financial year 2013-14.

In DAC meeting held on November 13, 2013, it was recommended that the verification be made in the revised manuscript. No progress was intimated till finalization of this report.

Audit recommends that reversal entries of un-cashed cheques be made before finalization of accounts.

### **1.1.6 Non-Settlement of Abstract Expenditure - Rs.390.497 Million**

As per Treasury Rules 309-310, the departments were required to submit the detailed accounts against the abstract bills within time specified in sanction or on 30<sup>th</sup> June, the closing date of financial year.

While performing certification audit of Accounted General Balochistan for the year 2012-13, it was observed that funds were released to different departments against abstract bill but no settlement accounts were provided. The same weakness in the system was identified and reported to the management in the year 2011-12 and audit recommended stopping of further payments to departments which have failed to submit detailed accounts against the abstract bills. Detail of abstract payments is as under:

**(Rs. in million)**

<b>S. No.</b>	<b>Token No.</b>	<b>Date</b>	<b>Department</b>	<b>Amount (Rs.)</b>
1	403508	10.8.2012	PPHI	20.000
2	404476	15.8.2012	-do-	1.153
3	414673	5.10.2012	-do-	360.260
4	424056	22.11.201	-do-	1.179
5	451452	25.3.2013	DG Agriculture Engineering	0.340
6	452510	28.3.2013	-do-	0.085
7	452509	28.3.2013	-do-	2.575
8	475452	10.6.2013	-do-	0.072
9	463541	8.5.2013	Secretary Culture & Tourism	0.800
10	448045	11.3.2013	Governor House, Quetta	3.000
11	459513	25.4.2013	Directorate of Culture, Balochistan	0.463
12	459680	26.4.2013	Directorate of Culture, Balochistan	0.570
<b>Total</b>				<b>390.497</b>

Weak internal control resulted in non-compliance of rules.

The matter was reported to the Accountant General Balochistan in October 2013, but no reply was received.

In DAC meeting held on November 13, 2013, it was informed that the matter has been taken up with the concerned departments for submission of detail countersigned bills vide AG office letter No. DAD-II/Audit Paras/124-127, 121-123, 132-134 and 128-131 dated October 7, 2013. As soon as the detailed accounts are received from the departments, the same will be shown to the Audit. No progress was intimated till finalization of this report.

Audit recommends that settlement of the abstract payments be ensured.



### **1.1.7 Non Preparation of Broadsheets of Advances – Rs.273 Million**

As per Section 280 of Audit Manual, “A record of interest bearing advances (House Building. Motor car etc.)to Government Servants, sanctioned and paid under proper authority should be kept in Broadsheets. The payments and recoveries shown in these Broadsheets should be reconciled monthly with the figures shown in the Detail Books, any discrepancies between the two sets of figures being noted on separate pages, which should be set apart at the end of the Broadsheets, in order that their eventual adjustment may be watched. The fact that this monthly verification has been made should be recorded on the Broadsheet.

During Certification Audit of Financial Statements of Government of Balochistan, it was observed that an amount of Rs.273 million was shown paid under head Loans and Advances to Government Employees during the year 2012-13. Further, an amount of Rs.166 million was shown as Recovery of Loans and Advances from Government Servants during the same year. It was observed that no broadsheets were maintained for these advances and adjustments against them, which cannot justify the authenticity of amounts presented in Financial Statements, as required under above mentioned rule.

Non compliance of rules and weak internal control resulted in non preparation of broadsheets of advances.

The matter was reported to the Accountant General Balochistan in October 2013, in the reply the department stated that the Broad Sheet of Advances are being made through SAP system.

In DAC meeting held on November 13, 2013, it was recommended that data for the last ten years of house building advances drawn and outstanding be obtained from the all Treasury Offices and report progress to Audit. No progress was intimated till finalization of this report.

Audit recommends that decision of the DAC be implemented in true spirit.

### **1.1.8 Misclassification of Rs.734.764 Million**

As per Rule 12 of GFR Vol-I, “Funds allotted to spending units are to be expended in the public interest and upon the objects for which the money was provided.”

A budget provision of Rs.734.764 million was made for Internal Security Allowance during the year 2012-13 and placed at the disposal of Secretary Home & Tribal Affairs Department for further payment as an additional allowance to those employees of law enforcing and security

agencies who performed Internal Security duties in Quetta City. The payment was made under head A03807-005 POL charges / ISA duty which was totally improper and wrong head for payment of any allowance. The payment of all allowances must be made under object head A012-Allowances for their proper recording in financial statements.

Weak financial control resulted in incorrect accounting which makes the veracity of the accounts as doubtful

The matter was reported to the Accountant General Balochistan in October 2013, in the reply the department stated that the Secretary, Home and Tribal Affairs Department, Quetta has been requested vide AG office letter No. DAD-II/Audit Paras/107-109 dated October 7,2013 to demand allocation from the Finance Department under two (2) different object heads of account, one for the purchase of POL and the other for allowances being paid to the Frontier Corps Troops deployed for internal security duties.

In the DAC meeting held on November 13, 2013, it was decided that further progress will be verified in follow up report.

Audit recommends that proper accounting be ensured.

### **1.1.9 Un-authorized Drawl of G.P. Fund Rs.4.101 million**

According to Accounting Policies and Procedures Manual 4.8.6.9 to 4.8.6.10, the GP Fund supervisor officer shall authorize the GP Fund application and ensure that, (i) the amount (fund) is available in the subscriber's GP Fund account, (ii) the previous phases of GP Fund application preparation and certification were properly carried out (iii) the GP Fund calculation conforms to government rules and regulations. If the GP Fund supervisor officer is not satisfied with the GP Fund application, the officer shall not authorize the application and shall return the application and all supporting documents to the GP Fund officer who certified the application, with written reasons for refusal.

During certification of accounts of the Accountant General Balochistan it was observed that an amount of Rs.4.101 million was paid in 2012-13, by various Treasury offices on account of General Provident Fund. Fake GP Fund balance slips were found attached with the vouchers and no re-verification was made before payment by the Treasury Officer / District Accounts Officer, as detailed below: -

(Rs. in million)

S. No.	Name	GP Fund A/c No. & Department	District	Date	Amount (Rs.)
1	Abdul Ahad	Bed 8,293 Education	Panjgur	Nil	0.292
2	Mr. Abdul Nabi	Bed 27,853 Education	D. M Jamali	22/4/2013	0.777
3	Mr. Dost Muhammad	Bed 38,007 Education	Panjgur	18/3/2013	0.605
4	Mr. Fazal Muhammad	Bed 38,022 Education	Panjgur	1/4/2013	0.472
5	Mr. Mehrab Khan	Bed 20,185 Education	Panjgur	21/5/2013	0.528
6	Mr. Noorullah	Bed 38,083 Education	Panjgur	Nil	0.495
7	Mst. Asmat Jabeen	Bed 13,741 Education	Panjgur	Nil	0.186
8	Mr. Taj Naeem	Bed 8,305 Education	Panjgur	Nil	0.161
9	Mr. Aziz Ahmed	Bed 38,008	Panjgur	29/4/2013	0.586
<b>Total</b>					<b>4.102</b>

Weak financial control resulted in unauthorized fake payment.

The matter was reported to the Accountant General Balochistan in October 2013, in the reply the department stated that the above-mentioned cases regarding fake payments in Treasuries were taken with the Finance Department and parent departments of the subscribers for necessary recoveries and appropriate action against the concerned officials.

In DAC meeting held on November 13, 2013, it was directed that the matter be taken up with the concerned departments for through investigation and early recovery.

Audit recommends that the matter be investigated besides fixing responsibilities on concerned and early recoveries of the unauthorized payments.

#### **1.1.10 Non-Reconciliation of Foreign Debt Receipt – Rs.760 Million**

According to the GFR 89 (VIII), Vol-I, “The Head of the Department and the AG/FD, will be jointly responsible for the reconciliation of the figures given in the accounts maintained by the Head of the Department with those that appear in the AG/FD’s books.”

Foreign debt receipt amounting to Rs.760 million was recorded in the Financial Statements but Finance Department did not have any record of this receipt nor the AG reconciled this receipt with Finance Department.

Weak financial control resulted in violation of APPM guidelines.

The matter was reported to the Accountant General Balochistan in October 2013, in reply the department stated that the reconciliation is being done with the Provincial Finance Department.

In DAC meeting held on November 13, 2013, it was directed that the matter be taken up with Finance Department/P&D Department for early reconciliation. No progress was intimated till finalization of this report.

Audit recommends that the decision of DAC be implemented.

## Chapter 2

### 2.1 Agriculture and Cooperatives Department

#### 2.1.1 Introduction

The basic function of Agriculture and Cooperatives Department is to introduce new varieties of seeds of agricultural products to achieve maximum yield, and improvement of farms through development of infrastructure i.e. water courses, trickle irrigation system and storage water tanks etc. Moreover, to assist farmers by providing advisory services in plant protection and agriculture farming through their field staff is a core duty of the Department.

#### 2.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.5,410.67 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.5,465.68 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2012-13			
		Final grant	Actual expenditure	Excess/ (Saving)	%
26	Non-Development	4,593.28	4,480.34	(112.94)	(2.4%)
<b>Total Non-Development</b>		<b>4,593.28</b>	<b>4,480.34</b>	<b>(112.94)</b>	<b>(2.4%)</b>
042103	Development Agriculture Extension	817.39	985.34	168.34	21%
<b>Total Development</b>		<b>817.39</b>	<b>985.34</b>	<b>167.95</b>	<b>21%</b>
<b>Grand Total (Non-Development + Development)</b>		<b>5,410.67</b>	<b>5465.68</b>	<b>55.01</b>	<b>1%</b>

#### 2.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-1985	2	-	2	0
2	1987-1988	22	-	22	0
3	1988-1989	7	-	7	0
4	1989-1990	3	-	3	0
5	1991-1992	39	-	39	0
6	1992-1993	26	-	26	0
7	1993-1994	37	-	37	0
8	1994-1995	8	-	8	0
9	1995-1996	24	-	24	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
10	1996-1997	51	2	49	3.92%
11	1997-1998	12	-	12	0
12	1999-2000	10	2	8	20%
13	2001-2002	6	-	6	0
14	2002-2003	25	-	25	0
15	2004-2005	7	-	7	0
16	2005-2006	10	-	10	0
17	2008-2009	10	-	10	0
18	2009-2010	3	-	3	0
19	2010-2011	8	-	8	0
20	2011-2012	4	-	4	0
21	2012-2013	11	-	11	0
<b>Total</b>		<b>325</b>	<b>4</b>	<b>321</b>	<b>1.23%</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 2.2 AUDIT PARAS

### 2.2.1 Limitation of Scope Due To Non-Production of Record – Rs.60.868 Million

According to the Section 14 of Auditor General of Pakistan (Appointment, Functions and Powers Ordinance, 2001), “The Auditor General of Pakistan has the authority to acquire any accounts, books, paper and other documents which is relevant to Audit”.

The Agriculture Engineering Department, Killa Saifullah was segregated from Workshop Division Loralai and established as separate entity during the year 2010-11. An expenditure of Rs.60.868 million was incurred during the period, audit was planned but no record was produced to Field Audit Team.

Non-provision of the record created limitation to the auditor to access or acquire the said record for test audit.

The matter was reported to the department in July 2013, but no reply was received.

In the DAC meeting held on December 6, 2013 the committee was informed that necessary record will be produced to audit within 15 days but no record was produced till the finalization of this report.

Audit recommends that either the record of said expenditure be produced or the matter be investigated for fixation of responsibility against the person(s) at fault under intimation to audit.

**DP 3**

### **2.2.2 Loss Due To Sale of Wheat At Lesser Rates-Rs.2.540 Million**

As per GFR-23 Vol-1, “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”. Further, Government of Balochistan has fixed rate of Rs.1,000 per maund for the sale of wheat during 2011-12.

The Director Agriculture Development Institute Khanpur Usta Muhammad sold 3,367.20 maund of wheat in open market without inviting open tender. The wheat was sold at lesser rate of Rs.245 per maund instead of Rs.1,000 per maund fixed by the government. Thus a loss of Rs.2.540 million was sustained as detailed below:

<b>Quantity</b>	<b>Market rate per maund (Rs.)</b>	<b>Selling rate per maund (Rs.)</b>	<b>Difference per maund (Rs.)</b>	<b>Loss (Rs. in million)</b>
3,367.20	1,000	245.451	754.549	<b>2.540</b>

Selling of processed wheat seed on lesser rates without adopting codal formalities resulted into loss to the Government revenue.

The matter was reported to the department in September 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, it was decided to conduct an inquiry into the matter and final report be submitted within shortest time, but no progress was intimated till finalization of this report.

Audit recommends that the matter be investigated for fixation of responsibility and recovery of the amount from the person(s) at fault under intimation to audit.

**DP 6**

### 2.2.3 Loss Due To Less Realization of Dozer Hour Receipts – Rs.1.095

As per G.F.R-23, Vol.-1, “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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”

Agricultural Engineer, Turbat-Gwadar failed to realize full amount of receipts of dozer hours. As per the progress report of the bulldozers, total Rs.3.020 million was required to be realized whereas, the local office realized only Rs.1.925 million hence, an amount of Rs.1.095 million was less realized, as detailed below;

<b>Names of Field</b>	<b>Total Hours Done</b>	<b>Rate Per Hour (Scheme Rate) (Rs.)</b>	<b>Total Amount (Rs. in million)</b>
Turbat-I	3,199	150	0.480
Turbat-II	4,056	150	0.608
Turbat-III	4,867	150	0.730
Turbat-IV	3,098	150	0.465
Gwadar-I	2,521	150	0.378
Gwadar-II	2,395	150	0.359
Revenue Recoverable			3.020
Deduct amount already recovered			1.924
<b>Total outstanding</b>			<b>1.095</b>

Non-realization of Government receipts within stipulated time is violation of rules.

The matter was reported to the department in January 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, neither the department submitted working papers nor attended the meeting.

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

**DP 11**



## 2.2.4 Non-Deduction of House Rent Allowance Rs.3.805 Million

According to Finance Department order No FD(R) III-36/72 dated March 30, 1974, the House Rent allowance will not be admissible if the Government Servant has been provided a Government accommodation.

Various Officer / Officials of Agriculture Department residing in Government accommodation were also drawing house rent allowance. This resulted in irregular drawl and loss to government of Rs.3.805 million as detailed in Annexure-3.

Non-compliance of rules and regulations transpire lack of internal control and loss to the Government funds.

The matter was reported to the department in September 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends that recovery be made good under intimation to audit.

**DP 15**

## 2.2.5 Overpayment on Purchase of Agriculture Tractors - Rs.2.740 Million

As per GFR 13 Vol-1, "Every controlling Officer is responsible for systematic internal check within the department in order to prevent and detect error and irregularities in the financial proceeding and to guard against waste and loss of public money."

Deputy Director (Agriculture Extension), Barkhan paid Rs.9.996 million to a contractor for purchase of seven Massy Ferguson Tractors Model MF-375 along-with accessories on June 6, 2012. Department placed order to general contractor instead of company authorized dealers resulted in overpayment of Rs.2.740 million as detailed below;

**(Rs. in million)**

S. No	Sales Tax Invoice No./Date	Chassis No	Engine No	Price Paid to contractor	Company Price as per Invoice	Over Paid Amount
1	398479/17.04.12	71268/9/12	503577-W	1.264	0.882	0.382
2	398481/17.04.12	71268/12/12	503603-W	1.264	0.882	0.382
3	401818/14.05.12	71288/1/12	503735-W	1.264	0.882	0.382
4	398391/17.04.12	71264/12/12	503515-W	1.264	0.882	0.382
5	397190/05.04.12	71255/1/12	503410-W	1.264	0.860	0.404
6	394853/19.03.12	71243/1/12	503323-W	1.264	0.860	0.404
7	397189/05.04.12	71254/10/12	503411-W	1.264	0.860	0.404
<b>Total</b>						<b>2.740</b>

The Financial & Administrative orders of the Government was violated which leads to overpayment.

The matter was reported to the department in April 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, it was decided to conduct an inquiry into the matter and report but no progress was intimated till finalization of this report.

Audit recommends that overpaid amount be recovered from contractor besides fixing responsibility on the persons at fault under intimation to audit.

**DP 16**

### **2.2.6 Irregular Payment Without Rate Analysis – Rs.99.162 Million**

As per Para 296 of CPWA Code, “To facilitate the preparation of estimates, as also to serve as a guide in setting rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained in the division and kept up to date. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as may be practicable, be recorded”.

In following offices of Agriculture department contracts were awarded for different items of work during 2012-13 without preparing detail rate analysis. In this way undue financial favor was given to the contractors amounting to Rs.99.162 million as detailed below;

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Particulars</b>	<b>Amount</b>
1	Deputy Director OFWM, Dera Bugti	Purchase / providing of PVC Blind Pipe B Class (6 Bar) at factory site	11.599
		Purchase/ providing of Rubber Ring	0.134
2	Deputy Director OFWM, Harnai,	Provision of Diesel Engine 24Hp	4.060
		Cleaning of Karez	0.569
3	Deputy Director OFWM, Mustang.	Supply of PVC pipe Class B working pressure Rubber ring Z joint loading unloading and. Carriage charges from Factory to site complete all respect	2.800
4	Deputy Director OFWM, Killa Saifullah.	Micro Bandits (Tractor Hours) 8 Union Counsel District Killa Saifullah	50.000
		Distribution of Diesel Engine for Agriculture purpose in District Killa Saifullah	30.000
<b>Total</b>			<b>99.162</b>

Non Schedule Rates without preparing rate analysis resulted in irregular payment and non-compliance of Rules.

The matter was reported to the department in March 2012, but no reply was received.

In the DAC meeting held on December 6, 2013, department accepted audit contention and replied that ex-post facto sanction will be obtained. No progress was intimated till the finalization of this report.

Audit recommends that the rate be approved from the competent authority prior to execution of work besides, getting ex-post facto sanction under intimation to Audit.

**DP 2,5,17,19**

### **2.2.7 Excess Deduction of Security Deposit To Avoid Lapse of Budget - Rs.3.149 Million**

As per Para 2.66 of B&R Code read with Clause 19 of conditions of contract agreement, “It is not permissible to draw money from the Treasury to prevent the lapse of budget grant”. Further, as per rule 290 of Treasury Rules, “Security deposit @ 10% should be deducted from payment made for work done to contractors and refunded after three months from date of completion of scheme”.

The following field offices of Agriculture Department deducted security deposit in excess of prescribed percentage amounting to Rs.3.149 million just to avoid lapse of budget against the ongoing schemes during 2012-13. Excess deduction of security deposit clearly depicts that superficial record entries were made in MB by recording excessive measurement for the works which were not actually done at site, as detailed below;

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Name of work</b>	<b>Amount of bill</b>	<b>Amount retained</b>	<b>Amount to be retained</b>	<b>Difference</b>
1	Deputy Director OFWM, Musakhail	Micro Bandat and leveling of agriculture land	9.900	2.970	0.990	1.980
		Constn. of Grade (11-14) Quarter at BHU Habib Abad	9.900	1.980	0.990	0.990
2	Director Agriculture Research, Panjgur,	Construction of staff room, office room and shed house	2.871	0.466	0.287	0.179
<b>Total</b>				<b>5.416</b>	<b>2.267</b>	<b>3.149</b>

Excess retention of security deposit to avoid lapse of budget without work done is a serious irregularity on the part of management

The matter was reported to the department in February 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, the department was directed to investigate the matter beside regularization of the amount. No progress was intimated till finalization of this report

Audit recommends for investigation of the matter under intimation to audit

**DP 21**

### **2.2.8 Irregular Expenditure on Purchase of Fertilizer And Pesticides - Rs.2.104 Million**

According to Para 9 of GFR Vol-1, "No authority may incur expenditure or enter into liability involving expenditure from public funds until the expenditure has been sanctioned by an authority to which power has been duly delegated". Further, as per S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department order No.SO(COD)/PIFRA/1-47/2011/913-1098 Government of Balochistan Finance Department dated September 24 2011, "Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million".

The Director Agriculture Development Institute Khanpur Usta Muhammad incurred an expenditure of Rs.2.104 million on purchase of fertilizers and pesticides during 2012-13 without specific demand of the relevant Agriculture Officers. Receipt and issuance of the material could not be verified due to non-maintenance of stock register. The inspection of the store was not carried out which was pre-requisite. Payee's acknowledgement receipts in support of payment were not obtained from suppliers. Neither sanction of the competent authority was obtained nor tender was invited as detail at Annexure-4.

Weak internal control resulted in irregular expenditure.

The matter was reported to the department in September 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, the department was directed to conduct an inquiry for fixation of responsibility and recovery thereof. No progress was intimated till finalization of this report.

Audit recommends that disciplinary action be taken against the person(s) at fault for incurring loss to the government under intimation to audit.

**DP 14**

## 2.2.9 Unauthorized Expenditure on Execution of Works Without Technical Sanction -Rs.91.698 Million

According to Para 56 of CPWD Code and Para 2.82 of Buildings & Roads (B&R) Code, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction”.

In the following offices of Agriculture department, various development schemes, costing Rs.91.698 million were undertaken during 2012-13, without obtaining prior technical sanction of the competent authority, as detailed below:

(Rs. in million)

S. No.	Department Name	Particulars	Amount
1	Deputy Director, On Farm Water Management, Dera Bugti	Installation of PVC	53.90
2	Deputy Director, On Farm Water Management, Killa Abdullah	Drilling and Development of Bore upto 605 Rft each Scheme	2.503
		Provision of Casing Pipe 485 Rft of each scheme	2.451
		Provision of PVC Pipe line 3” Dia 1780 Rft	0.198
3	Deputy Director, On Farm Water Management, Kalat	Drilling and Development of Bore Agriculture purpose Kalat	14.850
		Leveling / Dressing and making Earth Protection Bunds for agriculture land through Tractor at District Kalat	9.800
4	Director Agriculture Research, Panjgur,	Construction of staff room, office room and shed house	4.667
		Construction of Surface drain.	0.535
		Repair of surface drain for agriculture research centre	0.373
		Construction of Surface drain.	0.127
		Construction of water tank	0.264
5	Director Research Agriculture, District Kharan	Water Storage Tank 50x50x4ft and water course 327rft	0.830
		Construction of water Course for Dry Land Research Centre Sherozai District Kharan	1.200
<b>Total:-</b>			<b>91.698</b>

Non adherence of the rules and regulation reveals lack of internal control within the department.

The matter was reported to the department in December 2012, but no reply was received.

In the DAC meeting held on December 6, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends that responsibly be fixed for non-adherence of rules besides obtaining technical sanction in respect of development schemes, be produced to audit for verification.

**DP 23**

#### **2.2.10 Unauthorized Procurement of Chains For Bulldozer – Rs.1.355 Million**

According to S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department order dated 27<sup>th</sup> September 2011; “Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million”.

Agriculture Engineer, Killa Saifullah incurred an expenditure of Rs.1.355 million on procurement of two numbers chains for Bulldozer No. Cat-250. The expenditure was incurred without inviting open tenders in leading newspapers to get competitive rates in violation of Rules, as detailed below:

**(Rs. in million)**

<b>Name of Firm</b>	<b>Description</b>	<b>Amount Rs.</b>
M/s Mughal Quality Motors Karachi Invoice No.191 dated 15.05.2013	2 No Truck Chains / Group 3P1137 for Cat-250	1.355

Expenditure was incurred in violation of rules and procedure which transpires lack of internal control within the department.

The matter was reported to the department in November 2013, but no reply was furnished

In the DAC meeting held on December 6, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends that responsibility be fixed and remedial action be taken against person(s) at fault under intimation to audit.

**DP 9**

### **2.2.11 Irregular Payment on Account of Electricity Charges - Rs.2.603 Million**

As per GFR 10(i) Vol-1, “Every officer incurring or authorizing expenditure from public funds should be guided by high standard of financial propriety and he is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence exercise in respect of his own money”.

The Director, Agriculture Research Institute, Quetta incurred an expenditure of Rs.2.603 million during 2011-12 on electricity charges of directorate and 03 tube-wells where different offices located and Frontier Corps also residing. Audit pointed out that separate meters for each office be installed to divide the actual cost of consumption.

Due to the negligence of the controlling authority, unnecessary burden was placed on government account with no output / benefits.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on December 6, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends that separate meters for each office be installed and the amount be regularized under intimation to audit.

**DP 25**

## Chapter 3

### 3 Autonomous Bodies

#### 3.1 Balochistan Development Authority

##### 3.1.1 Introduction

The Balochistan Development Authority (BDA) was established in 1974 under Balochistan Act X of 1974, with a view to promote economic and industrial development in Balochistan. Prime functions of the Authority are to execute the development projects and schemes pertaining to land and water development, power, agriculture, industries and economic uplift of relatively under developed areas as notified by the Government.

##### 3.1.2 Comments on Budget and Accounts (Variance Analysis)

Development funds amounting to Rs.3,959.667 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.3,959.665 million was incurred, as summarized below:

(Rs. in million)

Type of Grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Development	3,959.667	3,959.665	(0.002)	0%
<b>Total Development</b>	<b>3,959.667</b>	<b>3,959.665</b>	<b>(0.002)</b>	<b>0%</b>

##### 3.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2000-2001	91	-	91	0
2	2005-2006	5	-	5	0
3	2007-2008	30	-	30	0
4	2009-2010	5	-	5	0
5	2010-2011	30	-	30	0
6	2011-2012	30	-	30	0
7	2012-2013	13	-	13	0
<b>Total</b>		<b>204</b>	-	<b>204</b>	0

**Note:** All the audit reports were not discussed due to the non-formation of PAC in Balochistan.



## 3.2 AUDIT PARAS

### 3.2.1 Overpayment Due To Allowing Excess Quantity – Rs.7.102 Million

As per CPWA Code 16 and 221, “The Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before signing the bill of the contractor.”

Balochistan Development Authority, Quetta awarded the work “Construction of Water Supply Scheme Pipe Line from Anamber to Killi Yatabad District Loralai” to a Contractor on October 20, 2011. Measurement Book of the work revealed that excavation in trenches in different areas was made for a quantity of 128,000 Rft while payment for PVC pipe line in trenches was made for a quantity of 173,000 Rft which seems unrealistic. Thus due to recording of superficial excess entries of purchase and installation of 45,000 Rft PVC pipe the contractor was overpaid Rs.7.102 million as calculated below:

(Rs. in million)

S. No.	Quantity of PVC Pipe (Rft)	Excavation in Trenches (Rft)	Excess Quantity (Rft)	Particulars	Amount (Rs.)
1.	173,000	128,000	45,000	Purchase of PVC Pipe @ Rs.145 Per Rft	6.525
2.				Installation Charges @ Rs.867.10 (SI No.27-21bii)	0.390
<b>Premium @ 47.85% above on S.No.2</b>					<b>0.187</b>
<b>Total</b>					<b>7.102</b>

Undue financial benefit was given to the contractor in violation of Government Rules.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014 it was decided that excess consumption of PVC Pipe viz a viz payment of the execution for laying out of such PVC pipes be either explained or the amount under question be got recovered. No progress was intimated till finalization of this report.

Audit recommends for early recovery of the excess payment from concerned contractor under intimation to audit.

**DP 51**

### 3.2.2 Overpayment Due To Non-Deduction of Cost of Tack Coat - Rs.6.935 Million

As per Specification of Roads and Highways of Handbook of Civil Engineering, “The prime coat is the initial application of a binder to an abstract high way surface prior to premix carpeting, whereas, tack coat is the initial application of a binder to an existing surface to ensure thorough bond between the new construction and the existing surface and tack coat and prime coat are not given together.”

Balochistan Development Authority, Quetta awarded the work “Construction of Baba Kharwari Dozakh Tangi Perri via Dum Yara 10+000 to 31+500 (Length 21.5 Km) to a Contractor on September 30, 2009. The contractor was paid for an item of work “Applying prime coat for total quantity of 89,023.5 Sqm @ Rs.33 Per Sqm NSR”. Cost of tack coat was manageable in premix carpeting carried out in road pavement that included cost of tack coat @ Rs.52.70 Per Sqm, as both the items were not allowed together. Therefore, the rate of tack coat should have been deducted from rate of surface dressing premix carpeting. Thus, due to non-deduction of tack coat from premix carpeting, an overpayment of Rs.6.935 was made, as detailed below:

Quantity paid (Sqm)	Rate paid (Rs.)	Rate payable excluding tack coat (Rs.)	Difference rate of tack coat (Rs.)	Amount (Rs. in million)
89,023.5	239.10	186.40	52.70	4.692
Add premium @ 47.80% above				2.243
<b>Total</b>				<b>6.935</b>

Non-deduction of tack coat from premix carpeting resulted in overpayment.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014 it was decided that the tack coat and prime coat were given together therefore, recovery of the amount from contractor be made. No further progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed and recovery be effected from concerned contractor under intimation to Audit.

**DP 57**

### 3.2.3 Loss Due To Non-Utilization of Excavated Road Metal - Rs.4.038 Million

As per GFR 11, “Each Head of Department is responsible for enforcing financial order and strict economy at every step. He shall be responsible for observance of all relevant financial Rules and Regulations.”

Balochistan Development Authority, Quetta awarded the work “Construction of Baba Kharwari Dozakh Tangi Perri via Dum Yara 10+000 to 31+500 (21-5 Km) to a Contractor on September 30, 2009. Perusal of MB revealed that excavation in hard rock by blasting was carried out at different RDs and 31,526.53 Cum, reusable road metal was stacked at site along roadside alignment. The said material was to be used in sub-base or base course by breaking it into required size by paying @ Rs.143 under S.I.No.30-73. On the contrary, the available road metal was not used in construction of base course. Due to non-utilization of available stone (Hard rock), loss of Rs.4.038 million was sustained by the government, as detailed below:

Quantity of hand broken stone ballast (Cum)	Rate paid Per Cum (Rs.)	Rate payable Per Cum (Rs.)	Difference Per Cum (Rs.)	Amount (Rs. in million)
20,490	325.80 (21-15/d)	143 (30-73)	182.8	3.746
<b>Add premium 7.80% above</b>				0.292
<b>Total</b>				<b>4.038</b>

Non-utilization of available stone resulted in a loss to the Government exchequer.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014 it was informed that material obtained from cutting being unsuitable, and suitable material was used for construction of base or sub base. In response to reply it was directed that the laboratory report be provided to justify the non-utilization of the available earth or the amount be got recovered under intimation to Audit. No progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed and recovery be effected from concerned contractor under intimation to Audit.

**DP 53**

### 3.2.4 Non Deduction of Income Tax Valuing Rs.4.554 Million

As per Section-153 of Income Tax Ordinance 2001, “Every Drawing & Disbursing Officer is responsible to make the deduction of income tax @ 6% of the gross value of work done, while making payment to the contractors for execution of contract”.

The Balochistan Development Authority, made payment of Rs.75.907 million on purchase of transformer and distillation plant during the year 2012-13, without deducting income tax Rs.4.554 million, as detailed below;

(Rs. in million)

S. No.	Description	Cheque No. and Date	Amount (Rs.)	Income Tax (Rs.)
1.	LC was opened in Askari Commercial Bank for purchase of transformer for 2MGD at Gwadar from M/s Siemens Pakistan, Karachi	979211, 8.5.2013	25.318	1.519
		979206, 28.3.2013	8.439	0.506
2.	LC was opened in Askari Commercial Bank Ltd. for purchase of intake and brine disposal system for 0.2MGD water distillation Plant at Jwani from M/s Better Engineering Solution Pvt Ltd Islamabad.	794908, 8.5.2013	39.650	2.379
3.	LC was opened Al-Habib Bank Ltd. for purchase of intake and brine disposal system for 0.2MGD water distillation Plant at Pasni from M/s Better Engineering Solution Pvt Ltd Islamabad.	1209301, 16.7.2012	2.500	0.150
<b>Total</b>			<b>75.907</b>	<b>4.554</b>

Non deduction of income tax resulted into loss to Government exchequer.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014, it was decided that recovery will be made from concerned firms and record will be verified from Audit. No progress was intimated till finalization of this report.

Audit recommends that the matter be probed at appropriate forum for fixation of the responsibility and recovery of the amount in question from contractors under intimation to Audit.

**DP 55**

### **3.2.5 Unauthorized Awarded of Contract - Rs.315.606 Million**

As per Finance Department's Order dated September 27, 2011, "Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million." Further, according to Para 2.61 of B&R Code, "Tender in most open and public manner should be invited."

Balochistan Development Authority, Quetta awarded the work "Construction of BT Road from Bazar to Thakri 12 Km and BT Road for Killi Nassai District, Killa Saifullah to a Contractor on April 30, 2011. Same contractor was awarded other development schemes approved in PSDP 2011-12 costing Rs.315.606 million without inviting fresh tender to obtain competitive rates.

Undue financial favor was extended to contractor by violating Government rules.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014, the DAC directed that the matter needs regularization from competent authority. No progress was intimated till finalization of this report.

Audit recommends that detailed inquiry into the matter be conducted to fix the responsibility on person(s) at fault for given undue benefit to the contractors, under intimation to Audit.

**DP 63**

### **3.2.6 Unauthorized Enhancement of Contract Agreement - Rs.278.500 Million**

According to Paragraph 56 of CPWA Code, and 2.86 of B&R Code, "The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the record of technical sanction alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved." Further, as per Finance Department's Order dated September 27, 2011, "Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million."

Balochistan Development Authority, Quetta awarded the work "Construction of BT Road from Pishin Cross to Khurram via Sirki 20 Km to a Contractor on July 2, 2007 at an estimated cost of Rs.89.79 million which was enhanced to Rs.116.728 million being cost of 26 Km. The Chairman further enhanced the contractor agreement to Rs.278.500 million on June 28, 2012 without inviting fresh tender to obtain competitive rates. As the scope of work and length of Road was changed

therefore, PC-1 be revised and obtained technical sanction of the scheme.

Undue financial favor was extended to contractor by violating Government rules.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014, it was decided that matter needs regularization from competent authority. No progress was intimated till finalization of this report.

Audit recommends that detailed inquiry into the matter be conducted to fix the responsibility on person(s) at fault for given undue benefit to the contractors under intimation to Audit.

**DP 58**

### **3.2.7 Unauthorized Payment of Lead / Carriage Charges - Rs.26.211 Million**

As per Notification No. P&D-ROCT(I) 129/2008/2383 dated June 14, 2008, “The lead/carriage charges is allowed on S.I.No.1-1, 1-5 (a) 1-6 of CSR, 1998, beyond 20 Km in all districts of the province from July, 2008. The Department will submit a lead plan in the PC-I with a certificate of shortest distance”.

Balochistan Development Authority, Quetta, awarded the work “Construction of BT Road from Killi Abdul Rehman Zai Hospital Road to Killi Muhajran Peer Ali Zai to Quetta Chaman Road PB-13, Length 13 Km”, to a Contractor on November 15, 2012. Review of MB revealed that lead / carriage charges were paid to contractor for earth obtained within 20 Km radius from site in disregard of above notification, it resulted in unauthorized payment of Rs.26.211 million as detailed below:

<b>S. No.</b>	<b>R. Bill</b>	<b>Item of work</b>	<b>Quantity paid (Cum)</b>	<b>Rate paid (Rs.)</b>	<b>Amount (Rs. in million)</b>
1	1 <sup>st</sup> R. Bill	Lead Charges	35,306.12	127.75	4.510
2	2 <sup>nd</sup> R. Bill	(SI.No1-5)	159,179	127.75	20.335
<b>Total</b>					<b>24.845</b>
Add Premium 5.5% above					1.366
<b>Grand Total</b>					<b>26.211</b>

Payment of inadmissible lead / carriage charges resulted in undue financial benefit to the contractor.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014, it was informed that lead plan duly approved by the competent authority was not available. It was directed that either the matter be justified or the amount be recovered under intimation to audit.

Audit recommends that responsibility be fixed and recovery be affected from concerned contractor under intimation to Audit.

**DP 70**

### **3.2.8 Unauthorized Transfer of Funds - Rs.25.000 Million**

As per GFR 12 Vol-I, “Funds allotted to spending units are to be expended in the public interest and upon the objects for which the money was provided.”

The Balochistan Development Authority maintained a Bank Account No.8352/9 at NBP, City Branch Quetta, for federally funded project “2MGD at Gwadar”. This account was specifically opened and maintained to meet out the expenses of distillation of two million gallon water per day. But the management authorities un-authorizedly transferred an amount of Rs.25.00 million from this account to another account No.AP-260 to meet out establishment charges, vide cheque No.979207 dated April 4,2013 without taking approval from Finance Division and P&D Department, Government of Balochistan.

Non adherence to rules and regulation transpires lack of internal and financial control within the organization.

The matter was reported to the authority in December 2013, but no reply was received.

In the DAC meeting held on January 8, 2014, it was directed that the matter may be regularized under the order of the competent authority. No progress was intimated till finalization of this report.

Audit recommends for fixation of the responsibility against person(s) at fault under intimation to Audit.

**DP 72**

### 3.2.9 Premature Release of Security Deposits – Rs.19.255 Million

As per B&R Code 2.66 read with Clause 19 of conditions of contract agreement, “Security deposit @ 10% should be deducted from payment made for work done to contractors and refunded after three month from date of completion of scheme”.

The Balochistan Development Authority, Quetta, refunded security deposits for the following works, while the works were still in progress. This resulted in unauthorized release of security deposit amounting to Rs.19.255 million, as detailed below.

(Rs. in million)

S. No.	Name of Work	Date	Amount (Rs.)
1.	BT Road from Toda Safarzai	28.6.2013	12.000
2.	BT Road Tehsil Zehri Khuzdar	28.6.2013	0.942
3.	Construction of Flood Protection bunds for various Killies at Loralai	28.6.2013	2.077
4.	Construction of various water supply scheme Tehsil Tump	27.6.2013	1.919
5.	BT Road Shenwari to Kunduryara Road, District Killa Saifullah	27.6.2013	2.317
<b>Total</b>			<b>19.255</b>

Premature release of security deposit was undue financial aid to contractor at the risk of public interest.

The matter was reported to the authority in November 2013, but no reply was received.

In the DAC meeting held on January 8, 2014, it was directed that the matter of pre-mature release of security deposit needs regularization under the orders of the competent authority. No progress was intimated till finalization of this report.

Audit recommends for fixing of responsibility against person(s) at fault for irregular release of security deposit beside, adjustment / recovery of the amount under intimation to audit.

**DP 74**



### 3.3 Balochistan Employees Social Security Institute

Balochistan Employees Social Security Institute was established in the year 1989. It provides social security benefits with particular emphasis upon medical and health facilities to the secured workers of notified establishment.

#### 3.3.1 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.41.628 million were allocated to the Department during 2011-12. Against the said allocation, an expenditure of Rs.41.628 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2011-12			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development (Own fund)	27.985	27.985	0	0%
Non-Development (Government side)	13.643	13.643	0	0%
<b>Total Non-Development</b>	<b>41.628</b>	<b>41.628</b>	<b>0</b>	<b>0%</b>

#### 3.3.2 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2009-2010	5	-	5	0
2	2011-2012	2	-	2	0
<b>Total</b>		<b>7</b>	<b>-</b>	<b>7</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan

### 3.4 AUDIT PARAS

#### 3.4.1 Non-Recovery of Outstanding Contribution - Rs.1.311 Million

As per GFR 20 read with Section 20 of Chapter III of the Provincial Employee's Social Security Ordinance, 1965, "Subject to any special arrangement that may be authorized by competent authority with respect to any particular class of receipts it is the duty of the departmental Controlling Officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account", as per Clause 23 of chapter III of Employee Social Security Ordinance, 1965, "If any employer fails to pay on the due date the contribution payable by him, the amount so payable by him shall be increased by not more than 50% of the amount due".

The Commissioner, Balochistan Employees Social Security Institute, being the head of the Institution was required to watch the progress of the realization of contribution by each private employer and submit the monthly contribution to its establishment of the BESSI Quetta. The following units had not paid the monthly contribution at different intervals computing a total of Rs.1.311 million.

S. No.	Name of establishment	Monthly Contribution (Rs.)	Outstanding From	Total No. of months up to April 2013	Total (Rs. in million)
1	New Grand Folk School	4,785	March,2005	98	0.469
2	Saleem Medical Store	3,360	July, 2012	10	0.034
3	TNT Courier Service	840	July, 2012	10	0.008
4	Awan Autos	840	Aug,2008	57	0.048
5	Metro Security Guard	11,340	Dec,2011	16	0.181
6	Balochistan Gasoline Service	1,080	Aug,2012	9	0.010
7	Baber English School	14,805	Sep, 2012	8	0.118
8	Farooq Ghee Mills	1,080	Dec,2012	5	0.005
Total					<b>0.874</b>
Penalty @ 50%					0.437
<b>Grand Total</b>					<b>1.311</b>

Weak internal control creates risk of default of the contributor while enjoying the medical facilities.

The matter was reported to the department in November, 2013 but no reply was received.

Despite written request the PAO did not convene DAC meeting till finalization of this report.

Audit recommends that the responsibility be fixed on the person(s) at fault by making necessary arrangements for the early recovery of the amount due.

**DP 80**

### **3.4.2 Variance In Contribution Income - Rs.4.816 Million**

As per GFR 15 Vol-1, “Every Officer whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy”.

The Commissioner, BESSI reported an amount of Rs.13.643 million on account of contribution made by the registered secured workers, while checking the Bank Statement of (A/C No. 1726-79001445-01), contribution of Rs.18.459 million was made by the registered secured persons during the year 2011-12 resulting into a difference of Rs.4.816 million. No clarification was made to substantiate the difference because there was no internal check and authority controls system to monitor the income.

The irregularity indicated the inaccuracy of accounts being compiled by the head of office and it also depicted complete collapse of internal control.

The matter was reported to the department in November 2013, but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting but no response was received till finalization of this report.

Audit recommends for appropriate action including recovery of the amount under intimation to audit.

**DP 84**

### **3.4.3 Unauthorized Purchase of Medicines - Rs.22.040 Million**

According to Notification of Baluchistan Employee Social Security Institution dated December 11, 1994. S.No.6.5.1 (a) “The Purchasing Committee shall insert, in at least two newspapers which have wide circulation” S.No. 6.8 Splitting Tenders “Supplies required shall not, with a view to avoiding the limits laid down in regulation 3 & 7, be announced under regulation 5(1), in two or more parts”.

Deputy Director BESSI, Hub and Medical Superintendent 50 Bedded Social Security Hospital HITE, Hub incurred an expenditure of Rs.22.04 million on procurement of medicines during 2011-12, without inviting open tender in two or more renowned newspaper and fulfillment of other codal formalities. The standing instructions of the Government have been avoided purposely to avoid the open competitive bidding with the purpose to opt for selective bidding.

Incurring of expenditure without codal formalities and open bidding may led to improper spending of public money.

The matter was reported to the Department in November 2013, but no reply was received.

Despite written request, the PAO did not convene DAC meeting till finalization of this report.

Audit recommends for investigation of the matter and fixation of the responsibility against person(s) at fault under intimation to audit.

**DP 81**

### 3.5 Lasbela Industrial Estate Development Authority

#### 3.5.1 Introduction

The Lasbela Industrial Estate Development Authority (LIEDA) was established under an Ordinance in 1984. Primary objective of its establishment was to provide infrastructure facilities such as road, water, sewerage, power gas and telecommunication to the industrialists in its five (5) industrial estates and one (1) special industrial zone situated in Lasbela district.

The Authority generates its own funds. Main sources of the income are sale of plots, annual ground rent and saving from electricity and power charges, charged from the industrialists. Electricity and water are procured in bulk from Karachi Electric Supply Corporation (KESC) and Irrigation and Power Department respectively.

#### 3.5.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,354.641 million were allocated to the Authority during the Financial Year 2012-13. Against the said allocation, an expenditure of Rs.1,641.57 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	1301.547	1602.194	300.65	23%
Development	53.094	39.376	(13.72)	(26%)
<b>Total Non-Development</b>	<b>1,354.641</b>	<b>1,641.57</b>	<b>286.93</b>	<b>21%</b>

#### 3.5.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1999-2000	76	24	52	32%
2	2007-2008	2	-	2	0
3	2009-2010	5	-	5	0
4	2010-2011	5	-	5	0
5	2012-2013	4	-	4	0
<b>Total</b>		<b>92</b>	<b>24</b>	<b>68</b>	<b>26%</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## **3.6 AUDIT PARAS**

### **3.6.1 Non Recovery of Outstanding Ground Rent / Premium Dues - Rs.50.364 Million**

As per Clause 18-2 (c) of LIEDA Ordinance 1984, “Sale proceeds of ground rent in respect of Residential, Industrial and Commercial plots shall be utilized by the Authority in connection with its functions”. Further, as per Rule 26 of GFR Vol. I, “It is the duty of departmental controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account”.

The Lasbela Industrial Estate Development Authority failed to recover the ground rent, premium and other charges of Rs.50.364 million that was outstanding against the consumers/factory owners of HITE,WHITE and MC up to June 30, 2013 as detailed in Annexure-5.

Lack of internal controls resulted in non recovery of ground rent within the organization.

The matter was reported to the management in October, 2013 but no reply was received.

In the DAC meeting held on January 13, 2014, it was decided that efforts be made at all level for early recovery of the amount and report to audit. No progress was intimated till finalization of this report.

Audit recommends that decision of DAC be comply with for early recovery under intimation to audit.

**DP 86**

### **3.6.2 Non Realization of Outstanding Installments of Industrial Plots- Rs.3.339 Million**

According to Clause No 1 of allotment order Payment Schedule by LIEDA, deposit lump sum premium of land amount within 10 days of issuance of letter. Further, as per Para 23 of GFR Vol-1, “Every 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

The Lasbela Industrial Estate Development Authority failed to recover an amount of Rs.3.339million on account of installments of

industrial plots outstanding against the investors during the year 2012-13, as detailed below:

**(Rs. in million)**

S. No.	Name / Plot No.	Date of Allotment	Date of Premium	Amount Collected	Out Standing
1	Mr. Muhammad Amin S/O Inayat Khan. 244 (B) 2100 Sq M @300	9.11.12	11.3.13	0.63	0.539
2	M/S Silver Sand Minerals Lesbela. 4000 Sq M One Acre MC	6.11.12	19.10.12	0.100	0.900
3	M/S Standard Ware House Hub, A-01 a, 01 b 4330 Sq m	24.1.13	24.1.13	0.300	1.000
4	M/S Gilani Minerals Lesbela. 4000 Sq M One Acre MC.	6.11.12	19.10.12	0.100	0.900
<b>Total</b>					<b>3.339</b>

Lack of internal controls resulted in non recovery of installment of industrial plots within the organization.

The matter was reported to the management in October, 2013 but no reply was received.

In the DAC meeting held on January 13, 2014, it was decided that recovery be made good under intimation to audit. No progress was intimated till finalization of this report.

Audit recommends that the Authority needs to recover outstanding dues from the defaulters, under intimation to audit.

**DP 89**

### **3.6.3 Non Adjustment of Advances – Rs.2.731 Million**

As per Para 132 (V) of GFR Vol-I, read with Rule 205 of Treasury Rules, “Temporary advances given to the subordinate employees to meet the official expenditure are subject to adjustment through detailed vouched account. These advances should not be multiplied unnecessarily.

In the Lasbela Industrial Estate Development Authority, an amount of Rs.2.731 million was outstanding against various recipients on account of temporary advances despite lapse of considerable time in violation of the above rule, as detail in Annexure-6.

Non Adjustment of advances through submission of vouched accounts is negligence on the part of management.

The matter was reported to the management in October, 2013 but no reply was received.

In the DAC meeting held on January 13, 2014, it was informed that advances will be adjusted in due course and report to audit. No progress was intimated till finalization of this report.

Audit recommends that the authority needs to adjust outstanding dues from the defaulters and fix responsibility under intimation to audit.

**DP 93**



### 3.7 Gwadar Industrial Estate Development Authority

#### 3.7.1 Introduction

The Government of Balochistan is developing an Industrial Estate in Gwadar to meet the demand for industrial plots in the port city which is expected to have substantial potential for industrial investment in view of the opportunity offered by the Establishment of Deep Sea Port and construction of major highways linking Gwadar with Karachi, Quetta, Iran and Central Asian Countries.

#### 3.7.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.863.77 million were allocated to the Authority during the Financial Year 2012-13, against the said allocation, an expenditure of Rs.403.912 million was incurred, as summarized below:

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	50	49.912	(0.088)	(0.17%)
Development	813.77	354	(459.77)	(56.4%)
<b>Total Non-Development</b>	<b>863.77</b>	<b>403.912</b>	<b>459.858</b>	<b>(53.2%)</b>

#### 3.7.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2011-2012	1	-	1	0
	<b>Total</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

### 3.8 AUDIT PARAS

#### 3.8.1 Non Realization of Outstanding Installments of Industrial Plots-Rs.2,521.91Million

According to Clause No III (b) of terms and conditions of Lease Agreement framed by GIE, the cost of 1 Acre plot was fixed at Rs.1.500 million. After payment of down payment of Rs.0.100 million the remaining amount should be paid in 8 equal quarterly installments of Rs.0.175 million each. Further, According to Clause No III (b), the cost of 500 Sft plot was fixed as Rs.0.250 million. After payment of Rs.0.063 million the remaining amount should be paid in 4 equal quarterly installments of Rs.0.047 million each. Further, as per Para 23 of GFR Vol-1, "Every 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence".

The Gwadar Industrial Estate Development Authority failed to recover an amount of Rs.2,521.91 million on account of installments of industrial plots that was outstanding against the investors, during the year 2012-13 as detailed below:

(Rs. in million)

Total No. of Plots	Area in Acres (Allotted)	Rate of Plot	Total amount of Plots	Amount Paid	Amount Outstanding
1,569	1,961.8	Rs.1.500 per Acre	2,942.70	478.84	2,463.86
153	167,400	Rs.0.500 per thousand Sq yards	83.70	25.65	58.05
<b>Total</b>			<b>3,026.40</b>	<b>504.494</b>	<b>2,521.91</b>

Non recovery of installment of the Industrial Plots is the negligence on the part of the management.

The matter was reported to the management in October, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that the authority needs to recover outstanding dues from the defaulters under intimation to audit.

**DP 102**

### **3.8.2 Non-Recovery of Stamp Duty - Rs.1.915 Million**

According to Section 22 A of Schedule I to Stamp Act, 1899, as amended vide Balochistan Finance Act 1994, “0.25% of the contract value was required to be realized from the contractors as stamp duty, while entering into contract for execution of any works or to procure stores and materials.”

The Gwadar Industrial Estate Development Authority awarded various contracts during 2012-13 but Stamp duty @ Rs.0.25% in shape of non-judicial stamp papers of the contract value was not realized, which resulted in loss of Rs.1.915 million, as detailed in Annexure-7.

Weak internal control resulted in non-recovery of stamp duty.

The matter was reported to the management in October, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that recovery be made good under intimation to Audit.

**DP 97**

### **3.8.3 Execution of Works Without Technical Sanction - Rs.196.160 Million**

As per CPWA Code-56 and B&R Code 2.82, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.”

The Gwadar Industrial Estate Development Authority initiated five (5) development schemes costing Rs.196.160 million during 2012-13 without obtaining prior technical sanctions of the estimates from the competent authority, as detailed below:

(Rs. in million)

Name Of Project	Name Of Contractor	Date of Commencement of work	Total cost
Leveling of Uneven land for remaining area of Phase -I	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	37.53
Leveling of Uneven land of Phase-II.	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	40.5
Supply & Installation of street lights at road ST-1 & road CA.	M/s Saar Builders	2-Jul-12	19.83
Construction of Road ST-1 & ST-2 & Road CA	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	48.84
Construction of Remaining road works of NSA.	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	49.46
<b>Total</b>			<b>196.16</b>

Execution of works without technical sanction was a serious violation as per laid down Procedure.

The matter was reported to the management in October, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed on person(s) at fault besides regularization of the expenditure by obtaining ex-post fact technical sanction from the competent authority under intimation to audit.

**DP 105**

### **3.8.4 Expenditure Without Preparation of Mb –Rs.54.325 Million**

Under Para 334 of PWD Code and 280-283 of PWA Code, detailed measurement on the basis of actual work done on Measurement Book (MB) was maintained by the Engineer concerned under whom the work was executed as required. Further, as per para 208-209 of CPWD Code,“ Unless in any case, the local administration, after consultation with the Accountant General, direct otherwise, payments for all work

done otherwise than by daily labor and for all supplies are made on the basis of measurements recorded in measurement books, the measurement books should, therefore, be considered as very important accounting records”.

The Gwadar Industrial Estate Development Authority awarded the work of leveling uneven land of phase-I&II, 600 Acres at the estimated cost of Rs.80.700 million and made payment of Rs.54.325 million without preparation of “Measurement Book” as detailed below:

**(Rs. in million)**

S. No.	Name of Firm	Bill No. & area	Date	Cheque No	Amount
1	M/S Haji Abdul Saboor Langove & Brother	1 <sup>st</sup> Running bill for 180 Acre.Pkg 1	11.10.12	028616	20.481
2	M/S Haji Abdul Saboor Langove & Brother	2 <sup>nd</sup> Running Bill for 90 Acre. Pkg 1	29.11.12	02826	10.240
3	M/S Haji Abdul Saboor Langove & Brother	3 <sup>rd</sup> Running bill for for 150 Acre. Pkg2	29.11.12	028627	17.068
4	M/S Haji Abdul Saboor Langove & Brother	4 <sup>th</sup> Running bill for 60 Acre. Pkg 2	18.4.13	028671	6.536
<b>Total</b>					<b>54.325</b>

Non preparation of MBs for incurring the expenditure on civil work is violation of codal requirements which may lead to misuse of Government funds.

The matter was reported to the management in October, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that the Authority needs to fix responsibility for non preparation of measurement book under intimation to audit.

**DP 108**

### **3.8.5 Irregular Payment On Electrification - Rs.16.922 Million**

As per Rule 290 of Treasury Rules, “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant”.

The Gwadar Industrial Estate Development Authority awarded the work “Electrification of different Union Councils” for an amount Rs.16.922 million without obtaining survey report / estimates and NOC from the concerned QESCO authorities. The work was executed through a local contractor without executing contract agreement and preparing rate analysis and approved by the competent authority.

Incurring expenditure out of the Government exchequer resulted in lack of internal control within the organization which may lead to irregular utilization of government funds.

The matter was reported to the management in October, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that the authority needs to investigate the matter and fix responsibility under intimation to audit.

**DP 111**

### **3.8.6 Irregular Expenditure On Non Schedule Rates -Rs.10.408 Million**

As per preface of Composite Schedule of Rates 1998, the rates for items other than those given in the schedule shall be treated as non-scheduled items. The analysis of rates for such item shall be prepared by the concerned Executive Engineer and approved by the competent authority keeping in view the provisions of the delegation of the financial power. Copies of the approved rate analyses shall be forwarded to the Standing Rates Committee for reference and review where ever found necessary.

The Gwadar Industrial Estate Development Authority had awarded the work “Construction of Tube Well in Different area Turbat” to a contractor on NSR basis but failed to obtain the rate analysis and its approval from competent authority. Due to allowing exorbitant NSR, an amount of Rs.10.408 million was irregularly made to the contractor as detailed below:

<b>NSR Item</b>	<b>Qty</b>	<b>Rate (Rs.)</b>	<b>Amount (Rs. in million)</b>
Mobilization of Machinery	5	25,000	0.125
Digging of Pitts	5	25,000	0.125
Drilling of Bore	2,750	1,200	3.300

Develop & Existing Bore hole	2,750	430	1.183
P/I of MC blind pipe	2,000	1,200	2.400
P/L of Steiner Pipe Inner Dia	750	1,200	0.900
P/L of Steiner Pipe Inner Dia	9,000	225	2.025
P/L MS Plug in Tube Well	5	20,000	0.100
Submersible Motor IC	5	50,000	0.250
<b>Total</b>			<b>10.408</b>

Allowing NSR without preparing rate analysis was violation of Government rules and regulations which may lead to overpayment.

The matter was reported to the management in November, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that the authority needs to prepare detailed rate analysis, seek its approval from the competent authority under intimation to audit.

**DP 104**

### **3.8.7 Illegal Utilization of Income Tax - Rs.1.567 Million**

According Income Tax Ordinance, 2001, "Every drawing and Disbursing Officer is responsible to deduct the Income Tax at prescribed rate while making payment to contractors/suppliers. The amount be deposited/remitted to Income Tax Department by next month".

The Gwadar Industrial Estate Development Authority had deducted an amount of Rs.1.567 million at source from the running bills of the contractors on account of Income Tax during 2012-13. The amount was illegally utilized for departmental expenditure instead of its deposit into the Government Treasury, as detailed below:

**(Rs. in million)**

S. No.	Name of Firm	F/No	Chq No	Gross Amount	Income Tax
1	M/S Abdul Sattar	89	45113	5.050	0.303
2	M/S Haji Abdul SaboorLangove	91	45116	2.650	0.159
3	-do-	92	45117	3.286	0.197
4	-do-	93	45118	12.145	0.729
5	-do	88	45112	2.959	0.177
6	M/S Reflection	97	45122	0.053	0.002
<b>Total</b>				<b>26.143</b>	<b>1.567</b>

Non deposit of Government revenue and its utilization toward departmental expenditure resulted in lack of internal control within the organization and violation of rules.

The matter was reported to the management in October, 2013 but no reply was received.

The Principal Accounting Officer was requested in November 2013 for convening of DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed on person(s) at fault besides deposition of the amount into government treasury under intimation to audit.

**DP 115**



### 3.9 Balochistan Coastal Development Authority

#### 3.9.1 Introduction

The Balochistan Coastal Development Authority was established under BCDA Act, 1998 (Balochistan Act No.1 of 1998) as a corporate body. The basic function of the Authority is to plan and execute development projects, preserve, monitor, operate management and maintenance of coastal areas in Balochistan.

#### 3.9.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.126.717 million were allocated to the Authority during the Financial Year 2012-13. Against the said allocation, an expenditure of Rs.126.717 million was incurred, as summarized below:

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	126.717	126.717	0	(0%)
<b>Total Non-Development</b>	<b>126.717</b>	<b>126.717</b>	<b>0</b>	<b>(0%)</b>

(Rs. in million)

#### 3.9.3 Brief comments on the status of compliance with PAC directives

S. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2009-2010	5	-	5	0
<b>Total</b>		<b>5</b>	<b>-</b>	<b>5</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

### 3.10 AUDIT PARAS

#### 3.10.1 Illegal Retention And Utilization of Income Tax – Rs.1.356 Million

According to Income Tax Ordinance, 2001, every drawing and Disbursing Officer is responsible to deduct the Income Tax at prescribed rate while making payment to contractors/suppliers. The amount should be deposited/remitted to Income Tax Department by next month:-

The DG BCDA, Gwadar deducted income tax amounting to Rs.1.356 million from the contractor bills during the financial year 2012-13, but the income tax was not remitted into the income tax department till the end of financial year as details below.

(Rs. in million)

S. No.	Name of work	Cheque No and Date	Gross Amount	Income Tax
1	Renovation Construction of Damb Office Building	21866, 02.03.2013	4.400	0.264
2	2nd Installation of RO Plant	21866, 02.03.2013	18.211	1.092
<b>Total</b>			<b>22.611</b>	<b>1.356</b>

Retention of amount of Government tax in the departmental account is violation of standing orders of the Government.

The matter was reported to department in November 2013 but no reply was received.

In the DAC meeting held on January 15, 2014, it was informed by the department that due to non availability of funds the amount was not remitted, which will be done on arrival of funds. The DAC directed for early adjustment of income tax and report to audit. No progress was intimated till finalization of this report.

Audit recommends that amount be deposited in to government account at the earliest under intimation to Audit.

**DP 122**

### **3.11 Provincial Disaster Management Authority**

#### **3.11.1 Introduction**

Under section 14 of the ordinance the powers and functions of the commission are as under

- (1) Subject to the provisions of this Ordinance, a Provincial Commission shall have the responsibility for laying down policies and plans for disaster management in the Province.
- (2) Without prejudice to the generality of provisions specified in sub-section (1), the Provincial Commission may:-
  - (a) lay down the Provincial disaster management policy;
  - (b) lay down the Provincial Plan in accordance with the guidelines laid down by the National Commission;
  - (c) Approve the disaster management plans prepared by the departments of the Provincial Government;
  - (d) Review the implementation of the plan;
  - (e) Oversee the provision of funds for mitigation and preparedness measures;
  - (f) Review the development plans of the different departments of the Province and ensure that prevention and mitigation measures are integrated therein; and
  - (g) Review the measures being taken for mitigation, capacity building and preparedness by the departments of the Provincial Government and issue such guidelines or directions as may be necessary.
- (3) The Chairperson of the Provincial Commission shall, in the case of emergency, have power to exercise all or any of the powers of the Provincial Commission but the exercise of such powers shall be subject to *ex post facto* approval of the Provincial Commission.

The Board of Revenue Department Government of Balochistan vide its notification No. BOR/PDM/2007-54-66, dated February 27, 2007 established the Provincial Disaster Management Commission.

#### **3.11.2 Comments on Budget and Accounts (Variance Analysis)**

Development and Non-Development funds amounting to Rs.958.702 million were allocated to the Authority during the Financial Year 2012-13. Against the said allocation, an expenditure of Rs.890.06 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	15	14.89	(0.11)	(1%)
Development	943.702	875.17	(68.60)	(7%)
<b>Total Non-Development</b>	<b>958.702</b>	<b>890.06</b>	<b>(68.64)</b>	<b>(7%)</b>

### 3.11.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2012-2013	3	-	3	0
<b>Total</b>		<b>3</b>	<b>-</b>	<b>3</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 3.12 AUDIT PARAS

### 3.12.1 Non Deposit of NGOs Registration And Tender Fees - Rs.1.475 Million

According to GFR 4(8) Vol-1, “All the monetary transactions to which a Government servant is party in his public capacity should be brought to account without delay.” Further, as per Rule 7 of Treasury Rules “All money received by the government officers shall be deposited in government account without undue delay”.

The DG PDMA registered a large number of NGOs and issued various tender during the financial years 2012-13 but retained the registration fee and tender fees in its own account instead of its deposit into Government Treasury resulting into loss of Rs.1.475 million as detailed below:-

(Rs. in million)

S. No.	Registration fee from different local NGOs in Rupees	Tender Fee from Government Contractor in rupees	Amount
1	1.250	0.225	1.475

Retentions of Government receipts in personal account for day to day use of office were violation of treasury rules and loss to the Government revenues.

The matter was reported the management in November,2013 but no reply was received.

In the DAC meeting held on December 302013, it was informed that the matter was being referred to the Finance Department for clarification. No further progress was intimated till finalization of this report.

Audit recommends that the amount of registrations and tender fee being Government receipts be deposited into Government account under intimation to Audit.

**DP 126**

### **3.12.2 Overpayment Due To Purchase of Tents On Higher Rates - Rs.1.130 Million**

As per GFR 10 (I &ii) Vol-1, “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 his own money The expenditure should not be prima face more than the occasion demand.”

The Director General PDMA purchased tents from two different firms having same specifications valuing Rs.21.740 million during 2012-13. The initial work order was given to M/s NK and company, Quetta on September 24, 2012 for supply of 2,000 tents @ Rs.6,870. After one day another work order was issued to M/s Dilband Contractor, Quetta for supply of 1,000 tents @ Rs.8,000 having a difference of Rs.1,130 per tent without mentioning any reasons and justification. Due to award of contract on higher rates the Government was put in a loss of Rs.1.130 million, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>M/s NK and Company (Rate per ten)</b>	<b>M/s Dilban Contractor (Rate per ten)</b>	<b>Difference</b>	<b>Quantity</b>	<b>Amount (Rs.)</b>
1	6,870	8,000	1,130	1,000	1.130

Award of contract on higher rates resulted in financial benefit to contractor.

The matter was reported to the department in July 2013 but no reply was received.

In the DAC meeting held on December 30, 2013 it was informed that the matter will be justified to Audit in due course of time. No further progress was intimated till the finalization of this report.

Audit recommends that an inquiry into the matter be conducted for fixing responsibility and recovery of the overpaid amount.

**DP 129**

### **3.12.3 Irregular/ Unauthorized Expenditure Beyond Competency – Rs.738.842 Million**

As per PDMA Act Clause 3, “The Chairperson of the Provincial Commission shall, in the case of emergency, has power to exercise all or any of the power of the provincial commission but the exercise of such power shall be subject to ex post facto approval of the Provincial Commission”.

The Director General PDMA incurred an expenditure of Rs.738.842 million for purchase of food packets, tents and other relief activities for District Jaffarabad and Nasserabad during 2012-13. The DG was liable to obtain ex-post facto sanction from competent authority to regularize the expenditure but no such sanction was obtained.

Incurring expenditure without obtaining the sanction of the competent authority transpires lack of internal control within the organization.

In the DAC meeting held on December 30, 2013 it was informed that the matter was submitted to ex-CM for ex-post facto sanction which is still awaited. No further progress was intimated till finalization of this report.

Audit recommends for obtaining ex-post facto sanction of the competent authority for regularization of the expenditure under intimation to Audit.

**DP 135**

### **3.12.4 Irregular Expenditure On Purchase of Water Motor Boat – Rs.7.35 Million**

As per GFR 148, Vol-1, “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible

Government officer who should see that the quantities are correct and their quality is good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.”

The Director General PDMA purchased six (6) water Motor Boats Yamaha (40 Hp) and Hundred (100) life jackets from Sahibzada Enterprise Government Contractor and General Order Supplier valuing Rs.7.35 million on accounts of Grant in Aid for other Relief and Rehabilitation. The expenditure was held irregular as no stock account of the said items was prepared to verify the receipts and issuance of purchased items. Further, purchase committee did not check and verified the quality and quantity of items.

Non maintenance of proper accounts record resulted in violation of rules.

The matter was reported to the department in July 2013, but no reply was received.

In the DAC meeting held on December 30, 2013, it was informed that the stock and other record in this regard will be produced in due course of time. No record was provided till finalization of this report.

Audit recommends that the original record be produced to audit for verification, besides fixing the responsibility against the person(s) and fault under intimation to Audit.

**DP 133**

### **3.12.5 Unauthorized Expenditure On Relief Activities – Rs.79.430 Million**

As per GFR 207 (3) Vol-I, “Before a grant is paid to any public body or institution, the sanctioning authority should as far as possible insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grant-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended”.

The Director General PDMA Balochistan released a sum of Rs.79.430 million for flood relief activities to following offices during the year 2012-13. The expenditure was held unauthorized due to the reasons that the vouched /detailed accounts were not obtained from concerned offices to justify the Grant in Aid, as detailed below:

(Rs. in million)

S. No.	Commissioners/Deputy Commissioners'	Financial Year	Amount (Rs.)
1	Commissioner loralai	2012-13	1.000
2	Deputy Commissioner loralai		0.500
3	Commissioner Nasser Abad		27.500
4	Deputy Commissioner Nasser Abad		11.500
5	Deputy Commissioner Jafar Abad		12.000
6	Deputy Commissioner Jhal Magsi		3.800
7	Deputy Commissioner Bolan		0.500
8	Deputy Commissioner Kachi		1.000
9	Deputy Commissioner Lasbella		0.500
10	Deputy Commissioner Sibi		0.500
11	Deputy Commissioner Dera Bugti		0.500
12	Deputy Commissioner Noshki		0.130
13	Livestock Department		20.000
<b>Total</b>			<b>79.430</b>

Due to non-obtaining of vouched accounts the expenditure remains unverifiable.

The matter was reported to the department in July 2013, but no reply was received.

In the DAC meeting held on December 30, 2013, it was informed that the matter is being taken with the concerned offices for submission of detailed/vouched account which will be provided to Audit in due course of time. No further progress was intimated till the finalization of this report.

Audit recommends that responsibility be fixed on the person(s) at fault besides production of relevant record to Audit for scrutiny.

**DP 128,139**

### **3.12.6 Non-Verification of GST Paid To Suppliers/Firms - Rs.13.563 Million**

As per the Collector of Sales Tax and Central Excise Customs letter dated November 10, 2011, "The Head of an Office making procurements are required to entertain claim of supplies with valid sales tax invoice with proof of payment of sales tax thereon."

The Director General PDMA purchased tents and equipment, boats, food packet and other miscellaneous items from various firms/government contractors during the Financial Year 2012-13, and the



amount was paid to the said firms. The proofs of sales tax, the tax return-cum-payment challan deposited into the designated branch of NBP, were not submitted by the said firm in violation of the Government policy referred above as detailed below:

(Rs. in million)

S. No.	Particulars	Amount	16% GST Amount
1	M/s DilBand Construction Co	8.000	0.453
2	M/s HMU collection office Equipment importer, Quetta	23.000	1.239
3	M/S SahibZada Enterpriser Quetta	7.353	1.014
4	M/s Balochistan Engineering Works Kasi Plaza Quetta	5.076	3.389
5	M/s Shah Brothers G/c Quetta	14.360	1.490
6	M/s Anwer G/C Quetta	11.488	1.192
7	M/s Salam Trasrs Quetta	25.380	1.694
8	M/s Ghulam Dastigeer Quetta	5.922	0.423
9	M/s N.K Company	30.409	2.669
<b>Total</b>			<b>13.563</b>

Sales Tax Return was required to be obtained from concerned suppliers/firm to ascertain that sales tax amount has been deposited into the Government treasury.

The matter was reported to the department in July 2013, but no reply was received.

In the DAC meeting held on December 30, 2013, it was informed that confirmation of sales tax be obtained from the concerned firms and provided to Audit in due course of time. No progress was intimated till finalization of this report.

Audit recommends for necessary action at appropriate level.

**DP 140**

### 3.13 University of Balochistan

#### 3.13.1 Introduction

The University of Balochistan, Quetta is the oldest educational Institution of higher learning of the province entrusted with the responsibilities to educate and train the potentially talented human resource and manpower to meet the emerging needs of the industry and society. It plays a vital role in development of Pakistan in general and Balochistan in particular.

#### 3.13.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.957.570 million were allocated to the University of Balochistan during the Financial Year 2011-12. Against the said allocation, an expenditure of Rs.957.570 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2011-12			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	957.570	957.570	0	0%
<b>Total Non-Development</b>	<b>957.570</b>	<b>957.570</b>	<b>0</b>	<b>0%</b>

#### 3.13.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2009-2010	1	0	1	0
	<b>Total</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

### 3.14 AUDIT PARAS

#### 3.14.1 Non-Adjustment of Temporary Advance - Rs.2.647Million

According to Para-132(v), GFR Vol-Iread with rule 205 of FTR “Temporary advances given to the subordinate employees to meet day to day petty official expenses are subject to adjustment through detailed vouched account. These advances should not be left unadjusted”.

Vice Chancellor, University of Balochistan, Quetta paid an amount of Rs.2.647 million as temporary advance to various employees of UOB, during 2010-11 and 2011-12. After laps of considerable time advances were still outstanding as detailed in Annexure-8.

Non-recovery of outstanding amount from the employees transpires lack of internal control

The matter was reported to the management in September 2013 but no reply was received.

The management was requested to convene the DAC meeting in October 2013 but no meeting was held till finalization of this report.

Audit recommends that the outstanding amount be recovered/adjusted immediately under intimation to audit.

**DP 145**

#### 3.14.2 Non Deposit of 30% Share In UOB Account - Rs.2.362Million

As per self finance program rules of University of Balochistan Quetta, “All the Head of the departments of self finance programs are bound to deposit 30% share of total receipt of tuition fee on annual bases.

In University of Balochistan, Quetta various departments running under the self- finance programs failed to deposit 30% share of total receipt of students fees resulting into loss of Rs.2.362 million as detailed below: -

**(Rs. in million)**

S. No.	Name of department	Year	Total tuition fee	Amount of 30% share
1	Computer science and IT	2010-11	1.500	0.441
		2011-12	0.938	0.281
2	Commerce	2010-11	2.979	0.894
		2011-12	2.488	0.746
<b>Total</b>				<b>2.362</b>

Not deposits of 30% share in UOB account resulted in financial loss.

The matter was reported to the management in September 2013 but no reply was received.

The management was requested to convene the DAC meeting in October 2013 but no meeting was held till finalization of this report.

Audit recommends that deposit of 30% share be made timely in UOB account under intimation to Audit.

**DP 143**

### **3.14.3 Unjustified/Doubtful Expenditure On Purchase of Medicines Rs.2.086 Million**

According to the section 14 of the Auditor-General of Pakistan Ordinance, 2001, “The Auditor General of Pakistan has the authority to acquire any accounts, books, paper and other documents which is relevant to Audit”.

Vice Chancellor University of Balochistan, Quetta purchased various medicines of Rs.2.086 million for dispensary situated in University campus during 2010-11 and 2011-12. The relevant record regarding issuance / utilization of the medicines was not produced to audit as detailed in Annexure 9.

Non production of record to audit was serious breach of rules and showed lack of interest by the management.

The matter was reported to the management in September 2013 but no reply was received.

The management was requested to convene the DAC meeting in October 2013 but no meeting was held till finalization of this report.

Audit recommends that either relevant record be produced or the matter be investigated for fixing responsibility against person(s) at fault under intimation to audit.

**DP 149**

### **3.14.4 Irregular Expenditure On Printing - Rs.6.240 Million**

According to Rule-24, Annexure-A of Para-144 of GFR-Vol-I, “The ‘Open Tender’ system i.e. invitation of tender by public advertisement should be adopted as a general rule subject to in all cases in which the estimated value of tenders to receive is or more than

Rs.50,000”. Further, as per FTR, rule 295,“Every Government officer shall exercise the same vigilance in respect of petty contingent expenses as person of ordinary prudence may be expected to exercise in spending his own money”.

Vice Chancellor, University of Balochistan, Quetta executed various printing work worth Rs.6.240 million through different firms during 2010-11 and 2011-12 despite having University’s own printing press in the premises of university campus named “Nishat Printing Press Quetta”. Further, the expenditure was incurred without calling open tenders and availability of other record of stock and issue as detailed in Annexure-10.

Lack of internal control within the organization may lead to misappropriation of university funds.

The matter was reported to the management in September 2013 but no reply was received.

The management was requested to convene the DAC meeting in October 2013 but no meeting was held till finalization of this report.

Audit recommends that the tender documents may be produced to verify the expenditure and reasons of execution of printing from outside be justified or the amount be got recovered from person(s) at fault under intimation to Audit

**DP 151**

### **3.14.5 Irregular Expenditure On Repair of Building -Rs.1.632Million**

According to “Para 2.82 of B&R code enjoins that it is a fundamental rule that no work shall be commenced unless properly detailed designed estimate have been prepared and technically sanctioned by the competent authority”.

Vice Chancellor, University of Balochistan, Quetta repaired office/residential building in 2011-12 for Rs.1.632 million without preparing estimates and MBs for various works. No tender documents provided in case of amount exceeded Rs.0.100 million. Payment made to the contractor against the bill presented on simple pad of the firm, no codal formalities were adopted as required for the repair / construction work detail is given at Annexure-11.

Non observance of codal formalities transpires lack of internal control which may led to irregularity.

The matter was reported to the management in September 2013 but no reply was received.

The management was requested to convene the DAC meeting in October 2013 but no meeting was held till finalization of this report.

Audit recommends to produce all relevant record to verify the authenticity of expenditure or the amount be got recovered under intimation to Audit.

**DP 152**

### **3.14.6 Irregular/Doubtful Expenditure On Janitorial Services Rs.1.084Million**

As per Government of Balochistan, Finance Department vide letter No.SO (COD) PIFRA/1-47/2011/913-1098, dated September 24, 2011,“Open tender through leading newspaper should be invited, where the value of purchase exceeds the limit of Rs.0.100 million and above”.

Vice Chancellor, University of Balochistan, Quetta paid an amount of Rs.1.084 million for Janitorial services during 2011-12 further extending previous agreement without calling open tender and provision of same to audit. Further, the same contract was awarded to different firms for a particular period in same year as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of firm</b>	<b>Chque No. and date</b>	<b>Payment voucher No.</b>	<b>Amount</b>
1	M/s Zahid and company, Quetta	5881365/ 23.8.2011	100	0.168
2	M/s Zahid and company, Quetta	5877656/ 19.10.2011	94	0.168
3	M/s Safa Enterprises, Quetta	5879204/ 10.2.2012	22	0.187
4	M/s Safa Enterprises, Quetta	5882027/ 24.4.2012	118	0.187
5	M/s Safa Enterprises, Quetta	5872923/ 15.6.2012	111	0.187
6	M/s Ali Hassan	5872940/ 28.6.2012	125	0.187
<b>Total</b>				<b>1.084</b>

Rapid change of firms with no complaints from any officeRepair official seems undue financial favor to the particular firms for the personal benefits.

The matter was reported to the management in September 2013 but no reply was received.

The management was requested to convene the DAC meeting in October 2013 but no meeting was held till finalization of this report.

Audit recommends that the matter be probed besides fixing responsibility on person(s) at fault under intimation to audit.

**DP 154**

## Chapter 4

### 4.1 Board of Revenue

#### 4.1.1 Introduction

The major functions of the Revenue Department include administration of land, land taxation, land revenue, preparation, updating and maintenance of record pertaining to ownership of land.

It is the highest revenue court and custodian of rights in land of all right holders.

The Revenue department exercises general superintendence and control over revenue courts in the province.

The compulsory land acquisition under Land Revenue Act is also made through this department. The territorial adjustments and disputes are also decided and stamps, judicial and non-judicial papers are arranged/supplied by the Revenue Department.

The Revenue department plays a very vital role for providing relief to affectees of flood, earthquake and other natural disasters.

The agriculture income tax and abiana are also assessed and collected by this department.

#### 4.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.978.544 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.854.93 million was incurred and Receipts amounting to Rs.1,457.076 were estimated during 2011-12. Against the said Estimated Receipt an amount of Rs.1,107 million was realized by the Department during 2012-13, as summarized below:

Type of grant	(Rs. in million)			
	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Land Revenue Non-Development	114.235	112.181	(2.05)	(2%)
Transport	40.224	32.546	(7.68)	(19%)
Provincial Excise Non Development	466.45	388.52	(77.93)	(17%)
Stamps Non Development	20.935	1.443	(19.49)	(93%)



Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Other Taxes and Duties Non Development	336.7	320.24	(16)	(5%)
<b>Grand Total Non-Development</b>	<b>978.544</b>	<b>854.93</b>	<b>(123.61)</b>	<b>(13%)</b>

(Rs.in million)

Type of Receipt	2012-13			
	Estimated Receipt	Actual Receipt	Gain/ (Loss)	%
Property Tax	161	59	102	63%
Land Revenue	120.220	49	71.22	59%
Tax on Profession, Trade and Callings	2.7	2	0.7	26%
Under Motor Vehicles Act	523.475	418	105.48	20%
Stamp Duty	244	170	74	30%
Provincial Excise	404.881	401	3.88	1%
Other	8	8	0	0%
<b>Grand Total</b>	<b>1457.076</b>	<b>1107</b>	<b>357.28</b>	<b>25</b>

#### 4.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2012-2013	16	-	16	0
	<b>Total</b>	<b>16</b>	<b>-</b>	<b>16</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 4.2 AUDIT PARAS

### 4.2.1 Limitation of Scope Due To Non-Production of Record - Rs.126.621 Million

As per GFR 17, read with Section 14 (2) of the Auditor General of Pakistan (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, “The Departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expenditure”.

An amount of Rs.126.621 million was drawn from public account during the financial year 2011-13 by following offices but relevant record was not produced for audit as detailed below:

**(Rs. in million)**

S. No.	Name of Office	Amount	On account of
1	Deputy Commissioner, Barkhan	7.200	PRP Fund
2	Deputy Commissioner, Jafarabad	83.641	Flood Relief Fund
3	Deputy Commissioner Zhob	11.980	PRP Fund
4	Deputy Commissioner Kharan	23.800	PRP Fund
<b>Total</b>		<b>126.621</b>	

Further detail as per Annexure-12.

Weak internal control resulted in non-production of record and un-verified expenditure.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting, but no meeting was held till finalization of this report.

Audit recommends that the matter be probed at appropriate forum for fixation of the responsibility and remedial aspects besides provision of the relevant record to Audit for verification.

**DP 160,172,188,190**

### 4.2.2 Unauthorized Procurement of Diesel Engine And Submersible Pump - Rs.24.22 Million

As per Balochistan Purchase Manual Para 102, “Cases where indent value exceeds the limit of Rs.3.000 million shall be examined by a Standing Purchase Committee comprising of (a) Administrative Secretary concerned (b) Senior purchase officer and (c) A representative of

Finance Department not below the rank of Deputy Secretary”. Further, as per GFR 23, “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”.

The Deputy Commissioners Barkhan purchased diesel engine and submersible pump amounting to Rs.24.22 million from Public Representative Program (PRP) fund during the years 2011-13, without involving standing purchase committee. Specification of engine (Horse power, company made, model and make) also not described. Further, no record of distribution such as, copy of CNIC of beneficiaries, acknowledgement found to verify the genuineness of expenditure as detailed below;

<b>(Rs. in millions)</b>					
<b>Description</b>		<b>Name of Firm</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
	Diesel Engine 20 HP with all accessories.	M/s Al-Rehman Engineering Works, Quetta	40	0.09	3.60
	Chief Diesel Engine 20 HP		109	0.09	9.81
	Diesel Engine	M/S Allah Dad, Government. Contractor, Barkhan	100	0.089	8.99
	Submersible Pump		52	0.035	1.82
<b>Total</b>					<b>24.22</b>

Weak internal control resulted in unauthorized expenditure.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that the matter be probed at appropriate forum for fixation of the responsibility and remedial aspects under intimation to Audit.

**DP 166**

#### **4.2.3 Less Realization of Usher - Rs.178.468 Million**

As per Sub Rule-2 of Rule-17 of Usher (Assessment and Collection) Rules 1994, “If the Usher demand is not paid within fifteen days after the period specified, it shall be recovered as arrears of land revenue under Section 113 to 115 of Land Revenue Act”.

Deputy Commissioners (Revenue) of various Districts did not recover Usher according to prescribed rates from kathedars during 2012-13, which resulted in short realization of Rs.178.468 million as detailed in Annexure-13.

Government was put into a loss due to less realization of usher.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that the matter be probed at appropriate forum for fixation of the responsibility and recovery of the amount in question from person(s) at fault under intimation to Audit.

**DP 161,170,176,173,191**

#### **4.2.4 Non Realization of Abiana - Rs.87.359 Million**

As per Balochistan Occupiers Rates Abiana Rules 1999, “The Abiana in respect of water supply from irrigation schemes, canals, bed works, weirs, tube wells etc. for irrigation purpose as per actual expenditure shall be received as per rates given in the schedule”.

Deputy Commissioners (Revenue) of various Districts did not recover Abiana amounting Rs.87.359 million from farmers levied during the Rabi and Kharif seasons up till 2012-13, as detailed below:

**(Rs. in million)**

S. No.	Name of District	Name of Tehsil	Due	Recovered	Shortfall
1	Lasbela	Hub	37.098	0.538	36.560
2	Jaffarabad	Jhat Pat	12.871	0.990	11.880
		Sohbat Pur	7.009	0.542	6.466
		Usta Muhammad	1.205	0.066	1.139
		Gandakha	4.182	0.076	4.105
3	Naseerabad	Dera Murad Jamali	11.399	0.881	10.517
		Tamboo	12.868	0.041	12.827
		Sub-Tehsil Baba Kot	2.503	0.047	2.456
		Sub-Tehsil Chhattar	1.556	0.147	1.409
<b>Total</b>					<b>87.359</b>

Non implementation of above rule in letter and spirit was the main cause of short realization.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that a proper investigation should be conducted to find out the reasons and facts as of how such irregularities were not being noticed by the management besides, fixing responsibility on the person(s) at fault. Proper efforts should be followed for recovery of the losses sustained by the Government.

**DP 200,162,165**

#### **4.2.5 Non Realizing of Stamp Duty Amounting To Rs.12.830 Million**

According to Article-4 (22-A) schedule of Stamp Act (XII of 1890) amended as Finance Act 1995, 0.25% of the contract value was required to be recovered from the contractors as stamp duty.

Project Director President's Kohlu package (Sibi to Rakhni Road), awarded contract to M/S OIC NLC Engineering GHQ Rawalpindi on February 7, 2006 amounting to Rs.5,132.00 million but stamp duty amounting to Rs.12.830 million was not realized from contractors as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Contractor and Scheme</b>	<b>Contract Amount</b>	<b>Amount of Stamp Duty Recoverable</b>	<b>Amount of Stamp Duty Recovered</b>	<b>Amount Recoverable</b>
1	M/s OIC NLC Engineering GHQ Rawapindi	5,132.000	12.830	0	12.830

Weak internal control resulted into loss due to non-obtaining of stamp duty in shape of non-judicial stamp papers.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that the outstanding amount of Government dues in shape of judicial stamp paper amounting to Rs.12.83 million be recovered besides fixation of the responsibility on person(s) at fault under intimation to Audit.

**DP 163**

#### 4.2.6 Loss Due To Unauthorized Execution of Earth Work– Rs.30.171 Million

According to Para 4 of minutes of meeting of Project Management with Consultant held under the Chairmanship of Commissioner Zhob Division / Project Director, Sherani Town Project held on October 11, 2010, ‘It was decided on the suggestion of the Consultant that after approval of PC-Is, regarding construction of internal roads, the earth work will be carried out departmentally and thereafter the black topping will be tendered and carried out’.

Project Director Sherani Town Project awarded the works of Construction of BT Road 200 ft, 100 ft and 50 ft to various contractors including construction of earth work of the said roads in violation of decision of Project Management and Consultant taken in the meeting. It resulted in an unauthorized expenditure of Rs.30.171 million on earth work through contractor and the Government was put into loss. The details of expenditure are given below:

(Rs. in million)

S. No.	Name of Work	Emban- kment	S/S/S natural pitrun gravel	S/S/S hand broken stone	Pre- mium	Escalation	Amount
1	200 ft Wide Road	6.979	0.932	0.545	0.198	0.433	9.087
2	100 ft Wide Road	12.197	0.903	0.666	0.125	0.694	14.585
3	50 ft Wide Road	3.859	1.150	1.009	0.172	0.309	6.499
<b>Total</b>							<b>30.171</b>

Unauthorized execution of earth work through contractor resulted in loss to Government exchequer and undue financial benefit was extended to the contractor at the cost of public money.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that inquiry be conducted in the matter for fixation of the responsibility and remedial aspects under intimation to audit.

**DP 164**

#### 4.2.7 Overpayment Due To Allowing Inadmissible Higher Rate - Rs.1.215 Million

As per Para 2.86 of B&R Code, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved”.

Project Director, Sherani Town Project awarded the work “Construction of 25 Bedded Hospital at Sherani Town” and the contractor was paid for an item of “P/L reinforced first class solid burnt brick masonry in any kind of walls but excluding the cost of reinforcement in ground floor super structure under SI No. 11-32/a @ Rs.7,985.35 Per% Cft. No provisions for reinforcement was provided in the estimates. The said item must be paid under SI No. 11-12/a which is specifically provided for brick work in super structure without reinforcement. Thus due to allowing incorrect higher rate an overpayment of Rs.1.215 million was made, as detailed below:

(Rs. in million)

Quantity Paid Cft	Rate Paid Per %Cft	Rate Payable Per %Cft	Excess Rate Per %Cft	Excess Payment
32,410.16	7,985.35	5,764.30	2,221.05	0.720
Add Premium @ 48% above CSR				0.346
Total				1.065
Add Escalation @ 14%				0.149
<b>Grand Total</b>				<b>1.215</b>

The allowing of higher rate than admissible resulted in undue financial benefit to the contractor.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that recovery may be made from the contractor under intimation to audit.

**DP 167**

#### 4.2.8 Irregular Expenditure On Tractor Hours Rs.13.98 Million

As per GFR 23 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”.

Deputy Commissioner Barkhan and Kharan drew Rs.13.98 million from public accounts on tractors hours used for leveling of agriculture land from PRP program 2011-13, as per detailed below. The expenditure was held irregular because, detail of lands with ownership documents along with copy of CNIC’s, which were leveled not maintained. Earth work statements and completion certificates not produced. Works were executed through private contractors and Government Agriculture Engineering department was not involved, thus loss was sustained to Government.

(Rs. in million)

S. No.	Name of office	Detailed	Amount	Contractor
1	DC Barkhan	2,500 tractor hours @ Rs.800 per hour for farmers	2.000	M/S Allah Dad, Government. Contractor
2	DC Kharan	10,000 tractor hours @ Rs.998 per hour	9.980	M/s Latif and Company
		2,500 tractor hours @ Rs.800 per hour	2.000	M/s Kubdani Brothers
<b>Total</b>			<b>13.98</b>	

The matter depicts non-compliance with the rule, weak financial control and public money was misappropriated.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends for proper investigation of matter for fixation of the responsibility and remedial aspects including the recovery of the amount under intimation to audit.

**DP 189**

#### 4.2.9 Irregular / Doubtful Expenditure On Sibi Week Rs.5.42 Million

According to rule 10(i) GFR Vol-1, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred



public money as a person of ordinary prudence would exercise in respect of expenditure of his own money”.

Deputy Commissioner, Sibi drew an amount of Rs.5.42 million during the year 2012-13 for Sibi week and paid to Director Balochistan Academy without obtaining detail of the expenditure. Acknowledgement was not obtained from artists who performed during the show. Payments were made in cash, instead of cross cheques and drawn in the months of April and May, while show was celebrated in February, 2013.

<b>(Rs. in million)</b>				
<b>S. No.</b>	<b>Cashed on</b>	<b>Firm</b>	<b>Amount</b>	
1	31.01.13	Mohammad Aslam	1.000	Advance
2	20.04.13	Rind, Director	2.600	Advance
3	09.05.13	Balochistan Academy	1.820	Bill
<b>Total</b>			<b>5.420</b>	

The matter depicts non-compliance with the rule, weak financial control which may lead to misappropriation of Government funds.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that non adherence of financial rules may be justified besides provision of details of the expenditure under intimation to Audit.

**DP 199**

#### **4.2.10 Irregular Expenditure On Repair of Vehicle - Rs.2.522 Million**

According to Sr. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department Circular No FD.SO(COD)/PIFRA/1-47/2011/1117-1302 dated 27<sup>th</sup> September 2011; open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million.

Following offices of Deputy Commissioners had incurred an expenditure of Rs.2.522 million on repair of vehicles without inviting open tenders and obtaining sanction from the competent authority during the year 2011-13. Furthermore, the amount was drawn in the month of June to avoid the lapse of budget. Neither entries in logbooks were recorded nor were repair registers maintained. NOC from Agriculture Engineering Workshop was also not obtained.

(Rs. in million)

S. No.	Name of Office	Head of Expenditure	Amount
1	Deputy Commissioner, Kharan	A13101-Repair of Transport	0.988
2	Deputy Commissioner, Shirani		0.610
3	Deputy Commissioner, Kholu		0.924
<b>Total</b>			<b>2.522</b>

(Further detail as per Annexure-14)

Non observance of rules transpires lack of internal control within the organizations which may led to misappropriation of Government funds.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated for fixing the responsibility against the person(s) at fault besides recovery of the amount, under intimation to Audit.

**DP 171,175,178**

#### **4.2.11 Irregular Expenditure On Purchases - Rs.1.798 Million**

As per GFR 23, “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”.as per instructions of Finance Department, Government of Balochistan, letter No.FD.SO (CODFI)11-8/2006/20-200, dated October 21, 2006 and GFR 2(24) chapter-8, Vol-I “Open tender through leading newspapers should be invited, where the value of purchase exceeds the limit of Rs.50,000 and above”.

Deputy Commissioner Barkhan, drew Rs.1.798 million from PRP fund during 2011-13 on account of purchase of tyres for levies vehicles, uniform and computer for AC office. Open tender was called vide daily Awam Quetta on June 26, 2012, opened on June 29, 2012 and on the same date work order was issued. Contractor bill was received on June 30, 2012 and on the same date payment of Rs.0.899 million made to contractor after deduction of security deposit @ 50%. No specification of material was described in tender as well as in bill. Neither distribution record was maintained nor acknowledgement obtained from recipients.

(Rs. in millions)

Sr. No.	Date of voucher	Detailed	Amount	Contractor
01	30.06.12	Supply of Tyres for levies vehicles 25 tyres for double cabin @ Rs.20,000/-per tyre 30 tyres for single cabin @ Rs.10,000/-per tyre	0.800	M/S Allah Dad, Government. Contractor
02	30.06.12	Supply of 04 computer with printer for AC office	0.500	
03	30.06.12	Supply of uniform for 310 levies person	0.399	
04	30.06.12	Supply of uniform belt with batches	0.099	
<b>Total</b>			<b>1.798</b>	

The unjustified expenditure in violation of codal formalities lead to the probabilities of misappropriation of Government funds on the account.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends for proper investigation of matter and fixation of the responsibility on person(s) at fault under intimation to audit.

**DP 189**

#### **4.2.12 Non Submissions of Detailed Accounts - Rs.107.56 Million**

As per Treasury Rules 308, “detailed account of expenditure should be sent to Accountant General in case where the amount was drawn on abstract bill.”

An amount of Rs.107.56 million was drawn on abstract bills by the following offices during Sibi annual festival 2012-2013 and for security of Sibi Rakhni road. No detailed account was rendered to Accountant General Balochistan after lapse of considerable time period.

(Rs. in million)

S. No.	Particulars	Purpose of Expenditure	Amount (Rs.)
1	Dy. Commissioner Sibi	Sibi annual festival 2012	5.80
		Sibi annual festival 2013	11.80
2	Dy. Commissioner Sibi (Discretionary Grant)	Sibi annual festival 2013	2.50
3	Commissioner Sib (Discretionary Grant)	Sibi annual festival 2013	3.00
4	Project Director, President's Kohlu Development Package	security charges against the work of Sibi Rakhni Road	84.46
<b>Total</b>			<b>107.56</b>

Non submission of detailed account is the violation of the Government rules and its also transpires lack of internal control with the organization.

The matter was reported to the department in May, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that record must be produced for verification and detailed account shall be submitted to AG Balochistan without any delay and progress in this regard be intimated to Audit.

**DP 193,196,183,184**

#### **4.2.13 Non-Maintenance of Record For IDPS of Flood – Rs.99.994 Million**

As per GFR 148-149 Vol-1, “All materials received should be examined counted, measured or weighed as the case may be when delivery is taken and they should be taken in charge by responsible Government Officer who should see that the qualities are correct and their quality good and record a certificate to that effect and when materials are issued from stock for departmental use, the officer in charge of the stores should see that an indent in the prescribed form has been made by a property authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it”.

Commissioner, Naseerabad Division had procured food parcels, blankets and tents valuing Rs.99.994 million, as per detailed below, for

IDPs of flood for the year 2012. The said material was neither entered in stock register nor documentary evidence regarding receipt of material by the concerned department available during audit. Moreover, the lists of flood victims were not available in record.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	14200 packets of Food and Dry Fruits.	9.044
2	Blankets, Plastic Sheets and Tents	90.950
<b>Total</b>		<b>99.994</b>

(Further detail as per Annexure-15)

Non maintenance of proper accounts record resulted in violation of rules.

The matter was reported to the management in September, 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2013, but no meeting was held till finalization of this report.

Audit recommends that the original record be produced to audit for verification, besides fixing the responsibility against the person(s) and fault under intimation to Audit.

**DP 187,189**

## Chapter 5

### 5.1 Communication and Works (C&W) Department

#### 5.1.1 Introduction

Construction maintenance and repair of roads, bridges, tunnels, ropeways and buildings, are the main functions of the Department. It also renders services in the field of engineering training for the Departmental Engineers, Public Health Works pertaining to Government buildings and Government residential estates.

#### 5.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.30,679.841 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.25,903.434 million was incurred, as summarized below:

(Rs.in million)

Grant No.	Type of grant	2012-13			
		Final grant	Actual expenditure	Excess/ (Saving)	%
13	Non- Development	5,661.193	6,009.718	348.525	6.156 %
06	Development Housing	3,765	3,456.906	(308.094)	(8.2%)
04	Highway roads and bridges	21,253.648	16,436.810	(4816.838)	(22.6%)
<b>Total Development</b>		<b>25,018.648</b>	<b>19,893.716</b>	<b>(5124.91)</b>	<b>(20.5 %)</b>
<b>Grand Total (Non-Development + Development)</b>		<b>30,679.841</b>	<b>25,903.434</b>	<b>(4776.407)</b>	<b>15.5%</b>

#### 5.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	42	-	42	0
2	1988-89	22	-	22	0
3	1989-90	137	-	137	0
4	1990-91	62	-	62	0
5	1991-92	86	-	86	0
6	1992-93	36	-	36	0
7	1993-94	20	-	20	0
8	1994-95	32	-	32	0

<b>S. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
<b>9</b>	1995-96	48	-	48	0
<b>10</b>	1996-97	48	-	48	0
<b>11</b>	1997-98	39	22	17	54%
<b>12</b>	1998-99	34	10	24	29%
<b>13</b>	2000-2001	44	42	2	95%
<b>14</b>	2001-2002	41	-	41	0
<b>15</b>	2002-2003	65	-	65	0
<b>16</b>	2003-2004	15	-	15	0
<b>17</b>	2004-2005	28	-	28	0
<b>18</b>	2005-2006	38	-	38	0
<b>19</b>	2006-2007	20	-	20	0
<b>20</b>	2007-2008	14	-	14	0
<b>21</b>	2008-2009	24	-	24	0
<b>22</b>	2009-2010	23	-	23	0
<b>23</b>	2010-2011	30	-	30	0
<b>24</b>	2011-2012	29	-	29	0
<b>25</b>	2012-2013	18	-	18	0
<b>TOTAL</b>		<b>995</b>	<b>74</b>	<b>921</b>	<b>7.43%</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochitan.

## **5.2 AUDIT PARAS**

### **5.2.1 Limitation of Scope of Audit Due To Non-Production of Record - Rs.29.797 Million**

As per Section 14 of Auditor-General of Pakistan (Appointment, Functions and Powers Ordinance, 2001), “The Auditor-General of Pakistan has authority to acquire any accounts, books, paper and other documents which is relevant to Audit”. According to instructions communicated vide Finance Department Balochistan letter No. FD.P.A./AFS(PFC)3/06 dated March 27, 2006, monitoring of the Development projects shall be carried out by or agency authorized by it for third party validation. And as per Rule 205 of Treasury Rules, “Every Payment must be supported by a voucher setting forth with full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts.”

Executive Engineer, B&R Division-I, incurred an expenditure of Rs.29.797 million on different schemes during 2011-12, but in-support of said payments, the vouchers, MBs, Contract Agreements, PC-

I/Technically sanctioned estimates etc, were not found available in Divisional Office. Therefore, the payment could not be verified. Detail in attached Annexure-16.

The payments were made without supporting cash vouchers etc, which may result in mis-appropriation of Public money.

The matter was reported to the department in November, 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, the department intimated that the relevant record as pointed out by Audit is not traceable which is under the custody of ex – executive engineer, who have been prosecuted by NAB in cases of irregularities and fraud.

Audit recommends that proper investigation of the matter for fixation of the responsibility, besides provision of the record to Audit for verification.

**DP 202**

### **5.2.2 Loss To The Government Due To Non /Less Deduction of Income Tax - Rs.12.020Million**

As per Section 153 of Income Tax Ordinance, 2001, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at the prescribed rate, while making payment to the contractors for execution of contracts.”

The Executive Engineers, B&R Division had not / less deducted income tax amounting to Rs.12.020 million from the bills of various contractors during the year 2011-12 and 2012-13 as detailed in attached Annexure-17.

Non deduction of income tax resulted into loss to the Government and providing undue financial aid to the contractors due to weak internal controls.

The matter was reported to the department in November, 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, the department intimated that recoveries would be effect if the exemption certificates not produced by the contractors concerned. No progress was intimated till finalization of this report.

Audit recommends for fixing of responsibility against person(s) at fault besides, adjustment / recovery of the outstanding amount under intimation to Audit.

**DP 210,211,219**



### 5.2.3 Non-Recovery of Stamp Duty - Rs.7.332 Million

As per Section 22 A of Schedule I to Stamp Act 1899, as amended vide Balochistan Finance Act 1994, “0.25% of the contract value was required to be realized from the contractors as stamp duty, while entering into contract for execution of any works or to procure stores and materials”.

Various divisions awarded contracts to different contractors, but stamp duty amounting to Rs.7.332 million in shape of non-judicial stamp papers of the contract value was not realized during the year 2011-12 and 2012-13, which resulted into loss of Rs.7.332 million, as detailed below:

**(Rs. in million)**

S. No.	Name of office	Stamp duty recoverable (Rs.)
1	Executive engineer provincial B&R1, Division	0.820
2	Executive engineer provincial B&R II, Division	0.100
3	Executive Engineer-1 Provincial B&R Turbat	0.131
4	Executive engineer provincial B&R I, Division	0.539
5	Executive Engineer, E&M Division, Quetta	0.797
6	Executive Engineer-II, Provincial B&R District	0.380
7	Executive Engineer, Provincial B&R District,	0.306
8	Executive Engineer, B&R Division-I, Sibi	0.461
9	Project Director ,Chamalang Road Project	0.194
10	Executive Engineer Maintenance Division-I,	0.545
11	Executive engineer B&R division, Barkhan	0.515
12	Maintenance Divisions III, Quetta	0.558
13	Executive engineer B&R division, Musakhel	1.986
<b>Total</b>		<b>7.332</b>

(Further detail at attached Annexure-18)

Weak internal control resulted into loss to government due to non-recovery of stamp duty.

The matter was reported to the department in November, 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, the departments intimated that the outstanding amounts will be recovered within the shortest possible time. No progress was intimated till finalization of this report.

Audit recommends that recovery be made good from the contractors under intimation to Audit.

**DP 221,223,224,225,235,227,228,233,231,236,229,230,237**

#### **5.2.4 Overpayment Due To Allowing Excess Quantity - Rs.32.709 Million**

According to Paragraph 56 of CPWA Code, and 2.86 of B&R Code, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the record of technical sanction alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved.”

In following divisions the contractors were paid for different items of work by allowing excess quantities then provided in approved PC-I's / Technical Sanctioned Estimates during the year 2012-13 due to which an overpayment of Rs.32.709 million was made as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, B&R Division-I, Sibi	0.344
2	Executive Engineer, B&R Division, Ziarat	1.012
3	Executive Engineer, B&R Division-I, Loralai	13.817
4	Project Director ,Chamalang Road Project Loralai	2.191
5	Project Director, Omani Grant Project District Gwadar	8.488
6	Executive Engineer, B&R Division, Barkhan	6.857
<b>Total</b>		<b>32.709</b>

(Further detail at attached Annexure-19)

Occurrence of excess quantities indicated that the proposals were not structurally sound and the estimates were not calculated and based on inadequate data.

The matter was reported to the department in November 2013 but no replies were received.

The PAO was requested to convene the DAC meeting in November 2013, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the person(s) at fault, besides effecting the recovery.

**DP 201,203,204,209,212,215**

### **5.2.5 Overpayment Due To Allowing Excess Compaction - Rs.10.884 Million**

According to detailed analysis of CSR-1998, compacted depth of graded aggregate base course and natural pitrun gravel shall be considered for payment. The compacted depth shall be equal to 0.67% of the loose thickness.

Executive Engineer, B&R Division, Killa Abdullah paid an amount of Rs.10.884 million for an item of work "P/S and S/L hand broken stone" during the year 2012-13. Detailed measurement record in MB revealed that the pitrun gravel and stone metal was laid in sub-base and course. As provided in detailed analysis of CSR-1998, the compacted thickness should be 0.67% of the total supply, therefore, the payable quantity as per required compaction should have been 59,481.08 Cum, but excess compacted quantity was taken resulting in overpayment of Rs.10.884 million as detailed below:

<b>(Rs. in million)</b>				
<b>Quantity stacked Cum</b>	<b>Quantity payable as per required compaction</b>	<b>Difference</b>	<b>Rate (Rs.)</b>	<b>Amount (Rs.)</b>
88,777.73	59,481.08	29,296.65	422.40	12.375
Less Premium @ 12.05% below CSR-1998				1.491
<b>Total</b>				<b>10.884</b>

Non considering of required compaction resulted in overpayment.

The matter was reported to the department in November 2013 but no replies were received.

The PAO was requested to convene the DAC meeting in November 2013, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the person(s) at fault, besides effecting recovery under intimation to Audit.

**DP 208**

### **5.2.6 Overpayment Due To Wrong Calculation - Rs.5.961 Million**

According to Paragraph 16 and 220 of CPWA Code, "The Divisional and Sub- Divisional Officer are responsible for ensuring correctness of rates quantities and calculations before signing the bill of the contractor."

Executive Engineer, Provincial B&R District, Killa Abdullah, awarded the work "Black topping of roads 00+19 Km and BT road at Killi

Alehzai, Killi Bakhshoo Killi Ali 00+6 Km to a contractor on February 7, 2011. The contractor was overpaid Rs.5.961 million in the 8th running bill due to wrong calculation as detailed below:

**(Rs. in million)**

<b>Item of Work</b>	<b>Quantity</b>	<b>Rate (Rs.)</b>	<b>Amount admissible (Rs.)</b>	<b>Payment made (Rs.)</b>	<b>Excess payment made (Rs.)</b>
Providing and laying prime coat	20,075 sqm	33.0 per sqm	0.662	6.623	5.961

Weak financial control resulted in undue financial benefit given to the contractor.

The matter was reported to the department in November 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the person(s) at fault, besides effecting the recovery.

**DP 206**

### **5.2.7 Overpayment Due To Allowing Premium On NSR Item – Rs.3.014 Million**

According to Planning and Development Department Government of Balochistan, Notification No.P&D ROCT (129)2007/6204 dated March 29, 2007 fixed the premium above/below on CSR item.

Following divisions had paid an amount of Rs.3.014 million to different contractors on account of Premium on NSR items, which was not admissible and resulted in overpayment of Rs.3.014 million as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, Provincial B&R, Gwadar	1.889
2	Executive Engineer, Provincial B&R District Musakhail	0.560
3	Executive Engineer, B&R-I, District Naseerabad	0.294
4	Executive Engineer, B&R-II District, Naseerabad	0.271
<b>Total</b>		<b>3.014</b>

(Further detail at attached Annexure-20)

Undue financial benefit was given to the contractors in violation of the rules.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013 the concerned field offices agreed with Audit contention and intimated that the amount as indicated by Audit will be got recovered in due course of time and the compliance in this regard will be shown to Audit accordingly. No progress was intimated till finalization of this report.

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

**DP 238,240,216,220**

### **5.2.8 Non-Adjustment of Cost of Bitumen - Rs.32.960 Million**

According to Para 243 of CPWA Code, “The recovery from a contractor on account of cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorizing an advance payment or on account payment to him for the work”.

Following divisions purchased bitumen costing Rs.32.960 million during 2012-13 and issued to various contractors for construction of roads. The cost of bitumen was required to be adjusted in full from the running payments of the contractors but no recovery was made.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, B&R Division-I, Loralai	2.000
2	Project Director, Chamalang Road Project Loralai	22.765
3	Executive Engineer, B&R Division Musakhel	8.195
<b>Total</b>		<b>32.960</b>

(Further detail at attached Annexure-21)

Undue financial benefit was given to the contractors.

The matter was reported to the department in October 2013 but no replies were received.

The PAO was requested to convene the DAC meeting in November 2013, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the person(s) at fault, besides effecting the recovery.

**DP 205,207,241**

### **5.2.9 Non-Imposition of Penalty - Rs.13.893 Million**

According to Clause-2 of General Conditions of contract, “If a contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day up to maximum of 10% of the estimated cost of the work.”

In following Divisions the contractors failed to complete the schemes / works within time allowed during the year 2011-12 and 2012-13 but even after expiry of long period, no penalty charges were imposed due to which Government sustained a loss of Rs.13.893 million as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, B&R District Turbat	2.433
2	Executive Engineer, B&R Division, Kharan-I	5.755
3	Executive Engineer, Project Divisional II, Quetta	5.705
<b>Total</b>		<b>13.893</b>

(Further detail at attached Annexure-22)

Non imposition of penalty resulted into loss to government exchequer.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013 the department replied that time extension was granted to the concerned contractors due to fragile law and order conditions. However, it was decided that the management must produce relevant documentary evidence in support of their reply otherwise recover the amount from defaulters. No progress was intimated till finalization of this report.

Audit recommends that the responsibility be fixed against the person(s) at fault, besides, effecting recovery from the concerned.

**DP 208,213,217**

### 5.2.10 Non-Deduction of Security Deposits - Rs.7.938 Million

As per Para 2.66 of B&R Code and Clause 19 of conditions of contract agreement, “Security deposit @ 10% should be deducted from the payment made to the contractor for work done and refunded after three (3) months of the completion of scheme.”

The following Divisions did not deduct the security deposits worth Rs.7.938 million from the bills of contractors during the year 2012-13.

(Rs. in million)

S. No.	Name of office	Amount
1	E&M Workshop, Quetta	4.700
2	Executive Engineer, Project Divisional II, Quetta	3.238
<b>Total</b>		<b>7.938</b>

(Further detail at attached Annexure-23)

Non-deduction of security deposit was undue financial aid to the contractor at the risk of public interest.

The matter was reported to the department in October 2013 but no replies were received.

The PAO was requested to convene the DAC meeting in November 2013, but no meeting was held till finalization of this report.

Audit recommends for fixing of responsibility against person(s) at fault, besides regularization of the matter under the orders of the competent authority under intimation to Audit.

**DP 242,245**

### 5.2.11 Execution of Works Without Technical Sanctions - Rs.4,177.442 Million

As per CPWD Code 56 and B&R Code 2.82, No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.

During the year 2011-12 and 2012-13, different development projects costing Rs.4,177.442 million were undertaken in following Divisions, without obtaining prior technical sanction of the estimates from the competent authority:

(Rs. in million)

S. No.	Name of office	Amount
1	Executive Engineer, B&R District Sherani at Zhob-I	603.230
2	Executive Engineer, B&R Division, Musakhail-I	340.914
3	Executive Engineer, B&R Division, Naseerabad-I	244.375
4	Executive Engineer, Project Division II, Quetta	252.380
5	Executive Engineer, B&R Division, Chagai-I	215.000
6	Executive Engineer, B&R Division, Chagai- II	39.500
7	Executive Engineer, B&R Division, Noshki-I	33.473
8	Executive Engineer, B&R Division, Noshki-II	15.853
9	Executive Engineer, B&R District, Killa Saifullah-II	168.248
10	Executive Engineer, B&R District Jhal Magsi-II	19.700
11	Executive Engineer, Maintenance Division-I Quetta	190.453
12	Executive Engineer, B&R District, Khuzdar- I	195.293
13	Executive Engineer, B&R District, Ziarat	61.374
14	Executive Engineer, Provincial B&R Turbat-I	10.005
15	Executive Engineer, B&R Division, Sibi-I	176.947
16	Executive Engineer, Maintenance Division-III Quetta	225.021
17	The Project Director Omani Grant Development Project for Gwadar District	1,385.676
<b>Total</b>		<b>4,177.442</b>

(Further detail at attached Annexure-24)

Technical sanction besides laying out the parameters, within which the scheme was to be executed, provides assurance for structural soundness of the proposal and accuracy of the estimates. The general practice in the Department is to obtain technical sanction after the completion of work, due to which audit was unable to verify execution of work as envisaged in the original estimates.

Execution of works without Technical Sanctions was a serious violation of rules and procedures.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, the department replied that technical sanctions were under process and would be produced as and when accorded by the competent authority. No progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the person(s) at fault, besides in future technical sanction be obtain before



execution of work and expenditure be got regularized under intimation to Audit.

**DP 243,253,255,256,244,251,245,256,246,127,257,259,261,265,270,275,281**

### **5.2.12 Excess Deduction of Security Deposit To Avoid The Lapse of Funds - Rs.96.745 Million**

According to Para 2.66 of B&R Code, read with Clause 19 of condition of the contract agreement, and further as per Rules 290 of Treasury Rules, "Security deposit @ 10% should be deducted from payment made to the contractor for work done and may be refunded after three months from date of completion of scheme. "It is not permissible to draw money from the treasury to prevent the lapse of budget grant."

Following Divisions deducted security deposit amounting to Rs.96.745 million from bills of contractors in excess of prescribed percentage i.e. 10% just to avoid lapse of budget in 2011-12 and 2012-13. Excess deduction of security deposit clearly depicts that superficial record entries were made in MB by recording excessive measurement for the works which were not actually done at site, as detailed below;

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, B&R Division-I, Naseerabad	1.847
2	Executive Engineer, B&R Division-II, Chaghi	13.858
3	Executive Engineer B&R Division-I, Barkhan	1.600
4	Project Engineer, Project Area Mastung	10.879
5	Executive Engineer, B&R Division- I, Washuk,	30.975
6	Executive Engineer, B&R Division-I	1.923
7	Executive Engineer, B&R Division-I, Khuzdar	8.726
8	Executive Engineer, B&R Division, Barkhan	26.937
<b>Total</b>		<b>96.745</b>

(Further detail at attached Annexure-25)

Non observance of rules transpires lack of internal control which may lead to financial mismanagement.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, it was decided that the amount in question be got regularized from the competent authority.

Audit recommends that the matter needs investigation for fixation of the responsibility as the expenditure was shown incurred without work

done basis only to avoid lapse of budget, besides its regularization from P&D department under intimation to Audit.

**DP 248,250,258,263,264,269,272,273**

### **5.2.13 Irregular Expenditure On Construction of Road - Rs.53.377 Million**

As per Para 220 of Central Public Works Accounts Code, “Full rates as per agreement, catalogue, indent or other order should be allowed only if the quantity of work done or supplies made is up to the stipulated specification”.

Following Divisions incurred an expenditure of Rs.53.377 million on different items of work during the year 2011-12 and 2012-13 but the expenditure was held irregular due to reason that the compaction tests of earthen embankment and base/sub base were not conducted, as no such reports were available/produced to audit, which was a pre-requisite.

**(Rs. in million)**

<b>.S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, B&R Division-I Barkhan	13.627
2	Executive Engineer, B&R Division, Ziarat	4.143
3	Executive Engineer, B&R Division, Loralai	25.025
4	Project Director ,Chamalang Road Project Loralai	2.254
5	Executive Engineer, B&R Division, Barkhan	5.308
6	Executive Engineer, B&R Division Musakhail	3.020
<b>Total</b>		<b>53.377</b>

(Further detail at attached Annexure-26)

Non compliance and violation of rules resulted in irregular expenditure.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, the departments intimated that Laboratory test reports will be produced to Audit for verification but no such reports were provided till finalization of this report.

Audit recommends that local office may produce the relevant record including the original Laboratory test to justify the expenditure under intimation to audit.

**DP 274,276,277,280,283,290**

#### **5.2.14 Release of Security Deposit Before Completion of Work - Rs.43.345 Million**

As per B&R Code 2.66 and Clause 19 of conditions of contract agreement, “Security deposit @ 10% should be deducted from the payment made to the contractor for work done and refunded after three (3) months of the completion of scheme”.

Following divisions refunded security deposits worth Rs.43.345 million to different contractors before completion of works during the year 2011-12 and 2012-13. Premature release of security deposit was undue financial aid to contractor at the risk of public interest.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, B&R Division Noshki	1.800
2	E&M Workshop, Quetta	20.327
3	Executive Engineer, Project Divisional II, Quetta	7.671
4	Executive Engineer, B&R Division-II, Killa saifullah	0.800
5	Executive Engineer, B&R Division-I, Loralai	8.947
6	B&R Division-I, Khuzdar	3.800
<b>Total</b>		<b>43.345</b>

(Further detail at attached Annexure-27)

Undue financial benefit was given to the contractors in violation of the Government rules.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on December 18, 2013, the departments replied that amount would be recovered. The DAC directed for early recovery of the amount. No progress was intimated till finalization of this report.

Audit recommends for fixing of responsibility against person(s) at fault for irregular release of security deposit besides, adjustment / recovery of the amount under intimation to Audit.

**DP 284,285,291,292,299,300**

#### **5.2.15 Expenditure Incurred By Inviting Gallop Tender Instead of Open Tender - Rs.30.085 Million**

According to S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department order dated 27<sup>th</sup> September 2011, “Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million”.

Following Divisions issued work orders for the construction of additional class rooms of different high schools, model high schools & primary schools and Black topping of road by gallop tenders instead of open tenders without mentioning the reasons under which open tenders were not invited during the year 2011-12.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Division</b>	<b>Amount</b>
1	XEN II, Buildings Turbat	9.365
2	XEN B&R Kech	5.870
3	B&R Division, Washuk	14.850
<b>Total</b>		<b>30.085</b>

(Further detail at attached Annexure-28)

Undue financial benefit was given to the contractor and rules violated.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, departments accepted the audit point of view and DAC directed that the matter be regularized and such instances be avoided in future. No further progress was intimated till the finalization of this report.

Audit recommends that the expenditure be got regularized under the orders of the competent authority besides fixation of the responsibility against the person(s) at fault under intimation to Audit.

**DP 301,303,310**

#### **5.2.16 Irregular Expenditure On Supply And Stacking of Pitrun Gravel - Rs.14.728 Million**

As per 290 of Treasury Rules, “No money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury to prevent the lapse of budget grant.” According to Rule 43 of Appendix No.6 of Central Public Works Accounts Code, “the funds which cannot be utilized properly should be surrendered. It is not in public interest to incur expenditure in ill-considered manners to avoid the lapse of funds”.

Following divisions paid an advance payment of Rs.14.728 million to different contractors during the year 2011-12 and 2012-13. In all these cases, the laying (Utilization) mentioned in the contractors bills have not yet started but payment were made by recording fictitious measurement in MBs for the works which were not actually done at site. Thus the undue financial benefit was extended to the contractor by recording superficial measurement.

(Rs. in million)

S. No.	Name of office	Amount
1	Executive Engineer B&R Naseerabad	6.777
2	Executive Engineer, B&R Division, Ziarat	1.113
3	Executive Engineer-I, Provincial B&R District Gwadar	6.838
<b>Total</b>		<b>14.728</b>

(Further detail at attached Annexure-29)

Weak financial control resulted irregular expenditure.

The matter was reported to the department in November 2013 but no reply was received.

In the DAC meeting held on December 18, 2013, the Departments admitted that material stacked at site will be laid now which was not done due to non availability of funds. No further progress was intimated till the finalization of this report.

Audit recommends that the matter be referred to high level inquiry for fixation of the responsibility, besides, recovery of the amount under intimation to Audit.

**DP 302,305,307**

#### **5.2.17 Unauthorized Expenditure On NSR Items - Rs.9.018 Million**

As per Para 296 of CPWA Code, "To facilitate the preparation of estimates, as also to serve as a guide in setting rates in connection with contract agreements, a schedule of rates for each kind of work commonly executed should be maintained in the division and kept up to date. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for the varying conditions thereof should, so far as may be practicable, be recorded".

Following Divisions incurred expenditure of Rs.9.018 million on different works during the year 2012-13 but the entire work was executed on NSR basis without preparing rate analysis to be approved by the competent authority:

(Rs. in million)

S. No.	Name of office	Amount
1	Executive Engineer, B&R District, Pishin-II	3.512
2	Executive Engineer, B&R District Gwadar-II	1.523
3	Maintenance Division III, Quetta	3.983
<b>Total</b>		<b>9.018</b>

(Further detail at attached Annexure-30)

Non Schedule Rates without preparing rate analysis resulted unauthorized payment and non-compliance of Rules.

The matter was reported to the department in November 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013, but no meeting was held till finalization of this report.

Audit recommends that the rates be approved from the concerned forum, besides its regularization from P&D department under intimation to Audit.

**DP 304,306,309**

## Chapter 6

### 6.1 Education Department

#### 6.1.1 Introduction

The Education Department is responsible to provide quality education from primary to graduation level and overall management of educational institutions from primary schools to degree colleges. Besides, it also administers technical and vocational institutions in Balochistan.

#### 6.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs.25,379.71 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.27,696.124 million was incurred, as summarized below:

(Rs.in  
millions)

Grant No.	Type of grant	2012-13			
		Final grant	Actual expenditure	Excess/ (Saving)	%
16	Non-Development	23,020.485	25,527.789	2,507.30	11%
9	Development	2,359.225	2,168.336	(190.89)	(8%)
<b>Grand Total (Non-Development + Development)</b>		<b>25,379.71</b>	<b>27,696.124</b>	<b>2,316.41</b>	<b>9%</b>

#### 6.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	3	-	3	0
2	1988-89	60	-	60	0
3	1989-90	11	-	11	0
4	1990-91	6	-	6	0
5	1991-92	17	-	17	0
6	1992-93	33	-	33	0
7	1993-94	29	-	29	0
8	1994-95	6	-	6	0
9	1995-96	19	-	19	0
10	1996-97	41	-	41	0
11	1997-98	22	13	9	59%

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
12	1998-99	13	7	6	54%
13	1999-2000	19	9	10	47%
14	2001-2002	14	-	14	0
15	2004-2005	15	-	15	0
16	2005-2006	9	-	9	0
17	2007-2008	2	-	2	0
18	2008-2009	6	-	6	0
19	2009-2010	8	-	8	0
20	2010-2011	8	-	8	0
21	2011-2012	10	-	10	0
22	2012-2013	24	-	24	0
<b>Total</b>		<b>375</b>	<b>29</b>	<b>346</b>	<b>7.73%</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 6.2 AUDIT PARAS

### 6.2.1 Limitation of Scope Due To Non Production of Record - Rs.949.103 Million

According to Para 17 of GFR Vol-I, read with Section-14(2) of Auditor-General's (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, "The departmental officers are required to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition".

The following offices did not produce accounts record to audit of Rs.949.103 million during 2010-12. Due to non-production of necessary record audit was unable to proceed further and verify the expenditure. The details of non-production of record are as under:

(Rs. in million)

S. No.	Name of office/District	Amount
1	District Education Officer Barkhan	8.759
2	District Education Officer, Musakhail	229.070
3	Principal Government. Boys Model High School Loralai	20.262
4	District Education Officer Zhob	85.099
5	Principal Government. Boys Model High School Jaffarabad	605.913
<b>Total</b>		<b>949.103</b>



The irregularity was committed due to improper financial management and weak internal controls.

The matter was reported to the Department in April 2013, but no reply received.

The DAC meeting was held on November 21<sup>st</sup>2013, but the concerned field offices did not attend the DAC meeting.

Audit recommends that responsibility be fixed besides production of the record to audit for verification.

**DP 331,352,363,374,395**

## **6.2.2 Non Merit Based Award of Scholarships - Rs.762.513 Million**

As per GFR 11, “Each Head of Department is responsible for enforcing financial order and strict economy at every step. He shall be responsible for observance of all relevant financial Rules and Regulations.”

The Director Colleges and Higher Education Balochistan, Quetta withdrew an amount of Rs.762.513 million on account of scholarships out of Public Representative Program during 2011-12 for further disbursement amongst the students. No Criteria was framed for award of scholarship and also paid to those students studying abroad. No evidences were on record whether the beneficiaries are regular students of universities / colleges and they are not drawing scholarships from other sources.

Vague process resulted into non merit based award of scholarship to selected group of students.

The matter was reported to the Department in December 2012 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that detailed inquiry be conducted besides fixing the responsibility and remedial aspects against persons at fault.

**DP 386**

### 6.2.3 Non-Recovery of Outstanding Fees From Students – Rs.7.658 Million

As per GFR 28, “No amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable the orders of the competent authority for their adjustment must be sought”.

The following Colleges failed to recover an amount of Rs.7.658 million outstanding as fees against the students / cadets. No efforts were made to recover these outstanding dues despite lapse of considerable time.

(Rs. in million)

S. No.	Name of Office	Description	Amount
1	Principal Cadet College, Pishin	Outstanding fees against the cadets	4.459
2	Balochistan Residential College, Khuzdar	Outstanding fees against the students	2.138
3	Balochistan Residential College, Turbat	Outstanding fees against the students	1.061
<b>Total</b>			<b>7.658</b>

Non recovery of outstanding fees transpires lack of internal control within the organizations besides loss of college receipts.

The matter was reported to the Department in September 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from concerned cadets under intimation to Audit.

**DP 332,343,344**

### 6.2.4 Non-Recovery of Conveyance Allowance During Winter & Summer Vacations - Rs.6.431 Million

As per Finance Department Order dated October 23, 1977, “The Government servants are not entitled to draw conveyance allowance during the period of any kind of leave except casual leave, “

In the following offices, non-gazeted teaching staffs were allowed to draw conveyance allowance of Rs. 6.431 million during winter & summer vacations 2012-13 resulting in loss to the Government.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office/District</b>	<b>Amount</b>
1	Government Girls High School Cantt Loralai	0.088
2	District Officer Education (Male and Female) Zhob	1.390
3	District Officer Education ( Male and Female) Sherani	0.365
4	Principal Model Boys High School Kachhi at Dhadar	3.190
5	Principal Model Boys High School Jaffarabad	1.398
<b>Grand Total</b>		<b>6.431</b>

(Further detailed in Annexure-31):

Weak financial control resulted into loss to government exchequers.

The matter was reported to the Department in November 2013, but no reply received.

In the DAC meeting held in November 21, 2013, directed the departments for early recovery of the amount. No progress was intimated till finalization of this report.

Audit recommends that recovery be made good and avoid such practice in future under intimation to Audit.

**DP 333,349,375,396,399**

### **6.2.5 Non-Deduction of Income Tax Valuing - Rs.12.106 Million**

As per Section-153 of Income Tax Ordinance 2001, "Every Drawing & Disbursing Officer is responsible to make the deduction of income tax @ 6% of the gross value of civil works and 3.5% income on supplies while making payment to the contractors for execution of contract".

Project Director Restructuring of Technical Education and Vocational Training System, Balochistan Quetta (Education Sector), made a payment of Rs.375.003 million to different contractors but income tax valuing Rs.12.106 million was not deducted at the time of payment as detail in Annexure 32.

Weak financial controls resulted into loss due to non deduction of income tax.

The matter was reported to the department in November 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends for taking appropriate action besides recovery of the amount from concerned contractors.

**DP 334**

### **6.2.6 Illegal Retention of Income Tax Amount - Rs.4.801 Million**

As per Treasury Rules 7, “All the money received by government officers on account of the revenue shall without undue delay be paid in full into government account. Money received shall not be appropriated to meet departmental expenditure”.

In the following field offices, income tax valuing Rs.4.801 million was deducted from the salaries of staff and various contractors during 2011-12, but the amount was not deposited in the relevant head of account and illegally retained by the departments.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Office</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1.	PD, Restructuring of Technical Education and Vocational Training System, Quetta	Income tax deducted from various contractors	3.600
2.	Principal Cadet College, Mastung	Income Tax deducted from Salaries and contractors	0.466
3.	Principal Cadet College, Pishin	Income Tax deducted from Salaries and contractors	0.450
4.	Principal Cadet College, Killa Saifullah	Income Tax deducted from Salaries and contractors	0.285
<b>Total</b>			<b>4.801</b>

Weak internal control resulted in illegal retention of Government money in private account.

The matter was reported to the Department in June 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that besides recovery of the amount, responsibility be fixed against person(s) at fault for Illegal retention of Government money, under intimation to Audit.

**DP 355**

### **6.2.7 Non Maintenance of Stock Accounts – Rs.16.422 Million**

According to GFR 148, Vol-I, “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

In the following offices expenditure of Rs.16.422 million was incurred on purchase of store items during the year 2010-12. The expenditure was held irregular due to reason that no entry in stock register and distribution record was maintained nor produced to audit for verification as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office/District</b>	<b>Amount</b>
1	District Education Officer Barkhan	8.383
2	District Education Officer Musa Khail,	5.580
3	District Education Officer Barkhan	2.459
<b>Total</b>		<b>16.422</b>

(Further detailed in Annexure-33)

Non maintenance of proper record may leads the expenditure in doubts.

The matter was reported to the Department in April 2013, but no reply received.

The DAC meeting was held on November 21, 2013 but the concerned field offices did not attend the DAC meeting. No further progress was intimated till the finalization of this report.

Audit recommends for fixation of the responsibility besides maintenance of the above record and its verification from Audit.

**DP 336,347,366**

### **6.2.8 Irregular Repair And Maintenance of Schools And Building - Rs.12.742 Million**

As per CPWD Code 56 read with B&R Code 2.82 Code, “No work shall commence unless properly detailed estimate has been sanctioned by the competent authority, except real emergent work, which must also be immediately reported to the authorities competent to accord technical sanction”.

The District Education Officer, Panjgur awarded the work for repair and maintenance of different schools and office building amounting to Rs.12.742 million during 2011-12. The expenditure was held irregular due to reasons that neither specific requisitions obtained from the concerned head of department nor were estimates technically sanctioned by the competent authority. Further completion report on proper form in terms of para 2-115 not prepared.

Execution of repair and maintenance work was in violation of prescribed rules and procedure.

The matter was reported to the Department in September 2013, but no reply received.

In the DAC meeting held on November 21, 2013, the DAC directed the department to provide technical sanction, but no record was produced till finalization of this report.

Audit recommends that responsibility be fixed on the person (s) at fault besides obtaining of ex-post facto financial and technical sanction from the competent authority under intimation to Audit.

**DP 337**

### **6.2.9 Irregular Expenditure Without Sanction of Competent Authority - Rs.11.846 Million**

According to Para-9 of General Financial Rules Vol-I, “No authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders by an authority to which powers has been duly delegated in this behalf”.

The District Education Officer Kohlu and Sibi incurred an expenditure of Rs.11.846 million during 2010-12. The expenditure was held irregular due to the reasons that sanction of the competent authority i.e. Finance Department was not obtained as detailed in Annexure-34.

Irregularity was committed due to weak financial and internal management.

The matter was reported to the Department in September 2013, but no reply received.

The DAC meeting was held on November 21, 2013 but the concerned field offices neither submitted working papers nor attended the meeting.

Audit recommends that irregularity be regularized under the order of the competent authority under intimation to Audit.

**DP 351,353**

#### **6.2.10 Irregular Expenditure Due To Allowing NSR - Rs.8.095 Million**

As per CPWD Code 269 read with preface of CSR, 1998. “The rates entered in estimates should generally agree with the SRs, the latter are not considered sufficient, the deviation should be explained in detail with analysis of rates of such items.”

In the office of Project Director, Restructuring of Technical Education and Vocational Training System Project, Balochistan, Quetta, an amount of Rs.8.095 million was paid to contractor on different items of work by allowing NSR on exorbitant market rates without preparation of rate analysis statement and its approval from the competent authority. The details are as under;

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Item</b>	<b>Quantity</b>	<b>Rate (Rs.)</b>	<b>Amount (Rs.)</b>
1	Providing laying polyether spray on roof treatment	48,628 Sft	110 Per Sft	5.349
2	Providing and fixing MS pipe frame for fiber glass	2,658.93 Sft	170 Per Sft	0.452
3	SF distribution board	7 No	120,000 each	0.840
4	PF Computer Table including distribution board	1 No	200,000 each	0.200
5	PF light poles of approved design	66 No	19,000 each	1.254
<b>Total</b>				<b>8.095</b>

Due to non preparation of rate analysis statement the expenditure could not be ascertained.

The matter was reported to the Department in June 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that responsibly be fixed on person(s) at fault besides regularization of the expenditure by obtaining ex-post facto sanction of the competent authority under intimation to Audit.

**DP 341**

#### **6.2.11 Irregular Advance Payment On Purchase of Different Items - Rs.7.762 Million**

As per GFR 145 "Purchases must be made in the most economical manner in accordance with the definite requirements of the public service. At the same time, care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to government."

The Director Colleges and Higher Education Baluchistan paid an amount of Rs.7.762 million on account of purchase of science equipment's, furniture, sports materials and library books from different firms during the year 2011-12, but the firms failed to supply all the requisite items even after lapse of considerable time period. The payment shall be made after receiving and verifying the material instead of advance payment. The detail of expenditure tabulated at Annexure-35.

The irregularity indicated complete negation of Government Rules/Orders resulting undue favor to the contractors and probabilities of loss to the government exchequer.

The matter was reported to the Department in December 2012 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that the matter be probed at appropriate forum for fixation of the responsibility and remedial aspects. **DP 356**



### **6.2.12 Irregular Expenditure On Purchase of Stationery - Rs.5.911 Million**

According to Para 2 (24) chapter 8 of GFR Vol-I, “The open tender system i.e invitation to tender by public advertisement should be used as a general rule and must be adopted in all cases in which the estimated value of the tenders to be received is Rs.100,000/- or over”. Further, under Item No 5 (I) of Delegation of Powers under Financial Rules and Re-appropriation 2008, “The District Education Officer being Category-II officer is empowered to sanction expenditure on procurement of stationery up to Rs.0.015 million”.

In the following offices, an expenditure of Rs.5.911 million was incurred during 2012-13 on the purchase of stationary without observing codal formalities i-e open tender system was not adopted, purchases were made beyond the delegated powers, non-maintenance of relevant stock register and splitting up voucher amount to avoid the necessity of sanction of the competent authority.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office/District</b>	<b>Amount</b>
1	District Education Officer Zhob	0.576
2	Principal, Government Sandeman High School, Quetta	3.749
3	District Education Officer, Sherani	1.226
4	District Education Officer Chagai	0.360
<b>Grand Total</b>		<b>5.911</b>

(Further detailed in Annexure-36)

The expenditure was incurred in violation of rules and procedures which depicts weak internal controls.

The matter was reported to the Department in September 2013, but no reply was received.

The DAC meeting was held on November 21,2013 but the concerned field offices did not attend the DAC meeting. No further progress was intimated till the finalization of this report.

Audit recommends fixing responsibility and taking appropriate measures to avoid such irregularity in future under intimation to audit.

**DP 338,342,348,360**

### **6.2.13 Execution of Works Without Technical Sanction - Rs.36.512 Million**

As per CPWA Code 56 and B&R Code 2.82, “No work shall commence unless properly detailed design and estimate have been

sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.”

In following offices of education department, the repair and maintenance works costing Rs.36.512 million were executed during 2010-11 and 2011-12, without obtaining prior technical sanction of the estimates from the competent authority, as detailed below:

(Rs. in million)

S. No.	Name of office	Period	Cost (Rs.)
1	Inter boys College Naseerabad	2010-11	3.00
2	Inter Girls Jaffarabad	2010-11	3.00
3	Inter Boys College Bhag District Kachhi	2010-11	3.00
4	Degree College Usta Muhammad	2010-11	5.00
5	Girls Inter College, Zhob	2012-13	3.00
6	Boys Degree College, Pishin	2012-13	3.00
7	Girls Inter College, Pishin	2012-13	1.50
8	Government Degree Atashad College Turbat	2012-13	6.00
9	District Education Officer Kharan	2012-13	9.012
<b>Total</b>			<b>36.512</b>

Execution of works without technical sanction was a serious violation of laid down Procedure.

The matter was reported to the Department in April 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that responsibly be fixed for non-adherence of rules besides obtaining ex-post facto technical sanction in respect of development schemes be produced to Audit for verification.

**DP 339,340,345,346,350,354,357,358,361**

#### **6.2.14 Non Installation of Training Equipment's - Rs.35.755 Million**

As per Para 23, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility”.

Project Director, Restructuring of Technical Education and Vocational Training System, Balochistan Quetta, procured “Training Equipment for Food Preservation and Architecture Technologies” valuing Rs.35.755 million during 2012-13 for Government Polytechnic Institute for Girls Turbat. The equipment’s had not yet been installed and placed in the ground of the college in very worst condition, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Description</b>	<b>Name of Item</b>	<b>Amount (Rs.)</b>
1	Lot No.1, Package-1& Package-2	Training Equipment for Preservation Technology	19.678
2	Lot No.3, Package-1		6.000
3	Lot No.3, Package-2 & Package-3		4.555
4	Lot No.1, Package -3		5.522
<b>Total</b>			<b>35.755</b>

Non installation of training equipment’s transpires week internal control and probable risk loss of the Government exchequer through damage of the equipment’s. The matter was reported to the Department in November 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that inquiry may be conducted in to the matter for fixation of the responsibility besides early installation of equipment’s and conducting of training under intimation to Audit.

**DP 359**

### **6.2.15 Pre-Mature Release of Security Deposit - Rs.4.805 Million**

According to contract agreements, the security deducted from contractor’s bills was required to be retained up to 3 months after satisfactory completion of works. The security deposits as required to be released on the certificate concerned incharge engineers after preparation of completion reports in terms of Rule 2-116 of B&R Code.

Project Director Restructuring of Technical Education and Vocational Training, Balochistan Quetta, refunded security deposits worth Rs.4.805 million to following contractors before completion of works during 2012-13, as detailed below:

(Rs. in million)

S. No.	Cheque No. & Date	Name of Work	Name of Contractor	Amount (Rs.)
1.	025984 26.12.2012	Main building(Academic Block) i/c boundary wall 3000 Rft for women polytechnic institute at Turbat	M/s Nasratullah, Government Contractor	0.895
2.	025998 14.02.2013	Main building(Academic Block) i/c boundary wall 3000 Rft for women polytechnic institute at Turbat	M/s Nasratullah, Government Contractor	0.913
3.	035610 20.03.2013	Construction of GPIB Khanozai	M/s Nasratullah, Government Contractor	2.500
4.	035639 18.06.2013	Main building (Academic Block) i/c boundary wall 3000 Rft for women polytechnic institute at Turbat	M/s Nasratullah, Government Contractor	0.497
<b>Total</b>				<b>4.805</b>

Premature release of security deposit was undue financial aid to contractor at the risk of public interest.

The matter was reported to the Department in November 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends for fixing of responsibility against person(s) at fault for irregular release of security deposit.

**DP 362**

### 6.2.16 Non Delivery of Bus - Rs.4.800 Million

As per GFR 23 and 148, "Every Government Officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The Controlling Officer must take immediate action for enforcement of such responsibility; all materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register".

The Principal Girls Degree Hassan Musa College, Quetta, incurred an expenditure of Rs.4.800 million on purchase of Bus through Director Colleges during 2010-11. After lapse of almost (2) years the Director Colleges has not handed over the bus to the college, as detailed below;

(Rs. in million)

S. No.	Name of firm	Particulars	Amount (Rs.)
1.	Hino Pak Motors Limited Karachi	HINO AKIJMKA Centiliter Classic DLX Bus ( Non A/C and Diesel ) Seating Capacity (53+1)	4.800

Non delivery of vehicle resulted in wastage of public funds.

The matter was reported to the Department in April 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that the corrective measures be taken for early possession of bus from Director Colleges under intimation to Audit.

**DP 364**

### 6.2.18 Non Obtaining Payment Challan of GST– Rs.2.866 Million

As per the Collector of Sales Tax and Central Excise Customs letter dated November 10, 2011, "The Head of an Office making procurements are required to entertain claim of supplies with valid sales tax invoice with proof of payment of sales tax thereon."

In the following offices an expenditure of Rs.21.309 million was incurred on purchase of furniture, reading & writing material, tats & jute and science equipment from various firms but GST return of Rs.2.866 million was not obtained by the department in violation of above rule as detailed below:

**(Rs in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Particulars</b>	<b>Amount</b>	<b>GST</b>
1	District Education Officer Barkhan	Furniture, Reading & Writing Materials, Tat & Science Equipment.	8.821	1.106 (GST 14.52%)
2	District Education Officer, Kohlu,	Furniture, Reading & Writing Materials, Tat & Science Equipment.	8.105	1.145 (GST 14.52%)
3	District Education Officer Sherani	Furniture, Reading & Writing Materials	2.913	0.380 (GST13%)
4	District Education Officer Harnai.	Stationary, Books & Others etc.	1.470	0.235 (GST16%)
<b>Total</b>			<b>21.309</b>	<b>2.866</b>

(Further detailed at Annexure-37)

Sales Tax Return was required to confirm that firms had actually deposited the amount to the relevant department.

The matter was reported to the Department in April 2013, but no reply received.

The DAC meeting was held on November 21, 2013 but the concerned field offices did not attend the DAC meeting. No further progress was intimated till the finalization of this report.

Audit recommends for necessary action at appropriate level under intimation to Audit.

**DP 365,367,368,398**

### **6.2.18 Non Submission of Detailed Account - Rs.1.800 Million**

As per Treasury Rules 308, "Detailed account of expenditure should be sent to Accountant General in case where the amount was drawn on abstract bill".

The Director Colleges, drew an amount of Rs.1.80 million on abstract bills for study tour for teachers & students and entry test of

engineering seats. The amount was paid to concerned colleges but detailed account thereof not obtained and submitted to Accountant General Balochistan, Quetta, as detailed below:

**(Rs. in millions)**

<b>S. No.</b>	<b>Cheque No. and Date</b>	<b>Description</b>	<b>Amount</b>
1.	0372680, 01.11.11	Grant-in-Aid for Study Tour of College Teachers	1.000
2.	0460468, 08.05.12	Grant-in-Aid for Entry Test of Engineering Seats	0.200
3.	0472984, 13.06.12	Grant-in-Aid for Study Tour of Students	0.600
<b>Total</b>			<b>1.800</b>

Non submission of detailed account leads to violation of the rules and unverified expenditure out of public exchequer.

The matter was reported to the Department in December 2012 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that the detailed account shall be submitted to AG/Audit for verification.

**DP 394**

### **6.2.19 Un-Authorized/Doubtful Expenditure Without Calling Tender Rs.10.319Million**

As per rule 10(i) &11 of General Financial Rules, Volume-1,“Every public officer is expected to exercise the same vigilance in respect of expenditure incurred public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. He is responsible for observance and enforcing order and strict economy at every step”. Further, as per instructions of Finance Department, Government of Balochistan, letter No.FD.SO (CODFI)11-8/2006/20-200, dated October 21, 2006 and GFR 2(24) chapter-8, Vol-I “Open tender through leading newspapers should be invited, where the value of purchase exceeds the limit of Rs.50,000 and above”.

The District Education Officer (Male) Kohlu, incurred an expenditure of Rs.10.319 million on account of purchase of miscellaneous items during 2011-12, under the different heads of

accounts without inviting open tender. The expenditure was incurred beyond delegation of powers. No record entries were made in relevant stock register as detailed in Annexure-38.

Non-observance of rules depicts lack of internal control in the department.

The matter was reported to the Department in September 2013, but no reply was received.

The DAC meeting was held on November 21,2013 but the concerned field offices did not attend the DAC meeting. No further progress was intimated till the finalization of this report.

Audit recommends for appropriate action against person(s) at fault.

**DP 382**

#### **6.2.20 Unauthorized Expenditure on Printing Charges - Rs.1.012 Million**

According to Rule 5 (xiii) of Revised Delegation of Powers, 2008. "District Education Officer being Officer in Category-II is empowered to incur Rs.10,000 on printing at private press other than Government Printing Press, subject to obtaining NOC from Government Press."

The following offices of Education department incurred an expenditure of Rs.1.012 million on printing charges during 2011-13 without obtaining "No Objection Certificate" from Government printing press. The expenditure was held irregular due to reasons that printed items were not entered in the relevant stock register and beyond the delegation of powers as detailed in Annexure-39.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of office/District</b>	<b>Amount</b>
1	District Education officer Chagai.	0.300
2	District Education Officer Sherani	0.452
3	District Education Officer Khuzdar	0.260
<b>Grand Total</b>		<b>1.012</b>

Non-compliance with rules transpires lack of internal control in the departments.

The matter was reported to the Department in September 2013, but no reply was received.



The DAC meeting was held on November 21,2013 but the concerned field offices did not attend the DAC meeting. No further progress was intimated till the finalization of this report.

Audit recommends for regularization of the expenditure besides production of the required record for audit verification.

**DP 388,372,370**

### **6.2.21 Unauthorized Investment in Commercial Bank - Rs.10.00 Million**

As per Treasury Rules 7 and 290, “No money shall be drawn from the treasury unless it is requested for immediate disbursement. It is not permissible to draw money from the Treasury to prevent the lapse of budget grant. All the money received by government officers on account of the revenue shall without undue delay be paid in full into government account. Money received shall not be appropriated to meet departmental expenditure.”

Principal Cadet College, Panjgur withdrew an amount of Rs.10.00 million from college grant unauthorizedly and invested in Habib Bank Limited Pangjur @ 7% per annum without prior approval from Finance Department Government of Balochistan.

**(Rs. in million)**

<b>S. No.</b>	<b>Cheque No. and Date</b>	<b>Year</b>	<b>Amount (Rs.)</b>
1	001148, 5.10.2011	2011-12	10.000

No implementation of above rule in letter and spirit was the main cause of short realization.

The matter was reported to the Department in April 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that appropriate action be taken besides taking necessary approval from Finance Department, Government of Balochistan.

**DP 392**

## 6.2.22 Unauthorized Retention of Government Money - Rs.6.930 Million

As per Treasury Rules 290, “No money shall be drawn from Treasury/Accountant General unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demands or to prevent the lapse of budget grants. Further, as per Para 14 of GFR, “Delay in the payment of money indisputably due by Government is contrary all rules and budgetary principles and should be avoided”.

Principal Government Boys Degree College Loralai, awarded repair and maintenance work of College building valuing Rs.6.930 million on June 29, 2011. Perusal of record revealed that the amount was illegally retained at Bank Account No.2937-7 NBP Loralai Branch. The amount was drawn at close of financial year just to avoid lapse of budget grant. In addition partial payments were made to the contractor and an amount of Rs.0.930 million was still lying in bank account on June 30, 2012, which creates a risk of misappropriation. The detail is as under below:

<b>(Rs. in million)</b>		
<b>S. No.</b>	<b>Cheque No. and date</b>	<b>Amount (Rs.)</b>
1.	945205, date 30.06.2011	2.500
2.	945208, date 19.08.2011	1.000
3.	945211, date 11.10.2011	1.500
4.	945212, date 26.10.2011	0.182
5.	945214, date 04.11.2011	0.318
6.	945216, date 24.12.2011	0.500
7.	Balance at bank	0.930
<b>Total</b>		<b>6.930</b>

Weak financial control creates probability of misappropriation of Government funds.

The matter was reported to the Department in June 2012 but no reply was received.

The PAO was requested to convene the DAC meeting on July 2013 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed for illegal retention of the money in private account as the amount seems to be withdrawn

without completion of the work which may be got verified through a committee under intimation to Audit.

**DP 391**

### **6.2.23 Unauthorized Expenditure on Purchase of Jute Tats, Furniture And Science Equipment's– Rs.2.130 Million**

According to Rule-24, Annexure-A of Para-144 of GFR-Vol-I, "The 'Open Tender' system i.e. invitation of tender by public advertisement should be adopted as a general rule subject to in all cases in which the estimated value of tenders to receive is or more than Rs.50,000". Further, Cases for purchase of furniture are required to be placed before the small industries Department for its arrangement through wood working centers as decided by the GoB. According to Rule-148-15 of G.F.R; Vol.-I, "All material received should be examined, counted or weighed as the case may be when delivery is taken and they should be taken in to charge by a responsible Government Officer who should see that the quantities are correct and their quantity good and record a certificate to that effect".

The District Education Officer Awaran incurred an expenditure of Rs.2.130 million on purchase of tats & jute, furniture and science & equipment during 2009-12. The expenditure was held unauthorized due to reason that open tender system was not adopted. NOC from small Industries Department was also not obtained. Purchases were made beyond delegation of power, as detailed below;

**(Rs in million)**

<b>S. No.</b>	<b>Particulars</b>	<b>Bill No. &amp; Date</b>	<b>Cheque # &amp; Dt.</b>	<b>Amount</b>
1	1646 Nos. Jute Tats (12' x 2.25') of 4 Kg	211, 07.12.2009		1.300
2	134 Teacher chairs seat Cushion wooden back, 67 teacher tables (size 3'X2.5') with two draws.	212, 07.12.2009	576262, 01.01.2010	0.700
3	Miscellaneous science equipment	Nil	576804, 21.5.10	0.130
<b>Total</b>				<b>2.130</b>

Non-compliance of rules may lead to misappropriation of public funds.

The matter was reported to the Department in April 2013, but no reply received.

The DAC meeting was held on November 21,2013 but the concerned field offices did not attend the DAC meeting. No further progress was intimated till the finalization of this report.

Audit recommends for necessary action at appropriate level.

**DP 388**

## CHAPTER - 7

### 7.1 Excise and Taxation Department

#### 7.1.1 Introduction

Excise and Taxation Department is the main tax collecting agency of the provincial government. It is the exclusive authority that issues and administers licenses of liquor and spirit and is also responsible for suppression of excise / narcotics related crimes. Brief introduction of taxes levied by the department is as under:

1. **Motor Vehicle Tax:** Collected on motor vehicles plying / kept and used by an owner. The tax is levied under the provisions of:
  - i) Balochistan Motor Vehicle Taxation Act, 1958
  - ii) Balochistan Motor Vehicle Ordinance, 1965
  - iii) Balochistan Motor Vehicle Taxation Act, 1969
2. **Excise Enactments:** Fee and duties under provincial Excise enactments are levied on liquor, spirits and licenses for consumable intoxicants declared as 'liquor'. This levy is collectable under the provisions of Balochistan Distillery Rules, 1947.
3. **Trade Tax:** Rs.50 in respect of five categories and Rs.100 in respect of two categories of trade under Balochistan Finance Act, 1994.
4. **Bed Tax:** Rs.1 per day per lodging unit in the case of hotel the daily rent of which is upto Rs.50 per day per lodging unit and Rs.2 per day per lodging unit in the case of hotel the daily rent of which exceeds Rs.50 per day per lodging unit.
5. **Property Tax:** This tax is charged, levied and collected @ 20% of the annual rental value on the land and building under the Balochistan Urban Immovable Property Tax Act, 1958.
6. **Entertainment tax:** This tax is levied under Entertainment tax Act, 1958.

This chapter contains financial irregularities involving Rs.7.971 million relating to property tax, infrastructure, professional tax, provincial excise and entertainment duty.

### 7.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.466.45 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.388.52 million was incurred, as summarized below:

**(Rs. in million)**

Type of grant	2011-12			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non development	466.45	388.52	(77.93)	(17%)
<b>Total Non Development</b>	<b>466.45</b>	<b>388.52</b>	<b>(77.93)</b>	<b>(17%)</b>

### 7.1.3 Brief comments on the status of compliance with PAC directives

## 7.2 AUDIT PARAS

### 7.2.1 Limitation of Scope Due To Non-Production / Missing of Record of Registration of Vehicles-Rs.0.850 Million

According to the Section 14 of Auditor General of Pakistan (Appointment, Functions and Powers Ordinance, 2001), “The Auditor General of Pakistan has authority to acquire any accounts, books, paper and other documents which is relevant to Audit”. As per Excise and Taxation Department Notification No. 226-Tax/BOR/2005/37 dated 31.01.2005 and No. 234-Tax/BOR/70-71 dated 16.01.2009, “Registration Fee @ 0.75% and 1.25% of the value of the vehicle and transfer fee @ Rs.1,000 shall be levied and collected from the owners of vehicles at the time of registration of vehicles”. According to Revenue Division, Federal Board of Revenue, Government of Pakistan letter No. 1(40) DG/WHT/2008-09/05 dated 12.08.2008, “Every person shall pay the advance tax, at the time of registration of a new motor car or a jeep under Section 231-B of Income Tax Ordinance 2001”.

The Excise & Taxation Officer-I, Quetta produced 15 individual files consisting sales invoices / Bill of entry / Bank Challans etc. for audit scrutiny against requisition filed of 129 vehicles. It was told that 8 files have been taken by NAB authorities while remaining 106 files were not available in office record.

The registration, transfer / book fee and withholding tax of newly as well as imported vehicles worked out by audit, which comes to Rs.0.850 million as detailed in attached Annexure-40.

Non availability of Sale invoices / Bill of entry / Bank Challans etc. in support of the registration of vehicles make the whole process of registration doubtful.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends for detailed enquiry in the matter for fixing of responsibilities against the person(s) at fault under intimation to audit.

**DP 401**

### **7.2.2 Suspected Procurement of Furniture - Rs.1.000 Million**

As per Government of Balochistan, Finance Department order No. FD (SO-COD;) 2007/1-1/45-245, dated; December 4, 2007. "Furniture shall not ordinarily be purchased by Government Department and subordinate agencies from the open market. In comply circumstances if purchase has to be made from the open market it would be necessary to obtain a "No Objection Certificate" from the Wood Work Centre prior to making the purchase. As Government owns majority control and three of its Directors are represented on the Managing Committee of the said joint venture, purchase procedures governing obtaining of quotations/tenders shall not apply in respect of orders placed on the said Wood Work Centre." According to Para 154-155 of GFR Vol-I, "An inventory of the dead stock should be maintained in all Government Offices in a form prescribed by competent authority, showing the number received , the number disposed of (by transfer, sale loss etc.) and the balance in hand for each kind of article".

Director General Excise & Taxation Department Quetta procured furniture from open market valuing Rs.0.999 million during 2011-12, as detailed below:

**(Rs. in million)**

<b>Bill No. &amp; Date</b>	<b>Name of firm</b>	<b>Amount</b>
941dated 21-05-2012	M/s Pacific Enterprises	0.999
<b>Total</b>		<b>0.999</b>

The furniture had been shown procured for various Government schools of Quetta District in this regard it is necessary to mention here that the Office did not concerned with providing of furniture to Schools. Neither the furniture was entered in any stock register nor issued to any schools. Besides above, no requisition and acknowledge receipts from

Education Department / any School for supply of furniture were on record. From the above stated position it is quite clear that the amount in question was misappropriated.

Procurement of furniture without any specific requirement resulted in mis-utilization of government funds.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated thoroughly with a view to fix responsibility on the persons at fault.

**DP 430**

### **7.2.3 Loss Due To Less-Realization of Bed Tax - Rs.21.593 Million**

As per Section 5 of the West Pakistan Finance Act, 1965 as amended vide Balochistan Finance Act, 1994, "Bed Tax is payable by the owners of the hotels at the rates specified therein, i.e. Rs.20 per day per lodging unit, in case of daily room rent exceeds Rs.500 per day per lodging unit

Excise and Taxation Officer-VI, Quetta did not realize the bed tax Rs.21.593 million from following owners of hotel since 1994-95 to 2011-12.

**(Rs. in million)**

<b>S. No.</b>	<b>Name Of Hotels</b>	<b>No of Rooms</b>	<b>No of Beds</b>	<b>Rate Charged per day per bed (Rs.)</b>	<b>Rate to be Charged per day per bed (Rs.)</b>	<b>Diff: per day per bed (Rs.)</b>	<b>Period</b>	<b>Amount</b>
1	M/s Serena Hotel Quetta	140	280	10	20	10	1995-96 to 2011-12	17.374
2	M/s Lourds Hotel Quetta	28	48	10	20	10	1995-96 to 2011-12	2.978
3	M/s Gardenia Hotel Quetta	16	20	10	20	10	1995-96 to 2011-12	1.241
<b>Total</b>								<b>21.593</b>



Negligence of the concerned Officers resulted in non-realization of bed tax.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the defaulted amount be recovered from the concerned defaulters.

**DP 402**

#### **7.2.4 Non-Realization of Property Tax - Rs.1.889 Million**

Section 11 of the Urban Immovable Property Tax Act, 1958, “The tax shall be levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list”. Property Tax in Balochistan is levied and collected on the basis of Annual Rental Values (ARV) of Properties as per following detail: (a) Properties having Annual Rental Value (ARV) below Rs.12000/- @ 10 %; (b) Properties having ARV Rs.12000/- and above @ 15 %. ARV is determined after deduction of 10 % from Gross Annual Rental Value (GARV).

The following Excise and Taxation Offices failed to realize property tax of Rs.1.889 million in 83 cases within the specified time from the property owners of assessed rating area from 2009-10 to 2011-12 as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Formation</b>	<b>No. of Cases</b>	<b>Amount</b>
1	ETO – Hub	26	0.377
2	ETO – VI Quetta	57	1.512
<b>Total</b>		<b>83</b>	<b>1.889</b>

(Further detail at Annexure-41)

Due to non-compliance to the aforementioned rules and regulations the government sustained heavy losses.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the defaulted amount may be recovered from the concerned defaulters.

**DP 403,406**

### **7.2.5 Non-Realization of Trade Tax – Rs.1.327 Million**

Under Section 5 (1) of the Balochistan Finance Act No. IV of 1996, “The persons running businesses of general stores, jewelry, foot wear / shoes, garment / boutiques, video shops or dealing with electric / electronics appliances in any manner or running a marriage halls, tent services, motor vehicle dealers and real estate agents shall be charged a trade tax per annum at the rates mentioned below as per category determined by the prescribed authority in the prescribed manner”.

<u>Category</u>	<u>Annual Tax</u>
A.	Rs.3,000
B.	Rs.2,000
C.	Rs.1,000

The following Excise and Taxation Offices failed to realize the Trade Tax of Rs.1.327 million from the persons running the businesses of general stores, electric / electronics, jewelry, foot wear / shoes, tent services, marriage halls, garment, boutiques, video shops, motor vehicle dealers and real estate agents from 1996-97 to 2011-12 as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of formation</b>	<b>Period of irregularity</b>	<b>No. of cases</b>	<b>Amount Outstanding</b>
1	ETO – Pishin	1996-12	10	1.258
2	ETO - VI Quetta	2011-12	34	0.069
<b>Total</b>				<b>1.327</b>

(Further details are at Annexure-42)

Non implementation of above Rule in letter and spirit was the main cause of non realization.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the defaulted amount may be recovered from the concerned defaulters.

**DP 404,405**

### 7.2.6 Non Realization of Liquor Licenses Renewal Fee - Rs.1.050 Million

As per Rule 28 of GFR Volume-I, no amount due to Government should be left outstanding without sufficient reasons and were any dues appear to be irrecoverable, the order of competent authority for this adjustment must be sought.

Excise and Taxation Officer, Jaffarbad did not realize annual renewal fee of liquor licenses valuing Rs.1.050 million from various wine shops for the year 2011-12, as detailed below:

**(Rs. in million)**

S. No.	Name of Wine shop	Category	No of Licenses	License Renewal Fee	Amount
1	M/s Sunshine Wine Shore	L-1 & L-2	2	0.150	0.300
2	M/s Crown Wine Store	L-1	1	0.150	0.150
3	M/s National Wine Store	L-1 & L-2	2	0.150	0.300
4	M/s Prince Wine Store	L-2	1	0.150	0.150
5	M/s Mahesh Wine Store	L-2	1	0.150	0.150
<b>Total</b>					<b>1.050</b>

Non implementation of above Rule in letter and spirit was the main cause of non realization.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the defaulted amount be recovered from the concerned defaulters.

**DP 419**

### 7.2.7 Non-Imposition of Penalty On Property Owners - Rs.1.013 Million

Section 15 (1) 1 of the Urban Immovable Property Tax Act, 1958, "If any person on being served with such notice as may be prescribed

fails to pay within the period specified in the notice any amount due from him on account of the tax, the prescribed authority may recover from him as penalty a sum not exceeding the amount of the tax so unpaid, in addition to the amount of the tax payable by him.

Excise and Taxation Officer-VI, Quetta failed to impose penalty of Rs.1.013 million in addition to the amount of tax on the property owners, who failed to deposit the property tax within the specified time. The details are attached as Annexure-43.

Non implementation of above Rule in letter and spirit was the main cause of non imposition of penalty.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the defaulted amount be recovered from the concerned defaulters.

**DP 415**

### **7.2.8 Non-Realization of Import And Liquor Permit Fees – Rs.1.000 Million**

The Government of Balochistan has imposed following duties and taxes on running of liquor business:

S. No.	Particulars	Import Permit Fee @	Still Head Duty PMFL 65% @	Still Head Duty PMFL 75% @	Assessment Fee PMFL @	Liquor Permit Fee @
1	Liquor	Rs.100 Per Gallon	Rs.130 Per Gallon	Rs.150 Per Gallon	Rs.420 Per Gallon	Rs.780 Per Gallon
2	Beer	Import Permit Fee @	Still Head Duty	Assessment Fee @	Liquor Permit Fee @	-
		Rs.2 Per Liter	Rs.15 Per Liter	Rs.20 Per Liter	Rs.13 Per Liter	

Excise and Taxation Office, Hub issued import permit licenses to the various wine stores for import of liquor during the year 2011-12. The following wines stores had imported liquors after depositing still head duty and assessment fee on the dates mention against each but the import permit fee and liquor permit fee has not been deposited by the concerned wine stores nor realized by the office, as detailed below:

(Rs. in million)

S. No.	Name of Wine Store	Date of Challan	Particulars	Qty	Import Permit Fee @ Rs.100/Gal & Rs.2/Lit	Liquor Permit Fee @ Rs.780/Gal & @ Rs.13/Lit	Total
1	M/s Seven Star Wine Store Hub	11.11.11	Liquor	1400 Gallon	0.140	-	0.140
2		19.11.11	Liquor	1400 Gallon	0.140	-	0.140
3		04.06.11	Beer	7000 Lit	-	0.091	0.091
4	M/s Mahesh Kumar Wine Store Hub	08.09.11	Liquor	1400 Gallon	0.140	-	0.140
5		20.10.11	Liquor	1400 Gallon	0.140	-	0.140
6		14.11.11	Liquor	1400 Gallon	0.140	-	0.140
7	M/s Gopi Chand & Co; Wine Store Hub	19.12.11	Liquor	1400 Gallon	0.140	-	0.140
<b>Total</b>							<b>0.931</b>

Due to non-compliance to the aforementioned rules and regulations the government was deprived of from revenue receipts and sustained heavy losses.

The matter was reported to the Department in June 2013, but no reply was received.

The PAO was requested in July 2013, for convening of DAC meeting but no meeting was held till finalization of this report.

Audit recommends that the defaulted amount may be recovered from the concerned defaulters.

**DP 411**

### **7.2.9 Less-Realization of Motor Vehicle Tax (Token Tax) – Rs.1.000 Million**

Under Clause 3 and 11 (2) of Motor Vehicles Tax Act, 1958, “A tax (Motor Vehicle Tax (Token Tax) shall be livable on every motor vehicle in equal installments for quarterly periods and payable by the owner of Vehicle on quarterly basis. Non-payment of tax, additional tax or penalty within the stipulated period and remaining unpaid may be recovered as arrears of land revenue”. Further, “the Government of Balochistan has imposed token tax on various types of vehicles payable on quarterly basis”.

The following Excise and Taxation Offices failed to realize the quarterly Road Tax (Token Tax) and Income Tax of Rs.1.000 million in 21 cases during the financial year 2011-12 from the owners of vehicles. The details are attached as Annexure-44.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Formation</b>	<b>No. of Cases</b>	<b>Amount</b>
1	ETO – Hub	21	0.765
2	ETO – Jaffarabad	-	0.196
<b>Total</b>		<b>21</b>	<b>0.961</b>

Due to non-compliance to the rules and regulations the government was deprived off from revenue receipts and sustained heavy losses.

The matter was reported to the Department in April 2013 & August 2013, but no reply received.

The PAO was requested through letter dated 30<sup>th</sup> July 2013 & 24<sup>th</sup> October 2013 for convening DAC meeting but no meeting was held till finalization of this report.

Audit suggests that the defaulted amount may be recovered from the concerned defaulters.

**DP 417,429**

## Chapter 8

### 8 Food Department

#### 8.1 Introduction

The major function of Food Department is to procure, storage and distribution of wheat for masses of Balochistan province. The department is responsible to have sufficient reserve / stock of wheat to meet the requirements in case of drought, and other emergencies likely to be occurred in future.

##### 8.1.1 Comments on Budget and Accounts

Non-Development funds amounting to Rs.290.317 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.273.817 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	290.317	273.817	(16.5)	(5.68%)
<b>Total</b>	<b>290.317</b>	<b>273.817</b>	<b>(16.5)</b>	<b>(5.68%)</b>

##### 8.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2004-2005	5	-	5	0
2	2006-2007	9	-	9	0
3	2011-2012	5	-	5	0
	<b>TOTAL</b>	<b>19</b>	-	<b>19</b>	0

**Note:** The audit reports were not discussed due to non-formation of PAC in Balochistan

## 8.2 AUDIT PARAS

### 8.2.1 Limitation of Scope Due To Non-Production of Record - 14.525 Million

According to GFR 17, Vol-I, read with Section 14 (2) of Auditor General's (Functions, Power and Terms & Conditions of Service) Ordinance, 2001, "The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition."

The Director Food Baluchistan, Quetta incurred an expenditure of Rs.14.525 million on procurement of E/G Bag and Fumigation during 2011-12 but the local Office did not provide the relevant record to Audit for scrutiny despite repeated requests.

**(Rs. in million)**

S. No.	Particular	Amount
1	Procurement of E/G Bag (95,000)	12.125
2	Procurement of Fumigation	2.400
<b>Total</b>		<b>14.525</b>

Non production and non-maintenance of the accounts record resulted in violation of rules besides risk of misappropriation of public funds.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed on the person(s) at fault besides production of relevant record to Audit for scrutiny.

**DP 440**

### 8.2.2 Suspected Embezzlement on Procurement of Sub-Standard Wheat - Rs.547.802 Million

As per Food Manual Vol. I-II, Government of Balochistan, Chapter-V, Procedure of procurement by Food department, Sub Heading, Mode of Purchase iv), The staff appointed at the purchasing center will accept stocks of indigenous wheat including Mexican varieties tendered for sale by the grower/seller only at the support price fixed by the Government for particular crop year. No damage or shriveled wheat and impure wheat will be accepted. Further As per Food Manual Vol. I-II, Government of Balochistan, Chapter-X, Procedure for drawing of samples and their Laboratory Analysis Para number 128. And 128 viii) "



in order to check the quality of stock wheat, atta and other food grains, the Department has evolved a system of Laboratory analysis for which the samples are drawn and sent to the Government Public Analyst, Quetta. vii) Specification of wheat analysis by the analyst should indicate the following defects. a) Dirt/Dust, b) other food grains, c) Damaged, d) Shriveled, e) weevil led”.

The Director Food Baluchistan, Quetta and Project Director Incharge of purchase center Dera Murad Jamali incurred an expenditure on Procurement of Wheat for Rs.1,482.075 million during 2012-13. According to quality test report of Government Public Analyst, Quetta different purchased centers procured sub-standard wheat amounting to Rs.503.775 million from grower/seller which was unfit for human consumption. Furthermore, sub-standard wheat dispatched to P.R centers without any reason and incurred unauthorized expenditure on transportation charges for Rs.44.027 million in order to gain undue financial benefits as detail given in Annexure 45.

Violation of Government rules, weak financial controls and Loss to Government.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommended that the matter be inquired for fixation of the responsibility and to recover the amount from the person(s) at fault under intimation to audit.

**DP 434**

### **8.2.3 Suspected Embezzlement of Wheat Procurement – Rs.61.380 Million**

As per Food Manual VOL I-II, Government of Balochistan, Chapter-V, Procedure of procurement by Food department, Para number XV) a) “For smooth and successful campaign of procurement, the concerned Deputy Director Food of the Division under the overall supervision of the Director Food Balochistan shall undertake inspection tour by spending at least 10 days out of his Headquarter at the purchase Centre of respective Division. He shall record his observation with regard to the general procurement work, quality of stocks purchased, storage arrangement and availability of empty gunny bags and Tarpaulins etc. He shall remove all the bottlenecks that may be noticed at the time of inspection”.

The Project Director Dera Murad Jamali and Incharge of purchase center Goth Muhammad Khan Lehri Procured 20,460 wheat bags from grower/seller for Rs.61.380 million during 2012-13. According to Internal Inspection Committee report, the Project Director procured sub standard wheat from grower as the quality of wheat was found extremely poor as it contained dirt/dust/admixture and substandard as such unfit for human consumption.

Due to weak financial and internal controls, no action was taken against responsible and Government sustained a loss for Rs.61.380 million.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommended that responsibility be fixed and recover the amount from the person(s) at fault under intimation to audit.

**DP 445**

#### **8.2.4 Suspected Embezzlement of Empty Gunny Bags – Rs.57.935 Million**

According to Para 23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility”.

The Director Food Baluchistan Quetta incurred an expenditure of Rs.361.445 million on procurement of empty gunny bags during 2010-13 and contract awarded to different supplier. Project Director purchasing centers received 2,887,560 empty gunny bags from suppliers as per receiving certificate and payment details, but according to final accounts and monitoring/inspection reports, only 2,465,322 empty gunny bags were supplied to provincial reserve centers and 422,238 number of empty gunny bags worth Rs.57.935 million were found short as detail given in Annexure - 46.

Loss was incurred to the Government due to willful negligence to gain undue financial benefit.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommended that the matter be inquired for fixation of the responsibility and to recover the amount from the person(s) at fault under intimation to audit.

**DP 439**

### **8.2.5 Suspected Embezzlement - Rs.20 Million**

According to Para 23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility”.

Government of Balochistan granted Rs.20 million during 2010-11 for flooded areas in order to help out the effected peoples and all responsibility handed over to Director Food for supply of wheat which was free of cost. Directorate of food failed to supply wheat to flooded areas and the expenditure was held suspected as no estimates (effected area detail, wheat consumption detail of transportation and grinding charges detail) were available/maintained nor any field report/monitoring report was available to prove the supply of feed to the flood effected areas.

This unauthorized practice indicated complete negligence of Government Rules/Orders and concerned officer deprived the flood affected peoples from Government benefits in shape of wheat.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends for investigation of the matter and fixation of the responsibility against persons at fault and the amount be recovered from the concerned officers and deposited into government account under intimation to this office.

**DP 432**

### **8.2.6 Loss Due To Non-Deposit of Sale Proceeds of Wheat– Rs.3,050.507 Million**

As per Rule 26 of GFR Vol-I, it is the duty of the departmental Controlling officers to see that all sums due to Government: are regularly and promptly assessed, realised and duly credited in the Public Account. If any credits are claimed but not found in the accounts, enquiries should be made first of the responsible departmental officer concerned.

The Director Food Balochistan, Quetta procured 2,460,535 wheat bags for Rs.6,569.628 million and funds borrowed from Government departments / Banks during 2009-12. The department failed to deposit the amount in Treasuries / Banks realized from sale proceed of wheat on prescribed rate of Rs.2,670 resulting into loss of 3,050.507 million to the Government as detailed in Annexure- 47.

Non deposit of the outstanding amount transpires lack of financial control within the department which resulting into loss to the government.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit Recommended that the amount in question be got deposited into Government Treasury without further delay or it be got recovered from person(s) at fault.

**DP 444**

### **8.2.7 Overpayment on Procurement of Wheat – Rs.23.100 Million**

As per office order dated 12<sup>th</sup> June 2013, it was decided to close the procurement campaign from 15<sup>th</sup> June, 2013 and directed the concerned NBP branches to stop payments.

The Director Food Baluchistan, Quetta incurred an expenditure on Procurement of Wheat for Rs.1,482.075 million during 2012-13, but the Project Directors / Incharge of Purchase Centres and NBP branches intentionally violate the office order and paid an unauthorized payment of Rs.23.100 million for procurement of substandard wheat after the closing date June 15, 2013 of procurement campaign 2013 as detail given below:

-

(Rs. in million)

S. No.	Challan / Serial No	Purchase Centre	Date	Name Of Seller	Bags	Rate	Amount
1	2181	D.M Jamali	17-June-2013	Khalil Ahmed	700	3,000	2.100
2	2252	Arsalan Umrani	21-June-2013	Ghulam Murtaza	2,500	3,000	7.500
3	2253	Arsalan Umrani	19-June-2013	Ghulam Murtaza	2,500	3,000	7.500
4	2254	Arsalan Umrani	21-June-2013	Ghulam Murtaza	2,000	3,000	6.000
<b>Total Recoverable Amount</b>							<b>23.100</b>

Violation of orders resulted into lack of internal control within the organisation.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends for investigation of the matter and fixation of the responsibility against persons at fault.

**DP 437**

### **8.2.8 Overpayment of GST - Rs.11.434 Million**

According to Para 23 of GFR Vol-I, "Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility".

The Director Food Baluchistan Quetta incurred an expenditure of Rs.240.119 million on purchase of Empty Gunny Bags and contract awarded to different mills during 2011-12 and 2012-13. The management made an overpayment for Rs.11.434 million on account of GST despite the fact that the firms at the time of award of contract agreed to fixed price including all taxes as detailed below:

(Rs. in millions)

S.#	Firm	No of E.G Bags Procured	Rate as Per Agreement	Amount to be Paid	Amount Paid	Over Payment
<b>F.Y 2011-12</b>						
1	M/s Madina Jute	110,000	116.95	12.864	13.507	6.432
<b>F.Y 2012-13</b>						
2	M/s Thal Limited	30,000	125.05	3.751	3.939	1.875
3	M/s Indus Jute Mills	30,000	125.05	3.751	3.939	1.875
4	M/s Madina Jute Mills	20,000	125.05	2.501	2.626	1.250
<b>Total Recoverable Amount</b>						<b>11.434</b>

Weak financial control resulted into loss to the Government exchequer.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013, but no meeting was held till finalization of this report.

Audit recommended for investigation of the matter and fixation of the responsibility against persons at fault and the overpaid amount be recovered from the concerned officers/supplier under intimation to audit.

**DP 450**

### **8.2.9 Recovery of Conveyance Allowance - Rs.1.696 Million**

According to Staff Car Rule 1980, the officer to who pick and drop facility provided is not entitled to draw the conveyance allowance.

In the office of Director Food Baluchistan Quetta, number of officers were availing official transports/vehicles but still drawing conveyance allowance @ Rs.2,480 P.M (F.Y 2010 to 2011-2012) and @ Rs.5,000 P.M ( F.Y 2012-13) resulting into loss of Rs.1.969 million as detailed in Annexure-48.

Drawing of conveyance allowance despite allotment of official vehicles depicts lack of internal control within the organization and undue loss of public money.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that the amount be recovered from the officers concerned and deposited into government account under intimation to this office.

**DP 436**

#### **8.2.10 Irregular Expenditure On State Trading – Rs.2,243.396 Million**

As per Food Manual VOL I-II, Chapter-X, Procedure for drawing of samples and their Laboratory Analysis Para number 128. And 128 viii) “In order to check the quality of stock wheat, atta and other food grains, the Department has evolved a system of Laboratory analysis for which the samples are drawn and sent to the Government Public Analyst, Quetta. Further as per Food Manual VOL I-II, Para number 205. The Food Directorate and the Divisional office have internal audit cell to undertake inspection and detailed audit of account of Food Offices.

The Director Food Baluchistan, Quetta incurred an expenditure of Rs.2,243.396 million on State Trading during 2010-12 without conducting inspection of wheat or obtaining Laboratory test reports of wheat. Further no internal audit was conducted during 2010-12 to ascertain quality of procurement (to check impurities Dirt/Dust, other food grains in wheat), stocks purchased, storage arrangement, transportation of wheat, accounting procedures and Receipts of wheat.

Violation of manual for procurement of wheat indicates that the all process is doubtful and unverified.

The matter was reported to the department in December 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that the matter be inquired at the appropriate level for fixation of the responsibility and remedial aspect under intimation to audit.

**DP 448**

## Chapter 9

### 9.1 Forest and Wildlife Department

#### 9.1.1 Introduction:

The core operational activities of the department are:

- Forest ecosystem conservation and management, including a forestation and reforestation activities
- Rangeland development, management and regulation on sustainable use basis
- Wildlife, biodiversity conservation and protected area management
- Watershed conservation and management
- Soil conservation and desertification control
- Extension and promotion of conservation initiatives
- Regulation of forest & wildlife produce (timber, non-timber forest products, fuel wood and wildlife products)
- Forest recreational parks, zoological and botanical gardens
- Promotion of eco-tourism, extension services, research coordination and execution
- Implementation, monitoring and feedback on international conventions pertaining to forest ecosystem, rangeland, watershed, wildlife, biodiversity, soil conservation, and desertification

#### 9.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.630.893 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.602.515 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	597.791	578.783	(19)	(3.18%)
Development	33.103	23.732	(9.371)	(28%)
<b>Grand total (Non-Development + Development)</b>	<b>630.893</b>	<b>602.515</b>	<b>(28.378)</b>	<b>(4.5%)</b>



### 9.1.3 Brief comments on the status of compliance with PAC directives

S. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2012-2013	5	-	5	0
	<b>Total</b>	<b>5</b>	<b>-</b>	<b>5</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 9.2 AUDIT PARAS

### 9.2.1 Limitation of Scope Due To Non-Production of Record – Rs.6.148 Million

According to Para 17 of GFR Vol-I, read with Section-14(2) of Auditor-General's (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, "the departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition".

Deputy Conservator, Zhob and District Forest Officer, Sherani deposited revenue of Rs.5.110 million into bank account during 2010-12 but did not provide the relevant record to Audit for scrutiny despite repeated requests. Further Divisional Forest Officer, Musakhail incurred an expenditure of Rs.1.038 million on "Sowing and Plantation" for plantation in 1,000 acre during the year 2011-2012 but record was not maintained / produced to audit.

Non production of record to audit was serious breach of rules and showed the lack of interest by the management.

The matter was reported to the department in November 2012, but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2013 but no meeting was held till finalization of this report.

Audit recommends that record be produced or the matter be investigated for fixation of the responsibility against the person(s) at fault under intimation to audit.

**DP 451,455**

### **9.2.2 Non-Accountal of POL Utilization - Rs.4.600 Million**

As per Clause 11(2) of Balochistan Staff Car Rules, 2000, “The in charge transport and entitled officers are personally responsible for up to date maintenance of logbook”.

Following offices of Forest Department incurred an expenditure of Rs.4.600 million on POL charges of different vehicles during the year 2010-12. The officers of the Department used the vehicles without maintaining proper logbooks, as detailed below:

<b>(Rs. in millions)</b>			
<b>S. No.</b>	<b>Name of office and District</b>	<b>Period</b>	<b>Amount</b>
1	Deputy Conservator of Forest, Quetta City	2010-12	2.328
2	District Forest Officer, Zhob	2010-12	0.675
3	Deputy Conservator of Forest, Zhob	2010-12	0.403
4	The District Forest Officer, Sherani	2010-12	0.396
5	The Divisional Forest Officer, Musakhail	2010-12	0.475
6	Deputy Conservator of Forest, Gwadar	2011-12	0.199
7	District Forest Officer, Kalat	2011-12	0.124
<b>Total</b>			<b>4.600</b>

Non-adherence of prescribed procedure and Government orders resulted in lack of internal control in the department.

The matter was reported to the department in November 2012, but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2013 but no meeting was held till finalization of this report.

This is reported for appropriate action under intimation to Audit.

**DP 452,454,456,457,463,466,467**

### **9.2.3 Non-Accountal /Maintenance of Stock Account - Rs.1.048 Million**

As per GFR 148, “All materials received should be examined, when the delivery is taken, and they should be taken in charge by a responsible Government Officer. The Officer receiving the stores should actually received the materials and recorded them in the appropriate stock register”, and as per GFR 149. “When materials are issued from stock for Departmental use the Officer-in-charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person. When materials are issued, a written acknowledgement should be obtained”.

The Deputy Conservator of Forest Quetta incurred an expenditure of Rs.1.048 million on purchase of stationery and store items during the years 2010-11 and 2011-12. Purchases of these items were made throughout the years but the materials were neither accounted for in relevant stock registers nor were shown issued to anywhere as no authentic record was made available in violation of aforesaid rule.

Expenditure so incurred held irregular due to the reason that not relevant stock registers were prepared and produced to Audit.

The matter was reported to the department in November 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that necessary action at appropriate level be taken under intimation to Audit.

**DP 471**

### **9.2.4 Unauthorized Retention of Assets – Rs.2.047 Million**

As per Agreement 6.10.2 Use of Assets, “Assets and “special items” provided in-kind or finance by UNHCR shall remain the property of UNHCR and shall be returned to UNHCR upon completion of sub-project or upon completion of this Agreement, unless otherwise agreed upon in writing by the Parties”. As per Agreement 8.02.2 “All maps, drawing, photographs, mosaics, plants, reports, recommendation, estimates, documents and all other data compiled by or received by the agency under this agreement shall be the property of UNHCR, shall be treated as confidential and shall be delivered only to UNHCR Personnel on the completion of works under this agreement”.

Divisional Forest Officer, Killa Abdullah and Chagi procured assets for Rs.2.047 million for implementation of project. Project Implementation Unit failed to handover the assets to the UNHCR after the completion of project period. The said assets were also not taken on the stock record of the office as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Particular</b>	<b>Quantity</b>	<b>Amount</b>
1	Tractor	2	1.848
2	Computer Equipment's	2	0.199
<b>Total</b>			<b>2.047</b>

The irregularity indicated complete negligence of Agreement terms/conditions.

The matter was reported to the department in November 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2013 but no meeting was held till finalization of this report.

Audit recommends that appropriate action be taken under intimation to Audit.

**DP 475**

## Chapter 10

### 10.1 Health Department

#### 10.1.1 Introduction

The Health Department has been established mainly to provide health facilities by taking measures for prevention and control of infectious and contagious diseases and providing improved treatment facilities for the public health. For this purpose, the Department maintains hospitals at District level Rural Health Centers and Basic Health Units at Tehsil level and villages.

#### 10.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs.11,687.731 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.10,447.096 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	9,749.084	8,915.710	(833.374)	(8.55%)
Development	1,938.647	1,531.386	(407.3)	(21%)
<b>Grand Total (Non-Development + Development)</b>	<b>11,687.731</b>	<b>10,447.096</b>	<b>(1240.635)</b>	<b>(11%)</b>

#### 10.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
<b>1</b>	1984-85	6	-	6	0
<b>2</b>	1988-89	12	-	12	0
<b>3</b>	1989-90	12	-	12	0
<b>4</b>	1990-91	38	-	38	0
<b>5</b>	1991-92	52	-	52	0
<b>6</b>	1992-93	30	-	30	0
<b>7</b>	1993-94	38	-	38	0
<b>8</b>	1994-95	19	-	19	0
<b>9</b>	1995-96	23	-	23	0
<b>10</b>	1996-97	33	-	33	0
<b>11</b>	1998-99	8	-	8	0

<b>S. No.</b>	<b>Audit Report Year</b>	<b>Total Paras</b>	<b>Compliance received</b>	<b>Compliance not received</b>	<b>Percentage of compliance</b>
<b>12</b>	1999-2000	45	-	45	0
<b>13</b>	2001-2002	15	-	15	0
<b>14</b>	2002-2003	4	-	4	0
<b>15</b>	2004-2005	9	-	9	0
<b>16</b>	2005-2006	6	-	6	0
<b>17</b>	2006-2007	7	-	7	0
<b>18</b>	2007-2008	4	-	4	0
<b>19</b>	2008-2009	7	-	7	0
<b>20</b>	2009-2010	3	-	3	0
<b>21</b>	2010-2011	7	-	7	0
<b>22</b>	2011-2012	8	-	8	0
<b>23</b>	2012-2013	16	-	16	0
	<b>Total</b>	<b>402</b>	-	<b>402</b>	0

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## **10.2 AUDIT PARAS**

### **10.2.1 Shortage/ Doubtful Issue of Medicine - Rs.7.963 Million**

As per para-23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility.”

In Bolan Medical Complex Hospital Quetta, medicine valuing Rs.4.114 million were found short from the medicine store and medicine valuing Rs.3.849 million were issued on the indent book No.2300, 2301,2302 and 2303. While checking the record of burn unit, it was noticed that these medicines were shown issued to the different words of the burn unit on the bogus indent book as detailed in Annexure 49.

Weak internal control resulted in shortage.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013, but no meeting was held till finalization of this report.

Audit recommends that necessary action as deemed fit be taken under intimation to audit.

**DP 476, 481**

### **10.2.2 Wasteful Expenditure On Purchase of Pouches -Rs.17.904 Million**

As per para-23 of GFR Vol-I,” Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility.”

The Medical Superintendent of BMC Hospital Quetta received 1,635.5 pouches valuing Rs.19.626 million from MSD during the year 2009-10 to 2011-12. The 175 rolls issued to OT on 24.4.2010, which were still lying in balance of OT. Out of which only 149 rolls valuing Rs.1.722 million were utilized during the four financial years and utilization rate was 9% in (4) years. The balance pouches are stored in very worse condition. The purchase/ demand were regularly made without fixing the actual requirement and utilization of available stock. The pouches were purchased without workout of actual requirement and just to utilize the budget grant and to give the undue benefit to the supplier as detailed in Annexure-50.

Due to lack of internal control and negligence of management government sustained a loss.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013, but no meeting was held till finalization of this report.

Audit recommends that necessary action as deemed fit be taken under intimation to audit.

**DP 490**

### **10.2.3 Less Realization of Government Receipt-Rs.7.553 Million**

As per para-23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due

to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility.”

The Medical Superintendent BMC Hospital Quetta, allowed contract of Pharmacy shop, Cafeteria & Car Parking on monthly rent bases to different contractors as detailed below. While checking the rent receipt of hospital it was noticed that an amount of Rs.7.553 million was less realized against the actual rent.

(Rs. in million)

S. No.	Name of Contractor	Contract for	Monthly Rate	Total Rent Due for the year	Deposited	Outstanding Rent
1	M/s Continental Servicing Group	Pharmacy Shop	Rs.520,000 up to January 2013	3.640	3.120	0.520
2	M/s Al-Saeed Medical Store	Pharmacy Shop	Rs.745,900 w.e.f FeB;2013	3.729	0	3.729
3	M/s Shah Nawaz Baloch	Cafeteria	Rs.18,500 outstanding Rs.37,000	2.220	0	2.257
4	M/s Al-Hashmi & Co	Car Parking	Rs.115,000	1.380	0.345	1.035
5	M/s Ali Traders Photostat shop	Photo State Shop	Rs.1,550	0.018	0.006	0.012
<b>Total</b>						<b>7.553</b>

Less recovery of the rent amount was lack of internal control and loss to the Government.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013, but no meeting was held till finalization of this report.

Audit recommends that penalty should be imposed on the delayed amount besides recovery of the outstanding amount of rent at the earliest under intimation to audit.

**DP 488**



#### 10.2.4 Non-Realization of Stamp Duty - Rs.2.207 Million

As per Section 22 A of Schedule I of Stamp Act, 1899 as amended vide Balochistan Finance Act, 1994, "Stamp duty @ 0.25% of the contract value was required to be realized while entering into contract for execution of any work or to procure stores and materials."

Additional Director, MSD Balochistan, Quetta, invited tender for purchase of medicines and other items during the financial year 2012-13. During the year expenditure of Rs.883.391 million on purchase of medicines and other items were incurred by the department, but stamp duty @ of 0.25% in shape of judicial stamp papers not obtained from contractor nor produced to audit as per detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Items</b>	<b>Amount Rs.</b>	<b>Stamp Duty @ 0.25% Rs.</b>
1	A03970-Others-Purchase of Medicines	868.664	2.171
2	A03955-Purchase of X-Ray Films/Linen	14.727	0.036
<b>Total</b>			<b>2.207</b>

Non realization of Government stamp duty was serious financial irregularity resulting loss to government.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013 but no meeting was held till finalization of this report.

It is recommended that the non-judicial stamps from Contractor should be recovered and produced to Audit for verification.

**DP 480**

#### 10.2.5 Loss To The Government Due To Non Deduction of Income Tax - Rs.1.121 Million

According to income tax Section-153, 3.5 % income tax should be deducted on supplies from contractors at the time of payments.

Additional Director, MSD Balochistan, Quetta, made payment to various contractors on account of medicines purchased during the financial year 2012-13. Many firms claim exemption from deduction of

with- holding income tax under section 153(4). Federal Board of Revenue granted exemption certificate to many suppliers and manufactures on sale and payment made up to 30.06.2013. Additional Director, MSD Balochistan made payment to following contractor after 30.06.2013 but income tax under section 153 was not deducted. Thus in this way government sustained loss due to negligence of management.

**(Rs. in million)**

<b>Invoice No. &amp; Date</b>	<b>Firm Name</b>	<b>Amount Paid Rs.</b>	<b>I/Tax @ 3.5%</b>
0664293/27.06.13	M/s Sanofi Events	8.743	0.306
0664299/28.06.13	M/s Health Tech	19.271	0.674
0664429/28.06.13	M/s Bosch Parma	4.037	0.141
<b>Total</b>			<b>1.121</b>

Non recovery of Government dues transpires lack of internal control besides loss to the Government revenues.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in, December, 2013 but no meeting was held till finalization of this report.

Audit recommends that income tax be deducted and deposited into government accounts under intimation to audit.

**DP 477**

### **10.2.6 Less Supply of Medicines By Medical Store Depot - Rs.237.131 Million**

As per Rule 290 of Treasury Rules, “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant”.

The Finance Department, Government of Balochistan allocated Rs.451.336 million to the Medical Store Depot (MSD) for purchase of medicines to the field offices during the 2011-12and 2012-2013.

The Government Medical Store Depot supplied medicines of Rs.214.205 million against the total purchase of medicines valuing Rs.237.131 million. Thus, the MSD failed to supply the whole medicines

to the field offices in the same financial year against budgetary allocation as per detailed in Annexure-51.

The less supply of the medicines transpires that either the non-supplies medicine were not purchased at all or it were purchased without assessment of the actual requirements resulting the unnecessary blockage of Government money besides the probabilities of expiry of the costly medicines.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013 but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated for fixation of responsibly and remedial aspects under intimation to Audit.

**DP 478,479,481,482,485,486,487,489,491,492**

### **10.2.7 Un-Authorized Surrendering of - Rs.1.000 Billion**

As per Rule 295 of Treasury Rules, Vol-I, “Every Government Officer shall exercise the same vigilance in respect to petty contingent expenses as a person of ordinary prudence may be expected to exercise in spending his own money. The drawing Officer is further responsible for seeing that the rule regarding the preparation of bills are observed.”

Additional Director, MSD Balochistan, Quetta published tenders in Daily Dawn Karachi, and Mashriq Quetta dated, December 12 and 16, 2010 for procurements of instruments/equipments/machinery for Tertiary Hospitals/DHQs and open date was February 1, 2011. Due to un-known reasons, the said procurements were not done up to June 30, 2012 and such huge amount was surrendered to Government, in the next financial year i.e. 2012-13. The same amount was re-authorized for procurements in 2012-13, but amount was again surrendered vide Additional Director MSD letter No. 3551-52/MSD dated June 20, 2013.

Week internal control resulted in surrendering the public money

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that investigation be made besides fixing responsibility on person(s) at fault under intimation to Audit.

**DP 483**

### **10.2.8 Irregular Expenditure Incurred Without Technical Sanction - Rs.33.715 Million**

As per Para 2.82 of B&R Code”, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergency works, which must also be immediately reported to the authorities competent to accord technical sanction”.

Programme Coordinator, MNCH Program, Balochistan, Quetta undertaken the following works costing Rs.33.715 million without obtaining prior technical sanctions of the estimates from the competent authority as detailed in Annexure-52.

Non-obtaining of the Technical sanction transpires violation of the Government rules and lack of internal control within the organization.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed besides regularization of expenditure by obtaining technical sanctions under intimation to audit.

**DP 494**

### **10.2.9 Irregular Purchase of Medicine - Rs.28.316 Million**

The Government Medical Store Depot Quetta has the primary responsibility to provide medicine to all hospitals in Balochistan out of the budget placed at the disposal of Government MSD. In case where a medicine is not on the list of Government MSD it will render a certificate of non-availability of such medicine and according to the notification No. SO (B&A) H/9-23/2002/8035-39, dated May 20, 2002 and even number dated June 16, 2003, the Local Purchase of medicines is meant only for operation theaters in emergency and other life savings operations and drugs of indoor patients.

Medical Superintendent, BMCH and SPH Quetta incurred an expenditure of Rs.28.316 million on local purchase of medicines in bulk quintiles during 2012-13. The medicines were procured without open

tender to get comparative rates and without any specific requirement and demand. No stock entries and distribution / issuance thereof were maintained.

It is pertinent to mention here that purchase of medicine is purely meant for operation theaters in emergency and other life saving operations and drugs of indoor patients. The medicine was available with Government MSD but no certificate of non-availability of medicine was found available on office record of MS, BMCH and MS SPH Quetta. This is non-compliance of government standing orders / rules, as detailed in Annexure-53.

Avoiding and Non- observance of rule/regulation and procedural compliance depicts weak internal control in the Department.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013, but no meeting was held till finalization of this report.

Audit recommends that necessary action as deemed fit be taken under intimation to audit.

**DP 493,495**

#### **10.2.10 Irregular / Unauthorized Issuance of Angiography Items- Rs.9.749 Million**

Under Para 149 of GFR Vol-I, “When materials are issued from stock for departmental use, the officer in charge of the stores should see that an indent in the prescribed form has been made a properly authorized person, examined it carefully with reference to the orders or instructions for the issue of stores and sign it. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorized agent.

In Bolan Medical Complex Hospital Quetta, indent No. 022632 was issued to Cardiac Emergency OPD on July 7, 2012 valuing Rs.9.749 million. These items were used during angiography, but angiography machine was not available in the BMCH. Medicines were in the custody of the head of department of cardiology and the pharmacist of the cardiac department doesn't know about the items, as detailed below:

S. No	Indent No and Date	Items	Quantity	Rate (Rs.)	Amount (Rs. in million)
1.	22632, 7.7.2012	Diagnostic Catheter	1000	2,047	2.047
2.		Sheet Traduce 6F	500	1,803	0.902
3.		Diagnostic guide wire	500	858	0.429
4.		Inflator Kit	26	5,790	0.151
5.		Guiding Catheter	50	12,931	0.647
6.		Mounted stent	84	55,970	4.701
7.		Pressure line	511	114	0.058
8.		PTCA balon	22	21,230	0.467
9.		PTCA guide wire	25	13,896	0.347
<b>Total</b>					<b>9.749</b>

The matter was reported to the Department but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013, but no meeting was held till finalization of this report.

Audit recommends that necessary action as deemed fit be taken under intimation to audit.

**DP 496**

### **10.2.11 Irregular Expenditure On POL Charges– Rs.7.069 Million**

As per S&GAD notification No. SGA/(TPT) 1-3/94/570-740 dated July 24, 2000, “Each vehicle /car should be maintained with a separate logbook. Detail of journey be given with the authentication of competent authority and the mileage covered with reference to the POL drawn should also be compared. A certificate is also required by the officer in charge that the journey was performed in the public interest and brief history, accident, repair etc, should also be entered therein”.

Following Institutions of Health Department had incurred an expenditure of Rs.7.069 million on purchase of POL for the vehicles and generators. No logbooks, movement registers, trip sheets of vehicles were maintained and produced to audit. Besides above, the POL vouchers were not verified by the concerned officers/ users of the vehicles. Heavy payments were made but acknowledgement receipts of Payee’s concerned

were not available on record. The details are given as below: -

**(Rs. in million)**

<b>S. No.</b>	<b>Period</b>	<b>Name of Formation</b>	<b>Amount</b>
1.	2011-2012	Medical Superintendent District Headquarter Hospital, Kalat	0.756
2.	2011-2012	District Health Officer, Kalat	1.304
3.	2011-2012	Provincial Coordinator, EPI Balochistan Quetta	1.379
4.	2012-13	Director Institute of Public Health, Quetta	0.730
5	2012-13	Director General Health and services Quetta	2.90
<b>Total</b>			<b>7.069</b>

Due to the non availability of the above record, the Audit is unable to verify the expenditure and it also transpire lack of internal control within the department.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that either the requisite record be produced to Audit for verification or the amount be got recovered under intimation to Audit.

**DP 496,484,497,501,505**

#### **10.2.12 Non Adjustment of Advance For Medical Treatment - Rs.4.30 Million**

As per Government of Balochistan, Health Department Notification No.SO(Admn)H/I-4/2000/9258-9368 dated May 10, 2003, "The Secretary, Health Department shall be competent to accord sanction of Rs.50,000 for reimbursement of medical charges. Claim beyond this limit will be examined/ scrutinized by the Committee and will substantiate and justify to the Chief Minister Balochistan. There is no provision of advance payment in the medical reimbursement Rules of Government of Balochistan".

District Health Officer withdrew an amount of Rs.4.30 million on abstract contingent bill, dated August 13, 2011 and paid to Mr. Anwar

Khan, Pharmacist as advance payment for medical treatment at Sir Ganga Ram Hospital, New Delhi, India. No adjustment was made by the official till finalization of audit report.

Due to the negligence of the controlling authority, unnecessary burden was placed on government account with no output / benefits.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in, December, 2013, but no meeting was held till finalization of this report.

Audit recommends that appropriate action in this regard be taken for adjustment of Medical charges under intimation to Audit.

**DP 502**

### **10.2.13 Irregular Retention of Government Money - Rs.2.950 Million**

As per Rule 290 of Treasury Rules, “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant”.

The Additional Director, Medical Store Depot, Quetta retained a sum of Rs.2.950 million. The amount was kept in Account No. 6451-4 NBP City Branch Quetta since 2007-08. The amount was retained without giving any reasons for retention and details of payees concerned. It indicates that the funds were drawn merely to utilize budget grant.

Non compliance with rules transpires lack of internal control in the department.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that the amount immediately be deposited into Government account.

**DP 502**



**10.2.14 Unauthorized Payment On Non Practicing Allowance - Rs.2.621 Million**

As per GFR 23 “Every Government officer should realize fully and clearly that he will be held responsible for any loss sustained by government through fraud or negligence on his part and that he will be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to extent to which may be shown that he contributed to the loss by his own action or negligence.”

In following field offices, a number of Doctors were paid Non Practicing Allowances, besides the facts that the doctors were practicing in private clinics unauthorized.

**(Rs. in millions)**

<b>S. No.</b>	<b>Name of office</b>	<b>Head of Account</b>	<b>Amount (Rs.)</b>
1.	District Head Quarter Hospital District Zhob	Non Practice Allowance	1.152
2.	District Health officer District Lasbella	Non Practice Allowance	1.469
<b>Total</b>			<b>2.621</b>

(Further detail in Annexure-54)

Loss to the Government was incurred due to allowing non Practicing Allowances to doctors without entitlement.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December, 2013 but no meeting was held till finalization of this report.

Audit recommends that recovery made from concerned Doctors under intimation to Audit.

**DP 503,504**

**10.2.15 Irregular Expenditure On Repair of Vehicle - Rs.2.085 Million**

As per S.No.24 of Annexure-A to Chapter 8 of GFR, read with Finance Department order dated 21<sup>st</sup> October 2006; “Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.050 million”.

In the following offices, an expenditure of Rs.2.085 million was incurred on repair and maintenance of different vehicles by splitting to avoid the necessity of calling for open tender and obtaining the sanction of the higher authority during the year 2011-12 and 2012-2013. Neither NOC of the government workshop was not obtained nor were stock entries made in the dead stock register. The expenditure was also incurred by splitting to avoid the sanction of the higher authority.

**(Rs. in million)**

S. No.	Name of office	Head of Account	Amount (Rs.)
1	DHO Kalat	Rep of Transport	1.009
2	District Health Officer, Gwader	Do	0.403
3	District Health Officer, Awaran	Do	0.276
4	District Health Officer, Kohlu	Do	0.397
<b>Total</b>			<b>2.085</b>

Non-maintenance of important record was violation of Rules and in the absence of same, the expenditure in question could not be verified.

The matter was reported to the Department in September 2013, but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that the original record be produced to audit for verification, besides fixing the responsibility against the person(s) and fault under intimation to Audit.

**DP 506,507,510,512**

### **10.2.16 Irregular Expenditure On Other Store-Rs.1.852 Million**

As per Para 148 of GFR Vol-I, Further, as per Para 146, GFR, “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

The Medical Superintendent Sandman Provincial (Civil) Hospital, Quetta incurred an expenditure of Rs.1.852 million on purchase of other store item. The purchase order was deliberately split-up to avoid open

tender and sanction of the higher authority during the year 2012-13. Further scrutiny revealed that neither the certificate of quality and quantity was recorded in stock register nor the delivery challan were available with the store incharge which creates doubt regarding receiving of the store in correct amount of quantity and quality, as detail in Annexure -53.

Weak internal control and negligence of management resulted in irregular expenditure.

The matter was reported to the Department in September 2013 but no reply was received.

The Principal Accounting Officer was requested to convene the DAC meeting in December 2013, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed and necessary action as deemed fit be taken under intimation to audit.

**DP 515**

## Chapter 11

### 11 Home Department

#### 11.1 Introduction

The function of the Home and Tribal Affairs Department is to maintain the Internal Security and Public Order in the province and also administer the Prison and Crisis management. It also functions to rehabilitate the offenders and provide security to expatriates and foreigners, along-with the coordination among the law - enforcement and the Anti - Smuggling Agencies.

#### 11.1.2 Comments on Budget and Accounts

Development and non-development funds amounting to Rs.6,906.167 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.6,881.813 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	6,592.535	6,646.602	54.067	0.82%
Development	313.632	235.211	(78.42)	(25%)
<b>Grand Total (Non-Development + Development)</b>	<b>6,906.167</b>	<b>6,881.813</b>	<b>(24.354)</b>	<b>(0.352%)</b>

#### 11.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2004-2005	4	-	4	0
2	2005-2006	5	-	5	0
3	2007-2008	4	-	4	0
4	2011-2012	10	-	10	0
	<b>TOTAL</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 11.2 AUDIT PARAS

### 11.2.1 Limitation of Scope Due To Non-Production of Record - Rs.63.183 Million

According to GFR 17, Vol-I, read with Section 14 (2) of Auditor General's (Functions, Power and Terms & Conditions of Service) Ordinance, 2001, "The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition."

In the offices of the Secretary Home and Tribal Affairs Department and DG Levies Balochistan, an amount of Rs.63.183 million was incurred under various object heads during the financial years 2010-11 and 2011-12, but the record pertaining to the expenditure was not produced to audit. The detail of the expenditure is as under:

**(Rs. in million)**

S. No.	Detail Object Description	Budget Grant	Expenditure
<b>Director General Levies Force H&amp;T Quetta, 2011-12</b>			
1	A01299-others	0.590	0.590
Secretary Government of Balochistan Home and Tribal Affairs Department, 2010-11 & 2011-12			
2	A05214-Federal funded projects/schemes (tmas)	33.986	33.985
3	A05214-Federal funded projects/schemes (tmas)	28.640	28.608
<b>Total</b>		<b>63.216</b>	<b>63.183</b>

Non production of the record tantamount to lack of internal control within the organization besides expenditure remained unverified out of public exchequer.

The matter was reported to the department on July 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in September, 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed for non production of record besides its production to audit for verification under intimation to audit.

**DP 521,542**

### **11.2.2 Non Recovery of Sales Tax – Rs.10.557 Million**

According to the Sales Tax Ordinance 1999, read with sales tax department circular letter no. 4(47)STB/98(Vol-I) dated August 4, 2001 as amended up to date, all Government departments/ organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices. Further, as per Revenue Division, SRO No. 660 (1)/2007 dated June 30, 2007 and Sales Tax Department notification, every DDO shall be with holding agent and is required to deduct 1/5<sup>th</sup> amount of GST charged in the GST invoice and deposit through treasury challan in the State Bank and the copy of paid challan, GST invoice and sales tax return on the prescribed proforma should be sent to Sales Tax Department.

During the years 2009-12, the Superintendent, Central Jail, Mach and District Jail Quetta procured food items worth Rs.72.806 million from different suppliers without obtaining proper Sales Tax Invoices. Further proofs of Sales Tax deposits i.e. the tax return-cum-payment challans deposited into designated branch of NBP, were not submitted by the said suppliers. Hence, loss amounting to Rs.10.557 million was sustained by the government, as calculated in Annexure – 56.

Non-compliance to the Governments’ standing orders may result into loss.

The matter was reported to the department in February, 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that amount of Rs.8.095 million of GST may be got recovered from person(s) at fault under intimation to Audit.

**DP 523,545**

### **11.2.3 Loss Due To Awarding Contract of Food Items On Higher Rate – Rs.7.021 Million**

As per GFR 10, Vol.-I “Every Office incurring or authorizing expenditure 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”.

During years 2009-12, the Superintendents, Central Jail, Mach and District Jail Quetta purchased various food items for prisoners on higher rates as compared to prevailing market rate resulting into a loss of Rs.7.021 million to the government, as detailed in Annexure-57.

Loss to the Government due to mismanagement and undue financial favor to the contractor.

The matter was reported to the Department in February 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that the matter needs to be investigated for fixation of the responsibility and recovery of the overpaid amount from the person(s) at fault.

**DP 522,537**

#### **11.2.4 Unauthorized Expenditure On Dietary Charges – Rs.55.824 Million And Less Deduction of Income Tax**

According to Para-9 of GFR Vol.-1 “As a general rule no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the President or by an authority to which power has been duly delegated in this behalf and the expenditure has been provided for in the authorized grants and appropriations for the year.” Further as required under section 50 (4) of Income Tax Act 1992 read with section 4 (A\*B) of section 50 of Income Tax Ordinance 1979 income tax is required to be deducted @ 3.5 % from the bills of suppliers registered in the national Tax net (bearing National Tax Number) & @ 5.5% who do not possess NTN.

During the years 2009-12 Superintendent, Central Jail, Mach incurred Rs.55.824 million on account of dietary charges for the prisoners of the Jail. The expenditure was incurred without obtaining the financial sanction. Moreover income tax amounting Rs.1,950,325 was deducted @ 3.493% instead Rs.3,070,661 @ 5.5% from unregistered firm, hence income tax amounting Rs.1,116,604 was less realized as detailed in Annexure-58.

Incurrence of expenditure in violation of rules is unauthorized. Non-compliance of rules may lead to misuse of public funds.

The matter was reported to the department in February 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in July 30, 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that the expenditure be got regularized by obtaining ex-post facto sanction besides recovery of Rs.1.116 million of income tax from the contractor concerned.

**DP 533**

### **11.2.5 Unauthorized Expenditure On Repair of Building – Rs.1.147 Million**

As per Para 56 of CPWD Code, "No construction and major repair work should be executed until and unless detail estimates are prepared and administratively/technically sanctioned from the competent authority". Further according to S. No.8 of Delegation of Powers 2008, "Category-III Officer is not empowered to sanction expenditure on repair of government buildings."

Superintendents of District Jail Quetta and Central Jail Mach paid an amount of Rs.1.147 million during the years 2009-10, 2010-11 and 2011-12 without calling for open tender, obtaining technical sanction, preparation of the MBs and availability of the completion reports. Further the expenditure was incurred by splitting to avoid the sanction of the competent authority. NOC of the works department was also not obtained before incurring the expenditure departmentally, as detailed below;

**(Rs. in million)**

<b>S. No</b>	<b>Particulars</b>	<b>Bill No. &amp; Date</b>	<b>Cheque No. &amp; Date</b>	<b>Amount (Rs)</b>
<b>District Jail, Quetta</b>				
1	Repair/ Maintenance in Lady Barrack in Jail Quetta @ 40% above	Nil	0393710, 2.1.2012	0.049
2	Repair/ Maintenance in Children Barrack in Jail Quetta @ 40% above	Nil	0393861, 5.1.2012	0.050
3	Repair/ Maintenance in Children Barrack in Jail Quetta Providing /Laying Glazed Tiles on the surface floor Qty. 900 Sft @ 109 / Sft	Nil	0393861, 5.1.2012	0.098
<b>Total (A)</b>				<b>0.197</b>
<b>Central Jail Mach</b>				
4	Repair & Renovation of 07 Bathay (Repair of Building)	876, 20.3.12	442577, 21.3.2012	0.500



S. No	Particulars	Bill No. & Date	Cheque No. & Date	Amount (Rs)
5	Renovation of Intercom Room of Prisoners (Repair of Building)	459, 27.4.11	260912, 30.4.2011	0.450
<b>Total (B)</b>				<b>0.950</b>
<b>G. Total (A+B)</b>				<b>1.147</b>

The work was incurred in violation of rules / without fulfillment of the codal requirements.

The matter was reported to the department in July 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in July 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that the matter needs fixation of responsibility against person(s) at fault besides its regularization under the orders of the competent authority under intimation to audit.

**DP 525,550**

#### **11.2.6 Irregular Expenditure Without Vouched Accounts - Rs.33.451 Million**

According to Para-205 that a Government officer entrusted with the payment of money shall obtain for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars and identification in the accounts.

The Secretary Government of Balochistan, Home and Tribal Affairs Department, Quetta paid an amount of Rs.27.451 million to Frontier Corps on December 19, 2010 as payment of liability for the period w.e.f. 01.04.2008 to 30.1.2009 against ISA claim and Rs.6.000 million in June 2012 and May 2013 to the two officers of the department, as advance payment for medical treatment. After lapse of considerable time the department could not get the detailed accounts.

Non submission of vouched accounts against advance / abstract payment transpires lack of internal control within the organization.

The matter was reported to the department in July 11, 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in September 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that either the vouched accounts be obtained and produced to Audit for verification or responsibility be fixed against person (s) at fault under intimation to Audit.

**DP 535,539**

### **11.2.7 Irregular Purchase of Machinery And Equipment – Rs.3.573 Million**

As per Rule 145 of GFR Vol-1, purchased must be made in the most economical manner in accordance with the definite requirement of the public service.

The Secretary, Home and Tribal Affairs Department Quetta incurred an expenditure of Rs.3.573 million during 2012-13 on purchase of Computer, Printers, Laptop and Photostat machine without actual requirement. The record of distribution was not maintained either no stock entry was made. Physical inspection report in term of quality and quantity of the procure items was also not available. The purchases were made on higher rates from two different firms without GST invoices, as detailed below:-

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Firm</b>	<b>Description</b>	<b>Bill No.</b>	<b>Dated</b>	<b>Amount</b>
1	M/s New Petroment, International Qta.	06 Computers Ci3	101	26.04.13	0.418
2		02 Laptop Ci7	101	26.04.13	0.183
3		01 Sharp P/S Machine	101	26.04.13	0.505
4		07 Printer hp 401	101	26.04.13	0.300
5		04 Fax machine	101	26.04.13	0.067
6	M/s National Business Quetta.	Laptop, Photostat Machine, Printers, Paper, etc.	Nil	30.04.13	2.518
<b>Total</b>					<b>3.573</b>

Procurement of machinery and equipment in bulk without the actual assessment and observance of codal formalities tantamount to lack of internal control within the department and misuse of government money.

The matter was reported to the department in July 2013, but no reply was received.

The PAO was requested to convene the DAC meeting in September, 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that inquiry in this regard be conducted for verification of the procure items or responsibility be fixed against person(s) at fault besides recovery of the amount under intimation to audit.

**DP 549**

### **11.2.8 Irregular Expenditure On Rent of Building - Rs.1.403 Million**

As a general Procedure regulated by Public Works Department, a house/building may be hired out after getting rent assessment by Public Works Department. & Under S. No. 6. 56 of Handbook of Drawing and Disbursing Officers, “Every Government Officer entrusted with the payment of money should obtain for every payment he makes a voucher setting forth the full and clear particulars regarding the claims and all relevant information necessary for its proper identification and classification in accounts. Every voucher must bear to have attached to it an acknowledgement of payment signed by the person by whom or on whose behalf the claim is put forward”.

The Director General Levies Force Quetta, incurred an expenditure of Rs.1.403 million on rent of Office building hired in Quetta during the Financial Years 2011-12 and 2012-13 without availability of rent assessment certificate from the PWD. Furthermore, the building was hired without rent agreement and undue enhancement of rent was allowed. The detail of expenditure is as under:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Firm</b>	<b>Billing Month</b>	<b>Amount</b>
<b>2011-12</b>			
1	M/s Fazal Const Co, Karachi	July to Sept 11	0.234
2		Oct to Nov 11	0.157
3		Dec 11 to Jan 12	0.136
4		Feb 12	0.079
5		Mar to Apr 12	0.157
6		May to June 12	0.093
<b>Total (A)</b>			<b>0.856</b>
<b>2012-13</b>			
7	M/S Fazal Const Co, Karachi	Jun-12	0.064
8		Jul-12	0.079
9		Aug-12	0.079
10		Sep-12	0.079
11		Oct-12	0.079
12		Mar-13	0.081

<b>S. No.</b>	<b>Name of Firm</b>	<b>Billing Month</b>	<b>Amount</b>
13		Apr-13	0.086
<b>Total (B)</b>			<b>0.547</b>
<b>G. Total (A+B)</b>			<b>1.403</b>

Hiring of office building in violation of codal formalities and without justifying the purpose of hiring tantamount to undue loss to the Government.

The matter was reported to the department in July 2013 but no reply was received.

The PAO was requested to convene the DAC meeting in September 2013 followed by reminder but no meeting was held till finalization of this report.

Audit recommends that either the expenditure be justified/regularized or the amount in question be got recovered from person(s) at fault under intimation to audit.

**DP 540**

## Chapter 12

### 12 Industries Department

#### 12.1 Introduction

Main function of the Industries Department is to attract foreign and local for setting up of Industries in Balochistan, which on one hand create job opportunities and on the other increase the revenue towards national exchequer. The Department of Industries is striving to establish Industrial Estate all over Balochistan and for this purpose the following Industrial Estates with possible basic infrastructure have been established.

- I. Quetta Industrial and Trading Estate, Quetta.
- II. Industrial Estate at Dera Murad Jamali.
- III. Lasbela Industrial Estate.
- IV. Hub Industrial and Trading Estate.
- V. Gwadar Industrial Estate.
- VI. Marble City Gaddani.
- VII. Winder Industrial Estate

#### 12.1.1 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,579.4 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.991.288 million was incurred, as summarized below:

Type of grant	(Rs. in million)			
	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	747.473	598.836	(148.637)	(19.8%)
Development	831.938	392.452	(439.486)	(52.8%)
<b>Grand total (Non-Development + Development)</b>	<b>1579.4</b>	<b>991.288</b>	<b>(588.112)</b>	<b>(37.24%)</b>

#### 12.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2007-2008	3	-	3	0
<b>TOTAL</b>		<b>3</b>	<b>-</b>	<b>3</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## **12.2 AUDIT PARAS**

### **12.2.1 Non Realization of Ground Rent - Rs.29.980 Million**

According to Notification No. SO-I(Ind)4-2/2003/3414-23 dated June 7, 2005, "The Government of Balochistan through Industries and Commerce Department has fixed the rate of ground rent @ Rs.3 Per Sqm from the allottees of Industrial Estates."

The Director General, Industries and Commerce Department, Quetta failed to realize an amount of Rs.29.980 million of ground rent from the allottees of Industrial Land in various industrial units, which was still outstanding after the lapse of considerable time period. The detail of receivable amount is in Annexure-59.

The government sustained loss due to non-compliance with the Government Standing Orders

The matter was reported to the department in September 2013, but no reply was received.

In the DAC meeting held on December 27, 2013, it was decided that the department will recover the outstanding amount and report the progress to Audit. No progress was intimated till finalization of the report.

Audit recommends that responsibility be fixed besides the outstanding amount of ground rent be recovered from defaulters under intimation to audit.

**DP 551,560**

### **12.2.2 Excess Deduction of Security Deposit To Avoid Lapse of Budget - Rs.1.702 Million**

According to Para 2.66 of B&R Code read with Clause 19 of conditions of contract agreement, "Security deposit @ 10% should be deducted from payment made for work done to contractors and refunded after Three month from date of completion of scheme." As per Treasury Rules 290, "It is not permissible to draw money from the Treasury to prevent the lapse of budget grant."

The Executive Engineer Industries and Commerce, Quetta deducted security deposits valuing Rs.1.702 million @ 45% of the running account bill of the contractor over and above the prescribed limits of 10% to avoid lapse of budget on the basis of superficial measurement, as detailed below:

(Rs. in million)

S. No.	MB No.	Name of work	Gross amount	Security deposit retained	Security deposit to be retained	Excess
1	52/ICD/2013	Clearance of dargai bridge	4.775	2.149	0.477	1.702

Excess deduction of security deposit on the basis of superficial measurement to avoid lapse of budget tantamount to lack of internal control within the department.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on December 24, 2013, but the management failed to submit any justification in this regard. No further progress was intimated till the finalization of this report.

Audit recommends that the matter may be investigated for fixation of the responsibility and remedial aspects, including its regularization from competent authority under intimation to audit.

**DP 552**

### **12.2.3 Irregular Expenditure on Execution of Development Works Without Technical Sanction - Rs.74.126 Million**

As per B&R Code 2.82, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergency works, which must also be immediately reported to the authorities competent to accord technical sanction”.

Executive Engineer, Industries and Commerce Department, Balochistan, Quetta incurred an expenditure of Rs.74.126 million against different works schemes, as detailed below without obtaining prior technical sanctions of the estimates from the competent authority.

(Rs. in million)

S. No.	Name of work	Amount
1.	Establishment of training centre for cutting, tailoring and designing at Kuchlak	47.149
2.	Construction of gymnasium at Kucklak	12.684
3.	Construction & establishment of cutting tailoring designing centre at Turbat & Mastung	5.417
4.	Clearance of durgai river at Zhob	8.876
<b>Total.</b>		<b>74.126</b>

The absence of technical sanctions revealed that there was a lack of control over procedure of awarding of contracts to the contractors.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on December 24, 2013, but the management failed to submit any justification in this regard. No further progress was intimated till the finalization of this report.

Audit recommends that responsibility be fixed for incurring expenditure without obtaining prior approval from the competent authority besides its regularization from competent authority under intimation to audit.

**DP 555**



## Chapter 13

### 13.1 Public Health Engineering Department

#### 13.1.1 Introduction

The major function of Public Health Engineering Department is providing access to the safe drinking water in the rural as well as in urban slums of the province. Installation of tube wells and establishment of sources for construction of drinking water supply schemes. To make available piped water, in adequate quantity, for drinking and house-hold purposes. Protection water sources from contamination by continuous water treatment, stream pollution control etc.

- Improvement of sewerage system and sanitary condition.
- Levying regular revenue to cover all cost of operation and maintenance.
- Issue of Notification for water rates.
- Construction and maintenance of drinking water supply scheme.
- Services matter except those entrusted to S&GAD.

#### 13.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non Development Funds amounting to Rs.4,209.629 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.5,630 million was incurred, as summarized below:

**(Rs. in million)**

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	2,179.254	2,173.1	(6.154)	(0.28%)
Development	2,030.375	3,456.906	1,426.531	70%
<b>Total Development</b>	<b>2,030.375</b>	<b>3,456.906</b>	<b>1,426.531</b>	<b>70%</b>
<b>Grand Total (Non-Development + Development)</b>	<b>4,209.629</b>	<b>5,630</b>	<b>1,420.377</b>	<b>34%</b>

### 13.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2004-2005	5	-	5	0
2	2006-2007	9	-	9	0
3	2012-2013	7	-	7	0
	<b>TOTAL</b>	<b>21</b>	-	<b>21</b>	0

**Note:** The audit reports were not discussed due to non-formation of PAC in Balochistan.

## 13.2 AUDIT PARAS

### 13.2.1 Limitation of Scope of Audit Due To Non-Production of Record of Works - Rs.28.560 Million

As per Section 14 of Auditor-General of Pakistan (Appointment, Functions and Powers Ordinance, 2001), “The Auditor-General of Pakistan has authority to acquire any accounts, books, paper and other documents which is relevant to Audit”. Further as per GFR 17, Volume I “It is the duty of every departmental and Controlling officer to see that the Auditor-General is afforded all reasonable facilities in the discharge of his functions and furnished with the fullest possible information for which he may ask, for the preparation of any account or report, which it is his duty to prepare. No such information nor any books or other documents to which the Auditor-General has a statutory right of access may be withheld”.

The Executive Engineer PHE Barkhan and Kohlu incurred an expenditure on various heads but the relevant record was not produced to audit for verification despite repeated requests as detailed in Annexure-60.

Weak internal control resulted in non-production of record which may led to mis-utilization of funds.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the departments did not submit working papers due to which para could not discuss.

Audit recommends that responsibility be fixed besides production of the above record under intimation to Audit.

**DP 565,579**

### **13.2.2 Overpayment Due To Allowing Incorrect Rates - Rs.1.953 Million**

According to Planning and development department notification No. P&D ROCT (1)129/2008/2383 dated 14<sup>th</sup> June 2008 the premium on earth work is admissible @ 8% below CSR-1998. Further According to Paras 16 and 220 of CPWA Code, “The Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities recorded in the MB, are correct, rates and calculations have been checked arithmetically”.

The Work “Construction of raw water tank for eastern Kalari Tehsil Bhag, and “Construction of raw water tank for eastern Kalari Tehsil Bhag was awarded to a contractor on April 4, 2010. The contractor was paid for item of work” Borrow pits depth upto 3 m undressed lead upto 30 m hard soil” for a total quantity 1,366,875 Cft, @ 141.74 % Cft and paid @ 39.90 % above CSR. The said work was executed for construction of water tallab by obtaining earth from barrow pits within lead up to 30 m. In this regard it is stated that the said item was manageable under item No.31-1/c @ 88.65 P% Cft. Thus due to allowing incorrect item and rate, an overpayment of Rs.1.953 million was made to the contractor as detailed below;

**(Rs. in million)**

S. No.	Item of work	Qty Cft	Rate (Rs.)	Amount (Rs. in million)	Paid Premium @ 39.90 %	Premium to be deducted @ 8%	Overpaid amount	
1	Borrow pits excavation ... hard soil (S.I No.3-4)	1,366,875	141.74 P% Cft	1.937	0.773	0.155	0.928	
<b>Total:</b>							<b>0.928</b>	
<b>Table 2</b>								
S. No.	Item of work	Qty Cft	Rate paid (Rs.)	Rate payable (Rs.)	Diff	Amount (Rs.)	Paid Premium @ 39.90 %	Overpaid amount
2	Borrow pits ... hard soil (S.I No.3-4)	1,366,875	141.74 P %	88.65 P % Cft	53.09 P %	0.726	0.299	1.025
<b>Total:</b>							<b>1.025</b>	
<b>Total A+B</b>							<b>1.953</b>	

Weak internal control resulted in overpayment to the contractors.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the department replied that the PC-I/Estimate of scheme were prepared and approved according to site conditions. Audit replied that borrow pits depths falls under the categories of earth work. The DAC directed the department to recover the overpaid amount. No progress was reported till finalization of this report.

Audit recommends to comply-with DAC directives.

**DP 562**

### **13.2.3 Overpayment Due To Allowing Inadmissible Item - Rs.1.088 Million**

According to Paras 16 and 220 of CPWA Code, “The Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities recorded in the MB, are correct, rates and calculations have been checked arithmetically”.

The Executive Engineer, Public Health Engineering Kachhi, in various ongoing schemes during 2011-12 allowed items of works, which were not provided in estimates, without the approval of competent authority. Therefore, expenditure of Rs.1.088 million was overpaid as detailed below;

**(Rs. in million)**

<b>Name of work</b>	<b>Item of Work</b>	<b>Quantity</b>	<b>Rate (Rs)</b>	<b>Overpaid amount</b>
Construction of Gravity of water supply scheme killi Abdullah Thal base on Getani	Cutting or welding charges of flanges with GI pipes including transportation of pipes from site to market and market to site	1,050 joints	307 per joint	0.322
E&I of water supply scheme Mach Town	Labour charges for welding of spindles to the pipe line of different sizes etc on market rate	1,450 joints	528 per joint	0.766
<b>Total</b>				<b>1.088</b>

Weak internal control resulted in overpayment to the contractors.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the department replied that items were dully provided in the estimates and approved, but audit did not agree with departmental reply. The DAC decided to constitute a Committee headed by Additional Secretary to visit the site and report progress within two weeks. No progress was intimated till finalization of report.

Audit recommends for early submission of report besides fixing responsibility and early recovery of the overpaid amount.

**DP 578**

#### **13.2.4 Un-authorized Expenditure on NSR Items - Rs.31.299 Million**

According to the Paragraph 296 of CPWA Code, “To facilitate the preparation of estimates as also to serve as a guide in setting rates in connection with Contract Agreements, a schedule rates for each kind of work commonly executed, should be maintained in the Division Office and kept up to date. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for varying conditions thereof, should so far as may be practicable, be recorded.” Further “According to Preface of composite Schedule of Rates 1998 “All cost estimates for administrative approval and detailed estimates for technical sanction shall be prepared on the basis of rates provided in the Scheduled”.

The following divisions of the Public Health Engineering Department incurred an expenditure of Rs.31.299 million in the Financial Year 2012-13 against various items of works on Non Scheduled Rates without obtaining rates analysis duly approved by the competent authority.

**(Rs. in million)**

<b>S. No.</b>	<b>Name of division</b>	<b>Amount paid</b>
1	Executive Engineer, Public Health Engineering Mastung	7.519
2	Executive Engineer, Public Health Engineering Musa Khail	7.532
3	Executive Engineer, Public Health Engineering Kharan	1.495
4	Executive Engineer, Public Health Engineering Kholu	6.947
5	Executive Engineer, Public Health Engineering Pishin	7.806
<b>Total</b>		<b>31.299</b>

Weak internal control leads to violation of Government rules and overpayment to the contractors.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, it was informed by the departments that the matter had already been taken up with P&D department for regularization. No further progress was intimated till the finalization of this report.

Audit recommends that responsibility be fixed on persons(s) at fault besides regularization of the expenditure under intimation to audit.

**DP 561,563,564,566,570**

### **13.2.5 Execution of Works Without Technical Sanctions - Rs.453.642 Million**

As per CPWD Code 56 and B&R Code 2.82, No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.

Fifty-eight development projects costing Rs.453.642 million were undertaken in various Divisions of Public Health Engineering during 2012-13, without obtaining prior technical sanction of the estimates from the competent authority, as detail given in Annexure-61.

Technical sanction besides laying out the parameters, within which the scheme was to be executed, provides assurance for structural soundness of the proposal and accuracy of the estimates. The general practice in the Department is to obtain technical sanction after the completion of work, due to which audit was unable to verify execution of work as envisaged in the original estimates.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the department intimated that technical sanctions were under process and would be produced as and when accorded by the competent authority. No progress was intimated till finalization of this report.

Audit recommends that in future technical sanction be obtain before execution of work and expenditure be got regularized.

**DP 567,568,569,571,575,578,779**

### **13.2.6 Irregular/Unjustified Expenditure On POL For Water Supply Schemes - Rs.4.206 Million**

As per Rule 205 of FRT Vol-I, “A Government officer entrusted with the payment of money shall obtain, for every payment he makes, including repayment of sums previously lodged with the Government, a voucher setting forth full and clear particulars of the claim and all information necessary for its proper classification and identification in the accounts”.

The Executive Engineer PHE Department Musa Khail and Kohlu incurred an expenditure of Rs.4.206 million on POL for water supply schemes during financial year 2010-12. The expenditure was held irregular due to reasons that proper record i.e. issue register, requisitions; number of hours pump operate and acknowledgements from pump operators to whom POL issued was not maintained. Details of total number of connections from each scheme and community or population which benefited from the schemes were also not on record as detailed in Annexure-62.

Non maintenance of record depicts weak internal control and created limitation for audit to verify the authenticity of expenditure.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the department replied that all relevant record was maintained but failed to produce before committee. The DAC directed to produce all record to audit immediately but no record was produced till finalization of this report.

Audit recommends to comply with DAC directives besides fixing responsibility on person(s) at fault.

**DP 580,585**

### **13.2.7 Irregular Payment of Electricity - Rs.1.10 Million**

According to Superintending Engineer PHE circle Loralai letter No. 2574-84 dated December 14, 2011. “Payment of electricity on community schemes will be made on effect of matching basis and those schemes dues will be paid where 30% to 40% expenditure is agreed by the community to be paid for functionalize schemes”

The Executive Engineer PHE Department Musa Khail paid electricity charges of following community water supply schemes during the year 2011-12 without any contribution from community.

(Rs. in million)

Name of Schemes	Description	Amount of Electricity Due	Share of Community up to 40% of Total dues	Amount paid by PHE Department	Amount contributed by Community	Total Payment
WSS Haider Shah Killi Rara Sham, Kingri	Bill paid vide cheque # 418010 dated 22.02.12	2,792,846	1,117,138	450,000	0	0.450
WSS Sirati Buzdar Rara Sham	Bill Paid vide Cheque # 48010 dated 22.02.12 and paid up to 12/2011	2,338,836	935,534	400,000	0	0.400
WSS Sirati Buzdar Rara Sham	Bill paid up to 05/2012	2,985,416	1,194,166	250,000	0	0.250
<b>Total Payment</b>						<b>1.10</b>

Government money was paid without adherence of rule and Government order was violated. The matter is reported for affecting the recovery from community under intimation to audit.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the department replied that contribution was made from the community but failed to produce record before committee. The DAC directed to produce all record to audit immediately but no record was produced till finalization of this report.

The subject amount must be recovered from community side and intimate to audit accordingly.

**DP 583**

### **13.2.8 Non Verification of Deposit of GST Amount – Rs.21.585 Million**

As per Collect orate of Custom, Sales Tax and Central Excise, Quetta's Circular No.8/ST/S-PHD/QTA/99-2001/29873 dated November 10, 2011, "Supplies, purchases should be made from registered firm, supplier against the valid sales tax invoice, with proof of payment of sales



tax thereon, the sales tax return-cum-payment challan deposited into designated branch of NBP of Pakistan.”

The following divisions of Public Health Engineering paid Rs.21.585 million on account of GST to various contractors during 2012-13 without obtaining proof of payment of GST in shape of sales tax returns , as detailed below:

<b>(Rs. in millions)</b>						
<b>S. No.</b>	<b>Name of Divisions</b>				<b>Total Contract Cost Rs.</b>	<b>Total GST Rs.</b>
1	Executive Engineer, Engineering Mastung	Public Health			21.196	3.391
2	Executive Engineer Engineering Nushki	Public Health			10.576	1.479
3	Executive Engineer Engineering Musa Khail	Public Health			25.901	3.532
4	Executive Engineer Engineering District Chagai	Public Health				1.053
5	Executive Engineer Engineering Kachhi	Public Health			45.499	6.976
6	Executive Engineer Engineering District Chagai	Public Health				5.154
<b>Total</b>						<b>21.585</b>

Weak internal control resulted in non-verification of amount of GST paid to the contractors.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, The DAC was informed that sales tax invoices after due verification would be submitted to audit along with requisite record. The Committed directed that needful be done immediately, but no record was produced till finalization of this report.

Audit recommends that amount of recovery of the sales tax be confirmed by obtaining sales tax returns under intimation to audit.

**DP 581,582,584,586,590,596**

### 13.2.9 Excess Deduction of Security Deposit To Avoid Lapse of Budget - Rs.4.663 Million

According to Para 2.66 of B&R Code, read with Clause 19 of condition of the contract agreement, and further as per Rules 290 of Treasury Rules, "Security deposit @ 10% should be deducted from payment made to the contractor for work done and may be refunded after three months from date of completion of scheme.

Executive Engineer, Public Health Engineering, Mastung, Kharan and Turbat deducted security deposit in excess of prescribed percentage i.e. 10% just to avoid lapse of budget in 2011-12. It clearly indicated that payment was made by recording superficial measurement. The details are given below:

(Rs. in million)

S. No.	Name of Division	Security deposit deducted	Security deposit to be deducted	Difference
1	XEN PHE Mastung	2.006	0.236	1.770
2	XEN PHE Kharan	1.914	0.582	1.332
3	XEN PHE Turbat	0.797	0.089	0.708
4	XEN PHE Turbat	1.054	0.201	0.853
<b>Total</b>				<b>4.663</b>

Non observance of rules transpires lack of internal control which may lead to financial mismanagement.

The matter was reported to the department in November 2013, but no reply was received.

In the DAC meeting held on November 29, 2013, the committee directed the departments to obtain ex-post facto sanction to condone the financial irregularity and no such practice be made in future. No progress was made till finalization of this report.

Audit recommends for fixation of the responsibility against person(s) at fault besides regulation of the expenditure under intimation to Audit.

**DP 588,592,595,599**

## Chapter 14

### 14.1 Irrigation Department

#### 14.1.1 Introduction

The Department of Irrigation has been established mainly to construct and maintain canals delay action dams, water reservoirs for storage of water perennial water channels and irrigation schemes. Besides, the Department is responsible for river and riverbank surveys, implementation of water logging schemes, land reclamation schemes and flood control schemes.

#### 14.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.5,315.047 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.10,879.624 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2011-12			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	1,539.720	1,337.675	(202.045)	(13%)
Development Dams	632.569	4,757.584	4125.015	(652%)
Surface Irrigation	3,142.758	4,784.365	1,641.607	52%
<b>Total Development</b>	<b>3,775.327</b>	<b>9,541.949</b>	<b>5,766.622</b>	<b>152%</b>
<b>Grand total (Non-Development + Development)</b>	<b>5315.047</b>	<b>10,879.624</b>	<b>5,564.577</b>	<b>105%</b>

#### 14.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	14	-	14	0
2	1988-89	20	-	20	0
3	1989-90	36	-	36	0
4	1990-91	7	-	7	0
5	1991-92	47	-	47	0
6	1992-93	27	-	27	0
7	1993-94	50	-	50	0
8	1994-95	24	-	24	0
9	1995-96	34	-	34	0
10	1996-97	8	-	8	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
11	1997-98	28	26	2	93%
12	1998-99	17	16	1	94%
13	2001-2002	30	-	30	0
14	2002-2003	11	-	11	0
15	2003-2004	11	-	11	0
16	2004-2005	15	-	15	0
17	2005-2006	8	-	8	0
18	2006-2007	8	-	8	0
19	2007-2008	2	-	2	0
20	2008-2009	6	-	6	0
21	2009-2010	18	-	18	0
22	2010-2011	17	-	17	0
23	2011-2012	7	-	7	0
24	2012-2013	14	-	14	0
	<b>TOTAL</b>	<b>459</b>	<b>42</b>	<b>417</b>	<b>9.15%</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 14.2 AUDIT PARAS

### 14.2.1 Overpayment Due To Non Deduction of Shrinkage- Rs.1.116 Million

According to Schedule Rate 1998, Section 3 (Earthwork), “In case of bank measurement is necessary deduction for shrinkage @ 6% from the bank measurement when the earth work is done by should be made.

Executive Engineer, Pat Feeder Canal Division at Dera Murad Jamali awarded the work “2012 flood damages, closing of breaches both side embankment of Manuthi canal RD-0 to RD - 45 (Emergency Work)” to a contractor in October, 2012. In second running bill paid on June 26, 2013, the contractor was paid for an item of work “Making earthen embankment in gravelly soil, with earth taken from borrow pits including cost of excavated material” for a quantity of 4,893,496.50 Cft @ Rs.172.05 Per % Cft under S.I.No.21-6/a. As evident from measurement book, bank measurement was taken but shrinkage was not deducted. Due to non-deduction of shrinkage at prescribed rate, an overpayment of Rs.1.116 million was made to the contractor, as detailed below:

<b>Total quantity (Cft)</b>	<b>Shrinkage to be deducted @ 6 % (Cft)</b>	<b>Rate Per Cft (Rs.)</b>	<b>Amount overpaid (Rs. in million)</b>
4893496.50	293,610	372.98	1.095
Add 1.92%			0.021
<b>Total</b>			<b>1.116</b>

Due to non compliance of rules the contractor was overpaid.

The matter was reported to the Department in October 2013 but no reply was received.

The DAC meeting held on December 2, 2013. The department replied that finished item of work was paid, therefore shrinkage was not deducted. The DAC directed for provision of original record. No record was produced till finalization of this report.

Audit would stress upon recovery of amount from contractor.

**DP 601**

#### **14.2.2 Less Recovery of Water Charges (Abiana) -Rs.39.931 Million**

According to Balochistan Occupier's Rates (Abiana) Rules, 1999 issued vide Notification No.I&P/ADC-40/1858-74, dated May 24, 1999, "the (Abiana) in respect of water supply from Irrigation Schemes, Canal, Head Works, Weirs, Tubewell etc. for irrigation purpose according to actual cropped area shall be levied as per rates given in Schedule II".

Executive Engineer, Canal Irrigation Division Hub, had levied Abiana of Rs.53.157 million on farmers getting water for irrigation purpose from Lasbela Canal since 1983, out of which an amount of Rs.13.226 million was recovered leaving balance of Rs.39.931 million as outstanding.

Loss due to less recovery of water charges from agriculture users.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013, neither the department submitted working papers nor attended the meeting.

Audit would stress upon recovery of amount from all concerned at earliest.

**DP 610**

### 14.2.3 Non-Recovery of Water Charges From LIEDA - Rs.20.347 Million

According to the decision made in the meeting held on July 21, 1994 under the chairmanship of Additional Chief Secretary (Planning and Development) to decide the water rates being supplied to LIEDA. "The Irrigation and Power Department was authorized to charge proportionate increase of rates if LIEDA had increased its rates".

According to approved percentage share, the Irrigation and Power Department is entitled to get 67% share of total income realized by the LIEDA. As per Circular issued by the Managing Director, LIEDA vide No. LIEDA /INDS/05/211 dated May 25, 2005, the LIEDA had revised rates of water tariff from Rs.30 per gallon to Rs.40 per gallon. Accordingly, the Irrigation and Power Department was entitled to get Rs.27 Per thousand Gallons of its share of water charges.

Executive Engineer, Canal Irrigation Division, Hub supplied water to LIEDA during the year 2011-12, according to record provided, an amount of Rs.23.948 million was due against LIEDA authorities out of total amount outstanding only meager amount of Rs.3.813 million was received during the year, and an amount of Rs.20.347 million was outstanding, as detailed below;

Period	Water consumption in daily (Gallon)	Total Water Consumption in (Gallon)	Rate	Amount Due (Rs.)	Amount Received (Rs.)	Outstanding Balance (Rs.)
1.7.2011 to 30.6.2012	2430,000	886,950,000	27 Per Thousand Gallon	23,947,650	3,812,944	2,034,706

Less / non-realization of water charges from industrial consumers resulted in loss to public exchequer.

The matter was reported to the Department in July, October 2013 but no reply was received.

The DAC meeting held on December 2, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends that recovery of government dues should be ensured without delay.

**DP 629**

#### 14.2.4 Non-Realization of Stamp Duty - Rs.3.238 Million

“The Government of Balochistan has imposed stamp duty @ 0.25% of the contract cost vide Article 4 (22-A) schedule-I to stamp duty act,1899 amended vide Finance Act 1995. The said stamp duty is required to be realized in shape of Non-Judicial stamp Papers from contractors on the total cost of the contract at the time of award of work.”

Project Director, Extension of Pat Feeder Canal Project, Dera Murad Jamali enhanced the cost of following works by issuing variation orders but stamp duty amounting to Rs.3.238 million on revised/enhanced cost was not realized, as detailed below:

(Rs. in million)

S. No	Name of Work	Name of Contractor	Bid Cost of Contractor	Revised Approved Cost.	Diff:	Stamp Duty @ 0.25%
1	Remodeling of Cross Regulators and Head Regulators of Patfeeder Canal (Package No.EPFCP-07).	M/s Haji Ahmed Shah	309.520	344.000	34.480	0.086
2	Construction / Extension of Pat Feeder Canal & Allied Structure i/c Cross Drainage Structure & Shahi Wah Minor Package No.EPFCP-08	M/s Sher Mohammad Mugheri	249.123	266.941	17.818	0.045
3	Construction of Extension of Patfeeder Canal and allied Structure Package No.EPFCP-09	M/s Behram Construction Co:	313.306	381.527	68.221	0.171
4	Construction of QabulaDistry, Wazir Minor, Hissa Drain & Allied Structure Package No.EPFCP-07	M/s Mohammad Ismail Mengal	113.888	174.475	60.587	0.151
5	“Construction of Extension of Rabi Canal and Allied Structure Package No.EPFCP-17	M/s Haji Shah Mohammad	118.298	385.107	266.809	0.667
6	Construction of Shahiwah, Flood Management Drainage System and allied (Lebo River) Structure Package No.EPFCP-18	M/s Haji M.Saddique Haji Lakhmir	118.865	996.174	847.309	2.118
<b>Total</b>						<b>3.238</b>

Non-recovery of Government dues and undue financial benefit to the contractor on the risk of public interest.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends that stamp duty should be recovered under intimation to Audit.

**DP 640**

#### **14.2.5 Execution of Works Without Technical Sanction - Rs.2,234.519 Million**

As per CPWD Code 56 and B&R Code 2.82, No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.

In following Divisional offices of Irrigation department, various development schemes executed during 2011-13 costing Rs.2,234.519 million, without obtaining prior technical sanction of the estimates from the competent authority, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>AIR Para / Year</b>	<b>Name of Irrigation Division</b>	<b>Amount</b>
1	2/ 2012-13	Zhob	108.737
2	3/ 2012-13	Killa Saifullah	82.475
3	3/2012-13	Patfeeder Canal	700.000
4	8/ 2011-12	Patfeeder Canal	125.000
5	5/ 2011-12	Toiwar Batozai Dam	252.090
6	3/ 2011-12	Pishin	15.000
7	15/2011-12	Kachhi at Dhadar	273.823
8	3/2011-12	Quetta	113.782
9	11/2011-12	Kirther Canal	340.000
10	2/ 2011-12	Gwadar	80.000
11	5/2011-12	Mastung	20.057
12	2/2011-12	Turbat	35.420
13	8/ 2011-12	Canal Irrigation Hub	88.135
<b>Total</b>			<b>2,234.519</b>

Technical sanction besides laying out the parameters, within which the scheme was to be executed, provides assurance for structural



soundness of the proposal and accuracy of the estimates. The general practice in the Department is to obtain technical sanction after the completion of work, due to which audit was unable to verify execution of work as envisaged in the original estimates.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting was held on December 2, 2013, it was intimated that technical sanctions would be obtained. The DAC directed the department to produce technical sanctions of estimates immediately to Audit. No progress was made till finalization of the report.

Audit recommends to fix the responsibility on person(s) at fault besides, regularization of expenditure from competent authority by obtaining ex-post facto technical sanctions under intimation to audit.

**DP 602,607,611,626,630,639,641,645,649,650,651,654,655**

#### **14.2.6 Irregular Advance Payment For Village Electrification- Rs.204.325 Million**

As per Para 310 of CPWA Code, "Execution of any work under the administrative control of PWD, if entrusted to any other civil department, will be subject to conditions that (i) the civil department will be responsible to PWD to account for appropriation placed at its disposal, (ii) the PWD should retain the budgetary and financial control and (iii) should retain technical control through inspection".

Following Irrigation divisions paid an amount of Rs.204.325 million to QESCO in advance during the year 2011-12 for electrification and provision of transformers to villages identified by the MPAs. The expenditure was held irregular as no works completion reports and abstract of expenditure incurred so far were obtained from QESCO as detailed below:

<b>(Rs. in million)</b>			
<b>S. No.</b>	<b>AIR Para No./ Year</b>	<b>Name of Irrigation Division</b>	<b>Amount</b>
1	1/ 2011-12	Killa Saifullah	70.000
2	6/2011-12	Patfeeder Canal	17.420
3	1/ 2011-12	Dhadar	9.500
4	4/2011-12	Kirther Canal	17.730
5	2/2011-12	Mastung	7.040
6	5/2011-12	Turbat	24.500
7	1/2011-12	Canal Irrigation Hub	58.135
<b>Total</b>			<b>204.325</b>

Non observance of codal formalities may lead to financial mismanagement.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013, but could not be discussed due to non provision of departmental replies by the divisional officers.

The Audit recommends that department should observe the laid down procedure for ensuring proper utilization of funds.

**DP 603,606,612,627,631,638,653**

#### **14.2.7 Irregular Enhancement of Contract Agreement - Rs.29.321 Million**

As per rule 89 of GFR Vol-I, "The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter in to the contract as so varied. No payments to contractor by way compensation, or otherwise, out side the strict terms of the contract or in excess of the contract rates may be authorized without the previous approval of the Ministry of the Finance. Moreover, the terms of a contract must be precise and definite and there must be no room for ambiguity or misconstruction therein",

Project Director, Balochistan Small Scale Irrigation Project, awarded the work "Rehabilitation of Bund Khushdil Khan, Contract Package-I" to a contractor in June 9, 2011 at a total cost of Rs.197.921 million. Later on the Project Director enhanced the contractual value of agreement to Rs.227.242 million on February 20, 2012. The decision of enhancement was unauthorized because no prior approval was obtained from Planning and Development Department before enhancing the contract value. This resulted in unauthorized /irregular enhancement of contract agreement valuing Rs.29.321 million.

Non observance of government instructions / orders reveals that there is a lack of control over procedure of awarding of contracts to the contractors.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013. It was intimated that revised PC – I, in this regard has already been submitted to the

competent authority for approval and will be provided to Audit in due course of time. No record was produced till finalization of this report.

Audit recommends that expenditure be got regularize or recover the overpaid amount under intimation to audit.

**DP 604**

#### **14.2.8 Irregular Excess Expenditure Due To Provision of Additional Staff - Rs.8.960 Million**

As per Section 2.5 of First Addendum to the contract between Project Director, Small Scale Irrigation Project and M/s Techno Consult International, Karachi dated October 2011, the input of additional staff was approved by the Project Steering Committee for Groundwater Monitoring Program.

Prior to this arrangement, adequate staff was already working with the Project management on behalf of the consultant firm, which were being paid heavy remuneration charges. Following table will illustrate the excess expenditure resulted due to hiring of additional staff for implementation of Ground water Monitoring Program in Quetta Sub Basin:

**(Rs. in million)**

<b>S. No.</b>	<b>Existing Staff</b>	<b>Additional Staff</b>	<b>Staff Month Rate (Rs.)</b>	<b>Total months</b>	<b>Amount (Rs.)</b>
1	Hydro-geologists	Senior Hydro-geologist	0.280	12	3.360
2	Ground water specialist	Ground water Modeling Expert	0.280	6	1.680
3	Junior Hydro-geologists	Field Hydro-geologist	0.120	12	1.440
4	GIS Specialist	GIS expert	0.160	8	1.280
5	Computer Operator	Date base expert	0.160	6	0.960
6	Ground water specialist	Water Quality Specialist	0.080	3	0.240
	<b>Total</b>				<b>8.960</b>

Additional provision of staff resulted in undue financial burden on project funds.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013. It was informed that the revised PC – I, in this regard are under process and omission as pointed out by Audit will be rectified and compliance will also be shown to Audit. No progress was intimated till finalization of this report.

Audit would stress upon regularization of expenditure from the competent authority.

**DP 613**

#### **14.2.9 Irregular Expenditure Due To Allowing Extra Ordinary Higher Rate – Rs.6.321 Million**

As per S.No.21-18 of Balochistan CSR 1998, Supplying and stacking fine sand of approved grade and quality along road side alignment including all lead and lift was provided @ Rs.234.80 Per Cum.

Project Director Dams, awarded the work of “Sub Project Nivano Delay Action Dam” to a contractor in October, 12. The contractor was paid for an item of work “Supplying and laying fine sand of approved grade and quality along road side alignment including all lead and lift” on item rate basis @ Rs.824 per cum. The rate so allowed for the above said item of work was 350% higher than the scheduled rates. This proves that the rate analysis prepared by the consultants were extra ordinary higher than the scheduled rates and even on current market rates, as detailed below.

**(Rs. in million)**

<b>Quantity (Cum)</b>	<b>Rate paid (Per Cum)</b>	<b>Rate as per CSR (Per Cum)</b>	<b>Difference (Per Cum)</b>	<b>Amount (Rs.)</b>
10727.85	824	234.80	589.2	6.321

Allowing higher rate resulted in to loss to public exchequer.

The matter was reported to the Department in October 2013 but no reply was received.

The DAC meeting held on December 2, 2013, it was decided that clarification from P&D department be obtained for item of work as on market rate instead of the schedule item and report progress to audit.. No progress was intimated till finalization of this report.

Audit would stress upon regularization of expenditure from the competent authority.

**DP 620**

#### 14.2.10 Irregular Payment of Project Allowance - Rs.1.488 Million

The Government of Balochistan had discontinued Project Allowance from April 17, 2012.

An amount of Rs.1.488 million was paid to the following staff of Small Scale Irrigation Project on account of Project allowance in disregard of above mentioned orders:

(Rs. in million)				
S. No.	Name / Designation of the Officer	Monthly rate (Rs.)	Period	Total amount
1	Shoaib Nadeem, Project Director	0.03	From April 18, 2012 to August 31,2012	0.133
2	Farooq Ahmed, Procurement Engineer	0.03		0.133
3	Saleem Iqbal, System Analyst	0.03		0.133
4	Saleem Akhtar, DAO	0.03		0.133
5	Saleem Khan, Sociologist	0.03		0.133
6	Dawood Almas, Water Management Engineer	0.03		0.133
7	Nasrullah Khan, Range & Water Shed Advisor	0.03	From April 18, 2012 to June 30,2012	0.073
8	Muhammad Jafar, Community Agr. Advisor	0.03	From April 18, 2012 to April 30,2012	0.012
9	Jamil Ahmad, Divisional Forest Officer	0.03	From April 18, 2012 to June 30,2012	0.073
10	Najeebullah Bazai, Management Range Advisor	0.03	From April 18, 2012 to August 31,2012	0.133
11	Mohammad Aslam, Community Agr. Advisor	0.03		0.133
12	Sami Ullah, Agriculture Officer	0.03		0.133
13	Farhat Abbas, Water Management Officer	0.03		0.133
<b>Total</b>				<b>1.488</b>

Non observance of rules led to mis utilization of public funds.

The matter was reported to the Department in October 2013 but no reply was received.

The DAC meeting held on January 16, 2013, it was informed that on pointation of Audit the overpayment of Project allowance from the concerned staff is being recovered. The DAC directed for complete

recovery and report progress to audit. No progress was intimated till finalization of this report.

Audit recommends for early recovery of the overpaid amount.

**DP 622**

#### **14.2.11 Excess Deduction of Security Deposit - Rs.4.106 Million**

According to Para 2.66 of B&R Code, read with Clause 19 of condition of the contract agreement, and further as per Rules 290 of Treasury Rules, “Security deposit @ 10% should be deducted from payment made to the contractor for work done and may be refunded after three months from date of completion of scheme. “It is not permissible to draw money from the treasury to prevent the lapse of budget grant.”

Executive Engineer, Irrigation Division, Turbat deducted security deposit in excess of prescribed percentage i.e. 10% just to avoid lapse of budget in 2011-12. It clearly indicated that payment was made by recording superficial measurement. The details are given below:

**(Rs. in million)**

<b>S. No.</b>	<b>Total work done</b>	<b>Security deposit deducted</b>	<b>Security deposit to be deducted</b>	<b>Difference</b>
1	4.941	4.600	0.494	4.106

Non observance of rules transpires to lack of internal control which may lead to financial mismanagement.

The matter was reported to the Department in October 2013 but no reply was received.

The DAC meeting held on December 2, 2013, neither the department submitted working papers nor attended the meeting.

Audit recommends appropriate action in this regard.

**DP 615**

#### **14.2.12 Unauthorized Expenditure Due To Allowing Excess Quantities - Rs.397.033 Million**

According to Para 2.86 of B&R Code, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning

authority should be obtained even though no additional expenditure is involved”.

The Project Director, Extension of Patfeeder Canal, awarded the work “Construction of Shahiwah Flood Management Drainage System Shahiwah flood carriage channel and Allied structures (package No. EPFCP-18)” to a contractor in September, 2007. The contractor was paid for following items of work over and above the quantities approved in PC-1/estimates amounting to Rs.397.033 million, as detailed below:

**(Rs. in million)**

<b>Item of work (additional work)</b>	<b>Approved quantity</b>	<b>Quantity paid</b>	<b>Difference</b>	<b>Rate paid (Rs.)</b>	<b>Amount (Rs.)</b>
Clearance / striping all type of vegetation at location of works a-Light jungle clearance removing (BOQ Item No.2-07)	123,513 Sq.m	684,354.25 Sq.m	560,841.25 Sq.m	35.75 Per Sq.m	20.050
Earthwork for embankment lead upto 2.5km and compaction by mechanical means,, (BOQ Item No.2-08)	296,026 Cu.m	1,595,968.34 Cu.m	1,299,942 Cu.m	290 Per Cu.m	376.983
<b>Total</b>					<b>397.033</b>

Allowing of excess quantities than admissible item resulted in unauthorized expenditure in violation of PC-I provisions.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013, but could not be discussed due to non provision of departmental replies by the divisional officers.

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

**DP 625**

### **14.2.13 Unauthorized Expenditure on Consultancy Services - Rs.60.240 Million**

As per approved PC-I of the project, “There is no provision for consultancy charges in the Project cost.”

The Project Director, Balochistan Small Scale Irrigation Project incurred an expenditure of Rs.60.240 million on consultancy services for different phases during the year 2011-12. The expenditure was held irregular due to the reason that there was no provision for consultancy charges in the approved PC-I. Detail of expenditure is as under:

**(Rs. in million)**

S. No.	Description	Amount
1	Consultancy charges for designing phase	12.890
2	Consultancy charges for supervision phase	43.595
3	Consultancy charges for monitoring and evaluation	3.755
<b>Total</b>		<b>60.240</b>

Undue financial burden on project funds due to incurrence of expenditure beyond the approved components.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on January 16, 2013, it was informed that the revised PC – I, were under process and compliance in this regard will also be shown to Audit. No progress was reported till finalization of this report.

Audit recommends that the expenditure should be got regularized from the competent authority.

**DP 614**

#### **14.2.14 Unauthorized Expenditure Due Abnormal Increase In Quantities - Rs.33.144 Million**

According to B&R Code 2.86, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved”.

Project Director, Balochistan Small Scale Irrigation Project, awarded the work “Rehabilitation of Bund Khushdil Khan, Contract Package-I” to a contractor in June, 2011. The review of IPC-3 paid in June, 2012, revealed that excessive quantities were allowed and paid to the contractor over and above approved quantities. This resulted in unauthorized excess expenditure of Rs.33.144 million as detailed in Annexure-63.



Non observance of rules may led to mis utilization of public funds.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013 it was informed that variance in quantities was incurred as per the site requirement. However, the DAC was of the view that revised PC –I, of the estimate may be approved in this regard by competent authority and also be provided to Audit for verification. No record was produced to audit.

Audit would stress upon regularization of expenditure from competent authority.

**DP 619**

#### **14.2.15 Unauthorized Expenditure Due To Allowing Excess Quantity - Rs.23.609Million**

According to Para 2.86 of the B&R Code, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved”.

The Project Manager, Extension of Pat Feeder Canal Project, Naseerabad awarded the work “Construction of extension of Pat Feeder Canal Project and allied structure (Km 191 to 207 including Cross Drainage Structure (EPFCP-09) to a contractor in September 4, 2007. The contractor was paid Rs.23.609 million irregularly for items of work over and above sanctioned / approved quantities, as detailed below:

**(Rs. in million)**

<b>Item of work</b>	<b>Quantity payable</b>	<b>Quantity paid</b>	<b>Difference</b>	<b>Rate paid (Rs.)</b>	<b>Amount</b>
In-Situ Reinforced Cement Concrete bored pillar of 750mm dia,, (BOQ Item No.3-09)	3213 R.M	4041.03 Per R.M	828.03	7083.19 Per R.M	5.865

Item of work	Quantity payable	Quantity paid	Difference	Rate paid (Rs.)	Amount
Supply, Cut, Bend and Fix intermediate grade deformed steel reinforced... (BOQ Item No.3-13)	106500 Kg	297874.64 Kg	191374	62.1 Per kg	11.884
Total					17.749
Add escalation paid for POL $(17.75/10= 1.78 \times 0.80=$					1.420
Add escalation paid for skilled labour $(17.75 \times 25%= 4.44 \times 60%=$					2.660
Add escalation paid for un-skilled labour $(17.75 \times 25%= 4.44 \times 40%=$					1.780
<b>Net</b>					<b>23.609</b>

The allowing of excess quantity resulted in excess expenditure beyond the scope of work as approved by the competent authority as there was abnormal difference between approved quantities and quantities allowed for payment and in violation of PC I provisions.

Non observance of codal formalities has led to mis utilization of public funds.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting was held on December 2, 2013, but no reply was furnished.

Audit would stress upon regularization of the expenditure.

**DP 636**

#### **14.2.16 Unauthorized Expenditure Due To Allowing Inadmissible Item of Work - Rs.4.556 Million**

According to B&R Code 2.86, "The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved".

Project Director, Balochistan Small Scale Irrigation Project, awarded the work “Rehabilitation of Bund Khushdil Khan, Contract Package-I” to a contractor in June 2011. Interim Payment Certificate (IPC)-3 was paid on June 29, 2012. The contractor was paid for items of work which were not provided in BOQ as well as in engineer’s estimates amounting to Rs.4.556 million irregularly, as calculated below:

**(Rs. in million)**

<b>Item No.</b>	<b>Item of Work</b>	<b>Quantity as per Estimates</b>	<b>Quantity as per IPC</b>	<b>Difference</b>	<b>Rate (Rs.)</b>	<b>Amount</b>
1-2 A	Compaction of natural ground with power ruler	0	17,017	17,017	25	0.425
1-5(A)	Providing and Laying Stone Pitching	0	1,965	1,965	2,102	4.130
<b>Total</b>						<b>4.556</b>

It raises serious question about the authenticity of estimates prepared and approved by the project management.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting held on December 2, 2013, it was informed that variance in quantities was incurred as per the site requirement. However, the DAC was of the view that revised PC –I, of the estimate be approved from competent authority and also provided to Audit for verification. No record was furnished till finalization of this report.

Audit would stress upon regularization of expenditure.

**DP 635**

#### **14.2.17 Unauthorized Expenditure Due To Allowing Excess Quantity - Rs.3.495 Million**

According to Para 2.86 of the B&R Code, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved”.

Executive Engineer, Irrigation Division, Killa Saifullah awarded the work “Construction of Small Irrigation Scheme in District Killa Saifullah” to a Contractor in April 4, 2011. An expenditure of Rs.3.495 million was incurred un-authorizedly due to allowing excess quantities against the approved estimates, as detailed below:

**(Rs. in million)**

S. No.	Particular	Quantity Paid	Quantity Payable	Diff	Rate Per Yard(Rs.)	Amount
1	Digging / Excavation of Karez tunnel size (3x4) Shingle /Gravel	671	516.67	154.33	2000	0.309
2	Digging / Excavation of Karez tunnel size (3x4), Hard Rock	533.33	74.25	459.08	4000	1.836
3	Digging / Excavation of Karez tunnel size (3x4), Very Hard Rock	411.16	186.17	224.99	6000	1.350
<b>Total</b>						<b>3.495</b>

Allowing excess quantity resulted in excess expenditure beyond the scope of work as approved by the competent authority as there was abnormal difference between approved quantities and quantities allowed for payment and in violation of PC I provisions.

Non observance of codal formalities has led to mis utilization of public funds.

The matter was reported to the Department in July, 2013 but no reply was received.

The DAC meeting was held on December 2, 2013, but no reply was furnished.

Audit would stress upon regularization of the expenditure.

**DP 618**

## Chapter 15

### 15.1 Livestock and Dairy Development Department

#### 15.1.1 Introduction

Livestock is considered one of the most important sectors in Balochistan. The majority of rural population is engaged in rising of livestock. Basic policy of the Livestock and Dairy Development department is to protect the animals from various diseases. For this purpose, veterinary hospitals were established all over the province for providing medicines to breeders at their doorstep on subsidized rates. To attract the people towards this sector, the government established Dairy and Poultry Farms in various districts of the province. For introduction of new breeds, the government also arranged supplies of animals to the breeders on subsidized rates.

#### 15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,820.316 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.1,787.959 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	1,730.170	1,719.110	(11.06)	(0.63%)
Development	90.146	68.849	(21.297)	(24%)
<b>Grand total (Non-Development +Development)</b>	<b>1820.316</b>	<b>1787.959</b>	<b>(32.357)</b>	<b>(1.8%)</b>

#### 15.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2004-2005	2	-	2	0
2	2005-2006	5	-	5	0
3	2007-2008	8	-	8	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	2009-2010	1	-	1	0
5	2012-2013	8	-	8	0
<b>TOTAL</b>		<b>24</b>	-	<b>24</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 15.2 AUDIT PARAS

### 15.2.1 Non-Production of Accounts Record - Rs.25.182 Million

According to annexure (A) sl. No. (2) & (4) Para-17, read with the Para-192 of GFR; Vol.-I, and as per provision of clause-115 (5) BLGO-2001 and Para-14 (i) of the Auditor General's (Functions, Powers & Terms and Conditions of Service) Ordinance-2001, every Officer, Government. Department / Office is responsible to provide all documents demanded by the audit and that no such information or any books or other documents to which audit has a statutory right of access may be withheld from the audit and any officer / Department violating these rules shall be treated as misconduct and disciplinary proceeding shall be initiated under E&D rules, applicable to him.

The Deputy Director Livestock and Dairy Development Department, Awaran failed to produce following important accounts record of an expenditure of Rs.25.182 million pertaining to the financial years 2009-10 & 2010-11 despite repeated requests.

(Rs. in million)

Sr. No.	Head of Account		Expenditure		Total Expenditure
			2009-10	2010-11	
1	A01101-	Total Basic Pay of Officers	0.651	0.235	0.887
2	A01151-	Total Basic Pay of Other Staff	4.249	4.209	8.458
3	A012-1-	Total Regular Allowances	4.522	8.405	12.927
4	A012-2-	Total Other Regular Allowances	0.01	0	0.01
5	A03-	Operating Expenses	1.550	0.280	1.831
6	A05-	Grant-in-Aid	0	0.350	0.350
7	A09-	Physical Assets	0.07	0	0.07
8	A13-	Repair & Maintenance	0.515	0.134	0.649
<b>Total</b>			<b>11.567</b>	<b>13.613</b>	<b>25.182</b>

Non production and non-maintenance of the record tantamount to violation of rules besides risk of misappropriation of public funds.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed on the person(s) at fault besides production of relevant record to Audit for scrutiny.

**DP 661**

### **15.2.2 Loss Due To Low Percentage of Income - Rs.3.181 Million**

As per GFR 23, "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."

The Superintendent, Government Dairy Farm, Mastung incurred an expenditure of Rs.3.800 million on feeding charges during the year 2012-13, against which a revenue of Rs.0.619 million was generated through sale proceeds of Milk, Calve and Cattle's. This means that the sale proceeds were not enough to meet even feeding charges, leaving aside the expenses of pay and allowances of (21) employees. The detail of expenditure and income is tabulated below:

**(Rs. in million)**

<b>S. No.</b>	<b>Expenditure on Feeding Charges (Rs.)</b>	<b>Income from sale of Milk, Calve &amp; Cattle (Rs.)</b>	<b>% of Income</b>
1.	3.800	0.619	16 %

Inefficient performance of department resulted into low percentage of income.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends appropriate action in this regard.

**DP 666**

### 15.2.3 Loss Due To Showing High Mortality Rate – Rs.2.625 Million

As per GFR 23, "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."

The Superintendent, Multi Purpose Sheep Research Farm, Yatabad showed large number of mortality of different varieties of sheep each month during 2011-12 and 2012-13, without mentioning any reason or cause of death. Further, neither initial reports duly prepared and signed by the veterinary officer was found available on record nor the detail of medicines prescribed by the veterinary officer was available. Due to such huge mortality, government sustained a loss of Rs.2.625 million as detailed below:

(Rs. in million)

S. No.	Year	No. of deaths of sheep	Average weight per sheep	Approved Rate (Per kg)	Amount Rs.
1	2011-12	305	19 kg	250	1.449
2	2012-13	221		280	1.176
	<b>Total</b>	<b>526</b>			<b>2.625</b>

Weak internal control resulted in loss to the government exchequers.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that matter may be investigated for fixation of responsibility and recovery of the amount under intimation to audit.

**DP 670**

### 15.2.4 Purchase of Medicines From Unregistered And Blacklisted Firms - Rs.13.125Million

According to Collectorate of Custom, Sales Tax and Central Excise, Quetta's Circular No. 8/ST/S-PHD/QTA/99-2001/29873 dated November 10, 2011, "Supplier, purchaser should be made from registered firm, supplier from supply against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch of NBP of Pakistan". Also as per tender condition clause - 5 Firm not registered with income tax & 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.



The Director General, Livestock and Dairy Development Department, Balochistan, Quetta purchased medicines amounting to Rs.13.125 million during 2012-13 from various contractors /suppliers, but the proof of sales tax, the tax registration certificate and NTN certificates were not submitted by the said firms. Moreover, the firms selected for supply of medicines were mostly blacklisted on online FBR tax verification site. The details of the firms are shown in Annexure-64.

The selection of blacklisted firms for supply of medicines is a clear violation of aforesaid rule and the whole tender process stands null and void.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

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

**DP 690**

#### **15.2.5 Doubtful Payment of Pay - Rs.50.875 Million**

As per Treasury Rules 283 (i), "The head of an office is personally responsible for amount drawn on a bill signed by him on his behalf until he has paid it to the persons entitled to receive it, and obtained a legally valid acquaintance on office copy of the bill".

The Superintendent, Government Dairy Farm, Loralai and Multi Purpose Sheep Research Farm, Yetabad paid an amount of Rs.50.875 million on account of monthly salaries of staff during the year 2012-13. The payment was made through DDO instead of making payments directly into employee's bank accounts.

**(Rs. in million)**

<b>S. No.</b>	<b>Year</b>	<b>No. of Staff</b>	<b>Amount</b>
1	2012-13	32	6.978
2	2011-12	97	21.590
3	2012-13	97	22.307
<b>Total</b>			<b>50.875</b>

Risk of doubtful payment and misappropriation of the amount.

The matter was reported to the department in September, 2013 but

no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends for taking appropriate action under intimation to audit

**DP 665,691**

#### **15.2.6 Irregular Expenditure On Purchase of Feed Ingredients – Rs.7.962 Million**

As per GFR 146, “Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders”. And as per Finance Department order No.SO(COD)/PIFRA/3-47/2011/1117-1302 dated September 27, 2011, “Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million”.

The Superintendent, Government Poultry Farm, Quetta and Multi Purpose Sheep Research Farm, Yatabad purchased feeding items for the livestock worth Rs.7.962 million during the year 2011-12 without inviting open tenders in leading newspapers to get competitive rates in violation of Rules. Further, the purchase orders were deliberately split up to avoid sanction of the competent authority, as detailed in Annexure-65.

Due to lack of internal control and negligence of management government sustained a loss.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that matter may be investigated besides fixing responsibilities on the persons at fault under intimation to audit.

**DP 662,671**

#### **15.2.7 Irregular Expenditure - Rs-3.008 Million**

As per GFR 23, "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."

Various offices of the Livestock department incurred an expenditure of Rs.3.008 million on purchase of POL during 2011-12. The expenditure was held irregular due to the reasons that neither POL consumption was shown nor log books of the vehicles were maintained as detailed in Annexure-66.

Non-adherence of prescribed procedure and government orders resulted in irregular expenditure.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends for appropriate action to justify the expenditure or recovery be effected under the rules.

**DP 663,664,667,668,669,672,680,681,688,692**

### **15.2.8 Irregular Expenditure On Purchase of Wheat Straw – Rs.2.310 Million**

As per GFR 145, the purchases must be made in most economical manner in accordance with definite requirement of public service. Care should be taken not to purchase store much in advance. Further, as per Rule 290 of Treasury Rules, It is not permissible to draw money from the Treasury to prevent the lapse of budget grant.

The Superintendent, Government Dairy Farm, Quetta purchased wheat straw 199,990 Kg from M/s New Qadri Traders, Quetta, @ Rs.11.55 per Kg during 2012-13. The expenditure of Rs.2.31 million was held irregular due to the reason that purchase of wheat straw was made without calculating need assessment on the basis of daily consumption. A quantity of 32,370 Kg was available in balance even after lapse of reasonable time period, which was not justified and needs detail explanation to justify the expenditure. The detail of purchases and utilization is as under:

No.	Opening Balance	Wheat Straw Purchased during 2012-13	Wheat Straw Utilized during 2012-13	Balance on 1 <sup>st</sup> July 2013
1	17,183 Kg	199,990 Kg	184,803 Kg	32,370 Kg

The purchases were made just to utilized budget grant was held irregular.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that an appropriate action be taken under intimation to audit.

**DP 699**

### **15.2.9 Irregular Sale of Animals - Rs.1.153 Million**

As per S.No.14.1 of Delegation of Powers under the Financial Rules, and Powers of Re -appropriation Rules, 1962, revised in 2008, “the Director General Livestock and Dairy Development, has full power for fixation for the sale of animals produces and by-products and Director is competent to accord sanction upto Rs.30000.

The superintendent, Government Dairy Farm, Quetta, sold various animals valuing Rs.1.153 million during 2012-13 without obtaining necessary sanction from competent authority, as detailed in Annexure-67.

Sale of animals without getting approval from competent authority was held irregular.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated for fixation of responsibly and remedial action under intimation to Audit.

**DP 673**

### **15.2.10 Irregular Expenditure On Purchase of Barley – Rs.1.147 Million**

As per GFR 146, “Purchase orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders” and as per Finance Department order No.SO(COD)/PIFRA/3-47/2011/1117-1302 dated September 27, 2011”Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million”.

The Superintendent, Karakul Sheep Farm, Quetta purchased barley valuing Rs.1.147 million during the year 2012-13 without inviting open tenders in leading newspapers to get competitive rates in violation of rules. Further, the purchase orders were deliberately split up to avoid sanction of the competent authority, as detailed in Annexure-68.

Expenditure incurred in violation of rules and procedures, which depicted weak internal controls.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends for taking appropriate action against the person(s) at fault under intimation to audit.

**DP 682**

### **15.2.11 Irregular Expenditure On Purchase of Fertilizer - Rs.1.017 Million**

As per Rule 145 of GFR Vol-1,“Purchases must be made in most economical manner in accordance with the definite requirement of public service. Store should not be purchased in small quantities. Periodical indents should be prepared and as many articles as possible obtained by means of such indents”.

The Superintendent Bhagnari Cattle and sheep farm Usta Mohammad, incurred an expenditure of Rs.1.017 million on purchase of Urea and DAP in financial year 2012-13. The purchases were made without calculating definite requirements as detailed below:

(Rs. in million)

S. No.	Bill No. and date	Description	Firm	Amount Rs.
1	18-8-2012	250 bags Urea	Alabass Fertilizers	0.439
2	18-8-2012	150 bags DAP	Alabass Fertilizers	0.578
<b>Total</b>				<b>1.017</b>

Incurring expenditure without competitive bids indicates internal control failure. The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that the matter needs fixation of responsibility besides its regularization from competent authority, under intimation to audit.

**DP 685**

#### **15.2.12 Non Maintenance of Record of Medicine Purchased - Rs.5.299 Million**

According to Para 149 of GFR Vol-I, “When materials are issued from stock for departmental use, manufacture, sale, etc., the officer in charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of material, if he is unable to comply with the requisition in full.”

The Deputy Director Live Stock Department, Loralai incurred an expenditure of Rs.5.299 million on purchase of medicines as per detailed below. These medicines were utilized in animal campus which was arranged in draught areas around the district at Shirqiluni and Garbiluni. Expenditure held irregular because neither recording / issuance of medicines were not properly maintained nor produced to audit for verification.

(Rs. in million)

S. No	Date	Bill No	Name of Firm	Amount Rs.
1	05.12.2011	Nil	Samero Veterinary and Poultry Clinic, General Order Suppliers	0.800
2	25.12.2011	Nil		0.800
3	08.01.2012	Nil		0.800
4	21.01.2012	Nil		0.400
5	05.10.2010	Nil		2.499
<b>Total</b>				<b>5.299</b>

Weak internal control depicts non maintenance of record and violation of rules.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

The Audit recommends that the proper record may be maintained and produced to audit for verification to audit.

**DP 687**

### **15.2.13 Non Distribution of Wheat Straw– Rs.3.455 Million**

According to Para 148 of GFR volume I- “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

The Director Planning, Livestock and Dairy Development Department, Quetta purchased wheat straw valuing Rs.3.455 million from M/s Zeeshan Brothers, Rahim Yar Khan, under the development funds provided by the PDMA for flood affected area of Naseerabad during 2012-13. It was observed that 8,750 mound wheat straw was not taken in appropriate stock register, due to which the receipt and further issuance could not be ascertained. The concerned staff was requested to provide the list of beneficiaries, CNIC, list of livestock’s and press clipping for distribution of wheat straw but no record was provided as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of firm</b>	<b>Description</b>	<b>Bill No. and Date</b>	<b>Amount (Rs.)</b>
1.	M/s Zeeshan Brothers, Rahim Yar Khan	Wheat Straw 250 mound @ Rs.395	693, 17.11.2012	0.098
		Wheat Straw 8500 mound @ Rs.395	691.16.11.2012	3.357
<b>Total</b>				<b>3.455</b>

Weak internal control creates risk of doubtful issuance of edible stuff of the livestock and their misuse.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed besides proper stock and issuance record be produced to audit for verification under intimation to audit.

**DP 678**

#### **15.2.14 Improper Issuance of Feed – Rs.2.850 Million**

As per GFR 149 “When materials are issued from stock for departmental use, manufacture, sale, etc. the officer-in-charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person. Further, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched”.

The Superintendent, Multi Purpose Sheep Research Farm, Yatabad incurred an expenditure of Rs.2.850 million on purchase of different types of feed including wheat brown, cotton seed cake and barley etc during the year 2012-13. The issuance of above mentioned feed was recorded on daily basis but per genre consumption was not recorded in the consumption register due to which actual requirement could not be extracted. Further, the receipt of all above mentioned items was not clear from the record, as no authentic record was provided to audit for verification. Total quantity of feed for the sheep during the year is detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Particulars</b>	<b>Quantity (kg)</b>	<b>Strength of livestock</b>	<b>Amount Rs.</b>
1	Molasses	4,120	750	2.850
2	Cotton seed	12,160		
3	Wheat brown	19,385		
4	Barley	26,900		
	<b>Total</b>	<b>62,565</b>		<b>2.850</b>

Weak internal controls create risk of doubtful issuance of edible stuff of the livestock and their misuse.



The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends that appropriate measures be taken by the management for reducing the risk of the misuse.

**DP 674**

#### **15.2.15 Unauthorized Expenditure On Purchase of Medicine - Rs.2.500 Million**

According to S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department order No.SO (COD)/PIFRA/1-47/2011/913-1098 Government of Balochistan Dated Quetta the 24<sup>th</sup> September-2011, "Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million".

The Deputy Director Livestock and Dairy Development Department Naseerabad at Dera Murad Jamali incurred an expenditure of Rs.2.500 million on purchase of medicine for animal health coverage to flood effected flocks during 2010-11. The expenditure was held unauthorized due to non-invitation of open tender in leading newspapers.

Incurring of expenditure without fulfilling Codal formalities resulted in an unauthorized expenditure.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommends for taking appropriate action against the person(s) at fault under intimation to audit.

**DP 675**

#### **15.2.16 Un-Authorized Retention of Public Money Rs.1.000 Million**

According to Paras 6, 8 & 26 of GFR Vol-1, and other relevant treasury rules, if a Government officer receives in his official capacity

Government money, dues or deposit, it is his foremost duty to deposit the same into Government account immediately.

During the scrutiny of Accounts of Manager Dairy Farm Loralai revealed that an amount of Rs.1.000 million as detailed below was received on daily or monthly basis, as the case maybe, on account of Sale proceeds of milk and others. The said formation instead of depositing the same into Government account on monthly basis retained the public money illegitimately till the date of audit.

**(Rs. in million)**

<b>Month</b>	<b>Total Income Earned in million</b>	<b>Income Deposited in to Bank in million</b>	<b>Outstanding / Retained Rs.</b>
10.2011	0.149	0.012	0.137
11.2011	0.132	0	0.132
12.2011	0.152	0.015	0.137
01.2013	0.150	0.007	0.142
02.2013	0.197	0.06	0.137
03.2012	0.169	0	0.169
04.2012	0.159	0.015	0.144
<b>Total</b>			<b>0.998</b>

Due to lack of internal control and negligence of management government money was illegally retained.

The matter was reported to the department in September, 2013 but no reply was received.

The PAO was requested to convene DAC meeting in October 2013, followed by reminders but no meeting was held till finalization of this report.

Audit recommend that retained amount must be deposited into Government account under intimation to audit.

**DP 676**

## Chapter 16

### 16 Police Department

#### 16.1 Introduction

The Police Department has been created for maintaining public peace and order. The Police force works to prevent highway robberies, enforce traffic discipline, prevent house robberies and street crimes and counter terrorism, sectarianism and extremism and security of sensitive installation, foreigners and dignitaries.

##### 16.1.1 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.7,123.654 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.7,974.471 million was incurred, as summarized below:

**(Rs. in million)**

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	7082.555	7805.583	723.028	10.21%
Development	41.099	168.888	127.789	310%
<b>Grand total (Non-Development +Development)</b>	<b>7,123.654</b>	<b>7,974.471</b>	<b>850.817</b>	<b>12%</b>

##### 16.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2005-2006	2	-	2	0
2	2006-2007	1	-	1	0
3	2007-2008	3	-	3	0
4	2008-2009	6	-	6	0
5	2011-2012	5	-	5	0
<b>TOTAL</b>		<b>17</b>	<b>-</b>	<b>17</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 16.2 AUDIT PARAS

### 16.2.1 Limitation of Scope of Audit Due To Non Production of Record - Rs.28.541 Million

According to Para 17 of GFR Vol-I, read with Section-14(2) of Auditor-General's (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, "The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete as possible and with all reasonable expedition".

Regional Police Officer, Loralai drawn an amount of Rs.28.541 million during the years 2007-08 to 2010-11, but relevant record not produced to audit for verification, as detailed below:

(Rs. in million)

Financial Years	Amount Draw		Total (Rs)
	Pay and Allowances	Contingent	
2010-11	8.486	2.217	10.705
2009-10	6.564	2.359	8.923
2008-09	3.725	1.127	4.852
2007-08	3.600	0.461	4.061
<b>Total</b>			<b>28.541</b>

Non production of record tantamount to misconduct as per Auditor General Ordinance Section-14 on the part of management.

The matter was reported to the department in November, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that disciplinary action be taken against person(s) at fault besides production of record to audit for verification.

**DP 701**

### 16.2.2 Suspected Payment of Stitching -Rs.10.745 Million

According to para-23 of GFR Vol-I, "Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility".

The Inspector General of Police Balochistan Quetta, incurred an expenditure of Rs.15.291 million on stitching of shirts, & Khaki Pants during the period 2012-13. The perusal of stock and issuance record revealed that the contractor was paid an amount of Rs.10.745 million in excess of the actual work done, as detailed below:

**(Rs. in million)**

S. No.	Items	Qty stitched Shown	Actual Stitched Qty as per stock record	Difference	Rate	Amount
1	Khaki Pant	30649	12,189	18,460	200	3.692
2	Serge Pant	22311	-	22,311	200	4.462
3	Shirt	31325	14,056	17,269	150	2.590
<b>Total</b>						<b>10.745</b>

Overpayment of funds against the work done tantamount to lack of internal control within the organization resulting a loss to the government exchequers due to negligence.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the overpayment may be got recovered from the contractor concerned and responsibility may be fixed at the person(s) at fault under intimation to audit.

**DP 707**

### **16.2.3 Suspected Drawl of Feeding Charges - Rs.9.061 Million**

As per GFR 11 Volume-I, "Each head of the Department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant Financial Rules and regulations both by his own Office and by subordinate Disbursing Officers". Further, according to Finance Department Order dated September, 2011, "Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million".

Capital City Police Officer Quetta, had incurred an expenditure of Rs.9.061 million on feeding charges for police personnel deployed on different occasions for security purpose without fulfillment of codal formalities. The amount was drawn on Police Mess bills without giving the details of deployment of forces, duty list and the detail of food scales provided. The expenditure was also incurred departmentally without

assessment of economical rates through open competition as detailed in Annexure-69.

Incurring expenditure on dietary charges through bills of police mess creates doubt about the authenticity of the amount.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that detail inquiry in the matter be conducted besides fixing the responsibility on the person(s) at fault under intimation to Audit.

**DP 711,729**

#### **16.2.4 Non Recovery of Service Charges From Borrowing Agencies - Rs.19.584 Million**

According to Police Rule 2-11(1 and 2), “Additional police applied for by private persons, corporate bodies, or commercial companies, shall be supplied or not at the discretion of the Superintendent of Police on payment in full and in advance”.

The Balochistan Police Department provided Police force/guards to different agencies and Corporations for security purpose during 2006-07 to 2012-13. These police guards were provided to the concerned Departments on cost recovery basis. Therefore, the borrowing Departments/Agencies were required to remit amount of their pay and allowances to the Provincial Government. But they did not remit the amount of cost of services Rs.19.584 million to Balochistan Police Department, as calculated below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Office</b>	<b>Period</b>	<b>Amount recoverable</b>
<b>1</b>	DPO, Mastung	2010-12	2.422
<b>2</b>	DPO, Sibi	2010-12	1.584
<b>3</b>	DPO Lasbella	2010-13	3.537
<b>4</b>	DPO Nuskhil	2011-13	8.264
<b>5</b>	DPO Musakhil	2007-12	3.777
<b>Total</b>			<b>19.584</b>

(Further detail at Annexure-70)

No effective steps were taken for recovery of the Government dues which showed the financial mi-management and weakness of internal controls.

The matter was reported to the department in November, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the outstanding amount of the service charges be got recovered under intimation to audit.

**DP 702,708,712,728,730**

### **16.2.5 Loss To The Government Due To Theft of G-3 And SMG Rifles - Rs.5.80 Million**

According to Para – 23 of General Financial Rules volume-I, every 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 and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

In the office of the Distract Police Officer Barkhan, during the year 2011-12, five G-3 rifles and twenty seven SMG (Kalashankove) along with other accessories were stolen from Arms and Emulation Store (Khoot), as detailed below:

**(Rs. in million)**

S. No	Name of Arms	Qty	Approximate Market Price per Unit	Amount	Reference Numbers of Stolen Arms
1	G-3	05	350,000	1.750	J19350, J19922, J19926, J19923, J19925
2	SMG (Ful But)	27	150,000	4.050	5210150, 5204491, 5210458, 5208478, 5212296, 5211851, 5211750, 5210945, 5209966, 5210745, 5209486, 5209214, 5209701, 5208736, 5211723, 5209626, 5211145, 5209709, 5210860, 5210979, 5207509, 5209880, 5209184, 5212421, 5212188, 5209044, 5205870
<b>Total</b>				<b>5.800</b>	

Due to negligence of management government assets was stolen and government exchequers put into loss.

The matter was reported to the department in November, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends to the matter be probed for fixation of responsibility including recovery of amount of stolen stock and store under intimation to audit.

**DP 703**

### 16.2.6 Overpayment on Stitching Charges-Rs.3.785 Million

According to para-23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility”.

The Inspector General of Police Balochistan Quetta allowed higher rates for stitching then agreed quoted rates during the year 2012-13, resulting a loss of Rs.3.785 million to government, as detailed below:

**(Rs. in million)**

S. No	CB No & Date	Name of Firm	Bill No & Date	Particulars	Qty	Rate Paid Rs.	Rate Payable Rs.	Diff. Rs.	Amount Rs.
1	331, 05/2013	Haji Mir Lal Bukhsh	613, 29.04.2013	Stitching shirt of	2,453	150	120	30	0.074
2				Stitching Pant of	2,500	200	130	70	0.175
3	06, 08/2013		501, Nil	Stitching Pant of	16,133	200	130	70	1.129
4				Stitching shirt of	17,460	150	120	30	0.524
5				Stitching Sergo Pant of	22,311	200	140	60	1.339
6	210, 02.2013		611, 10.01.2013	Stitching Khaki Pant of	5,440	200	130	70	0.381
7				Stitching shirt of	5,440	150	120	30	0.163
<b>Total</b>									<b>3.785</b>

Loss sustained by the government exchequers due to willful negligence by allowing higher rates

The matter was reported to the department in December, 2013, but no reply was received.



The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that responsibility be fixed against person(s) at fault and overpaid amount be got recovered under intimation to Audit.

**DP 727**

### **16.2.7 Overpayment on Purchase of Clothing -Rs.1.832 Million**

According to para-23 of GFR Vol-I, "Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility.

The Inspector General of Police Balochistan Quetta, allowed higher rates for clothing items instead of rates quoted by the contractor during the year 2012-13 resulting an over payment of Rs.1.832million as detailed in Annexure-71.

Loss was sustained by the government exchequers due to willful negligence by allowing higher rates

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

The overpayment may be got recovered from the contractor concerned and responsibility be fixed at the person(s) at fault under intimation to Audit.

**DP 713**

### **16.2.8 Unauthorized Expenditure on Purchase of Clothing-Rs.1.435 Million**

According to para-23 of GFR Vol-I, "Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. Further funds must not be spent in hastily manner to avoid lapse of budget.

The Inspector General of Police Balochistan Quetta, overpaid an amount of Rs.1.435 million to the contractors in the closing month of June for clothing items by enhancing the tender quantities apparently to avoid the lapse of budget and without assessment of the actual requirements as detailed below:

S. No.	CB No & Date	Bill No & Date	Particulars	Tender Qty	Qty purchased	Diff. Rs.	Rate Rs.	Amount (Rs. in million)
1	410, 06.2013	409, 04.06.2013	Purchase of Ladies uniform cloth (meter)	600	720	120	330	0.040
2	439, 06.2013	079, Nil	Calico Cloth	6,482	10965	58.5	58.5	0.379
3	274,35 5,409	251,252,25 3,05 dt diff	Boot Ankle	4,969	5570	601	1590	0.956
4	433,06 .2013	725, 18.06.2013	Pistal Pouches 9mm	494	750	256	235	0.060
<b>Total</b>								<b>1.435</b>

Incurring expenditure from public funds in hastily manner without assessment of the actual requirements tantamount to lack of internal control within the organization.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the expenditure may be got regularized under the orders of the Finance Department and responsibility be fixed at the person(s) at fault under intimation to Audit.

**DP 705**

### **16.2.9 Irregular Award of Contract - Rs.7.141 Million**

As per FBR web site, the sales tax input credit / adjustment allowed and expenses for income tax will only be admissible if purchases are made from active taxpayers. Only Active taxpayers will be able to participate in the procurement Tenders.

Commandant Balochistan Constabulary, Quetta incurred an expenditure of Rs.7.141 million for purchase of uniform and protective clothing at the end of the financial year without assessment of the requirements, stock issuance record, physical verification of the stock and store and record of issuance. Furthermore, an amount of Rs.0.985 million was not deducted/verified on account of GST, as detailed below:

(Rs. in million)

S. No.	Name of Firm	Bill No. and Date	Cheque No. and Date	Description	Amount (Rs.)
1.	M/s Nasir Corporation, Shahra-e-Liaquat, Quetta	410, 4.6.2013	0662855, 20.6.2013	102- Red Jaller with Silver Body	0.046
2.		413, 18.6.2013	0663191, 21.6.2013	1000-Jacket Green	1.787
3.	M/s Nasar Enterprises, MA Jinnah Road, Quetta	1083, Nil	664170, 27.6.2013	550-Track Suits @ 1254	0.685
4.		1081, Nil	664170, 27.6.2013	2003- Jersey Black @ 510	1.022
5.	M/s Hashim Khan and Co, Quetta	120, Nil	0662846, 20.6.2013	10123 Meter Mazri Cloth @ 195	1.974
6.	M/s Amir Enterprises, (REGD) 18 Near Police Station, Ghazi Road Sadar Cantt, Lahore	9, Nil	0663189, 21.6.2013	1023 Pairs Boot Ankle 1514	1.627
<b>Total</b>					<b>7.141</b>

Incurring of expenditure in the end of financial year in hastily manner to avoid the lapse of budget and non observance of codal formalities transpires lack of internal control within the department. The purchases were made from unregistered Tax/GST firms in violation of FBR orders.

The matter was reported to the department in November, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the matter may be probed for fixation of responsibility and remedial aspects including recovery of the amount of GST under intimation to audit.

**DP 725**

#### **16.2.10 Irregular Purchase of Batteries For VHF Sets - Rs.3.797 Million**

As per Rule 145 of GFR Vol-1, "Purchased must be made in the most economical manner in accordance with the definite requirement of the public service.

The Inspector General of Police Balochistan Quetta, purchases batteries for VHF sets in bulk amounting to Rs.3.797 in the closing month of June 2013 just to avoid lapse of budget, as detailed below:

(Rs. in million)

CB No & Date	Name of Firm	Bill No.& Date	Particulars	Amount
436, 06.2013	M/s Sipka Manufacturing Ltd	7642, 04.05.13	Purchase of Batteries for VHF Kenwood TK-278 1500MAH 53 Nbrs	0.080
			Power supply 20AmpDF-1765 50 Nbrs	0.339
			Batteries for VHF HYT TC-270C 1500 MAH 1079 Nbrs	1.667
			Batteries for VHF Motorola GP-2000 1650 MAH 450 Nbrs	0.736
			Purchase of Batteries for VHF Kenwood TK-270G 1500MAH 650 Nbrs	0.975
<b>Total</b>				<b>3.797</b>

Utilization of the budget grants to avoid lapse of budget tantamount to lack of internal control.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the matter be got regularized besides fixation of the responsibility on person(s) at fault under intimation to Audit.

**DP 715**

### **16.2.11 Irregular Drawl of Conveyance Allowance - Rs.1.656 Million**

According to Services and General Administration Department, Government of Balochistan's Notification No. SGA (TPT)1-3/94/570-740, dated July 24 2000, under S.No.4 (6), read with Finance Department Government of Balochistan notification dated 1977, "The officers/officials who are availing the facilities of Government vehicles/ vehicles allotted with posts are not entitled to draw Conveyance allowance through their monthly salary".

In the office of Capital City Police Officer Quetta, a number of officials were drawing monthly conveyance allowance besides having the Government vehicles allotted to them during the year 2012-13 resulting in overpayment of Rs.1.656 million, as detail in Annexure-72.

Non adherence of government rules resulted into undue loss of public money.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the overpaid amount be recovered from the officials concerned under intimation to audit.

**DP 715**

**16.2.12 Unauthorized Expenditure On Purchase And Repair of Jammers-Rs.27.00 Million**

As per Rule 145 of GFR Vol-1, “Purchased must be made in the most economical manner in accordance with the definite requirement of the public service”.

The Inspector General of Police Balochistan Quetta, incurred an expenditure of Rs.27.00 million on purchase and repair of jammers out of Secret Service Fund by misclassification without supporting vouchers, tender documents, physical verification and stock entries, as detailed below:

**(Rs. in million)**

S. No.	Token No. and	Particulars	Charged from	To be charged from	Amount
1	461888 dated 8.5.13	Purchase of Jammers	A03914-Secret Services	A09601-Purchase of Machinery &	15.000
2	472445 dated	Repair of Jammers	A03914-Secret	A13101-Repair of	12.000
<b>Total</b>					<b>27.000</b>

Incurring expenditure in violation of codal and procedural formalities may lead to mis-appropriation of funds on the account.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the matter needs investigation for fixation of responsibility besides production of record and regularization of the expenditure under intimation to Audit.

**DP 726**

**16.2.13 Uneconomical Expenditure Without Open Tenders -  
Rs.10.375 Million**

According to Rule – 24 of Appendix – A to Chapter-8 of General Financial Rule Volume-I, read with Finance Department Government of Balochistan order, “Open tender through leading newspapers should be invited where the value of repair work exceeds the limit of Rs.0.100 million.

The Inspector General of Police Balochistan Quetta, incurred an expenditure of Rs.10.375 million at the end of the financial year 2012-13 for purchase of shoes, Jarsey & stitching of uniforms without calling open tenders, as detailed below:

S. No	CB No & Date	Bill No & Date	Particulars	Qty	Rate Rs.	Amount(Rs. in million)
1	331, 05/2013	613, 29.04.2013	Stitching of shirt	2,453	150	0.368
2			Stitching of Pant	2,500	200	0.500
3	08-06-2013	501, Nil	Stitching of Pant	16,133	200	7.266
4			Stitching of shirt	17,460	150	
5			Stitching of Sergio Pant	22,311	200	
6	407, 06.2013	56, 29.05.2013	PT Shoes Bata	2,000	500	1.100
7	275, 05/2013	11, 18.04.2013	600 Pairs Jogger Boot	600	1,699	1.019
8	437, 06.2013	721, 18.06.2013	Jarsey Blue	175	695	0.122
<b>Total</b>						<b>10.375</b>

Unnecessary rush of expenditure towards the end of financial year by avoiding the codal formalities tantamount of misuse of public funds.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that the matter needs probe at appropriate forum for fixation of responsibility and remedial aspects including regularization of the expenditure under intimation to Audit. **DP 719**

### 16.2.14 Non-Submission of Detailed Accounts Rs.10.830 Million

According to Para 308 of FTR Vol-I, “Advance drawl on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan”.

Capital City Police Officer Quetta drawn an amount of Rs.10.830 million on abstract contingent bill for General Election 2013, but failed to obtained detailed vouched account, as detailed below:

**(Rs. in million)**

<b>S.No.</b>	<b>C.B No. and date</b>	<b>Cheque No. and date</b>	<b>Particular</b>	<b>Amount</b>
<b>1</b>	01/May 2013	0616678	A03807 POL	1.540
<b>2</b>		9.5.2013	A03820 Others	4.200
<b>3</b>			A03904 Hire of vehicle	5.090
<b>Total</b>				<b>10.830</b>

The expenditure was incurred in clear violation of rule.

The matter was reported to the department in December, 2013, but no reply was received.

The PAO was requested for holding of DAC meeting on repeated occasions but no meeting was held till the finalization of this report.

Audit recommends that vouched/detailed account in this regard may be obtained and provided to Audit for verification.

DP 710

## Chapter 17

### 17.1 Services and General Administration Department(S&GAD)

#### 17.1.1 Introduction

The Services and General Administration department holds a key position in the provincial organization. It deals with all posting transfer, appointments, promotion and allied matters of Balochistan Government. It also manages VIP Flats, Bachelor Hostel Quetta and Balochistan House Islamabad. Civil Estate Officer, Chief Pilot, Anticorruption and Service Tribunal are subordinate offices of the department.

#### 17.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.759.104 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.711.296 million was incurred, as summarized below:

Type of grant	(Rs.in million)			
	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	759.104	711.296	(47.808)	(6.29%)
<b>Grand Total (Non-Development +Development)</b>	<b>759.104</b>	<b>711.296</b>	<b>(47.808)</b>	<b>(6.29%)</b>

#### 17.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2004-2005	5	-	5	0
2	2009-2010	3	-	3	0
3	2012-2013	12	-	12	0
<b>Total</b>		<b>20</b>	<b>-</b>	<b>20</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.



## 17.2 AUDIT PARAS

### 17.2.1 Wasteful Expenditure on Additional LEARJET Aircraft– Rs.1,105.660 Million

According to Para 10 of GFR Vol-I, “Every public officer 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 his own money. Further, according to Para 310 of FTR Vol-I, the monthly detailed bill shall in the case of contingent charges countersigned after payment is prepared in Form TR32 and showing the monthly total of each column with description of each charges requiring explanation. The amount shown in the bill must be agreed with the total of the abstract bills cashed during the month.

The Chief Pilot Office incurred an amount of Rs.1,105.660 on purchase of Learjet Air Craft & Training course through abstract contingent bill but no detailed bills /accounts were available. Furthermore the government of Balochistan already has one Learjet aircraft. In spite of an existing Learjet an additional Learjet was purchased, whereas the old was not auctioned. Inspection of the newly purchased aircraft was not carried out by an authorized committee. The payment was made as under:

(Rs. in million)

S. No	Cheque No	Date	Particulars	Amount
1	0474708	17.05.2012	Purchase of Learjet Air Craft	825.000
2	0612358	08.04.2013	Training course fee	5.000
3	0533989	29.08.2012	Purchase of Learjet Air Craft	275.660
<b>Total</b>				<b>1,105.660</b>

The procurement of Aircraft on huge amount in wake of already available aircraft tantamount to huge loss of public money on the account. Furthermore, the vouched accounts for payment of huge amount were also not obtained.

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 was informed that fully vouched accounts will be provided to Audit in due course of time, furthermore the DAC was informed that an auction committee has been constituted and Audit will be intimated accordingly. No progress was reported till the finalization of this report.

The matter is reported for necessary action at appropriate level under intimation to Audit.

**DP 731**

### **17.2.2 Non-Transfer of The High Value Asset - Rs.100 Million**

According to Para 10 of GFR Vol-I, “Every public officer 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 his own money.

The Government of Balochistan procured a plot No. 27/D, block No. 6, measuring 3,360 Sq. Yard, P.E.C.H. Society Karachi, from Dr. Aftab Hayder Shah, Mr. Sami Saeed Shah and Mr. Anis Hyder Shah in the year 1974 for Balochistan House Karachi, but till date the said property worth 100 million as per current market rates has not yet been transferred in the name of Government of Balochistan despite lapse of considerable time.

Non transferring of high value assets in the name of the Government transpires lack of internal control within the Department.

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 it was informed that the matter has been taken up with the relevant quarters and compliance will be shown to audit in due course. No further progress was intimated till the finalization of this report.

Audit recommends that appropriate measures be taken for transfer of the asset in the name of Government of Balochistan at the earliest under intimation to Audit.

**DP 739**

### **17.2.3 Unauthorized Allotment of G-8 Flats Islamabad-Rs.29.040 Million**

As per order No. CEO(S&GAD)Flats/03/714-64 dated 6<sup>th</sup> September, 2003, Section-3 “Eligibility” Only those Government Servants belonging to Balochistan Province and posted at Islamabad /Rawalpindi on transfer or deputation bases having valid local/Domicile certificate of any district.

G-8 flats Islamabad were allotted to un-entitled persons who were working in the Islamabad offices on the permanent bases, and were not on

deputation, without obtaining applications, local / domiciles. Furthermore, seniority lists of waiting officers were not maintained as detailed below;

(Rs. in million)

No. of flats	Prevailing market rates approximately Rs.	Period/No. of months	Amount Rs.
48	20,000	1,452	29.040

(Further detail at Annexure-73)

The above stated facts indicate violation of rules and negligence on part of the management.

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 was informed that cancellation order of occupants without entitlement have been issued, compliance after approval of the summary by the competent authority will be submitted to audit. No progress was intimated till finalization of this report.

The matter is reported for appropriate action under intimation to audit.

**DP 733**

#### **17.2.4 Illegal Retention of Government Receipt -Rs.14.827 Million**

According to Para – 26 of General Financial Rules Vol-I, “It is the duty of the departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized, and duly credited in the government account”.

Balochistan House Islamabad, realized Rs.28.547 million on account of room rent, telephone charges and transport charges from July 2012 to November 6, 2013, but out of realized receipt an amount of Rs.14.827 million was illegally retained even after closing of financial years i.e. June, 2012 (2011-12) and June, 2013 (2012-13) apparently for its utilization towards the departmental expenditure, as detailed in Annexure-74.

The above indicates violation of rules and lack of financial control.

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 was informed that compliance in this regard will be ensured in the future. Audit stress for early deposit of amount into government account. No progress was intimated till finalization of this report.

Audit recommends for taking appropriate action against the person(s) at fault under intimation to audit.

**DP 737**

### **17.2.5 Non Recovery of Room Rent From Guests- Rs.3.883 Million**

According to Rule-7(I) of Treasury Rules all money received by Government officers on account of the revenues shall without undue delay be paid in full into Government account. Money receiving shall not be appropriated to meet department expenditure”.

In Balochistan House, Islamabad and Karachi, Government receipt valuing Rs.3.099 million, and Rs.0.784 respectively were still outstanding against the dignitaries, Senior Government Officers and their guests who stayed in Balochistan House, Islamabad and Karachi on account of Room rent, Transport and Telephone charges as detailed below:

<b>(Rs. in million)</b>		
<b>S. No.</b>	<b>Category</b>	<b>Outstanding amount</b>
1	Balochistan House Islamabad	3.099
2	Balochistan House Karachi	0.784
<b>Total</b>		<b>3.883</b>

(Further detail at Annexure-75)

The above stated facts indicate negligence and lack of control.

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 was informed that correspondence has been initiated for recovery of the outstanding dues, and recoveries will be intimated to audit. No progress was made till finalization of this report

Audit recommends recovery of the amount in question from concerned persons under intimation to Audit.

**DP 723,740**

### 17.2.6 Less Receipts of Government Money - Rs.1.730 Million

As per GFR 26 Vol-1, "It is the duty of department controlling officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the Public Account".

The Services and General Administration Balochistan allotted car parking and cycle stand for Rs.2.630 million for the period from March 18, 2013 to March 17, 2014, but Rs.1.730 million is still outstanding, as detailed below:

**(Rs. in million)**

Name of Contract	Name of Contractor	Period	Amount	Deposited	Outstanding Balance
Car Parking	M/s Ehwai Khan	18.03.2013 to 17.03.2014	2.630	0.900	1.730

This indicates disregard to government rules and regulations resulting in loss to the Government exchequer

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 it was informed that Rs.1.00 million to be recovered shortly while the remaining amount will also be recovered in due course and deposited in government accounts. No further progress was intimated till the finalization of this report.

Audit recommends that the recovery be made and deposited in Government treasury under intimation to Audit.

**DP 734**

### 17.2.7 Outstanding Dues Against Occupants of G-8 Flats-Rs.1.084 Million

According to Rule-7(I) of Treasury Rules VOL-I. "All money received by or tendered to Government officers on account of the revenues of the Federal Government shall without under delay be paid in full into a Treasury or into the bank".

While checking the revenue/receipt record of the G-8/4 flats, it was noticed that a heavy amount of Rs.1.084 million is still outstanding against the occupants of the Family Suite and Bachelor Rooms or G-8/4, Hanna Road Islamabad since 2012-13, which caused a loss to Government as detailed in Annexure-76.

The above stated facts indicate negligence and disregard of government rules.

The matter was reported to the department in November 2013 but no reply was received.

The DAC meeting held on December 30, 2013 was informed that notices have been issued and status of recovery will be intimated to audit. No progress was reported till finalization of this report.

The matter is reported for appropriate action under intimation to Audit.

**DP 735**

## Chapter 18

### 18 Urban Planning

#### 18.1 Introduction

The Department is entrusted the task to oversee all Urban and housing facilities for the people of Balochistan. It has initiated planning for all major cities of the province so that the civic needs could be catered properly. It is also endeavoring numerous development schemes are under construction in urban areas of Balochistan.

##### 18.1.1 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.115.966 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs.79.38 million was incurred, as summarized below:

(Rs. in

million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	18.996	19.15	0.154	0.81%
Development	97	60.23	(36.77)	(38%)
<b>Grand total (Non – Development + Development)</b>	<b>115.966</b>	<b>79.38</b>	<b>(36.586)</b>	<b>(31.5%)</b>

##### 18.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2011-2012	2	-	2	0
<b>TOTAL</b>		<b>2</b>	<b>-</b>	<b>2</b>	<b>0</b>

**Note:** Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

## 18.2 AUDIT PARAS

### 18.2.1 Overpayment Due To Non Deduction of Shrinkage Allowance- Rs.3.382 Million

As per Section 3 of CSR, 1998, “10% shrinkage allowance shall be deducted from bank measurement when the earth work is done by the manual labor”.

Following Field offices, Executive Engineers, Urban Planning and Development, Division had awarded the work construction of various development schemes to various contractors 10% shrinkage allowance should have been deducted while making payment for embankment. Thus an amount of Rs.3.382 million was overpaid as detail below:

<b>(Rs. in million)</b>			
<b>S. No.</b>	<b>Name of offices</b>	<b>Description</b>	<b>Amount</b>
1	XEN Kalat	Overpayment due to non deduction of Shrinkage Allowance	0.244
2	XEN Kalat	-do-	0.477
3	XEN Kech	-do-	2.661
<b>Total</b>			<b>3.382</b>

(Further detail in Anexture-77)

Lack of observance of rules resulted in overpayment to contractor.

The mater was reported to the department in November 2013, but no reply was received.

The PAO was requested for holding of DAC meeting in December 2013 but no meeting was held till finalization of this report.

The Audit recommends that the matter be probed at appropriate forum for fixation of the responsibility and recovery of the amount in question from Contractors under intimation to Audit.

**DP 741,745,749**

### 18.2.2 Loss Due To Allowing Inadmissible Item of Work - Rs.2.038 Million

As per CPWA Code 16 and 220, “The Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities and rates recorded in the MB are correct”. The funds which cannot be utilized properly should be surrendered.



Executive Engineer, Urban Planning & Development, Quetta awarded the work “Tube Well Bore for Water Supply Schemes” to various Government Contractors. The contractors were paid for an item of work “Supply & Installation of Transformer with pole, service wire and meters”, the said payment to require be paying to QESCO Quetta against demand note but paid to the contractors as detailed below: -

**(Rs. in millions)**

<b>S. No</b>	<b>Voucher No &amp; Date</b>	<b>Name of Contractor</b>	<b>Name of Work</b>	<b>Qty</b>	<b>Amount</b>
1	38 dt 27.06.12	M/s Haji Khan Lehri	Tube well bore complete, Mir Imdad Road	1 Job	0.550
2	33 dt 27.06.12	M/s Balochistan Drilling	Tube well bore complete, Haji Wali Mohammad	1 Job	0.550
3	30 dt 20.06.12	M/s Balochistan Drilling	Tube well bore complete, Rahim Kakar at Khanozai	1 Job	0.550
4	119 dt 30.06.12	M/s Balochistan Drilling	Tube well bore complete, Rahim Kakar at Khanozai	1 Job	0.450
5	Nil dt 29.06.12	M/s Balochistan Drilling	Tube well bore complete, Gujar Mohallah	1 Job	0.358
6	18 dt 12.04.12	M/s Malik Ambia Khan	Tube well bore complete for Agri purpose Killi Dolangi	1 Job	0.580
<b>Total</b>					<b>2.038</b>

Lack of observance of rules resulted in overpayment to contractor.

The matter was reported to the department in November 2013, but no reply was received.

The PAO was requested for holding of DAC meeting in December 2013 but no meeting was held till finalization of this report.

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

**DP 742**

### **18.2.3 Execution of Works Without Technical Sanctions–Rs.763.918 Million**

As per CPWD Code 56 and B&R Code 2.82, No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.

During 2011-12 and 2012-2013 following field offices of Urban Planning and Development Department awarded various contracts costing Rs.763.918 million without obtaining prior technical sanction of the estimates from the competent authority, detail is as under:

**(Rs. in millions)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Executive Engineer, Kalat	255.505
2	Executive Engineer, Kech	480.701
3	Executive Engineer, Sibi	27.712
<b>Total</b>		<b>763.918</b>

(Further detail in Annexure-78)

Technical sanction besides laying out the parameters, within which the scheme was to be executed, provides assurance for structural soundness of the proposal and accuracy of the estimates. Execution of works without technical sanction was a serious violation of rules and procedures.

The matter was reported to the Department in November 2013 but no reply was received.

The PAO was requested for holding of DAC meeting in December 2013 but no meeting was held till finalization of this report.

Audit recommends that in future technical sanction be obtain before execution of work and expenditure be got regularized.

**DP 743,744,746**

### **18.2.4 Non Execution of Contract Agreement On Stamp Papers - Rs.3.299 Million**

As per section 22 a of schedule I to stamp Act 1899, as amended vide Balochistan Finance Act 1994, “0.25% of the contract value was required to be realized from the contractors as stamp duty, while entering into contract for execution of any works or to procure stores & materials”.

The various division awarded contracts to the contractors, stamp duty amounting to Rs.3.299 million in shape of non- judicial stamp papers of the contract value was not realized, which is resulted in a loss as detailed below:

**(Rs in millions)**

<b>S. No.</b>	<b>Name of offices</b>	<b>Stamp duty recoverable</b>
1	XEN Kech	2.624
2	XEN Kalat	0.606
3	XEN Sibi	0.069
<b>Total</b>		<b>3.299</b>

(Further detailed in Annexure-79)

Week internal control led to non-recovery of stamp duty.

The matter was reported to the Department in November 2013 but no reply was received.

The PAO was requested for holding of DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that recovery be made good under intimation to audit.

**DP 742,748,750**

## Annexes

Annexure-1

## MFDAC PARAS (List)

(Rs. in million)

S. No.	DP No.	Title of Para	Amount	Nature of Para
<b>Agriculture and Cooperatives Department</b>				
1	2	Unauthenticated expenditure due to non-reconciliation with Treasury	7.364	Irregular
2	3	Excess expenditure beyond the available budget grants	17.151	un-authorized
3	1	Unauthorized expenditure on exhibition	0.575	un-authorized
4	2	Unauthorized printing of brochures	0.3	un-authorized
5	4	Irregular expenditure on procurement of spare parts for dozers	0.511	Irregular
6	7	Non maintenance of record of replaced and unserviceable items Rs.0.356 million	0.356	Irregular
7	5	Non-realization of stamp duty - Rs.0.134million	0.134	Recovery
8	4	Less-deduction of Income Tax at source -	0.199	Recoverable
9	1	Non-realization of stamp duty	0.125	Recoverable
10	3	Unauthorized expenditure on repair and POL charges -	0.558	un-authorized
11	7	Unauthorized expenditure on repair and POL charges -	0.299	un-authorized
12	8	Undue financial aid to the contractor by premature release of security deposit -	0.5	Recoverable
13	2	Non-realization of stamp duty -	0.174	Recoverable
14	4	Unauthorized payment of lead charge	0.163	un-authorized
15	5	Unauthorized expenditure on repair of vehicle -	0.199	un-authorized
16	8	Unauthorized expenditure POL charges -	0.456	un-authorized
17	9	Less-deduction of Income Tax at source -	0.314	Recoverable
18	1	Irregular expenditure on miscellaneous items	0.863	Irregular

S. No.	DP No.	Title of Para	Amount	Nature of Para
19	2	Advance payment to QESCO	0.232	irregular
20	3	Over and above expenditure the budget allocation-	0.902	irregular
<b>Provincial Disaster Management Authority</b>				
21	2	Non Deduction of Income Tax on Accounts of Transportation Charges	0.193	Recoverable
<b>Balochistan Employees Social Security Institute Quetta</b>				
22	1	Unauthorized Expenditure Of And Recover There Off	2.150	Unauthorized
23	2	Irregular Expenditure on the Account of Purchase of Vehicle	2.150	Irregular
24	3	Irregular Expenditure on Expansion of Sub Offices	6.000	Irregular
25	4	Irregular Payment of On Account Of POL In Absence Of Log Book Of Vehicles	2.120	Irregular
26	6	Irregular Purchase Of Medicines	1.316	Irregular
27	11	Recovery of Conveyance Allowance Amounting	0.420	Recoverable
28	6	Irregular Purchase Of Medicines	1.316	Irregular
29	11	Recovery of Conveyance Allowance Amounting	0.420	Recoverable
<b>Balochistan Employees Social Security Institute Hub</b>				
30	2	Irregular Expenditure on repair of Hospital Building	0.700	Irregular
31	3	Irregular Expenditure on Purchase of Lab Items	0.839	Irregular
32	5	Irregular Expenditure On Account of Consultant Fee.	2.880	Irregular
<b>Gwadar Industrial Estate Development Authority.</b>				
33	2	Unauthorized expenditure due to allowing military engineer services	19.834	Unauthorized
34	6	Overpayment due to allowing higher rate of Road Mix	3.291	Overpayment
35	8	Irregular procurement of Computer & Accessories	2.760	Irregular
36	11	Irregular expenditure On account of cleaning of karez	9.357	Irregular

S. No.	DP No.	Title of Para	Amount	Nature of Para
37	24	Unauthorized procurement of furniture	12.433	Unauthorized
<b>Provincial Disaster Management Authority</b>				
38	2	Non Deduction of Income Tax on Accounts of Transportation Charges	0.193	Recoverable
39	13	Unauthorized expenditure on repair of vehicles	0.558	Unauthorized
<b>Education Department</b>				
40	1	Irregular drawl and distribution of pay	424.533	Irregular
41	6	Irregular expenditure on account of POL utilization	1.668	Irregular
42	2	Excess expenditure over&above budget allocation	86.076	Excess
43	5	Irregular expenditure due to misclassification	1.031	Misclassification
44	5	Irregular drawl and distribution of pay	45.747	Irregular
45	1	Excess expenditure over&above budget allocation	1.074	Excess
46	2	Irregular expenditure due to split up	1.222	Irregular
47	1	Recovery of overpaid Agency allowance	0.092	Recovery
48	2	Recovery on account of overpaid salary	0.304	Recovery
49	3	Recovery of overpaid Agency allowance	0.255	Recovery
50	7	Irregular expenditure on account of POL	1.472	Irregular
51	6	Irregular expenditure on repair of vehicles	0.908	Irregular
52	7	Irregular expenditure on repair of Machinery and Equipment	0.277	Irregular
53	2	Recovery on account of Teaching Allowance	0.187	Recovery
54	1	Recovery on account of Teaching Allowance	0.184	Recovery
55	1	Excess expenditure over&above budget allocation	249.656	Excess
<b>Excise &amp; Taxation Department</b>				
56	3	Non-realization of bed tax	0.138	Recovery

S. No.	DP No.	Title of Para	Amount	Nature of Para
57	2	Non-imposition & realization of withholding tax	0.124	Recovery
58	6	Irregular expenditure on printing charges	0.248	Irregular
59	1	Irregular POL expenditure for vehicles	0.782	Irregular
60	8	Non-deducting of GST	0.263	Loss
61	9	Revenue loss sustained due to non-deduction of income tax	0.077	Loss
62	13	Excess expenditure over and above budget allocation	4.964	Irregular
63	16	Payments not supported with acknowledgement receipts	5.717	Irregular
64	17	Non surrendering of anticipated savings	2.261	Irregular
65	3	Irregular expenditure incurred on account of rent of buildings	0.508	Irregular
66	3	Non-realization of bed tax	0.138	Recovery
67	4	Non-imposition & realization of withholding tax	0.124	Recovery
<b>Food Department</b>				
68	08	Doubtful expenditure on repair of Vehicles	0.722	Recovery
69	09	Unauthorized Payment on accounts of POL	0.288	Recovery
70	13	Irregular Expenditure on the Account of Procurement of E.G Bags	105.042	Irregular
71	14	Irregular Payment on account of E.G Bags procurement	135.077	Irregular
72	15	Irregular Expenditure on the Account of Procurement of Tarpaulin	14.997	Irregular
<b>Forest and Wildlife Department</b>				
73	5	Irregular payment on account of Utility charges	0.256	Irregular
74	7	Loss to the Government due to non deduction of house rent	0.139	Recovery
75	1	Suspected and Un-justified expenditure on Sowing and Plantation	0.177	Unauthorized
76	2	Irregular expenditure due to non-maintenance of record	0.131	Irregular

S. No.	DP No.	Title of Para	Amount	Nature of Para
77	3	Irregular expenditure on Nursery	0.609	Irregular
<b>Public Health Engineering Department</b>				
78	10	Loss sustained by government due to non-deducting / depositing general sales tax	0.192	Recovery
79	3	Loss due to non-deduction of income tax	0.684	Recovery
80	5	Loss to the Government due to non-collection of water charges	0.248	Loss
81	4	Less realization of water tariff	0.243	Recovery
82	10	Non-realization of stamp duty	0.234	Recovery
83	3	Loss to the Government due to non realization of stamp duty	0.178	Recovery
84	2	Loss to the Government due to non realization of stamp duty	0.128	Recovery
85	19	Non-realization of stamp duty	0.268	Recovery
86	5	Non-realization of stamp duty	0.131	Recovery
87	4	Non-deduction of GST – Rs.0.219 million	0.219	Recovery
88	6	Irregular payment due to allowing high premium	0.201	Irregular
89	1	Overpayment due to allowing higher rate of premium	0.504	Overpayment
90	2	Overpayment due to allowing higher rate of premium - Rs.0.210 million	0.210	Overpayment
91	8	Overpayment due to allowing carriage charges	0.405	Overpayment
92	2	Non maintenance of stock account of valuable goods valuing	31.22	Irregular
93	4	Non reconciliation of expenditure of Development Fund	122.336	Irregular
94	5	Overpayment due to allowing higher rate of premium	0.199	Overpayment
95	6	Overpayment due to allowing higher rate of premium	0.168	Overpayment
96	1	Overpayment due to allowing excess quantity	2.458	Overpayment
97	11	Irregular/ doubtful payment	4.5	Irregular



S. No.	DP No.	Title of Para	Amount	Nature of Para
		account of wss kohlu town		
98	10	Irregular expenditure on account of POL for WSS	2.012	Irregular
99	8	Non-accountal disposal of Dismantle GI pipe costing	3.625	Irregular
100	2	Irregular/Un-authorized expenditure on repair Machinery and equipment	0.994	Irregular
101	13	Irregular expenditure on repair of transformers	0.510	Irregular
102	11	Irregular expenditure on excavation of hard soil	2.710	Irregular
103	13	Overpayment due to allowing incorrect rate	0.385	Overpayment
104	7	Overpayment due to allowing incorrect rate	0.385	Overpayment
105	4	Overpayment due to allowing incorrect rate	0.238	Overpayment
<b>Livestock Department</b>				
106	3	Irregular expenditure on account of purchase of vet medicines	0.259	Irregular
107	3	Unjustified payment to breeders	0.200	Irregular
108	3	Irregular expenditure on account of medicines	0.211	Irregular
109	6	Irregular expenditure on account of repair of transport	0.150	Irregular
110	4	Less Deposit of sale proceed of milk	0.465	Loss
111	5	Loss due to mortality of Animals	0.460	Loss
112	6	Irregular expenditure of machinery	0.821	Irregular
113	7	Irregular sale of Animal	0.108	Irregular
114	8	Irregular expenditure on account purchase of w/straw	0.180	Irregular
115	3	Less realization of revenue	0.959	Loss
116	2	Irregular sale of animal	0.27	Irregular
117	4	Irregular purchase of wheat straw	0.113	Irregular

S. No.	DP No.	Title of Para	Amount	Nature of Para
118	5	Loss due to less production of milk	0.912	Loss
119	6	Less deposit of sale of milk	0.427	Loss
120	7	Loss due to mortality	1.824	Loss
<b>Urban Planning and Development</b>				
121	1	Overpayment due to non utilization of surplus earth	0.474	Recovery
122	8	Overpayment due to non utilization of surplus earth	0.160	Recovery
123	5	Overpayment due to allowing excess quantity	0.165	Recovery
124	6	Overpayment to contractor	0.689	Recovery
125	4	Payment to contractor without agreement	0.400	Irregular
126	3	Overpayment due to allowing to higher rate	0.687	Recovery
127	5	Overpayment due to allowing inadmissible premium	0.993	Recovery
128	1	Non obtaining of GST Challan	0.184	Recovery
129	2	Overpayment due to non deduction of voids	0.095	Recovery
<b>Population Welfare Department</b>				
130	1	Irregular / doubtful drawl of TA/DA.	0.707	Fraudulent
131	4	Irregular / doubtful expenditure on of TA for Satellite Clinic.	0.564	Irregularity
132	4	Irregular / doubtful expenditure on transportation charges	0.245	Irregularity
133	6	Irregular / doubtful payment on account of rent of office building	1.104	Irregularity
134	7	Irregular expenditure on repair of furniture and fixture	0.638	Unauthorized
135	9	Irregular expenditure on repair of furniture and machinery	0.115	Irregularity
136	8	Irregular expenditure on repair of furniture and machinery	0.115	Fraudulent
137	7	Irregular expenditure on repair of furniture and machinery.	0.097	Fraudulent
138	7	Suspected and Un-justified expenditure on Seminars.	0.390	Irregularity

S. No.	DP No.	Title of Para	Amount	Nature of Para
139	5	Suspected expenditure on TA for Satellite Clinic	.0.392	Fraudulent
<b>University of Balochistan</b>				
140	1	Irregular Expenditure on account of repair of office/residential buildings	0.436	Irregular
141	2	Irregular Expenditure on account of residential building	0.936	Irregular
142	4	Irregular/doubtful Expenditure repair of office/residential building	0.619	Irregular
143	6	Non-obtaining of Sales Tax Return Invoices	0.568	Irregular
144	7	Irregular/doubtful Expenditure on account of convocation	0.429	Irregular
145	5	Unauthorized expenditure on account of POL	0.818	Irregular
146	4	-do-	0.854	Irregular
147	3	Recovery on account of non performing of Haj	0.430	Recoverable
148	2	Illegal retention of money	0.218.	Irregular
<b>Board of Revenue</b>				
149	6	Less / Non realization & deposit of Government receipt	0,466	Recoverable
150	7	Non / Less realization of Usher outstanding since 1999 -	0.653	Recoverable
151	8	Non realization of Capital Value Tax	0.250	Recoverable
152	11	Over payment due to non deduction of shrinkage	0.733	Recoverable
153	2	Overpayment due to allowing inadmissible higher rate	0.414	Recoverable
154	3	-do-	0.375	Recoverable
155	4	Short realization of Kharif	0.602	Recoverable
156	5	Non-realization of stamp duty	0.567	Recoverable
157	8	Overpayment due to allowing extra premium	0.309	Recoverable
158	5	Overpayment due to allowing premium on non schedule item	0.367	Recoverable

**Annexure-2**

**1.1.2 Un-utilized non development budget - Rs.21,006.531million**

**(Rs. in million)**

<b>S. No.</b>	<b>No. and Name of the Grant/Appropriation</b>		<b>Final Grant</b>	<b>Actual Exp.</b>	<b>Saving</b>	<b>% Age</b>
1	BC24 001	General Administration (Charged)	607.031	410.085	196.94 6	32.4 4
2	BC24 001	General Administration	12,254. 022	6,965.0 81	5,288.9 41	43.1 6
3	BC21 002	Provincial Excise	466.449	388.517	77.932	16.7 1
4	BC21 003	Stamps	20.936	1.433	19.502	93.1 5
5	BC21 006	Pension	8,500.0 00	7,206.0 69	1,293.9 31	15.2 2
6	BC24 007	Administration of Justice (Charged)	716.442	681.149	35.293	4.93
7	BC24 007	Administration of Justice	828.524	772.188	56.336	6.80
8	BC21 009	Levies	3778.14 8	3381.77 7	396.37 1	10.4 9
9	BC21 010	Jails and Convict Settlement	534.548	505.378	29.170	5.46
10	BC21 014	Public Health Services	2,179.2 55	2,173.0 92	6.162	0.28
11	BC21 017	Archives	12.548	11.842	0.706	5.63
12	BC21 018	Health	9,749.0 85	8,915.7 11	833.37 4	8.55
13	BC21 020	Manpower and Labour Management	707.533	688.958	18.575	2.63
14	BC21 021	Sports and Recreation Facilities	198.925	153.804	45.121	22.6 8
15	BC21 043	Culture Services	75.453	66.186	9.267	12.2 8
16	BC21 023	Natural Calamities & other Disaster Relief	3,045.0 00	1,538.6 42	1,506.3 58	49.4 7
17	BC21 024	Auqaf	304.435	303.204	1.231	0.40
18	BC21 025	Food	290.317	273.818	16.500	5.68
19	BC21 026	Agriculture	4,593.2 72	4,480.3 40	112.93 2	2.46
20	BC21 027	Land Revenue	114.235	112.181	2.054	1.80
21	BC21 028	Animal Husbandry	1,730.1 71	1,719.1 11	11.060	0.64
22	BC21 029	Forestry	597.792	578.784	19.008	3.18
23	BC21 030	Fisheries	374.012	354.329	19.683	5.26
24	BC21	Co-Operation	72.626	71.290	1.337	1.84

S. No.	No. and Name of the Grant/Appropriation	Final Grant	Actual Exp.	Saving	% Age	
	031					
25	BC21 032	Irrigation	1,539.7 21	1,337.6 76	202.04 5	13.1 2
26	BC21 033	Rural Development	3,836.6 93	3,611.9 39	224.75 4	5.86
27	BC21 034	Industries	747.474	598.837	148.63 7	19.8 9
28	BC21 035	Stationery and Printing	75.788	56.987	18.801	24.8 1
29	BC21 036	Mineral Resources	620.283	572.872	47.411	7.64
30	BC21 039	Transport Department	40.224	32.547	7.677	19.0 9
31	BC21 046	Women Development Deptt	44.755	35.423	9.332	20.8 5
32	BC21 049	Energy Department	4,271.5 82	4,268.3 99	3.183	0.07
33	BC21 050	Information Technology Department	139.854	128.292	11.562	8.27
34	Bc210 51	Environment Control Department	131.411	92.933	38.478	29.2 8
35	BC14 00A	Debt Servicing and Other Obligations (Charged)	2,272.4 81	1,896.6 99	375.78 3	16.5 4
36	BC14 00C	Public Debt (Charged)	17,467. 854	12,157. 178	5,310.6 76	30.4 0
37	BC14 00F	State Trading	5,258.8 75	722.611	4,536.2 64	86.2 6
38	BC21 00E	Loans and Advances	350.000	275.860	74.140	21.1 8
<b>Total</b>			<b>88,547. 752</b>	<b>67,541. 221</b>	<b>21,006. 531</b>	

## Annexure- 3

### 2.2.4 Non–deduction of house rent allowance Rs.3.805 million

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
1	Mr. Ghulam Abbas, Deputy Director,	Agriculture Extension, Rani Bagh Quetta.	B No. 1	B-18	12	5,810	0.070
2	Mr. Muhammad Younas, Superintendent.	DAR, Pulses ARI, Quetta.	B No. 2	B-16	12	2,727	0.033
3	Mr. Abdul Ali Khan, Assistant Horticulturist.	DAR,	B No. 3	B-17	12	4,433	0.053
4	Mr. Abdul Rauf, Director Special Crops.	DAR, Special Crops.	B No. 4	B-19	12	8,856	0.106
5	Mr. Abdul Hameed, Office Assistant.	DAR, Plant Protection.	B No. 5	B-14	12	2,214	0.027
6	Mr. Muhammad Khan, Director, WM.	DAR WM & HIES, ARI Qta.	B No. 6	B-19	12	8,856	0.106
7	Mr. Hafeez Ur Rehman, Superintendent.	DAR, Soil & Water Testing SariabQta	B No. 7	B-16	12	2,727	0.033
8	Mr. Nazeer Ahmed, Research Officer.	DAR of Vegetable Seed Farm.	B No. 8	B-17	12	4,433	0.053
9	Syed Abdul Qaim Shah, Horticulturist.	DAR, Khuzdar.	B No. 9	B-18	12	5,810	0.070
10	Dr. Abdul Qadir, Horticulturist.	DAR, Fruits ARI Quetta	B No. 10	B-18	12	5,810	0.070
11	Mr. Maqbool Ahmed, Assistant Economist.	DAR, Agric: Business ARI Quetta	B No. 11	B-17	12	4,433	0.053
12	Mrs. ShaheenEjaz, Director,	NAV TECH:	B No. 12	B-19	12	8,856	0.106
13	Mr. Juma Khan, Director Plant Protection.	DAR, Plant Protection ARI Sariab Quetta	B No. 13	B-19	12	8,856	0.106
14	Mr. TahirJaved, Superintendent.	DAR WM & H.I.E.S, ARI	B No.	B-16	12	2,727	0.033

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
		Qta.	14				
15	Mr. Sher Muhammad, Assistant Director,	DAR Vegetable Seed Farm.	B No. 15	B-17	12	4,433	0.053
16	Mr. Nasrullah, Field Assistant,	Horticulturist Fruit Exp Station Dhadar.	B No. 16	B-14	12	2,214	0.027
17	Mr. Abdul Razzaq Raisani, Dy Director.	DAR Food Technology & Post Harvest Qta.	B No. 17	B-18	12	5,810	0.070
18	Mr. Mohammad Jan, Field Man.	DAR, Headquarter Coord: & Planning Qta	B-1	B-6	12	1,544	0.019
19	Mr. Inayatullah, Field Man,	DAR, HQ Coord: & Planning ARI Qta	B-2	B-6	12	1,544	0.019
20	Mr. Nauroz Khan, Field man.	DAR, Fruits ARI Quetta	B-3	B-6	12	1,544	0.019
21	Mr. Juma Khan, Beldar.	DAR Vegetable Seed Farm.	B-4	B-2	12	1,366	0.016
22	Mr. Abdul Hameed, Driver.	Agriculture Extension, Rani Bagh Quetta.	B-5	B-4	12	1,458	0.017
23	Mr. Muhammad Azam, Mechanic.	Machinery Maint: Deptt Sibi.	B-6	B-7	12	1,589	0.019
24	Mr. Safar Khan, Chow	Directorate of Fruits.	B-7	B-1	12	1,337	0.016
25	Mr. Abdul Sattar, Field Assistant.	Agriculture Extension, Rani Bagh.	B-8	B-6	12	1,544	0.019
26	Mr. Muhammad Anwar Sheikh, D. General.	DG Agric: Res., ARI Sariab Quetta	B No. 1	B-20	12	10,505	0.126
27	Mr. Khair Muhammad Rind, Horticulturist.	Fruit Experimental Station Dhadar.	B No. 2	B-18	12	5,810	0.070
28	Mr. Muhammad Aslam Chouhan, P. Director.	Olive Project.	B No. 3	B-20	12	10,505	0.126
29	Mr. Abdul	DG Agric:	B	B-17	12	4,433	0.053

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
	Qayyum, Accounts Officer.	Res., ARI Sariab Quetta	No. 4				
30	Mr. Nawazish Naeem, Administrative Officer.	DG Agric: Res., ARI Sariab Quetta	B No. 5	B-17	12	4,433	0.053
31	Mr. Abdul Sattar, Deputy Director.	Agric: Extension Rani Bagh. (On attachment).	B No. 6	B-18	12	5,810	0.070
32	Mr. Noor Din Shah, Director.	DAR, Soil & Water Testing ARI Quetta.	B No. 7	B-19	12	8,856	0.106
33	Mr. Bashir Ahmed Bangulzai, D. Vegetable.	DAR, Vegetable & Seed Production Qta.	A-1	B-19	12	8,856	0.106
34	Mr. Saleem Asghar, Field Supervisor.	DAR, Soil & Water Testing ARI Quetta.	A-2	B-11	12	1,852	0.022
35	Mr. Muhammad Saleem, Agriculture Officer.	Agriculture Extension, Killa Abdullah.	A-3	B-17	12	4,433	0.053
36	Mr. Muhammad Hussain Nasar, Dir Headquarter.	DAR, HQ Coordination & Planning Quetta.	A-4	B-19	12	8,856	0.106
37	Mr. Nazeer Ahmed, Senior Clerk.	Directorate of Plant Protection.	A-5	B-9	12	1,719	0.021
38	Mr. Zulfiqar Ahmed Butt, Statistical Officer.	Agriculture Extension Chaghai/ Noshki.	A-6	B-17	12	4,433	0.053
39	Mr. Rasheed Ahmed Buzdar,	Soil Survey of Pakistan.	A-7	B-17	12	4,433	0.053
40	Mr. Abdul Ahad, Superintendent.	DG Agriculture Research, ARI Quetta.	A-8	B-16	12	2,727	0.033
41	Mrs. Farhat Jabeen (Late), AAO Officer.	DAR HQ Coordination & Planning, Quetta.	A-9	B-16	12	2,727	0.033
42	Mr. Allah Noor,	DAR, Cotton	A-10	B-16	12	2,727	0.033



S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
	Superintendent.	Crops ARI Quetta.					
43	Mr. Muhammad Saleem, Junior Clerk.	DAR, HQ Coordination & Planning, ARI Qta.	A-11	B-7	12	1,589	0.019
44	Mr. Muhammad Tahir, Superintendent.	Agriculture Extension Rani Bagh Quetta.	A-12	B-16	12	2,727	0.033
45	Mr. Zaheer Ahmed Sheikh, Stenographer,	Agriculture Extension Rani Bagh Quetta.	A-13	B-15	12	2,349	0.028
46	Mr. Shabbir Ahmed, Beldar,	DAR, Special Crops ARI Quetta.	B-1	B-2	12	1,366	0.016
47	Mr. Muhammad Rahim, Field Supervisor.	DAR, Fodder, ARI Quetta.	B-2	B-11	12	1,852	0.022
48	Mr. Saeed Ahmed, Field Supervisor,	DAR, Vegetable Seed Farm Quetta.	B-3	B-11	12	1,852	0.022
49	Mr. Abdul Majeed, Chowkidar.	DAR, HQ Coordination & Planning ARI, Qta.	B-4	B-1	12	1,337	0.016
50	Mr. Muhammad Asghar, Assistant	DAR, Food Tech: & Post Harvest ARI Qta.	B-5	B-14	12	2,214	0.027
51	Mr. Muhammad Naeem, Driver.	DAR, Food Tech: & Post Harvest ARI Qta.	B-6	B-4	12	1,458	0.017
52	Mr. Sher Khan, Chowkidar.	Agriculture Extension Rani Bagh Quetta.	B-7	B-1	12	1,337	0.016
53	Mrs. ZarBakht, Lab Assistant.	DAR, Food Tech: & Post Harvest ARI Qta.	B-8	B-2	12	1,366	0.016
54	Mr. PirWali, Field Man.	DAR HQ Coordination & Planning ARI, Qta.	B-9	B-6	12	1,544	0.019
55	Mr. Sultan Ahmed,	DAR, Cereal Crops ARI	B-10	B-1	12	1,337	0.016

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
	NaibQasid.	Quetta.					
56	Mr. Ali Gul, Field Supervisor.	Directorate of Vegetable Seed Farm.	B-11	B-11	12	1,852	0.022
57	Mr. Abdul Rahim, Superintended	DAR, Fodder ARI Quetta.	B-12	B-16	12	2,727	0.033
58	Mr. Abdul Nabi, Field Supervisor.	DAR, Special Crops ARI Quetta.	B-13	B-11	12	1,852	0.022
59	Mr. Muhammad Hassan, Field Supervisor.	DAR, Plant Protection ARI Quetta.	B-14	B-11	12	1,852	0.022
60	Mr. Muhammad Ameen, Accounts Officer.	DAR Vegetable Seed Farm Quetta.	B-15	B-17	12	4,433	0.053
61	Mr. Jameel Ahmed, JS Stenographer.	DAR, Agric: Business ARI Quetta.	B-16	B-12	12	1,960	0.024
62	Mr. Dilwash, Chowkidar.	DAR, Oil Seed ARI Quetta.	B-17	B-1	12	1,337	0.016
63	Mr. Hafiz Saifullah, NaibQasid	DAR Headquarter Planning ARI, Quetta.	B-18	B-1	12	1,337	0.016
64	Mr. Dad Karim Lab Attendant.	DAR, Plant Protection ARI Quetta.	B-19	B-2	12	1,366	0.016
65	Mrs. Shahida BIBI, Junior Clerk.	DAR, Soil & Water Testing ARI Quetta.	B-20	B-07	12	1,589	0.019
66	Mr. Lal Muhammad, Field Man.	DAR, W/M & H.I.E.S ARI Quetta.	B-21	B-06	12	1,544	0.019
67	Mr. Nazeer Ahmed, Beldar.	DAR, W/M & H.I.E.S ARI Quetta.	B-22	B-02	12	1,366	0.016
68	Mr. Ikhlaaq Ahmed, Lab Technician.	DAR, Food Tech: & Post Harvest ARI Qta.	B-23	B-07	12	1,589	0.019
69	Mr. Muhammad Ayub, Driver.	DAR HQ Coordination & Planning ARI, Qta.	B-24	B-04	12	1,458	0.017
70	Mr. Nasrullah Khan, Accounts	DAR, Soil & Water	B-25	B-17	12	4,433	0.053

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
	Officer.	Testing ARI Quetta.					
71	Mr. Muhammad Ashraf, Office Assistant.	DAR HQ Coordination & Planning ARI Qta.	B-26	B-14	12	2,214	0.027
72	Mr. Noor Khan, Beldar.	DAR, Fruits ARI Qta.	B-27	B-02	12	1,366	0.016
73	Mr. Wahid, Naib Qasid.	DG Agric: Res., ARI Sariab Quetta	B-28	B-01	12	1,337	0.016
74	Mr. Abdul Malik, Superintendent.	DG Agric: Res., ARI Sariab Quetta	B-29	B-16	12	2,727	0.033
75	Mr. Erfan Ahmed, Lab Assistant.	DAR, Plant Protection ARI Quetta.	B-30	B-6	12	1,544	0.019
76	Mr. Khuda-e-Rahim, Driver.	DAR, Oil Seed ARI Quetta.	B-31	B-4	12	1,458	0.017
77	Mrs. Zarqa Taj, Lab Assistant.	DAR, Oil Seed ARI Quetta.	B-32	B-06	12	1,544	0.019
78	Mrs. Aashi Naz, Lab Assistant.	DAR W/M & H.E.I.S, ARI Quetta.	B-33	B-06	12	1,544	0.019
79	Mr. Rukhsana, Lab Assistant	DAR W/M & H.E.I.S, ARI Quetta.	B-34	B-06	12	1,544	0.019
80	Mr. Faiz Muhammad, Beldar.	DAR, Fodder ARI Quetta.	B-35	B-02	12	1,366	0.016
81	Mr. Hafeezullah, Senior Clerk.	DG Agric: Res., ARI Sariab Quetta	B-36	B-09	12	1,719	0.021
82	Mr. Muhammad Ali, Mali.	DAR, Fruits ARI Quetta.	C-1	B-01	12	1,337	0.016
83	Mr. Noor Muhammad, Chowkidar.	DAR, Fruits ARI Quetta.	C-2	B-01	12	1,337	0.016
84	Mr. Essa Khan Beldar	DAR, Plant Protection ARI Sariab Quetta.	C-3	B-02	12	1,366	0.016
85	Mr. Muhammad Hussain, Field Man.	DAR, Vegetable Seed Farm Quetta.	C-4	B-06	12	1,544	0.019

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
86	Mr. Arif, Field Man.	DAR, Fodder ARI Quetta	C-5	B-06	12	1,544	0.019
87	Mr. GhulamNabi, Driver.	DAR Headquarter ARI Sariab Quetta.	C-6	B-04	12	1,458	0.017
88	Mr. NizamUd Din, Driver.	DAR, Agric: Business ARI Sariab Quetta.	C-7	B-04	12	1,458	0.017
89	Mr. Muhammad Alam, Field Assistant.	DAR Khuzdar.	C-8	B-06	12	1,544	0.019
90	Mr. Hafeezullah, NaibQasid.	DG Agric: Res., ARI Sariab Quetta	C-9	B-01	12	1,337	0.016
91	Mr. Sikandar Khan, Driver.	DAR Headquarter ARI Sariab Quetta.	C-10	B-04	12	1,458	0.017
92	Mr. Abdul Sattar, Chowkidar.	DAR Headquarter ARI Sariab Quetta.	C-11	B-01	12	1,337	0.016
93	Mr. Fazal Muhammad, Beldar.	DAR, Soil & Water Testing ARI Quetta.	C-12	B-02	12	1,366	0.016
94	Mr. Sahib Jan Mechanic.	DAR, Plant Protection ARI Quetta.	C-13	B-07	12	1,589	0.019
95	Mr. Shah Muhammad, Driver.	DAR, Oil Seed ARI Sariab Quetta.	C-15	B-04	12	1,458	0.017
96	Mr. Syed Muhammad, Tube Well Operator.	DAR HQ Coordination & Planning ARI Qta.	C-16	B-04	12	1,458	0.017
97	Mr. Muhammad Akbar, Field Man,	DAR, Plant Protection ARI Sariab Quetta.	C-17	B-06	12	1,544	0.019
98	Mr. Saleh Muhammad, Field Man.	DAR HQ Coordination & Planning ARI, Qta.	C-18	B-06	12	1,544	0.019
99	Mr. Rahim Bakhsh, Driver.	DG Agric: Res., ARI Sariab	C-20	B-04	12	1,458	0.017

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
		Quetta					
100	Mr. Juma Gull, NaibQasid.	DAR, Oil Seed ARI Sariab Quetta.	C-21	B-01	12	1,337	0.016
101	Mr. Azam, Beldar.	DAR, Plant Protection ARI Sariab Quetta.	C-1	B-02	12	1,366	0.016
102	Mr. Naseebullah, Driver.	DAR HQ Coordination & Planning ARI Qta.	C-2	B-04	12	1,458	0.017
103	Mr. Muhammad Khan, Field Man.	DAR, Fruits ARI Sariab Quetta.	C-3	B-06	12	1,544	0.019
104	Mr. Muhammad Nadeem,	Agriculture College Balochistan.	C-4	B-17	12	4,433	0.053
105	Mr. Pir Muhammad, Chowkidar.	DAR, Fruits ARI Sariab Quetta.	C-5	B-01	12	1,337	0.016
106	Mr. Ali Jan, Mali.	DAR, Fruits ARI Quetta.	C-6	B-01	12	1,337	0.016
107	Mr. Nasrullah, Chowkidar.	DAR HQ Coordination & Planning ARI Qta.	C-7	B-01	12	1,337	0.016
108	Mr. Aliyar Khan, Beldar.	DAR HQ Coordination & Planning ARI Qta.	C-8	B-02	12	1,366	0.016
109	Mr. Rahim Bakhsh., Chowkidar.	DG Agric: Res., ARI Sariab Quetta	C-10	B-01	12	1,337	0.016
110	Mr. Nazir Ahmed, Fitter.	DAR HQ Coordination & Planning ARI Qta.	C-11	B-04	12	1,458	0.017
111	Mr. Muhammad Akbar, NaibQasid.	DG Agric: Res., ARI Sariab Quetta	C-12	B-01	12	1,337	0.016
112	Mr. Mengal Khan, Tube Well Operator.	DAR, Fruits ARI Sariab Quetta.	C-13	B-04	12	1,458	0.017
113	Mr. Abbas, Tractor Driver.	DAR HQ Coordination & Planning ARI Qta.	C-14	B-07	12	1,589	0.019

S. No.	Name of Officer/ Official & Designation	Present Place of Posting	Cat	Scale	Period Months	H Rent Pm Rs.	Amount (Rs. in million)
114	Mr. Shafi Muhammad, Driver.	DAR, Fodder ARI Sariab Quetta.	C-15	B-04	12	1,458	0.017
115	Mr. KaramBakhsh, Chowkidar.	DAR HQ Coordination & Planning ARI Qta.	C-16	B-01	12	1,337	0.016
<b>Total</b>							<b>3.805</b>

#### Annexure-4

### 2.2.8 Irregular expenditure on purchase of fertilizer and pesticides - Rs.2.104 million

(Rs. in million)

S. No	Name of Firm/Supplier	V.N/Date of Bill	Description	Cashed on	Amount Rs.
1	M/s New R-S Fertilizer Agency Usta Muhammad.	1608&1611/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.099
2	M/s New R-S Fertilizer Agency Usta Muhammad.	1614&1617/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.099
3	M/s New R-S Fertilizer Agency Usta Muhammad.	1620&1623/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.099
4	M/s New R-S Fertilizer Agency Usta Muhammad.	1626&1629/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.099
5	M/s New R-S Fertilizer Agency Usta Muhammad.	1632&1635/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.099
6	M/s New R-S Fertilizer Agency Usta Muhammad.	1638/Nov-11.	Purchase of Fertilizer	10-10-12.	0.019
7	M/s New R-S Fertilizer Agency Usta Muhammad.	1609&1612/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.092
8	M/s New R-S Fertilizer Agency Usta Muhammad.	1615&1618/ Nov-11.	Purchase of Fertilizer	10-10-12.	0.092
9	M/s New R-S Fertilizer Agency Usta Muhammad.	1621&1624/ Dec-11.	Purchase of Fertilizer	10-10-12.	0.092
10	M/s New R-S Fertilizer Agency Usta Muhammad.	1627&1630/ Dec-11.	Purchase of Fertilizer	10-10-12.	0.092
11	M/s New R-S Fertilizer Agency Usta Muhammad.	1633&1636/ Dec-11.	Purchase of Fertilizer	10-10-12.	0.092

S. No	Name of Firm/Supplier	V.N/Date of Bill	Description	Cashed on	Amount Rs.
12	M/s New R-S Fertilizer Agency Usta Muhammad.	1639&1641/Dec-11.	Purchase of Fertilizer	10-10-12.	0.059
13	M/s Zaib Rice Mill Usta Muhammad.	333&335/Dec-11.	Purchase of Fertilizer	10-10-12.	0.099
14	M/s Zaib Rice Mill Usta Muhammad.	337/Dec-11.	Purchase of Fertilizer	10-10-12.	0.049
15	M/s New R-S Fertilizer Agency Usta Muhammad.	574/Nov-12.	Purchase of Fertilizer	13-02-13.	0.054
16	M/s New R-S Fertilizer Agency Usta Muhammad.	575/Nov-12.	Purchase of Fertilizer	13-02-13.	0.050
17	M/s New R-S Fertilizer Agency Usta Muhammad.	580&583/Nov-12.	Purchase of Fertilizer	13-02-13.	0.080
18	M/s New R-S Fertilizer Agency Usta Muhammad.	585/Nov-12.	Purchase of Fertilizer	13-02-13.	0.034
19	M/s New R-S Fertilizer Agency Usta Muhammad.	589/Dec-12.	Purchase of Fertilizer DAP	13-02-13.	0.060
20	M/s New R-S Fertilizer Agency Usta Muhammad.	584/Dec-12.	Purchase of Pesticides	13-02-13.	0.045
21	M/s J-J & National Fertilizer Agency Jinnah Road Usta Muhammad.	503,955,962,963/June-2013.	Purchase of Fertilizer.	21-06-13.	0.166
22	M/s Anmol Fertilizer Agency Usta Muhammad.	716,717,708,963/June-2013.	Purchase of Fertilizer.	21-06-13.	0.145
23	M/s Anmol Fertilizer Agency Usta Muhammad.	701,702,707/June-2013.	Purchase of Fertilizer.	21-06-13.	0.146
24	M/s J-J Fertilizer Agency Jinnah Road Usta Muhammad.	552,501,524/June-2013.	Purchase of Fertilizer.	21-06-13.	0.142
<b>Total</b>					<b>2.104</b>

**Annexure-5**

**3.6.1 Non recovery of outstanding ground rent / premium dues - Rs.50.364 million**

**(Rs. in million)**

S. No.	Name	Out Standing Premium		Ground Rent		Conservancy		Total Dues
		Net Due	Penalty	Net Due	Penalty	Net Due	Penalty	
1	M/S Fine Cut Marble	0.915	2.3	0.15	0.175			3.536
2	M/S FC Ltd Marble		2.233	0.13	0.163			2.523
3	M/S FC Marble Welfare		1.119	0.1	0.09			1.31
4	BDA		2.724	0.24	0.18			3.147
5	M/S Dusel Precision Casting Ltd		0.061	12.4	13.84	0.032	0.052	26.403
6	M/S Prepac Pakistan Ltd A			0.03	0.024	0.017	0.01	0.083
7	M/S Prepac Pakistan Ltd B			0.03	0.024			0.056
8	M/S English Sweet Ltd A			0.31	0.245			0.554
9	M/S English Sweet Ltd B			0.06	0.05			0.112
10	M/S Yuasa Bettyery Pak Ltd	1.504	1.059	0.28	0.109			2.951
11	M/S Adam Auto Bick Ltd	0.678	2.501	1.07	1.772			6.022
12	M/S Rafique Traders Corp			0.41	0.134	0.018	0.006	0.567
13	M/S FilexInd			0.02	0.008			0.023
14	M/S ShollInd A			0.1	0.057			0.154
15	M/S ShollInd B			0.07	0.039			0.106
16	M/S Hi tecPlast Ltd			0.41	0.468			0.877
17	M/S Gamani Entt	0.33	0.432	0.15	0.105			1.013
18	M/S Asamsu GhemicalInd	0.145	0.371	0.11	0.125			0.747
19	M/S ShollInt C			0	0.042	0.014	0.08	0.139
20	M/S ShollInt D			0	0.038			0.041
<b>Total</b>		<b>3.572</b>	<b>12.8</b>	<b>16.075</b>	<b>17.688</b>	<b>0.081</b>	<b>0.148</b>	<b>50.364</b>



**Annexure-6**

**3.6.3 Non Adjustment of Advances – Rs.2.731 Million**

**(Rs. in million)**

S. No.	Name	Description	Period	Advance Taken	Adjustment	Balance
1	Mr. Muhammad Ismail F/M	Advance for PURCHASE OF Crockery	2012-13	0.015	-	0.015
2	Mr. Muhammad Siddique FM	Advance for PURCHASE OF E/M	2012-13	0.032	-	0.032
3	Mr. M Zaman F/off	Advance for REPAIR OF Vehicle and Other	2012-13	0.130	0.030	0.100
4	Mr. Fareed Ahmed SP Off	Misc. Advance	2012-13	2.277	1.922	0.355
5	Mr. Tabasum Saeed	Misc. Advance	2012-13	0.253	0.040	0.213
6	Mr. Sohail Mirza GM Finance	Misc. Advance	2012-13	1.790	0.710	1.080
7	Mr. Shafiq Ahmed Qasmi	Misc. Advance	2012-13	1.235	0.600	0.635
8	Mr. Hassan Shah	Advance for Sibi Mela	2012-13	0.200	0	0.200
9	Mr. Zulfiqar Ali	Misc. Advance	2012-13	0.055	0	0.055
10	Mr. Gulzar Ahmed REPAIR OF	Misc. Advance	2012-13	0.084	0.038	0.046
<b>Total</b>				<b>6.071</b>	<b>3.34</b>	<b>2.731</b>

**Annexure-7**

**3.8.2 Non-recovery of stamp duty - Rs.1.915 million**

**(Rs. in million)**

S. No.	Name Of Project	Name Of Contractor	Date of Commencement of work	Total cost	Total 0.25% Stamp duty
1	Total cost of leveling , remaining area of uneven land of phase ii (part 1)310 acre2	M/s Haji A. SaboorLangove& Brothers	6, Feb,2013	41.695	0.104
2	Total cost of construction of CA road (from costal highway to ewa 250 wide including rccboc culvert	M/s Haji A. SaboorLangove& Brothers	11, Feb,2013	36.495	0.091

S. No.	Name Of Project	Name Of Contractor	Date of Commencement of work	Total cost	Total 0.25% Stamp duty
3	Total cost of construction of 60' wide road single carriage way 2 lane including rcc box	M/s Haji A. SaboorLangove & Brothers	11, Feb, 2013	36.057	0.090
4	Total cost of construction of ewa road from nsa to ca 150 wide	M/s Haji A. SaboorLangove & Brothers	11, Feb, 2013	45.738	0.114
5	Total cost of construction of rcc box culvert for 150 wide road	M/s Haji A. SaboorLangove & Brothers	11, Feb, 2013	18.2	0.046
6	Construction of road from commissioner office turbat airport dist kech	M/S SAAR BUILDERS	31-Jan-13	48.15	0.120
7	Construction of bakra peeri at turbat dist. Kech	Mir Saka	15-Mar-13	2.5	0.006
8	Construction of tuff tiles & drainage in different union concils of dist. Kech	M/S SAAR BUILDERS	31-Jan-13	30	0.075
9	Construction of blood bank for turbat dist. Kech	M/S Mir Saka Construction Company	15-Mar-13	5	0.013
10	Construction of press club for turbat dist. Kech	M/s Mir saka	31-Jan-13	15	0.038
11	Tubewells of different union concils of kech dist. phase 1	M/S HAJI A. Saboorlangove & Brothers	31-Jan-13	28	0.070
12	Construction of black top roads main pasni road to ziarat imam turbat dist. kech	M/S HAJI A. Saboorlangove & Brothers	31-Jan-13	15	0.038
13	Electrification of different union concil of kech dist.	M/S HAJI A. Saboorlangove & Brothers	31-Jan-13	40	0.100

S. No.	Name Of Project	Name Of Contractor	Date of Commencement of work	Total cost	Total 0.25% Stamp duty
14	Construction of mosque at ginha dist. Kech	M/s K.K.B Construction	15-Mar-13	10	0.025
15	Construction of bachelor hostel for atta shad degree college at turbat dist. Kech	M/s Dur Mohammed	31-Jan-13	20	0.050
16	Construction of micro band and flood protection band at various places in dist. kech	M/S HAJI A. Saboorlangove & Brothers	31-Jan-13	40	0.100
17	Construction of islamic reserce centre phase i at turbat dist. kech	M/S HAJI A. Saboorlangove & Brothers	25-Mar-13	48.76	0.122
18	Construction of additional rooms with waranda and supply of operation thethars and equipments and linen at civil hospital at dist kech	K.K.B. Construction Co.	March,25,2013	25	0.063
19	Construction of islamic reserch centre phase 2 at turbat dist kech	M/S SAAR BUILDERS	28-Nov-12	31.24	0.078
20	Construction of tuff pavers & land scaping works at liabrary dist. kech	Enhance in Administration block & cafeteria for kech(Mir Saka Construction	0	4	0.010
21	Recarpeting / patch work turbat pasni road phase 1 dist. kech	m/S HAJI abdul saboorlangove	0	29	0.073
22	Leveling of uneven land for remaining area of phase -i	M/s Haji A. SaboorLangove & Brothers	2-Jul-12	37.53	0.094

S. No.	Name Of Project	Name Of Contractor	Date of Commencement of work	Total cost	Total 0.25% Stamp duty
23	leveling of uneven land of phase-ii.	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	40.5	0.101
24	Supply & installation of street light at road st-1 & road ca.	M/s Saar Builders	2-Jul-12	19.83	0.050
25	Construction of road st-1 & st-2 & road ca	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	48.84	0.122
26	Construction of remaining road works of NSA.	M/s Haji A. SaboorLangove& Brothers	2-Jul-12	49.46	0.124
<b>Total</b>				<b>765.995</b>	<b>1.915</b>

### Annexure-8

#### 3.14.1 Non-adjustment of temporary advance - Rs.2.647million

(Rs. in million)

S. No.	L. P. No.	Name	Date	P. V N o.	Designation	Amount of Advance	Amount Adjusted	Balance
1	5	Prof. Dr. Naeem Farooqui	July 2009 to June 2010	-	Ex-D.G.Admin & HR	0.199	0.176	0.023
2	17	Mr. Fazul Rehman	2005	-	Assistant Professor	0.105	-	0.105
3	18	Dr. Abdul Razuq Sabir	19-9-2009	132	Director	0.124	-	0.124
4	30	Dr. Abbas Haider		-	Director	0.017	-	0.017
5	37	Mr. Irfan Khan	20-02-2008	182	Admin Officer	0.003	-	0.003
6	69	Mr. Noor Mohammad	Jul-10	-	Assistant Director	0.010	-	0.010
7	73	Mr. Mohammad Iqbal	24-7-09 01-3-11	15806	Provost	0.249	-	0.249
8	81	Mr. Jiand Khan	08-09-2010 04-11-2010	7326	Treasurer	0.009	-	0.009
9	82	Mr. Mohammad sharif	24-01-2009	-	Dy Registrar	0.300	0.287	0.013
10	83	Mr. Irfan Ullah	-	-	P.A	0.015	-	0.015
11	84	D. Mehrab khan	27-07-2010 19-10-2010	146137	Pro Vc	0.120	-	0.120

S. No.	L. P. No.	Name	Date	P. V N o.	Designation	Amount of Advance	Amount Adjusted	Balance
			24-11-2010 12-01-2011 25-03-2011 13-06-2011 24-01-2012	130 138 115 79 111				
12	85	Mir shahi Mazar	5/11/2009	44	PSO	0.005	-	0.005
13	86	Mr. Mohammad Afzal	8/8/2009	56	Sub Engineer	0.018	-	0.018
14	87	Mr. Mohammad yahya	8/8/2009	56	KPO	0.005	-	0.005
15	88	Mr. Rafiq Masih	18-08-09	120	Sweeper	0.005	-	0.005
16	89	Mr. Mohammad Akram	29-10-2009 03-11-2010	143 19	Dy Provost	0.010	-	0.010
17	90	Dr. Badal khan	17-09-2009	177	Pro Vc	0.015	-	0.015
18	94	Mr. Abdul waheed	3/10/2009	24	Driver	0.005	-	0.005
19	95	Mr. Azizullah	9/6/2011	54	Naib Qasid	0.010	-	0.010
20	97	Mr. Musrat Jabeem			Professor	0.127	-	0.127
21	101	Mr. Zakir Baloch	14-07-2009	71	Lecturer	0.018	-	0.018
22	103	Mr. Qasir	14-07-2009	71	Lecturer	0.018	-	0.018
23	104	Mr. Arbab Jahndad	14-07-2009	71	Lecturer	0.018	-	0.018
24	108	Dr. Saeed Ur Rehman	12/2/2010	164	Assistant Professor	0.150	-	0.150
25	116	Mr. Mohammad Younas	24-06-2010 22-03-2011	256 81	Assistant professor	0.364	-	0.364
26	119	Mr. Usama	11/1/2010	123	Lecturer	0.153	-	0.153
27	126	Mr. Wali Ur Rehman	22-07-10 09-02-11	-	Director	0.322	-	0.322
28	128	Mr. Mithal khan	5/7/2010	9	Driver	0.020	-	0.020
29	130	Miss. Saima Ambreen	12/7/2010	36	Lecturer	0.180	-	0.180
30	132	Mr. Rustam Khan	03-08-10	19	Mali	0.100	-	0.100
31	140	Dr. Mohammad Ibrahim	21-07-10	85	Chairman	0.015	-	0.015

S. No.	L. P. No	Name	Date	P. V N o.	Designation	Amount of Advance	Amount Adjusted	Balance
32	141	Mr. Dur Mohammad	16-08-10	110	Research Officer	0.150	-	0.150
33	151	Dr. Abdul Nabi	13-10-10	89	Vice chancellor	0.020	-	0.020
34	163	Mr. Atta Mohammad	9/6/2012	43	Supdt	0.010	-	0.010
35	171	Mr. khurshid Ahmed	11/1/2011	119	Supdt	0.150	-	0.150
36	173	Mr. Qazi Abdul Hameed	21-01-2011	198	Dy Contr (Deputation)	0.030	-	0.030
37	181	Mr. Mir Humza	9/2/2011	112	overseer	0.005	-	0.005
38	184	Mr. Abdul Rashed kasi	28-02-2011	231	Dp. Registrar	0.110	0.090	0.020
39	199	Mr. Zafar Mengal	7/6/2011 25-10-2011 10-03-2012	4012 584	Sub Engineer	0.015	-	0.015
40	136	Mohammad Shafiq	5/8/2012 10/5/2012	3383	Auditor	0.001	-	0.001
41	140	Mr. Yousaf Masih	13-8-12	68	Chairman	0.005	-	0.005
42	141	Dr. Naheed Anjum	20-8-12	81	Chairperson	0.012	-	0.012
43	164	Mr. Syed Abdul Malik	9/5/2012	65	-	0.010	-	0.010
		Total						2.674

**Annexure-9**

**3.14.3 Unjustified/doubtful expenditure on purchase of medicines  
Rs.2.086 million**

**(Rs. in million)**

S. No.	Name of firm	Bill No. and Date	Cheque No & date	Voucher No	Amount
1	M/s Zarar Marketing pharmaceutical, Quetta	2439/ 26.10.2011	5878346/ 3.12.2011	21	0.100
2	M/s Zarar Marketing pharmaceutical	2440/ 26.10.2011	5878346/ 3.12.2011	21	0.100
3	M/s Health N cure Pharma, Karachi	Nil	5878347/ 3.12.2011	22	0.100
4	M/s MAPLE pharmaceutical, Karachi	SI,08950/ 30.10.2011	5878348/ 3.12.2011	23	0.098
5	M/s Qaim medicine, Quetta	10097/ 17.10.2011	5878349/ 3.12.2011	24	0.050
6	M/s Shah Enterprises, Quetta	497/ 4.2.2012	5872964/ 30.6.2012	142	0.100
7	M/s Health N cure Pharma, Karachi	6064/ 23.6.2012	5872965/ 30.6.2012	143	0.100
8	M/s Qaim medicine, Quetta	2925/ 14.6.2012	5872966/ 30.6.2012	144	0.049
9	AMN Trader, Quetta	27588/ 23.6.2012	5872978/ 30.6.2012	155	0.100
10	M/s Zarar Marketing pharmaceutical, Quetta	1051/ 26.7.2010	2972658/ 17.8.2010	112	0.099
11	M/s Zarar Marketing pharmaceutical, Quetta	1052/ 26.7.2010	2972658/ 17.8.2010	112	0.099
12	M/s Zarar Marketing pharmaceutical, Quetta	1054/ 26.7.2010	2972658/ 17.8.2010	112	0.099
13	M/s Zarar Marketing pharmaceutical, Quetta	1058/ 26.7.2010	2972658/ 17.8.2010	112	0.100
14	M/s Shah Enterprises, Quetta	63502/ 4.8.2010	4315115/ 7.9.2010	46	0.097
15	M/s Zarar Marketing pharmaceutical, Quetta	555/ 24.12.2010	4317531/ 29.1.2011	222	0.100
16	M/s Shah Enterprises, Quetta	359/ 8.1.2011	4317545/ 1.2.2011	05	0.099
17	M/s Shah Enterprises, Quetta	320/ 25.11.2010	4317545/ 1.2.2011	05	0.097
18	M/s Zarar Marketing pharmaceutical, Quetta	205/ 3.5.2011	5880708/ 16.6.2011	101	0.100
19	M/s Zarar Marketing pharmaceutical, Quetta	1207/ 3.5.2011	5880708/ 16.6.2011	101	0.100
20	M/s Zarar Marketing pharmaceutical, Quetta	1206/ 3.5.2011	5880708/ 16.6.2011	101	0.100
21	M/s Shah Enterprises, Quetta	901/ Nil	5880709/ 16.6.2011	101	0.059
22	M/s Shah Enterprises, Quetta	900/ 25.5.2011	5880709/ 16.6.2011	101	0.070
23	M/s Qaim medicine, Quetta	066/ 23.5.2011	5880709/ 16.6.2011	101	0.070
<b>Total</b>					<b>2.086</b>

**Annexure 10**

**3.14.4 Irregular expenditure on printing - Rs.6.240 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Name of firm</b>	<b>Particular</b>	<b>Chque No. and date</b>	<b>Amount</b>
1	M/s Bismillah Traders, Quetta	Result cards,MA/Msc	5881214/5.8.11	0.066
2	M/s Wasiq Enterprises, Quetta	Fine Arts books four colors and title card with lamination	5881418/26.8.11	0.040
3	M/sNishat Printing press UOB, Quetta	60 copies of Act 1996 with binding	5881602/17.9.11	0.029
4	M/s Wasiq Enterprises, Quetta	Printing of various registers	5881603/11.9.11	0.080
5	M/s Shah Photostat and printing press, Quetta	Various registers	5881830/30.9.11	0.080
6	M/s Bismillah Traders, Quetta	Result cards, BA/Bsc	5881915/15.9.11	0.067
7	M/s M.S distributors, Quetta	A4 news letters 4 colors printing	5877600/17.10.11	0.073
8	M/s Bismillah Traders, Quetta	Envelop small/full	5878038/16.5.11	0.690
9	M/s Bismillah Traders, Quetta	Oil brush, turportin oil, color brush	5878038/16.5.11	0.030
10	M/s Bismillah Traders, Quetta	Canvas stature, oil color, brush etc	5878038/16.5.11	0.098
11	M/s Bismillah Traders, Quetta	Cotton cloth	5878038/16.5.11	0.080
12	M/s Bismillah Traders, Quetta	Result cards M.A	5878060/19.11.11	0.099
13	M/s Wasiq Enterprises, Quetta	Printing of admission form with prospectus	5878601/13.12.11	0.500
14	M/s Wasiq Enterprises, Quetta	Printing of award list for internal tabulator	5878601/13.12.11	0.075
15	M/s Wasiq Enterprises, Quetta	Printing of exam form for M.A/Msc private	5879595/13.12.11	0.080
16	M/s Wasiq Enterprises, Quetta	Printing of herbarian sheets	5879595/13.12.11	0.019
17	M/s Wasiq Enterprises, Quetta	Printing of TA/DA form	5879595/13.12.11	0.010
18	M/s Itihad enterprises, Quetta	Printing of admission form with prospectus for post graduate courses	5879974/17.4.12	0.777
19	M/s Bismillah Traders, Quetta	Scotch tap with university logo	5873023/5.8.11	0.095
20	M/s Wasiq Enterprises, Quetta	Printing of 500 transcript of studies (DMC)	5873024/30.6.12	0.033
21	M/s Hataf Art press, Lahore	Printing /supply of answer sheets	5881032/23.7.2011	2.079
22	M/s Hataf Art press, Lahore	Printing of continuation sheets	5877985/14.11.2011	1.140
<b>Total</b>				<b>6.240</b>



**Annexure-11**

**3.14.5 Irregular expenditure on repair of building -Rs.1.632million**

<b>S. No.</b>	<b>Name of firm</b>	<b>Particular.</b>	<b>Payment voucher No.</b>	<b>Chque No. and date</b>	<b>Amount (Rs. in million)</b>
1	M/s Mohammed Ramzan and company	Construction of lockup and bath in police station UOB	63	5881585/15.9.11	0.058
2	M/s Hameedullah construction company	Various item of work	97	5877659/19.10.11.	0.043
3	M/s Quraishi Brothers , Quetta	Various bills for various items of work	128	5878141/21.11.11	0.128
4	M/s Ramzan and company, Quetta	Various item of work	168	5878250/24.11.11	0.061
5	M/s Mohammed Ashraf and brothers	Distempering in bungalow No. D-29	70	5879016/9.1.12.	0.041
6	M/s Ramzan and company, Quetta	Different repair work in House No. F-13	73	5879019/9.1.12	0.056
7	M/s Ramzan and company, Quetta	Distepring of walls/ceiling and P/f door, shutters, sink etc	5	5879179/1.2.12	0.070
8	M/s Mohammed Razaq and Co, Quetta	Various items of work	57	5879861/Nil	0.386
9	M/s Kaleemullah construction co, Quetta	Miscellaneous repair work in Bungalow No.C-1	84	5872896/11.6.12.	0.297
10	M/s Mohammed Ashraf Baloch and brothers	Distempering printing and Miscrepair work in bungalow No. B-5	87	5879899/11.6.12.	0.125
11	M/s Hameedullah construction co , Quetta	Raising of boundary wall and other work	178	5873027/30.6.12.	0.100
12	M/s Mohammed NabiGovernment contractor, Quetta	Distempering & printing in Fine Arts department	20	5878345/3.12.11.	0.096
13	M/s Mohammed Ramzan& Co, Quetta	P/f security grills for zoology department	179	5878286/26.11.11.	0.074
14	M/s Mohammed Ali and sons, Quetta	Purchase of plumbing material	127	5878140/21.11.11.	0.097
<b>Total</b>					<b>1.632</b>

**Annexure-12**

**4.2.1 Limitation of scope due to non-production of record - Rs.126.621 million**

**Deputy Commissioner Barkhan.**

**(Rs. in million)**

<b>S. No.</b>	<b>Head of Expenditure</b>	<b>Date of Drawl</b>	<b>Amount</b>
1	Secret Fund	2011-12	0.20
2	POL Charges of Commander 85 Wing, Mainud Riffles, Barkhan	30.06.2012	3.00
3	Purchase of 02 No Vehicles single cabin and purchase of 06 No 125 cc motorcycles(MPA Fund)	2010-11	4.00
<b>Total</b>			<b>7.20</b>

**Deputy Commissioner Jaffarabad**

**(Rs. in million)**

<b>S. No.</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
1	24-09-2012	PDMA/Approved by Finance	0.50
2	24-09-2012	PDMA/Approved by Finance	2.00
3	24-09-2012	PDMA/Approved by Finance	1.00
4	24-09-2012	PDMA/Approved by Finance	0.50
5	24-09-2012	PDMA/Approved by Finance	3.00
6	24-09-2012	PDMA/Approved by Finance	4.998
7	24-09-2012	Finance Deptt: Under PRP-PSDP-Mir Saleem Khan Khoso MPA.	20.00
8	24-09-2012	PDMA	5.00
9	24-09-2012	Home Tribal Affairs for compensation Mir Haji Khan Mari.	0.50
10	24-09-2012	PDMA	5.00
11	24-09-2012	Finance Deptt: Under PRP-PSDP-.	20.00
12	24-09-2012	PDMA/Approved by Finance	0.50
13	24-09-	PRP of Mir Saleem Ahmed Khan Khosa	9.643

	2012	MPA.	
14	24-09-2012	0	2.00
15	24-09-2012	PDMA/Approved by Finance	3.00
16	24-09-2012	PDMA/Approved by Finance	1.00
17	24-09-2012	PDMA/Approved by Finance	5.00
<b>Total</b>			<b>83.641</b>

### Deputy Commissioner Kharan

(Rs. in million)

S. No.	Name of Scheme	Contractor	Deptt	Rs.
1	Const. of P/Band Killi Latard	Haji Ghous Bux	ADLG	0.400
2	Const. of Room for Madrissa jozan	Haji Muhammad Ibrahim	ADLG	0.300
3	Const. of Room for Madrissa Tajveez Ul Qhuran	Javed Reki	ADLG	0.300
4	Const. of P/Band Killi Aeri Kalag	Tanverr Ahmad	ADLG	0.400
5	Doser Hours U/C Sarwan	Kubdani & Brothers		1.00
6	Const. of Room for Madrissa Mengal Rehmat	Haji Muhammd Ibrahim	ADLG	0.200
7	Const. of Room for Madrissa Zia Ul Hoom	Asmat ullah Reki	ADLG	0.300
8	Const. of Room for Madrissa Qasimulhollm	Kabir Ahmad SiaPad	ADLG	0.300
9	Const. of Room for Madrissa Rehmat ul hooloom Kotan	Haji Muhammd Ibrahim	ADLG	0.300
10	Const. of Room for Madrissa Farooqia	Haji Muhammd Fazal	ADLG	0.300
11	Conversion of WSS Diesel Engine to Electricity Killi Shameer	Al rehman engineering works	ADLG	1.00
12	Land leveling of Zamindar	Mir Latif	ADLG	10.00
13	Conversion of WSS Diesel Engine to Electricity Killi Bahdurzai	Al rehman engineering works	ADLG	1.00
14	Conversion of WSS Diesel Engine to Electricity Killi Bope Rek	Al rehman engineering works	ADLG	1.00
14	Drilling and bore killi	Sager Ahmad	ADLG	0.500

S. No.	Name of Scheme	Contractor	Deptt	Rs.
	Rahcheel			
15	Doser Tractor Hours u/c Jamok	Kubdani and Brother	ADLG	2.00
16	Doser Tractor Hours u/c Rasco	Kabeer Ahmad	ADLG	0.200
17	Doser Tractor Hours u/c tomuk	Haji Muhammad Ibrahim	ADLG	0.800
18	Cleaning & Repair of WSS killi patakan	Shall construction & Co	ADLG	0.200
19	Drilling and bore killi Dadozi	Muhammad Azim	ADLG	1.50
20	Repair of WSS Killi Gazi	Shar Ahmad Sia Pad	ADLG	0.500
21	Doser Tractor Hours u/c joda Kalat	Irshad Ahmad Perakzai	ADLG	2.00
22	Supply Tent to Leves Post	Al rehman engineering works	ADLG	0.100
<b>Grant Total</b>				<b>23.80</b>

### Annexure-13

#### 4.2.3 Less realization of Usher - Rs.178.468 million

(Rs. in million)

S. No.	Name of formation	Name of Tehsil	Usher due	Usher recovered	Shortfall
1	Deputy Commissioner Lasbela	Bela	0.131	0.057	0.074
		Lakhra	0.060	0.032	0.028
		Hub	7.601	0.077	7.524
2	Deputy Commissioner Ziarat	Ziarat	3.773	1.576	2.197
		Sanjavi	2.658	0.856	1.801
3	Deputy Commissioner Kachi at Dhadar	Bhag	1.141	0.136	1.005
		Mach	0.139	0	0.139
		Dhadar	2.175	0.12	2.055
		Sub-Tehsil Khattan	0.051	0.029	0.022
		Sub-Tehsil Balanari	0.312	0.008	0.304
		Sub-Tehsil Sanni	0.326	0.114	0.212
4	Deputy Commissioner	Jhat Pat	51.201	1.773	49.427
		Sohbat Pur	26.810	2.171	24.638

	Jaffarabad	Usta Muhammad	5.604	0.236	5.368
		Gandakha	20.522	0.246	20.275
5	Deputy Commissioner Naseerabad	Dera Murad Jamali	23.651	3.005	20.646
		Tambooo	35.892	0.429	35.463
		Sub-Tehsil Baba Kot	4.660	0.108	4.552
		Sub-Tehsil Chhattar	3.096	0.358	2.738
<b>Total</b>					<b>178.468</b>

#### Annexure-14

#### 4.2.10 Irregular expenditure on repair of vehicle - Rs.2.522 million

##### Deputy Commissioner Kharan.

(Rs. in million)

S. No.	Name of firm	Bill No. and date	Vehicle No.	Particulars	Amount (Rs.)
1	Al-Rehman Engineering Works Quetta	085/28.06.2011	Kn-06	Complete overhauling	0.119
2	Al-Rehman Engineering Works Quetta	0977/28.06.2011	Kn-05	Complete overhauling	0.094
3	Al-Rehman Engineering Works Quetta	087/28.06.2011	Kn-08	Complete overhauling and tire and Tubes	0.132
4	Al-Rehman Engineering Works Quetta	088/28.06.2011	Kn-01 Toyota Vigo	Complete overhauling And Tires and Rims	0.190
5	Al-Rehman Engineering Works Quetta	038/28.06.2011	Kn-416 pick up	Complete overhauling	0.132
6	Al-Rehman Engineering Works Quetta	084/28.06.2011	QAF-932	Complete overhauling	0.085
7	Al-Rehman Engineering Works Quetta	092/28.06.2011	Kn-10	Complete overhauling	0.106
8	Al-Rehman Engineering Works Quetta	078/28.06.2011	Kn-33	Complete overhauling	0.130
<b>Total</b>					<b>0.988</b>

**Deputy Commissioner Sherani.**

S. No.	CB No & date	DDO Code	Name of Firms	Description	Amount
1	133 for 04/12 Rs.104800	SN- 4007 Levies	M/s Wahid Tyre Dealers Zhob Bill No 207 dt 30.03.12	2 Pairs Tyres	0.070
2	131 for 04/12 Rs.74400	SN- 4007 Levies	M/s Wahid Tyre Dealers Zhob Bill No 211 dt 13.03.12	2 Pairs Tyres	0.074
3	168 for 06/12	SN- 4009 Admin	M/s Wahid Tyre Dealer Zhob Bill No 215 dt 14.04.12	2 Pairs Tyres	0.075
4	147 for 02/12 Rs.127120	SN- 4009 Admin	M/s Wahid Tyre Dealer Zhob Bill No 216 dt 14.04.12	2 Pairs Tyres	0.050
5	132 for 04/12 Rs.129288	SN- 4007 Levies	M/s Wahid Tyre Dealers Zhob Bill No 219 dt 10.04.12	2 Pairs Tyres	0.068
6	173 for 06/12	SN- 4009 Admin	M/s Wahid Tyre Dealers Zhob Bill No 223 dt 15.03.12	4 No Wheel Rim	0.046
7	145 for 06/12 Rs.171630	SN- 4007 Levies	M/s Wahid Tyre Dealers Zhob Bill No 227 dt 07.06.12	2 Pairs Tyres	0.069
8	176 for 06/12	SN- 4009 Admin	M/s Wahid Tyre Dealers Zhob Bill No 231 dt 08.06.12	2 Pairs Tyres	0.076
9	175 for 06/12	SN- 4009 Admin	M/s Wahid Tyre Dealers Zhob Bill No 234 dt 23.05.12	2 Pairs Tyres	0.048
10	177 for 06/12	SN- 4009 Admin	M/s Wahid Tyre Dealers Zhob 238 dt 20.06.12	2 Pairs Tyres	0.034
<b>Total</b>					<b>0.61</b>

**Deputy Commissioner Sibi.**

S. No.	Cash On	Head of Account	Particulars	Amount
1	19-06-12	Transport	Repair of vehicle	0.099
2		Transport		0.099
3		Transport		0.097
4		Transport		0.097
5		Transport		0.099
6		Transport		0.094
7		Transport		0.093
8		Transport		0.096
9	26-06-12	Transport		0.053
10		Transport		0.097
<b>Total</b>				<b>0.924</b>

**Annexure-15**

**4.2.14 Non-maintenance of record for IDPs of flood – Rs.99.994 million**

**01-Detailed of Food Items**

**(Rs. in million)**

<b>S. No</b>	<b>Name of Firm</b>	<b>Description</b>	<b>V.N / Date of Bill</b>	<b>Qty Ration</b>	<b>Rate per Bag</b>	<b>Amount</b>
1	M/s Amrat Kumar G-Contractor &G-Order Supplier Naseerabad	Biscuits,Juices,Nimcos, Mineral water and Tofees chocklet.	Nil/14-09-12.	3,000	190	0.570
2	M/s Amrat Kumar G-Contractor &G-Order Supplier Naseerabad	Rice,Sugar,Tea,Dal,Ghe e,Matches, Salt,Chilly,Mineral water and empty Gunny Bag.	Nil/23-09-12.	3,000	1137	3.411
3	M/s Amrat Kumar G-Contractor &G-Order Supplier Naseerabad	Rice,Sugar,Tea,Dal,Ghe e,Matches, Salt,Chilly,Mineral water and empty Gunny Bag.	Nil/13-10-12.	4,200	595	2.499
4	M/s Amrat Kumar G-Contractor &G-Order Supplier Naseerabad	Rice,Sugar,Tea,Dal,Ghe e,Matches, Salt,Chilly,Mineral water and empty Gunny Bag.	Nil/14-10-12.	1,000	587	0.587
5	M/s Amrat Kumar G-Contractor &G-Order Supplier Naseerabad	Rice,Sugar,Tea,Dal,Ghe e,Matches, Salt,Chilly,Mineral water and empty Gunny Bag.	Nil/15-10-12.	1,000	1137	1.137
6	M/s Choice Bakers & Sweet Jacobabad.	Nestle Mineral Water.	444/24-10-12.	2,000	420	0.840
<b>Total</b>						<b>9.044</b>

**02-Detailed of Tents, Blankets and Plastic Sheets.**

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Firm/Supplier</b>	<b>Description</b>	<b>V.N/Date of Bill</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
1	M/s Italy Blanket & Ajmal Carpet Center Quetta.	Purchase of Single Ply Blankets.	991/15-12-12.	3,100	1,500	46.5

S. No.	Name of Firm/Supplier	Description	V.N/Date of Bill	Quantity	Rate	Amount
2	M/s Ameer Muhammad Tarpal House Quetta.	Purchase of Plastic Sheet 10*12.	201/16-11-12.	1,740	500	8.7
3	M/s Muhammad Loung Khan & Khan Jan Tarpal House Quetta.	Purchase of Tent Double Ply 14*18.	970/17-09-12.	500	7,150	35.75
<b>Total</b>						<b>90.95</b>

### Annexure-16

#### 5.2.1 Limitation of scope of audit due to non-production of record - Rs.29.797 million

(Rs. in million)

S. No.	Scheme / Work	Description	Cheque No. / Date	Name of Firm	Voucher No. / Date	Amount (Rs.)
1	Repair of Motor Grader MG-110	Repair of Polish Dozer Repair of Champion Motor Grader	443345/ 22.06.11	M/S Ahmad Nawaz	35 dated 22.06.11	1.570
					35 dated 22.06.11	1.350
					35-B dated 22.06.11	0.485
					35 dated 22.06.11	0.513
		Repair of Grader	443367/ 05.11.11	M/S Asmatullah Khan builders	05 dated 05.11.11	0.250
		Repair of Motor Grader MG-110	443355/ 11.10.11	M/S Ahmad Nawaz	3-C dated 11.10.11	0.216
2	Tangisar Khewan Essot Road	Diesel for D-6 Dozer	443354 dated 10.10.11	M/S Friends Petroleum Service	02 dated 10.10.11	0.897
		Excavation and Cutting with Excavator (545 Days @ Rs. 3500/per day)	443353 dated 09.10.11	M/S Ahmad Nawaz	01 dated 09.10.11	1.909
		45442.62				



S. No.	Scheme / Work	Description	Cheque No. / Date	Name of Firm	Voucher No. / Date	Amount (Rs.)
		Cum excavation and cutting @ Rs. 152.5/cum				
3	Supply of Diesel for Grading	2700 ltr Diesel @ 95.96 per ltr, 02 set centre piece, 02 battery.	443355 dated 10.10.11	M/S Ahmad Nawaz Jaffar, Government. Contractor	3 dated 11.10.11	0.385
		3200 ltr diesel @ Rs.95.96 per ltr, 22 Gln M. Oil, 122 ltr H. Oil, 180 ltr C. Oil			Nil	0.433
		2800 ltr diesel @ Rs.95.96 per ltr, 20 Gln M. Oil, 150 ltr H. Oil, 200 ltr C. Oil, 16 Lbs Grease, Oil and Diesel Filter			3A dated 11.10.11	0.418
4	Construction of Tangisar Kewan Issute Road	Supply of Bitumen	460516 dated 07.06.10	M/S Attock Petroleum Services Karachi	3 dated 07.06.10	5.288
5	Construction of Punjab Boarder Road	Supply of Bitumen	460517 dated 08.06.10		4 dated 08.06.10	9.153
<b>Total</b>						<b>29.797</b>

**Annexure-17**

**5.2.2 Loss to the Government due to non /less deduction of income tax - Rs.12.020 million**

**(Rs. in million)**

S. No	Name of work	Name of contractor	Gross amount (Rs.)	Income tax to be deducted @ 6% (Rs.)	Income tax deducted (Rs.)	Amount Recoverable (Rs.)
<b>Executive Engineer, B&amp;R Division-I, Musakhail (2011-12)</b>						
1	Construction of District Headquarter Complex with Residential Accommodation at Musakhail	M/S Haji Zarif Khan, of Zhob	9.800	0.588	--	0.588
			9.800	0.588	--	0.588
			3.800	0.228	--	0.228
			11.200	0.672	--	0.672
			20.000	1.200	--	1.200
			2.050	0.123	--	0.123
			4.750	0.285	--	0.285
2	Construction of BHU at Zamri Area	M/S Mohammad Sadique & Brothers	4.500	0.270	--	0.270
3	BT in Various Road district Musakhail		5.000	0.300	--	0.300
3	BT in Various Road district Musakhail		10.182	0.610	--	0.610
4	Construction of Inter College at Kingri	M/S Mohammad Sadique & Brothers	4.000	0.240	--	0.240
<b>Total</b>						<b>5.104</b>
<b>Executive Engineer, B&amp;R Division-I, Musakhail (2012-13)</b>						
5	BT Road from main Bazar to Chassan Road	M/S Amir Mohammad	1.400	0.084	--	0.084
6	Construction of Retargeting/Reconditioning Kingri Musakhail Road	M/s Afghan Construction Company	9.850	0.591	--	0.591
7	BT Road from Chhappar Marghazan to Tup Khedezai	M/s Haji Zarif Khan	7.284	0.437	--	0.437
8	BT Road at Tangi Sar Khewan Essot	M/s Afghan Construction Company	2.536	0.152	--	0.152
9	Construction of Tehsil offices and Boundary wall at Tehsil Office Drug	M/s Haji Bahadur Khan	5.403	0.324	--	0.324
10	Construction of Tehsil offices with Residential Accommodation at Tehsil Zamri	M/s Haji Khan	2.234	0.134	--	0.134
11	Construction of Tehsil offices and Boundary wall at Tehsil Toisar	M/s Haji Khan	6.000	0.360	--	0.360
12	Construction of Tehsil offices with Residential Accommodation at Tehsil Drug	M/s Haji Bahadur Khan	2.500	0.150	--	0.150
13	Construction of Judicial	M/s Jaffar	2.500	0.150	--	0.150

S. No	Name of work	Name of contractor	Gross amount (Rs.)	Income tax to be deducted @ 6% (Rs.)	Income tax deducted (Rs.)	Amount Recoverable (Rs.)
	Magistrate along with Residential Accommodation at Drug	Brothers				
14	Construction of Judicial Magistrate along with Residential Accommodation at Kingri	M/s Shahan Construction Co.	1.998	0.120	--	0.120
15	Construction of Boys Inter College at Kingri	M/S Mohammad Sadique and Brothers	3.426	0.205	--	0.205
16	BT Road at Tangi Sar Khewan Essot	M/s Afghan Construction Company	2.286	0.137	--	0.137
17	Construction of Residential Accommodation at Tehsil Toisar	M/s Haji Khan	3.500	0.210	--	0.210
18	Construction of Boys Inter College at Kingri	M/S Mohammad Sadique and Brothers	3.372	0.202	--	0.202
19	Construction of Tehsil offices and Boundary wall at Tehsil Toisar	M/s Haji Khan	3.166	0.190	--	0.190
20	Construction of Tehsil offices with Residential Accommodation at Tehsil Zamri	M/s Haji Khan	9.900	0.594	--	0.594
21	Construction of District Complex with Residential Accommodation at DHQ	M/s Haji Khan	2.482	0.149	--	0.149
22	Construction of Retargeting/Reconditioning Kingri Musakhail Road	M/s Afghan Construction Company	5.000	0.300	--	0.300
23	Construction of Retargeting/Reconditioning Kingri Musakhail Road	M/s Afghan Construction Company	3.500	0.210	--	0.210
24	Construction of Boys Inter College at Kingri	M/S Mohammad Sadique and Brothers	3.514	0.211	--	0.211
25	Construction of Stadium at Drug	M/s Asmatullah Builders	4.109	0.247	--	0.247
26	Construction of B.H.U along with Residential Accommodation at Silli Hamzazai	M/s Haji Abdul Aziz	8.200	0.492	--	0.492
27	Construction of District Complex with Residential	M/s Haji Khan	1.400	0.084	--	0.084

S. No	Name of work	Name of contractor	Gross amount (Rs.)	Income tax to be deducted @ 6% (Rs.)	Income tax deducted (Rs.)	Amount Recoverable (Rs.)
	Accommodation at DHQ					
<b>Total</b>						<b>5.733</b>
<b>Executive Engineer, B&amp;R Division-I, Musakhail</b>						
28	Construction of 56 Km Black Top Road including 800 Rft bridge in various areas of Duki	---	9.518	0.571	0.110	0.461
		---	10.000	0.600	0.443	0.157
		---	9.427	0.565	-	0.565
<b>Total</b>						<b>1.183</b>
<b>Grand Total</b>						<b>12.020</b>

## Annexure-18

### 5.2.3 Non-recovery of stamp duty - Rs.7.332 million

(Rs. in million)

S. No.	Name of Scheme / Work	Estimated Cost	Stamp Duty @ 0.25%
<b>Executive engineer provincial B&amp;R II, Division Chagai (2011-12)</b>			
1	Up-gradation of BHU of RHC Chaiter at District Chagai	18.000	0.045
2	Construction of RHC at Killi Fateh Muhammad Burhanzai	7.000	0.018
3	Construction of RHC at Killi Chairman Ali Biag U/C Chagai	7.000	0.018
4	Construction of Add: class Rooms and Head Master Office at Nokkundi	5.000	0.013
5	Boy High School Killi Sakhi Dost Muhammad Saregesha	2.499	0.006
<b>Total</b>			<b>0.1</b>
<b>Executive engineer provincial B&amp;R1, Division Kharan (2012-13)</b>			
6	Winding and Resurfacing of Road from Kharan City to Session Court towards Quetta Road	60.000	0.150
7	Construction of Chap Motel Raskoh Road Group 1,,2,3,4	37.900	0.095
8	Construction and Rehabilitation Of Kharan Sarwan Road 18 Km Group 1,2,3	100.000	0.250
9	BT of Road from Jangle to Kootan 9 Km	50.000	0.125
10	BT road from Kharan to Nooro	40.000	0.100
11	BT road Kharan to Sopak Road	40.000	0.100
<b>Total</b>			<b>0.82</b>
<b>Executive Engineer-1 Provincial B&amp;R Turbat (2012-13)</b>			
12	BT Road from Chib to Mehnaz Buleda District Kech	42.589	0.106
13	Cutting of road Lutum Tehsil Tump District Kech	10.00	0.025
<b>Total</b>			<b>0.131</b>
<b>Executive engineer provincial B&amp;R1, Division Chagai (2012-13)</b>			
14	BT Road different roads in Chagai	110.000	0.275
15	BT Road Mazang to killi yallow Chagai	15.000	0.038
16	BT Road to Sargesha to posti phase	20.000	0.050
17	BT Roads in Chagai	25.000	0.063
18	BT Road N-40 to Kharogoshkan	45.000	0.113
<b>Total</b>			<b>0.539</b>
<b>Executive Engineer, E&amp;M Division, Quetta</b>			
19	Development Scheme for Science College Quetta	8.400	0.021
20	Development Scheme for Sardar Bahudur Khan Women University Quetta	5.000	0.013

S. No.	Name of Scheme / Work	Estimated Cost	Stamp Duty @ 0.25%
21	Development Scheme for Girls College Quarry Quetta	3.400	0.009
22	Development Scheme for Girls College Quetta Cannt	16.819	0.042
23	Development Scheme for Boys College Quetta	3.520	0.009
24	Development Scheme for Girls Polytechnic College Quetta	6.726	0.017
25	Installation of Electric water Cooler for Government Girls and Boys College Quetta	1.000	0.003
26	Development Scheme for Boys Polytechnic College Quetta	5.136	0.013
27	Construction and Rehabilitation of Sewerage system side Drainage Flood Drainage and tuff tile of various streets of Essa Nagri	39.600	0.099
28	Additional Works of Masjid at Magasi stop tuff tiles and sewerage sirki road and installation of gate various streets Quetta	5.000	0.013
29	BT Road from Nawa Killi Akhri Stop to Killi Sharif Lal Muhammad 2Km and tuff Tiles	19.700	0.049
30	Road Marking and Tp paint ancillary works for improvement of Quetta city road samugali etc	29.549	0.074
31	Road Marking and Tp paint ancillary works for improvement of Quetta city road sirki etc	29.751	0.064
32	BT Rehabilitation and Re carpeting of various road in PB 5 Quetta	148.582	0.371
<b>Total</b>			<b>0.797</b>
<b>Executive Engineer-II, Provincial B&amp;R District Killa Saifullah (2012-13)</b>			
33	Construction of Girls College Muslim Bagh	55.000	0.137
34	Construction of Hostel at Killa Saifullah	5.000	0.012
35	Improvement of D.H.Q Hospital	5.000	0.012
36	Construction of R.H.C at Ghunda Mana	21.911	0.055
37	Construction of R.H.C at Nassi	30.000	0.075
38	Construction of Women Hospital at Killa Saifullah	4.244	0.010
39	Construction of Jail at Killa Saifullah	15.000	0.037
40	Finishing & Interior of Islamic research center	16.613	0.042
<b>Total</b>			<b>0.38</b>
<b>Executive Engineer, Provincial B&amp;R District, Killa Abdullah (2012-13)</b>			
41	PB-12 District, Killa Abdullah	79.200	0.198
42	Killi Imran Zai	9.800	0.025
43	Black Top Road, Killi Boghar	9.852	0.025
44	Sports related, PB-11	9.700	0.024
45	PB-11, various roads	3.500	0.009
46	Killi Mehrban	9.811	0.025
<b>Total</b>			<b>0.306</b>
<b>Executive Engineer, B&amp;R Division-I, Sibi (2012-13)</b>			
47	BT road main Bakhtiarabad Lehri road to village Doli Gazyani	30.742	0.077
48	BT road NHA to Khairwah via Band Gola wah	62.250	0.155
49	BT road main Bakhtiarabad Lehri road from KM 15.30 to 21.164	5.864	0.015
50	Flood damages of Lehari Sangsila road District Sibi	10.000	0.025
51	BT road at Buzdarabad District Sibi	14.092	0.035
52	BT Kot Barozai to Kuruk village District Sibi	46.247	0.116
53	BT road and side drains of Sibi town district Sibi ( 1.230 KM )	7.750	0.019
54	BT road and side drains of Sibi town district Sibi ( length 2.390 KM )	7.752	0.019
<b>Total</b>			<b>0.461</b>
<b>Project Director ,Chamalang Road Project Loralai (2012-13)</b>			
55	Construction of Wahvi Road (Km 9 to 19)	45.381	0.113
56	Construction of Wahvi Road (Km1 9 to 29)	32.394	0.081
<b>Total</b>			<b>0.194</b>

S. No.	Name of Scheme / Work	Estimated Cost	Stamp Duty @ 0.25%
<b>Executive Engineer Maintenance Division-I, Quetta (2012-13)</b>			
57	Const of Polio Control Health Dept C.S	4.698	0.012
58	Day to Day work Officer Mess	8.204	0.021
59	Day to Day work CS	3.499	0.009
60	Repair of Director Achieve used for record room	3.091	0.008
61	Special repair of Secretary C&W department	6.969	0.017
62	Providing and fixing Tiles in Room MPA Hostel	4.600	0.012
63	Repair and maintenance of Balochistan Assembly	3.330	0.008
64	Repair and maintenance of MPA Hostel	4.670	0.012
65	Repair of DG Public Relation office	4.770	0.012
66	Special repair of E/Power Block	2.675	0.007
67	Repair of Quarters	2.732	0.007
68	Partition of HD CS	4.878	0.012
69	Construction of Boundary Wall at BH Muree	136.113	0.340
70	Day to Day UW CM Sect / House / Annecy	3.599	0.009
71	Repair of Bath room Sect Irrigation Dept	2.362	0.006
72	Repair of A.R Quarter No 13/3 PM Colony	3.110	0.008
73	Repair of A.R Bungalow No 33 Incomb road	3.800	0.010
74	Repair of Add Sect / other CS	1.993	0.005
75	Repair of Q No 1/3 & 2/1 JAC	1.557	0.004
76	Repair of Quarter No E-9and Quarter No. H 43 GOR colony	1.450	0.004
77	Repair OF Q No 25/4 PN Colony	1.150	0.003
78	Repair of Banglow No 19, Const road	2.275	0.006
79	Repair of Quarters	1.576	0.004
80	Repair of Quarters	2.036	0.005
81	Repair of Quarters	1.569	0.004
<b>Total</b>			<b>0.545</b>
<b>Executiv engineer B&amp;R division, Barkhan (2012-13)</b>			
82	Construction of Blacktop Road remaining portion Kandar to kurwa	19.704	0.05
83	Construction of Blacktop Road from main Rakhni Road to Ochari	19.704	0.05
84	Construction of Blacktop Road from Zoori to Basti Gudiani	19.407	0.05
85	Construction of Blacktop Road from main Rakhni Road to Doba	19.407	0.05
86	Construction of Blacktop Road remaining portion of Malik Yar Mohammad Road 4.00 Km Distt Barkhan	17.743	0.045
87	Construction of Rest House at Tomni Baghao	25.615	0.064
88	Construction of Blacktop Road from N-70 to Baghaw Tang Karer	44.334	0.111
89	Construction of 60 Nos Shelterless Primary Schools	30.0	0.075
90	BT Road from remaining portion Dad Shah Mehmood	7.881	0.02
<b>Total</b>			<b>0.515</b>
<b>Maintenance Divisions III, Quetta (2012-13)</b>			
91	Construction of School for Special Children at Brewery Road, Quetta	26.909	0.068
92	Repair & Renovation of QIMS Colleges for Education Purpose District, Quetta	10.000	0.025
93	Construction of 4 classrooms at Government: Boys High School killi gul Mohammad, Quetta	3.000	0.008
94	Drilling and development of Bore of water supply scheme at wahdat colony, Quetta	3.400	0.009
95	Repair/Re-Construction of Bomb blast effected buildings on zarghoon road, Dr.bano road and anscomb road etc	2.000	0.005
96	Replacement of old & rusted pipe line at OUC, Quetta	2.500	0.006
97	Annual & Special Repair of Quarter No.G-97 at OUC, Quetta	0.250	0.001

S. No.	Name of Scheme / Work	Estimated Cost	Stamp Duty @ 0.25%
98	Repair/Reconstruction of bomb blast effected buildings on zarghoon road & anscumb road	6.568	0.016
99	Construction of 100 Bedded Mental Hospital at Bolan Medical Complex, Quetta	167.894	0.420
<b>Total</b>			<b>0.558</b>
<b>B&amp;R Division, Musakhail (2012-13)</b>			
100	Construction of Building for Government Girls Inter College Musakhail	48.907	0.122
101	Construction of B H U at Zewar Essot District Musa Khail	4.047	0.010
102	BTing Roads in different villages district Musa Khail	20.000	0.050
103	Construction of BHU at Silli Hamzai	10.453	0.026
104	Repair of Levies Thana at Toisar District Musa Khail	1.100	0.012
105	Construction of Jamia Masjid New Mehmoodabad District Musa Khail	9.871	0.025
106	Construction of B H U at Zam Toi Sar District Musa Khail	10.453	0.026
107	Construction of (03) Nos. Tehsil Headquarters Offices & Residences at Musa Khail, Kingri & Drug	85.135	0.213
108	BTping of Road from 0.00 to 22.0 Km Chapper Marghzan to Tap Khudezai	174.716	0.437
109	BTping Road Tangi Sar Khewan Essot Road (12.00 to 22.00 Km)	30.000	0.075
110	BTping Road from main Bazar to Chassan	29.624	0.074
111	Construction of official Repair of esidences at district head quarter district Musakhail. (Scheme enhanced Rs. 63.122 m to Rs. 110.027m and further enhanced Rs. 110.027 m to Rs.188.271 m)	188.271	0.471
112	Construction of Tehsil Offices along with Residential Accommodation Tehsil Toisar and sub-tehsil Zamri at district Musakhail.	65.222	0.163
113	Premix Carpeting/Reconditioning and Structure Work in different reaches of Kingri to Musakhail Road.	102.943	0.257
114	Construction of two Nos. stadium pavilion, boundary wall and stairs step at Drug District Musakhail	9.800	0.025
<b>Total</b>			<b>1.986</b>
<b>Grand Total</b>			<b>7.332</b>

### Annexure-19

#### 5.2.4 Overpayment due to allowing excess quantity - Rs.32.709 million

S. No.	Name of Work	Item of Work	Quantity paid	Quantity to be paid	Difference	Rate (Rs.)	Overpaid Amount (Rs. in million)
<b>Executive Engineer, B&amp;R Division-I, Sibi</b>							
1	construction/rehabilitation Black	Making earthen embankment with earth taken from approved	5564797.00 cft	5481124.00 cft	83673 cft	431.85 p% cft	0.361

S. No.	Name of Work	Item of Work	Quantity paid	Quantity to be paid	Difference	Rate (Rs.)	Overaid Amount (Rs. in million)
	Top road from Trehar village to Railo Gulab Tehsil Lehri, District Sibi (length 21.20 km)	borrow pits					
Less 4.85% bellow							0.017
<b>Total (A)</b>							<b>0.344</b>
<b>Executive Engineer, B&amp;R Division, Ziarat</b>							
2	BT Khakhan Shireen	excavation or cutting to required grade S I. No. 21-1 + f	20,004 Cum	12700 Cum	7303 Cum	62.60	0.457
3	BT Khakhan Shireen	Supplying and stacking of hand broken stone ballast for base/sub base...SI No. 21-25 (d)	4026 Cum	2442Cum	1584 Cum	325.80	0.515
Add 7.80 % premium on S.No.3							0.040
<b>Total (B)</b>							<b>1.012</b>
<b>Executive Engineer, B&amp;R Division-I, Loralai</b>							
4	construction of Road from Nana Sahib Ziarat road to Shabozai N-70 DG Khan road-25.5 Km	Excavation or cutting in soft Rock....SI.No.21-2	320058 Cum	243716 Cum	76342 Cum	181	13.817
<b>Total (C)</b>							<b>13.817</b>
<b>Project Director ,Chamalang Road Project Loralai</b>							
5	Construction of Bypass	Excavation or cutting in soft Rock....SI.No.21	7577 Cum	1327 Cum	6250 Cum	145.35	0.908



S. No.	Name of Work	Item of Work	Quantity paid	Quantity to be paid	Difference	Rate (Rs.)	Overaid Amount (Rs. in million)
	Mekhter Road including Link road	-3 Making earthen embankment and its compaction..SI. No.21-6+21-9	42286 Cum	33873 Cum	8413 Cum	152.50	1.283
<b>Total (D)</b>							<b>2.191</b>
<b>Project Director, Omani Grant Project District Gwadar</b>							
6	BT Road ChibRekani (Package-II)	Formation of embankment from borrow excavation in common material (BOQ Item No.108c)	231046.72 Cum	205918.54 Cum	25128.18 Cum	222.30	5.585
7	Construction of 50 Bedded Hospital at Pasni	Providing and filling earth under floor (BOQ Item No.GF-02)	11391.97 Cum	2191 cum	9200.97 Cum	190	1.748
		Excavation in foundation (BOQ Item No.GF-1)	4527.77 cum	2170 cum	2357.77 cum	490	1.155
<b>Total (E)</b>							<b>8.488</b>
<b>Executive Engineer, B&amp;R Division, Barkhan</b>							
8	BT Road from main Rakhni road to Duba	Making Earthen Embankment with earth taken from approved borrow pits	75293 Cum	35140.83 Cum	40152.17 Cum	152.5 Per cum	6.123
9		S/Stacking of natural pitrun gravel SI No. 21-19/ii	7747 Cum	5788 Cum	1959	210.1 Per Cum	0.412
10		Laying Pitrun gravel in sub-base course stacked at site SI No. 21-23/b	4949 Cum	3775 Cum	1174	212.3 Per Cum	0.249
Add premium @ 10.98% above on S. No.9 & 10							0.073
<b>Total (F)</b>							<b>6.857</b>
<b>Grand Total</b>							<b>32.709</b>

**Annexure-20**

**5.2.7 Overpayment due to allowing premium on NSR item – Rs.3.014 million**

**(Rs. in million)**

S. No.	Name of work	Quantity paid	Rate (Rs.)	Amount paid (Rs.)	Premium Paid (%)	Premium Paid (Rs.)
<b>Executive Engineer, Provincial B&amp;R, Gwadar</b>						
1	Prime Coat with bitumen on NSR	55,676 Sqm	Rs.33 Per Sqm	1.837	55%	1.010
2	Applying prime coat	48475.57 Sqm	Rs.33 Per Sqm	1.599	55%	0.879
<b>Executive Engineer, Provincial B&amp;R District Musakhail</b>						
3	Applying Prime Coat	33324.3 Sqm	33 per Sqm	1.099	51%	0.560
<b>Executive Engineer, B&amp;R-I, District Naseerabad</b>						
4	Applying Prime Coat	196984 Sft	Rs.306.57 Per %Sft	0.604	48.75%	0.294
<b>Executive Engineer II, Provincial B&amp;R District, Naseerabad</b>						
5	Applying prime coat	177120 sft	306.57	0.543	49.96%	0.271
<b>Total</b>						<b>3.014</b>

**Annexure-21**

**5.2.8 Non-adjustment of cost of bitumen - Rs.32.960 million**

S. No.	Name of Contractor / Work	Cost of bitumen to be recovered (Rs.)	Cost of bitumen recovered (Rs.)	Recovery to be effected (Rs.)
<b>Executive Engineer, B&amp;R Division-I, Loralai</b>				
1	Construction of road Warazai to Landhi Mir Khan via Killi Ahmed Shah	2.000	--	2.000
<b>Project Director ,Chamalang Road Project Loralai</b>				
2	BT Road from Mekhter to Chamalang Km 0 to 56	27.101	4.336	22.765
<b>Executive Engineer, B&amp;R Division Musakhel</b>				
3	BT Road Drug, Karkana, Punjab border remaining portion / M/s Jaffar & Brothers	3.060	--	3.060
4	BT Road main Bazar to Chassan / M/s Amir Mohammad & Bros	5.135	--	5.135
<b>Total</b>				<b>32.960</b>

**Annexure-22**

**5.2.9 Non-imposition of penalty - Rs.13.893 million**

**(Rs. in million)**

S. No.	Name of Division	Year	Name of Work / Scheme	Estimated Cost (Rs.)	Time Allowed	Latest Position of Work	10% Penalty (Rs.)
1	XEN B&R District Turbat	2011-12	Construction of RHC Main Building Kech	24.330	10.6.11	Work in process as of 30.6.12	2.433
2	Executive Engineer I, B&R Division, Kharan		Black Topping from Chap Motal to Raskoh Road 15 to 20 KM District Kharan	35.400	22.6.08	-do-	3.540
3			Black Topping from Chap Motal to Raskoh Road 10 to 15 KM District Kharan	22.150	22.6.08	-do-	2.215
4	Executive Engineer, Project Divisional II, Quetta	2012-13	Construction of Grade 18-19 Residence Inscomb Road Quetta	11.651	30.6.12	-do-	1.165
5			Construction of Auditorium in IT University	45.404	30.5.12	-do-	4.540
<b>Total</b>							<b>13.893</b>

**Annexure-23**

**5.2.10 Non-deduction of security deposits - Rs.7.938 million**

S. No.	Name of Division	Name of work	Running bill No.	Gross amount of the bills (Rs.)	Amount of security to be retained (Rs.)
1	E&M Workshop, Quetta	Constn of BT Road From Ghazaband to Killi Miryani Darya Khan Malik Musafir Baloch to Killi Khan Mohammad Kurd (length 27 Km)	6th	47.00	4.700
2	Executive Engineer, Project Divisional II, Quetta	Construction of DC office and 40 flats and GOR colony	11th	28.700	2.870
			6th	1.425	0.142
			6th	1.000	0.100
			6th	1.258	0.126
<b>Total</b>					<b>7.938</b>

**Annexure-24**

**5.2.11 Execution of works without technical sanctions - Rs.4,177.442 million**

**(Rs. in million)**

S. No.	Name of Division	Year	Name of Work	Amount (Rs.)
1	Executive Engineer-I, Provincial B&R District Sherani at Zhob	2011-12	Construction / BT of Road from Killi Pahlan to Killi Tora Murgha via Pazai Narai	98.545
			Construction / BT Road from Arth Band to Kohmai, Ibrahim Khail, Dawal Gud	504.685
2	Executive Engineer, B&R Division-I, Musakhail		Construction of PCC Street/Side Drain in Drug and Rara Sham and Stadium with Pavilion in Musa Khail District	20.00
			BTing Roads in different villages district Musa Khail	20.00
			Construction of official Repair of residences at district head quarter district Musakhail. (Scheme enhanced Rs. 63.122 m to Rs. 110.027m and further enhanced Rs. 110.027 m to Rs.188.271 m)	188.271
			Construction of BHU at killi Hassan Zamari District Musakhail	09.70
			Premix Carpeting/Reconditioning and Structure Work in different reaches of Kingri to Musakhail Road.	102.943
3	Executive Engineer I B&R Division , Naseerabad		Construction of various black link top roads in PB-29 (30.65 Km)	100.000
			Rehabilitaion of black top road from umrani shakh to RD-50 Magsi shakh kot fatehabad	100.000
			Construction of mirwah Allahabad road	44.375
4	Executive Engineer, Project Division II, Quetta	2012-13	Construction of 40 Nos of Flats and 13 Residences at GOR Colony Quetta	252.38
5	Executive Engineer, B&R Division, Chagai-I		BT Road different roads in Chagai	109.999
			BT Road Mazang to killi yallow Chagai	15.000
			BT Road to sargesha to posti phase	20.000
			Construction of various B/T Road in Chagai	25.000
			BT Road N-40 to kharogoshkan	45.000
6	Executive Engineer - II, B&R Division, Chagai		Up-gradation of BHU of RHC Chaiter at District Chagai	18.000
			Construction of RHC at Killi Fateh Muhammad Burhanzai	7.000
			Construction of RHC at Killi Chairman Ali Biag U/C Chagai	7.000
			Construction of Add: class Rooms and Head Master Office at Nokkundi	5.000
		Boy High School Killi Sakhi Dost Muhammad Saregesha	2.499	

S. No.	Name of Division	Year	Name of Work	Amount (Rs.)
7	The Executive Engineer Engineering B&R I Division, Noshki		BT Road and Structure work at Union Council Mall Length 6 Km	20.606
			BT Road and side Drain at Jamal abad length 3 Km	7.812
			BT Road Killi Sahab Zada length 2 Km	5.055
8	Executive Engineer - II, B&R Division, Noshki,		Construction of remaining works of Masjid and PCC drain	0.730
			Construction of Toilet and B/W in city	0.204
			Construction of Chowrangi and B/T Mal ada sewerage line and 1 additional room for press club	2.500
			Construction of one additional room for School Killi Major Dur Muhammad Mall	0.671
			Construction of Hall at Hindu Mullah kali Mandar F.F at Noshki	1.200
			Repair of Different Bands by Tractor Hours	2.500
			Construction of Additional Class room PB 40 Primary Education	2.481
			Construction of Add Class rooms of Model High School Killi Sharif Khan	5.567
			9	Executive Engineer-II, Provincial B&R District, Killa Saifullah
074120-Other Health Facilities and Preventive	61.535			
034101-Jail and Convicted Settlement	15.000			
108101-Social Welfare Measure	25.613			
A13301-0062-1 (IV) repair and maintenance of High Court Sub Court	0.100			
A13301-008-Z-1 (3) Health Services	0.500			
A13301-041-General Administration Building K/Saifullah	2.000			
A13301-001-Repair of Building	1.500			
086201-Infotion Technology Promotion	2.000			
10	The Executive Engineer-II, Provincial B&R District Jhal Magsi	2012-13	Construction/Improvement of Shingle Road from Barija to Goth Khadani Group-I from Km 00 to 7 Km	4.925
			Construction/Improvement of Shingle Road from Barija to Goth Khadani Group-II from Km 07 to 14 Km	4.925
			Construction/Improvement of Shingle Road from Amir Jan Magsi to Jhal Magsi 2 Km	4.925

S. No.	Name of Division	Year	Name of Work	Amount (Rs.)
			Construction/Improvement of Shingle Road from Barija to Peer Lakha 6 Km	4.925
11	Executive Engineer, Provincial Maintenance-I Quetta		Const of Polio Control Health Dept C.S	4.698
			Day to Day work Officer Mess	8.204
			Day to Day work CS	3.499
			Repair of Director Achieve used for record room	3.091
			Sp repair of Sect C&W dept	6.969
			Providing and fixing Tiles in Room MPA Hostel	4.600
			Repair and maintenance of BP Assembly	3.330
			Repair and maintenance of MPA Hostel	4.670
			Repair of DG Public Relation office	4.770
			Const of Boundary Wall at BH muree	136.113
			Day to Day UW CM Sect / House / Annecy	3.599
			Repair of A.R Quarter No 13/3 PM Colony	3.110
			Repair of A.R Bungalow No 33 Incubi road	3.800
			12	B&R Division-I, Khuzdar
BT roads in various villages Wadh-khuzdar	59.969			
13	B&R Division, Ziarat		Poi,Sasnak road District Ziarat	20.000
			Zizri road District Ziarat	20.771
			Mailkat road District Ziarat	15.000
			Construction of Forest School cheena-Ziarat	5.603
14	Executive Engineer-1 Provincial B&R Tumbhat		Cutting of road Lutum Tehsil Tump (28.0 KM)	10.005
15	Executive Engineer, B&R Division-I, Sibi		BT road main Bakhtiarabad Lehri road to village Doli Gazyani Tehsil Lehri	30.742
			BT road NHA to Khairwah via Band Gola wah Tehsil Lehri	62.250
			BT road main Bakhtiarabad Lehri road from KM 15.30 to 21.164 Tehsil Lehri	5.864
			Flood damages of Lehari Sangsila road District Sibi	10.000
			BT road at Buzdarabad District Sibi	14.092
			BT Kot Barozai to Kuruk village District Sibi	46.247

S. No.	Name of Division	Year	Name of Work	Amount (Rs.)
16	Maintenance Division III		BT road and side drains of Sibi town district Sibi	7.752
			Construction of School for Special Children at Brewery Road, Quetta	26.909
			Repair & Renovation of QIMS Colleges for Education Purpose District, Quetta	10.000
			Construction of 4 classrooms at Government: Boys High School killi gul Mohammad, Quetta	3.000
			Drilling and development of Bore of water supply scheme at wahdat colony, Quetta	3.400
			Repair/Re-Construction of Bomb blast effected buildings on zarghoon road, Dr.bano road and anscumb road etc	2.000
			Replacement of old & rusted pipe line at OUC, Quetta	2.500
			Annual & Special Repair of Quarter No.G-97 at OUC, Quetta	0.250
			Repair/Reconstruction of bomb blast effected buildings on zarghoon road & anscumb road	6.568
			Construction of 100 Bedded Mental Hospital at Bolan Medical Complex, Quetta	167.894
			Replacement of old and Rusted Water Supply Pipes Lines at Wahdat Colony	2.500
17	The Project Director Omani Grant Development Project for Gwadar District	2012-13	Coastal Highway to Tak Village 00+000 to 11+300 Km	136.318
			50 Bedded Hospital at Pasni	134.698
			Construction And Laying Of Parallel Pipeline SwaliGwarm To Pasni Town Phase-I Contract No: 01	109.285
			Construction And Laying Of Parallel Pipeline SwaliGwarm To Pasni Town Phase-I Contract No: 02	125.352
			Nallaint to Kappar 00+000 to 07+300 Km	86.298
			ChibRekani 00+000 to 15+000 Km	141.100
			Nagor Sharif to Suntsar Section-I 00+000 to 27+000 Km	315.355
			Nagor Sharif to Suntsar Section-II 27+000 to 54+000 Km	337.270
<b>Total</b>				<b>4,177.442</b>

**Annexure-25**

**5.2.12 Excess deduction of security deposit to avoid the lapse of funds - Rs.96.745 million**

**(Rs. in million)**

S. No.	Name of Division	Year	Name of Contractor / Work	Gross amount of the bill (Rs.)	Security deposit to be deducted (Rs.)	Security deposit deducted (Rs.)	Excess (Rs.)
1	Executive Engineer B&R-I Naseerabad	2011-12	M/S Yar Mohammad / Construction of B/T road from village Mohammad Nawaz khoso to extension village Nisat Khan khoso	3.694	0.369	2.216	1.847
2	Executive Engineer, B&R II, Chaghi		BT Road For extension Dalbandin to Chagai Road Km 10+00 to 20+00, M/s Haji Abdul Karim Mohammad Hasani, cheque No.419559, dated June 24, 2011,	5.850	0.585	4.850	4.265
			BT Road from N-40 to Killi Mazang, M/s Haji Abdul Samad	15.659	1.566	11.159	9.593
3	Executive Engineer B&R Division-I, Barkhan		Repair of Levies Thana at Barkhan city, M/s Allah Dad	1.199	0.119	0.719	0.600
			Repair of levies thana at Rakhni, M/s Allah Dad	1.199	0.119	0.719	0.600
			Repair of levies thana at Khata Choki, M/s Allah Dad	0.800	0.080	0.480	0.400
4	Project Engineer, Project Area Mastung		Construction/ improvement of B/T road from Dasht to mastung via Khand masoory to M/s Attock petroleum limited Karachi	26.358	2.635	11.870	9.235
			Construction of BHU Mia Khanzai Mastung, M/s Haji Gul Mohammad	4.110	0.411	2.055	1.644
5	Executive Engineer I, B&R Division, Washuk,		Cutting Improvement of Sarrani to gonai./ M/S Haji Ali Muhammad Government Contractor	36.845	3.684	24.635	20.951
			Black topping and wilding of Dareech to Hoodo	17.885	1.788	11.812	10.024
6	Executive Engineer, B&R Division-I	2012-13	Construction of various B/T Road Union Council Nasirabad	9.806	0.980	2.903	1.923



S. No.	Name of Division	Year	Name of Contractor / Work	Gross amount of the bill (Rs.)	Security deposit to be deducted (Rs.)	Security deposit deducted (Rs.)	Excess (Rs.)
7	Executive Engineer, B&R Division-I, Khuzdar		BT Road Zehri to Khuzdar	11.685	1.168	5.434	4.266
			Various BT roads at khuzdar	6.500	0.650	5.110	4.460
8	Executive Engineer, B&R Division, Barkhan		Construction of Blacktop Road remaining portion Kandar to kurwa	2.582	0.258	1.982	1.724
			Construction of Blacktop Road remaining portion Kandar to kurwa	3.803	0.380	2.803	2.422
			Construction/Black Topping of Road from main Rakhni Road to Ochari	1.638	0.164	0.838	0.674
			Construction/Black Topping of Road from main Rakhni Road to Ochari	4.628	0.463	4.128	3.665
			Construction of Blacktop Road from Zoori to Basti Gudiani	3.515	0.352	1.015	0.664
			Construction of Blacktop Road from Zoori to Basti Gudiani	2.513	0.251	1.313	1.061
			BT Road Remaining portion Basti Mohammad Hussain Daman	1.188	0.119	0.788	0.669
			Construction of Blacktop Road remaining portion of Malik Yar Mohammad Road 4.00 Km Distt Barkhan	4.393	0.439	3.993	3.554
			BT Road from Basti Lanjani to Haliani	1.973	0.197	0.773	0.575
			Construction of Rest House at Tomni Baghao	8.311	0.831	4.811	3.980
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	4.700	0.470	0.700	0.230
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	2.900	0.290	0.400	0.110
			Construction of Blacktop Road from N-70 to Baghaw	4.281	0.428	1.281	0.853

S. No.	Name of Division	Year	Name of Contractor / Work	Gross amount of the bill (Rs.)	Security deposit to be deducted (Rs.)	Security deposit deducted (Rs.)	Excess (Rs.)
			Tang Karer				
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	5.336	0.534	1.836	1.302
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	2.319	0.232	0.819	0.587
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	1.101	0.110	0.201	0.091
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	4.948	0.495	2.448	1.953
			Construction of Blacktop Road from N-70 to Baghaw Tang Karer	4.691	0.469	2.691	2.222
			Construction of Blacktop Road from remaining portion Dad Shah Mehmood	1.056	0.106	0.706	0.601
<b>Total</b>							<b>96.745</b>

## Annexure-26

## 5.2.13 Irregular expenditure on construction of road - Rs.53.377 million

(Rs. in million)

S. No.	Item of Work	Quantity paid (Cum)	Rate per Cum (Rs.)	Amount
<b>B&amp;R Division-I Barkhan (2011-12)</b>				
1	Making earthen embankment ..... and its compaction by mechanical means at least 95% modified dry density ....” S.I.No.21-6+ 21-9	77,290.3	152.5	11.786
2	Supplying and stacking of pitrun gravel including carriage charges ....S.I.No.21-19 (ii)	6628.507	210.10	1.392
3	Laying and of pitrun gravel including compaction with road roller, watering.....” S.I.No.21-23 (b)	4817.85	212.30	1.022
Less premium @ 4.04 % below				0.573
<b>Subtotal (A)</b>				<b>13.627</b>
<b>Executive Engineer, B&amp;R Division, Ziarat (2012-13)</b>				
4	Earthwork embankment SI.No.21-6+21-9	27168 Cum	152.50	4.143
<b>Subtotal (B)</b>				<b>4.143</b>
<b>Executive Engineer, B&amp;R Division, Loralai (2012-13)</b>				
5	Earthwork embankment SI.No.21-6+21-9	164098 Cum	152.50	25.025
<b>Subtotal (C)</b>				<b>25.025</b>
<b>Project Director ,Chamalang Road Project Loralai (2012-13)</b>				
6	Earthwork embankment SI.No.21-6+21-9	14782 Cum	152.50	2.254
<b>Subtotal (D)</b>				<b>2.254</b>
<b>Executive Engineer, B&amp;R Division, Barkhan (2012-13)</b>				
7	Making earthen embankment... and its compaction by mechanical means at least 95% modified dry density” S.I.No21-6/a+ 21-9	33805.292 Cum	152.5	5.308
<b>Subtotal (E)</b>				<b>5.308</b>
<b>Executive Engineer, B&amp;R Division Musakhail (2012-13)</b>				
8	Premix Carpeting/Re-conditioning/ Structure works in different reaches at Musa khail-Kingri Road / M/s Afghan Construction Company	253912 Cft	431.85 per % Cft	1.097
9	BT Road from Tangi Sar Khewan Essot Road from Km 12.00 to 22.00 / M/s Afghan Construction Company	12039 Cum	152.5	1.836
Add premium @ 3 % above				<b>0.088</b>
<b>Subtotal (F)</b>				<b>3.021</b>
<b>Grand Total</b>				<b>53.377</b>

**Annexure-27**

**5.2.14 Release of security deposit before completion of work - Rs.43.345 million**

**(Rs. in million)**

S. No.	Name of office	Year	Voucher No. and Date	Description	Amount (Rs.)
1	Executive Engineer, B&R Division Noshki	2011-12	3 dated 10.11.11	Construction of MMD workshop at Noshki / Farooque Construction Company	0.500
			11 dated 19.11.11	Construction of Technical Training Centre at Noshki / Huma Construction Company	1.300
2	E&M Workshop Quetta	2012-13	22 dated 19.04.13	BT of Khail Abad Panjpai / M/s Ghulam Hussain, Government Contractor	1.530
			66 dated 19.04.13	Black Top of PB-5 and Sewerage system site / M/s Haji Allah Bux Government Contractor	14.837
			67 dated 19.04.13	flood drainage of PB-5 / M/s I M and Sons Government Contractor	3.960
3	Executive Engineer, Project Divisional II, Quetta	2012-13	02 dated 06.05.13	Construction of Reclamation and probation Directorate at Joint road, Quetta / M/s K.K Sherani Government Contractor	0.800
			04 dated 06.05.13	Construction of boundary wall District jail Quetta / M/s Sadullah and Brothers G/C	0.621
			05 dated 06.05.13	Construction of ramming boundary wall/ over Head Protection District jail Quetta / M/s Sadullah and Brothers G/C	1.500
			20 dated 14.05.13	Construction of Auditorium IT university Quetta / M/s Ittefaque construction Co, Quetta	2.000
			30 dated 16.05.13	Construction of Girls Inter College Kuchalk Quetta / M/s Origin Enterprises G/C	2.750
			16 dated 22.5.13	Improvement / Construction of District Headquarters Hospital Killa Saifullah	0.800
5	Executive Engineer, B&R Division-I, Loralai	2012-13	38 dated 28.6.13	Constt. Of DIG complex	1.647
			2 dated 21.9.12	Various roads in Duki Area	3.000
			7 dated 28.6.13	Construction of 312 Rft bridge	1.500
			1 dated 10.8.12	Construction of Road from Nana Sahib Ziarat road to Shabozai N-70 DG Khan road	2.800

S. No.	Name of office	Year	Voucher No. and Date	Description	Amount (Rs.)
6	B&R Division-I, Khuzdar		12 dated 21.3.13	BT road hazar gunji to Gruk	1.500
			13 dated 21.3.13	Main nal road to Harambo	0.800
			34 dated 11.6.13	Imp. Of road from Hoori to Hazargunji	1.000
			27 dated 11.6.13	Gunj Gresha road	0.500
<b>Total</b>					<b>43.345</b>

### Annexure-28

#### 5.2.15 Expenditure incurred by inviting Gallop tender instead of open tender - Rs.30.085 million

(Rs. in million)

S. No	Name of divisions	Name of work / scheme	Amount Rs.
1	XEN II, Buildings Turbat	Const. of 2 additional class rooms for Government. boys high school at Absar at Turbat	1.331
2		Cont. of 2 additional class rooms for Government. Boys high school Turbat	1.331
3		Const. of 2 additional class rooms for Government. girls model high school At Turbat	1.331
4		Const. of 2 additional class rooms for Government boys high school at Nidiz Turbat	1.355
5		Const. of 2 additional class room for Government. boys high school at Chahsar Turbat	1.331
6		Const. of 2 additional class rooms for Government. girls primary school Nasirbad	1.355
7		Const. of 2 additional class rooms for Government. boys middle school danuk Turbat	1.331
8	XEN	Up-gradation of Girls Primary School, Khushak Kech.	2.935
9	B&R Kech	Up-gradation of Boys Primary School, Khushak Kech.	2.935
10	B&R Division, Washuk	BTping/Cutting/Improvement of and widening of Dareech to Hadoo Road length 17 to 21 Km	14.850
<b>Total</b>			<b>30.085</b>

## Annexure-29

**5.2.16 Irregular expenditure on supply and stacking of pitrun gravel  
- Rs.14.728 million**

(Rs. in million)

S. No.	Name of work	Name of contractor	Quantity paid	Rate paid (Rs.) Per % Cft / Cum	Amount (Rs.)	Premium (Rs.)	Total (Rs.)
<b>Executive Engineer B&amp;R Naseerabad (2011-12)</b>							
1	BT Road Qaboola Mohammad Bakhsh Palyani (00to5.75km) (Group-I)	M/s Yar Mohammad Solangi	169,680 Cft	1,857.45	3.152	0.313	3.464
2	BT Road Qaboola Mohammad Bakhsh Palyani 5.75to11.2km (Group-II)	M/s Mohammad Yousuf	118,080 Cft	1,857.45	2.193	0.216	2.409
3	BT Road Qaboola Mohammad Bakhsh Palyani 11.2to16.3km (Group-III)	M/s Riaz Ahmed	44,280 Cft	1,857.45	0.822	0.0817	0.904
<b>Executive Engineer, B&amp;R Division, Ziarat (2012-13)</b>							
4	BT road Poi Sasnak	M/s Mandokhail construction Co.	4914Cum	210.10	1.032	0.081	1.113
<b>Executive Engineer-I, Provincial B&amp;R District Gwadar (2012-13)</b>							
5	BT Road from Coastal High Way to Garok via Daat Village Ormara 16 Km District Gwadar	M/s Jamil Ahmed & Co, Government Contractor	15,116.83 Cum	393.35	5.946	0.892	6.838
<b>Total</b>							<b>14.728</b>

**Annexure-30**

**5.2.17 Unauthorized expenditure on NSR items - Rs.9.018 million**

**(Rs. in million)**

S. No	Name of Division	Name of Work	NSR Item	Quantity	Rate Per Sft (Rs.)	Amount (Rs.)
1.	Executive Engineer-II, Provincial B&R District, Pishin	Construction of Court Complex with Bungalows & Quarters at Pishin	Providing and laying Tough Tiles / Pavers	4133.61 Sft	85 per Sft	3.512
2.	Executive Engineer-II, Provincial B&R District Gwadar	Construction of Residential / Non-Residential Buildings for Gwadar Bar Resolution (Court & Rest House) at Gwadar	Providing and laying Road Kerb Stone (12"x6"x12")	4230 No	36 per No	1.523
3.	Maintenance Division III, Quetta	Construction of school for special children, Quetta	Providing & fixing of porcelain (Granite) tiles of approved colour & size	7640 Sft	33500 Per %Sft	2.559
		Repair/Reconstruction of Bomb Blast effected buildings (i) D.C House Quetta	Providing and fixing 500 watts search lights fancy	06 Nos	4000 per No.	0.024
		Repair/Reconstruction of Bomb Blast effected buildings (i) D.C House Quetta	Supplying and fixing Carpets	1 Job	85000 per job	0.085
		Repair/Reconstruction of Bomb Blast effected buildings (i) D.C House Quetta	Providing and fixing of fancy sofa sets	2 Job	85000 per job	0.130
		Repair/Reconstruction of Bomb Blast effected buildings (i) D.C House Quetta	Supplying and fixing pardas with accessories and labour	1 Job	185000 per job	0.185
		Renovation/Alteration of SBK University Hall, Quetta	Providing/Laying Carpet	9434 Sft	106 Per Sft	1.000
<b>Total</b>						<b>9.018</b>

**Annexure-31**

**6.2.4 Non-recovery of conveyance allowance during winter & summer vacation - Rs.6.431 million.**

**(Rs.in million)**

<b>Conveyance Allowance per month to teaching staff (Rs.)</b>	<b>Period of Recovery</b>	<b>No. of Month</b>	<b>Total Recoverable Amount</b>
44,160	December,2011 and January, 2012	02	0.088
<b>Sub-Total</b>			<b>0.088</b>
1,921,340	16 <sup>th</sup> December to 31 <sup>st</sup> December (16 days)	16 days	0.992
1,141,890			0.398
<b>Sub-Total</b>			<b>1.390</b>
419,200	16 <sup>th</sup> December to 31 <sup>st</sup> December (16 days)	16 days	0.216
24,640			0.013
243,900			0.126
5000			0.002
5000			0.003
5000			0.002
5000			0.003
<b>Sub-Total</b>			<b>0.365</b>
Conveyance Allowance Gazzetted	01-07-13 to 15-08-13.	540,000	0.810
Conveyance Allowance Non-Gazzetted	02-June-13 to 15-August-13.	1,587,060	2.380
<b>Sub-Total</b>			<b>3.190</b>
Conveyance Allowance Gazzetted / Non-Gazzetted	01-07-13 to 31-07-13.	1,397,980	1.398
<b>Sub-Total</b>			<b>1.398</b>
<b>Grand Total</b>			<b>6.431</b>



**Annexure 32**

**6.2.5 Non-deduction of income tax valuing - Rs.12.106 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Cheque No &amp; Date</b>	<b>Name of work</b>	<b>Amount (Rs.)</b>	<b>Income tax</b>
1	035602, 21.02.2013	Furniture for GPIB Khanozai, M/s Mukhtar Safe Co	3.896	0.136
2	035601, 21.02.2013	Furniture for GPIW Turbat, M/s Trance Balochistan	1.800	0.063
3	035605, 07.03.2013	Civil Technology Equip: for GPIB Muslim bagh, M/s Rizvi & Co	7.103	0.249
4	035612, 28.03.2013	Furniture for GPI Muslim bagh, M/s Regal Furniture.	2.852	0.100
5	035613, 29.03.2013	Equip: for GPIB Muslim bagh, M/s Rizvi & Co	44.766	0.403
6	035643, 19.06.2013	Computer HP & Laptop, M/s ABM Computers	0.594	0.021
7	Nil	Construction of GIT Package -II Gwadar, M/s Tameer-e-Jadeed	32.360	1.133
8	Nil	Construction of women hostel for women polytechnic institute Turbat, M/s Agha Mohammad & Co	6.629	0.232
9	Nil	Construction of Gwadar Institute of Technology Package#1, M/s Mohammad Saddique Baloch Const: Co.	4.592	0.161
10	Nil	Main Building (Academic Block) i/c Boundary wall 3000 RFT for women poly Technique Institute at turbat, M/s Nasertullah GC M/s Shahab Construction)	33.747	2.025
11	Nil	External services at Gawader Institute of Technology Pkg#6, M/s Yaqoob & Brothers	26.90	0.942
12	Nil	Equipment Lot#2 GPIB Khanozai, M/s Bana International	28.703	1.005
13	Nil	Equipment Leftover CIT GPIB Khanozai, M/s Bana International	26.670	0.233
14	Nil	Equip: Food Preservation Lot#1 for GPIB Khanozai, M/s Rizvi & Co	74.170	2.596
15	Nil	Equip: Mechanical Lot # 3, Package ii, iii & IV for GPIB Khanozai, M/s Rizvi & Co	80.221	2.807
<b>Total</b>			<b>375.003</b>	<b>12.106</b>

### 6.2.7 Irregular expenditure on purchases of store – Rs.16.422 million

(Rs. in Million)

Vr. No/ Date	Head	Detailed	Amount Rs.
74/Nil	A09701- Purchase of Furniture	188 table @ Rs. 7200/- each	1.354
		285 Chairs @ Rs. 3900/- each	1.112
		30 Almarah Steel @ Rs. 20700/-	0.621
		138 Black Board @ Rs. 6200/- each	0.856
0070/21.05.11	A03370-24- Reading Writing material	5150 Pkt white chalk, 5150 daster cloth	0.33
0069/21.05.11		13900 Takhti, 8050 Slate, 4645 Slate Pencil Marble, 4425 Kalm,4425 Pkt Ink	1.188
0075/21.05.11		154 No Hamam @ Rs. 2550/- each	0.393
		673 No Balti @ Rs. 415/- each	0.279
0068/21.05.11	A03370-12- Purchase of Tats	2290 Jute Tats	1.781
76/Nil	A03370- 029-Science Equipment	Biology Equipment	0.139
77/Nil		Physics Equip.	0.18
79/Nil		Chemistry Equipment	0.151
<b>Sub-Total</b>			<b>8.383</b>
Afghan construction Company	A09701-Purchase of Furniture	Purchase Furniture for different schools	2.791
	A03370-24-Reading Writing material	Purchase reading writing material	1.395
	A03370-12-Purchase of Tats	Purchase 891 Tats	1.024
	A03370-029-Science Equipment	Purchase different science Chemical/Instruments and Equipments of physics, Biology and Chemistry	0.370
<b>Sub-Total</b>			<b>5.580</b>

Voucher No./Date	Detailed	Suppliers	Amount
			(Rs.)
733/10.03.11	150 Register Student attendance	Aamer Book Depot DG Khan	0.049
734/12.02.11	150 Register Student attendance		0.049
737/16.03.11	150 Register Student attendance		0.049
12/25.11.10	100 Rim	Al-sadat General	0.043

<b>Voucher No./Date</b>	<b>Detailed</b>	<b>Suppliers</b>	<b>Amount (Rs.)</b>
11/05.10.10	100 Rim	Order Suppliers Qta	0.042
10/05.09.10	120 Rim (Value of Voucher is Rs.50000 but paid only Rs.32180)		0.032
09/12.07.10	60 Rim and 20 Rim for photocopy		0.037
17/25.02.11	80 Rim	Mohammdia Stationers Barkhan	0.043
21/20.03.11	400 file cover,400 file board and 50 pkt carbon papers		0.037
13/15.01.11	75 Rim		0.04
19/05.03.11	84 Rim		0.045
109/31.12.10	660 Register student attendance, 200 Register teacher attendance, 160 Register stock, 160 in/out Register		0.142
000276/Nil	416 Log Book for schools		0.05
000275/Nil	416 Attendance Register Student		0.05
000274/Nil	416 Attendance register Teacher		0.05
273/Nil	416 Attendance register Students		0.05
258/Nil	555 No Certificates files		0.05
272/Nil	42 No Water cooler		0.05
271/Nil	121 No Balti		0.05
270/Nil	13 No Hamam @ Rs.2550/-per each		0.05
	41 No Balti @ Rs. 410/per each		
269/Nil	13 No Hamam @ Rs.2550/-per each		0.05
	41 No Balti @ Rs. 410/per each		
268/Nil	13 No Hamam @ Rs.2550/-per each		0.05
	41 No Balti @ Rs. 410/per each		
308/Nil	2083 file board @ Rs.24/-each		0.05
307/20.02.12	5555 file cover @ Rs. 9/-each	0.05	
310/20.02.12	555 certificate file @ Rs.90/-each	0.05	
309/Nil	416 Admission/Exist Register @ Rs. 120/- each	0.05	
313/Nil	416 Attendance register Student	0.05	
314/Nil	416 Log Books of Schools	0.05	
312/20.02.12	416 Attendance Register teachers	0.05	
311/Nil	416 Attendance register Student	0.05	
306/Nil	90 Rim A4 size @ Rs. 550/- each	Nisar General Traders Quetta	0.05
305/Nil	90 Rim A4 size @ Rs. 550/- each		0.05

Voucher No./Date	Detailed	Suppliers	Amount
			(Rs.)
303/Nil	83 Rim Large @ Rs. 600/- each		0.05
304/20.02.13	83 Rim Large @ Rs. 600/- each		0.05
316/20.02.12	13 No. Hamam @ Rs. 2550/- each		0.05
	41 No Balti @ Rs. 410/-each		
315/20.02.12	13 No. Hamam @ Rs. 2550/- each		0.05
	41 No Balti @ Rs. 410/-each		
000267/Nil	2083 No File Board @ Rs. 24/- each		0.05
000266/Nil	5555 No file Cover @ Rs. 9/- each		0.05
000265/Nil	90 Rim A4 size 70 Grm @ Rs. 550/-		0.05
000264/Nil	90 Rim A4 size 70 Grm @ Rs. 550/-		0.05
263/Nil	83 Rim Large Size 70 Grm @ Rs. 600/- each		0.05
262/Nil	83 Rim Large Size 70 Grm @ Rs. 600/- each	Nisar General Traders Quetta	0.05
10.05.12	150 No Attendance Register for student	Akhtar Brothers Qta	0.03
10.05.12	80 Rim paper		0.04
25/02.04.11	131 No Attendance Register Student		0.043
111/Nil	35 No Cooler		0.044
112/Nil	28 No cooler @ Rs. 1250/- each		0.035
17/25.02.11	80 Rim		0.043
21/20.03.11	400 File Cover, 400 File Board, 50 Carbon Packet	Mohammadia Stationery Mart Barkhan	0.037
13/15.01.11	75 Rim		0.04
19/05.03.11	84 Rim		0.045
<b>Sub-Total</b>			<b>2.459</b>
<b>Grand Total</b>			<b>16.422</b>

**Annexure-34**

**6.2.9 Irregular expenditure without sanction of competent authority - Rs.11.846 million**

**(Rs in million)**

S. No.	Cashed on	Head of Account	Particulars	Bill date	Amount		
1	1/3/2012	Machinery equipment	Repair of type writers, fax machine, computer etc	15-09-11	0.072		
2			Repair of type writers, fax machine, computer	20-12-11	0.028		
3	20-06-12	Hot and cold	Purchase of fire wood	15-02-12	0.1		
4			Purchase of fire wood	10/3/2012	0.1		
5	1/3/2012	Transport	Purchase of tyre, seluf, water tank	10/10/2011	0.024		
6			Purchase of tyre, kamani, battery	15-11-11	0.025		
7			Purchase of tyre, kamani battery etc	10/12/2011	0.071		
8			Purchase of tyre, battery	20-01-12	0.025		
9			Purchase of tyre, battery, cushion	15-01-12	0.056		
10			30-06-12	Transport	Purchase of tyre, dainting painting	Nil	0.05
11					Purchase of tyre, kamani, cushion	Nil	0.05
12					25-01-12	Hot and cold	Purchase of fire wood
13			Purchase of fire wood	25-01-12			0.1
14	25-01-12	Others	Repair of benches, almari, chairs	25-12-11	0.078		
15			Repair of almari, desks, etc	15-01-12	0.098		
16			Repair of desk, chairs, reck, stool	10/12/2011	0.1		
17	14-09-11	Stationery	Purchase of stationery items	26-07-11	0.049		
18			Purchase of stationery items	5/9/2011	0.049		
19			Purchase of stationery items	4/7/2011	0.049		
20	16-06-11	Purchase of scienceequipment	Purchase of science equipment	10/6/2011	0.37		
21		Purchase of Tats	Purchase of Tats	Nil	1.942		
22		Reading writing	Purchase of slate, kalam, Ink, duster, chalks, etc	Nil	2.313		
23		Furniture fixture	Purchase of furniture	10/6/2011	4.625		
<b>Sub-Total</b>					<b>10.474</b>		

(Rs. in million)

S. No.	Cashed on	Head of account	Particulars	Firm/ contractor	Amount
1	10/9/2011	Others / Powers Rs.0.075 m	Repair of DEO office	Fahim and brother Sibi	0.1
2	12/10/2011		Purchase of chalks	Pak stationers Sibi	0.1
3	12/10/2011		Purchase of dusters		0.05
4	20-02-12		Purchase of chalks		0.1
5	20-02-12		Purchase of registers		0.1
6	27-06-12	Purchase of stationery	0.05		
7	12/10/2011	Stationery	Purchase of stationery		0.18
8	20-02-12		Purchase of stationery		0.16
9	12/10/2011	Newspaper / Full Powers	Purchase of dictionaries		0.1
10	20-02-11		Purchase of dictionaries		0.08
11	12/10/2011	Hot and cold / Full Powers	Purchase of matke		0.1
12	12/10/2011		Purchase of water cooler	0.05	
13	20-02-12		Purchase of air coolers	0.05	
14	20-02-12		Purchase of water cooler	0.05	
15	20-02-12		Purchase of matke	0.1	
<b>Sub-Total</b>					<b>1.370</b>
<b>Grand Total</b>					<b>11.846</b>

**Annexure 35**

**6.2.11 Irregular advance payment on purchase of different items -  
Rs.7.762 million**

**(Rs. in millions)**

<b>S. No.</b>	<b>Cheque No and Date</b>	<b>Name of Firms</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1.	-	M/s Taha Traders Quetta Bill No.018 dt 15-6-12	Sports Material	0.051
2.	-	M/s Taha Traders Quetta Bill No.012 dt 15-6-12	Sports Material	0.019
3.	-	M/s Taha Traders Quetta Bill No.011 dt 15-6-12	Sports Material	0.013
4.	-	M/s Taha Traders Quetta Bill No.010 dt 15-6-12	Sports Material	0.013
5.	0507792, 26-06-12	M/s Regal Furniture Quetta dt Bill No. 130 dt Nil	Furniture	0.490
6.	0507792, 26-06-12	M/s Regal Furniture Quetta dt Bill No. 132 dt Nil	Furniture	0.322
7.	0507792, 26-06-12	M/s Regal Furniture Quetta dt Bill No. 131 dt Nil	Furniture	0.322
8.	0513761, 26-06-012	M/s Regal Furniture Quetta dt Bill No. 130 dt Nil	Furniture	1.497
9.	0513933, 27-06-12	M/s Classic Scientific Store Quetta dt B No. 63 dt 13-06-12	Science Equipments	2.449
10.	0507819, 26-06-12	M/s Classic Scientific Store Quetta dt Bill No. 65 dt 13-06-12	Science Equipments	0.376
11.	0507820, 26-06-12	M/s Classic Scientific Store Quetta dt Bill No. 64 dt 13-06-12	Science Equipments	0.460
12.	0513572, 25-06-12	M/s Taj Lal Sports Quetta dt Bill No.372-73 dt 14-6-12	Sports Material	0.068
13.	0513572, 25-06-12	M/s Taj Lal Sports Quetta dt Bill No.374 dt 14-6-12	Sports Material	0.037
14.	0513572, 25-06-12	M/s Taj Lal Sports Quetta dt Bill No.370 dt 14-6-12	Sports Material	0.099
15.	0514186, 28-06-12	M/s Classic Scientific Store Quetta dt Bill No. 69 dt 25-06-12	Science Equipments	0.148
16.	0514186, 28-06-12	M/s Classic Scientific Store Quetta dt Bill No. 67 dt 25-06-12	Science Equipments	0.351
17.	0508138, 29-06-12	M/s Classic Scientific Store Quetta dt Bill No. 68 dt 25-06-12	Science Equipments	0.090
18.	0514187, 28-06-12	M/s Bilal Traders Quetta Bill No.59 & 60 dt 23-06-12	Furniture	0.053

S. No.	Cheque No and Date	Name of Firms	Description	Amount (Rs.)
19.	0513989, 27-06-12	M/s New Book Inn Quetta Bill No.1078, 1070-71 dated 20-06-12	Library Books.	0.500
20.	0514188, 28-06-12	M/s New Book Inn Quetta Bill No.1080-81 & , 1072-1075 dated 20-06-12	Library Books.	0.300
21.	0508139, 29-06-12	M/s New Book Inn Quetta B No 1076-77 & 1079 dated 20-06-12	Library Books.	0.105
<b>Total</b>				<b>7.762</b>

### Annexure-36

#### 6.2.12 Irregular expenditure on purchase of stationery - Rs.5.911 million

(Rs. in million)

S. No.	Name of Firm	V.No/Date of Bill	Description	Amount
1	Rehan Book Stall and Stationers	311/28.06.13	20 Rim, 50 File Cover, 10 Pkt carbon paper, 100 File Board, 20 No Register No 100, 20 No Register No 250, 10 Pkt Ball pen and 10 no gum stick	0.035
2	Rehan Book Stall and Stationers	302/10.06.13	500 pkt ball pen, 100 pkt stapler pin, 100 pkt paper pin, 50 pointer, 100 file board, 100 file cover, 5 stapler machine, 20 no fluide, 2000 envelop, 50 no stamp, 50 Gum Stick, 01 No cooler and 8 Rim Paper computer	0.07
3	Rehan Book Stall and Stationers	466/10.12.12	Stapler machine, 10 Cash book, 10 rim leagal, 20 rim paper, 20 No Register etc	0.019
4	Hoot Papers, Zhob	20.05.13	08 No Dictionary	0.004
5		420/Nil	05 rim, 10 pkt carbon paper, 50 file cover, 50 file board, 12 No Fluide etc	0.01
6		20.06.13	10 rim computer, 10	0.006



S. No.	Name of Firm	V.No/Date of Bill	Description	Amount
			rim simple, 20 pkt ball point.	
7	Rehan book Stall and Stationers	301/01.06.13	40 rim computer, 40 rim photostate, 400 file board, 500 file cover and 25 pkt carbon paper	0.07
8		303/Nil	20 Rim computer A4, 20 Rim computer leagal, 10 pkt carbon paper, 500 file cover and board, 200 pkt ball point, 10 gum stick and 10 Fluide	0.06
9	Rehan book Stall and Stationers	307/Nil	200 file cover, 100 file board, 20 pkt ball point, 01 calcultor	0.01
10		499/Nil	100 file cover and board, 10 Register, 10 rim, 100 pkt ball point, 20 pkt pointer etc	0.02
11		306/Nil	30 rim computer, 50 No register etc	0.035
12		493/Nil	20 rim paper, 10 rim computer paper, 100 pkt ball point, 100 file cover and board etc	0.025
13	Hoot paper and Stationery	04.03.13	Rim, file cover, file board, ball pen, registr, fluide, etc	0.03
14		4.0313	Rim, file cover, file board, ball pen, registr, fluide, etc	0.009
15	Rehan book Stall and Stationers	24.06.13	100 register, 250 file cover and file board, 50 fluide, 5 table set, 10 stapler	0.053
16		409/05.11.12	Staionery Items	0.015
17		410/04.10.12	Staionery Items	0.015
18		411/10.12.12	Staionery Items	0.015
19	Rehan book Stall and Stationers	415/06.11.12	Staionery Items	0.01
20		416/16.12.12	Staionery Items	0.01
21		413/10.11.12	Staionery Items	0.01
22	Rehan book Stall and Stationers	006/15.08.12	20 Rim, 100 No file cover and file board, 100 pkt ball point, 10 register and 20 Pkt stapler pin and common pin	0.02

S. No.	Name of Firm	V.No/Date of Bill	Description	Amount
23		004/22.08.12	30 rim, 5 pkt carbon paper, 100 file cover and file board, 20 register and 10 pkt common pins	0.025
<b>Sub-Total</b>				<b>0.576</b>

S · N o	Name of Firm	Bill No and Date	Description	Amount (Rs.)
1	M/s Bilal Printing Press, Quetta	306, 18.6.2013	500-Calculator, 500-paper pin, 500-Stapler machine, 500-Stapler pin and 3000 ball point	0.493
2	M/s Bilal Printing Press, Quetta	305, 18.6.2013	700- Paper A4 Size	0.487
3	M/s Bilal Printing Press, Quetta	315, 18.6.2013	1350-Registers	0.337
4	M/s Bilal Printing Press, Quetta	309, 18.6.2013	2000-Scale Plastic, 1000-Carbon paper and 400 Gums	0.487
5	M/s Bilal Printing Press, Quetta	310, 18.6.2013	1000-Ink, 2000 Sharpener, 2000 Glue Sticks, 200 Punch Machines, 200 Fluid and 1000 Ink remover	0.491
6	M/s Bilal Printing Press, Quetta	308, 18.6.2013	1400-Marker, 500 File lace, 200 Poker, 500 Pin cushion, 5000 Pencils and 4000 Rubber	0.488
7	M/s Bilal Printing Press, Quetta	307 18.6.2013	2000 Sign Pin and 1400 Marker	0.485
8	M/s Bilal Printing Press, Quetta	304 18.6.2013	500-Typing paper and 500 Paper legal size	0.481
<b>Sub-Total</b>				<b>3.749</b>

S.No.	Name of Firm	Vr. No/Date	Description	Amount
1	Hoot Paper and Stationers	770/28.05.12	50 Rim, 100 File Cover , 15 Pkt carbon paper, 100 File Board, 200 Pkt Ball pen and 50 pkt stapler and common pins.	0.049

<b>S.No.</b>	<b>Name of Firm</b>	<b>Vr. No/Date</b>	<b>Description</b>	<b>Amount</b>
2		771/02.06.12	08 no fluide, 1000 envelop, and 60 Rim Paper computer	0.039
3	Gul Book Depot	Nil	40 Rim, 200 Pkt ball point, 100 file cover and board and 50 pkt paper pin	0.048
4	Rehan book Stall	27.04.12	100 file cover and board, 40 register and 1000 envelop	0.025
5		02.04.12	20 rim, ,100 file cover, 1000 envelop	0.025
6		15.03.12	15 rim computer, 200 pkt ball point, 100 file coverand file board,100 pkt common pin and stapler pin	0.03
7	Rehan Book Stall	Nil	20 Rim, 200 file cover and file board, 10 pkt carbon paper etc	0.03
8		25.02.12	Stationery Items	0.02
9	Hoot Paper and Stationers	769/01.01.12	45 Rim, 15 Pkt pointer, 70 pkt ball point file cover and board	0.042
10		05.04.12	Stationery Items	0.02
11		04.04.12	Stationery Items	0.02
12		23.11.11	Stationery Items	0.027
13	Rehan book Stall		Rim, file cover, file board, ball pen, register, fluide, etc	0.018
14	Hoot paper and Stationery	780/20.12.11	Rim, file cover, file board, ball pen, register, fluide, etc	0.041
15	Rehan book Stall	24.01.12	20 Rim, 200 pkt ball point, 100 file cover, 150 file board and 05 pkt pointers	0.026
16	Hoot Paper and Stationers	760/14.12.11	Staionery Items	0.034
17		25.08.11	Stationery Items	0.023
18		28.08.11	Stationery Items	0.023
19		20.09.11	100 Register Large, 50 register small, 10 Rim, 200 file cover and 100 file board	0.025
20	Rehan book Stall	10.06.11	Stationery Items	0.031
21		10.06.11	Stationery Items	0.019

S.No.	Name of Firm	Vr. No/Date	Description	Amount
22		Nil	20 Rim, 100 No file cover and file board, 100 pkt ball point, 50 register etc	0.035
23			20 rim, 50 register, 50 scale, 10 staplers	0.035
24				
25				
26	Hoot Paper and Stationers	748/05.02.11	Stationery Items	0.045
27	Rehan book Stall	02.04.11	25 Rim computer, 100 pkt ball point, 30 rim, 30 stamp pad, 30 stamp ink etc	0.049
28		03.03.11	40 rim, 100 file cover and file board, 15 Rim computer, 50 pkt ball point etc	0.049
29		25.03.11	Stationery Items	0.015
30		25.12.10	Stationery Items	0.015
31		Hoot Paper and Stationers	394/10.09.10	Different Stationery Items
32	Rehan book Stall	25.11.10	Stationery Items	0.04
33		020/19.09.12	50 Rim paper, 100 Register, 20 Stapler and 100 pkt stapler pin	0.05
34		019/19.09.12	100 No Register, 30 Rim, 30 staplers	0.05
35		018/16.09.12	100 No Register, 30 Rim, 30 staplers	0.05
36		14.12.12	Stationery Items	0.013
37		Rehan book Stall	485/13.04.13	20 Rim paper, 10 Rim computer, 200 pkt ball point, 100 file cover and file board, 50 no Register, 50 pkt stapler pin
38	486/16.06.13		50 Register, 150 file cover, 50 pkt pointer, 100 pkt ball point, 50 pkt stapler pin etc	0.046
39	Hoot Paper and Stationers	31.05.13	30 Rim, 100 pkt ball point, 100 file cover and file board	0.03
<b>Sub-Total</b>				<b>1.227</b>

<b>S. No.</b>	<b>Name of firm/Supplier</b>	<b>V.N/Date of Bill</b>	<b>Description</b>	<b>Amount</b>
1	M/s Dalbandin Stationary Dalbandin.	553/10-07-11.	Purchase of Stationary	0.015
2	M/s Dalbandin Stationary Dalbandin.	557/25-07-11.	Purchase of Stationary	0.016
3	M/s Dalbandin Stationary Dalbandin.	561/07-08-11.	Purchase of Stationary	0.015
4	M/s Dalbandin Stationary Dalbandin.	565/28-08-11.	Purchase of Stationary	0.018
5	M/s Dalbandin Stationary Dalbandin.	568/29-09-11.	Purchase of Stationary	0.017
6	M/s Dalbandin Stationary Dalbandin.	569/30-10-11.	Purchase of Stationary	0.015
7	M/s Dalbandin Stationary Dalbandin.	572/20-11-11.	Purchase of Stationary	0.014
8	M/s Dalbandin Stationary Dalbandin.	576/25-12-11.	Purchase of Stationary	0.017
9	M/s Dalbandin Stationary Dalbandin.	580/15-01-12.	Purchase of Stationary	0.019
10	M/s Dalbandin Stationary Dalbandin.	584/25-02-12.	Purchase of Stationary	0.015
11	M/s Liaquat Stationary Dalbandin.	908/10-04-12.	Purchase of Stationary	0.031
12	M/s Baloch Stationary Dalbandin.	98/25-04-12.	Purchase of Stationary	0.024
13	M/s Dalbandin Stationary Dalbandin.	579/30-04-12.	Purchase of Stationary	0.021
14	M/s Liaquat Stationary Dalbandin.	909/05-05-12.	Purchase of Stationary	0.047
15	M/s Dalbandin Stationary Dalbandin.	597/10-05-12.	Purchase of Stationary	0.03
16	M/s Liaquat Stationary Dalbandin.	910/20-05-12.	Purchase of Stationary	0.029
17	M/s Dalbandin Stationary Dalbandin.	581/28-05-12.	Purchase of Stationary	0.019
<b>Sub-Total</b>				<b>0.360</b>
<b>Grand Total</b>				<b>5.912</b>

**Annexure-37**

**6.2.18 Non obtaining payment challan of GST– Rs.2.866 million**

<b>S. No.</b>	<b>Name of Firm/supplier</b>	<b>Invoice No/Date</b>	<b>Head</b>	<b>General Sales Tax</b>
1	Mohammad Ismail and Brothers Quetta	74/Nil	A09701- Purchase of Furniture	0.197
2				0.162
3				0.09
4				0.124
5				0.064
6	Mohammad Ismail and Brothers Quetta	0070/21.05.11	A03370-24- Reading Writing material	0.03
7		0069/21.05.11		0.173
8		0075/21.05.11		0.057
9				0.041
10		0068/21.05.11	A03370-12- Purchase of Tats	0.101
11	Mohammad Ismail and Brothers Quetta	76/Nil	A03370-029- Science Equipment	0.02
12		77/Nil		0.026
13		79/Nil		0.022
<b>Sub-Total</b>				<b>1.106</b>

<b>S. No.</b>	<b>Name of supplier</b>	<b>Amount paid Excluding GST</b>	<b>17% GST paid</b>
1	Regal furniture Quetta-122	3.953	0.672
2	M/S Mohammad Ismail and brothers Quetta-36	0.316	0.054
3	Akhtar brothers Quetta-0101	1.832	0.11
4	Akhtar brothers Quetta-0102	2.003	0.31
<b>Sub-Total</b>			<b>1.145</b>
1	M Ismail and Brothers Quetta	0.745	0.097
2		0.678	0.088
3	Mukhtar Safe Company	1.489	0.194
<b>Sub-Total</b>			<b>0.38</b>

(Rs. in million)

S. No.	Name of contractor	Bill No. & Date	Items	GST Rs.
1	M/s M.A Traders	012.20.04.2013	Stationery	0.051
2	M/s M.A Traders	014.20.04.2013	Prizes(N/D)	0.016
3	M/s M.A Traders	013.20.04.2013	Library Books	0.024
4	M/s M.A Traders	016.20.04.2013	Others	0.048
5	M/s M.A Traders	015.20.04.2013	Repair of M&E	0.016
6	M/s M.A Traders	005.20.04.2013	Others	0.048
7	M/s M.A Traders	004.nil	Repair M&E	0.016
8	M/s M.A Traders	003.nil	Prizes(N/D)	0.016
<b>Total</b>				<b>0.235</b>
<b>Grand Total</b>				<b>2.866</b>

**Annexure-38**

**6.2.19 Un-authorized/doubtful expenditure million without calling tender - Rs.10.319 million**

(Rs in million)

S. No	Drawing date	Particular	Firm	Amount
1	16-06-11	slate, kalam, ink, chalks, duster	Akhtar and brothers Quetta	2.313
2		Purchase of library books	Akhtar and brothers Quetta	0.27
3		Purchase of furniture	Regal furniture Quetta-122	4.625
4		Purchase of science equipment's	M/S Mohammad Ismail and brothers Quetta-36	0.37
5		Purchase of Tats	Akhtar and brothers Quetta	1.942
6	20-06-12	Purchase of fire wood	Yar M talwala Kohlu	0.1
7		Purchase of fire wood	Yar M talwala Kohlu	0.1
8	30-06-12	Purchase of stationery items	Al Rehamn stationers Kohlu	0.1
9		Repair of vehicle	Filhal autos kohlu	0.1
10	25-01-12	Purchase of fire wood	Pano kan kohlu	0.1

S. No	Drawing date	Particular	Firm	Amount
11	25-01-12	Purchase of fire wood	Pano kan kohlu	0.1
12	14-09-11	Purchase of fire wood	Pano kan kohlu	0.1
13	14-09-11	Purchase of fire wood	Pano kan kohlu	0.1
<b>Total</b>				<b>10.319</b>

### Annexure-39

#### 6.2.20 Unauthorized expenditure on printing charges - Rs.10.012 million

(Rs. in million)

S.No	Name of firm/Supplier	V.N/Date of Bill	Description	Amount
1	M/s Akhtar Brothers	457/	Printing Attendance Register,School Log Books,Examination Result Register,Cash Books,Stock register,Pay Bill Form Gazzetted and Non-Gazzetted,TA Bill and contingent Form etc .	0.300.
<b>Sub-Total</b>				<b>0.300</b>

S. No.	Name of Firm/supplier	V.N/Date of Bill	Description	Amount
1	M. Ayub Photostate, Zhob	Nil	1500 Gazted pay bill, 1500 non gazted pay bill, 1000 TA bill of gazted and non 1000 non gazted etc	0.046
2		Nil	1000 pay bill Gazted and 200 Non Gazted	0.01
3		Nil	1000 pay bill Gazted and 200 Non Gazted	0.01
4	Hashmi computer and photostate	280/15.01.12	15 Cash Book, 1000 pay bill gazted and 1000 non gazted	0.045
5	M. Ayub Photostate, Zhob	Nil	500 pay bill non gazted @ Rs. 10/- 100 pay bill gazted	0.01
6		Nil	200 TA Bill non Gazted, 300 TA bill Gazted	0.01
7		Nil	02 No cash book, contigent	0.017



S. No.	Name of Firm/supplier	V.N/Date of Bill	Description	Amount
			bill TA forms, GFR Forms, Despatch register, GP fund forms etc	
8		Nil	200 Pay bill gazted, TA bill gazted, 200 pay bill non gazted, 200 TA bill non gazted, 20 Cash book, etc	0.025
9	M. Ayub Photostate, Zhob	Nil	Photocopies during the month of 11,12/2012	0.055
10		Nil	4000 photocopies	0.012
11		Nil	17700 photocopies	0.035
12			4000 copies for 07/10	0.04
			3000 copies for 08/10	
		8000 copies for 09/10		
		5000 copies for 10/10		
13	Hoot papers	05.06.11	20 cash book, 500 pay bill non gazted, 300 pay bill gazted, 20 pkt TA form non gazted , etc	0.049
14	Hashmi computer and photostate	320/20.02.11	10 cash book @ 450/-	0.012
			500 pay bill Non gazted @ Rs.05/-	
			500 TA bill non gazted @ Rs. 05/-	
			250 pay bill and TA bill of Gazted @ Rs. 03/- etc	
15		Nil	Computer Repair, Ink Rooler, Computer paper and 01 no printer	0.025
16	M. Ayub Photostate, Zhob	Nil	500 pay bill non gazted, 250 pay bill gazted, TA Bill , LPC Farm etc	0.014
17		Nil	12000 photocopies	0.038
<b>Sub-Total</b>				<b>0.452</b>

S. No.	Name of supplier	CV No. & Date	Particular	Amount
1	Khuzdar Typing & Photo state	553 (20-9-11)	Photo copy	0.016
2	--do--	563 (20-9-11)	Photo copy	0.024
3	--do--	584 (20-9-11)	Photo copy	0.0303
4	--do--	540 (20-9-11)	Photo copy	0.022
5	--do--	533 (20-9-11)	Photo copy	0.05

S. No.	Name of supplier	CV No. & Date	Particular	Amount
6	--do--	795 (31-10-11)	Photo copy	0.024
7	--do--	764 (31-10-11)	Photo copy	0.04
8	--do--	510 (31-10-11)	Photo copy	0.024
9	--do--	781 (1-7-11)	Photo copy	0.03
<b>Sub-Total</b>				<b>0.260</b>
<b>Grand Total</b>				<b>1.012</b>

### Annexure - 40

#### 7.2.1 Limitation of scope due to non-production / missing of record of registration of vehicles

S. No.	Registration No.	Engine Capacity	S. No.	Registration No.	Engine Capacity
<b>Files Produced for Audit Scrutiny</b>			<b>Files Delivered to NAB</b>		
1	WAH-624	Above 2000 CC	1	AAJ-654	800 CC
2	WAH-623	Above 2000 CC	2	AAJ-713	800 CC
3	AAJ-906	800 CC	3	AAJ-723	800 CC
4	AAJ-937	1300 CC	4	WAH-606	Above 2000 CC
5	AAJ-942	1300 CC	5	Wah-800	800 CC
6	WAH-629	Above 2000 CC	6	AAJ-784	800 CC
7	JAF-222	Above 2000 CC	7	JAD-175	Above 2000 CC
8	AAJ-714	1300 CC	8	JAD-186	Above 2000 CC
9	AAJ-705	Above 2000 CC			
10	AAD-774	Above 2000 CC			
11	AAD-771	Above 2000 CC			
12	AAD-747	Above 2000 CC			
13	AAD-716	Above 2000 CC			
14	AAD-709	Above 2000 CC			
15	JAD-188	Above 2000 CC			

#### Details of Record Not available on Record

S. No	Registration No	Engine Capacity	Model	S. No	Registration No	Engine Capacity	Model
1	JAD-114	1300 CC	1989	46	AAJ-784	800 CC	2007
2	JAD-133	Above 2000	1980	47	AAJ-796	1300 CC	2006
3	JAD-175	Above 2000	1975	48	AAJ-799	1600 CC	1993
4	JAD-180	Above 2000	1989	49	AAJ-900	1500 CC	1990

S. No	Registration No	Engine Capacity	Model	S. No	Registration No	Engine Capacity	Model
5	JAD-181	Above 2000	1986	50	AAJ-908	1300 CC	1993
6	JAD-186	1300 CC	-	51	AAJ-910	1000 CC	1999
7	JAD-192	Above 2000	1987	52	AAJ-914	800 CC	2000
8	JAD-600	Above 2000	1991	53	AAJ-921	1300 CC	2005
9	JAD-728	1300 CC	1995	54	AAJ-924	800 CC	2012
10	JAD-734	1300 CC	1991	55	AAJ-925	1300 CC	1994
11	JAD-766	1300 CC	1995	56	AAJ-929	1300 CC	1995
12	JAD-775	1300 CC	1994	57	AAJ-933	1000 CC	-
13	JAF-007	Above 2000	1968	58	AAJ-934	800 CC	2006
14	JAF-575	Above 2000	1990	59	AAK-006	800 CC	2011
15	JAK-007	Above 2000	1980	60	AAK-070	1300 CC	1993
16	AAJ-251	2000 CC	2000	61	AAK-101	1300 CC	2000
17	AAJ-424	1300 CC	1973	62	AAK-504	1300 CC	-
18	AAJ-435	1300 CC	2002	63	AAK-505	1300 CC	2004
19	AAJ-437	800 CC	2002	64	AAK-509	1300 CC	1998
20	AAJ-448	1000 cc	-	65	AAK-787	800 CC	2011
21	AAJ-457	800 CC	1997	66	AAK-786	1300 CC	-
22	AAJ-562	2000 cc	2003	67	AAM-400	1300 CC	1994
23	AAJ-635	1300 CC	1982	68	AKW-673	800 CC	2006
24	AAJ-636	1300 CC	1992	69	WAH-046	Above 2000	-
25	AAJ-648	1300 CC	2003	70	WAH-424	Above 2000	1986
26	AAJ-652	800 CC	2010	71	WAH-475	Above 2000	1986
27	AAJ-654	800 CC	2010	72	WAH-602	Above 2000	1994
28	AAJ-657	1000 cc	-	73	WAH-606	Above 2000	1992
29	AAJ-679	1000 cc	-	74	WAH-627	Above 2000	1992
30	AAJ-686	1300 CC	1995	75	WAH-633	Above 2000	1983
31	AAJ-699	1300 CC	2001	76	WAH-638	Above 2000	2009
32	AAJ-701	800 CC	-	77	WAH-648	Above 2000	1979
33	AAJ-710	1300 CC	1986	78	WAH-651	Above 2000	1985
34	AAJ-713	1300 CC	2011	79	WAH-654	Above 2000	-
35	AAJ-718	1300 CC	2006	80	WAH-656	Above 2000	1996
36	AAJ-719	800 CC	-	81	WAH-664	Above 2000	1970

<b>S. No</b>	<b>Registration No</b>	<b>Engine Capacity</b>	<b>Model</b>	<b>S. No</b>	<b>Registration No</b>	<b>Engine Capacity</b>	<b>Model</b>
37	AAJ-723	800 CC	2011	82	WAH-665	Above 2000	2011
38	AAJ-727	1300 CC	1990	83	WAH-667	Above 2000	-
39	AAJ-736	1300 CC	2001	84	WAH-668	Above 2000	2000
40	AAJ-740	1000 cc	-	85	WAH-669	Above 2000	1990
41	AAJ-766	1300 CC	2003	86	WAH-674	Above 2000	1997
42	AAJ-767	800 CC	2011	87	WAH-676	Above 2000	1992
43	AAJ-773	800 CC	-	88	WAH-677	Above 2000	1980
44	AAJ-774	1300 CC	-	89	WAH-680	Above 2000	1990
45	AAJ-778	1300 CC	1994	90	WAH-686	Above 2000	1994
91	WAH-698	Above 2000	1994	107	WAK-325	Above 2000	2004
92	WAH-699	Above 2000	2002	108	WAK-358	Above 2000	2011
93	WAH-800	800 CC	2011	109	WAK-666	Above 2000	2004
94	WAH-847	800 CC	1983	110	WAH-644	Above 2000	1994
95	WAH-872	Above 2000	1994	111	WAH-661	Above 2000	1994
96	WAH-884	1300 CC	1991	112	WAJ-787	Above 2000	2007
97	WAH-892	Above 2000	1984	113	WAH-411	800 CC	2009
98	WAH-894	Above 2000	1985	114	WAH-636	1300 CC	-
99	WAH-980	800 CC	2012	115	WAH-678	800 CC	2007
100	WAJ-003	Above 2000	1972	116	WAH-700	800 CC	2011
101	WAJ-007	Above 2000	1972	117	WAH-815	800 CC	2002
102	WAJ-777	800 CC	2011	118	WAH-838	800 CC	2012
103	WAK-222	Above 2000	1994	119	WAH-854	800 CC	-
104	WAK-301	Above 2000	1990	120	WAK-322	800 CC	2010
105	WAK-309	Above 2000	1987	121	WAK-326	800 CC	1984
106	WAK-318	Above 2000	1983	122	WAK-356	Above 2000	1993

(Rs. in million)

S. No	Regn. No.	Engine Capacity	Model	Regn: Fee @	With Holding Tax	Transfer Fee	Book Fee	Total
1	AAJ-251	2000 CC	2000	1.25%	0.050	0.001	0.0005	0.051
2	AAJ-435	1300 CC	2002	0.75%	0.017	0.001	0.0005	0.018
3	AAJ-437	800 CC	2002	0.75%	0.008	0.001	0.0005	0.009
4	AAJ-457	800 CC	1997	0.75%	0.008	0.001	0.0005	0.009
5	AAJ-562	2000 cc	2003	1.25%	0.050	0.001	0.0005	0.051
6	AAJ-648	1300 CC	2003	0.75%	0.017	0.001	0.0005	0.018
7	AAJ-654	800 CC	2010	0.75%	0.008	0.001	0.0005	0.009
8	AAJ-699	1300 CC	2001	0.75%	0.017	0.001	0.0005	0.018
9	AAJ-713	1300 CC	2011	0.75%	0.017	0.001	0.0005	0.018
10	AAJ-718	1300 CC	2006	0.75%	0.017	0.001	0.0005	0.018
11	AAJ-723	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
12	AAJ-736	1300 CC	2001	0.75%	0.017	0.001	0.0005	0.018
13	AAJ-752	Above 2000	2011	1.25%	0.050	0.001	0.0005	0.051
14	AAJ-766	1300 CC	2003	0.75%	0.017	0.001	0.0005	0.018
15	AAJ-767	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
16	AAJ-784	800 CC	2007	0.75%	0.008	0.001	0.0005	0.009
17	AAJ-796	1300 CC	2006	0.75%	0.017	0.001	0.0005	0.018
18	AAJ-921	1300 CC	2005	0.75%	0.017	0.001	0.0005	0.018
19	AAJ-934	800 CC	2006	0.75%	0.008	0.001	0.0005	0.009
20	AAJ-935	800 CC	2010	0.75%	0.008	0.001	0.0005	0.009
21	AAK-006	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
22	AAK-101	1300 CC	2000	0.75%	0.017	0.001	0.0005	0.018
23	AAK-787	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
24	WAH-638	Above 2000	2009	1.25%	0.050	0.001	0.0005	0.051
25	WAH-665	Above 2000	2011	1.25%	0.050	0.001	0.0005	0.051
26	WAH-668	Above 2000	2000	1.25%	0.050	0.001	0.0005	0.051
27	WAH-699	Above 2000	2002	1.25%	0.050	0.001	0.0005	0.051
28	WAH-800	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
29	WAH-980	800 CC	2012	0.75%	0.008	0.001	0.0005	0.009
30	WAJ-777	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
31	WAK-325	Above 2000	2004	1.25%	0.050	0.001	0.0005	0.051
32	WAK-358	Above 2000	2011	1.25%	0.050	0.001	0.0005	0.051
33	WAK-666	Above 2000	2004	1.25%	0.050	0.001	0.0005	0.051
34	WAH-411	800 CC	2009	0.75%	0.008	0.001	0.0005	0.009
35	WAH-678	800 CC	2007	0.75%	0.008	0.001	0.0005	0.009
36	WAH-700	800 CC	2011	0.75%	0.008	0.001	0.0005	0.009
37	WAK-322	800 CC	2010	0.75%	0.008	0.001	0.0005	0.009
<b>Total</b>								<b>0.850</b>

**Annexure-41**

**7.2.4 Non-realization of property tax - Rs.1.889 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Demand No.</b>	<b>Name</b>	<b>Period</b>	<b>ARV</b>	<b>Amount</b>
<b>Excise and Taxation Office, Hub</b>					
1	86/W1	Mr. Ali Mohammad	2011-12	0.098	0.015
2	88/W1	Haji Rozi Brohi	2011-12	0.041	0.006
3	92C/W1	Mr. Akram Sheikh	2011-12	0.084	0.013
4	94/W1	Mr. Fazal Sheikh	2011-12	0.028	0.007
5	95/W1	Mr. Mohammad Yousaf	2011-12	0.082	0.012
6	1/W2	Mr. Mohammad Sikandar	2011-12	0.138	0.021
7	55/W2	Mr. Mohammad Ismail	2011-12	0.022	0.003
8	67/W2	Mr. H Dost Mohammad	2011-12	0.039	0.006
9	123/W2	Mr. Naveed Ahmed	2011-12	0.049	0.007
10	123C/W2	Mr. Naseeb	2011-12	0.052	0.008
11	143/W2	Mr. Sheikh Ibrahim	2011-12	0.303	0.045
12	155/W2	Mr. Baboo Jan	2011-12	0.050	0.007
13	174/W3	Mr. Sher Ali	2011-12	0.177	0.027
14	176/W3	Mr. Mohammad Akbar	2011-12	0.022	0.003
15	178/W3	Mr. H Mohammad Ishaq	2011-12	0.028	0.004
16	145/W3	Mr. Din Mohammad	2011-12	0.035	0.005
17	143/W3	Mr. Maulvi Ahmed Khan	2011-12	0.055	0.083
18	236A/W3	M/s Bank Al-Habib	2011-12	0.162	0.024
19	236C/W3	Mr. Shafi Mohammad	2011-12	0.032	0.005
20	236D/W3	Mr. Naseem Agha	2011-12	0.032	0.005
21	236E/W3	Mr. Nasrullah Khan	2011-12	0.032	0.005
22	5/W4	Mr. Karam Khan	2011-12	0.087	0.013
23	301/W4	Mr. Dhani Bux	2011-12	0.067	0.010
24	409/W4	Mr. Abdul Ali	2011-12	0.216	0.032
25	411A/W4	Mr. Mohammad Usman	2011-12	0.032	0.005
26	413/W4	Mr. Tariq Brohi	2011-12	0.039	0.006
<b>Total</b>					<b>0.377</b>
<b>Excise and Taxation Officer-VI, Quetta</b>					
27	142A/w-6	Dr. Nasir Bugti	2011-12	0.003	0.003
28	144/w-6	W/o Hussain Akbar	2011-12	0.001	0.001
29	177/w-6	Syed Abdul Nabi	2011-12	0.013	0.013
30	286/w-6	M. Ajmal Khan	2010-12	0.004	0.008
31	316/w-6	Haji Multan	2011-12	0.001	0.001

<b>S. No.</b>	<b>Demand No.</b>	<b>Name</b>	<b>Period</b>	<b>ARV</b>	<b>Amount</b>
32	502/w-6	Mohammad Iqbal	2011-12	0.002	0.002
33	664/w-6	Rukhsana Satar	2011-12	0.004	0.004
34	665/w-6	Sumera Satar	2011-12	0.002	0.002
35	794/w-6	Abdul Rahim	2011-12	0.005	0.005
36	984/w-6	Ali Imran	2011-12	0.008	0.008
37	985/w-6	Haji Glulam Ali	2011-12	0.005	0.005
38	987/w-6	Dawood Agha	2011-12	0.008	0.008
39	1004/w-6	Saeed Iqbal	2010-12	0.001	0.002
40	1074/w-6	Syed Zohar Shah	2011-12	0.017	0.017
41	236/w-10	Mir M. Ibrahim	2009-12	0.006	0.018
42	324/w-10	Haji M Din	2011-12	0.001	0.001
43	374/w-10	Ghulam Muheddin	2011-12	0.004	0.004
44	388/w-10	Khoshal khan	2009-12	0.003	0.009
45	399/w-10	Safdar	2010-12	0.001	0.002
46	816/w-10	Dr. Sultan Mahmood	2009-12	0.001	0.003
47	818/w-10	Naveed Anwar	2009-12	0.001	0.003
48	1283/w-10	Hashim Ali	2011-12	0.002	0.002
49	1306/w-10	Syed H. Ashraf ud Din	2011-12	0.006	0.006
50	1345/w-10	Haji Abdul Wahid	2011-12	0.003	0.003
51	1353/w-10	Abdul Razaq	2010-12	0.008	0.016
52	1440/w-10	Agha Nader Jan	2009-12	0.001	0.003
53	1588/-w-10	Mohammad Afzal	2011-12	0.001	0.001
54	1601/w-10	Agha Mohammad	2011-12	0.001	0.001
55	1602/w-10	Mohammad Imran	2011-12	0.001	0.001
56	1672/w-10	Haji Abdul Rauof	2011-12	0.003	0.003
57	1594/w-10	Mohammad Usman	2011- 12	0.001	0.001
58	1592/w-10	Abdul Wahid	2010- 12	0.001	0.002
59	1615/w-10	Anayat ullah	2011 -12	0.001	0.001
60	1616/w-10	Mohammad Nasir	2011-12	0.001	0.001
61	1998/w-10	DG QDA Office	2002-12	0.032	0.320
62	27/w-11	Nasrullah	2011-12	0.076	0.076
63	60/w-11	Syed Allah ud Din	2009-12	0.024	0.072
64	90/w-11	Haji Baloch Khan	2010-12	0.002	0.005
65	93/w-11	Sadiq Agha	2011-12	0.003	0.003
66	95/w-11	Syed Ibrahim Agha	2011-12	0.005	0.005
67	347/w-11	Haji Zahir Khan	2009-12	0.078	0.234
68	350/w-11	Mohammad Halim	2011-12	0.035	0.035

<b>S. No.</b>	<b>Demand No.</b>	<b>Name</b>	<b>Period</b>	<b>ARV</b>	<b>Amount</b>
69	486/w-11	Syed Harif Shah	2011-12	0.016	0.016
70	536/w-11	Haji Qasim	2011-12	0.016	0.016
71	210/w-11	Sajjad Khan	2011-12	0.016	0.016
72	251/w-11	Haji Sadiq Din Asal Din	2011-12	0.028	0.028
73	136/w-11	Abdul Khaliq & Brothers	2009-12	0.087	0.261
74	6/w-11	Haji Tahir Khan	2011-12	0.006	0.006
75	1/w-11	Zain Ullah	2011-12	0.008	0.008
76	512/w-11	Abdul Khaliq	2011-12	0.049	0.049
77	48/w-11	Naseema Begam	2010-12	0.032	0.064
78	176/W-11	Sardar Khursheed	2009-12	0.019	0.057
79	339/w-11	Dr. Ashmat	2010-12	0.026	0.052
80	340/w-11	Haji M. Sharif	2011-12	0.003	0.003
81	364/w-11	Haji Mohin, Allah Noor	2011-12	0.006	0.006
82	421/w-11	Haji Ahmed	2011-12	0.005	0.005
83	420/w-11	Najeeb Ullah	2011-12	0.005	0.005
84	422/w-11	Asad Ullah	2011-12	0.005	0.005
85	424/w-11	Naseer Ahmed	2011-12	0.005	0.005
<b>Total</b>					<b>1.512</b>
<b>Grand Total</b>					<b>1.889</b>



## 7.2.5 Non-realization of trade tax – Rs.1.327 million

(Rs. in million)

S. No.	Name of Shop	Period of Trade Tax	Trade Tax per Year	Amount
<b>Excise and Taxation Office, Pishin</b>				
1	New Aryana show Room Pishin	1996 to 2012	0.007	0.119
2	Bolan M/C show room Pishin	1996 to 2012	0.007	0.119
3	Sittara M/C show room Pishin	1996 to 2012	0.007	0.119
4	Usman M/C show room Pishin	1996 to 2012	0.007	0.119
5	Askari M/C show room Pishin	1996 to 2012	0.007	0.119
6	MC show room Pishin	1996 to 2012	0.007	0.119
7	Tractor show room Pishin	1996 to 2012	0.007	0.119
8	Tractor show room Pishin	1996 to 2012	0.007	0.119
9	Haji Muhammad Ghous Jewelers	1996 to 2012	0.009	0.153
10	Nafey Boot House Pishin	1996 to 2012	0.009	0.153
<b>Total</b>				<b>1.258</b>
<b>Excise and Taxation Officer-VI, Quetta</b>				
1	M/s Prince Tent Service	2011-12	0.001	0.001
2	M/s Millac Hall	2011-12	0.001	0.001
3	M/s Itefaq Crockery Tent Service	2011-12	0.001	0.001
4	M/s Taj Tent Service	2011-12	0.001	0.001
5	M/s Khyber Tent Service	2011-12	0.001	0.001
6	M/s Dawood Marriage Hall	2011-12	0.001	0.001
7	M/s Babar Jewelers	2011-12	0.001	0.001
8	M/s Ghazanfar Jewelers	2011-12	0.001	0.001
9	M/s Rizwan Jewelers	2011-12	0.001	0.001
10	M/s New Qadeer Jewelers	2010-12	0.001	0.002
11	M/s Rehan Jewelers	2010-12	0.001	0.002
12	M/s Safa Jewelers	2010-12	0.001	0.002
13	M/s Moti Jewelers	2010-12	0.001	0.002
14	M/s Rafiq Jewelers	2011-12	0.001	0.001
15	M/s Mohsin Jewelers	2011-12	0.001	0.001
16	M/s New Bashir Jewelers	2011-12	0.001	0.001
17	M/s Shehzad Jewelers	2011-12	0.001	0.001
18	M/s Fashion Jewelers	2011-12	0.001	0.001
19	M/s Umar Jewelers	2011-12	0.001	0.001
20	M/s Saeed Ahmed Shah Estate	2011-12	0.003	0.003
21	M/s Qalandrani Shoes Makers	2011-12	0.001	0.001

<b>S. No.</b>	<b>Name of Shop</b>	<b>Period of Trade Tax</b>	<b>Trade Tax per Year</b>	<b>Amount</b>
22	M/s Chiltan Shoes Makers	2010-12	0.001	0.002
23	M/s Al Jabbar Beauty & Gift	2011-12	0.001	0.001
24	M/s Usman Shopping Centre	2011-12	0.001	0.001
25	M/s Sagar Karyana & G/Store	2011-12	0.001	0.001
26	M/s Shami Sore	2011-12	0.001	0.001
27	M/s New Bola G/Store	2011-12	0.001	0.001
28	M/s Good Luck Garments	2011-12	0.001	0.001
29	M/s Gwadar Shopping Centre	2011-12	0.001	0.001
30	M/s Good Luck G/Store	2011-12	0.001	0.001
31	M/s Millat Tent Service	2008-12	0.001	0.004
32	M/s Bolan Marriage Hall	2009-12	0.002	0.006
33	M/s Shaista Jewelers	2005-12	0.002	0.014
34	M/s A Ghafoor Jewelers	2008-12	0.002	0.008
<b>Total</b>				<b>0.069</b>
<b>Grand Total</b>				<b>1.327</b>

**Annexure-43**

**7.2.7 Non-imposition of penalty on property owners - Rs.1.013 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Demand No.</b>	<b>Unit No.</b>	<b>Owner Name</b>	<b>Years</b>	<b>Tax Pa (Rs.)</b>	<b>Penalty</b>
1	142A/w-6	6-3/33=167 (5-T27/U-27A)	Dr. Nasir Bugti	2011-12	3,240	0.003
2	144/w-6	6-3/33=167 (5-T27/U-27C)	W/o Hussain Akbar	2011-12	1,188	0.001
3	177/w-6	6-3/255=329 to 348A	Syed Abdul Nabi	2011-12	12,636	0.013
4	286/w-6	6-6/31A=554	M. Ajmal Khan	2010-12	4,050	0.008
5	316/w-6	6-6/40-11A2=594A	Haji Multan	2011-12	1,080	0.001
6	502/w-6	6-8/11=831	Mohammad Iqbal	2011-12	2,430	0.002
7	664/w-6	6-9/184=1096 to 1097=1108	Rukhsana Sattar	2011-12	3,564	0.004
8	665/w-6	6-9/186(1) =1098(1)	Sumera Sattar	2011-12	2,106	0.002
9	794/w-6	6-9/308(A-2)=1257(A-2)	Abdul Rahim	2011-12	4,860	0.005
10	984/w-6	6-9/379(z-26)=1400(z-26)	Ali Imran	2011-12	8,100	0.008
11	985/w-6	6-9/379(z-27)=1400(z-27)	Haji Ghulam Ali	2011-12	4,995	0.005
12	987/w-6	6-9/379(z-29)=1400(z-29)	Dawood Agha	2011-12	8,100	0.008
13	1004/w-6	6-9/380(3-4)=1408G	Saeed Iqbal	2010-12	1,296	0.026
14	1074/w-6	6-10/69(c-1)=1499B1	Syed Zahir Shah	2011-12	17,010	0.017
15	236/w-10	10-1/230=297	Mir M. Ibrahim	2009-12	6,480	0.019
16	324/w-10	10-1/373A	Haji M Din	2011-12	1,080	0.001
17	374/w-10	10-1/531(9-10)	Ghulam Muheuddin	2011-12	3,888	0.004
18	388/w-10	10-1/531(2)	Kyushu khan	2009-12	2,592	0.008

S. No.	Demand No.	Unit No.	Owner Name	Years	Tax Pa (Rs.)	Penalty
19	399/w-10	10-2/126(L3)	Safdar	2010-12	540	0.001
20	816/w-10	10-5/44(1)=750	Dr. Sultan Mehmood	2009-12	972	0.003
21	818/w-10	10-5/56(1)=757	Naveed Anwar	2009-12	864	0.003
22	1283/w-10	10-7/11-5	Hashim Ali	2011-12	2,430	0.002
23	1306/w-10	10-7/11(2)	Syed H. Ashraf ud Din	2011-12	6,480	0.006
24	1345/w-10	10-8/4-(1)	Haji Abdul Wahid	2011-12	3,240	0.003
25	1353/w-10	10-8/4A(3)	Abdul Razaq	2010-12	8,100	0.016
26	1440/w-10	10-8/24A(6)	Agha Nader Jan	2009-12	972	0.003
27	1588/-w-10	10-9/576-2	Mohammad Afzal	2011-12	1,080	0.001
28	1601/w-10	10-9/5768-F(5)	Agha Mohammad	2011-12	1,080	0.001
29	1602/w-10	10-9/5768 H	Mohammad Imran	2011-12	1,080	0.001
30	1672/w-10	10-9/5828A	Haji Abdul Rauf	2011-12	2,592	0.003
31	1594/w-10	10-9/5768(1)	Mohammad Usman	2011-2012	1,080	0.001
32	1592/w-10	10/9/5766	Abdul Wahid	2010-12	1,188	0.002
33	1615/w-10	10/9/5792	Anayat ullah	2011 -12	1,080	0.001
34	1616/w-10	10/9/5799	Mohammad Nasir	2011-12	1,080	0.001
35	1998/w-10	10/9/5847	DG QDA Office	2002-12	32,400	0.251
36	27/w-11	11-1/31 to 55	Nasrullah	2011-12	76,323	0.076
37	60/w-11	11/1/1999	Syed Allah ud Din	2009-12	24,300	0.024
38	90/w-11	11-1/208 to 212	Haji Baloch Khan	2010-12	22,680	0.023
39	93/w-11	11-1/215	Sadiq Agha	2011-12	3,240	0.003
40	95/w-11	11-1/219	Syed Ibrahim Agha	2011-12	5,184	0.005
41	347/w-11	11-3/30 to 81	Haji Zahir Khan	2009-12	78,246	0.078

<b>S. No.</b>	<b>Demand No.</b>	<b>Unit No.</b>	<b>Owner Name</b>	<b>Years</b>	<b>Tax Pa (Rs.)</b>	<b>Penalty</b>
42	350/w-11	11-3/89 to 107	Mohammad Halim	2011-12	34,506	0.035
43	486/w-11	11-3/322,322A	Syed Harif Shah	2011-12	16,200	0.016
44	536/w-11	11-4/9 to 12	Haji Qasim	2011-12	16,200	0.016
45	210/w-11	11-2/62,62A	Sajjad Khan	2011-12	16,200	0.016
46	251/w-11	11-2/104,105	Haji Sadiq Din Asal Din	2011-12	28,350	0.028
47	136/w-11	11-1/287,287A	Abdul Khaliq & Brothers	2009-12	87,480	0.087
48	6/w-11	11-1/6=6	Haji Tahir Khan	2011-12	5,670	0.006
49	1/w-11	11-1/1=1	Zain Ullah	2011-12	8,100	0.008
50	512/w-11	11-3/339	Abdul Khaliq	2011-12	48,600	0.049
51	48/w-11	11-1/296B	Naseema Begam	2010-12	32,400	0.032
52	176/W-11	11-1/299(16)	Sardar Khursheed	2009-12	19,440	0.019
53	339/w-11	11-2/475	Dr. Ashmat	2010-12	25,920	0.026
54	340/w-11	11-2/476	Haji M. Sharif	2011-12	3,240	0.003
55	364/w-11	11-3/217	Haji Mohin, Allah Noor	2011-12	5,832	0.006
56	421/w-11	11-3/239G	Haji Ahmed	2011-12	4,860	0.005
57	420/w-11	11-3/239F	Najeeb Ullah	2011-12	4,860	0.005
58	422/w-11	11-3/239H	Asad Ullah	2011-12	4,860	0.005
59	424/w-11	11-3/239J	Naseer Ahmed	2011-12	4,860	0.005
<b>Total</b>						<b>1.013</b>

## Annexure-44

## 7.2.9 Less-realization of motor vehicle tax (token tax) – Rs.1.000 million

(Rs. in million)

S. No.	Vehicle No.	Period	Token Tax	Income Tax	Total
<b>Excise and Taxation Office, Hub</b>					
1	TKP-604	01.01.2008 to 30.06.2012	0.010	0.048	0.058
2	77A-931	01.01.2011 to 30.06.2012	0.004	0.018	0.022
3	TKT-903	01.04.2008 to 31.03.2012	0.010	0.048	0.058
4	TKT-490	01.07.2010 to 31.03.2012	0.004	0.021	0.025
5	TTB-323	01.07.2007 to 30.09.2011	0.011	0.027	0.038
6	TKK-648	01.07.2007 to 30.09.2011	0.011	0.051	0.062
7	LSB-9314	01.07.2007 to 31.12.2011	0.003	0.022	0.024
8	TLF-992	01.04.11 to 31.12.11	0.002	0.018	0.020
9	TLK-109	01.07.09 to 30.06.12	0.010	0.072	0.082
10	TLB-785	01.01.11 to 31.12.2011	0.003	0.024	0.027
11	TKG-116	01.01.2010 to 31.12.2011	0.005	0.024	0.029
12	TKJ-271	01.04.2010 to 31.12.2011	0.006	0.032	0.037
13	TKB-346	01.04.2010 to 30.09.2011	0.005	0.027	0.032
14	TLN-972	01.01.2012 to 31.12.2012	0.003	0.024	0.027
15	TLN-672	01.01.2012 to 31.12.2012	0.003	0.024	0.027
16	TKR-570	01.10.2007 to 31.12.2011	0.011	0.051	0.062
17	TLN-108	01.07.2011 to 30.06.2012	0.003	0.024	0.027
18	TLM-429	01.07.2011 to 30.06.2012	0.003	0.024	0.027
19	TLG-229	01.07.2011 to 30.06.2012	0.003	0.024	0.027
20	TLG-129	01.07.2011 to 30.06.2012	0.003	0.024	0.027
21	TLM-329	01.07.2011 to 30.06.2012	0.003	0.024	0.027
<b>Total</b>					<b>0.765</b>
22	<b>Excise and Taxation Office, Jaffarabad</b>				0.196
<b>Grand Total</b>					<b>0.961</b>

## Annexure - 45

## 8.2.2 Suspected embezzlement on procurement of sub-standard wheat - Rs.547.802 million

Substandard wheat detail								(Rs in millions)	
S . #	Purchase center	Recipient End	Analysis Reference #, Date, Page No.	Sample #	Bags	Weight	Rate Rs.	Amount	
1	Usta Muhammad	Sariab Godowns	5751, 27-6-13, 118	4	54,938	5,491,370	3,000	164.814	
2	Amir Khan Magsi	Spinny Godown	5755, 27-6-13, 122	8	5,321	529,509	3,000	15.963	
3	Koreja	Pishin	5756, 27-6-13, 123	1	9,977	999,083	3,000	29.931	
4	Saifa bad	Pishin	5757, 27-6-13, 124	2	14,470	1,472,550	3,000	43.410	
5	Manjooshori	Sariab Godowns	5754, 27-6-13, 121	7	4,906	490,969	3,000	14.718	
6	Saifa bad, Mir Akber, Mir Amir and Goth Manzor	Hub	5795, 15-7-2013	Nil	78,313	7,875,000	3,000	234.939	
<b>Total Recoverable Amount</b>								<b>503.775</b>	
Transportation Detail									
S . #	Purchase center	Recipient End	Contractor	Bags	Transportation Charges Rs per Bag	Transportation charges			
1	Usta Muhammad	Sariab Godowns	M/S Ali & Company	54,938	235.61	12.943			
2	Amir Khan Magsi	Spinny Godown	Syed Abdul bari	5,321	234.6	1.248			
3	Koreja	Pishin	Syed Fazal Mohammad	9,977	305.5	3.047			
4	Saifa bad	Pishin	Syed Fazal Mohammad	14,470	276	3.993			
5	Manjooshori	Sariab Godowns	Tareen Enterprise	4,906	240.06	1.177			
6	Saifa bad	Hub	Daulat Ali Lehri	45,605	269.1	12.272			
7	Mir Akber	Hub	AL-habib & Brothers	4,500	271.69	1.222			
8	Mir Amir	Hub	Nasar Enterprises	19,900	269.1	5.355			
9	Goth Manzor	Hub	Naimat & Brothers	8,308	333.5	2.770			
<b>Total recoverable Amount</b>							<b>44.027</b>		

## 8.2.4 Suspected embezzlement on E.G Bags –Rs.57.935 million

<b>E.G Bags Detail for F.Y 2010-11</b>	
Total E/G Bags received as per certificates/Contract Agreement	987,560
E/G Bags supplied as per final account detail	910,365
Variance/Balance	77,195
Rate Per E.G bags	Rs-123/-
(Rate Rs.123X 77,195 E.G Bags)	9.494 million
4% GST	0.379 million
<b>a) Recoverable Amount</b>	<b>9.874 million</b>
<b>E.G Bags Detail for F.Y 2011-12</b>	
Total E/G Bags received as per certificates/Contract Agreement	1,100,000
E/G Bags supplied as per inspection report	1,060,932
Variance/Balance	39068
Rate Per E.G bags	Rs-116.95/-
(Rate Rs.116.95 X 39,068 E.G Bags)	4.569 million
5% GST	0.228 million
<b>b) Recoverable Amount</b>	<b>4.797 million</b>
<b>E.G Bags Detail for F.Y 2012-13</b>	
Total E/G Bags received as per certificates/Contract Agreement	800,000
E/G Bags supplied as per inspection report	494,025
Variance/Balance	305,975
Rate Per E.G bags	Rs-125.05/-
(Rate Rs.125.05 X 305,975 E.G Bags)	38.262 million
5% GST	5.002 million
<b>c) Recoverable Amount</b>	<b>43.264 million</b>
<b>Total Recoverable Amount (a+b+c)</b>	<b>57.935 million</b>



**8.2.6 Loss due to non-deposit of sale proceeds of wheat–  
Rs.3,050.507 million**

<b>S.No.</b>	<b>Detail</b>	<b>Amount Rs.</b>
1	Wheat Bags Procured during 2009-10	700,000
2	Wheat Bags Procured during 2010-11	910,365
3	Wheat Bags Procured during 2011-12	850,170
4	Total Wheat Bags Procured during 2009-12	2,460,535
5	Government Sale Rate for Wheat Per Bag	Rs. 2,670/-
6	Actual Sale Proceed to be Deposit for F.Y 2009-12 <b>(4x5)</b>	6,569.628
7	Sale Proceed Deposited (According to office Sale Proceed statements)	3,519.121
8	<b>Net Outstanding sale Proceed Amount/Non Deposited Amount(6-7)</b>	<b>3,050.507</b>
	<b><u>Detail of wheat Bags after 2013 Wheat Procurement</u></b>	<b>Bags Detail</b>
9	wheat Bags Balance Before 2013 wheat Procurement	1,142,512
10	Wheat Bags Procured during 2012-13	499,976
11	wheat Bags Balance After 2013 wheat Procurement	1,642,488

## 8.2.9 Recovery of conveyance allowance - Rs.1.696 million

S. No.	Name	Designation	Vehicle #	Months	Amount
1	Mr. AzamMushtaq	DDF, Khuzdar BPS-18	QAC-720	3.5	17,500
2	MR. Bashir Abro	ADF, Nasirabad BPS-16	QAC-720	10	37,400
3	Mr. HaseenAfridi	ADF, Nushki BPS-17	QAC-3119	6	14,880
4	MR. Bashir Abro	ADF, Nasirabad BPS-16	QAC-3119	11	47,440
5	Mr. AzamMushtaq	DDF, Kalat BPS-18	QAC-3119	3	15,000
6	Mr. Shah Jahan	ADF, Loralı BPS-17	QAC-1481	36	119,520
7	Mr. Mohammad Musa	Deputy Secretary Food BPS-18	QAF-7199	36	119,520
8	Haji Abdul Hameed	ADF, Mills BPS-17	QAD-5881	36	119,520
9	Mr, Aslam Shah	DFC, Zhob BPS-16	KZ-714	6	14,880
10	Mr, SaeedMangal	ADF, Sibi BPS-17	QAG-647	18	44,640
11	Mr, Muhammad Rahim	ADF, ISI BPS-17	QAG-647	18	74,880
12	Mr, Janan Khan	DDF, Loralı BPS-18	SI-2582	36	119,520
13	Mr, Muhammad Rahim	ADF, ISI BPS-17	QAC-2299	19	54,680
14	Nil	CAO, BPS-17	QAC-6100	30	104,640
15	Mr, Jamil Ahmed	Additional Secretary BPS-18	QAN-2702	30	104,640
16	Mr.Haq Nawaz	JD. BPS-BPS-19	QAH-3278	25	92,240
17	Mr. Mohammad Qasim	Staff officer Minister Food BPS-16	QAB-9724	10	42,440
18	Nil	PS Minister Food BPS 16	QAN-2703	29	84,520
19	Nil	Manister Food	QAH-3047	9	37,440
20	Nil	Director Food	QAC-8700	10	39,920
21	Mr. Saeedmangal	ADF, Hub BPS-17	QAC-8700	11	34,840
22	Nil	PRO Minister Food	QAH-3279	10	24,800
23	Mr. Shakir Khan	DFC, BPS-16	QAH-3279	6	30,000
24	Mr. AzamMushtaq	DDF, Khuzdar BPS-18	QAC-720	14	34,720
25	MR. Bashir Abro	ADF, D.M Jamali BPS-16	QAC-720	8	40,000
26	Mr. AsgherAbass	ADF BPS-17	QAC-721	36	119,520
27	Director Food	BPS-19	QAG-111	13	32,240
28	Mr.SherZaman	DDF, Sibi BPS-17	QAG-111	18	74,880
<b>Total</b>					<b>1,696,220</b>

## Annexure-49

## 10.2.1 Shortage/ doubtful issue of medicine - Rs.7.963 million

(a)

(Rs. in million)

S. No.	Name of Drug	Balance as per stock register	available balance	Diff	Rate(Rs)	Amount
1	InjTanzo 4.5 gm	534	146	388	670	0.260
2	Inj Albumin	294	16	278	4500	1.251
3	InjCilipan	1197	0	1197	634.95	0.760
4	InjMeronum	440	0	440	1615	0.711
5	InjAventrax 500	630	192	438	130	0.057
6	InjAmoxil	5000	0	5000	44	0.220
7	InjBupain	1520	1210	310	45	0.014
8	Cap cefim	890	280	610	35	0.021
9	Inj Aventrax250	461	0	461	64.6	0.030
10	Tab Nebrole	1580	600	980	2.2	0.002
11	SypVelocef	67	6	61	82.62	0.005
12	SypCefim	180	91	89	73.95	0.007
13	InjVencomicine	523	0	523	460	0.241
14	Cotton Roll	1200	900	300	220	0.066
15	Inj: Foran	456	392	64	2483.4	0.159
16	Normal Control KIT	5	0	5	9500	0.048
17	Prolectin Kit	5	0	5	10045	0.050
18	PT Kit	5	0	5	12740	0.064
19	RA Factor	5	0	5	1715	0.009
20	HBS Kit	7	0	7	2435	0.017
21	Prothronbin KIT	1	0	1	12740	0.013
22	Vidal Kit	2	0	2	1050	0.002
23	Centifuge Tube	150	0	150	10	0.002
24	Microscop Slides	300	0	300	56	0.017
25	Easy lite pack	3	0	3	23000	0.069
26	Blood Groping Syera	3	0	3	798	0.002
27	AB Normal Kit	5	0	5	3371	0.017
<b>Total</b>						<b>4.114</b>

(b)

S. No.	Book No	Page No	Items	Quantity	Rate Rs.	Amount Rs.
1	2300	2301	Inj: Meronum 500mg	300	864	0.259
2			Inj: Celipan 500mg	400	634	0.254
3			Tab: Panadol	400	1.45	0.001

S. No.	Book No	Page No	Items	Quantity	Rate Rs.	Amount Rs.
4			Inj: Idazol500mg	200	50	0.010
5			Tab: Brufen 400mg	250	1.36	0.000
6			Inj: Meronum1G	90	1615	0.145
7		230	Inj: Meronum500mg	300	864	0.259
8			Inj: Celipan500mg	300	634	0.190
9			Inj: Humanalbumin	200	3650	0.730
10			Inj: Artifen50mg	200	13	1.848
11			Inj: Humulin R	3	250	0.001
12			Tab: Brufen400mg	150	1.36	0.000
13			Inj: Tenzo4.5 G	80	411	0.033
14		230	Inj: Celipan500mg	50	634	0.032
15			Inj: Meronum500mg	100	864	0.086
16			Tab: Artifen 50mg	100	2	0.000
17			Tab: Panadol	200	1.45	0.000
18			DisposableSyringe	200	6.35	0.001
<b>Total</b>						<b>3.849</b>
<b>Total (A) + (B)</b>						<b>7.963</b>

### Annexure - 50

#### 10.2.2 Wasteful expenditure on purchase of pouches -Rs.17.904 million

(Rs. in million)

S. No.	Name of Item	Date of Purchase	Qty	Qty Issued	Issued date	Balance	Rate per Roll	Amount	Remarks	
1	Sterilization Pouches	28/4/10	175 Roll	175 Roll	May-10	175	12000	2.10	Issued Qty as it is available in the OT	
2		21/6/10	3500 mtr (17.5 Roll)	12 Roll	1-Jul	5.5	12000	0.066		
3		16/8/10	143 roll				148.5		-	
					10	Sep-10	138.5		-	
4		29/3/11	800 Rolls				938.5		-	
5		23/5/11	100 Rolls				1038.5		-	
					10	11-May	1028.5		-	
				90	11-Jun	938.5		-		

S. No.	Name of Item	Date of Purchase	Qty	Qty Issued	Issued date	Balance	Rate per Roll	Amount	Remarks
6				2	Oct-11	936.5		-	
				10	Nov-11	926.5		-	
				4	Dec-11	922.5		-	
		26/4/12	400 Roll			1322.5		-	
				4	Jun-12	1318.5		-	
				1	Oct-12	1317.5		-	
				2	Jan-13	1315.5		-	
				2	May-13	1313.5		-	
				2	Jun-13	1311.5	1200 0	15.738	Final Balance
<b>Total</b>								<b>17.904</b>	

### Annexure-51

#### 10.2.6 Less supply of medicines by medical store depot - Rs.237.131 million

(Rs.in million)

S. No.	Period	Name of Formation	Medicines purchased	Medicines Supplied	Medicines Less Supplied
1.	2011-12	District Health Officer, Chagai	8.00	3.491	4.508
2.	2010-12	M.S. DHQ Hospital Uthal	19.750	15.147	4.602
3.	2011-12	DHO Uthal	8.00	4.258	3.742
4.	2011-12	DHO Killa Saifullah	9.00	5.991	3.008
5.	2010-12	MS DHQ Hospital, Dhadar	27.35	21.53	5.82
6.	2011-12	DHO Musa Khail	8.00	5.189	2.811
7.	2011-12	MS DHQ Hospital, Killa Saifullah	12.00	8.305	3.655
8.	2012-13	DHO Sherani	10.00	3.168	6.831
9.	2012-13	Medical Superintendent Sandman Provincial Hospital Quetta	180.000	107.716	72.284
10.	2012-13	Medical Superintendent BMC hospital Quetta	169.236	39.41	129.82
<b>Total</b>			<b>451.336</b>	<b>214.205</b>	<b>237.131</b>

### Annexure-52

#### 10.2.8 Irregular expenditure incurred without technical sanction - Rs.33.715 million

(Rs.in million)

S. No.	Name of Work	Amount
1	Repair of Midwifery School Panjgoor.	0.500
2	Repair of Midwifery School's Hostel at by pass Quetta	0.640
3	Repair of Midwifery School, Loralai	1.339

S. No.	Name of Work	Amount
4	Construction of Boundary Wall Midwifery School, Noshki	1.079
5	Construction of 1No.Bungalow Grade 15-17 and Quarter Grade 11-14at Killa Saifullah.	11.498
6	Construction of 1No.Bungalow Grade 15-17 and Quarter Grade 11-14at Abdullah.	6.627
7	Construction of 1No. Quarter Grade 11- 14at Washuk.	2.363
8	Repair of Civil Hospital Building at Bela District Lasbella.	1.200
9	Repair of THQ Hospital Muslim Bagh at Killa Saifullah	0.400
10	Repair work of RHC Gawal Ismail Zai District Killa Saifullah	0.400
11	Repair work of RHC Sharan Jogzai District Killa Saifullah	0.400
12	Repair work of RHC Kan Mehter Zai District Killa Saifullah	0.400
13	Repair work of LHV Gawal Ismail Zai District Killa Saifullah	0.300
14	Construction of 1No.Bungalow Grade 15-17 and Quarter Grade 11-14at Killa Abdullah.	6.569
<b>Total</b>		<b>33.715</b>

### Annexure-53

#### 10.2.9 Irregular purchase of medicine - Rs.28.316 million

(Rs. in million)

S. No.	Cheque No.	Date	Name of Firm	Bill No	Particulars	Amount (Rs)
1	539808	8/10/2012	Ittefaque Medical Store	3921	LP. B-Unit for 7/2012	0.282
				3944	LP. BMCH for 7/2012	2.397
2	574816	24/12/2012	Ittefaque Medical Store	4022	LP.BMCH for 8/2012	0.505
				4939	LP.BMCH for 9/2012	2.057
3	583451	21/2/2013	Ittefaque Medical Store	68	LP.BMCH for 10/2012	1.725
				4090	LP.B-ICU for 10/2012	0.216
4	604477	12/3/2013	Itifaq Medical Store	81	LP.BMCH for 11/2012	0.637
5	582813	7/2/2012	Ittefaque Medical Store	156	LP.BMCH for 12/2012	0.832
6	605145	22/3/2013	Ittefaque Medical Store	345	LP.BMCH for 1/2013	1.434
				120	LP.B-ICU for 11/2012	0.083
				163	LP.B-ICU for 12/2012	0.148
<b>Total</b>						<b>10.316</b>

(Rs. in million)

S. No.	Month	Amount	S.No	Month	Amount
1	9/2012	1.336	6	02/2012	2.645
2	10/2011	2.211	7	03/2012	1.518

S. No.	Month	Amount	S.No	Month	Amount
3	11/2011	0.787	8	05/2012	5.972
4	12/2011	0.643	9	06/2012	1.304
5	01/2012	1.583			
<b>Total A</b>		<b>6.561</b>	<b>Total B</b>		<b>11.439</b>
<b>Grand Total</b>					<b>18.000</b>

**Annexure-54**

**10.2.14 Unauthorized payment on non practicing allowance - Rs.2.621 million**

**(Rs. in million)**

S. No.	Name of Doctors	Designations	Amount (Rs.)
1	Zain-Ud-din	Senior Medical Officer	0.144
2	Arif Ayaz	Cardiologist	0.096
3	Asif Bakhtiar Rana	Senior Medical Officer	0.096
4	Saba Khan	Medical officer	0.144
5	Shehbaz Khan	Medical Officer	0.144
6	Muhammad Farooq	Senior Medical Officer	0.144
7	Nazir Ahmed	ENT Specialist	0.096
8	Noor Muhammad	Senior Medical Officer	0.144
9	Abdul Jaleel Khatak	Dental Surgeon	0.144
<b>Sub total</b>			<b>1.152</b>
10	Dr. Abdul Rab,	Medical Officer	0.320
11	Dr. Muhammad Azim	Medical Officer	0.238
12	Dr. Qamerullah,	Medical Officer	0.231
13	Dr. Abdul Rashid,	Senior Medical Officer	0.237
14	Dr. Raja Abdul Hameed,	Senior Medical Officer	0.139
15	Dr. Muh. Ismail,	Medical Officer	0.142
16	Dr. Qadir Bux,	Senior Medical Officer	0.112
17	Dr. Salma,	Lady Medical Officer	0.050
<b>Sub Total</b>			<b>1.469</b>
<b>Total</b>			<b>2.621</b>

**Annexure- 55**

**10.2.16 Irregular expenditure on other store-Rs.1.852 million**

**(Rs. in million)**

S. No.	Cheque No	Name of Firm	Bill No	Particulars	Amount (Rs)
1	0547229, 03.12.12	M/s Usman Traders, Quetta	402,	Brooms (Jharoo), Pochara etc.	0.062
			405, 20.11.12	Misc. items	0.026
			409, 22.11.12	Bleaching Powder, Sulphuric Acid,	0.074

S. No.	Cheque No	Name of Firm	Bill No	Particulars	Amount (Rs)
				Laundry Soap etc.	
2	0552367, 06.12.12	M/s Mehran & Co, Quetta	102, 12.11.12	Plastic Shopper, Needle, Plastic Dust Bin	0.094
3	0575255, 04.01.13	M/s Mehran & Co, Quetta	848, 30.11.12	20 Mattress Cover	0.021
4	0575255, 04.01.13	M/s Mehran & Co, Quetta	010, 28.11.12	250 Gaz Regxene Cloth, 55 No. Dust Bin	0.090
5	0575255, 04.01.13	M/s Mehran & Co, Quetta	009, 06.12.12	100 Dozen Lux Soap, 900 Packet Detergent Powder	0.093
6	0575256, 04.01.13	M/s Usman Traders, Quetta	414, 22.12.12	20 Gas Heater (Double Burner)	0.076
7	0575256, 04.01.13	M/s Usman Traders, Quetta	413, 26.12.12	710 No. Phenyl (Detergent Solution)	0.089
8	0583032, 12.02.13	M/s Mehran & Co, Quetta	012, 29.01.13	10 Gas Heaters etc.	0.038
			103, 06.02.13	Misc. electric items	0.043
9	0583762, 26.02.13	M/s Mehran & Co, Quetta	145, 08.01.13	Soda Ash, Laundry Soap, Sulphyric Acid etc.	0.068
10	0583844, 27.02.13	M/s Mehran & Co, Quetta	244, 09.01.13	Plastic Shopper	0.051
11	0605568, 28.03.13	M/s Mehran & Co, Quetta	148, 28.02.13	Misc. electric items	0.074
12	0605568, 28.03.13	M/s Mehran & Co, Quetta	150, 19.03.13	Plastic Chappal, Lock, Needle Cutter, Flate Oil etc.	0.092
13	0605568, 28.03.13	M/s Mehran & Co, Quetta	149, 28.02.13	Jharoo (Large & Small), Puchara etc.	0.058
14	0612429, 09.04.13	M/s Mehran & Co, Quetta	152, 28.03.13	Misc electric items	0.100
15	0605886, 03.04.13	M/s Mehran & Co, Quetta	151, 28.03.13	Phynile 710 No.	0.092
16	0606655, 18.04.13	M/s Mehran & Co, Quetta	147, 11.04.13	Jharoo (Large & Small), Puchara etc.	0.058
17	0606655, 18.04.13	M/s Mehran & Co, Quetta	146, 26.03.13	Soda Ash, Laundry Soap, Sulphyric Acid etc.	0.092
18	0606655, 18.04.13	M/s Mehran & Co, Quetta	153, 11.04.13	Rexene Cloth 200 Yards	0.054
19	0616429, 03.05.13	M/s Mehran & Co, Quetta	155, 26.03.13	Rexene Cloth 200 Yards	0.074



S. No.	Cheque No	Name of Firm	Bill No	Particulars	Amount (Rs)
20	0616430, 03.05.13	M/s Mehran & Co, Quetta	154, 01.03.13	Lux Soap, Detergent Powder etc.	0.098
21	0663742, 25.06.13	M/s Usman Trader, Quetta	423, 15.06.13	496 meter Uniforms Cloth @ Rs.110/- per meter	0.055
22	0663744, 25.06.13	M/s Mehran & Co, Quetta	157, 27.04.13	Misc. electric items	0.074
23	0663744, 25.06.13	M/s Mehran & Co, Quetta	156, 19.02.13	Misc. electric items	0.051
24	0663742, 25.06.13	M/s Usamn Trader, Quetta	423, 15.06.13	Uniform Cloth 496 Meter @110/m	0.055
<b>Total</b>					<b>1.852</b>

### Annexure-56

#### 11.2.2 Non recovery of sales tax – Rs.10.557 million

(Rs. in million)

Sr. #	Name Of Supplier	Financial Year	Cost of Food Items Paid	Sales Tax Applicable
1	M/s Parkash Madan General Store, Mach	2011-2012	19.425	2.817
2	M/s Madan General Store, Mach	2010-2011	17.774	2.577
3	M/s Madan General Store, Mach	2009-2010	18.632	2.701
<b>Total</b>			<b>55.831</b>	<b>8.095</b>

Sr. #	Cheque No. & Date	Cost of Dietary Items	Sales Tax Amount
1	0340660, 6.8.11	0.840	0.122
2	0340660, 6.8.11	0.731	0.106
3	0344286, 6.9.11	0.319	0.046
4	0344286, 6.9.11	0.734	0.106
5	0344286, 6.9.11	0.897	0.130
6	0364436, 6.10.11	0.888	0.129
7	0364436, 6.10.11	0.777	0.113
8	0375063, 15.11.11	0.930	0.135
9	0408078, 12.1.12	0.833	0.121
10	048078, 12.1.12	0.676	0.098
11	048078, 12.1.12	0.829	0.120
12	048078, 12.1.12	0.905	0.131
13	048078, 12.1.12	0.926	0.134
14	0409345, 3.2.12	0.737	0.107
15	0409345, 3.2.12	0.759	0.110
16	465690, 7.6.12	0.892	0.129
17	465690, 7.6.12	0.536	0.078
18	465690, 7.6.12	0.756	0.110
19	465690, 7.6.12	0.987	0.143
20	465690, 7.6.12	0.897	0.130
21	465690, 7.6.12	0.605	0.088

Sr. #	Cheque No. & Date	Cost of Dietary Items	Sales Tax Amount
22	465681, 7.6.12	0.432	0.063
23	0408078, 12.1.12	0.089	0.013
<b>Total</b>		<b>16.975</b>	<b>2.462</b>

**Annexure-57**

**11.2.3 Loss due to awarding contract of food items on higher rate  
– Rs.7.021 million**

(Rs. in million)

Year	Quantity (Kg)	Rate Paid Rs. Per Kg	Market Rate Rs. Per Kg	Difference Rs. Per Kg	Amount (Rs)
<b>CENTRAL JAIL, MACH</b>					
<b>Flour</b>					
2009-10	235300	32.00	26.00	6.00	1.412
2010-11	207000	32.90	28.00	4.90	1.014
2011-12	185000	36.80	32.00	4.80	0.888
<b>Total (A)</b>					<b>3.314</b>
<b>Vegetable Ghee</b>					
2009-10	10048	163.00	120.00	43.00	0.432
2010-11	8880	163.00	150.00	13.00	0.115
2011-12	8000	195.00	170.00	25.00	0.200
<b>Total (B)</b>					<b>0.747</b>
<b>Sugar</b>					
2009-10	6850	48.00	28.00	20.00	0.137
2010-11	6200	65.00	45.00	20.00	0.124
2011-12	6138	82.50	55.00	27.50	0.169
<b>Total (C)</b>					<b>0.430</b>
<b>DISTRICT JAIL, QUETTA</b>					
<b>Flour</b>					
2011-12	128350	38	32	6	0.770
<b>Dal Chana</b>					
2011-12	10425	150	80	70	0.730
<b>Dal Moong</b>					
2011-12	7520	150	120	30	0.226
<b>Vegetable Ghee</b>					
2011-12	6212	230	170	60	0.373
<b>Sugar</b>					
2011-12	5110	95	55	40	0.204
<b>Milk</b>					
2011-12	28392	68	60	8	0.227
<b>Total (D)</b>					<b>2.530</b>
<b>G. Total (A+B+C+D)</b>					<b>7.021</b>

## Annexure -58

**11.2.4 Unauthorized expenditure on dietary charges – Rs.55.824 million and less deduction of income tax**

(Rs. in million)

S. No.	Contractor	Bill No. & Date	Dietary Items for the Month	Cheque No. And Date	Amount
1	M/s Madan General Store Mach	601 to 606, 1.8.9	July, 2009	B964778, 13.8.09	1.347
2		607, 608, 609, 611, 1.9.9	Aug; 2009	B964899, 2.9.09	1.462
3		613 to 616, 1.10.9	Sep; 2009	C047140, 6.10.9	1.492
4		622, 1.11.9	Oct; 2009	C047291, 3.11.09	0.398
5		508, 618, 620, 621 1.11.9	Oct; 2009	C056284, 15.12.9	1.050
6		505, 506, 624, 625, 1.12.9	Nov.; 2009	C056284, 15.12.9	1.408
7		509, 510, 511, 512, 1.1.10	Dec.; 2009	129576, 2.1.10	1.411
8		513, 1.2.10	Jan.; 2010	129793, 3.2.10	0.831
9		93 to 96, 1.6.8	May;-2008	129964, 8.3.10	0.762
10		89 to 92, 98, 1.5.8	Apr.:-2008	129969, 8.3.10	0.854
11		99, 100, 302, 303, 30.6.8	Jun.:-2008	129969, 8.3.10	0.766
12		514 to 516, 1.2.10	Jan.; 2010	149862, 20.5.10	0.631
13		519 to 522, 1.3.10	Feb.; 2010	149862, 20.5.10	1.365
14		523 to 525, 1.4.10	Mar.; 2010	149862, 20.5.10	1.406
15		728 to 731, 1.5.10	Apr.; 2010	149862, 20.5.10	1.276
16		732 to 735, 1.6.10	May; 2010	145522, 7.6.10	1.298
17		740, 28.6.10	June; 2010	145837, 29.6.10	0.873
18		742 to 745, 20.8.10	July, 2010	163815, 25.8.10	1.400
19		746 to 749, 1.9.10	Aug.; 2010	199592, 3.9.10	1.581
20		750, 776 to 678, 1.10.10	Sep.; 2010	200042, 5.10.10	1.404
21		779 to 782, 1.11.10	Oct.; 2010	226019, 10.11.10	1.477
22		783 to 786, 1.12.10	Nov.; 2010	226393, 6.12.10	1.455
23		787 to 790, 1.1.11	Dec.; 2010	226768, 5.1.12	1.365
24		791 to 795, 1.1.11	Dec.; 2010	259288, 4.2.11	1.616
25		796 to 799, 1.3.11	Feb.; 2011	260200, 2.3.11	1.396
26		701 to 703, 800, 1.4.11	Mar.; 2011	260677, 2.4.11	1.380
27		704 to 707, 1.5.11	Apr.; 2011	260992, 3.5.11	1.363
28		708 to 711, 1.6.11	May; 2011	304959, 2.6.11	1.367
29		737 to 739, 741, 28.6.10	Jun.; 2010	305158, 10.6.11	0.489
30		712 to 714, 718, 30.6.11	June; 2011	305390, 24.6.11	1.479
31	M/s Parkash Madan General Store Mach	720 to 727, 1.8.11	July, 2011	327362, 10.8.12	1.732
32		724, 726, 727, 728, 1.9.11	Aug.; 2011	327572, 7.9.11	1.955
33		529 to 532, 1.10.11	Sep.; 2011	327766, 4.10.11	1.616
34		533, 535, 536, 537, 31.10.11	Oct.; 2011	385038, 2.11.11	1.502
35		538 to 540, 30.11.11	Nov.; 2011	385231, 2.12.11	1.565
36		543 to 546, 31.12.11	Dec.; 2011	385599, 16.1.12	1.579
37		547 to 550, 31.1.12	Jan.; 2012	385702, 2.2.12	1.676
38		901 to 903, 29.2.12	Feb.; 2012	385913, 1.3.12	1.506
39		904 to 907, 31.3.12	Mar.; 2012	44267, 3.4.12	1.760
40		908 to 911, 1.5.12	Apr.; 2012	442916, 3.5.12	1.569
41		912, 913, 914, 916, 31.5.12	May; 2012	443148, 7.6.12	1.557
42		917, 26.6.12	June; 2012	443405, 27.6.12	1.405
<b>Total</b>					<b>55.824</b>

## 12.2.1 Non realization of ground rent - Rs.29.980 million

(Rs. in million)

S. No.	Name of Industrial Units	Date of Allotment	Area Allotted (Sqm)	Balance as on 30.6.2012	Ground Rent for 2012-13 Rs.	Total Recoverable amount upto June, 2013 Rs.	Total Recovery upto June 2013 Rs.	Outstanding upto June, 2013 Rs.
	1	2	3	5	6	7	8	9
1	Quetta Chemical Pvt.	1.12.88	4400	0.285	0.013	0.298	0	0.298
2	Ziauddin Flour Mills	1.12.88	4000	0.067	0.012	0.079	0	0.079
3	Quetta Flour Mills	10.3.91	1010 4	0.274	0.030	0.305	0	0.305
4	Bolan International	26.9.93	1250	0.026	0.004	0.030	0	0.030
5	Habib Sultan Flour Mills	07.09.90	7250	0.094	0.022	0.116	0.016	0.100
6	Al- Saleem Ston	14.01.92	2500	0.033	0.007	0.041	0	0.041
7	Mehboob Cold Storage	8.07.91	1250	0.043	0.004	0.047	0	0.047
8	Al-Flah Flour Mills	8.07.91	5787	0.047	0.017	0.050	0	0.050
9	N. Pan Masala	12.01.92	4875	0.116	0.015	0.130	0	0.130
10	Islam Cotton Waste	17.01.92	2500	0.051	0.015	0.066	0.064	0.002
11	Shaan Industries	24.06.93	4550	0.014	0.004	0.017	0	0.017
12	National Ghee Mills	11.02.90	1500 0	0.036	0.045	0.081	0	0.081
13	Master Plastic Ind.	8.07.91	1250	0.775	0.004	0.779	0	0.779
14	Awan Tember Store	10.11.94	5850	0.019	0.017	0.036	0	0.036
15	Ithead Juice Factory	21.07.20 02	5000	2.000	0.015	2.015	0	2.015
16	T.J International	27.01.20 07	2500	0.665	0.007	0.672	0	0.672
17	Douran Masala Grinding	18.08.20 06	1250	0.437	0.004	0.441	0	0.441
18	Momin Engineering Works	31.12.88	1350	0.209	0.003	0.213	0	0.213
19	Chaghai Onyx Marble	14.02.91	2150	0.210	0.006	0.216	0	0.216
20	Ziauddin Oil Ind.	25.02.20 09	1250	0.023	0.004	0.027	0	0.027
21	Nayab Enterprises	17.09.90	1250	0.029	0.004	0.032	0	0.032
22	Star Food & Fruit	25.05.89	1250	-	0.004	0.004	0	0.004
23	Nayab Industries	17.09.90	1250	0.022	0.004	0.026	0	0.026
24	Arsalan Flour Mills	31.01.90	2500	0.011	0.007	0.019	0	0.019
25	Universal Industries	19.02.92	2100	0.136	0.006	0.142	0	0.142
26	Aryana Flour Mills	6.02.92	3938	0.029	0.018	0.047	0	0.047
27	Al-Zahoor Flour	6.05.92	5586	0.017	0.017	0.033	0	0.033

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	Mills							
28	Etemad Flour Mills	6.05.92	5000	0.015	0.01	0.030	0	0.030
29	Hamas Flour Mills Gdn	-	5000	0.015	0.01	0.030	0	0.030
30	Marry Packages	4.09.92	1600	0.035	0.005	0.040	0	0.040
31	Akbar Plsatic Ind.	8.01.90	2828	0.214	0.008	0.222	0	0.222
32	Standard Cement Factory	8.12.91	7500	1.118	0.022	1.140	0	1.140
33	Insaf Flour Mills	28.06.90	6250	0.034	0.019	0.052	0	0.052
34	Qazi Steel Works	16.06.92	1250	0.067	0.004	0.071	0	0.071
35	Ghulam Ali & Sons	16.06.92	1250	0.064	0.004	0.068	0	0.068
36	Ghani Marbles	22.02.92	2500	0.007	0.007	0.015	0	0.015
37	Pharmacham Ind.	26.03.98	2500	0.338	0.007	0.345	0	0.345
38	Pearl Soap Ind.	16.10.96	1250	0.004	0.004	0.007	0	0.007
39	Hard Rock Ind.	3.01.92	1362	0.037	0.004	0.041	0	0.041
40	New Mehran Lime Factory	15.12.92	1250	0.025	0.004	0.029	0	0.029
41	Safdar Ali & Co.	4.07.96	1250	0.011	0.004	0.015	0	0.015
42	Mian Enterprises	31.08.94	1250	0.058	0.004	0.061	0	0.061
43	Dyson Pharma	8.07.91	1200	0.067	0.004	0.070	0	0.070
44	Ibrahim Ice Factory	8.07.91	1250	0.067	0.004	0.071	0	0.071
45	Royal Engineering	17.01.92	1250	0.024	0.004	0.028	0	0.028
46	Al Qadir Flour Mills	8.07.91	1250	0.032	0.004	0.036	0	0.036
47	Zeeshan Ind	25.07.90	1250	0.004	0.004	0.007	0	0.007
48	Bolan PVC Pipe Factory	28.05.90	1296	0.070	0.004	0.074	0.019	0.055
49	Muslim Flour Mills	22.07.90	5000	0.012	0.015	0.027	0	0.027
50	Muslim Poly Bags	20.06.2009	5000	0.441	0.015	0.456	0	0.456
51	Ali Associates	17.02.92	2500	0.601	0.007	0.609	0	0.609
52	Al-Faisal Ind.	18.06.07	1250	0.272	0.004	0.276	0	0.276
53	Shehzad Ice & Cold Store	14.09.2004	2500	0.109	0.007	0.117	0	0.117
54	Khan Re-Processing Ind.	9.06.92	1250	0.059	0.004	0.063	0	0.063
55	Furqan Oil	17.09.04	1250	0.007	0.004	0.011	0	0.011
56	Tareen Marbles	21.11.92	1250	0.015	0.004	0.019	0	0.019
57	Hadi Steel Furnitures	9.06.92	1250	0.015	0.004	0.019	0	0.019
58	M/s Hamas Four Mill	24.10.92	1250	0	0.004	0.007	0.005	0.002

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59	M/s Shah Cilli/Mirch Factory	15.6.96	1250	0.080	0.004	0.087	0.047	0.040
60	Mohsin Pharmaceutical	16.6.92	1250	0.015	0.004	0.018	0	0.019
61	Hussain Ind.	16.2.92	1250	0.011	0.004	0.015	0	0.015
62	Qazi Rasheed Marble Ind.	19.1.93	1250	0.024	0.004	0.028	0	0.028
63	Sattar Confectionery	6.1.2000	1250	0.004	0.004	0.007	0	0.007
64	Al-Aziz Enterprises	6.1.04	1250	0.004	0.004	0.007	0	0.007
65	Shaista Woollen Ind	16.2.92	1250	0.041	0.004	0.045	0	0.045
66	Unique Marbles	7.12.05	1250	0.116	0.004	0.120	0	0.120
67	Khateeb & Co.	17.11.92	1250	0.022	0.004	0.026	0	0.026
68	S.B. Marbles	21.9.04	1250	0.015	0.004	0.019	0	0.019
69	Umer Poultry Feed	14.9.05	1250	0.012	0.004	0.016	0.012	0.004
70	Junaid Enterprises	8.12.91	3750	0.154	0.011	0.165	0	0.165
71	Asian Blocks & Tiles	21.9.04	3290	0.516	0.010	0.526	0	0.526
72	Haji Mohammad Shafi	20.11.93	1250	0.011	0.004	0.015	0	0.015
73	Usman Flour Mills	17.1.92	2500	0.027	0.004	0.031	0	0.031
74	Yameen Furniture	19.1.92	2500	0.117	0.007	0.125	0	0.125
75	Samad Buiscut Factory	19.1.93	1250	0.058	0.004	0.062	0	0.062
76	Kakar Furniture Ind.	24.10.92	1250	0.056	0.004	0.060	0	0.060
77	Time Chemical Ind.	23.2.92	1250	0.057	0.004	0.060	0	0.060
78	Manzoor RCC Pipe Factory	19.5.94	1125	0.015	0.004	0.019	0	0.019
79	Salcheen Tomato Paste	16.6.92	1250	0.060	0.004	0.064	0	0.064
80	Yaqoob & Bros	25.9.94	1125	0.003	0.003	0.007	0	0.007
81	New National Destember	16.6.92	1250	0.063	0.004	0.067	0	0.067
82	Sharakat PVC Pipe	4.1.2005	1250	0.007	0.004	0.011	0.008	0.003
83	Ali PVC Pipe Factory	5.7.93	1250	0.022	0.004	0.026	0	0.026
84	Mir Poultry Feed	10.6.92	1150	0.008	0.003	0.011	0	0.011
85	Standard Hatchery	10.9.96	1250	0.037	0.004	0.041	0	0.041
86	Haji Mohammad Asif Rice	24.1.09	3358	0.024	0.010	0.034	0	0.034
87	Hassan Tobacco Factory	24.1.09	1242	0.024	0.004	0.028	0	0.028
88	Quetta Nursary	23.5.05	1250	0.102	0.004	0.106	0	0.106
89	New Quetta Nursary	28.5.05	1250	0.102	0.004	0.106	0	0.106
90	Ehsanullah Ghee Mills	20.10.04	3750	0.087	0.011	0.098	0.086	0.012
91	Umer & Bros.	5.9.05	1250	0.183	0.004	0.187	0	0.187
92	Hashim Khan Factory	20.11.04	1250	0.029	0.004	0.032	0	0.032
93	Zeeshan Electronic	4.12.04	1250	0.022	0.004	0.026	0.022	0.004
94	Livestock Poultry Feed	3.12.05	1250	0.083	0.004	0.087	0	0.087

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95	Haseeb Soap Factory	2.1.96	1250	0.060	0.004	0.064	0	0.064
96	M.H. Industries	3.7.94	1250	0.053	0.004	0.057	0	0.057
97	Fazal Marble	6.10.04	2500	0.334	0.007	0.341	0	0.341
98	Syed Masood Bukhari	9.5.05	1250	0.203	0.004	0.206	0	0.206
99	Sultan Shah & Sons	16.1.93	2500	0.183	0.007	0.191	0	0.191
100	Samad Zehri & Co.	22.7.02	1250	0.109	0.004	0.113	0	0.113
101	Stone Club	18.2.05	2500	0.022	0.007	0.030	0	0.030
102	Nanai Bone Ind.	21.9.06	2500	0.174	0.007	0.181	0	0.181
103	New Khan RCC Pipe Factory	23.9.05	1250	0.128	0.004	0.132	0	0.132
104	Quetta Confectionery	19.9.94	1250	0.025	0.004	0.029	0	0.029
105	Zaidi Trading Co.	26.6.95	1250	0.029	0.004	0.033	0.029	0.004
106	Suleman Plastic Ind.	5.7.93	1250	0.096	0.004	0.099	0	0.099
107	Ali PVC Pipe Factory	10.1.92	1250	0.104	0.004	0.107	0	0.107
108	Malik Furniture	7.11.93	1250	0.011	0.004	0.015	0	0.015
109	Joint Chemical Ind.	18.11.94	1250	0.104	0.004	0.108	0	0.108
110	Balochistan Lime Ind	26.12.03	1250	0.174	0.004	0.178	0	0.178
111	Al-Jabal Food Processing	18.8.06	2500	0.318	0.007	0.326	0	0.326
112	Farooq Ghee Mills	21.10.96	1875	0.647	0.056	0.703	0.271	0.432
113	M.A Khan Steel Ind.	18.12.07	7500	1.695	0.022	1.718	0	1.718
114	Bolan Re-Rolling	19.12.91	1695	0.253	0.051	0.303	0	0.303
115	Chiltan Concrete	10.5.83	1250	0.604	0.004	0.607	0	0.607
116	Standard CNG Station	31.7.08	2500	0.385	0.007	0.392	0	0.392
117	Kurd Marble Factory	10.11.93	1275	0.039	0.004	0.043	0.039	0.004
118	Star Mining Engineering	13.10.06	5000	0.045	0.015	0.060	0	0.060
119	Balochistan RCC Pipe	16.10.06	7350	1.227	0.022	1.249	0	1.249
120	Ikram Flour Mills	24.8.99	5445	0.058	0.016	0.074	0	0.074
121	United Flour Mills	20.12.97	8000	0.879	0.024	0.903	0.085	0.047
122	Zeeno Industries	19.11.08	7500	0.090	0.022	0.112	0	0.112
123	M/s PSI Office	14.11.92	1000	0.481	0.030	0.511	0	0.511
124	M/s Jahangir Enterprises	16.6.92	1250	0.059	0.004	0.062	0	0.062
125	M/s Azhar Furniture	20.11.93	2500	0.105	0.007	0.112	0	0.112
126	M/s Bhuta Enterprises	16.6.92	1250	0.059	0.004	0.062	0	0.062
127	M/s Malik and Brothers	29.1.97	1250	0.046	0.004	0.050	0	0.050
128	M/s Tito Bito and Company	25.8.91	2500	0.090	0.007	0.097	0	0.097

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129	M/s Masood and Company	14.4.04	5000	0.070	0.015	0.085	0	0.085
130	M/s Balochistan Placso	1.6.95	1250	0.016	0.004	0.020	0	0.020
131	M/s Chiltan Wheay Godown	15.8-1998	1250	0.375	0.004	0.379	0.270	0.109
132	M/s Tata Electro Gas Company	20.10.91	5000	0.230	0.015	0.245	0	0.245
133	M/s Asad Industries	25.2.92	1250	0.059	0.004	0.062	0	0.062
134	M/s Fahad Industries	25.2.92	1250	0.059	0.004	0.062	0	0.062
135	M/s Weldon Soad Industry	21.11.92	1250	0.059	0.004	0.062	0	0.062
136	M/s Nazim Wollen Industry	16.2.92	1250	0.059	0.004	0.062	0	0.062
137	M/s Sariab feed Godown	15.6-96	1250	0.375	0.004	0.379	0.270	0.109
138	M/s Nana sahib Steel Mill	10.10.2008	1000	0.250	0.022	0.272	0.206	0.065
139	M/s Ramzan Unani Pharmacy	3.3.92	1250	0.059	0.004	0.062	0	0.062
140	M/s Nazar Plastic Industry	16.6.92	1250	0.059	0.004	0.062	0	0.062
141	M.s Shadai Unani Pharmacy	18.10.92	1250	0.059	0.004	0.062	0	0.062
142	M.s Lal Mohamamd Tin Container	21.11.92	1250	0.059	0.004	0.062	0	0.062
143	M/s Arbab Ice Factory	16.6.92	1250	0.059	0.004	0.062	0	0.062
144	M/s Arif Plastic Company	21.11.92	1250	0.059	0.004	0.062	0	0.062
145	M/s Mumtaz Ghee Mill	12.6-92	1250	0.051	0.004	0.055	0.007	0.047
146	M/s Umrani Flour Mill	1.1.92	1250	0.250	0.004	0.254	0.208	0.046
147	M/s Mengal Rice Mill	1.1.92	1250	0.112	0.004	0.116	0.072	0.044
148	M/s Hakim Gunny Bag Industry	5.9.95	1250	0.046	0.004	0.050	0	0.050
149	M/s Mehrab Industry	24.11.92	1250	0.059	0.004	0.062	0	0.062
150	M/s Usman Marble Industry	2.2.94	1250	0.049	0.004	0.052	0	0.052
151	M/s Habib Marble Industry	16.6.92	1250	0.059	0.004	0.062	0	0.062
152	M/s Bolan Marble Industry	14.1.93	1250	0.056	0.004	0.060	0	0.060
153	M/s Samber Wood & Steel Industry	25.2.92	1250	0.059	0.004	0.062	0	0.062
154	M/s Sami Plastic Industry	25.2.92	1250	0.059	0.004	0.062	0	0.062
155	M.s FG Garments	25.2.92	1250	0.059	0.004	0.062	0	0.062
156	M/s Sahib Jan Soap Industry	23.2.92	1250	0.016	0.004	0.020	0	0.020
157	M/s Farkhana Industry	25.2.92	1250	0.059	0.004	0.062	0	0.062
158	M/s Chiltan Cold Storage	25.2.92	1250	0.106	0.004	0.110	0	0.110



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159	M/s Habib Soap Industry	27.4.95	1250	0.081	0.004	0.085	0	0.085
160	M/s Sakhi Rice Mill	24.10.92	1250	0.250	0.015	0.265	0.172	0.093
161	M/s GA Cold Storage	20.9.94	1250	0.049	0.004	0.052	0	0.052
162	M/s Pashtoom RCC Pipe Factory	27.12.94	1250	0.049	0.004	0.052	0	0.052
163	M/s Naveed Enterprises	11.3.93	1250	0.056	0.004	0.060	0	0.060
164	M/s Waleed Plastic Industry	16.3.93	1250	0.056	0.004	0.060	0	0.060
165	M/s Salman Plastic Industry	10.7.93	1250	0.056	0.004	0.060	0	0.060
166	M/s Abid Plastic Industry	16.3.93	1250	0.056	0.004	0.060	0	0.060
167	M/s Chanda Plastic Industry	19.1.93	1250	0.056	0.004	0.060	0	0.060
168	M/s Abbasi PVC Pipe Industry	18.10.92	2500	0.117	0.007	0.125	0	0.125
169	M/s Ahmed Plastic Industry	16.4.95	1250	0.046	0.004	0.050	0.026	0.024
170	M/s Shah Soap Industry	16.4.95	1250	0.046	0.004	0.050	0	0.050
171	M/s Al Toohid Wooden Industry	16.4.95	1250	0.046	0.004	0.050	0	0.050
172	M/s Yasin Woolen Industry	13.5.95	1250	0.046	0.004	0.050	0	0.050
173	M/s Ansari Enterprises	6.8.92	1250	0.059	0.004	0.062	0	0.062
174	M/s Inayatullah Rice Mill	1.1.92	2500	0.275	0.004	0.279	0.193	0.086
175	M/s Ali Brothers	1.11.92	1250	0.059	0.004	0.062	0	0.062
176	M/s Ashraf and Sons	29.1.97	3750	0.139	0.011	0.150	0	0.150
177	M/s Sharif Oil Soap Factory	29.12.96	1250	0.049	0.004	0.052	0	0.052
178	M/s Qurban Cooking Oil	5.9.95	1250	0.051	0.004	0.055	0	0.055
179	M/s Syed Marble Industry	5.9.95	1250	0.026	0.004	0.030	0	0.030
180	M/s Ali Wooden Furniture	5.9.95	1250	0.051	0.004	0.055	0	0.055
181	M/s Hussain Electric Industry	5.9.95	1250	0.051	0.004	0.055	0	0.055
182	M/s Habib Marble industry	28.2.95	2500	0.102	0.007	0.110	0	0.110
183	M/s Gulistan RCC Pipe Industry	15.2.95	2500	0.102	0.007	0.110	0	0.110
184	M/s Shah GD pipe Industry	18.6.95	1250	0.051	0.004	0.055	0	0.055
185	M/s Raisani and Sons	1.6.95	1250	0.051	0.004	0.055	0	0.055
186	M/s Bolan Iron Works	15.6.95	1250	0.051	0.004	0.055	0.030	0.025
187	M/s Unity Plastic Works	4.4.96	1250	0.049	0.004	0.052	0	0.052
188	M/S Al Shoiab Chemicals	2.1.96	2500	0.102	0.030	0.132	0.120	0.012
189	M/s Akhtar iron	1.6.95	1250	0.051	0.004	0.055	0	0.055

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	Steel Works							
190	M/s Malik Enterprises	24.10.92	1250	0.059	0.004	0.062	0	0.062
191	M/s Hashmi Soap Industry	18.10.92	1250	0.059	0.004	0.062	0	0.062
192	M/s Kamran Soap Factory	8.9.92	2500	0.117	0.007	0.125	0	0.125
193	M/s Mirza Soap Factory	21.12.92	1250	0.059	0.004	0.062	0	0.062
194	M/s Khan Marble Factory	21.11.92	1250	0.059	0.004	0.062	0	0.062
195	M/s Abdullah Steel Industry	18.10.92	1000 0	0.800	0.030	0.830	0.600	0.230
196	M/s Abdul Rahim & Co	2.1.96	7500	0.400	0.015	0.415	0.360	0.055
197	M/s Gulistan Ready Made Garments	28.11.94	1250	0.059	0.004	0.062	0	0.062
198	M/s Nasir Cooking Oil	29.6.95	1250	0.051	0.004	0.055	0	0.055
199	M/s Rehmat Rice mill	1.1.92	7500	1.205	0.022	1.227	0.864	0.363
200	M/s Data RCC Pipe Factory	13.7.94	3750	1.387	0.011	1.399	0	1.399
201	M/s Mohammad Shareen and Co	8.5.95	1250	0.051	0.004	0.055	0	0.055
202	M/s Kasi Marble Industry	24.10.92	2500	0.117	0.007	0.125	0	0.125
203	M/s Mumtaz Steel Furniture	24.10.92	1250	0.059	0.004	0.062	0	0.062
204	M/s Durrani Cold Storage	18.10.92	2500	0.117	0.007	0.125	0	0.125
205	M/s Zahoor Trading Comp	24.10.92	2500	0.094	0.022	0.116	0.016	0.100
206	M/s Hajwvery Steel Mill	29.11.94	1000 0	0.360	0.022	0.382	0.133	0.249
207	M/s Jawahar Wooden Furniture	24.10.92	1250	0.059	0.004	0.062	0	0.062
208	M/s Zaman Marble Industry	2.1.96	1250	0.049	0.004	0.052	0	0.052
209	M/s Ackakzai Fruit Products	29.11.94	2500	0.097	0.007	0.105	0	0.105
210	M/s Kurd National Industry	20.11.93	2500	0.082	0.007	0.090	0	0.090
211	M/s Rehmatullah Khan and Sons	27.12.94	1250	0.049	0.004	0.052	0	0.052
212	M/s Mohammad Rahim Khan	27.12.95	1250	0.051	0.004	0.055	0	0.055
213	M/s Watan Engineering Works	2.1.96	1250	0.051	0.004	0.055	0	0.055
214	M/s Hazara Steel Industry	2.1.96	1250	0.051	0.004	0.055	0	0.055
215	M/s Hazar Plastic Industry	2.1.96	1250	0.051	0.004	0.055	0	0.055
216	M/s Hazara Sweet and Biscuits Industry	2.1.96	1250	0.051	0.004	0.055	0	0.055
217	M/s Foladi Iron Works	2.1.96	1250	0.051	0.004	0.055	0	0.055
218	M/s Bangulzai	1.4.92	7500	0.615	0.022	0.637	0.342	0.295

S. No.	Name of Industrial Units	Date of Allotment	Area Allotted (Sqm)	Balance as on 30.6.2012	Ground Rent for 2012-13 Rs.	Total Recoverable amount upto June, 2013 Rs.	Total Recovery upto June 2013 Rs.	Outstanding upto June, 2013 Rs.
	Rice Mill							
219	M/s Mehran ghee Mill	8.8.90	12500	0.051	0.037	0.089	0	0.089
220	M/s Akbar Plastic Ind	15.1.90	2828	0.222	0.008	0.231	0	0.231
221	M/s Tayyab Marble	21.10.06	1250	0.206	0.004	0.210	0	0.210
<b>Total:-</b>				<b>32,689</b>	<b>1,702</b>	<b>34,344</b>	<b>4,592</b>	<b>28,980</b>

### Annexure-60

#### 13.2.1 Limitation of scope of audit due to non-production of related record of works - Rs.28.560 million

(Rs. in million)

Financial Year	Head	Detailed	Amount
2010-11	Non Development	POL Charges of WSS	2.6
		Repair of M& E	1.4
		Electricity Charges	7.00
	Development		9.548
	PRP, MPA Fund	Drilling of 20 local bore for Agriculture purpose	6.000
<b>Total</b>			<b>26.548</b>

(Rs. in million)

S. No.	Cashed on	Voucher No.	Name of Supplier	Name of Schemes	Amount
01	02-05-12	D-15	Zarkoon petroleum Kohlu	WSS Uryani-1 Kohlu	0.109
02		D-16	-do-	WSS Uryani-2	0.084
03		D-17	-do-	WSS Tamboo	0.054
04		D-18	-do-	WSS Mastokali	0.054
05		D-19	-do-	WSS Barreli	0.057
06		D-20	-do-	WSS Kunnal	0.057
07		D-21	-do-	WSS Makhmal	0.057
08		D-22	-do-	WSS Kasharitall	0.066
09		D-23	-do-	WSS Tamboo	0.054
10		D-24	-do-	WSS Uryani	0.109
11	05-09-11	D-14	-do-	WSS Kunal	0.048
12		D-15	-do-	WSS Kasharitall	0.048
13		D-16	-do-	WSS Makhmal	0.048
14		D-17	-do-	WSS Barelli	0.048

S. No.	Cashed on	Voucher No.	Name of Supplier	Name of Schemes	Amount
15		D-18	-do-	WSS Mastokali	0.048
16		D-19	-do-	WSS Tamboo	0.048
17		D-20	-do-	WSS Uryani-2	0.096
18		D-21	-do-	WSS Uryani-1	0.072
19		D-22	-do-	WSS Mastokali	0.048
20		D-23	-do-	WSS Tamboo	0.048
21		01-06-11	D-8	-do-	WSS Kasharital
22	D-9		-do-	WSS Barelli	0.050
23	D-10		-do-	WSS Makhmal	0.050
24	D-11		-do-	WSS Tamboo	0.048
25	D-12		-do-	WSS Mastokali	0.048
26	D-13		-do-	WSS Uryani-2	0.096
27	D-14		-do-	WSS Uryani	0.095
28	D-15		-do-	WSS Mastokali	0.048
29	D-16		-do-	WSS Tamboo	0.048
30	D-17		-do-	WSS Kunal	0.049
31	D-18		-do-	WSS Kasharital	0.049
32	D-19		-do-	WSS Makhmar	0.005
33	D-20		-do-	WSS Barelli	0.049
34	D-21		-do-	WSS Uryani-1	0.072
<b>Total</b>					<b>2.012</b>

### Annexure - 61

#### 13.2.5 Execution of works without technical sanctions - Rs.453.642 million

(Rs. in million)

S. No.	Name of Division	Name of Work	Amount Rs.
1	Executive Engineer, PHE Department, Killa Saifullah	Augmentation / completion WSS Killa Saifullah	60.000
		Water supply scheme Allah Yar Assay Wall	0.878
		Rehabilitation of water supply scheme Assozai Talari in Muslim Bagh	8.193
		Water pumping through solar pump for Killa Saifullah	20.000
		Water supply scheme Ghulam Mohammad Shunal Gat Muslim Bagh	2.948
		Water supply scheme Ali Khula Nissai Muslim Bagh	0.663
		Water supply scheme Killi Merozai Killa Saifullah	0.471
		Drilling and development of bore water supply scheme Dad Khan Killa Safullah	0.800
		9 Schemes of under account head, 105-Envirement project, 052 WW management, 052100-WW management, 052102- works rural	30.421
		7 Development schemes of under account head, A13101, A03807, A03303.	22.076

S. No.	Name of Division	Name of Work	Amount Rs.
2	Executive Engineer, PHE Department, Kachhi	Extension and improvement of Mach Town	79.748
		Water Supply Scheme Malik Abaad	8.234
		Water Supply Scheme Mehar Garh	7.144
		Water Supply Scheme Killi Abdullah Thul Getani	11.766
3	Executive Engineer, PHE Department, Gwadar	Construction of various WSS in District Gwadar	2.974
		S/I of pumping machinery for new kalatoo WSS Suntsar	1.500
4	Executive Engineer, PHE Department, Musa Khail	Water Supply Scheme Musa Khail Town	1.125
		Water Supply Scheme Molvi Mazollah	1.100
		Water Supply Scheme Killi Tabiban Matyan Tehsil Drug	1.000
		Drilling and Development of Hand Bore 40 Nos for Agriculture purpose in Musakhail District	20.000
		Water Supply Scheme Kasoor Ragma BHU Roghanzai	1.637
		Water Supply Scheme Tareen kaza Zamari	1.974
		Water Supply Scheme Promzai Wah Hassan Khail	8.015
		Water Supply Scheme khadozai musakhail	4.421
		Water Supply Scheme Gargoji Drug	12.274
		Water Supply Scheme Zawar Essot	5.430
5	Executive Engineer, PHE Department, Chaghi	Water Supply Schemes( PSDP No 899)	25.000
		Construction of WSS Killi koi khan Dalbandin	5.000
		Boring with Engine Killi H Pir Bux Killi MirBaz	2.500
6	Executive Engineer, PHE Department, Kharan	N-A-11000141-W.S.S. Kharan Town to Bunap river , Kharan	49.000
		Rehabilitation of W.S.S Kharan Town Bore No.3	2.000
		Rehabilitation of W.S.S Masset Tube Wall	2.500
		Rehabilitation of W.S.S Jangle Rehmatullah	1.400
		Drilling of W.S.S Tube Wall Abdul Ghani Purpet	1.500
		Drilling of Tube Wall bore W.S.S for Sarap	1.500
		Lining Joining G I pipe 4 dia Main Turak line W.S.S Kharan Town	5.000
		W.S.S Mikani Kalat, Kharan	0.950
7	Executive	WSS Killi station Tafatn	5.00

S. No.	Name of Division	Name of Work	Amount Rs.
	Engineer, Public Health Engineering Department, Chagai at Dalbandin	WSS Sor Gil Dalbandin	5.00
		WSS Killi shingar julli	7.50
		WSS Killi Merullah Chagai	2.00
		WSS Nokkundi District Chagai	15.00
		WSS killi shangar M.Allam	5.00
		WSS kulli Sargesha	3.00
<b>Total</b>			<b>453.642</b>

### Annexure-62

### 13.2.6 Irregular/unjustified expenditure on POL for water supply schemes - Rs.4.206 million

(A)

Month	NAME OF WATER SUPPLY SCHEMES											
	Drug		Nawaz Abad Drug		Karkna		Elahi Baksh Karkana		Filtration Plant Drug		Musa Khail (Generator)	
	Die sel Ltr	Amount	Die sel Ltr	Amount	Die sel Ltr	Amount	Die sel Ltr	Amount	Die sel Ltr	Amount	Die sel Ltr	Amount
07/2011	580	63,367	497	52,322	680	73,132	490	53,353	300	30,545	1440	144,060
08/2011	588	63,779	490	51,397	680	72,732		0	300	30,471		0
09/2011		0		0		0		0	300	30,645		0
10/2011		0		0		0		0	300	31,170		0
11/2011	540	57,936	440	48,346	600	63,840	440	47,096	300	31,170	1440	140,896
12/2011		0	400	45,160	600	66,900	400	45,360		0	1140	148,240
01/2012		0	400	45,000	600	68,200	400	45,000		0		0
02/2012		0	400	46,600	600	70,600	400	46,800		0		0
03/2012		0		0		0		0		0	1440	154,600
04/2012		0	384	46,000	578	72,732	400	48,000		0	1140	159,200
Total		185,082		334,825		488,136		285,609		154,001		746,996
<b>GRAND TOTAL</b>											<b>2,194,649</b>	

**(B)****(Rs. in million)**

<b>S. No</b>	<b>Cashed on</b>	<b>Voucher No.</b>	<b>Name of Supplier</b>	<b>Name of Schemes</b>	<b>Amount</b>
01	02-05-12	D-15	Zarkoon petroleum Kohlu	WSS Uryani-1 Kohlu	0.109
02		D-16	-do-	WSS Uryani-2	0.084
03		D-17	-do-	WSS Tamboo	0.054
04		D-18	-do-	WSS Mastokali	0.054
05		D-19	-do-	WSS Barreli	0.057
06		D-20	-do-	WSS Kunnal	0.057
07		D-21	-do-	WSS Makhmal	0.057
08		D-22	-do-	WSS Kasharital	0.066
09		D-23	-do-	WSS Tamboo	0.054
10		D-24	-do-	WSS Uryani	0.109
11	05-09-11	D-14	-do-	WSS Kunal	0.048
12		D-15	-do-	WSS Kasharital	0.048
13		D-16	-do-	WSS Makhmal	0.048
14		D-17	-do-	WSS Barelli	0.048
15		D-18	-do-	WSS Mastokali	0.048
16		D-19	-do-	WSS Tamboo	0.048
17		D-20	-do-	WSS Uryani-2	0.096
18		D-21	-do-	WSS Uryani-1	0.072
19		D-22	-do-	WSS Mastokali	0.048
20	D-23	-do-	WSS Tamboo	0.048	
21	01-06-11	D-8	-do-	WSS Kasharital	0.050
22		D-9	-do-	WSS Barelli	0.050
23		D-10	-do-	WSS Makhmal	0.050
24		D-11	-do-	WSS Tamboo	0.048
25		D-12	-do-	WSS Mastokali	0.048
26		D-13	-do-	WSS Uryani-2	0.096
27		D-14	-do-	WSS Uryani	0.095
28		D-15	-do-	WSS Mastokali	0.048
29		D-16	-do-	WSS Tamboo	0.048
30		D-17	-do-	WSS Kunal	0.049
31		D-18	-do-	WSS Kasharital	0.049
32		D-19	-do-	WSS Makhmar	0.005
33		D-20	-do-	WSS Barelli	0.049
34		D-21	-do-	WSS Uryani-1	0.072
<b>Total</b>					<b>2.012</b>
<b>Total A+B</b>					<b>4.206</b>

## Annexure-63

**14.2.14 Unauthorized expenditure due abnormal increase in quantities - Rs.33.144 million**

(Rs. in millions)

S. No.	Item of Work	Quantity as per Contract (Cum)	Quantity Paid upto IPC-3 (Cum)	Increase (Cum)	% of Increase	Rate (Rs.)	Amount
1	Excavation to Required Gradient in all kind of Soil	14,013	29,614	15,601	111%	300	4.680
2	Earthwork for Embankment and Compaction	102,575	144,894	42,319	41%	470	19.890
3	Supply and spreading fine filter of approved quality	3,907	5,026	1,119	29%	1,200	1.342
4	Supply and spreading coarse filter of approved quality and grade	3,739	4,963	1,224	33%	1,200	1.469
5	Providing Fabricating and erecting deformed Bars grade 60	18	21	3	17%	150,000	0.467
6	Excavation in irrigation channels drains etc	7,500	16,307	8,807	117%	300	2.642
7	Earthwork for Embankment and Compaction (Feeding Channel)	26,400	32,047	5,647	21%	470	2.654
	<b>Total</b>						<b>33.144</b>



**Annexure-64**

**15.2.4 Purchase of medicines from unregistered and blacklisted firms  
- Rs.13.125million**

**(Rs. in million)**

<b>S.No.</b>	<b>Name of Supplier</b>	<b>V.N /Date of Bill</b>	<b>Total Amount in million</b>	<b>Status of Firm on FBR website</b>
<b>1</b>	Tameer Enterprises	052/1-4-2013	0.395	Blacklisted
<b>2</b>	A&B Enterprises	0069/3-4-2013	0.488	Active
<b>3</b>	S.A. Enterprises	054/28-3-2013	0.422	Blacklisted
<b>4</b>	Arif& Company	108/1-4-2013	0.272	Blacklisted
<b>5</b>	Tameer Enterprises	078/1-4-2013	0.289	Blacklisted
<b>6</b>	Trade Masters	052/1-4-2013	0.294	Blacklisted
<b>7</b>	Khursheed Enterprises	220/28-3-2013	0.873	Blacklisted
<b>8</b>	Hirra Pharmaceutical	682/1-4-2013	0.521	Blacklisted
<b>9</b>	Mallard Pharmaceuticals	215/20-3-2013	0.499	Blacklisted
<b>10</b>	Pak Veterinary Services	164/21-3-2013	0.407	Blacklisted
<b>11</b>	Rehman Traders	105/15-3-2013	0.467	Blacklisted
<b>12</b>	Shahryar Veterinary & Poultry	072/08-4-2013	0.391	Blacklisted
<b>13</b>	Unique Pharma	13/3-4-2013	0.450	Blacklisted
<b>14</b>	Thames Pharmaceuticals	3337/3-4-2013	0.483	Blacklisted
<b>15</b>	Lexicon Pharmaceuticals	17613/4-4-2013	0.422	Blacklisted
<b>16</b>	Khursheed Enterprises	222/25-4-2013	0.247	Blacklisted
<b>17</b>	National Agencies	786/28-3-2013	0.224	Blacklisted
<b>18</b>	Bemisal Traders	049/2-5-2013	0.310	Blacklisted
<b>19</b>	Wimits Pharmaceuticals	1732/3-4-2013	0.213	Blacklisted

<b>S.No.</b>	<b>Name of Supplier</b>	<b>V.N /Date of Bill</b>	<b>Total Amount in million</b>	<b>Status of Firm on FBR website</b>
<b>20</b>	Pharma Vision	512/5-4-2013	0.105	Blacklisted
<b>21</b>	Global Veterinary & Poultry	004/2-5-2013	0.193	Blacklisted
<b>22</b>	International Pharma Labs	0070/13-3-2013	0.380	Blacklisted
<b>23</b>	Mediexcel Pharmaceuticals	1836/25-3-2013	0.405	Blacklisted
<b>24</b>	S.A. Enterprises	055/22-4-2013	0.165	Blacklisted
<b>25</b>	Eterna International	3425-98/5-4-13	0.309	Blacklisted
<b>26</b>	Avicenna Laboratories	21/ nil	0.403	Blacklisted
<b>27</b>	Bolan Agri-Vet	200/10-4-2013	0.262	Blacklisted
<b>28</b>	SayrozPharma	146/12-4-2013	0.270	Blacklisted
<b>29</b>	Islamabad Enterprises	3425-98/10-4-13	0.202	Blacklisted
<b>30</b>	Sanna Laboratories	435/6-4-2013	0.358	Blacklisted
<b>31</b>	Vetcon Pharmaceuticals	582/9-4-2013	0.227	Unregistered
<b>32</b>	Grace Pharma	2185/ nil	0.399	Blacklisted
<b>33</b>	Prix Pharmaceuticals	463/26-4-2013	0.278	Blacklisted
<b>34</b>	Talha Enterprises	001/2-5-2013	0.441	Blacklisted
<b>35</b>	Global Veterinary & Poultry	008/13-6-2013	0.400	Blacklisted
<b>36</b>	Quetta Veterinary Services	268/25-5-2013	0.319	Blacklisted
<b>37</b>	S.A. Enterprises	065/10-6-2013	0.326	Blacklisted
<b>Total</b>			<b>13.125</b>	-

**Annexure-65**

**15.2.6 Irregular expenditure on purchase of feed ingredients –  
Rs.7.962 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Name of firm</b>	<b>Cheque No. and date</b>	<b>Bill No. and date</b>	<b>Amount Rs.</b>			
1	M/s HAQ Veterinary and Poultry	341333/ 24.8.2011	401,16.8.2011	0.048			
			402, 16.8.2011	0.048			
			403, 16.8.2011	0.048			
2	M/s HAQ Veterinary and Poultry	344460/ 13.9.2011	408, 20.8.2011	0.048			
			409,20.8.2011	0.048			
			410, 20.8.2011	0.048			
			414, 22.8.2011	0.048			
			415, 22.8.2011	0.048			
3	M/s Hi-teach Feeds Pvt, Ltd	364883/ 19.10.2011	230 dated 1.10.2011	0.049			
			231 dated 1.10.2011		0.048		
			232 dated 3.10.2011	0.049			
			233 dated 3.10.2011		0.048		
			234 dated 4.10.2011	0.048			
			235 dated 5.10.2011		0.048		
			236 dated 5.10.2011	0.048			
			237 dated 6.10.2011		0.048		
			238 dated 6.10.2011	0.048			
			4		M/s Hi-teach Feeds Pvt, Ltd	393813/ 4.1.2012	245 dated 7.12.2011
				246 dated 10.12.2011			0.048
				247 dated 16.12.2011			
				248 dated 16.12.2011			0.048
				250 dated 19.12.2011			
249 dated 17.12.2011	0.021						

<b>S. No.</b>	<b>Name of firm</b>	<b>Cheque No. and date</b>	<b>Bill No. and date</b>	<b>Amount Rs.</b>
5	M/s Shaharyar Veterinary and Poultry	409008/ 30.1.2012	196 dated	0.049
			10.1.2012	
			198 dated	0.048
			12.1.2012	
			199 dated	0.048
			14.1.2012	
			200 dated	0.048
16.1.2012				
6	M/s S.A Enterprises	409007/ 30.1.2012	187 dated	0.048
			18.1.2012	
7	M/s Hi-teach Feeds Pvt, Ltd	463701/ 8.5.2012	252 dated	0.049
			1.3.2012	
			253 dated	0.049
			3.3.2012	
			254 dated	0.049
			5.3.2012	
			255 dated	0.049
			7.3.2012	
			286 dated	0.049
			7.3.2012	
			257 dated	0.045
			9.3.2012	
			258 dated	0.036
			11.3.2012	
259 dated	0.036			
11.3.2012				
8	M/s Shaharyar Veterinary and Poultry	463702/ 8.5.2012	006 dated	0.049
			9.3.2012	
			007 dated	0.049
			11.3.2012	
			008 dated	0.049
			13.3.2012	
			009 dated	0.049
			13.3.2012	
			010 dated	0.049
			15.3.2012	
011 dated	0.046			
16.3.2012				
9	M/s Shaharyar Veterinary and Poultry	465730/ 8.6.2012	012 dated	0.049
			18.3.2012	
			015 dated	0.049
			3.4.2012	

<b>S. No.</b>	<b>Name of firm</b>	<b>Cheque No. and date</b>	<b>Bill No. and date</b>	<b>Amount Rs.</b>
			016 dated 5.4.2012	0.049
			017 dated 7.4.2012	0.049
			018 dated 10.4.2012	0.049
			019 dated 12.4.2012	0.049
			020 dated 14.4.2012	0.049
			021 dated 16.4.2012	0.049
			022 dated 18.4.2012	0.049
			023 dated 20.4.2012	0.049
			024 dated 22.4.2012	0.049
			025 dated 24.4.2012	0.049
			026 dated 26.4.2012	0.049
			027 dated 28.4.2012	0.049
			028 dated 30.4.2012	0.022
			030, 2.5.2012	0.049
10	M/s Shaharyar Veterinary and Poultry	465730/ 8.6.2012	033 dated 10.5.2012	0.049
			036 dated 30.5.2012	0.049
			037 dated 2.6.2012	0.049
			039 dated 4.6.2012	0.049
			040 dated 5.6.2012	0.049
<b>Total</b>				<b>2.962</b>

( Rs. in million)

S. No.	Name of Firm	Bill No. and Date	Particulars	Amount Rs.
1	Al-Fajar Veterinary Services	dated 12.7.12	1932 kg wheat brown, 1415 kg cotton seed etc	0.200
2		dated 24.7.12	1900 kg wheat brown, 800 kg molasses etc	0.200
3		dated 6.8.12	1900 kg wheat brown, 800 kg molasses etc	0.200
4		dated 13.8.12	1900 kg wheat brown, 800 kg molasses etc	0.200
5		Miscellaneous bills of July & Aug 2012	1250 kg barley, wheat brown, molasses etc	0.800
6	Shukrana Feed Mills, Qta	364 dated 21.9.12	Mix feed 40246 kg	0.850
7		523 dated 2.11.12	Mix feed 40246 kg	0.850
8		764 dated 1.1.13	Mix feed 40246 kg	0.850
9		893 dated 1.3.13	Mix feed 40246 kg	0.850
<b>Total</b>				<b>5.00</b>

#### Annexure-66

#### 15.2.7 Irregular expenditure - Rs-3.008 million

(Rs. in million)

S. No.	Name of offices	Particulars	Year	Amount Rs.
1	Deputy Director livestock and Dairy Development Kachi	POL	2011-12	0.379
2	Manager Dairy Farm Loralai	POL	2011-12	0.208
3	Deputy Director Livestock and Dairy Development Loralia	POL	2011-12	0.400
4	Manager Dairy Farm Kohlu	POL	2011-12	0.228
5	Deputy Director Animal Breeding Quetta	POL	2011-12	0.404
6	Deputy Director Livestock Awaran	POL	2011-12	0.219
7	Deputy Director Livestock DM Jamali	POL	2011-12	0.200
8	Sup-Government Poultry Farm Quetta	POL	2011-12	0.200
9	Sup-government Dairy Farm Quetta	POL	2011-12	0.500
10	Deputy Director Livestock and Dairy Development Chaghi	POL	2011-12	0.270
<b>Total</b>				<b>3.008</b>

**Annexure-67**

**15.2.9 Irregular sale of animals - Rs.1.153 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Challan No. and Date</b>	<b>Sale of Animals</b>	<b>Amount</b>
1.	03,30.8.2012	Sale of Animals	0.054
2.	01,20.9.2012	Sale of Animals	0.03
3.	01,02.10.2012	Sale of Animals	0.008
4.	01,18.12.2012	Sale of Cow No.52-D Culled	0.014
5.	BGESR,19.4.2013	Sale of male calves	0.048
6.	BGESR,28.5.2013	Sale of Multiple Animals	0.43
7.	BGESR,30.5.2013	Sale of Multiple Animals	0.234
8.	BGESR,14.6.2013	Sale of Multiple Animals	0.319
9.	BGESR,21.6.2013	Sale of Cow No.3818	0.016
<b>Total</b>			<b>1.153</b>

**Annexure -68**

**15.2.10 Irregular expenditure on purchase of barley – Rs.1.147 million**

**(Rs. in million)**

<b>Name of Firm</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Bill No.</b>	<b>Amount</b>
M/S Mohammad Hanif Chara Depu Qta.	O507442	10/9/2012	829	0.02496
M/S Mohammad Hanif Chara Depu Qta.	O507442	10/9/2012	830	0.02457
M/S Mohammad Hanif Chara Depu Qta.	O507442	10/9/2012	832	0.02476
M/S Mohammad Hanif Chara Depu Qta.	O507442	10/9/2012	851	0.02418
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	18	0.02496
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	19	0.02496
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	20	0.02437
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	21	0.02457
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	22	0.02418
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	23	0.02476
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	24	0.02379
M/S Salahuddin & Sons Government: Contractor QTA.	O507442	10/9/2012	25	0.02437
M/S Salahuddin & Sons	O507442	10/9/2012	26	0.02145

<b>Name of Firm</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Bill No.</b>	<b>Amount</b>
Government: Contractor QTA.				
M/S Haji Noor Hussain Chara Depu Qta.	O539932	10/10/2012	2009	0.02379
M/S Haji Noor Hussain Chara Depu Qta.	O539932	10/10/2012	2013	0.02418
M/S Haji Noor Hussain Chara Depu Qta.	O539932	10/10/2012	2016	0.02437
M/S Haji Noor Hussain Chara Depu Qta.	O539932	10/10/2012	2020	0.02379
M/S Mohammad Hanif Chara Depu Qta.	O550011	12/10/2012	1506	0.02340
M/S Mohammad Hanif Chara Depu Qta.	O550011	12/10/2012	1509	0.02418
M/S Mohammad Hanif Chara Depu Qta.	O550011	12/10/2012	1512	0.02340
M/S Mohammad Hanif Chara Depu Qta.	O550011	12/10/2012	1515	0.02340
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1516	0.02389
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1517	0.02428
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1518	0.02384
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1519	0.02406
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2007	0.02486
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2008	0.02464
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2010	0.02376
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2011	0.02384
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2012	0.02464
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2014	0.02464
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2015	0.02376
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2017	0.02376
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2018	0.02332
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2021	0.02398
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2022	0.02376
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2023	0.02252
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2024	0.02314
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2025	0.02384



<b>Name of Firm</b>	<b>Cheque No.</b>	<b>Date</b>	<b>Bill No.</b>	<b>Amount</b>
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2026	0.02393
M/S Haji Noor Hussain Chara Depu Qta.	O582759	6/2/2013	2027	0.02464
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1510	0.02376
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1511	0.02332
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1513	0.02402
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1514	0.02376
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1520	0.02200
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1521	0.02024
M/S Mohammad Hanif Chara Depu Qta.	O582759	6/2/2013	1522	0.02472
<b>Total</b>				<b>1.14731</b>

### Annexure-69

#### 16.2.3 Suspected drawl of feeding charges - Rs.9.061 million

(Rs. in million)

<b>S.No.</b>	<b>Bill No. and Date</b>	<b>Name of Supplier</b>	<b>Amount</b>
1	496/19.11.2012	Police Mess	0.152
2	497/20.11.2012	Police Mess	0.199
3	494/18.11.2012	Police Mess	0.147
4	488/8.11.2012	Police Mess	0.008
5	490/8.11.2012	Police Mess	0.015
6	489/8.11.2012	Police Mess	0.013
7	498/21.11.012	Police Mess	0.099
8	901/21.11.2012	Police Mess	0.097
9	002/22.11.2012	Police Mess	0.447
10	009/25.11.2012	Police Mess	0.625
11	491/15.11.2012	Police Mess	0.169
12	492/16.11.2012	Police Mess	0.312
13	493/17.11.2012	Police Mess	0.284
14	013/29.11.2012	Police Mess	0.050
15	014/30.11.2012	Police Mess	0.050
16	010/26.11.2012	Police Mess	0.099
17	011/27.11.2012	Police Mess	0.050
18	012/28.11.2012	Police Mess	0.050
19	021/13.1.2013	Police Mess	0.075
20	015/1.12.2012	Police Mess	0.050
21	117/3.11.2013	Police Mess	0.420

S.No.	Bill No. and Date	Name of Supplier	Amount
22	028/1.2.2013	Police Mess	0.095
23	027/25.1.2013	Police Mess	0.095
24	039/15.2.2013	Police Mess	0.089
25	031/17.2.2013	Police Mess	0.091
26	032/23.2.2013	Police Mess	0.092
27	030/28.2.2013	Police Mess	0.099
28	046/24.3.2013	Police Mess	0.052
29	043/24.3.2013	Police Mess	0.052
30	044/22.3.2013	Police Mess	0.052
31	045/23.3.2013	Police Mess	0.053
32	050/23.3.2013	Police Mess	0.099
33	051/29.3.2013	Police Mess	0.046
34	052/30.3.2013	Police Mess	0.047
35	059/4.4.2013	Police Mess	0.099
36	063/10.4.2013	Police Mess	0.099
37	060/5.4.2013	Police Mess	0.094
38	064/9.4.2013	Police Mess	0.099
39	061/6.4.2013	Police Mess	0.097
<b>Total</b>			<b>4.861</b>

(Rs. in million)

S.No	Paid to	Particulars	Receipt No	Date	Amount
1	Police	Election duty 2013	0031	13.05.2013	1.058
2	Mess		0032	Nil	1.365
3	Quetta		0033	Nil	1.777
<b>Total</b>					<b>4.200</b>

#### Annexure-70

#### 16.2.4 Non recovery of service charges from borrowing agencies - Rs.19.584 million

##### DPO Mastung

(Rs. in million)

S.No.	Particular	Period	Amount recoverable
1	One H/Constable +4 constable at PTV booster	2010-11	1.120
2	One H/constable +4 constable at PTV booster	2011-12	1.302
<b>Total</b>			<b>2.422</b>

### DPO- Sibi

S.No.	Particular	Period	Amount recoverable	Amount recovered	Amount outstanding
1	One H/constable +4 constable at NBP Sibi @ Rs.81,000 per month	1.7.2010 to 30.6.2012 (81,000) 24 months	1.944	1.152	0.792
2	One H/constable +4 constable at NBP Lehri @ Rs.81,000 per month	1.7.2010 to 30.6.2012 (81,000) 24 months	1.944	1.152	0.792
<b>Total</b>			<b>3.888</b>	<b>2.304</b>	<b>1.584</b>

### 3- DPO Lasbella

S. No.	Financial Year	Cost of Pay & Allowances Recoverable	Amount Recovered	Outstanding Amount
1.	2010-2011	1.454	0.590	0.864
2.	2011-2012	1.622	0.709	0.914
3.	2012-2013	1.759	0	1.759
<b>Totals Rs</b>		<b>4.835</b>	<b>1.299</b>	<b>3.537</b>

### 4- DPO Nushki

S. No.	Name of borrowing Corporation/Agency	Period	Amount due	Amount recovered	Outstanding amount
1	Pakistan Telecommunication Co. Ltd.	July 2003 to June, 2012	7.299	-	7.299
2	National Bank Ltd	July 2011 to June, 2012	1.280	0.315	0.965
<b>Total</b>			<b>8.579</b>	<b>0.315</b>	<b>8.264</b>

### 5- DPO Musakhail

S. No	Name of Organization	Period	Payment Due	Payment Made	Balance
1	NBP Musakhail	01.07.2007 to 30.12.2012	(66*86000)=5,676,000	(66*28767)=1,898,622	3.777
<b>Total: -</b>					<b>3.777</b>

**Annexure-71**

**16.2.7 Overpayment on purchase of clothing -Rs.1.832 million  
(Rs. in million)**

S. No .	CB No & Date	Bill No &Date	Particulars	Qty	Rate paid Rs.	Lowest Rate Rs.	Dif f. Rs.	Over-payme nt
1	410, 06.2013	409, 04.06.2013	Purchase of Ladies uniform cloth (meter)	720	330	124	206	0.148
2			Dopata	80	490	238	252	0.020
3	407, 06.2013	56, 29.05.2013	PT Shoes Bata	2,000	500	345	155	0.310
4	439, 06.2013	079, Nil	Socks Blue summer	844	44	27	17	0.014
5			Calico Cloth	10,965	58.45	50	8.45	0.093
6			Track suit ATF	560	1245	775	470	0.263
7	409, 06.2013	05, 29.05.2013	Boot Ankel	1,590	1590	1449	141	0.224
8	433, 06.2013	725, 18.06.2013	Chindi	50,000	8.35	8	0.35	0.018
9	437, 06.2013	721, 18.06.2013	Jursey Blue	175	1787	1700	87	0.015
10	414, 06.2013	01129,07.06.2013	Jacket Camouflage	180	2545	2390	155	0.028
11	462, 06.2013	415&419 25.06.2013	Jacket Green	4000	1787	1700	87	0.348
12	453&455, 06.2013	59&61, 25.06.2013	Sling for SMG,G3	11700	110	80	30	0.351
<b>Total</b>								<b>1.832</b>

**Annexure-72**

**16.2.11 Irregular drawl of conveyance allowance - Rs.1.656 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Vehicle No.</b>	<b>Type of vehicle</b>	<b>Name of employee</b>	<b>Designation</b>	<b>Amount</b>
1	MC-109	Yamaha 100	AmjadPervaiz	In-charge welfare Fund	0.022
2	MC-76	Honda 125	Faqir Hussain	In-charge General Branch	0.022
3	QAN-6263	Honda 125	KhaleelBugti	IP Security Branch	0.022
4	MC-127	Honda 125	Fakhar-ul-Zaman	Clerk	0.022
5	MC-128	Honda 125	Mohammad Ashraf	Stenographer SSP/Admn	0.060
6	QAK-4705	Yamaha 100	KhuramShahzad	Clerk Account Branch	0.022
7	MC-91	Honda 125	Abdul Kabir	ASI	0.022
8	QAK-4613	Yamaha 100	Mohammad Sharif	H/C 2234	0.022
9	MC-49	Yamaha 100	Jumma Khan	D/R	0.022
10	QAN-6266	Honda 125	Maharullah	D/R Branch C1727	0.022
11	MC-40	Yamaha 100	M.Ibrahim	C/4193	0.022
12	MC-17	Yamaha 100	Gul Nawaz Lodhi	Security Branch	0.022
13	MC-110	Yamaha 100	Billal	Stationery Clerk	0.022
14	JA-4719	Honda 125	Allah Wasaya	H/C 2288	0.022
15	MC-184	Honda 125	Ahmed Nawaz	Ex SSP Admn, House Lahore	0.060
16	MC-08	Yamaha 100	Asif	IP security branch	0.022
17	MC-54	Yamaha 100	Fareed	Office Superintendent Operation	0.060
18	MC-141	Yamaha 100	Sikandar Hayat	PA to DIG	0.060
19	QAK-4719	Yamaha 100	SajidMehmood	H/C 1183	0.022
20	MC-71	Honda 125	Iltaf Hussain	ASI reader to DIG	0.022
21	MC-11	Yamaha 100	Pervez Bashir	Junior Clerk	0.022
22	MC-14	Yamaha 100	Hafiz Bashir	D/R	0.022
23	MC-75	Honda 125	MasoodKasi	Reader to DIG Investigation	0.022
24	MC-44	Yamaha 100	Tariq Mehmood	OSI Investigation Office	0.022
25	MC-82	Honda 125	Mohammad Akhtar	PI	0.060
26	MC-79	Honda 125	Zahir Shah	PI	0.060
27	JA-4738	Honda 125	Mohammad Asif	PI	0.060
28	QAK-4622	Yamaha 100	Ali Mohammad	PI	0.060
29	QAN-6267	Honda 125	Abdul Rashid	PI	0.060
30	MC-33	Yamaha 100	Mohammad Hussain	SI, R/W branch	0.022

S. No.	Vehicle No.	Type of vehicle	Name of employee	Designation	Amount
31	MC-10	Yamaha 100	Munaver	H/C	0.022
32	MC-77	Honda 125	Hafiz Shahbir	D/R C/8	0.022
33	MC-41	Yamaha 100	Manshaullah	SI	0.022
34	MC-43	Yamaha 100	Abdul Rahim	IP	0.022
35	MC-38	Yamaha 100	Abdul Ghafar	SI	0.022
36	MC-24	Yamaha 100	Sayed-ul-Haq Ali	SI	0.022
37	MC-30	Yamaha 100	Khalid Mehmood	SI	0.022
38	QAK-4615	Yamaha 100	Choudrey Bashir	SI	0.022
39	MC-27	Yamaha 100	Mohammad Ashraf	SI	0.022
40	QAK-4625	Yamaha 100	Noor-ul-Hassan	SI	0.022
41	MC-60	Yamaha 100	Mumaz Ahmed	ASI	0.022
42	QAK-4620	Yamaha 100	Ghulam Ali	SI	0.022
43	QAK-4621	Yamaha 100	Abdul Rauf	SI	0.022
44	MC-145	Yamaha 100	GhulamHaider	C/5035	0.022
45	QAK-4617	Yamaha 100	Nisar Ahmed	SI	0.022
46	MC-36	Yamaha 100	Suhail	ASI	0.022
47	MC-59	Yamaha 100	NasirMehmood	Office Superintendent	0.060
48	QAK-4623	Yamaha 100	Mubarak Ali	IP	0.022
49	MC-25	Yamaha 100	Rubnawaz	SI	0.022
50	MC-26	Yamaha 100	FakharAllam	H/Moharar	0.022
51	MC-48	Yamaha 100	Mohammad Waseem	H/C reader to SP, CIA	0.022
52	QAK-4710	Yamaha 100	Mohammad Naem	R/to SP/HQ	0.022
53	MC-80	Honda 125	Abid Ali	SI	0.022
54	QAN-6275	Honda 125	MehmoodKharoti	ASI	0.022
55	MC-20	Yamaha 100	Samad	ASI	0.022
56	QAK-4708	Yamaha 100	Khizar	Computer Operator MT	0.022
57	MC-154	Honda 125	Syed Skindar	H/C 205	0.022
58	MC-06	Yamaha 100	Mohammad Umair	CIV, Officer's Mess	0.022
<b>Total</b>					<b>1.656</b>

**Annexure-73**

**17.2.3 Unauthorized allotment of G-8 flats Islamabad-Rs.29.040 million**

<b>S. No.</b>	<b>Bachelor Flat Hall</b>	<b>Name of Allottee , Designation and Department</b>	<b>Date of Allotment</b>	<b>Period in months</b>	<b>Status</b>
1	103	Muhammad Waseem Asghar, Executive Engineer Irrigation & Power Islamabad.	29/6/2010	36	Posted at Quetta
2	104	Dr. Mohammad Ahmed, Medical Officer Polyclinic Islamabad	11/6/2010	36	Islamabad
3	105	Mrs. Reema Abid Tareen, Staff Officer to Federa Minister	14/6/2010	36	Islamabad
4	106	Miss. Farida Kakar, Sepcial Education (SS)	22/10/2009	44	Islamabad
5	107	Syed Salam Shah, Director ERRA, Islamabad	19/1/2007	78	Islamabad
6	108	Sardar Raheem Jan Kubdani, Director NHA	21/5/2007	72	Islamabad
7	109-Hall-I	Dr. Saif-ur-Rehman, Section Officder, Industries & Production	27/8/2009	46	Islamabad
8	110-Hall-II	Mohammad Ali Awan, Computer Lecturer, Model college, Islamabad.	4/5/2009	50	Court Case
9	201	Mr. Umer Shah, Director(F) NHA	12/11/2009	44	Islamabad
10	202	Mr. Ghoram Bakhshi baloch, News Reader, Radio Pakistan	31/12/2009	42	The Flat under Possession of his sister. No documents has been provided yet
11	203	Nawabzada Muhammad Zakir, Deputy Director, Science & technology	1/10/2011	21	Islamabad
12	204	Mr. Jaffar, Stenographer, Finance Division	30/8/2011	22	Islamabad
13	205	Mr. Asadullah, Economic Affairs Division.	4/9/2010	34	Court Case
14	206	Mr. Ali Raza Zehri	-	-	under possession Rahim Jan

S. No.	Bachelor Flat Hall	Name of Allottee , Designation and Department	Date of Allotment	Period in months	Status
					Kubdani
15	207	Mir Imran Rahim, Management Trainee Officer, Petroleum	24/2/2011	28	Islamabad
16	208	Mr. Javed Zehri, Assistant Director CDA	8/3/2012	16	Islamabad
17	209 Hall-I	Dr. Syed Akhtar Muhammad, M/o PIMS, Islamabad	2/6/2011	25	Islamabad
18	210 Hall-II	Mr. Rana Naseer, Member Admn NHA	16/8/2010	34	Islamabad
19	301	Mr. Mudasir Hussain siddique, Senior research Officer	15/1/2011	30	Islamabad
20	302	Mr. Sudir Ahmed, Senior research Assistant, CDA	20/4/2012	14	Islamabad
21	303	Mr. Azizullah Khan, Assistant Executive, OGRA	31/3/2008	63	Islamabad
22	304	Mohammad Amir Baloch	21/5/2011	25	Islamabad
23	305	Dr. Mohammad Asif Khan, M/O PIMS Islamabad	7/6/2010	37	Islamabad
24	306	Sardar Mohammad younas, Caretaker, NEPRA, Islamabad	29/3/2008	63	Islamabad
25	307	Dr. Gul Hussain, LO (russion) M/O defense	19/1/2007	77	Islamabad
26	308	Mr. Shafiq Ahmed, Superintendent, BHI	1/10/2010	33	Islamabad
27	309	Mr. Jahangir Khan, Director (FIN) PM Secretariat.	8/7/2010	36	Islamabad
28	310	Mr. Jahanzaib Kolhoro, Assistant Director.	1/12/2010	31	Islamabad
29	401	Mohammad Zaki, Research Associate	29-2-2007	76	Islamabad
30	402	Mohammad Razi, S. O Establishment	14/9/2009	46	Islamabad
31	403	Mrs. Tabinda shaheen, Income Tax Officer, Islamabad	19/1/2011	30	Islamabad
32	404	Mr. Asmatullah Khan, Economist OGRA, Islamabad	27/2/2007	76	Islamabad
33	405	Mr. Razzaq zehri, Staff Officer to minister S&GAD	26/11/2010	31	Islamabad
34	406	Dr. Abdur Rashid Baloch	24/4/2011	26	Islamabad
35	407	Dr. Abdul Bashir Achakzai, Deputy National manager Hepatitis Control ministry of Health Islamabad.	7/8/2011	23	Islamabad



<b>S. No.</b>	<b>Bachelor Flat Hall</b>	<b>Name of Allottee , Designation and Department</b>	<b>Date of Allotment</b>	<b>Period in months</b>	<b>Status</b>
36	408	Dr. Abdul Majeed Jaffar, M/O Health, Services Academy, Islamabad.	25/2/2009	52	Islamabad
37	409-Hal-I	Mr. Abdul Salam, S/O M/O Agriculture,	25/3/2008	63	Islamabad
38	410-Hal-II	Mr. Lashkar Khan, AD NEPRA Islamabad.	19/3/2008	63	Islamabad
39	501	Dr. Mehrullah Tareen, PIEAS, Islamabad.	12/11/2009	44	Islamabad
40	502	Sardar Yahya Khan, Assistant Director NEPRA	6/10/2011	22	Court Case
41	503	Mr. Talib Hussain, Lecturer	1/1/2009	54	Islamabad
42	504	Disposal of Chief Minister Balochistan	14/9/2011	22	Islamabad
43	505	Dr. Mir Wais M/O PIMS, Islamabad.	2/6/2010	35	Islamabad
44	506	Mr. Muhammad Sadaqat Awan, S.O, Establishment	16/3/2010	39	Islamabad
45	507	Mr. Mohammad Aamir, S/O, Ministry of Education	18/1/2007	77	Islamabad
46	508	Mr. Nasrullah Zamri, A.E.D, OGRA	2/5/2007	74	Islamabad
47	509-Hal-I	Mr. Abdul Raziq Tareen, Assistant Director NHA	21/1/2009	53	Islamabad
48	510-Hal-II	Asmat Ali, Stenographer, M/o Economics Affairs Division	16/8/2010	34	Islamabad

## 17.2.4 Illegal Retention of Government Receipt -Rs.14.827 Million

(Rs. in million)

Moith	Amount	Deposited	Balance
<b>Opening Balance</b>	7.713	-	<b>7.713</b> <b>(2011-12)</b>
Jul-12	0.986	-	
Aug-12	0.690	-	
Sep-12	1.211	5.467	
Oct-12	1.059	-	
Nov-12	0.843	-	
12.12.2012	0.509	3.258	
24.12.2012	0.478	1.675	
Jan-13	1.059	-	
Feb-13	14.547	-	
Mar-13	5.197	0.227	
Apr-13	1.133	6.585	
May-13	1.000	-	
<b>Jun-13</b>	1.047	-	<b>7.114</b> <b>(2012-13)</b>
Jul-13	0.970	4.969	
Aug-13	0.802	-	
Sep-13	0.911	-	
Oct-13	1.176	3.156	
Nov-13	0.359	3.206	
<b>Total</b>	<b>28.547</b>	<b>28.547</b>	
<b>1.07.2012</b>	7.713	-	-
2012-13	-	16.615	17.214
01.07.2013	7.114	0	-
2013-14 up to Nov,2013	-	4.218	11.332
Position as on 06.11.2013	<b>14.827</b>	<b>28.546</b>	<b>28.547</b>

## 17.2.5 Non recovery of room rent from guests- Rs.3.883 million

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
1.	Senator Hasil Bezenjo	2732	20.07.12	Nil	Nil	9895	9,895
2.	Azhar Choudhry G/o Ex-Home Secy: Balochistan.	2759	24.07.12	1200	50	Nil	1,250
3.	Maqbool G/o Sabir Baloch Dy: Chairman Senate	2775	26.07.12	19200	800	Nil	20,000
4.	Dr. Rasool Bukskh Rasani VC Balochistan University	2776	26.07.12	Nil	Nil	700	700
5.	Balach Khan Mengal Section Officer Cabinet Islamabad	2814	31.07.12	37200	1550	Nil	38,750
6.	Ejaz kazmi G/o Bilal Jamali Ex-Secy S&GAD Qta	2834	02.08.12	12000	500	Nil	12,500
7.	Hussain Buksh Bangulzai Ex-Minister Balochistan	2837	02.08.12	19950	Nil	Nil	19,950
8.	Muhammad Basit S/o Miran Jan Kaker Ex-ACS	2848	04.08.12	3600	150	Nil	3,750
9.	Balach Khan Mengal Section Officer Cabinet Islamabad	2988	31.08.12	37200	1550	Nil	38,750
10	Shakeel S.O Live Stock Bln	2997	31.08.12	4500	300	Nil	4,800
11	Dr. Massod Jomezai Heath Deptt:	3123	17.09.12	2400	Nil	Nil	2,400
12	Faheem G/o Senator Muhammad Ali Rind	3169	24.09.12	19200	800	Nil	20,000
13	Kamran Khalid S/o Khalid Mehmood Bhutta OSD S&GAD	3174	25.09.12	37200	1550	Nil	38,750
14	--do--	3175	25.09.12	Nil	Nil	11230	11,230
15	Faheem G/o Senator Muhammad Ali Rind	3176	25.09.12	1200	50	Nil	1,250
16	Mrs.Zareena Zehri	3185	27.09.12	3600	150	Nil	3,750

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Advisor to CM Balochistan						
17	--do--	3186	27.09.12	12000	400	16250	28,650
18	Balach Khan Mengal Section Officer Cabinet Islamabad	3224	01.10.12	36000	1500	Nil	37,500
19	Naveed G/o Senator Muhammad Ali Rind	3314	13.10.12	1200	50	Nil	1,250
20	Munir Ahmed Badini Secy: Edu:Balochistan	3322	15.10.12	Nil	Nil	8480	8,480
21	Balach Khan Mengal Section Officer Cabinet Islamabad	3428	01.11.12	37200	1550	Nil	38,750
22	Intekhab Baloch Field Security officer Asian Development Bank	3432	01.11.12	13950	1550	Nil	15,500
23	Ghulam Dastagir DPO Bolan	3487	08.11.12	750	50	Nil	800
24	Nawaz DSP Bolan	3572	21.11.12	10500	700	Nil	11,200
25	Intekhab Baloch Field Security officer Asian Development Bank	3650	03.12.12	36000	1500	Nil	37,500
26	Balach Khan Mengal Section Officer Cabinet Islamabad	3652	03.12.12	36000	1500	Nil	37,500
27	Dr.Azeem Ullah Senior surgeon	3777	17.12.12	1050	50	Nil	1,100
28	Kamran Khalid S/o Secy: Law Balochistan	3785	18.12.12	6000	150	Nil	6,150
29	Khalid Mehmood Bhutta DMG(BS-21)	3787	18.12.12	Nil	4575	Nil	4,575
30	-do-	3788	18.12.12	Nil	Nil	14715	14,715
31	Dr.Azeem Ullah Senior surgeon	3789	18.12.12	1050	50	Nil	1,100
32	Justice Jamal Khan Mandokhail Judge Balochistan High Court	3828	24.12.12	Nil	Nil	750	750
33	Intekhab Baloch Field Security officer Asian	3866	31.12.12	13950	1550	Nil	15,500

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Development Bank						
34	Balach Khan Mengal Section Officer Cabinet Islamabad	3869	31.12.12	37200	1550	Nil	38,750
35	Nazeer Ahmed G/o Jam Yousaf	3893	02.01.13	24000	1000	Nil	25,000
36	Dr.Shabir Lehari Physician to CM	3894	02.01.13	750	50	Nil	800
37	Syed Ali shah G/o DG DPR Qta	3958	11.01.13	2400	100	Nil	2,500
38	Syed Muzaffer Shah ETO BIn	4018	22.01.13	2250	150	Nil	2,400
39	Justice Jamal Khan Mandokhail Judge Balochistan High Court	4019	22.01.13	Nil	Nil	900	900
40	Intekhab Baloch Field Security officer Asian Development Bank	4103	01.02.13	13950	1550	Nil	15,500
41	Saifullah Chattah Addl:SecY: M/o Communication Islamabad	4109	01.02.13	46500	1550	Nil	48,050
42	Balach Khan Mengal Section Officer Cabinet Islamabad	4110	01.02.13	37200	1550	Nil	38,750
43	Saifullah Chattah Addl:SecY: M/o Commn: Islamabad	4159	08.02.13	9000	300	Nil	9,300
44	Saeed Sanjrani c/o Sadiq Sanjrani PM Sectt: Islamabad.	4265	20.02.13	13200	550	Nil	13,750
45	Khair Jan S.O Health Qta	4315	26.02.13	1500	100	Nil	1,600
46	Justice Jamal Khan Mandokhail Judge Balochistan High Court	4346	01.03.13	Nil	Nil	1300	1,300
47	Intekhab Baloch Field Security officer Asian Development Bank	4350	01.03.13	12600	1400	Nil	14,000
48	Balach Khan Mengal Section Officer Cabinet Islamabad	4391	05.03.13	33600	1400	Nil	35,000
49	Justice Jamal	4404	06.03.13	Nil	Nil	630	630

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Khan Mandokhail Judge Balochistan High Court						
50	Asim G/o Hafiz Abdul Basit Secy: Energy Balochistan	4418	08.03.13	2400	100	Nil	2,500
51	Hussain Bux Bagulzai Ex-Min:	4454	12.03.13	8400	400	940	9,740
52	Khalid Mehmood Bhutta Ex-Secy Balochistan	4482	15.03.13	Nil	5900	Nil	5,900
53	Maj:Ali Azad Pilot to IG Police	4485	15.03.13	750	50	Nil	800
54	Sher Baz Deputy Registrar Commission of Enquiry	4544	21.03.13	33750	1250	Nil	35,000
55	Justice Jamal Khan Mandokhail Judge Balochistan High Court	4546	21.03.13	Nil	Nil	600	600
56	Aman ullah Kanrani Adv:Gen:	4595	27.03.13	2400	100	Nil	2,500
57	Intekhab Baloch Field Security officer Asian Development Bank	4633	01.04.13	13950	1550	Nil	15,500
58	Balach Khan Mengal Section Officer Cabinet Islamabad	4634	01.04.13	37200	1550	Nil	38,750
59	Justice Jamal Khan Mandokhail Judge Balochistan High Court	4653	03.04.13	Nil	Nil	900	900
60	Aziz ur Rehman G/o Molana Abdul Wasy Ex-Minister Bln	4693	08.04.13	1200	50	Nil	1,250
61	Haider Ali Changezi S/o Muhammad Ali Changezi	4695	08.04.13	1200	50	Nil	1,250
62	Amir Azia G/o NTC Islamabad	4701	09.04.13	4800	200	Nil	5,000
63	Manzoor Hussain Khosa G/o Saleem Khosa Ex- Minister Bln	4742	15.04.13	4800	200	Nil	5,000
64	Tariq Shezad G/o Ex-Senator Saeed	4759	17.04.13	2400	100	2770	5,270

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Hashmi						
65	Khalid Kubdani G/o CJ IHC	4767	19.04.13	4500	150	Nil	4,650
66	Ghulam Mustafa Mengal Judge BHC	4778	21.04.13	2400	100	Nil	2,500
67	Shams G/o Begum Shama Perveen Magsi Ex- Minister	4779	21.04.13	1200	50	Nil	1,250
68	Ghulam Rasool Doomki DIG	4794	22.04.13	2400	Nil	Nil	2,400
69	Justice Naeem Akhter Judge BHC	4825	25.04.13	3000	100	Nil	3,100
70	Shakeel Ahmed S.O Cabinet Isd	4847	29.04.13	2400	100	Nil	2,500
71	Intekhab Baloch Field Security officer Asian Development Bank	4862	02.05.13	13500	1500	Nil	15,000
72	Shafi Agha G/o Haroon Agha	4886	04.05.13	8400	350	Nil	8,750
73	Noor Muhammad G/o PM House	4907	08.05.13	10800	450	Nil	11,250
74	Sher Baz Deputy Registrar Commission of Enquiry	4916	08.05.13	10500	500	Nil	11,000
75	Sikender Azam S/o Azam Baloch Secretary IPC Balochistan	4926	10.05.13	3600	150	Nil	3,750
76	Maj:Ali Azad Pilot to IG Police	4948	16.5.13	1500	100	Nil	1,600
77	Haji Khalid	4969	20.5.13	13200	550	Nil	13,750
78	--do--	4978	22.5.13	2400	100	Nil	2,500
79	Waqas Ahmed G/o Younis Serpara	4981	22.5.13	2400	Nil	Nil	2,400
80	Asim Kurd Gelo MPA	5008	27.5.13	6000	250	Nil	6,250
81	--do--	5009	27.5.13	Nil	Nil	5550	5,550
82	Eng: Zamruk Khan MPA	5022	29.5.13	Nil	Nil	5430	5,430
83	Habib Ullah Asstt: Director NAB	5023	29.5.13	72000	3000	Nil	75,000
84	Hashim Tareen Secy: Agriculture	5029	30.5.13	Nil	Nil	1270	1,270
85	Gul Muhammad Jogezi (Family)	5035	31.5.13	7200	300	Nil	7,500

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Ex- Governor Balochistan						
86	Intekhab Baloch Field Security officer Asian Development Bank	5048	03.6.13	13950	1550	Nil	15,500
87	Ghafoor Lehri MPA	5079	07.6.13	21600	900	Nil	22,500
88	Abdul Qudoos Bezenjo Dy Speaker Provincial Assembly	5086	09.6.13	3600	150	Nil	3,750
89	Sameen Jan G/o Asadullah Baloch Ex-Minister Balochistan	5090	10.6.13	4800	200	Nil	5,000
90	Zaheer- ud din Kakr Regitrar BHC	5091	10.6.13	4200	200	3000	7,400
91	Justice Qazi Faez Isa CJ BHC	5092	10.6.13	1500	50	Nil	1,550
92	Serfraz Khosa G/o Saleem Khosa Ex-Minister Balochistan	5094	11.6.13	76800	Nil	Nil	76,800
93	Asim Kurd Gelo MPA	5103	12.6.13	Nil	Nil	5355	5,355
94	Suleman Kurd G/o Asim Kurd Gelo MPA	5104	12.6.13	8400	350	Nil	8,750
95	Abdul Rahim G/o Dy Speaker Bln	5120	13.6.13	4800	200	Nil	5,000
96	--do--	5129	14.6.13	Nil	Nil	2250	2,250
97	Sana Baloch Ex-Senator	5134	15.6.13	10800	450	Nil	11,250
98	Shamsud Din Lehri G/o Ghafoor Lehri Ex-MPA	5135	15.6.13	2400	Nil	Nil	2,400
99	Akhtar Sasoli G/o Officer Bln	5137	15.6.13	31200	Nil	Nil	31,200
100.	Abdul Rahim G/o Dy Speaker Bln	5145	18.6.13	3600	150	Nil	3,750
101.	Asim Kurd Gelo MPA	5152	19.6.13	Nil	Nil	2880	2,880
102.	Jameel Kakar G/o Nawab Ayaz Jomezai MNA	5171	23.6.13	6000	250	Ni91	6,250
103.	Ghulam Mujtaba C/o Younis Serpara Dy Secy:	5179	24.6.13	6000	250	Nil	6,250



S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	to CM Bln						
104.	Nawabzada Zakir G/o CM Bln	5188	26.6.13	21600	900	Nil	22,500
105.	Essa Roshan G/o Abdur Rahim Zia-ratwal Minister for Balochistan	5213	30.6.13	Nil	Nil	7600	7,600
106.	Zahoor Ahmed Buledi Ex-Minister	5214	30.6.13	10500	500	10790	21,790
107.	Madam Malika G/o Jan Muhammad Buledi	5215	30.6.13	2400	Nil	Nil	2,400
108.	Mr. Intekhab Baloch Field Security officer Asian Development Bank	5224	01.7.13	13500	1500	Nil	15,000
109.	Mr.Majid Abro MPA	5231	02.7.13	3600	150	Nil	3,750
110.	Eng:Zamruk Khan MPA	5233	02.7.13	Nil	Nil	5840	5,840
111.	Mr.Furqan Baloch G/O Senator Abdul Ghafoor Haidry	5234	02.7.13	2400	100	Nil	2,500
112.	Mr.Amanullah Notezai MPA	5235	02.7.13	Nil	Nil	2550	2,550
113.	Kamran Khalid S/o Khalid Mehmood Bhutta DG Science & Technology	5237	02.7.13	10800	450	Nil	11,250
114.	Maulana Abdul Bari Aha Ex-Minister	5240	02.7.13	7350	350	Nil	7,700
115.	Rashid Jamali G/o Bilal Jamali Ex-Secy: S&GAD Quetta	5274	08.7.13	3600	Nil	Nil	3,600
116.	Senator Hasil Bezenjo Government:of Pak	5278	08.7.13	Nil	Nil	4640	4,640
117.	Mr.Anwar-ul Haq G/o Asim kurd Gelo MPA	5279	08.7.13	12000	500	3000	15,500
118.	Asim Kurd Gelo MPA	5280	08.7.13	Nil	Nil	9490	9,490
119.	Maulana Abdul Bari Aha Ex-	5281	08.7.13	1050	50	Nil	1,100

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Minister						
120.	Shahid Saleem G/o Director General DPR Balochistan	5295	10.7.13	4200	150	Nil	4,350
121.	Fida Hussain G/o Idrees Sahib	5305	11.7.13	12000	Nil	Nil	12,000
122.	Abdu Qudoos Bezenjo Dy Speaker Balochistan Assembly Quetta	5329	17.7.13	10800	450	Nil	11,250
123.	Ghafoor Lehri Ex-Minister	5333	17.7.13	14400	600	Nil	15,000
124.	Asim Kurd Gelo MPA	5342	18.7.13	Nil	Nil	6550	6,550
125.	Esa Roshen G/o Abdur Rheem Ziaratwal Minister Balochistan	5346	19.7.13	12000	500	Nil	12,500
126.	Malik Sikander Ex-Speaker Bln: Assm	5348	19.7.13	50400	5600	Nil	56,000
127.	Khalid Mehmood Bhutta DG Science & Technology (Family)	5355	22.7.13	19200	Nil	Nil	19,200
128.	Shahida Rauf MPA	5362	24.7.13	Nil	Nil	500	500
129.	Zahoor Buledi Ex-Minister Balochistan	5363	24.7.13	14400	600	10665	25,665
130.	Irfanullah S/o Maulana Abdul Wasey MPA Balochistan	5368	25.7.13	45600	Nil	Nil	45,600
131.	Zahoor Buledi Ex-Minister Balochistan	5369	25.7.13	Nil	Nil	900	900
132.	Maqbool G/o Zahoor Buledi Ex-Min:	5370	25.7.13	48000	2000	Nil	50,000
133.	Nawabzada Zakir G/o CM Balochistan	5372	26.7.13	36000	1500	Nil	37,500
134.	Shakir G/o Sabir Baloch Dy chairman Senate Government: of Pakistan	5383	26.7.13	6000	200	Ni	6,200
135.	Nawabzada Lashkari Rasani	5397	28.7.13	54900	6100	Nil	61,000

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Ex-Senator						
136.	Mrs. Shama Ishaque MPA	5406	29.7.13	Nil	Nil	7280	7,280
137.	Fazal Mehmood G/o Sabir Baloch Dy Chaiman Senate of Pakistan	5410	30.7.13	1200	50	Nil	1,250
138.	Ghulam Dastagir Badini MPA	5413	31.7.13	Nil	Nil	2100	2,100
139.	Eng: Zamruk Khan MPA	5414	31.7.13	Nil	Nil	650	650
140.	Asim Kurd Gelo MPA	5415	31.7.13	Nil	Nil	4220	4,220
141.	Intekhab Baloch Field Security officer Asian Development Bank	5440	03.8.13	13950	1550	Nil	15,500
142.	Maj® Haroon Rashid Secy to President	5448	03.8.13	13950	1550	Nil	15,500
143.	Shafqat Najmi Federal Secretary	5482	17.8.13	2400	100	Nil	2,500
144.	Kamran Ali G/o Riaz Peerzada Federal Minister Government: of Pakistan	5487	18.8.13	1200	50	Nil	1,250
145.	Shahzain G/o Mobasher Hussain Domki	5489	18.8.13	6000	Nil	Nil	6,000
146.	Raheem Mandokhail MNA	0005	19.8.13	Nil	Nil	500	500
147.	Jhangir G/o A. R. Ziaratwal Minister Bln	0014	20.8.13	3600	150	Nil	3,750
148.	Kamran Ali G/o Riaz Peerzada Federal Minister Government: of Pakistan	0017	21.8.13	4800	200	Nil	5,000
149.	Shabaz G/o A. R. Ziaratwal Minister Bln	0027	22.8.13	1200	Nil	Nil	1,200
150.	Izhar Khosa MPA	0028	22.8.13	3600	150	Nil	3,750
151.	Anwar Saadat Ex-Chairman BDA	0031	23.8.13	Nil	Nil	1000	1,000
152.	Professor Serfraz G/o	0041	24.8.13	1200	50	Nil	1,250

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Sentor Hasil Bezenjo Senate of Pakistan						
153.	Khalid Mehmood Bhutta DG S&T	0067	28.8.13	409200	17050	Nil	426,250
154.	Mir Haroon Raisani G/o CM Sett Qta	0081	30.8.13	4800	200	Nil	5,000
155.	Fazal G/o Mir Haroon Raisani G/o CM Sett Qta	0082	30.8.13	4800	200	Nil	5,000
156.	Islam Kethran G/o Nasreen Kethran Ex Minister Balochistan	0102	01.9.13	2400	100	Nil	2,500
157.	Intekhab Baloch Field Security officer Asian Development Bank	0109	02.9.13	13950	1550	Nil	15,500
158.	Eng:Zamruk Khan MPA	0112	02.9.13	95400	10600	Nil	106,000
159.	--do--	0113	02.9.13	Nil	Nil	2030	2,030
160.	Qahir Shah Advocate G/o CM Balochistan	0122	04.9.13	1200	50	Nil	1,250
161.	Fida Hussain G/o CM Balochistan	0125	04.9.13	4050	150	Nil	4,200
162.	Tahir Bezenjo Ex-MNA	0130	05.9.13	4800	200	Nil	5,000
163.	Zahoor Buledi Ex-Minister Balochistan	0131	05.9.13	4200	200	Nil	4,400
164.	Muhammad Usman G/o CM Balochistan	0135	05.9.13	2400	Nil	Nil	2,400
165.	Zafer G/o A. R. Ziaratwal Minister Bln	0136	05.9.13	10500	350	Nil	10,850
166.	Hayat Burk G/o Syed Ehsan Shah Ex-Min	0137	05.9.13	2400	Nil	Nil	2,400
167.	Eng:Zamruk	0138	05.9.13	Nil	Nil	2125	2,125

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
	Khan MPA						
168.	Naseebullah Bzai G/o Tahir Memood Minister Balochistan	0142	06.9.13	19500	650	Nil	20,150
169.	Mulan Berkat G/o CM Balochistan	0143	06.9.13	3600	150	Nil	3,750
170.	Noorullah G/o A. R. Ziaratwal Minister Bln	0148	06.9.13	7200	300	Nil	7,500
171.	Izhar Khosa MPA	0158	08.9.13	Nil	Nil	7700	7,700
172.	Madam Jahan Ara G/o Rehmat Baloch MPA	0167	09.9.13	4800	Nil	Nil	4,800
173.	Madam Sahra G/o Aiwan-e Sedder Islamabad	0170	10.9.13	3600	150	Nil	3,750
174.	Mrs. Shama Ishaque MPA	0174	10.9.13	Nil	Nil	20460	20,460
175.	Asif Kurd G/o Asim Kurd Gelo MPA	0190	12.9.13	9600	400	Nil	10,000
176.	Nawab Muhammad Khan Shawani Minister S&GAD Balochistan	0192	12.9.13	4800	200	Nil	5,000
177.	Asim Kurd Gelo MPA	0193	12.9.13	Nil	Nil	9495	9,495
178.	Nawabzada Zakir G/o CM Balochistan	0194	12.9.13	57600	2400	Nil	60,000
179.	Amanullah Notezai MPA	0195	12.9.13	Nil	Nil	500	500
180.	Ferzana Raisani G/o Sardar Kamal Khan MPA	0217	15.9.13	2400	Nil	Nil	2,400
181.	Qaiser Bangulzai Advisor to CM Bln	0221	16.9.13	6000	250	Nil	6,250
182.	Mir Hazar Khan Khoso Ex-Care Taker Prime Minister Islamic Republic of Pakistan	0226	17.9.13	143100	5500	Nil;	148,600

S. No.	Name & Designation	Bill No.	Dated	Room	Telephone	Transport	Total Rs.
183.	Mrs. Shama Ishaque MPA	0235	18.9.13	Nil	Nil	8270	8,270
184.	G/o Khalid Iqbal DG NAB	0236	18.9.13	1500	50	Nil	1,550
185.	Nazimuddin G/o Saeed ul Hassan Mandokhail Senator of Pakistan	0237	18.9.13	8400	Nil	Nil	8,400
186.	Bota Advocate G/o Dr. Yaseen Ex-MNA	0242	18.9.13	2400	100	Nil	2,500
187.	Sardar Nehal Khan G/o Sardar Kamal MPA	0261	22.9.13	9600	400	Nil	10,000
188.	Anwar Saadat Ex-Chairman BDA	0268	23.9.13	Nil	Nil	3000	3,000
189.	Mrs. Shama Ishaque MPA	0273	24.9.13	Nil	Nil	5290	5,290
190.	Easa Noori MNA	0274	24.9.13	Nil	Nil	620	620
191.	Mrs. Shama Ishaque MPA	0275	24.9.13	Nil	Nil	580	580
192.	Abdur Rahim Ziaratwal Minister Balochistan	0283	25.9.13	2400	100	Nil	2,500
193.	Haji Islam MPA (Family)	0296	26.9.13	10500	350	Nil	10,850
194.	Asim Kurd Gelo MPA	0297	26.9.13	2400	100	6895	9,395
195.	Saad Bin Riaz ADC to President of Pakistan	0301	26.9.13	27600	1150	Nil	28,750
196.	Zahid Saleem Addl: Secy S&GAD	0308	27.9.13	1050	50	Nil	1,100
197.	Abdu Qudoos Bezenjo Dy Speaker Balochistan Assembly Quetta	0309	27.9.13	Nil	Nil	9300	9,300
198.	Qahar Shah G/o Dr. Yaseen Ex-MNA	0317	28.9.13	2400	100	Nil	2,500
199.	Waliullah Kansi G/o Molvi Asmatullah MNA	0323	29.9.13	1200	Nil	Nil	1,200
200.	Qahar Shah G/o Dr. Yaseen Ex-MNA	0334	30.9.13	Nil	Nil	1800	1,800
201.	Boota Advocate G/o Dr. Yaseen Ex-MNA	0335	30.9.13	1500	50	Nil	1,550

S. No.	Name & Designation	Bill No.	Dated	Room	Tele-phone	Trans- port	Total Rs.
202.	Ahmed Khan G/o Qahar Wadan MNA	0337	30.9.13	37200	1550	Nil	38,750
203.	Dr. Yaseen Ex-MNA	0338	30.9.13	4500	150	Nil	4,650
204.	Eng: Zamruk Khan MPA	0345	01.10.13	13500	1500	Nil	15,000
205.	Intekhab Baloch Field Security officer Asian Development Bank	0346	01.10.13	13500	1500	Nil	15,000
206.	Khalid Mehmood Bhutta DG S&T Islamabad	0349	01.10.13	36000	1500	Nil	37,500
207.	Azhar G/o Saeed Hashmi Ex-Senator of Pak	0358	02.10.13	9600	400	Nil	10,000
208.	Dostain Doomki MNA	0364	03.10.13	Nil	Nil	9300	9,300
209.	Abid Mengal G/o Aslam Shakir ACS P&D	0405	08.10.13	10800	450	Nil	11,250
210.	Irshad Ali Jamali Executive Engineer Irrigation	0419	09.10.13	1600	Nil	Nil	1,600
211.	Dostain Doomki MNA	0423	09.10.13	Nil	Nil	2720	2,720
212.	Suleman Kurd G/o Asim Kurd Gelo MPA	0424	09.10.13	1200	50	1270	2,520
213.	Qahir Shah G/o CM Balochistan	0433	09.10.13	1200	50	Nil	1,250
214.	Eng: Zamruk Khan MPA	0438	10.10.13	Nil	Nil	3625	3,625
215.	Prince Ahmed Ali MPA	0439	10.10.13	2400	100	500	3,000
216.	Changaiz Marri MPA	0440	10.10.13	3000	100	1360	4,460
217.	Dr. Ghulam Murtaza G/o Changaiz Marri MPA	0441	10.10.13	2400	100	Nil	2,500
218.	Mehmood Khan Achakzai MNA	0444	10.10.13	Nil	Nil	17090	17,090
219.	Easa Roshan G/o A.R Ziaratwal Min: Bln	0453	11.10.13	20400	400	Nil	20,800
220.	Zulqarnain G/o Saeed Hashmi Ex-Senator	0475	14.10.13	9000	300	Nil	9,300

S. No.	Name & Designation	Bill No.	Dated	Room	Tele- phone	Trans- port	Total Rs.
221.	Irfanullah S/o Maulana Abdul Wasy MPA	0488	22.10.13	1200	50	1000	2,250
222.	Asad ur Rehman Gillani Secy Home Bln	0489	22.10.13	Nil	Nil	8420	8,420
223.	Dr. Ruqia Hashmi MPA	0490	22.10.13	Nil	Nil	5300	5,300
224.	Molvi Serwar Ex-Minister	0491	22.10.13	Nil	Nil	700	700
225.	Guest of Saifullah Magsi Senator of Pakistan	0492	22.10.13	1200	50	Nil	1,250
226.	Asim Kurd Gelo MPA	0493	22.10.13	1200	50	Nil	1,250
227.	Suleman Kurd G/o asim Kurd Gelo MPA	0494	22.10.13	1200	50	Nil	1,250
228.	Dr. Ruqia Hashmi MPA	0501	23.10.13	Nil	Nil	4755	4,755
229.	Justice Qazi Faez Easa Chief Justice BHC	0534	29.10.13	1500	50	Nil	1,550
230.	Mrs. Shama Perveen Magsi Ex- Minister	0549	30.10.13	Nil	Nil	1400	1,400
<b>Total</b>				<b>2,654,200</b>	<b>135,375</b>	<b>3,09,575</b>	<b>3,099,150</b>

S. No	Name of Guests	Designation	Amount Rs
1	Mr. Abdul Khaliq Bashar Dost	Minister for Local Government,	542,700
2	Mr.Fzal-ur-Rehman	PML (N)	8,450
3	Mr.Noor Ahmad	DMG-17	32,550
4	Dr.Sheryar Hanif	-	9,625
5	Mr. Ahmad Kabir Hashmi	-	8,625
6	Mr.Talal/ Rais Raisani	-	21,000
7	Haji Ainullah Shams	-	33,500
8	Mr.Bakhtiyar Khan Domki	-	9,625
9	Mrs. Zareena Zahri	-	24,412
10	Hafiz M. Tahir DCO Pishin	-	13,125
11	Mir Abdul Rehman Mengal	Ex- minister mines	33,700
12	Mr.Shahjhan Lehri	-	47,175
<b>Total</b>			<b>784,487</b>

#### Annexure - 76

#### 17.2.7 Outstanding dues against occupants of G- 8 flats-Rs.1.084 million



S. No.	Family Suite / Room No.	Name of The Allottee Designation & Department	Monthly Rent Paid Upto	Balance Rs.
1	101	Mr. Mustafa Mandokhail, Managing Director, PTV Foundation.	30.09.2013	7,000.00
2	102	Mr. Farooq Lango.	30.09.2013	7,000.00
3	201	Mr. Sultan Muhammad, Security officer, Ministry of Culture	31.08.2013	14,000.00
4	202	Mr. Agha Nadeem, Additional Secretary Ministry of Health	31.10.2010	2,52,000
6	302	Syed Kamal du Din, Project Coordinator, Ministry of Education	30.09.2013	17,000.00
8	402	Mr. Abid Hussain Notkani, Ex-CCPO Quetta.	30.09.2013	17,000.00
10	502	Muhammad Kashif Section Officer, M/o Water & Power.	31.08.2013	14,000.00
11	102	Naqeeb Ullah kakar, Caretaker, G-8 Flats	10.07.2013	16,000.00
12	105	Mr. Reema Abid Tareen, Staff Officer to Federal Minister. (BPS-17)	30.06.2013	16,000.00
13	106	Miss. Farida Kakar, Special Education (BPS-17)	30.04.2013	24,000.00
14	107	Syed Salam Shah, Director ERRA, Islamabad. (BPS-17 CSS Officer)	30.06.2013	16,000.00
15	108	Sardar Raheem Jan Kubdani, G.M, NHA. (BPS-20)	31.05.2013	20,000.00
16	109 Hall-I	Dr. Saif-ur-Rehman, Section Officer, Industries & Production. (BPS-17)	31.05.2013	20,000.00
17	110 Hall-II	Muhammad Ali Awan, Computer Lecturere, Model College, Islamabad. (BPS-17) (Court Case)	30.09.2013	24,000.00
18	201	Mr. Umer Shah, Director (F) NHA. (BPS-19)	30.09.2013	14,000.00
19	202	Mr. Gohram Bakhshi Baloch, News Reader, Radio Pakistan (No Designation in record)	29.02.2012	80,000.00
20	203	Nawabzada Muhammad Zakir, Deputy Director, Science & Technology (BPS-18)	31.01.2013	36,000.00
21	204	Mr. Jaffar, Stenographer, Finance Division. (B-12)	30.09.2013	14,000.00
22	205	Mr. Habib Qadir, Assistant Director, CDA (BPS-17)	30.09.2013	4,000.00
23	206	Mr. Ali Raza Zehri, NHA (BPS-17)	30.06.2013	16,000.00
24	207	Mir Imran Rahim, Management Trainee Officer, Petroleum. (No grade in record)	30.06.2013	16,000.00
25	208	Mr. Javed Zehri, Assistant Director, CDA, (BPS-17)	31.01.2013	46,000.00
26	209 Hall-I	Dr. Syed Akhtar Muhammad, M/O PIMS, Islamabad. (BPS-17)	08.05.2013	24,000.00
27	301	Mr. Mudassir Hussain Siddique, Senior Research Officer, (BPS-17)	31.05.2013	20,000.00
28	302	Mr. Sudir Ahmed, Senior Research Assistant, CDA. (BPS-17)	30.09.2013	4,000.00

S. No.	Family Suite / Room No.	Name of The Allottee Designation & Department	Monthly Rent Paid Upto	Balance Rs.
29	304	Muhammad Amir Baloch, Assistant Director, PTA.(BPS-17)	30.06.2013	16,000.00
30	305	Dr. Muhammad Asif Khan, M/O PIMS Islamabad. (BPS-17)	30.09.2013	1,00,000
31	306	Sardar Muhammad Younas, Comptroller, NEPRA, Islamabad. (BPS-17)	31.05.2013	30,000.00
32	307	Dr. Gul Hassan, LO (Russian) M/o Defense, (B-18)	30.09.2013	4,000.00
33	309 Hall-I	Mr. Jahangir Khan, Director (FIN) PM Secretariat, (BPS-18)	30.06.2013	16,000.00
34	401	Muhammad Zaki, Research Associate, (BPS-17)	30.09.2013	4,000.00
35	402	Muhammad Razi, S.O Establishment, (BPS-17)(Court Case)	30.09.2013	4,000.00
36	403	Mrs. Tabinda Shaheen, Income Tax Officer, Islamabad. (BPS-17)	31.07.2013	12,000.00
37	404	Mr. Asmatullah Khan, Economist OGRA, Islamabad. (BPS-17)	30.09.2013	4,000.00
38	405	Mr. Kashif Jamil, Assistant Director, Ministry of Foreign Affairs.	31.05.2012	164,000.00
39	406	Mr. Zia-ur-Rehman, Lecturer, Allama Iqbal Open University, Islamabad.	30.06.2013	16,000.00
40	407	Dr. Khushal, Post Graduate Trainee Islamabad.	30.04.2013	24,000.00
41	408	Dr. Abdul Majeed Jaffar, M/O Health, Services Academy, Islamabad. (BPS-17)	31.08.2013	8,000.00
42	409 Hall-I	Mr. Aftab Jamal, J.S Establishment Division (B-20)	31.08.2012	56,000.00
43	410 Hall-II	Mr. Lashkar Khan, AD NEPRA, Islamabad, (B-17)	31.07.2013	12,000.00
44	501	Dr. Mehrullah Tareen, PIEAS, Islamabad. (BPS-17)	31.07.2013	12,000.00
45	502	Sardar Yahya Khan, Assistant Director NEPRA, (BPS-17)	05.04.2013	28,000.00
46	504	Mr. Balach Mengal, (BPS-17)	-	52,000.00
47	505	Dr. Mir Wais M/o PIMS, Islamabad. (BPS-17 Court Case)	31.03.2013	28,000.00
48	507	Mr. Muhammad Aamir, Section Officer, Ministry of Education. (BPS-18)	31.07.2013	12,000.00
49	508	Mr. Nasrullah Zamri, A.E.D OGRA (BPS-17)	31.01.2013	36,000.00
50	509 Hall-I	Mr. Abdul Raziq Tareen, Assistant Director NHA. (BPS-17)	30.09.2013	4,000.00
51	510 Hall-II	Asmat Ali, Stenographer, CDA, Islamabad. (B-12)	30.09.2013	4,000.00
<b>Total</b>				<b>1,084,003</b>

**Annexure -77**

**18.2.1 Overpayment due to non deduction of shrinkage allowance- Rs.3.382 million**

**(Rs. in millions)**

<b>S. No.</b>	<b>Name of offices</b>	<b>Total Quantity</b>	<b>Shrinkage to be Deducted @ 10% (Cum)(cft)</b>	<b>Rate Per Cum (Rs.)</b>	<b>Amount</b>
1	XEN Urban Planning and Development Kalat	29,328.82(cum)	2932.882	152.50	0.447
2	XEN Urban Planning and Development Kalat	16,009.38(Cft)	1600.938	152,500	0.244
3	XEN Urban Planning and Development, Kech at Turbat	23,372.36(Cft)	2337.23	462.25 per/Cft	0.011
4		22,835.05(Cft)	2,283.50	152.5 per/Cft	0.348
5		15,096.90(Cft)	1509.690	152.5 per/Cft	2.302
<b>Total</b>					<b>3.382</b>

**Annexure-78**

**18.2.3 Execution of works without technical sanctions–Rs.763.916 million**

**(Rs. in million)**

<b>S. No.</b>	<b>Name of offices</b>	<b>Name of works/Schemes</b>	<b>Name of Contractors</b>	<b>Amount</b>
1.	XEN Urban planning and development Kalat	Construction/Cutting of road from Goraj to badania	M/S Indus Construction Company	100.00
2		Construction/Cutting/ improvement of road from Lohi to Dancer Wadh.	M/S Haji Dil Murad Mengal	86.300
3		Construction and widening of B/T road from Hingole to Narni	M/S L.M Sons	32.140
4		Construction/Cutting and improvement of road saroonna to Zaikhand	M/S Haji Dil Murad Mengal	12.437
5		Construction/Cutting and improvement of road from Aranji to Dheikhand via Awak.	M/S Haji Dil Murad Mengal	24.628
6	XEN Urban	W/S Tump Shew	Chakar Khan & Co	12.260

S. No.	Name of offices	Name of works/Schemes	Name of Contractors	Amount	
	planning and development Department, Kech at Turbat				
7		Cutting of road Karpasi to Abdoi	Kulbar Construction Co.	59.997	
8		Cutting of road Shreen Kandak	Tagram Construction Co.	60.000	
9		Cutting of road Shahab to Archaman	Ali Muhammad Government Contractor	20.000	
10		B/T road from to sanghi	Chakar Khan & Co.	35.000	
11		B/T road Tump city to Asiabad	Ali Muhammad Government Contractor G-1	67.010	
12		Cleaning of Karz of PB-50 District Kech	Niaz Baloch Construction Co.	19.996	
13		Land Living Dict. Kech.	--do--	19.927	
14		Purchase of tractors Distt. Kech	--do--	9.936	
15		Construction Small Baandat Distt,	--do--	49.927	
16		Cutting of road Spakan to Tagran Turbat.	Parvaiz Builders	29.999	
17		Construction of RHC Gechk at Panjgoor	Mujeeb ur Rehman	10.179	
18		Cutting & improvement of road Chur to Wakai	Shap Construction Co.	4.999	
19		Repair maintenance of road DeroHil to Pishal	--do--	81.471	
20		Urban Planning and Development Sibi Division	Construction of B/T road village Mohammad Khan asfani	M/s Gul Construction	17.817
21			Construction of Lalgimandir	M/S Ghasham Das	9.900
<b>Total</b>				<b>763.91</b>	

### Annexure-79

#### 18.2.4 Non execution of contract agreement on stamp papers - Rs.3.299 million

(Rs. in million)

S. No.	Name of Offices	Name of Contractor	Name of Work/ Schemes	Cost	Amount
1	XEN Urban Planning and Development Kalat	M/S Indus construction Company	Construction/Cutting/ of road from Goraj to Banania	100.00	0.250
2		M/S Haji Dil Murad Mengal	Construction/Cutting/improvement of road from Lohi to Dancer wadh	86.300	0.216

S. No.	Name of Offices	Name of Contractor	Name of Work/ Schemes	Cost	Amount
3	XEN Urban Planning and Development, Kech at Turbat	M/S L.M Sons	Constructon and widening of road from Hingole to Narni	32.140	0.080
4		M/S Haji Dil Murad Mengal	Construction/improvement of road from Aranji to Dheikhand via Awak	24.628	0.062
5		Chakar Khan & Co.	W/s Tumpshew	12.260	0.031
6		Kulbar Construction Co.	Cutting of road Karpasi to Abdoi	126.808	0.317
7		Tagram Const. Co.	Cutting of road Shreen Kandak	114.979	0.287
8		Ali Mohammad Government. Contractor	Cutting of road Shahab to Archaman	144.979	0.362
9		Chakar Khan & Co.	B/T road from to Sanghi	20.00	0.050
10		Ali Mohammad Government. Contractor	B/T road Tump city to Asiabad	25.00	0.063
		Do	Black top of sangzi	54.271	0.136
		Do	Black top tump city to asiabd	25.00	0.063
	M/s Kulburg	B/t tump city to asiaabd	30.00	0.075	
11	Niaz Baloch Const. Co.	Cleaning of Kareaz of PB-50 Distt. Kech	69.335	0.173	
12	--do--	Land living Distt. Kech	50.014	0.125	
13	--do--	Purchase of tractors Distt. Kech	30.350	0.076	
14	--do--	Construction Small Bandat Distt. Kech	60.00	0.150	
	Mehboob Rind Co.	Construction Small Bandat Distt. Kech	30.00	0.075	
15	Parvaiz Builders	Cutting if road Spakan to Tagran Turbat	100.00	0.250	
16	Mujeeb Ur Rehman	Construction of RHC Gechk at Panjgoor	21.00	0.053	
17	Shap Const. Co.	Cutting & improvement of road Chur to Wakai	79.208	0.198	
18	--do--	Repair maintenance of road DeroHil to Pishal	58.660	0.926	
19	Urban Planning and Development Sibi Division	M/S Gul Construction Company	Construction of B/T Road village Mohammad Khan asfani	17.817	0.125
20		M/S Ghsham das	Construction of Lalgimandir	9.900	0.076
<b>Total</b>					<b>3.299</b>