



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF BALOCHISTAN
AUDIT YEAR 2014-15**

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
BCGP	Balochistan Copper Gold Project
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 Volcanology 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
ISA	Inter Security Allowance
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
MES	Military Engineering Service
MFDAC	Memoranda for Departmental Accounts Committee
M	Meter
mm	Millimeter
MMC	Management & Manuscript Charges
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 2013-14 and accounts of some entities of Departments pertaining to previous financial years. Directorate General of Audit Balochistan conducted audit during 2014-15 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 given in the List of the Audit Report. The audit observations listed in the Annexure 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 Health, Education and P&D, 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.

-SD-

(Muhammad Akhtar Buland Rana)
Auditor General of Pakistan

Dated: March 3, 2015

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 36 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 43 personnel resulting in 10,707 man-days. The annual budget of the DG Audit Balochistan amounted to Rs 45.665 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 2013-14, auditable expenditure under the jurisdiction of DG Audit Balochistan was Rs 154,224.867 million, covering 36 PAOs and 1,814 formations. Of this, DG Audit Balochistan audited an expenditure of Rs 61,967.664 million which in terms of percentage, is 40.18% of auditable expenditure. Further, DG Audit Balochistan audited receipt Rs 3,652.74 million during the year. In addition, DG Audit Balochistan conducted 9 Foreign Aided projects. Reports of these audits are being published separately.

b. Recoveries at the instance of audit

Recovery of Rs 4,119.324 million was pointed out, out of which recovery of Rs 179.073 million was effected during year 2013-14 at the time of compilation of report. Out of the total recoveries Rs 168.449 million was not in the notice of the executive before audit.

c. Audit Methodology

The audit year 2014-15 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 39,587 million. 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.

f. The key audit findings of the report:

- i. 71 instances of irregular expenditure -Rs 27,868 million¹
- ii. 31 instances of recoverable - Rs 4,099 million²
- iii. 36 instances of unauthorized expenditure - Rs 3,114 million³
- iv. 17 instances of non-production of record Rs 2,659 million⁴
- v. 9 instances of losses - Rs 617 million⁵
- vi. 3 instances of doubtful expenditure - Rs 472 million⁶
- vii. 2 instance of shortages – Rs 369 million⁷
- viii. 20 instances of overpayment - Rs 221 million⁸
- ix. 13 instances of evasion of taxes and duties - Rs 167 million⁹

¹2.2.9,2.2.12,2.2.13,3.2.6,3.4.2,3.4.3,3.4.4,3.4.5,3.4.6,3.4.8,3.6.3,3.8.1,3.10.5,3.12.2,3.14.4,3.14.5,3.16.3,3.18.2,3.20.5,3.20.6,3.20.7,3.20.9,3.20.11,3.20.20,3.22.4,3.24.2,4.24,4.2.7,4.2.8,4.2.9,4.2.10,4.2.11,4.2.12,4.2.13,5.2.10,5.2.12,5.2.13,5.2.14,5.2.15,5.2.16,5.2.17,5.2.18,6.2.5,6.2.13,,6.2.14,7.2.4,8.2.6,8.2.7,8.2.8,8.2.9,8.2.10,9.2.2,10.2.8,10.2.9,10.2.10,10.2.12,10.2.13,11.2.3,11.2.4,12.2.2,12.2.3,13.2.3,13.2.4,13.2.5,13.2.6,13.2.8,13.2.9,14.2.2,14.2.3,15.2.6

²2.2.5,2.2.6,2.2.7,2.2.10,2.2.11,3.10.3,3.10.4,3.12.1,3.14.1,3.14.2,3.14.3,3.20.12,3.20.13,3.20.14,,3.20.15,3.22.2,4.2.2,4.2.3,4.2.5,5.2.8,6.2.8,6.2.11,7.2.1,7.2.2,8.2.4,10.2.1, 12.2.1,13.2.1,15.2.1,15.2.2,15.2.3.

³2.2.14,2.2.15,2.2.16,2.,3.2.7,3.2.8,3.4.1,3.6.4,3.6.5,3.12.3,3.12.4,3.14.6,3.16.1,3.18.1,3.20.8,3.20.10,3.20.17,3.20.18,3.20.19,3.,3.22.3,3.22.5,3.26.2, 4.2.14,4.2.15,5.2.19,5.2.20,5.2.21,6.2.6,7.2.3,8.2.11,9.23,10.2.11,10.2.14,11.2.5, 14.2.1,15.2.5,

⁴3.6.2,3.20.1,3.22.1,4.4.2.1,4.2.7,5.2.1,6.2.1,6.2.4,6.2.6,6.2.7,6.2.15,6.2.16,7.2.5,8.2.1,8.2.12, 11.2.6,12.2.4,15.2.4,

⁵ 2.2.1,2.2.2,2.2.3,3.2.4,3.20.2,3.26.1,6.2.9,6.2.10,11.2.1

⁶ 2.2.4,3.6.1,16.1

⁷ 8.2.2,8.2.3

⁸3.2.1,3.2.2,3.2.3,3.10.1,3.10.2,3.20.4,3.24.1,5.2.2,5.2.3,5.2.4,5.2.5,5.2.6,5.2.7,6.2.12,9.2.1,10.2.3,10.2.5,10.2.6,10.2.7,13.2.2

⁹2.2.8,3.2.5,3.4.7,3.20.3,4.2.6,5.2.9,5.2.11,6.2.3,8.2.5,10.2.2,10.2.4,13.2.7, 14.2.4

g. 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. PAOs need to comply with the Rules and Procedures in future to avoid such irregularities as pointed out in this report.
- iii. Efforts need to be made by PAOs to recover overpaid amount.
- iv. Establish a mechanism of management controls with built-in checks and balances to prevent unauthorized practices and unauthorized utilization of public assets.
- v. 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.
- vi. Inquiries need to be conducted to fix responsibilities for loss, fudge payments and doubtful expenditure.
- vii. Prompt recovery of Government dues, wherever applicable, and their credit into the Government treasury.
- viii. Adherence to the regulatory framework and canons of financial propriety which require the public officers to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- ix. PAOs need to ensure convening of timely DAC meetings.

SUMMARY TABLES AND CHARTS

I: Audit Work Statistics

(Rs in million)

S. No.	Description	No.	Budget
1	Total entities (PAOs) in audit jurisdiction	36	154,224.867
2	Total formations in audit jurisdiction	1,814	154,224.867
3	Total entities (PAOs) audited	22	58,811.536
4	Total formations audited	239	58,811.536
5	Audit Inspection Reports	239	58,811.536
6	Special Audit Reports	-	
7	Performance Audit Reports	-	-
8	Other Reports [Foreign-Aided Projects (FAPs)]	9	3,156.128

II: Audit observations regarding Financial Management

(Rs in million)

S. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	616.502
2	Weak financial management	30983.735
3	Weak Internal Controls relating to financial management	7146.506
4	Others	841.111
Total		39587.854

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	2188.591	28,138.539	3,652.74	0	31,640.534	65,620.404	59,659.23
2	Amount placed under Audit observation /irregularities of Audit	0	18472.730	122.071	0	20993.050	39587.854	25,547.812
3	Recoveries pointed out at the instance of Audit	0	434.03	158.297	0	3,526.997	4,119.324	3,216.986
4	Recoveries accepted /established at the instance of Audit	0	113.107	0	0	53.5	166.607	57.967
5	Recoveries realized at the instance of Audit	0	168.449	0	0	11.28	179.729	38.585

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.	30,983.735
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	841.111
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	4,487.608
6	Non-production of record.	2,658.898
7	Others, including cases of accidents, negligence etc.	616.502

*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)	65,620.404
2	Expenditure on Audit	45.665
3	Recoveries realized at the instance of Audit	179.73
	Cost-Benefit Ratio	1:3.93

Chapter 1

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

1.1.1 Expenditure in excess of the allotted budget Rs 7,460 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.

Scrutiny of the Appropriation Accounts of Government of Balochistan for the financial year 2013-14 revealed that an expenditure of Rs 7,460 million was incurred in excess of the allocated budget as detailed in Annexure – 1.

Weak financial control resulted in incomprehensive Annual Budgeting.

Improper budgeting cause disorder in the provincial allocations of funds.

The matter was reported to the department on November 6, 2014 the AG Balochistan replied that the matter will be taken up with the Finance Department and progress will be reported to audit accordingly. No further progress was intimated till finalization of this report.

Audit recommends for regularization of the expenditure by granting additional budget by Finance Department.

1.1.2 Expenditure without allotted budget Rs 44.557 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.

Scrutiny of the Appropriation Accounts of Government of Balochistan for the financial year 2013-14 revealed that an expenditure of Rs 44.557 million was incurred in excess of the allocated budget as detailed in Annexure – 2.

Weak financial control over the Government funds resulted in incomprehensive Annual Budgeting.

The matter was reported to the department on November 6, 2014, the AG Balochistan replied that the Finance Department did not release budget in detail object wise instead releases were made in lump sum under one object head where huge savings exist. Audit did not agree with the reply of the AG Balochistan and asked for evidence which were not provided.

In the DAC meeting held on November 10, 2014, the committee directed for regularization of the expenditure by grant of additional budget by Finance Department. No further progress was intimated till finalization of this report.

Audit recommends that the matter needs regularization besides proper head wise allocation of budget in future.

1.1.3 Un-utilization of non-development budget - Rs 24,496 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 24,496 million was allocated in the annual budget and placed at the disposal of departmental authorities but these funds were not utilized for the intended purposes, as detailed in Annexure – 3.

Weak financial control resulted in inefficient utilization of Government funds.

Non surrendering of unutilized budget deprive the public exchequers from proper utilization of funds.

The matter was reported to the department on November 6, 2014, in reply the AG stated that the budget management is the responsibility of Provincial Government. The perusal of record revealed that the matter pertains to administrative ambit of the Government of Balochistan for non utilization of huge amount of Rs 24,496 million despite its reflection in final budget grant.

In the DAC meeting held on November 10, 2014, it was directed that the matter be taken up with the Finance Department for compliance as laid down in the above noted rules provisions.

Audit recommend that the Government resources need to utilized efficiently and effectively and for the intended purposes.

1.1.4 Non-clearance of various accounts at year end – Rs 744.368 million

As per APPM 16.4.2.2 “The Accountant General is responsible to make sure that suspense accounts are cleared on a monthly basis and any outstanding item is investigated”.

Finance Accounts page No. 91 for the year 2013-14 revealed that suspense accounts have not been cleared at the year-end as detailed below:-

(Rs. in million)					
Object Code	Account	Opening Balance (Rs)	Receipts (Rs)	Payments (Rs)	Closing Balance (Rs)
G05103	Suspense Account	32.428	14.730	3.109	44.049
G05107	Adjusting Account between Federal and Provincial Governments	700.261	4.415	4.357	700.319
Total		732.689	19.145	7.466	744.368

In the absence of record we are unable to understand the true nature of the accounts and to verify its accuracy and completeness.

The matter was reported to the department on November 6, 2014, in reply the AG Balochistan stated that the Suspense Account is caused on monthly basis and pertain to various Treasury Offices and it cannot be settled on 30th June of each financial year. Departmental reply was not acceptable as the Appropriation Accounts were certified in September 2014, therefore, suspense accounts should have been cleared.

In the DAC meeting held on November 10, 2014, it was directed that the matter be resolved within the 15 days for adjustment/clearance of the amount so that for necessary correction in the appropriation accounts be made accordingly. No further progress was intimated till finalization of this report.

Audit recommends that exception report should be compiled on monthly basis regarding the items in the suspense account which exist for period of more than a month and be pursued accordingly.

1.1.5 Non settlement of outstanding balance of un-cashed cheques - Rs 3,258.129 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 30th June.

The Finance Account for the Financial Year 2013-14 (page No. 97,99) shows un-adjusted balance of Rs 3,258,130 million under the following object heads. The two balances are of previous years especially the Public Works Departmental Cheques does not hold any payment and receipt during the financial year 2013-14.

(Rs. in million)

Object Element		Balance on 1st July, 2013	Receipt during the year 2013-14	Payment during the Year 2013-14	Balance on 30th June, 2014
		Rs	Rs	Rs	Rs
G10	Trust Account others				
G101	Accounts of Others				

Object Element		Balance on 1st July, 2013	Receipt during the year 2013-14	Payment during the Year 2013-14	Balance on 30th June, 2014
		Rs	Rs	Rs	Rs
G10105	PWD Cheques	1,871.437	0	0	1,871.437
G10135	Pre-Audit Civil cheques	216.052	58,509.454	57,675.364	1,050.142
G10425	P.W Cheques and Bills	358.279	21,863.629	21,885.358	336.550
Total – Account of Other		2,445.768	80,373.083	79,560.722	3,258.129

Improper pre-audit on the part of Accountant General weakens the reliability of the financial statements.

The matter was reported to the department on November 6, 2014, it was informed that due to certain variances with the account of TO Quetta, the variance has occurred and TO Quetta submitted JE and the corrective entries will be made accordingly. Audit asked for settlement of full amount and recording entries in relevant accounts.

In the DAC meeting held on November 10, 2014, AG authorities informed that this figure is outstanding since last many years. Record in this regard will be dig out. Necessary action will be conveyed to Audit accordingly. No further progress was intimated till finalization of this report.

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

1.1.6 Difference between “IPSAS Financial Statements” and “State Bank of Pakistan-HQ”- Rs 179 million

As per APPM 6.5.3.8, 9 and 10, the Financial Statement of the Accountant General shall agree with SBP Consolidated Report, sent by the SBP–HQ, and if balances do not agree the Accountant General shall investigate its financial reports in order to reconcile the differences, and shall take necessary follow-up actions.

Audit observed that the closing balance reported in the Accounts were different from the balance appearing in the records of the SBP-HQ as detailed below:-

(Rs in million)

Description	Balance as per 'Financial Statements'	Balance as per 'SBP-HQ'	Difference
Account 1 (30.6.2014)	29,587	29,766	179
Total	29,587	29,766	179

Weak financial management resulted in overstatement of Current Assets.

The matter was reported to the department on November 6, 2014, in response the department replied that the difference is not huge and is a routine difference. Reply is not tenable as per above rule the difference should be settled accordingly.

In the DAC meeting held on November 10, 2014, AG authorities was directed that the reconciliation may be taken up with the State Bank of Pakistan and progress may be intimated to Audit.

Audit recommends that efforts should be made to implement the comprehensive procedures laid down in the "Accounting Policies and Procedures Manual" to avoid the regular differences between the two under review balances.

1.1.7 Irregular payment of scholarship - Rs 49.400 million

As per Treasury Rules 309-310, "The departments are required to submit the detailed accounts against the abstract bills within time specified in sanction or on June 30, the closing date of Financial Year."

An amount of Rs 49.400 million was approved for payment by the AG Balochistan on account of Scholarships to various students of Higher and Secondary Education in different districts during the year 2013-14. The payment was approved without obtaining following crucial documents:

- No Policy documents / terms and criteria of selection of candidates were affixed with the bill to whom payment was to be made.

- As the payment was to be made to the students of different districts, hence detail account of further disbursement was required to be obtained from the department before the close of financial year, which was not done.
- Acknowledgement of payment from any district was also not obtained by the department and submitted to AG office.

Weak financial control creates risk of misappropriation of the said amount.

The matter was reported to the department on November 6, 2014, it was intimated that the expenditure of scholarship amounting to Rs 49.400 million was incurred after obtaining prior sanction of the Government. Reply was not tenable as per Treasury Rules 406 detail account in this regard was to be obtained from the concerned office.

In the DAC meeting held on November 10, 2014, AG authorities was directed that detail account in this regard be obtained from the concerned office. No progress was intimated till finalization of this report.

Audit suggests that detail accounts should be obtained from all concerned under intimation to Audit.

1.1.8 Non-settlement of abstract draws - Rs 187.928 million

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

During the course of Certification audit for the year 2013-14, various bills were passed and approved for payment against abstract expenditure to different departments. It was observed that no settlement account was obtained from these departments till the close of financial year as detailed in Annexure – 4.

Weak internal control resulted in non settlement of abstract drawl.

Non settlement of abstract accounts weakens the reliability of the financial statements.

The matter was reported to the department on November 6, 2014, it was informed that as per Government rules, abstract payment was allowed as required. However, despite several reminders and correspondences, detail accounts have yet to be submitted to the AG Office.

In the DAC meeting held on November 10, 2014, AG authorities was directed that fresh correspondence may be made through PAO for obtaining detail accounts in this regard. No progress was intimated till finalization of this report.

Audit recommends that AG Balochistan may take up the issue with the concerned departments for resolution of the issue.

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 7,554.445 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 6,285.582 million was incurred, as summarized below:

(Rs in million)

		2013-14			
Grant No.	Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	%
26	Non-Development	5,255.464	5,077.599	(177.865)	(3.38%)
Total Non-Development		5,255.464	5,077.599		(3.38%)
042103	Development Agriculture Extension	2,298.981	1,207.983	(1,090.998)	(47%)
Total Development		2,298.981	1,207.983	(1,090.998)	(47%)
Grand Total (Non-Development + Development)		7,554.445	6,285.582	(1,268.863)	(17%)

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
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
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
22	2013-2014	11	-	11	0
Total		336	4	332	1.19%

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

2.2 AUDIT PARAS

2.2.1 Loss due to hire charges of bulldozers – Rs 113.702 million

The Agriculture and Cooperative Department Government of Balochistan vide No. SOA(IV)5-4/2009, dated June 4, 2009 fixed hire charges of Bulldozers @ Rs 1,000 and 1,500 per hour (Rs 850 per hour share of Government and Rs 150 per hour share of Zamindars, for agriculture purpose).

In the following Agriculture Engineering Workshops, an excess expenditure of Rs 113.702 million was incurred on running of dozers during 2012-13 and 2013-14. The Government has fixed dozer hire

charges whereas, the actual expenditure was higher, resultantly a loss of Rs 113.702 million was sustained by the Government as detailed below:-

(Rs in million)

S. No	Name of Department	Total hours worked	Total expenditure incurred	Expenditure per hour (Rs)	Difference (Rs)	Total Loss
1	Agriculture Engineering Workshop Uthal	10,165	31.278	3,077	2,077	21.112
2	Agriculture Engineering Workshop Khuzdar	16,934	45.003	2,657	1,657	28.060
3	Agriculture Engineering Workshop Pishin	11,406	26.332	2,308	1,308	14.919
4	Agricultural Engineering Department Sibi	33742	100.224	2970.304	1470.304	49.611
Total						113.70

Due to weak internal controls, the Government sustained loss.

The matter was reported to the department in August 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that efforts be taken for revision of rates / charges per hour of the bulldozers to save the public exchequer from extra burden/loss.

2.2.2 Loss due to under-utilization of targeted hours of bulldozers - Rs 104.849 million

The Agriculture and Cooperative Department Government of Balochistan vide No. SOA(IV)5-4/2009, dated June 4, 2009 fixed hire charges of Bulldozers @ Rs 1,000 and 1,500 per hour (Rs 850 per hour share of Government and Rs 150 per hour share of Zamindars, for agriculture purpose).

The following offices of Agriculture Workshop failed to achieve the targeted hours fixed by the Director General Agriculture Engineering Workshop during 2012-13 and 2013-14, resultantly Government sustained a loss of Rs 104.849 million, as detailed below:-

(Rs in million)

Name of department.	Targeted hours	Actual hours worked	Under-utilized hours	Rate per hour (Rs)	Total Loss
Agricultural Engineering Department, Rakhni	20,851	8,678	12,173	1,000	12.173
Agricultural Engineering Department Mastung	14,679	7,552	7,127	1,500	10.69
Agricultural Engineering Department Sibi	81,494	33,742	47,752	1,500	71.628
Agricultural Engineering Department Awaran	5,212	4,211	1,001	1,000	1.001
Agricultural Engineering Department Uthal	13,255	10,430	2,825	1,000	2.825
Agricultural Engineering Department Turbat	25,989	22,457	3,532	1,000	3.532
Agricultural Engineering Department Gwadar	10,896	7,896	3,000	1,000	3.000
Total					104.849

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

The matter was reported to the department in August 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractors besides fixing the responsibility against the person(s) at fault.

2.2.3 Loss due to idleness of bulldozers - Rs 35.514 million

As per GFR 10(i) "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money"

In the following field offices of Agricultural Engineering Department, many bulldozers were lying out of order and the management did not take interest in arranging their repair and maintenance in order to bring them in working condition, resultantly there

was a revenue loss of Rs 35.514 million during the Financial years 2012-13 and 2013-14 as summarized below and further detailed in Annexure-5.

(Rs in million)

S. No.	Name of Office	Year	Total Loss (Rs)
1	Agriculture Engineering Workshop, Rakhni	2012-13	18.000
2	Agriculture Engineering Workshop, Khuzdar	2013-14	2.944
3	Agriculture Engineering Workshop, Kalat	2013-14	1.898
4	Agriculture Engineering Workshop, Turbat	2013-14	6.336
5	Agriculture Engineering Workshop, Gawadar	2013-14	6.336
Total			35.514

Non operation and idleness of machinery deprived the Government from revenue receipt.

The matter was reported to the department in April 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that the defects of said machinery be removed and the dozers may be made operational to avoid further losses.

2.2.4 Doubtful receipt of dozer hour's Rs 2.500 million

As per Rule 283 (i) of Treasury Rules, "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".

During scrutiny of record of Director General, Agriculture Engineering Department Quetta, audit found revenue challans for Rs 2.500 million on account of dozer hours and entered in cash book on Page No 41, dated May 15 2013. The local office produced fake revenue challan because on challan receipt no stamp of National Bank/ Treasury/

State Bank was punched/founded and furthermore no reconciliation statement of bank was produced to audit to verify the entry of Rs 2.500 million as detailed below:-

(Rs in million)

S. No	Particular	Cheque No. and date	Challan No. and date	Amount (Rs)
1	Bulldozer hire charges vide Government of Balochistan Finance Department release order No.FD(S-DEV-II)/7-26-2012-137113-19, dated 4.3.12	0628368/ 15.5.2013	(249) 15.5.2013 as per cash book	2.500

The situation implies irresponsible behavior and weak internal controls of the management which resulted into suspected loss to Government account.

The matter was reported to the department in September 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated at appropriate level and responsibility be fixed against persons at fault and whole fictitious payment must be recovered from the concerned officers and deposited into Government account under intimation to Audit.

2.2.5 Outstanding dues against various contractors – Rs 41.192 million

As per GFR 28, "No amount due to the Government shall be left outstanding without sufficient reasons".

The Chairman Market Committee, Quetta did not recover an amount of Rs 41.192 million from following contractors which were

outstanding since 1996 to the year 2012-13 and 2013-14 on cost of plot including CVT, Renewal of License fee, Market fee, Toilet fee, and Water charges as detailed in Annexure – 6.

The non-realization of outstanding dues even after lapse of such long period depicts the negligence of the department and resulted into loss to Government.

The matter was reported to the department in March 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractor besides fixing the responsibility against the person(s) at fault.

2.2.6 Non recovery of loan installment – Rs 56.004 million

As per revised contract agreement section 2.02 of executed on February 24, 2010, the lender shall be bound or cause to have been bound to make the loan amounts in three equal installments, which will be repayable in a period of twelve (12) years and borrower shall pay back to the lender the Principal amount with interest @ 6% per annum under section 2.03 on the amount of the loan disbursed.

The Chairman Market Committee, Quetta failed to recover the 1st principal amount of installment including interest from market committees of following districts during the year 2012-13. This resulted in non recovery of loan installment amounting to Rs 56.004 million. Further details are given in annexure – 7.

(Rs in million)

S. No.	Particulars	Amount Recoverable (Rs)
1.	Market Committee Panjgoor	12.234
2.	Market Committee Khuzdar	27.240
3.	Market Committee Loralai	16.530
Total		56.004

Non recovery of loan installments was a violation of contract agreement and weak internal control.

The matter was reported to the department in March 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

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

2.2.7 Non-recovery of share of beneficiaries /dozer hire charges Rs 2.871 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 order of the competent authority for its adjustment must be sort” and according to Departmental procedure, "Share of beneficiaries / dozer hire charges are to be recovered in advance before provision of service of bulldozer and deposited into Government account / treasury under head of account C-03120-Dozer hire charges."

In the following field offices of Agriculture Engineering Department, an amount of Rs 2.871 million remained outstanding on the part of beneficiaries / Zamindars for Hire Charges of Dozers during the year 2012-13 and 2013-14 but concerned offices had not taken serious efforts for effecting recovery from the defaulters through concerned Field in-charges. Complete details are given in annexure – 8.

(Rs in million)

S. No.	Name of Office	Year	Amount Outstanding (Rs)
1	Agriculture Engineer Sibi	2013-14	0.674
2	Agriculture Engineer Loralai	2012-13	1.759
3	Agriculture Engineer Turbat	2013-14	0.438
	Total		2.871

Non-recovery from beneficiaries depicts weakness of internal management as well as non-compliance of laid down policy and procedure.

The matter was reported to the department in August 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractor besides fixing the responsibility against the person(s) at fault.

**2.2.8 Less / Non- recovery of income tax from contractors -
Rs 6.717 million**

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract. As per Finance Act 2013, the amendments have been made in the income tax ordinance 2001, the rate of tax deduction on execution of contractor have been increased from 6% to 6.5%, 3.5% to 4% from 1st July, 2013 till further orders

The following offices of Agriculture and Cooperatives Department had deducted 6% income instead of 6.5% from the running bills of the contractor. This resulted in less recovery of Rs 6.717 million as detailed in annexure – 9.

(Rs in million)			
S. No.	Name of Office	Year	Amount Recoverable (Rs)
1	Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali	2011-12	2.700
2	Project In-charge Production Enhancement of Field Crops through Research Innovation in Balochistan	2013-14	0.226
3	Deputy Director On Farm Water Management, Pishin	2013-14	0.637
4	Deputy Director On Farm Water Management, Killa Abdullah	2013-14	0.946
5	Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali	2013-14	2.208
Total			6.717

Less deduction of income tax resulted into a loss to the Government exchequer.

The matter was reported to the department in March 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractors besides fixing the responsibility against the person(s) at fault.

2.2.9 Non deduction of call deposits @ 2 % - Rs 5.981 million

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

The following offices of Agriculture and Cooperatives Department incurred an expenditure of Rs 298.958 million during the year 2013-14 on development charges without deduction of Call Deposit @ 2% amounting to Rs 5.981 million from the contractors as detailed in annexure – 10.

(Rs in million)

S. No.	Name of Office	Total expenditure (Rs)	Amount Recoverable (Rs)
1	Deputy Director On Farm Water Management, Pishin	59.427	1.188
2	Deputy Director On Farm Water Management, Dera Bugti	18.444	0.368
3	Deputy Director On Farm Water Management, Killa Abdullah	189.29	3.790
4	Deputy Director On Farm Water Management, Killa Saifullah	31.797	0.635
Total		298.958	5.981

Non deduction of call deposits resulted into loss to the Government exchequer.

The matter was reported to the department in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractor besides fixing the responsibility against the person(s) at fault.

**2.2.10 Non-execution of contract agreement on stamp papers -
Rs 1.525 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 offices of Agriculture and Cooperatives Department awarded contracts to different contractors, but stamp duty in shape of non-judicial stamp papers of the contract value was not realized during the years 2012-13 and 2013-14, which resulted into loss of Rs 1.525 million, as detailed below in annexure – 11.

(Rs in million)

S. No	Name of office	Year	Stamp duty recoverable (Rs)
1	The Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali	2011-13	0.190
2	Director General, Agriculture Engineering Balochistan, Quetta	2012-13	0.629
3	Deputy Director On Farm Water Management, Pishin	2013-14	0.149
4	Deputy Director On Farm Water Management, Killa Abdullah	2013-14	0.470
5	The Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali	2013-14	0.087
Total			1.525

Loss to Government due to non-recovery of stamp duty.

The matter was reported to the department in March 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

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

2.2.11 Non-realization of earnest money - Rs 1.500 million

According to term and conditions of bidding of Director General, Agriculture Engineering Department, Quetta. S.No. 25, “The firm/ tenders are required to deposit the fresh earnest money at the time of purchase of tender documents (re-fundable) in shape of pay order at the following rates”.

- i. Rs 300,000/- (Rupees Three Lac only) for dealing in the items of spare parts for bulldozers/ vehicles, tyres, tubes, batteries, Agricultural Machinery materials and tools.
- ii. Rs 150,000/- (Rupees One Lac Fifty Thousand only) for dealing in spare parts for bulldozers/ Agricultural Machinery.
- iii. Rs 70,000/- (Rupees Seventy Thousand only) for dealing in spare parts for vehicle, Batteries/ Tyre and Tube, materials and tools.
- iv. No offer shall be considered without earnest money.

The Director General, Agriculture Engineering Department Quetta, purchased spare parts of vehicles without realizing earnest money amounting to Rs 1.500 million, as detailed below:-

(Rs in million)		
S. No.	Name of firm	Earnest money Amount (Rs)
1	M/s Noushad Motors Karachi	0.300
2	M/s Mughal Quality Motors Karachi	0.300
3	M/s Saad and Co. Karachi	0.300
4	M/s Universal Trading Co. Quetta	0.300
5	M/s Allied Engineering Karachi (GEN made)	0.300
Total		1.500

Non realization of earnest money resulted into a loss to the Government exchequer.

The matter was reported to the department in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractor besides fixing the responsibility against the person(s) at fault.

2.2.12 Excess consumption of pol on bulldozer hours over and above the prescribed ceiling – Rs 9.399 million

According to Scale provided by Electrical and Mechanical Workshop Division Quetta, “The Caterpillar Dozer D-6 consumes POL @ 14 liter per hour”.

The Incharge, Agriculture Engineering Department, Kalat incurred an excess expenditure of Rs 9.399 million on POL charges of dozers Audit calculations revealed that the dozers consumed POL on average @ 20.833 liter/hour. Thus due to consuming excess POL over and above the prescribed ceiling, an unauthorized excess expenditure of Rs 9.399 million was made as detailed below:-

(Rs in million)

S. No	Issued To Fields	Quantity of POL	Hours to be Consumed @ 14 Lit/H	Actual Hours Consumed	Excess Hours Consumed	Excess POL Consumed	Amount (Rs)
1	Kalat-I	95600	6828	4530	2298	32172	3.668
2	Kalat-II	130200	9300	7399	1901	26614	3.034
2	Kalat-III	56280	4020	2330	1690	23660	2.697
Total							9.399

Excess consumption of POL then prescribed ceiling revealed irresponsible behavior of the management.

The matter was reported to the department in August 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that the prescribed ceiling be observed for each dozer to avoid excess consumption of POL.

2.2.13 Irregular payment without rate analysis – Rs 105.407 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 and Cooperatives Department, contracts were awarded for different items of work during 2013-14 without preparing rate analysis. Thus, an undue financial favor was given to the contractors amounting to Rs 105.407 million as detailed below and further summarized at annexure – 12.

(Rs in million)

S. No.	Name of department	Amount (Rs)
1	Project In-charge Production Enhancement of Field Crops through Research Innovation in Balochistan	1.000
2	Deputy Director OFWM, Kalat	12.207
3	Deputy Director OFWM, Killa Saifullah	11.713
4	Deputy Director OFWM, Pishin	3.898
5	Deputy Director OFWM Sherani	7.163
6	Deputy Director OFWM, Zhob	0.135
7	Deputy Director OFWM, Dera Bugti	12.746
8	Deputy Director OFWM, Chagai	13.902
9	Deputy Director OFWM, Killa Abdullah	42.643
Total		105.407

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

Higher rates were paid due to non preparation of rate analysis.

The matter was reported to the department in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that the rate be approved from the competent authority prior to execution of work under intimation to Audit.

2.214 Unauthorized expenditure on execution of works without technical sanction - Rs 474.442 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 on real emergent works, which must also be immediately reported to the authorities competent to accord technical sanction”.

In the following offices of Agriculture and Cooperatives Department, various development schemes costing Rs 474.442 million were undertaken during the years 2012-13 and 2013-14, without obtaining prior technical sanction of the competent authority as detailed below and further summarized at annexure – 13.

(Rs in million)

S. No.	Name of department	Year	Amount (Rs)
1	The Secretary Market Committee & Chairman Naseerabad at Dera Murad Jamali	2011-13	2.360
2	The Deputy Director, On Farm Water Management, Kalat	2013-14	83.494
3	The Deputy Director, On Farm Water Management, Killa Saifullah	2013-14	31.797
4	The Deputy Director On Farm Water Management Sherani	2013-14	35.003
5	The Deputy Director, On Farm Water Management, Zhob	2013-14	15.380
6	The Deputy Director, On Farm Water Management, Dera Bugti	2013-14	18.444

S. No.	Name of department	Year	Amount (Rs)
7	The Deputy Director On Farm Water Management, District Chagai	2013-14	15.155
8	The Deputy Director, On Farm Water Management Harnai	2013-14	15.380
9	The Deputy Director, On Farm Water Management, Killa Abdullah	2013-14	189.290
10	The Administrator Market Committee Panjgoor	2012-13	62.487
11	The Secretary Market Committee & Chairman Naseerabad at Dera Murad Jamali	2013-14	2.539
12	The Secretary Market Committee & Chairman, Quetta	2013-14	3.113
Total			474.442

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

The matter was reported to the department in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

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.

2.2.15 Unauthorized payment on purchase of land for farmer feeder market - Rs 47.491 million

As per Minutes of PDWP Meeting held on July 11, 2009 under the Chairmanship of ACS (Dev) Planning and Development Department, Quetta, approved the PC-I for construction and establishment of Farmer Feeder Market at Quetta at a total cost of Rs 81.428 million, out of which Rs 67.725 million was approved for acquiring 5 Acre private land.

The Chairman Market Committee, Quetta Acquired “10 Acre land 435,600 Sft” @ 265.50 Per Sft for farmer feeder market situated at Tappa Kuchalk Tehsil Saddar, District Quetta and paid an amount of Rs 115.216

million to Deputy Commissioner, Quetta for onward payment to land lords during the year 2011-12, without prior approval of the P&D department, as detailed below:-

(Rs in million)

S. No.	Cheque No. and Date	Description	Amount (Rs)
1.	No. 0065675, 22.1.2011	First Installment	43.833
2.	No. 0197013, 7.7.2011	Second Installment	13.775
3.	No. 5275575, 19.10.2012	Third Installment	57.608
Total			115.216
Approved Cost			67.725
Unauthorized payment			47.491

Non obtaining of prior approval from the competent authority resulted into non compliance with the approved provisions of PC-I.

The matter was reported to the department in March 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that approval from appropriate forum be obtained under intimation to Audit.

2.2.16 Unauthorized payment of lead / carriage charges – Rs 1.752 million

As per Notification No. P&D-ROCT(I) 129/2008/2383 dated 14th June, 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”.

The Chairman Market Committee Panjgur, awarded the work “Construction of Fruit and Vegetable Market at Panjgur”, to a contractor on April 18, 2009. Review of MB revealed that lead / carriage charges were paid to contractor for earth beyond 20 Km radius from site but no

lead plan was prepared and available in the Department. It resulted in unauthorized payment of Rs 1.752 million as detailed below:-

(Rs in million)

S. No	Running Bill	Item of work	Quantity paid (Cft)	Rate paid (Rs)	Amount Rs
1.	8th	Lead Charges (SI.No 1-5)	225090	520.55 per % Cft	1.172
Add Premium 49.5% above					0.580
Total					1.752

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

The matter was reported to the department in August 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014, but no meeting was held till finalization of this report.

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

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 and Non-Development funds amounting to Rs 3,696.364 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 3,453.882 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	787.35	749.766	(37.584)	(4.77%)
Total Non-Development	787.35	749.766		(4.77%)
Development	2909.014	2704.116	(204.898)	(7%)
Total Development	2909.014	2704.116	(204.898)	(7%)
Grand Total (Non-Development + Development)	3696.364	3453.882	(242.482)	(6.56%)

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	2009-2010	5	-	5	0
5	2010-2011	30	-	30	0
6	2011-2012	30	-	30	0
7	2012-2013	13	-	13	0
8	2013-2014	9	-	9	0
Total		213	-	213	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 extra premium – Rs 15.276 million

The Government of Balochistan has fixed district wise premium on CSR 1998, vide P&D Department No. P&DROCT(I)129/2008/2383, dated June 14, 2008.

The Chairman BDA awarded various works to contractors @ 5% below, 2.9% above and 42.80% above for earthwork, base, sub base and bitumen/civil works respectively on Balochistan CSR 1998. Payment of Rs 15.276 million was made to the contractors. During scrutiny of record it was observed that contractors were paid for an item of work “Earth work and base/sub base items” these items comes under earth work and must be paid at below 5% and a premium of 2.9% instead of 23.00% above on CSR. Thus contractor was overpaid Rs 15.276 million as detailed in annexure – 14.

Weak financial control resulted in Undue financial benefit to the contractor.

Government was put into loss due to undue financial benefit to the contractor.

The matter was reported to the authority in December 2014 but no reply was received.

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that overpaid amount be recovered.

3.2.2 Overpayment due to allowing excess quantity of PVC pipe – Rs 2.175 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.”

The Balochistan Development Authority, Quetta awarded the work “Construction of Water Supply Scheme Pipe Line / Pumping Machinery From Anamber to Killi Yatabad (Farooqabad) Tehsil Duki District Loralai”, to a contractor on October 20, 2011 @ 47.85% above and 127.85% above civil work and steel works respectively on Balochistan CSR, 1998 at an estimated cost of Rs 94.018 million. The contractor was paid for an item Supplying of 90,000 Rft 4” dia PVC pipe class B for different bore at a market rate of Rs 145/ per Rft. It was observed that only 75000 Rft pipe was installed in tube well bores. Thus contractor was overpaid as calculated below:-

(Rs in million)

S. No.	Quantity of 4” PVC Pipe Paid	Installed Quantity	Excess Quantity Paid	Rate per Rft	Amount (Rs)
1.	90000 Rft	75000 Rft	15000 Rft	145	2.175

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

The matter was reported to the authority in December 2014 but no reply was received.

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggests that recovery be affected from contractor under intimation to Audit.

3.2.3 Overpayment due to allowing excess rate – Rs 1.124 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.”

The Balochistan Development Authority, Quetta awarded the work “Construction of B/T road shakhbarozai 12.00 KM district killa Saifullah”, to a contractor on estimated cost of Rs 300.562 million. The contractor was paid for an item P/L in situ cement concrete using shingle or bajri 19 mm and down gauge in foundation under SI No. (5-6/c + 5-42/c) for a total quantity of 2332.824 cum. Contractor was paid at rate of Rs 2822.90/cum which is wrong. Exact rate comes under S.I is 2497.2/ cum (2386.9+110.3) Thus contractor was overpaid as detailed below:-

(Rs in million)

S. No.	Items	Amount Paid	Rate Paid	Rate payable	Rate over paid	Amount
1.	P/L in situ cement concrete using shingle or bajri 19 mm and down gauge in foundation	2332.824	2822.90	2497.2	325.70	0.760
Add Premium 47.90% above						0.364
Total						1.124

Non compliance of rules resulted in undue financial benefit to contractor.

Overpayment was made to the contractor due to weak financial control.

The matter was reported to the authority in December 2014 but no reply was received.

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Recovery be affected from contractor under intimation to Audit.

3.2.4 Loss due to non-utilization of excavated road metal – Rs 20.247 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 various

works to a Contractor on June 23, 2014. Perusal of MB revealed that excavation in hard rock by blasting was carried out at different RDs and 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 20.247 million was sustained by the Government, as detailed below:-

(Rs in million)

Quantity of hand broken stone ballast (Cum)	Rate paid Per Cum (Rs)	Rate payable Per Cum (Rs)	Difference Per Cum (Rs)	Amount Rs.
2525.4	325.80 (21-15/d)	143 (30-73)	182.8	0.464
Add premium 10.95% above				0.051
Total				0.515
76165.615	325.80 (21-15/d)	143 (30-73)	182.8	13.923
Add premium 7.90% above				1.099
Total				15.022
11199.6	325.8	143	182.8	2.047
Add premium above 07.76 %				0.159
Total				2.206
7576.2	325.8	143	182.8	1.385
Add premium above 10.75 %				0.149
Total				1.534
5050.8	321.35 (21-15/e)	143 (30-73)	178.35	0.900
Add premium 7.80% above				0.070
Total				0.970
Grand Total				20.247

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.

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

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

3.2.5 Unauthorized award of mobilization advance-Rs 38.02 million

As per Finance Department order dated 30th April 1992, mobilization advance up to ten percent (10%) of the tendered amount shall be allowed with the prior concurrence of the Finance Department in each case and an irrevocable bank guarantee was to be obtained from the contractor.

The Balochistan Development Authority, Quetta awarded the work “Improvement / Widening Black Topping of Sepra Ragma Road 47.5 Km” to contractor on June 4, 2013 at an estimated cost of Rs 380.205 million and Rs 380.206 million. Mobilization advances was granted to contractors on June 28, 2013 but with the passage of more than a year the contractor yet not started work and illegally retained amount of Rs 38.020 million of mobilization advance.

Weak financial control resulted in non adjustment of mobilization advance.

Government money was blocked due to unauthorized payment of mobilization advance.

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

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggests for affecting recovery from concerned firm under intimation to Audit.

3.2.6 Irregular expenditure on execution of development works without technical sanction - Rs 7,028.563 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”.

The Balochistan Development Authority, Quetta, undertook various works costing Rs 7,028.563 million without obtaining prior technical sanctions of the estimates from the competent authority. Technical sanctions besides laying out side parameter within the scheme were to be provide assurances for structural soundness of the proposal and accuracy of the estimate, execution of work without technical sanction was thus a serious violation of laid down procedure.

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 authority in December 2013, but no reply was received.

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggests for obtaining necessary technical sanction from competent authority under intimation to Audit.

3.2.7 Unauthorized award of contract without inviting open tender - Rs 203.348 million

As per Finance Department Order dated September 27, 2011 “Open tender through leading newspaper 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”.

The Balochistan Development Authority awarded the work “Construction of BT of various roads in Khanozai area of District Pishin” to contractor with an estimated cost of Rs 29.788 million. The work was enhanced to Rs 59.788 million and further enhanced to Rs 233.136 million without calling open tender and approval from the bid evaluation Committee/ P&D Department as detailed below:-

(Rs in million)			
S. No	Original Work order amount	Enhanced	Difference
1	29.788	233.136	203.348

Incurring of expenditure without fulfilling codal formalities resulted in unauthorized expenditure.

Weak internal control resulted in unauthorized award of contract.

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

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggests for appropriate action in this regard.

3.2.8 Unauthorized grant of mobilization advance to the contractor - Rs 69.356 million

As per Finance Department's order dated April, 30 1992, "Mobilization advance up to 10% of the tendered amount shall be allowed with the prior concurrence of the Finance Department in each case and an irrevocable bank guarantee was to be obtained from the contractor".

The Balochistan Development Authority, Quetta in contrary to above notification, granted mobilization advance amounting to Rs 69.356 million to the contractors without obtaining approval from the Finance Department, Government of Balochistan and obtaining guarantee from scheduled bank as detailed below:-

(Rs in million)			
S. No.	Name of Work	Cheque No. and date	Amount (Rs).
1	Establishment of University of Balochistan Sub Campus at Alamdar Road, Quetta	03956870/2 4-06-14	11.076
2	Construction of B/T road and laying of tough tiles in various areas of PB-02, Quetta	039534/23- 06-14	6.148
3	Const. of B/T road from Toreshore to Shaban via Tariq Abad Quetta (Package-II)		32.132
4	Const: of pre Stress bridge i/c approach road, retaining wall, box culvert at Torekhan, Domil Bridge Gut road, Zamina Shapawal Dist. Harnai	040245/26- 06-14	10.000

S. No.	Name of Work	Cheque No. and date	Amount (Rs).
5	Const. of B/T from Ziarat Cross to Saran Tangi (Package-II)	040225/26-06-2014	10.000
Total			69.356

Weak internal control resulted in non realization of mobilization advance.

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

The PAO was requested to convene DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends for regularization of mobilization advance besides its early adjustment under intimation to audit.

3.3 Balochistan Coastal Development Authority

3.3.1 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.

3.3.2 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:

(Rs in million)

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

3.3.3 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
2	2013-2014	1		1	0
Total		6	-	6	0%

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

3.4 AUDIT PARAS

3.4.1 Unauthorized payment of mobilization advance to the contractor – Rs 5.000 million

As per Finance Department order dated 30th April 1992, mobilization advance up to ten percent (10%) of the tendered amount shall be allowed with the prior concurrence of the Finance Department in each case and an irrevocable bank guarantee was to be obtained from the contractor.

Balochistan Coastal Development Authority, Gawadar awarded the works “Construction of Office / Accommodation at Fish landing Jetty Jewani District Gawadar” and “Construction of Damb office to contractors on May 20, and October 3, 2012 at an estimated cost of Rs 3.000 and Rs 2.000 million respectively. Contrary to above notification, 100% Mobilization Advance amounting to Rs 5.000 million was paid to contractor without obtaining approval from Finance Department, Government of Balochistan. No bank guarantee in this regard was obtained. Further the local office failed to adjust the mobilization advance despite lapse of considerable time.

The payment of such huge amount as mobilization advance without fulfillment of codal formalities was against the standing orders issued by the Government.

The matter was reported to the authority in January 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in April 2014 but no meeting was held till finalization of this report.

Audit recommends that unauthorized mobilization advance be recovered from contractor under intimation to Audit.

3.4.2 Irregular execution of development schemes Rs 31.780 million

As per Para 54 to 58 of CPWD Code read with Para 178 of GFR Vol-I, no work should be commenced or liability incurred until Administrative approval has been obtained from the authority, Technical sanction has been obtained and Proper detailed design and estimate has been sanctioned.

The DG BCDA, Gawadar executed following works / schemes costing to Rs 31.780 million out of PSDP fund, without obtaining the Administrative approval, technical sanction and proper design estimate from competent authorities.

(Rs in million)

S. No	Name of Scheme	Name of Contractor	Estimated Cost
1	Construction of civil works and Installation of reverse OSMOSIS water treatment plant 10000 GPD at Gawadar office	M/S Mueez Khan & Brothers Quetta,	15.890
2	Construction of civil works and Installation of reverse OSMOSIS water treatment plant 10000 GPD at Jawani office	M/S Mueez Khan & Brothers Quetta,	15.890
Total			31.780

Weak internal control resulted in irregular execution of schemes.

Execution of work without administrative approval and technical sanction make development schemes irregular.

The matter was reported to the authority in January 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in April 2014 but no meeting was held till finalization of this report.

Audit suggests that appropriate action be taken in this regard.

3.4.3 Irregular award of contract without inviting open tender - Rs 16.651 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 0.10 million." Further, according to Para 2.61 of B&R Code, "Tender in most open and public manner should be invited."

Director General Balochistan Costal Development Authority Gawadar executed the work “Construction of civil work and boundary wall or Fish Landing Jetty at Jewani District Gawadar” at cost of Rs 15.480 million in May 20, 2012. Further, an expenditure of Rs 1.171 million was made on purchase of IT equipment during 2013-14. No codal formalities i.e. tender, pre-qualification of firms, rate analysis, agreements with the firm were fulfilled before execution of work. The contract was awarded at the end of financial year to avoid lapse of budget.

Incurrence of expenditure without observing rules & procedures is irregular / doubtful. It also shows lack of control over utilization of Government resources.

The matter was reported to the authority in January and December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in April and December 2014 but no meeting was held till finalization of this report.

The matter is reported for taking appropriate action under intimation to Audit.

3.4.4 Irregular expenditure due to allowing NSR - Rs 5.683 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 DG BCDA Gawadar incurred an expenditure of Rs 5.683 million on following 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	Work	Item	Qty	Rate	Amount Rs
1	Const. Instt of RO Plant	P/F of Tile	15345 Sft	167.2 P% Sft	2.566

S. No	Work	Item	Qty	Rate	Amount Rs
2	Const. of Office Complex Damb	P/F of Marble Tile	538.3 Sft	418.68 P/ Sft	0.225
3	Const of Office Complex Damb	P/F of Granite tile	3609.51 Sft	373.8 P / sft	1.349
4	Const of Office Complex Damb	P/L of Tuff tile	4746 Sft	325.2 P/sft	1.543
Total					5.683

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

The matter was reported to the authority in January 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in April 2014 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.

3.4.5 Irregular/ doubtful drawl of TA/DA of Rs 2.210 million

According to S. No 8.168 of DDO Handbook read with (SR 191-195), "It is the duty and responsibility controlling officer to check authenticity of claim before signing or counter signing a bill". 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."

The DG BCDA paid an amount of Rs 2.210 million during the year 2013-14 to the various officials/ staff on account of TA/DA without tour program, purpose of journey and sanctioned order, as detailed in Annexure-15.

Non-adherence of prescribed procedure and Government orders resulted in lack of internal control in the department.

Payment of TA/DA without fulfillment of codal formalities makes the expenditure irregular.

The matter was reported to the department in December 2014, but no reply was received.

The PAO was requested to convene DAC in December 2014 but no meeting was held till finalization of this report.

Audit recommends that either the expenditure be justified by production of the relevant record or the amount will be recoverable from person(s) at fault under intimation to Audit.

3.4.6 Expenditure without preparation of MB – Rs 1.650 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.

The DG BCDA, Gwadar awarded the work “DB Cabinet 2 No, Electric Cable, Submersible, Flexible pipe Steel wire” to a contractor at the estimated cost of Rs 1.650 million on December 3, 2012. The firm submitted bill and local office made payment without preparation of measurement book in violation of above rule. Further, Progress Report, Completion Certificate and Payee’s Acknowledgement Receipt were not attached with the bill

Weak internal control be resulted into irregular payment.

Payment without preparation of essential accounts record makes the whole irregular.

The matter was reported to the authority in January 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in April 2014 but no meeting was held till finalization of this report.

Audit suggests for appropriate investigated into the matter in this regard.

3.4.7 Illegal utilization of income tax - Rs 1.358 million

According Income Tax Ordinance, 2001 and rules made there under, every drawing and Disbursing Officer is responsible to deduct the Income Tax at prescribed rate while making payment to contractors/suppliers.

The BCDA, Gawadar deducted an amount of Rs 1.358 million as income tax from the bills of various contractors during 2012-13 but the local office did not remitted the amount to Income Tax Department and illegally utilized towards operating expenses in violating the above rules as detailed below:-

(Rs in million)

S. No	Work	date # Chq No	Gross Amount Rs	Income Tax Rs
1	Renovation Const of Damb Office Building	2.3.13 # 21866	4.400	0.265
2	2nd Installation of RO Plant	2.3.13 # 21866	18.211	1.093
Total				1.358

Weak internal control resulted into illegal utilization of amount of income tax.

The Government sustained loss due to illegal utilization of income tax.

The matter was reported to the authority in January 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in April 2014 but no meeting was held till finalization of this report.

Audit suggests for early deposit of income tax into Treasury besides fixing responsibility on the persons at fault.

3.4.8 Non-Accountal of POL utilization - Rs 2.416 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”.

The DG BCDA incurred an expenditure of Rs 2.416 million on POL charges of different vehicles during the year 2013-14. The officers of department used the vehicles without maintaining proper 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, as detail given in Annexure-16.

Non-adherence of prescribed procedure and Government orders resulted in non accountal on POL.

Expenditure of POL was not accounted for due to which the expenditure was held irregular.

The matter was reported to the authority in December 2014, but no reply was received.

The PAO was requested to convene DAC in December 2014 but no meeting was held till finalization of this report.

Audit recommends that either the expenditure be justified by production of the relevant record or the amount will be revocable from person(s) at fault under intimation to Audit.

3.5 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.

3.5.1 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs 165.953 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs 145.337 million was incurred, as summarized below:

(Rs in million)

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development (Own fund)	50.600	52.468	2	3.9%
Non-Development (Government side)	115.353	92.869	(22.484)	(19.5%)
Total Non-Development	165.953	145.337	(20.616)	(12.42%)

3.5.2 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
3	2013-2014	3	-	3	0
Total		10	-	10	0%

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

3.6 AUDIT PARAS

3.6.1 Doubtful expenditure – Rs 24.314 million

According to Notification of Baluchistan Employee Social Security Institution Dated 11th December, 1994, S. No 6.4 Purchasing Committee “A central Purchasing committee shall be established by commissioner which shall consist of the Vice commissioner of the institution and chairman, the Head of the Finance and Accounts Department of Institution, and one other member to be nominated by Commissioner in relation to the type of supplies to purchased. In the unavoidable absence of any member the commissioner shall appoint a representative to act in his place”. Further, S. No 6.5.1 (a) Duties of Purchasing Committee “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 M/S 50 Bed Social Security Hospital HITE, Hub incurred an expenditure of Rs 24.314 million on purchase of medicines during 2012-13. The local office has avoided above quoted rule as well as provision of the Ordinance issued by the Baluchistan Government which is applicable on BESSI. The standing instructions of the Government in the regard have been avoided purposely in order to refrain from the open competitive bidding and instead opt for selective bidding which was far from transparent. It was evident that the tender process was manipulated to give undue benefit to the selected few.

Violation of the Government rules and regulation.

Improper purchase of medicine resulted in clear violation of Rules and Procedures which lead to irregular expenditure.

The matter was reported to the department in May 2014 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 suggest for investigation into the matter and fixation of the responsibility against persons at fault.

3.6.2 Non accountal of POL into log book - Rs 1.080 million

According to Staff Car Rules log book of vehicles must be maintained carrying and all requirement mentioned therein. According to Clause 11(2) of Balochistan Staff Car Rules 2000, “The incharge transport and entitled officers are personally responsible for up to date maintenance of logbook”.

Commissioner BESSI, Quetta, used POL amounting Rs 2.348 million and Rs 1.080 million were not entered into log books of the Government vehicles during the year 2012-13 in violation of above rule.

Weak internal control resulted in non accountal of POL.

Non accountal of POL into accounts make the payment doubtful in this regard.

The matter was reported to the department in May 2014 but no reply was received.

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

Audi suggests that responsibility be fixed for non-maintenance of log books and other relevant record of the vehicles.

3.6.3 Less realization of electricity charges - Rs 2.016 million

As per decision taken in the 39th meeting of the Governing body of BESSI held on October 23, 2014,, it was decided that the BESSI is not bound to pay the utility bills of individuals therefore separate meters for private connections in hospital premises be installed.

Deputy Director, BESSI, Hub Circle paid Rs 1.000 million to LIEDA on January 29, 2013 on account of electricity, it was observed that Rs 2.016 million was outstanding against BESSI employees since long residing in house as detailed below:-

(Rs in million)			
S. No.	Name	Meter No.	Amount (Rs)
1	M.S house	686096	0.142
2	M. Hassan Mengal	686048	0.135
3	Dr. Jahan Ara bughti	686026	0.305

S. No.	Name	Meter No.	Amount (Rs)
4	Miss Shaista	272631	0.089
5	Saleem Akhtar	272863	0.119
6	Atif Siddiqui	272708	0.119
7	Miss Fareeda	272543	0.121
8	Mr. Barkat	272588	0.088
9	Dr. Shah Bano	686095	0.125
10	Mr. M usman	685982	0.281
11	Mr. Ibrahim	272932	0.071
12	Miss. Nazish	272681	0.114
13	Miss. Hafeeza	272709	0.113
14	Mr. Akber Khan	272698	0.110
15	Mr. Abdul Wahid	272664	0.084
Total			2.016

Loss to Government due to weak internal control.

Less realization of electricity charges resulted into loss to the Government.

The matter was reported to the department in May 2014 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 recovery be made under intimation to audit.

3.6.4 Unauthorized expenditure on illegal appointment on contract basis - Rs 3.420 million

As per OM No. 8/10/2000-CP.1 dated March 21, 2000, “All contract appointments shall be made with the approval of appointing authority as per prescribed Rules. The decision to fill the vacant post on contract basis shall be taken at the level of the Secretary of the Department concerned. The post should be filled through open advertisement and through Departmental Selection Committee”.

Deputy Director, BESSI, Hub Circle filled various post of specialist doctors by hiring the services of doctors belonging to Karachi.

All these doctors were appointed on one (1) year contract basis on lump sum pay without approval of the Governing Body/Secretary of the Department, and through open advertisement. The appointments were made by setting aside the prescribed procedure concerning Selection Committee. Therefore, the expenditure incurred on their salaries was held unauthorized as detailed given below:-

(Rs in million)

S. No.	Name	Designation	Salary per month (Rs)	Total months	Amount (Rs)
1	Dr. Moti Ram	General Surgeon	0.080	12	0.960
2	Dr. Dishad Begam	Gynecologist	0.065	12	0.780
3	Dr. Mujeeb ur Rehman	Anesthetist	0.035	12	0.420
4	Dr. Ashoke Kumar	Physician	0.030	12	0.360
5	Dr. Shaheena	Sinologist	0.035	12	0.420
6	Dr. Abdul Sattar	Child Specialist	0.040	12	0.480
Total					3.42

Violation of Rule and Regulation of BESSI by making illegal appointments on contract basis.

Local persons were deprived from appointment due to illegal appointment.

The matter was reported to the department in May 2014 but no reply was received.

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

The appointments may be got regularized under Order of the Governing Body under intimation to Audit.

3.6.5 Unauthorized expenditure on of purchase of medicines – Rs 1.957 million

As per Regulation 3 and 4 of Balochistan Employees Social Security Institution (Service Regulations, December 11, 1995, “The employer who engage laborers on daily wages shall pay monthly contribution at prescribed rates to Balochistan Employees Social Security

Institution in order to obtain medical treatment facilities for his own and his family from the Institution”.

Deputy Director, BESSI, Hub Circle incurred an expenditure of Rs 1.957 million on purchase of medicines in favor of employees of the Institution. The expenditure was unauthorized because no contribution as per prescribed rate was deposited in Social Security Fund by the Institution. Officials concerned were drawing medical allowance as per their entitlement under relevant pay scales through monthly pay bills therefore, they were not entitled of medical facilities from the Social Security Fund as detailed in annexure - 17.

The irregularity indicated inadmissible utilization of Social Security Fund being contributed by the employers of Institutions of private sector.

Non contribution from BESSI employees put Government into loss.

The matter was reported to the department in May 2014 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 immediate recovery be made under intimation to Audit.

3.7 Balochistan University of Engineering & Technology Khuzdar

3.7.1 Introduction

The Balochistan University of Engineering & Technology, (UET) Khuzdar was established in 1994. Purpose of the University is to provide engineering knowledge of various faculties to the student.

3.7.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs 195.099 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs 195.096 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	195.099	195.096	(0.003)	
Total Non-Development				

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
2	2007-2008	1	-	1	0
3	2008-2009	2	-	2	0
Total		3	-	3	0

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

3.8 AUDIT PARAS

3.8.1 Irregular expenditure on construction of student hostel – Rs 50.989 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 Balochistan University of Engineering and Technology Khuzdar awarded the work “Construction of Student Hostel at BUET Khuzdar” with the estimated cost of Rs 63.190 million dated December 14, 2011. The specifications of different items of works were identical as provided in CSR, 1998, but rates were not paid accordingly, instead exorbitant market rates were allowed to the contractor in disregard of aforesaid notification. Thus irregular expenditure of Rs 50.989 million was paid to the contractor.

Weak internal control resulted in violation of prescribed Rules and procedures.

Irregular expenditure violated the Government standing rules.

The matter was reported to the department in April 2014 but no reply was received.

In the DAC meeting held on July 19, 2014 the matter was discussed at length and the concerned PD informed that due to certain law and order situation in the District of Khuzdar it was not possible to implement the rate of CSR as most of the firm did not participate in the tender process. Audit was of the view that Government has provided CSR for execution of development works and the local office was directed to take up the matter through Chancellor Secretariat / Competent forum for relaxation of rules in this regard. No progress was intimated till finalization of this report.

Audit recommends that expenditure may be justified & take appropriate action, under intimation to audit.

3.9 Gawadar Development Authority

3.9.1 Introduction

Gawadar Development Authority was established in October 2003 to improve / implement the Master Plan, which initially suggested only the land use. After the establishment of the Authority, internal road network, land zoning and vision for future Gawadar was developed / finalized.

3.9.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 1070.292 million were allocated to the Authority during the Financial Year 2013-14. Against the said allocation, an expenditure of Rs 1293.882 million was incurred, as summarized below:

Type of grant	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	137.9	125.049	(12.85)	9
Development	1155.882	332.266	(823.62)	71
Total Non-Development	1293.782	457.315	(836.47)	65

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	1999-2000	76	24	52	32%
2	2007-2008	2	-	2	0
3	2009-2010	5	-	5	0
4	2011-2012	1	-	1	0
5	2012-2013	4	-	4	0
Total		88		64	

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

3.10 AUDIT PARAS

3.10.1 Overpayment due to non-deduction of rebate – Rs 2.623 million

As per Para 2.86 of the B&R Code and Para 56 of CPWD 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”.

Gwadar Development Authority, awarded the work “Construction of Fish Landing Jetty and Allied Harbor Works at Pishukan (West Bay) Gwadar” to a contractor on November 05, 2010 at an estimated cost of Rs 1,043.838 million after allowing 2% rebate on total contract price. It was observed that a gross payment of Rs 120.417 million was paid upto 12th running bills. But the rebate @ 2 % was not deducted from the overall gross payments of the contractor which resulted in overpayment of Rs 2.623 million as detailed below:-

(Rs in million)

S. No	Running Bill	MB & Page No	Date of payment	Work Done (Rs)	Rebate @ 2% (Rs)
Embankment / Reclamation Bund, Training Wall					
1	1 st	5/24	11.11.10	6.164	0.123
2	2 nd	5/28	10.1.11	7.505	0.150
3	3 rd	5/34	17.2.12	5.145	0.103
4	4 th	5/44	10.3.11	14.404	0.288
5	5 th	5/47	28.7.11	2.159	0.043
6	6 th	5/56	21.3.12	7.986	0.160
7	7 th	5/64	07.5.12	1.077	0.216
8	8 th	5/71	03.8.12	8.116	0.162
9	9 th	5/79	NIL	11.391	0.228
10	10 th	5/90	06.2.13	25.379	0.508
11	11 th	5/100	3.4.2013	12.582	0.252
12	12 th	5/112	5.8.13	19.510	0.390
Total: -				121.418	2.623

Non deduction of rebate resulted in undue financial benefit to the contractor.

Government was put into overpayment due to non deduction of rebate.

The matter was reported to the authority in April 2014 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 suggest for affecting recovery of remaining amount besides recovery of profit @ 11% from the contractor.

3.10.2 Overpayment by allowing excess quantities of laying material in road structure - Rs 2.702 million

As per Detailed Analysis of Balochistan, CSR, 1998-S.I. No. 21-23 (b) and 21-25, “The compacted thickness of stone ballast and laying of pitrun gravel in sub base or base course shall be equal 0.67% of the stacked Quantity”.

The Director General , GDA awarded the work “Construction of black top road airport Gp-III to a contractor on June 1, 2010 , 4 % above for earth work, 12 % above base sub base, 52 % on bituminous and 132 % on structure work son CSR, 1998. The GDA authority paid excess quantities of laying material in road structure of the following items. Payment for pitrun gravel and stone ballast was made by not considering the quantities in Estimates and 67% of compacted depth respectively, whereas, payment was to be made by taking compacted depth. Due to allowing excessive depth of compacted layers, an overpayment of Rs 2.702 million was made, as detailed below:

(Rs in million)

Item	Stacked Quantity Cum	Compacted Quantity Admissible Cum	Quantity Paid Cum	Excess	Rate	Amount
Pitrun gravel	10012	6708	10012	3304	212.30	0.701
Machine crushed stone	9539	6391	9539	3148	178.80	0.562

Ballast						
Sub total						1.263
Add Premium @ 12 % Above						0.152
Total						1.415
Pitrun gravel	10168	6812	9606	2794	212.30	0.593
Machine crushed stone Ballast	9428	6317	9428	3111	178.80	0.556
Sub total						1.149
Add Premium @ 12 % Above						0.138
Total						1.287
Grand Total						2.702

Weak internal control resulted into undue financial benefit to contractor.

The matter was reported to the authority in April 2014 but no reply was received.

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

Audit recommends that recovery from contractor for excess payment be made under intimation to audit.

3.10.3 Less realization of outstanding fee - Rs 74.678 million

According to Section 40 (5) of Town Planning Regulations, 2004, framed by the GDA, "For change of land use from residential to commercial/industrial if agreed by the Authority, a lump sum fee of Rs 0.500 million Per Kanal be charged for obtaining a special development permit within the municipal limits and Rs 0.250 million Per Kanal in areas outside municipal limits".

Scrutiny of receipts records for the year 2012-13 maintained by Town Planning Section of the GDA revealed that schemes were allowed to change the utilization of land without realizing the total fee before approval. As per Procedure, if any firm desires to change the land use from residential to commercial then change of land use fee has to be submitted at the prescribed rates with application but the approvals were

granted without realizing total fee, which resulted in less realization of Rs 74.678 million, as detailed in annexure – 18.

Weak internal control resulted in less realization of outstanding fee.

Non-recovery of such huge amount reflected loss to the Authority's.

The matter was reported to the authority in April 2014 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 appropriate action be taken for early recovery of the outstanding dues from the concerned defaulters under intimation to Audit.

3.10.4 Less deduction of income tax Rs 2.306 million

As per Tax Memorandum Finance Bill 2013 “The rate of tax to be deducted from payments for execution of contract from all tax payers are proposed to be enhanced from 6 % to 6.5 %.

The GDA awarded the different works to various contractors, but income tax was deducted 6% instead of 6.5%. Due to less deduction of income tax Government sustained a loss of Rs 2.306 million as detailed in annexure – 19.

Weak financial control resulted into less deduction of income tax.

Government was put into loss due to weak financial control.

The matter was reported to the authority in April 2014 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 recovery be made good from the concerned under intimation to audit.

3.10.5 Excess expenditure due to allowing item of work over & above the PC-I – Rs 1.311 million

Under para 2.86 of the B&R Code and para 56 of CPWD 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 Gwadar Development Authority, awarded the work “Construction of black top road group-IV to a contractor dated June 21, 2012. The contractor was paid for an items of work “Formation of embankment from borrow excavation in common material” for a quantity of 28209.772 Cum, while 23841.08 Cum have been provided in the estimates technically sanctioned by Competent authority / Project Director. Thus due to allowing quantities over and above approved quantities resulting in excess expenditure of Rs 1.311 million, as detailed below:-

(Rs million)

Description of work	Unit	Quantity paid	Quantity payable	Excess	Rate (Rs)	Amount
Formation of embankment from borrow excavation in common material	Cum	28209.772	23841.08	4368.642	300	1.311
Total						1.311

Payment of inadmissible quantity resulted in excess expenditure over and above the approved cost.

Weak financial control resulted into unauthorized expenditure.

The matter was reported to the department in April 2014 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 for revision of PC-I or the amount be got recovered under intimation to audit.

3.11 Gwadar Industrial Estate Development Authority

3.11.1 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.

3.11.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 354.993 million were allocated to the Authority during the Financial Year 2013-14, against the said allocation, an expenditure of Rs 114.862 million was incurred, as summarized below:

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	44.795	44.802	0.007	(0.01%)
Development	310.198	70.06	(240.138)	(77.4%)
Total Non-Development	354.993	114.862	240.131	(67.64%)

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	2011-2012	1	-	1	0
2	2013-2014	7	-	7	0
Total		8	-	8	0

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 realization of outstanding installments of industrial and commercial plots - Rs 2,596.625 million

According to Clause No III (b) of terms and conditions of Lease Agreement framed by GIE, the cost of 1 Acre plot was fixed 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) of terms and conditions of Lease Agreement framed by GIE, the cost of 500 Sft plot was fixed Rs 0.250 million. After payment of down payment of Rs 0.063 million the remaining amount should be paid in 4 equal quarterly installments of Rs 0.047 million each.

The management of GIEDA failed to recover outstanding dues Rs 2596.625 million from owner / investors of Industrial and Commercial plots during the year 2012-13 and 2013-14, as detailed below:-

(Rs in million)

No of Plots	Area in Acres Allotted	Rate of Plot	Total Amount of Plots (Rs)	Amount Recovered (Rs)	Amount Outstanding (Rs)
1569 Industrial Plots	2038	Rs 1500,000/- per Acre	3,057	515.895	2541.105
153 Commercial Plots	167400	Rs 500,000/- per thousand sq. yards	83.670	28.150	55.52
Total			3,137.25	544.045	2596.625

Non recovery of such huge amount since long may lead the Authority to financial constraint.

Weak internal control resulted into non realization of outstanding dues.

The matter was reported to the department in April 2014 but no reply was received.

In the DAC meeting held on October 29, 2014 the department intimated that due to law and order situation in Turbat and Gawadar the realization of outstanding installment effected to great extent. The DAC directed to recover the installment from the allottees. In case of non payment, notices for cancellation of plots to be issued but no progress was intimated till finalization of this report.

Audit recommends that outstanding amount be recovered from the concerned under intimation to audit.

3.12.2 Execution of works without technical sanction - Rs 261.845 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.”

The MD GIEDA, Gawadar undertaken various development schemes/works costing Rs 196.160 million during the Financial Year 2012-13 without prior technically sanctioned estimates by the competent authority. Technical sanctions besides laying out side parameter within the scheme were to be provide assurances for structural soundness of the proposal and accuracy of the estimate execution of work without technical sanction was thus a serious violation of laid down procedure as detailed in annexure – 20.

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

Weak internal control resulted in execution of work without technical sanction.

The matter was reported to the department in April 2014 but no reply was received.

In the DAC meeting held on October 29, 2014 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.

3.12.3 Unauthorized expenditure due to allowing MES rates – Rs 19.834 million

According to Government of Balochistan 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 items shall be prepared by the concerned Executive Engineer and approved by the competent authority.

The MD GIEDA, Gawadar awarded the work of “S/I of Street light at Road ST-1 & Road CA” to a contractor for Rs 19.834 on December 28, 2012 for the all items used in installation of street light as per MES Military Engineer Services rates and premium up to 53% above on all items which is not allowed in Balochistan having its own Composite Schedule of Rates.

Negligence on the part of authority resulted in unauthorized expenditure.

Weak internal control resulted into unauthorized expenditure.

The matter was reported to the department in April 2014 but no reply was received.

In the DAC meeting held on October 29, 2014 the department was directed to obtained rate analysis and got approved from P&D department for regularization of expenditure. No progress was intimated till finalization of this report.

Audit recommends for ex post factum sanction from competent authority under intimation to audit.

3.12.4 Unauthorized payment of house rent allowance - Rs 1.194 million

According to Government Standing Orders, “The house rent allowance is admissible @ 45% of initial pay of the relevant pay scale at Quetta and 30% at Divisional, District and Tehsil Headquarters”.

The employees of Gwadar Industrial Estate Development Authority (GIEDA) were paid house rent @ 45% instead of 30% during 2013-14. Besides, 15% difference of house rent Rs 1.194 million was also claimed from May 2010 to Nov 2013 which was unauthorized.

(Rs in million)

S. No.	Particular	Period	Cheque No. and date	Amount (Rs)
1.	GIEDA employees Karachi staff	May, 2010 to Dec, 2010	5956973/ 21.5.2014	0.048
2.	GIEDA employees Karachi staff	Jan, 2011 to Dec, 2011	5956973/ 21.5.2014	0.158
3.	GIEDA employees Karachi staff	Jan 2012 to Dec 2012	5956973/ 21.5.2014	0.238
4.	GIEDA employees Karachi staff	Jan 2013 to Nov 2013	5956973/ 21.5.2014	0.375
5.	GIEDA employees Gawader staff	May, 2010 to Nov, 2013	5956974/ 21.5.2014	0.375
Total				1.194

Weak internal control resulted in unauthorized payment.

Payment without adopting rules and regulation resulted in unauthorized payment.

The matter was reported to the department in April 2014 but no reply was received.

In the DAC meeting held on October 29, 2014 the department was directed to recover the overpaid amount. No progress was reported till finalization of this report.

Audit recommends for early recovery of house rent from concerned employees under intimation to Audit.

3.13 Lasbela Industrial Estate Development Authority

3.13.1 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.

3.13.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 1,842.535 million were allocated to the Authority during the Financial Year 2013-14. Against the said allocation, an expenditure of Rs 2,433.725 million was incurred, as summarized below:

(Rs in million)

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	1831.330	2432.551	601.221	32%
Development	11.205	1.174	(10.031)	(89%)
Total Non-Development	1,842.535	2,433.725	591.19	32%

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	1999-2000	76	24	52	32%
2	2007-2008	2	-	2	0
3	2009-2010	5	-	5	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	2010-2011	5	-	5	0
5	2012-2013	4	-	4	0
6	2013-2014	3	-	3	0
	Total	95	24	71	25.26%

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-recovery of electricity charges from various factories - Rs 11.419 million

As per Rule 26 of GFR Vol-I, “It is the duty of Department Controlling Officers to see that all sum due to Government are regularly and promptly assessed, realized and duly credited in the Public Account”

The Managing Director, LIEDA remain unsuccessful to realize the outstanding dues of Rs 11.419 million from various factories on account of electricity charges in contradiction of above mentioned rule during the year 2013-14 detailed in annexure – 21.

Non recovery of outstanding due was negligence on the part of authority.

Government was put into loss due to non recovery of electricity charges.

The matter was reported to the authority in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit recommends to recover the outstanding amount immediately under intimation to Audit.

3.14.2 Non-recovery of outstanding amount of ground rent – Rs 2.820 million

As per Rule 26 of GFR Vol. I, “It is the duty of department controlling officers to see that all sum due to Government are regularly and promptly assessed, realized and duly credited in the Public Account”.

The Managing Director, LIEDA failed to recover an amount of Rs 2.820 million from owners of factories on account of Ground Rent along with penalty due to late payment surcharge after laps of considerable time in violation of above motioned rule during the year 2013-14 as detailed in annexure – 22.

Lack of internal control caused financial loss to the LIEDA.

Weak financial control resulted into non recovery of outstanding ground rent.

The matter was reported to the authority in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit would suggest making necessary arrangements in order to recover outstanding amount/dues under intimation to Audit.

3.14.3 Non-realization of outstanding amount on account of installments of plots Rs 4.604 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 Rule 26 of GFR Vol. I, “It is the duty of department controlling officers to see that all sum due to Government are regularly and promptly assessed, realized and duly credited in the Public Account”.

The Managing Director, LIEDA was unable to realize/recover outstanding amount of Rs 4.604 million on account of installments from the investor/ allottees of plots along with penalty due to late payment

surcharge after laps of considerable time of period in violation of above motioned rules during the year 2013-14 as detailed given bellow:-

(Rs in million)

S N o.	Name of Industry	Date of Allotment	Amount of Installment	Penalty / Late Payment Surcharge	Total
1	Aziz Marble	27-08-2005	0.215	0.271	0.488
2	Bukhari Marble	14-10-2013	0.360	0.044	0.404
3	The Rock Smith	09-09-2013	1.980	0.063	2.043
4	Manan Marble	09-09-2013	0.860	0.047	0.907
5	Value Plus	19-01-2011	0.637	0.021	0.658
6	Rehmatullah	29-08-2013	0.090	0.014	0.104
Total					4.604

Lack of internal control caused financial loss to the LIEDA.

The matter was reported to the authority in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit suggests for making necessary arrangements in order to recover outstanding amount/dues under intimation to Audit.

3.14.4 Non-Adjustment of advances against miscellaneous expenditure –Rs 5.157 million

As per GFR 132, “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.”

The Managing Director, LIEDA Paid an amount of Rs 5.157 million as advance to the various officers/officials to meet with the miscellaneous expenditure of daily routine, but no adjustment bills were submitted in contradiction of above said rule during the period under Audit. Advance payment of huge amount to various employees of LIEDA causes wasteful expenditure as there is a big margin of submitting fudge bills for adjustment, also seems that certain persons were facilitated

deliberately. Such practices may cause LIEDA drastic financial crises as detailed in annexure – 23.

Weak internal control resulted in non adjustment of advances.

The matter was reported to the authority in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit recommends for obtaining adjustment bill immediately or recovery be made from concerned persons under intimation to Audit.

3.14.5 Unjustified/Irregular expenditure of Rs 1.000 million

According to Memorandum of understanding (MOU), clause I “The patient / employee or his / her family member including parent shall be medically checked up, in OPD of hospital at his own expenses. The employ / patient of his family requiring hospitalization shall be recommended by the doctor concerned of issuance of refer / admission letter / permission by LIEDA will be recommended” and as per GFR 10(i), “Every officer incurring or authorizing expenditure from public funds should be guided by high standard of financial propriety. Public moneys should not be utilized for the benefit of a particular person or section of the community unless the expenditure is in pursuance of a recognized policy.”

Managing Director, LIEDA made an advance payment of Rs 1.000 million to M/s Liaquat National Hospital, Karachi which does not make any sense specially when there was not any one of the employees / patient or dependent of employees got treated as indoor patient throughout the period under audit as well as during 2012-13. Moreover, it sounds that undue financial favor was given to the Hospital authority. No justification found available on record for such payment of huge amount in advance. Detail of patient was not attached with the bill. No agreement was made and produced to audit to justify the payment.

Weak financial management resulted in unjustified expenditure.

The matter was reported to the authority in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit suggests for taking necessary action into the matter under intimation to Audit.

3.14.6 Unauthorized grant of mobilization advance to the contractor - Rs 44.586 million

As per Finance Department's Order dated April 30, 1992, "Mobilization advance up to ten percent (10%) of the tendered amount shall be allowed with the prior concurrence of the Finance Department in each case and an irrevocable bank guarantee was to be obtained from the contractor."

Managing Director, LIEDA, awarded the work "Construction of 20 MG Water Reservoir at HITE Phase-II" to a contractor on June 27, 2014 at an estimated cost of Rs 222.930 million during the year 2013-14. Contrary to above notification, 20% mobilization advance amounting to Rs 44.586 million was granted to the contractor without obtaining approval from the Finance Department, Government of Balochistan.

Weak internal control resulted into unauthorized grant of mobilization advance.

The matter was reported to the authority in October 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit suggests for taking remedial measures at appropriate level under intimation to Audit.

3.15 Lasbela University of Agriculture, Water and Marine Sciences

3.15.1 Introduction

Lasbela University of Agriculture, Water and Marine Sciences, located in the historic and magnificent district of Lasbela, Balochistan, is truly a comprehensive institution of higher education with enduring commitment to achieve excellence in higher education, innovative technology, cutting-edge research, and superior public service.

LUAWMS is dedicated to prepare its graduates for successful careers and enable them to play a constructive role in progressing social inclusion, economic prosperity, and environmental quality

3.15.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs 230.724 million were allocated to the Department during 2012-13. Against the said allocation, an expenditure of Rs 224.089 million was incurred, as summarized below:

(Rs in million)

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	230.724	224.089	6.635	2.87%
Total Non-Development	230.724	224.089	6.635	2.87%

3.16 AUDIT PARAS

3.16.1 Unauthorized payment of general sales tax – Rs 3.650 million

According to Government of Pakistan, Collectorate of Customs, Sales Tax and Excise Quetta's letter dated November 2001, "The purchase of taxable goods should be made from registered firms/suppliers. The claim of suppliers should be entertained if it is supported with valid sales tax invoices with proof of payment of sales tax thereon". According to Sales Tax Act Chapter V, 26-A, "Every registered person shall furnish

a true and correct return to the designated bank specified by the FBR, read with letter dated November 16, 2001, wherein, it has been emphasized to ensure submission of valid sales tax invoices with proof of payment thereon (Sales tax return-cum-payment challan deposited into designated branch of NBP)".

The LUAWMS Uthal procured IT Equipment, Lab Equipment & Furniture from various firms of amounting to Rs 22.812 million from various firms. The firm submitted his claim on computer generated bills instead issuing proper/valid sales tax invoices. On the basis of said bills, the University Management paid Sales Tax Rs 3.650 million. No evidence or return regarding depositing the said amount in the Government account was available to ensure its proper disposal as detailed below: -

(Rs in million)

Cheque # & Date	Name of Firm	Description	Amount	GST @ 16%
847776, 10.08.2012	Fariah Enterprises	Lab equipment	4.893	0.783
658006, 07.12.2012	Fariah Enterprises	Lab equipment	3.365	0.538
658020, 28.06.2013	Fariah Enterprises	Lab equipment	2.695	0.431
847783, 18.09.2012	Quick marketing services	IT Equipment	1.891	0.303
658002, 20.11.2012	Business dynamic enterprises	Lab equipment	1.943	0.311
658024, 28.06.2013	Trade Winds International	Lab equipment	1.361	0.218
847795, 17.10.2012	FAWS Karachi	Furniture	6.664	1.066
Total			22.812	3.65

The payment of sales tax on computer-generated bill instead insisting on valid sales tax invoice resulted in loss to University.

Weak internal control resulted into unauthorized payment of GST.

The matter was reported to the department in April 2014 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 sales tax return may obtain from the firm, under intimation to audit.

3.16.2 Improper maintenance of logbooks and expenditure on POL – Rs 6.085 million

As per Clause 11 (2) of Balochistan Staff Car Rules, 2000, “The incharge transport and entitled Officers are personally responsible for up to date maintenance of logbook. The details (Specific place from which and to which journey is performed) and purpose of each journey shall be dated in the logbooks. For vehicles detailed on official duty beyond municipal limits details of point to point duties shall be recorded.”

In LUAWMS Uthal, an expenditure of Rs 6.085 million was incurred on POL of different vehicles and buses during the year 2012-13, without maintained proper logbooks. Logbook is considered the most important record, which facilitates in avoiding the misuse of the Government vehicle(s). Perusal of some logbooks revealed that, specific purpose of journey was not mentioned and all the logbooks were unsigned by the concerned officers. Moreover, the POL vouchers were not verified by the concerned officers/ users of the vehicles. In the said circumstances, the expenditure of Rs 6.085 million was not verifiable.

Non-adherence of prescribed Procedure and Government Order.

Weak internal control resulted in improper maintenance of logbooks.

The matter was reported to the department in April 2014 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 the proper and update entries in the logbooks of all the vehicles under intimation to Audit.

3.17 Provincial Disaster Management Authority

3.17.1 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.

3.17.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 632.823 million were allocated to the Authority during the Financial Year 2013-14. Against the said allocation, an expenditure of Rs 613.559 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	57.15	56.81	(0.34)	(0.5%)
Development	575.673	556.749	(18.924)	(3.28%)
Total Non-Development	632.823	613.559	(19.264)	(3.04%)

3.15.3 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
2	2013-2014	6	-	6	0
Total		9	-	9	0%

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

3.18 AUDIT PARAS

**3.18.1 Unauthorized expenditure on relief activities –
Rs 459.605 million**

As per GFR 207 (3), “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 438.81 million for flood relief activities to Deputy Commissioners of All Districts of Balochistan and Rs 20.795 to Deputy Commissioner Lasbella at Uthal during the year 2013-14. The expenditure was held unauthorized due to the reasons that no auditable vouchers were obtained from concerned offices to justify the Relief and Rehabilitation. Therefore, the expenditure of Rs 50.795 million was held irregular / unauthorized, as detailed below:-

(Rs in million)

S. No.	Deputy Commissioners’	Financial Year	Amount (Rs)
1.	All Districts Of Balochistan Rs 1.00 million of each districts	2013-2014	30.00
2.	Deputy Commissioner Lasbella at Uthal	2013-2014	20.795
3.	Deputy Commissioners Awaran, Kech, Jaffarabad and Nasserbad	2013-2014	408.81
Total			459.605

Due to non obtaining of auditable statements the expenditure remains unverified.

Weak internal control resulted into unauthorized expenditure on relief activities.

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

In the DAC meeting held on December 30, 2014 the department replied that all the relevant record was lying with the Deputy Commissioner Offices and will be submitted to audit. No record was produced till finalization of this report.

Audit suggest for taking appropriate action under intimation to Audit.

3.18.2 Non-verification of GST paid to suppliers/firms – Rs 34.47 million

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."

The Director General PDMA purchased Tent and Equipment, Boats, Food Packet and other Miscellaneous item from various firms/Government Contractors during the Financial Year 2013-14, and amounts 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.

The GST was paid without obtaining evidence of deposit into Government account.

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

In the DAC meeting held on December 30, 2014 the department informed that the matter has already been taken with the concerned firms for provision of certificate / confirmation but no progress was intimated till finalization of this report.

Audit recommends for necessary action at appropriate level

3.19 Quetta Water Supply and Environmental Improvement Project (QWSEIP) Quetta

3.19.1 Introduction

The Quetta Water Supply and Environmental Improvement Project (QWSEIP) were executed by the Government of Balochistan with the financial assistance of Government of Pakistan. The main objective of the Project is to increase availability of water and rehabilitate existing distribution network, establish effective monitoring and meeting of the system, increase reservoir capacity and equitable distribution, expansion of distribution network to new areas and increase WASA revenue. Besides, rehabilitate existing sewerage network and laying of sewerage network in some areas and construction of dams at Mangi, Increase Sewerage System coverage from 12.5 to 60 % of population. Construction of wastewater recycling plants to irrigate 1,400 acres of land and to rehabilitate the drainage system was also an important objective of the Project.

3.19.2 Comments on Budget and Accounts (Variance Analysis)

An expenditure of Rs 450 million had been incurred up to the Financial Year 2012-13 against the proposed financial phasing of Rs 739.959 million for the said period, as summarized below:

(Rs in million)

Type of Grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Development	450	739.959	289.959	64%

3.19.3 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	6	-	6	0
2	2011-2012	5	-	5	0
3	2012-2013	13	-	13	0
Total		24		24	0

Note: The audit report was not discussed due to non-formation of PAC in Balochistan.

3.20 AUDIT PARAS

3.20.1 Non-production of record - Rs 270.000 million

As per Para 14 1 (b) and 2 of the Auditor General's Ordinance 2001, "The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition."

The management of QWSEIP, Quetta requested several times for the record of purchase of sewerage treatment plant but the management not given any response. Only hand receipt was available on record. Agreement file, Terms and condition file/procurement rules, Shipment documents, Specification file, Contract agreement file and Delivery Challan were not provided despite repeated requests.

The above record was not provided till ending date of the Audit Program. This act of QWSEIP management created limitation to the auditor to access the said record.

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 November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggest for necessary action at appropriate level against persons responsible under intimation to Audit.

3.20.2 Loss due to stolen/snatched of Government vehicles – Rs 7.795 million

As per GFR 20, “Any loss of public money, departmental revenue or receipt, store or other property held on behalf of the Government, caused by defalcation or otherwise discovered in Department, should be immediately reported by the officer concerned to his immediate official superior as well as to the Accountant General”.

Three vehicles and one motorcycle were stolen / snatched from Officers/officials of QWS&EIP valuing Rs 7.975 million during 2013-14. FIRs were lodged in the concerned Police stations but loss to the Government not reported to the Accountant General Balochistan as required under above-mentioned Rule. In some cases, inquiries were conducted but neither the responsibility was fixed nor recovery made from the concerned persons, as detailed under:-

S. No	Allotted to	Designation	Type of vehicle	Cost (Rs)	Remarks
1	Mr. Amir Ali Agha.	Sub Engineer	Toyota Pickup/Single cabin	2.20	Date of snatching: 23.07.2012
2	Mr. Waheed ul Hassan	Junior Engineer	Toyota Pickup/Single cabin	2.20	Date of snatching: 15.01.2012
3	Mr. Ishtaiq Hussain Senior Hydrologist WASA	Senior Hydrologist WASA	Toyota Land Cruiser	3.50	Date of snatching: 18.04.2012
4	Mr. Shakir Din	PA to Minister	Honda- CD- 70	0.075	Date of Snatching 22.10.2012

Due to negligence, the Government sustained loss.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

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

3.20.3 Less deduction of security deposit - Rs 55.791 million

As per 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”.

The Project Director, QWSEIP Quetta awarded the work “Construction of Major Water Supply and Sewerage works of Quetta” to a contractor. While checking the MB of the said work it was observed that contractor was paid running bills throughout the year by deducting only 5% security deposit instead of 10% as per provisions of above mentioned rule. This resulted in an overpayment of Rs 55.791 million to the contractor.

(Rs in million)

Bill No. and Date	Amount of Bill	Security deducted	Security to be deducted	Difference
25th RB dated 6.12.12	61.937	3.097	6.194	3.097
26th RB dated 4.2.13	9.321	0.466	0.932	0.466
27th RB dated 22.2.13	5.637	0.282	0.564	0.282
28th RB dated 28.2.13	23.624	1.181	2.362	1.181
29th RB dated 27.3.13	0.628	0.031	0.063	0.031
30th RB dated 29.3.13	932.343	46.617	93.234	46.617
31st RB dated 15.5.13	61.081	3.054	6.108	3.054
32nd RB dated 28.6.13	21.265	1.063	2.126	1.063
Total				55.791

Weak financial control resulted in less deduction of security deposit.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommended that necessary action should be taken under intimation to Audit.

3.20.4 Overpayment due to allowing higher rate of premium - Rs 62.951 million

As per Para 16 and 220 of CPWA Code and Notification vide No. P&D RO-WASA (18)/2008 dated June 20, 2011, “The Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities recorded in the MB and rates are correct and calculation has been checked arithmetically”. “The Government of Balochistan, P&D Department to allow only 10% premium on all works of QWSEIP on existing rates of NCL w.e.f. January 1, 2011 after having completing due formalities”,

The Project Director QWSEIP awarded the work “The Main Work” to a contractor during the year 2012-13 the premium was paid @ 16% instead @ 10% to the contractor. Due to wrong calculation of premium an overpayment of Rs 62.951 million was made to the contractor, as detailed below:-

S. No.	Amount (Rs)	Premium Paid @ 16%	Premium Admissible @ 10%	Overpayment (Rs in million)
1.	58.023	9.284	5.802	3.481
2	8.035	1.286	0.804	0.482
3	22.287	3.567	2.229	1.338
4	0.628	0.100	0.063	0.465
5	847.585	135.614	84.758	50.855
6	57.624	9.220	5.762	3.457
7	47.871	7.659	4.787	2.872
Total				62.951

Due to wrong calculation of premium an extra financial benefit was provided to contractor.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

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

3.20.5 Wrong balance brought forward - Rs 43.683 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”.

The Project Director, QWSEIP Quetta paid Rs 18.926 million to National Construction Limited on June 28, 2013. An item of works “Dismantling or making of groves bitumen carpets/TST of description from existing road surface including its removal and disposal within 90 meter lead, it was revealed that an overpayment of Rs 43.683 million was made to the contractor due to wrong calculation brought forward, as detailed below:-

(Rs in million)					
Item of work	Quantity of 31st running bill	Quantity brought forward in 32 running bill	Difference	Rate paid (Rs)	Amount
Dismantling or making of groves bitumen carpets/TST of description	13858.14	1385814.00	1371955.86	31.84	43.683

Item of work	Quantity of 31 st running bill	Quantity brought forward in 32 running bill	Difference	Rate paid (Rs)	Amount
from existing road surface including its removal and disposal within 90 meter lead (BOQ Item No.J-(iv) 1)					
Total					40.499

Weak internal control resulted in excess payment to the contractor on the risk of public interest.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommend for immediate recovery from contractor and the reasons for extra payment to the contractor be explained to audit.

3.20.6 Nonpayment / verification of GST valuing Rs 5.227 million

As per 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."

The Project Director QWSEIP awarded the work to different firms at an estimated cost of Rs 29.074 million. In this regard it is submitted that 1/5 GST valuing Rs 1.307 million was deducted at source by the PD, but proof of payment of remaining amount of GST valuing Rs 5.227 million was not provided by the contractor, as detailed below:-

(Rs in million)

S. No.	Bill No. and Date	Amount (Rs)	Value of Sales Tax	1/5 Sales Tax deducted	Nonpayment of Sales
1.	122,12.9.2012	5.035	0.806	0.161	0.644
2.	421,422, 18-10-2012	3.851	0.616	0.123	0.493
3.	Vr.No.7,22.3.2013	6.468	1.035	0.207	0.828
4	Vr.No.27,28.3.203	8.085	1.294	0.259	1.035
5	Vr.No.01,17.4.2013	1.308	2.092	0.418	1.674
6	Vr No.40,28.6.2013	4.328	0.692	0.138	0.554

The security deposit of the firm was paid without obtaining proof of remaining amount of GST.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

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

3.20.7 Non-imposition of penalty due to delay in completion of work - Rs 3.207 million

As per Clause 2 of the general conditions of contract, “If the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day or maximum 10% of the contract cost”.

The Project Director QWSEIP, Quetta awarded the work “Supply of U PVC Pipes “to a contractor, on December 6, 2012 at a cost of Rs 32.071 million. Time was allowed forty five (45) days from the date of issue of work order. The said supply was required to be completed up to January 24, 2013, but the company failed to supply the pipes on given timeframe and applied for extension vide letter No. JPVC/2013 dated January 22, 2013, and extension was given for further thirty (30) days. But company failed to supply the pipes on extended period. The

management not imposed any penalty as per Rules and Government Notification. Thus, the Government sustained a loss of Rs 3.207 million, as detailed below:-

(Rs in million)		
S. No.	Total amount of contract	10% penalty
1	32.071	3.207

Weak intern control resulted into loss to Government.

Government was put into loss due to non imposition of penalty.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggest for appropriate action with a view to effect recovery immediately under intimation to Audit.

3.20.8 Unauthorized expenditure due to allowing excess quantity than approved - Rs 1.133 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”.

The Project Director, QWSEIP Quetta paid Rs 18.926 million to National Construction Limited dated June 28, 2013. The contractor was paid for an item of works, “Laying of HDPE pipes, fittings accessories of PN 8 as per ISO 4427 in trenches. While checking the 32nd running bill of NCL with reference to supply work order of the sub-contractor, it was revealed that an overpayment of Rs 1.133 million was made to the contractor due to allowing excess quantities than the approved BOQ, as detailed below:

(Rs in million)

Item of work	Quantity payable as per approved BOQ	Quantity paid	Difference	Rate paid (Rs)	Amount
Laying of HDPE pipes ,fittings accessories of PN 8 as per ISO 4427 in trenches 180 mm (Outside dia)	29,282.30	40,974.6	11,692	96.86	1.133
Total					1.133

The expenditure was held unauthorized, as there was abnormal difference between approved quantities and quantities allowed for payment.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends for appropriate action under intimation to audit.

3.20.9 Irregular payment on account of hiring charges of vehicle - Rs 1.228 million

As per GFR (iv), "No payments to contractors by way of compensation or otherwise outside the strict terms of the contract or in excess of the contract rates may be authorized without the previous approval of the Ministry of Finance.

The Project Director, QWSEIP Quetta paid an amount of Rs 1.228 million on account of vehicle and POL charges to a contractor during the year 2012-13. The expenditure held irregular due to the reason that vehicle charges were claimed by the contractor without any provision in the contract agreement. Furthermore, the contractor did not submit the

detailed account/ history sheet of the expenditure incurred in this regard, as detailed below:-

(Rs in million)

S. No.	Particulars	Bill No. and Date	Amount
1	Vehicle and POL charges	25th running bill dated Dec 2012	1.036
2	-do-	26th running bill dated Feb 2013	0.032
3	-do-	32 running bill dated June 2013	0.160
Total			1.228

Weak internal control resulted in irregular payment.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggests for appropriate action with a view to effect recovery immediately under intimation to Audit.

3.20.10 Unauthorized release of security deposit - Rs 2.235 million

As per Para 395 of CPWA Code, read with Clause 19 of Contract Agreement the security deposits shall be refunded to the contractors after three months the date of completion of work as certified by the engineer in-charge.

The Project Director, QWSEIP Quetta procured HDPE pipes PN-8 with special from M/s Shah Enterprises valuing Rs 22.348 million and 10% security deposit amounting to Rs 2.235 million was withheld from the supplier's bill. After completion of supply and time period, a sum of Rs 2.011 million (90%) security deposit was released and Rs 0.234 million (10%) was retained due to non-testing of Pipes in presence of NESPAK representative. Therefore, release of such amount without testing of Pipes is unjustified and irregular. Moreover, GST return invoice was also not found available on record, which raised doubt on the genuines of the said expenditure.

Security deposits are retained for the due fulfillment of contractual obligations by the contractors.

Premature release of security deposits negates this very purpose at the risk of public interest.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggests for appropriate measures to stop this practice should be taken besides condemnation of irregularities under order of competent authority.

3.20.11 Non-accountal of POL into log books - Rs 4.924 million

According to Clause 11(2) of Balochistan Staff Car Rules 2000, “The incharge transport and entitled officers are personally responsible for up to date maintenance of logbook”.

The Project Director, QWSEIP Quetta during the year 2012-13, used POL amounting Rs 4.924 million but did not maintain the logbooks of vehicles which violation of above Rule as detailed below:-

S. No	Voucher No. and date	Amount (Rs)
1	09,14-9-2012	420,541
2	10,14-9-2012	347,322
3	15,17-10-2012	20,730
4	26,18-10-2012	414,139
5	21,20-11-2012	412,237
6	13,24-12-2012	16,287
7	14,28-12-2012	371,662
8	08,24-1-2013	427,540
9	36,30-1-2013	375,646
10	37,30-1-2013	364,486
11	09,20-2-2013	372,298
12	03,19-3-2013	294,875
13	01.2-5-2013	299,700
14	12,23-5-2013	288,991
15	05,12-6-2013	251,282

S. No	Voucher No. and date	Amount (Rs)
16	32,27-6-2013	246,108
Total		4,923,844

Weak internal control resulted in violation of rules.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggest for appropriate action in this regard

3.20.12 Non-recovery of 10% performance bond - Rs 8.236 million

As per letter of intent issued by Project Director Quetta Water supply and Environmental Improvement Project Quetta No QWSEIP/PD/11/Tech/12462-67 dated October 4, 2011 Para No. 7, “ The contractor should deposit Performance Bond @ 10% of approved cost.”

The Project Director QWSEIP did not obtained 10% performance bonds from contractors while awarding the contracts during the year 2012-13, as detailed below:-

(Rs in million)			
S. No.	Name of work	Approved Cost	10% Performance Bond
1.	Lying of HDPE Pipe in difference areas of Nawa Killi	22,806,500	2.281
2.	Lying of HDPE Pipe in difference areas of Nawa Killi	15,798,462	1.580
3.	Construction of Ground Water reserves Capacity .5 million Gallon Capacity at kuchalk	26,091,338	2.609
4.	Extension of HDPE pipe line at Different Areas of Kuchalk	17,665,924	1.766
Total			8.236

Weak internal control resulted in failure of recovery of 10% performance bond from Contractors

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

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

3.20.13 Unauthorized grant of mobilization advance to the contractor - Rs 37.729 million

As per Finance Department's Order dated April 30, 1992, "Mobilization advance up to ten percent (10%) of the tendered amount shall be allowed with the prior concurrence of the Finance Department in each case and an irrevocable bank guarantee was to be obtained from the contractor."

Project Director QWSEIP awarded the work "Reconstruction of 9 overhead tanks" to National Construction Limited at an estimated cost of Rs 503.005 million. Contrary to above notification, 15% mobilization advance amounting to Rs 75.458 million and 50 % of that amount which is Rs 37.729 million was granted to the contractor without obtaining approval from the Finance Department, Government of Balochistan.

Non implementation of above Rule in letter and spirit was the main cause of irregularity.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that the unauthorized mobilization advance be recovered from the contractor under intimation to Audit.

3.20.14 Irregular expenditure - Rs 640.621 million

As per 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.

The Project Director QWSEIP, Quetta awarded various development schemes worth Rs 640.621 million during 2012-13. The expenditure incurred was held irregular due to the reason that the management did not make arrangements to check the transparency of development schemes through third party validation, which is completely against the above standing orders of the Government.

(Rs in million)

S. No.	Name of Scheme	Contract Cost (Rs)
1.	Procurement of HDPE Pipes	22.348
2.	Procurement of Pumping Machine	17.264
3.	Supply of PVC pipes	32.000
4.	Cost of iron UPVC pipes	4.961
5.	Works carried out by NCL and sub-contractors	564.048
Total		640.621

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that arrangements shall be made for conducting fair and transparent checking of the development schemes under intimation to Audit.

3.20.15 Irregular / vague tender procedure - Rs 22.349 million

As per Para 4 – 33 of PPR 2004, Principles of procurements, “Procuring agencies, while engaging in procurements, shall ensure that the procurements are conducted in a fair and transparent manner, the object of procurement brings value for money to the agency and the procurement process is efficient and economical.”

The Project Director QWSEIP awarded the work “Supply of HDPE Pipe line PN-8 Confirming to ISO 4427/DN, 8074 and 8075 with compression but fusion joint 90 mm, 125 mm and 180 mm” to a contractor on June 20, 2013. The contract was held doubtful due to the following reasons:

- i. The tender was not floated in leading newspapers instead it appeared only in Daily Mashriq, Quetta which has a very limited circulation and only 7 days were given to interested firms for the participation in the tender process instead of minimum 15 days which was mandatory as per first stage of bidding procedures as laid down in PPRA Rules.
- ii. A review of comparative statements revealed that competitive rates of only two firms were considered instead of minimum requirement of three bidders. Hence, it was mandatory to refloat the tender while considering all the requirements which were deliberately ignored in the current tender.

Due to above stated facts whole tender process held doubtful and irregular and needs thorough investigation.

Weak internal control resulted in undue favor to the contractor.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that the matter probed at appropriate forum for conducting inquiry and fixation of the responsibility against person(s) at fault under intimation to Audit.

3.20.16 Irregular payment of interconnection charges - Rs 6.546 million

As per Para 10 of GFR Vol-I, “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 Project Director, QWSEIP Quetta paid Rs 6.546 million on June 28, 2014 made on interconnection charges. No detail was available for the above payment only the lump sum amount was made, so the expenditure held irregular.

Weak internal control resulted in irregular payment.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 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 regularization of the amount from competent authority under intimation to Audit.

3.20.17 Unauthorized expenditure due to allowing exorbitant market rate - Rs 231.699 million

As per CPWA Code 296, “To facilitate the preparation of estimates, as also serve as a guide in setting rates in connection with contract agreements, a schedule of rate for each kind of work commonly executed should be maintained and kept up to date. It should be prepared based on rates prevailing in each locality. If for any reason; the rates are not considered sufficient, the deviation should be explained in detail in report on estimate”.

The Project Director, QWSEIP Paid Rs 231.798 million to National Construction Limited (NCL) on account of civil works, which were executed without preparation of detailed estimates. The payments were made on the basis of NSR. It was found that the market rates, so allowed by the PD were more than 100% higher than the schedule rates, The NSR were allowed without preparing detailed analysis and getting them approved from the P&D department as per rules and prudence.

(Rs in million)

S. No.	Running Bill No. and date	Amount (Rs)
1.	25 th Vr No.09, 6-12-2012	61.937
2	26 th Vr No.01, 4.2.2013	9.321
3	28 th Vr No.34,28.2.2013	23.624

4	29 th Vr No.08,27.3.2013	0.628
5	30 th Vr No.30,29.3.2013	72.981
6	31 st Vr No.10,15.5.2013	61.081
7	32 nd Vr No.36,28-6-2013	2.127
Total		231.699

Weak internal control resulted in unauthorized expenditure.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 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 the rates shall be approved from P&D department under intimation to Audit.

3.20.18 Unauthorized payment on account of consultancy charges Rs 103.137 million

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

Project Management of QWSEIP, Quetta entered into a contract on November 23rd, 2004 with M/s National Engineering Services Pakistan (PVT) Limited for consultancy services for the Project for a cost of Rs 107.943 million. The contract was expired on 30-11-2009. As per agreed term and conditions, the consultants were bound to render their services for the period of five (5) years on agreed rates/charges for five years. According to revised PC-1 the allocation of consultancy charges was 264.222 million, the management paid Rs 211.080 million to NESPAK for consultancy up to June 2013. But the agreement was made with the consultants only for Rs 107.943 million which was expired on 30-11-2009, So (Rs 211.080 - Rs 107.943 = Rs 103.137) Rs 103.137 million was paid without any agreement.

Weak internal control resulted into unauthorized payment

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommended for taking necessary action besides fixing responsibility on the person(s) at fault.

3.20.19 Non-utilization of mobilization advance and non-imposition of penalty – Rs 37.729 million

As per Clause 11 of Memorandum of Understanding signed between Project Director, QWSEIP and M/s National Construction Limited, "The NCL shall commence construction activities within 10 days of receipt of Mobilization Advance for the Emergency Phase and within 20 days for the Main Works".

The Project Director, QWSEIP Quetta awarded the work "Construction of Major Water Supply and Sewerage works of Quetta" to contractor and granted Mobilization Advance of Rs 37.729 million for construction of Overhead Tanks (QWSEIP) Project on March 29, 2013. The contractor was bound to execute the work within 20 days of receipt of the advance but the said work was not executed by the contractor till the close of the financial year 2012-13. Although, the advance was recovered after three months from the contractor but penalty @ 10% was not imposed for delay and non-execution of work within specified time as per General conditions of the Contract Agreement.

Weak financial control resulted in non utilization of mobilization advance.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit suggest for appropriate action with a view to effect recovery immediately under intimation to Audit.

3.20.20 Unjustified carriage/lead charges for earth - Rs 24.578 million

As per Planning & Development department circular No. P&D-M&E (2)/2004/2382 dated 12th February, 2004”, The lead/ carriage charges of the material (Earth fill, sand, gravel and stone crush or boulders) for the construction of dams and road in Balochistan will be allowed beyond 20 Km. No lead / carriage charges will be allowed within 20 Km”. The lead/carriage charges is allowed beyond 20 Km in all districts of the province from July, 2008”, as per Notification No.P&D-ROCT(I) 129/2008/2383 dated 14th June, 2008”

The Project Director, QWSEIP Quetta paid 32nd running bill of National Construction Limited vide cheque No. 031279 dated 28.6.2013 to NCL. Scrutiny of record revealed that 5 and 10 Km carriage charges were allowed for transporting earth/material. The said carriage charges in the light of P&D restriction of 20 Km were not admissible, the Project Director paid lead charges within 20 Km further lead is not admissible on BOQ/market rate lead is only for CSR 1998, resulting in overpayment of Rs 24.578 million as detailed in annexure – 24.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommended that recovery be made under intimation to audit.

3.21 (Reko Diq) Balochistan Copper Gold Project

3.21.1 Introduction

Reko Diq is a small town in Chagai District, Balochistan, in a desert area 70 kilometers northwest of Naukundi, near to the Iran-Afghan border. Reko Diq. According to experts, below the sands lie some 12.3 million tons of copper and 20.9 million ounces of gold. The copper-gold deposits at Reko Diq are believed to be even bigger than those of Sarch estimates in Iran and Escondido in Chile.

Balochistan Copper Gold Project PC-I was approved by the ECNEC in December 2010, the cost of the project was Rs 8.812 billion. The project was started in February 2012.

3.21.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 964.665 million were allocated to the Project during 2013-14. Against the said allocation, an expenditure of Rs 213.48 million was incurred, as summarized below:-

(Rs in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Development	964.665	213.48	(751.250)	(78%)
Total Development	964.665	213.48	(751.250)	(78%)
Total (Non-Development)	964.665	213.48	(751.250)	(78%)

3.22 AUDIT PARAS

3.22.1 Non-production of record – Rs 4.131 million

As per Para 14 1 (b) and 2 of the Auditor General’s Ordinance 2001, “The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his

inspection, the Officer in-charge of any Office or Department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

The Managing Director Balochistan Copper Gold Project, Quetta paid Rs 4.131 million to Secretary C&W Department, the expenditure was incurred in advance for repair and maintenance of office building at Dalbandin. Following record was not provided to audit despite repeated requests.

1. Detail of released / expenditure
2. Tender file
3. Measurement book
4. BOQs
5. Completion reports
6. Paid vouchers
7. Work orders
8. Detail of Repair
9. Feasibility report.
10. Store and stock entries.
11. Acknowledgment receipts.
12. Inspection reports.

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 April 2014 but no reply was received.

The PAO was requested to convene the DAC but no meeting was held till 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.

3.22.2 Recovery due to drawl of inadmissible ad-hoc allowances & advance increments Rs 18.229 million

As per notification of Government of Balochistan, “Ad-hoc allowances are only admissible on Basic Pay Scale” “MD BCGP is entitled to draw the salary package and enjoy the perks and privileges as mentioned in PC-1 of project” vide Notification No. SOT(MMD)2-8-A/2011/3114-36 dated: 29.12.2011 Secretary Mines & Minerals Development Department Government of Balochistan.

The MD BCGP, were drawing their monthly pay on Special Pay Scale. It was revealed that officials/staff drawn inadmissible ad-hoc relief allowances (15%) 2011, (20%) 2012 and advance increments of Rs 18,229,638 which was not admissible as detailed in annexure – 25.

Payment of the allowances in violation of Government Standing orders resulted overpayment and loss to the Government.

The matter was reported to the department in April 2014 but no reply was received.

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

Audit recommends for early recovery of the overpaid amount under intimation to audit.

3.22.3 Unauthorized payment of mobilization advance – Rs 68.096 million

According to the Finance Department order dated 30th April 1992, grant of mobilization advance required concurrence of Finance Department in each case and an irrevocable bank guarantee was to be obtained from the contractor.

The MD Balochistan Copper Gold Project awarded contract of “Construction of Residential Camp at Tanjeel (H4) site Reko Diq” vide work order no RD-15-03-13 to a contractor with an estimated Project Cost of Rs 273.286 million. The amount of Rs 68.096 million was paid to the above contractor as mobilization advance. Approval for mobilization advance from the Finance Department was not obtained. The expenditure

was unauthorized due to the reasons The Managing Director (Project Director) Reko Diq/BCGP accorded sanction beyond the delegated powers which requires specific sanction of the competent authority. Technical sanction was also not on the record as detailed under:

(Rs in million)

S. No.	Name of Contractor	Cheque No	Date	Amount
1	M/S Haji Abdul Rauf & Brother	44791	25.06.2013	68.096
Total				68.096

Non adherence to rule reveals lack of financial control of the Authority.

The matter was reported to the department in April 2014 but no reply was received.

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

Audit recommends that the expenditure may be regularized by obtaining ex-post facto/approval from the Finance Department, under intimation to audit.

3.22.4 Non-rendering of detailed account record – Rs 1.5 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.

The BCGP, Quetta drawn an amount of Rs 1500 million as Advance for inauguration ceremony of BCGP during financial year 2011-13. The DDO was responsible to get the detail account / vouchers from above Officers whether that the entire amount has been utilized / incurred for the purpose for which it was paid otherwise to refund the balance amount if any, but no such accounts / vouchers were obtained as detailed under:-

S. No.	Name	Description	DOP	Chq	Amount
1	Mr. Nisar Ahmed Head Admn	Advance for Inauguration ceremony of BCGP	21.12. 12	3451 5	0.500
2	Mr. Habibullah Khan Head Admn	Advance for Inauguration ceremony of BCGP	21.12. 12	3451 6	0.500
3	Mr. Rehmatullah Baloch Deputy Manager Admn	Advance for Inauguration ceremony of BCGP	21.12. 12	3451 7	0.500
Total:-					1.500

Weak internal control resulted in violating of rules.

The matter was reported to the department in April 2014 but no reply was received.

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

Audit recommends appropriate action be taken in this regard.

3.22.5 Unjustified/Unauthorized expenditure on repair of office building – Rs 7.920 million

According to Para 56 of CPWA Code 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 work which must also be immediately reported to the authority competent to accord technical sanctions.”

The MD Balochistan Copper Gold Project, Quetta paid an amount of Rs 7,920,753 million to a contractor for “Special Repair and Construction of Bath rooms in the Office Building Quetta” during the financial year 2012-13. The whole work was executed on NSR basis without obtaining approval from Planning & Development Department. Consolidated administrative approval and technical sanction was not

obtained from the competent authority. Agreement was not on the record.
The detail is as under:-

S. No.	Date	Cheque No.	Gross Amount	I. Tax	Security Deposit	Net/ Cheque Amount
1	13.05.2013	30676	2,338,805	140,328	233,880	1,964,597
2	27.06.2013	44800	2,235,151	134,109	---	2,101,042
3	01.10.2013	047057	3,346,797	200,808	334,680	2,811,309
Total			7,920,753	475,245	568,560	6,876,948

Non-compliance with the provision of above mentioned rules may result in loss to public money. Audit has the reason to believe that funds have been misappropriated.

The matter was reported to the department in April 2014 but no reply was received.

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

Audit recommends for inquiry / investigation and to fix the responsibility at the person(s) at fault besides effecting recovery as pointed out, under intimation to audit.

3.23 Sardar Bahadur Khan Woman University, Quetta

3.23.1 Introduction

Sardar Bahadur Khan Woman University, Quetta was established in 2002. Aim of the university is promotion and dissemination of knowledge in areas of emerging science and technology. Besides, to provide instruction, training research, demonstration and service in such branches of learning as the University may determine.

3.23.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development and Development funds amounting to Rs 605.554 million were allocated to the University of Balochistan during the Financial Year 2013-14. Against the said allocation, an expenditure of Rs 428.125 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	427.462	302.042	(125.42)	(29.3%)
Development	178.092	126.083	(52.009)	(29.2%)
Total Non-Development	605.554	428.125	(177.429)	(29.3%)

3.23.3 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	2008-09	2	-	2	0
2	2012-13	1	-	1	0
Total		3	-	3	0

Note: The audit report was not discussed due to non-formation of PAC in Balochistan.

3.24 AUDIT PARAS

3.24.1 Overpayment due to allowing non-scheduled rates –Rs 15.237 million

The rates of items of development works should be paid according to Composite Schedule of Rates 1998 and the application of such rates on schedule item are binding on all Government Departments.

The SBK Woman University Quetta awarded the work “Construction of academic blocks A&B” to the Government contractors at cost of Rs 204.805 million during the year 2013-14. The contractor was overpaid an amount of Rs 15.237 million for schedule items by allowing Non-Schedule Rates without rate analysis and approval of the competent authority, as detail given in annexure – 26.

Due to non-adherence to Schedule Rates, an amount of Rs 15.237 million was overpaid to the contractor was made.

The matter was reported to the management in December 2014 but no reply was received.

The PAO was requested for convening of DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that either the matter needs regularization of the competent authority or amount of overpayment be recovered from the contractor under intimation to Audit.

3.24.2 Irregular expenditure without inviting open tenders –Rs 6.100 million

According to Para-11 of GFR Vol-I, each head of department is responsible for enforcing financial order and strict economy and is responsible for observance of all relevant financial rules and regulations. “Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs 0.100 million”, as per Finance Department Order No. SO (COD)/ PIFRA/1-47/2011/1117-1302 dated September, 2011.

The SBK Woman University Quetta during the year 2013-14, incurred an expenditure of Rs 3.851 million on purchase of security vigilance equipment & construction of boundary wall without inviting for

open tenders and preparing detailed estimates, as detailed below and further summarized in annexure – 27.

(Rs in million)

S. No.	Description	Amount
1	Purchase of security vigilance equipment	3.851
2	Construction of boundary wall	2.249
Total		6.100

Non-observance of rules depicts lack of internal control within the organization.

The matter was reported to the management in December 2014 but no reply was received.

The PAO was requested for convening of DAC meeting in December 2014 but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated for fixation of responsibility against the person(s) at fault besides regularization of the expenditure under intimation to audit.

3.25 University of Balochistan

3.25.1 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.

3.25.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development and Development funds amounting to Rs 1,281.009 million were allocated to the University of Balochistan during the Financial Year 2012-13. Against the said allocation, an expenditure of Rs 1,214.02 million was incurred, as summarized below:

(Rs in million)

Type of grant	2012-13			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	1,141.009	1,107.358	(33.651)	(2.9%)
Development	140	106.662	(33.338)	(23.8%)
Total Non-Development	1,281.009	1,214.02	(66.989)	(5.22%)

3.25.3 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
2	2013-2014	6	0	6	0
Total		7	0	7	0%

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

3.26 AUDIT PARAS

3.26.1 Loss on scholarships due to breach of agreement & recovery – Rs 164 million

According to Faculty Development Projects of Universities Standard Operating Procedures for Defaulters, after scholar in breach of agreement category, the following steps will be taken by HEC: “Scholarship shall be cancelled by Executive Director, HEC/ Chairman, NSMC and expense incurred on the scholar plus a penalty up to 25% may be recovered from the scholar”. An official letter will be sent to the scholar/supervisor, Pakistan Embassy / High Commission in the host country, international office of the university, scholar’s parents, guarantor and the surety information them about the state of breach. In case of non-response/ non-compliance by the scholar or his/her guarantor, within next fifteen days of issue of latter, maximum two reminders will be sent consecutively within seven days deadline, the following action will be taken:

- i. The scholar will be declared a having committed breach of the agreement and his/her name and picture shall be placed on the HEC website.
- ii. The case of the scholar will be officially transferred to the Law Officer of HEC.
- iii. Formal legal proceedings will be started against the scholar in the court of law with the approval of Executive Director or his nominee.

The University of Balochistan, Quetta sent sixty three (63) lecturers / Assistant professors were awarded scholar for PH.D study at different universities out of the country but 15 scholars has not been reported on duty at University of Balochistan, Quetta as so far besides given duration period had been completed and the payments there on Rs 164.261 million. The cases were not sent to the HEC and sub-committee NSMC regarding further necessary action disregard of above Standard Operating Procedures for defaulters.

1. Official letters were not sent to scholar/supervisor, Pakistan Embassy/High Commission in the host countries, international office of the university, scholar's parents, guarantor and the surety information them about the state of breach, as per SoP's.
2. Recovery of all expenses of amounting to Rs 164.261 million was not effected as so far.

Weak internal control resulted in non observance of Standard Operating Procedures for defaulters.

The matter was reported to the department in July 2014 but no reply was received.

In the DAC meeting held on September 26, 2014 it was decided that detailed report be prepared within one month by citing the reasons and total financial impacts catered upon. No report was submitted till finalization of this report.

Audit recommends that the matter be clarified beside recovery be effected and the responsibility be fix under intimation to audit.

3.26.2 Unauthorized/unjustified expenditure on item rate basis – Rs 130.812 million

As per Para No. 6-b of the minutes of the meeting held on 7th October 2004, “Universities can use any of the Composite Schedule of Rates (CSR) for preparing estimates of the civil work (Provincial, Federal, MES, Pak PED etc.) that best suit to their requirement”.

The DG Engineering & Works, University of Balochistan, awarded the work “Construction of academic block A & D” to a contractor at estimated cost of Rs 158.268 million dated November 13 2008. The cost of work was further enhanced to Rs 172.961 million due to change of the place in the university premises. The total amount of Rs 130.812 million was incurred up to the financial year 2012-13. The expenditure was held unauthorized/ irregular due to the reason that the specifications of all items of works were identical as provided in CSR, 1998, but rates were not paid accordingly, instead exorbitant market

rates were allowed to the contractor in disregard of aforesaid notification.

Incurrence of expenditure without observing rules and procedures is irregular / doubtful.

The matter was reported to the department in July 2014 but no reply was received.

In the DAC meeting held on September 26, 2014 it was informed that market rate was adopted however, audit was of the view that the items of work were clearly provided in the CSR. The DAC directed that the matter be taken up with the P&D department. Para stands till compliance of DAC or the recovery of overpaid amount.

Audit recommends that amount be regularized under intimation to Audit.

3.26.3 Unauthorized/irregular expenditure on item rate basis – Rs 22.708 million

As per Para No. 6-b of the minutes of the meeting held on 7th October 2004 and Para 146 of GFR Vol. I, “purchase orders should not be split up to avoid sanction of higher authority required with reference to the total amount of the orders” and “Universities can use any of the Composite Schedule Rates (CSR) for preparing estimates of the civil work (Provincial, Federal, MES, Pak PED etc.) that best suit to their requirement”.

University of Balochistan, Quetta incurred an expenditure of Rs 22.708 million on repair, rehabilitation and renovation of university building during 2012-13 The specifications of different items of works were identical as provided in CSR, 1998, but rates were not paid accordingly, instead exorbitant market rates were allowed to the contractor in disregard of aforesaid notification. In order to avoid the tender procedure, the repair works were broken down in small works by keeping value of each work between Rs 50,000 and Rs 100,000. In this connection it is pointed out that special repair works were also under way in different areas, therefore, these work should have been foreseen and included at the time of preparing regular estimates and get executed

accordingly. Payment was to be made on the basis of detailed measurement recorded by the Executive Engineer Mega Projects on the basis of actual work done by the firm at the site. The measurement was recorded on the basis of invoices submitted by the firms instead of taking measurement of the actual work carried out by the firms as detailed below:-

S. No.	Name of Scheme	Cheque No.	Date	Amount
1	R/o staff residence	6477054	13.10.2012	1,058,720
2	R/o Miscellaneous works	6477056	13.10.2012	1,373,582
3	External electrical works	5705788	31.05.2013	1,339,140
4	Construction of walkways	6477063	28.01.2013	18,936,895
Total				22,708,337

Incurrence of expenditure without observing rules & procedures is irregular / doubtful.

The matter was reported to the department in July 2014 but no reply was received.

In the DAC meeting held on September 26, 2014 it was informed that market rate was adopted however, audit was of the view that the items of work were clearly provided in the CSR. The DAC directed that the matter be taken up with the P&D department. Para stands till compliance of DAC or the recovery of overpaid amount.

Audit recommends that the matter is reported to the higher authorities for taking appropriate action, under intimation to Audit.

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 2,668.844 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 2,464.807 million was incurred and Receipts amounting to Rs 1,263.92 were estimated during 2013-14. Against the said Estimated Receipt an amount of Rs 1,238 million was realized by the Department during 2013-14, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	2188.859	2033.859	155	(7.08%)
Transport	32.450	30.249	(2.2)	(6.38%)
Provincial Excise Non	424.904	399.145	(25.759)	(6.06%)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Development				
Other Taxes and Duties Non Development	22.631	1.554	(21.077)	(93%)
Grand Total Non-Development	2668.844	2464.807	(204.037)	7.64

(Rs in million)

Type of Receipt	2013-14			
	Estimated Receipt	Actual Receipt	Gain/ (Loss)	%
Property Tax	166	122	44	26.5%
Land Revenue	111.220	55	(56.2)	50%
Tax on Profession, Trade and Callings	2.7	64	61.3	2270%
Under Motor Vehicles Act	409.200	430	20.8	5%
Stamp Duty	169.200	185	74	43.7%
Provincial Excise	404.800	369	(35.8)	(8.8%)
Other	0.8	13	12.2	1525%
Grand Total	1,263.92	1,238	25.92	(2.05%)

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
2	2013-2014	13	-	13	0
	Total	29	-	29	0%

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

4.2 AUDIT PARAS

4.2.1 Non-production of record - Rs 949.103 million

As per Para 14 1 (b) and 2 of the Auditor General's Ordinance 2001, "The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford all facilities and 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 31.682 million during 2012-13. Due to non-production of necessary record audit was unable to proceed further and verify the expenditure. Further details are given in annexure – 28.

(Rs in million)

S. No	Name of office/District	Amount
1	Deputy Commissioner, Quetta	29.682
2	Commissioner office Loralai,	2.000
Total		31.682

The irregularity was committed due to improper financial management and weak internal controls.

The matter was reported to the Department in August 2014, but no reply was received.

In this regard DAC meeting was held on November 20th & 21st, 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

Audit recommends that responsibility be fixed besides production of the record to audit for verification.

4.2.2 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 Commissioner Lasbela at Uthal did not recover Abiana amounting to Rs 36.560 million from farmers levied during the Rabi and Kharif seasons up till 2013-14, as detailed under:-

(Rs in million)

S. No	Outstanding dues of previous year (Rs)	Total Recoverable amount (Rs)	Recovery during 2013-14 (Rs)	Outstanding Balance (Rs)
1	37,098,119	37,098,119	538,010	36,560,109
	37,098,119	37,098,119	538,010	36,560,109

Non implementation of above Rule in letter and spirit resulted in short realization of Government money.

The matter was reported to the department in September 2014 but no reply was received.

In the DAC meeting held on November 20 & 21, 2014, it was informed that amount in question was outstanding since long which is not recoverable due to law and order situation and flood etc. DAC directed to recover the amount and report be sent to BOR for further necessary action.

Audit recommends that a proper investigation should be conducted to find out the reasons of such irregularities by the management besides, fixing responsibility on the person(s) at fault and recovering the losses sustained by Government.

4.2.3 Less realization of Usher - Rs 8.199 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 2012-14, which resulted in short realization of Rs 8.199 million as summarized below and further detailed at annexure – 29: -

(Rs in million)

S. No.	Name of Office	Head of account	Amount
1	Deputy Commissioner Mustung (Revenue)	Usher	0.434
2	Deputy Commissioner Mastung	Usher	0.182
3	Deputy Commissioner Lasbela at Uthal	Usher	7.583
Total			8.199

Less realization of usher has resulted into a loss to Government.

The matter was reported to the department in September 2014 but no reply was received.

In the DAC meeting held on November 20 and 21, 2014, the local office replied that efforts are being made to realize Usher. The DAC directed for early recovery in this regard and report progress. No progress was intimated till finalization of this report.

Audit recommends that the matter may 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.

4.2.4 Non-imposition of penalty - Rs 61.226 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.”

The following Offices of BOR Department, Quetta, awarded different works to contractors but they failed to complete the schemes / works within time allowed. Even after such a long period no penalty charges were imposed due to which Government sustained a loss of Rs 61.226 million during the year 2012-13 as detailed below and further summarized in annexure – 30.

(Rs in million)

S. No.	Name of office	Amount
1	Deputy Commissioner Quetta,	17.943
2	Project Director President's Kohlu	12.391
3	Project Director, Turbat Buleda	30.892
	Total	61.226

Non imposition of penalty resulted into loss to Government exchequer.

The matter was reported to the department in September 2014 but no reply was received.

The DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

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

4.2.5 Outstanding dues of agriculture income tax and less / non-realization Rs 1.513 million

As per section 7 of the Balochistan agriculture income tax at 2000 and rule 20 of the Balochistan agriculture income tax 2001 agriculture income tax is to be charged at the prescribed rates on crop basis. Further, according to Para No 28 of GFR Vol-I. "No amount due to Government should be left outstanding without sufficient reasons, and where any dues appear to be irrecoverable the order of competent authority for their adjustment must be sought. And as per Section 113 to 115 of Land Revenue Act 1967, "Any sum due is recoverable as arrears of Land Revenue".

Deputy Commissioner Lasbela at Uthal did not recover Agriculture Income Tax during 2013-14, resulting in short realization of revenue to the tune of Rs 1.513 million as detailed below:-

S. No	Name of Tehsil	Demand for F.Y 2013-14	Total Recoverable amount (Rs)	Recovery during 2013-14 (Rs)	Outstanding Balance (Rs)
4	Sonmiani	16,350	16,350	-	16,350
6	Hub	1,518,473	1,518,473	21,700	1,496,773
	Total	16,350	1,534,823	21,700	1,513,123

Government was put into loss due to less realization of Agriculture Income tax.

The matter was reported to the department in September 2014 but no reply was received.

In the DAC meeting held on November 20 and 21, 2014, the local office replied that efforts are being made to realize income tax. The DAC directed for early recovery in this regard and report progress. No progress was intimated till finalization of this report.

Audit recommends that recovery for Government revenue be made good under intimation to Audit.

4.2.6 Non deduction of security deposits - Rs 1.229 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."

Project Director, President's Kohlu Development Package, Kohlu, awarded the following works to different contractors during the financial year 2012-13, without deduction of the security deposits worth Rs 7.938 million from the bills of contractors during the year 2012-13.

(Rs in million)					
S. No.	Bill/ date/ cheque No	Contractor	Bill amount	10 % S deposit	Work
01	First and final bill/ 11.01.13	M/S Mir Rehan Khan	2.558	0.256	s/o pvc pipes WSS Nasoba Kach
02	6 th running bill/31.05.13	M/S Ghulam Mustafa	1.75	0.175	c/o Black top road Girsnay

S. No.	Bill/ date/ cheque No	Contractor	Bill amount	10 % S deposit	Work
					to Ghulam Rasool
03	D-27-31.05.13/030413	M/S progressive	2.51	0.251	c/o by pass road 0-2.5 KM
04	8 th running bill- D-26/31.05.13/030412	M/S Sangeen Khan	5.475	0.547	c/o by pass road 5-7 KM
Total			12.293	1.229	

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

The matter was reported to the department in September 2014 but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 the concerned field offices did not provide the relevant documents.

No further progress was intimated till the 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.

4.2.7 Non-accountal of POL utilization - Rs 27.366 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 BOR Department had incurred expenditure of Rs 27.366 million on POL charges of different vehicles during the year 2011-14, without maintaining of the logbooks, as summarized below and further detailed at annexure – 31.

(Rs in millions)

S. No	Name of office and District	Period	Amount
1	Commissioner, Kalat at Khuzdar	2012-13	0.601
2	DC, Chagai at Dalbandin	2011-13	8.575
3	DC, Ziarat Administration	2013-14	2.753
4	DC, Ziarat Levies	2013-14	3.267
5	DC, Loralai	2012-13	8.217
6	Commissioner Zhob Division, Loralai	2012-13	3.953
Total			27.366

Non-adherence of prescribed procedure and Government orders resulted lack of internal control in the department.

The matter was reported to the department in September 2014 but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

Audit recommends that either the relevant record be produced to Audit for verification or the amount in question will be recoverable from official(s) concerned under intimation to Audit.

4.2.8 Execution of development works without technical sanction - Rs 335.823 million

According to Paragraph 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 emergent works, which must also be immediately reported to the authorities competent to accord technical sanction.”

Project Director, president’s Kohlu development package awarded various civil works to contractors valuing Rs 335.823 million for financial Year 2012-13 without obtaining technical sanctioned of estimates from the competent authority, detailed is given below:

(Rs in million)

S. No.	Name of Contractor	Name of Work/Scheme	Estimated tender cost
01	M/S Attaullah	Tamboo Puza road 15 to 20 KM	14.2
02	Mir Ghulam Mustafa	Kohlu By pass D/carriage 2.5 to 5 KM	22.145
03	Mir Ghulam Mustafa	Kohlu By pass D/carriage 7 to 9.5 KM	18.976
04	Mir Ghulam Mustafa	Tamboo Puza road 5 to 10 KM	13.3
05	Mir Ghulam Mustafa	Tamboo Puza road 20 to 25 KM	18.3
06	Mir Rehan Khan	Tamboo Puza road 30 to 35 KM	20.0
07	M/S Sangeen Khan	Kohlu By pass D/carriage 5 to 7 KM	27.712
08	Mir Rehan Khan	By pass to main RD Maiwand road	19.671
09	M/S progressive	Kohlu By pass D/carriage 0 to 2.5 KM	22.215
10	W Baloo Khan	Tamboo Puza road 10 to 15 KM	18.00
11	M/S GZ Khan	Puzza to Dukki road	141.304
Total			335.823

The absence of technical sanctions reveals lack of internal control over procedure of awarding of contracts and provision of room for inappropriate awarding of contracts.

The matter was reported to the department in January 2014, but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

Audit recommends for fixation of the responsibility besides regularization under intimation to Audit.

4.2.9 Irregular execution of work on NSR bases -Rs 16.171 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 Deputy Commissioner Quetta during the year 2012-13, executed the following items valuing Rs 16.171 million on NSR basis out of estimated cost of Rs 28.362 million without preparing rate analysis and obtaining approval of the competent authority. No report for the deviation from the scheduled items was given in the estimates in violation of above-mentioned rule, as detailed below:-

(Rs in million)

S. No	Name of Scheme	Item of work	Qty	Rate	Amount
1	R/ Improvement / carpeting of various streets/ Roads of PB-I	P/L of tough tiles of approved quality NSR	125257.19 sft	95/- per sft	11.899
2	P/F of security barriers at Hazara Town , Kirani, Mariabad and Almdar Road	P/F fabrication of security barriers NSR	16 Nos	154500/- per No	2.472
3	Construction of Security Guard Rooms at Hazara town/ almdar Road	P/Fabricating guard Rooms NSR	24 Nos	75000/- per Nos	1.800
Total					16.171

Allowing rates without approval of the rate analysis is violation of Government rules and regulations which may lead to overpayment.

The matter was reported to the department in September 2014 but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provided the relevant documents. No further progress was intimated till the 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.

4.2.10 Irregular expenditure on repair of vehicles - Rs 6.440 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 27th 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 BOR, incurred an expenditure of Rs 6.440 million on repair of vehicles without inviting open tender and obtaining sanction from the competent authority during the year 2012-14. Furthermore, the amount was drawn in the month of June to avoid the lapse of budget. The entries were recorded either in logbooks nor in repair registers were maintained. Furthermore NOC from Agriculture Engineering Workshop was also not obtained as detailed below and further summarized at annexure - .

(Rs in million)

S. No.	Name of Office	Amount
1	Deputy Commissioner, Khuzdar	0.269
2	Commissioner, Kalat at Khuzdar	0.378
3	Deputy Commissioner Mastung	0.449
4	Deputy Commissioner Ziarat	1.458
5	Deputy Commissioner, Barkhan	0.798
6	Deputy Commissioner Loralai	0.799
7	Deputy Commissioner, Chagai at Dalbandin	0.518
8	Deputy Commissioner, Shernai	0.778
9	Deputy Commissioner, Harnai	0.993
Total		6.440

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

The matter was reported to the Department in September 2014 but no reply was received.

In the DAC meeting held on November 20 and 21, 2014, departments accepted the Audit point of view and DAC directed that the matter may be regularized from competent authority and such instances, be avoided in future. No further progress was intimated till the finalization of this report.

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

4.2.11 Irregular advance payment on purchase of books and computers - Rs 6.000 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 Deputy Commissioner Quetta, incurred an expenditure of Rs 6.000 million on purchase of Books and Computers during the year 2012-13, but the firms failed to supply the requisite books & Computers even after lapse of considerable time period. The payment shall be made after receiving and verifying the material instead the payment was made in advance before taking delivery of the items.

(Rs in million)

S. No	Name of Schemes	Amount
1	Supply/ purchase of books for different institute of Quetta	2.000
2	S&F of computers for various colleges and schools in Quetta city	2.500
3	S&F of computers for various colleges and schools in Quetta city	1.500
Total		6.000

The matter was reported to the department in September 2014 but no reply was received.

In this regard DAC meeting was held on November 20th and 21st 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

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

4.2.12 Irregular expenditure on purchase of stationery Rs 2.388 million

According to Para 2 (24) chap 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, According to Para 146 of GFR Vol-I, “Purchase order 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”. Further, Under Item No 5 (I) of Delegation of Powers under Financial Rules and Re-appropriation 2008,

According to Para 148 of GFR Vol-I, “all materials received should be examined when delivery is taken by the responsible officer who should give a certificate to that effect. The Officer receiving the stores should give a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

The following offices of BOR incurred expenditure on the purchase of stationary amounting to Rs 2.664 million without adopting open tender system. Purchases were made beyond the delegated powers, non-maintenance of relevant stock register and splitting up voucher amount to avoid the necessary formalities during 2012-14, as detailed below and further summarized at annexure – 33.

(Rs in million)		
S. No	Name of office/District	Amount
1	Deputy Commissioner, Mastung Balochistan	0.300

S. No	Name of office/District	Amount
2	Deputy Commissioner, Barkhan	0.556
3	Deputy Commissioner, Chagai at Dalbandin	0.178
4	Deputy Commissioner, Shernai	0.385
5	Deputy Commissioner Ziarat	0.631
6	Deputy Commissioner, Zhob	0.195
7	Deputy Commissioner, Harnai	0.143
Total		2.388

Non adoption of rules and procedures has resulted in lack of internal controls.

The matter was reported to the department in September 2014 but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provide the relevant documents. 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.

4.2.13 Irregular enhancement of contracts –Rs 1.092 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.”

The Deputy Commissioner Quetta, the different works valuing Rs 7.270 million were awarded during 2012-13 at a cost of Rs 7.270 million. Subsequently, the values of the same works were enhanced to Rs 8.360 million (15%), without tenders revision of the PC-I and obtaining of the technical sanction as detailed below:-

S. No	Name of Scheme	Original value	Enhanced Cost	%age	Difference
1	Const: of Security Guard rooms	7.270 million	8.360 million	15%	1.092 million
2	P/F of security				

S. No	Name of Scheme	Original value	Enhanced Cost	%age	Difference
	barriers at Hazara Town, Kirani, Mariabad and Almdar Road				
3	Construction of Security Guard Rooms at Hazara town/ almdar Road				

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

The matter was reported to the Department January 2014, but no reply received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not attend the DAC meeting nor provided the any relevant documents. No further progress was intimated till the finalization of this report.

Audit recommends that matter needs regularization of the competent authority or the amount be get recovered from person(s) at fault under intimation to Audit.

4.2.14 Unauthorized change of scope of work – Rs 492.741 million

Finance Department Circular No FD.SO(COD)/PIFRA/1-47/2011/1117-1302 dated 27th September 2011; open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs 0.100 million. Further, Para-2.61 of B&R Code “tender in most open and public manner should be invited”. As per Planning and Development Department letter No. P&D.ROCT(I)191/93(Sc) dated 22.7.1993, for revision of the scope of work prior approval be by P&D Department is required beside obtaining of the revised technical sanction under the orders of competent authority.

The Project Director, construction of Turbat Buleda Road enhanced the following works by awarding additional works / change of

scope of work on different occasions without calling open tender revision of the technical sanction and obtaining sanction from the P&D Department. The details of schemes are as under.

(Rs in million)

S. No.	Description	Original Work / Cost	Detailed Estimates / TS	Diff
1.	Road Work	286.107	357.898	71.79
2.	Bridge Works 190 Rft @ Rs 108000 Per Rft.	20.567	0	-20.57
3.	Protection Works	129.381	8.905	-120.48
4.	RCC Box Culverts	0	93.892	93.89
5.	Drain Type –II	0	2.449	2.45
6.	Drain Type –III	0	3.933	3.93
7.	Road Safety	0	11.545	11.55
Total		436.055	478.622	42.57
2% Consultancy + Supervision		8.721	9.333	0.851
1% Contingency		4.360	4.786	0.43
10% Escalation Cost		43.605	0	-43.61
Grand Total		492.741	492.741	0.00

Changing the scope of work and then non adoption of open tender and other procedure formalities has resulted in violation of rules and procedure.

The matter was reported to the department in September 2014 but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

Audit recommends that matter may be investigated to fix the responsibility against of person(s) at fault under intimation to Audit.

4.2.15 Unauthorized/doubtful expenditure – Rs 1.754 million

According to the instructions contained in item No. 25 (notes 122) 2nd schedule (part 1) of Finance department Government of Balochistan,

reproduced vide and re-appropriation Rules, 2008. “Light refreshment not exceeding Rs 50/- per head in a meeting convened for official business and lunch boxes not exceeding Rs 150/- per head in meeting prolong beyond office hours, without break, in the interest of Government”.

The Deputy Commissioner Ziarat, incurred an expenditure of Rs 1.754 million on account of purchase of food items such as mutton, chicken, rice, cooking oil, Masala and fruit etc. for lunch & dinner for without calling the name of guests and occasions. Further the expenditure was made through fake bill written in same handwriting without any sales tax invoice and income tax registration, number of guest, no sale tax invoices available, stock register not maintained during financial year 2013-14 detailed annexure – 34

The unjustified/fraudulent expenditure for transpires to lack of internal control resulting misuse_of Government funds.

The matter was reported to the Department in September 2014, but no reply was received.

In this regard DAC meeting was held on November 20th and 21st, 2014 but the concerned field offices did not provide the relevant documents. No further progress was intimated till the finalization of this report.

Audit recommends that the matter may be investigated for fixation of responsibility and recovery of the amount under intimation to audit.

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 26,873.81 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 21,172.589 million was incurred, as summarized below:

(Rs in million)

Grant No.	Type of grant	2013-14			
		Final grant	Actual expenditure	Excess/ (Saving)	%
13	Non- Development	7,283.205	7,347.933	348.525	4.8%
06	Development Housing	3,765	2,285.681	(308.094)	(8.2%)
04	Highway roads and bridges	15,825.605	11,538.975	(4466.63)	(28%)
Total Development		19,590.605	13,824.656	(5,765.949)	(29%)
Grand Total (Non-Development + Development)		26,873.81	21,172.589	(5,701.221)	(21.2%)

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
7	1993-94	20	-	20	0
8	1994-95	32	-	32	0
9	1995-96	48	-	48	0
10	1996-97	48	-	48	0
11	1997-98	39	22	17	56%
12	1998-99	34	10	24	29%
13	2000-2001	44	42	2	95%
14	2001-2002	41	-	41	0
15	2002-2003	65	-	65	0
16	2003-2004	15	-	15	0
17	2004-2005	28	-	28	0
18	2005-2006	38	-	38	0
19	2006-2007	20	-	20	0
20	2007-2008	14	-	14	0
21	2008-2009	24	-	24	0
22	2009-2010	23	-	23	0
23	2010-2011	30	-	30	0
24	2011-2012	29	-	29	0
25	2012-2013	18	-	18	0
26	2013-2014	17	-	17	0
TOTAL		1012	74	938	7.31%

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

5.2 AUDIT PARAS

5.2.1 Non-production of record – Rs 14.599 million

As per Para 14 1 (b) and 2 of the Auditor General’s Ordinance 2001, “The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford

all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

Executive Engineer, B&R Division-II, Killa Abdullah incurred an expenditure of Rs 14.599 million on “Construction of DHQ Hospital at Chaman” during 2013-14, but in-support of said payments, the vouchers, MBs, Contract Agreements, PC-I/Technically sanctioned estimates etc., were not produced by the Divisional Office. Therefore, the payment could not be verified.

The irregularity was committed due to improper financial management and weak internal controls.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed besides production of the record to audit for verification.

5.2.2 Overpayment due to allowing higher rates – Rs 41.062 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 recorded in MB, rates and calculations are correct”.

Project Director, BRDSP, Balochistan awarded the work “Construction of LCB-4 Dera Allah Yar to Hairdin Road Section-II” to a Government Contractor on 16.03.2006. An amount of Rs 41.062 million was overpaid by allowing higher rate than admissible as provided in the tender documents, detail is as under:

(Rs in million)

Item No.	Description	Quantity	Rate Paid (Rs)	Rate Payable (Rs)	Higher Rate Paid	Amount (Rs)
SIW-7	Capillary Cut off layer	81960.418 (Cum)	522	21	501	41.062

Allowing of higher rates than admissible resulted in overpayment and transpires lack of internal control within the organization.

The matter was reported to the department in June 2014 but no reply was received.

In the DAC meeting held on October 14, 2014, it was directed that the matter be justified and relevant record be produced to Audit or the amount would stand recoverable. No further progress was intimated till finalization of this report.

Audit recommends that the amount in question be got recovered besides fixation of the responsibility on persons(s) at fault under intimation to audit.

5.2.3 Overpayment on escalation charges - Rs 14.889 million

As per P&D Department Notification No.P&D.ROCT(I)129/2008 /2383 dated June 14, 2008, “The escalation would be payable on the 2nd, 3rd, 4th and 5th year of completion @ 5%, 10%, 15% and 20% of bill to be paid for road and road structures and 7%, 14%, 21% and 28% for works other than road and road structure respectively”.

Project Director, Balochistan Road Development Sector Project, Quetta paid inadmissible escalation after expiry of the 5th year and before commencement of 2nd year of following schemes, respectively during the year 2012-13. This resulted in overpayment of Rs 14.889 million.

(Rs in million)

S. No.	Name of Work	Rate of Escalation	Gross Amount (Rs)	Escalation (Rs)
1.	Construction of LCB-4 Dera Allah Yar to Usta Mohammad Road Section	7.3% to 21.70	33.505	10.688
2.	Construction of Remaining work of Kach Shahrug Harnai Road (km 89+700 to km 93+400) (LCB-7)	10 %	42.006	4.201
Total				14.889

Inadmissible payment of escalation charges resulted into that undue financial benefits extended to the contractors

The matter was reported to the department in June 2014 but no reply was received.

In the DAC meeting held on 14 October, 2014, it was decided that the matter be justified through verification of relevant record otherwise recovery would be made from concerned contractors. No further progress was intimated till finalization of this report.

Audit recommends that the recovery be got affected from the contractors under intimation to Audit.

5.2.4 Overpayment due to allowing excess premium - Rs 13.554 million

As per Para CPWA Code 220 and Para 221, “The Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with those recorded in MB and check arithmetically”.

In the following Divisions of C&W department, an amount of Rs 13.554 million was paid in excess of admissible premium during the year 2013-14, as detailed summarized below and further detailed in annexure – 35.

(Rs in million)				
S. No.	Name of office	Premium Paid	Premium Payable	Amount (Rs)
1.	B&R Division, Panjgur	1.116	0.426	0.687
2.	B&R Division- II, Nushki	0.721	0.369	0.352
3.	B&R Division-I, Hub	1.449	0	1.499
4.	B&R Division-II, Killa Saifullah	25.385	15.995	9.390
5.	B&R Division-II, Killa Saifullah	1.626	0	1.626
Total				13.554

Excess payment of premium resulted into undue financial benefit to the contractors

The matter was reported to the management in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, but no meeting was held till finalization of this report.

Audit recommends that recovery be effected from the concerned contractor besides fixing the responsibility against the person(s) at fault.

**5.2.5 Overpayment due to allowing excess quantities / rates -
Rs 9.097 million**

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

In the following Divisions of C&W department, the contractors were paid for different items of work by allowing excess quantities / rates then provided in approved PC-I's / Technical Sanctioned Estimates during the year 2012-13 and 2013-14 due to which an overpayment of Rs 9.097 million was made as detailed below and further summarized in annexure – 36:-

(Rs in million)

S. No.	Name of office	Amount (Rs)
1.	B&R Division, Killa Abdullah	0.850
2.	Maintenance Division -III Sibi	2.077
3	B&R Division-II, Kalat	0.541
		0.696
		0.414
4	B&R Division-I Hub	0.536
		2.989
Sub Total (Excess Quantity)		8.103
5	E&M Workshop Division, Khuzdar	0.174
		0.379
6	B&R Division –I, Quetta	0.299

S. No.	Name of office	Amount (Rs)
7	B&R Division-II, Chagai at Dalbandin	0.142
Sub Total (Higher Rate)		0.994
Grand Total		9.097

Weak internal control resulted in overpayment.

The matter was reported to the Department in October 2014 but no reply was received.

In the DAC meeting held on October 14, 2014 and December 11, 2014, the DAC directed to recover the overpaid amount from concerned contractor and record be verified from Audit. No further progress was intimated till finalization of this report.

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

5.2.6 Overpayment due to non-utilization of available earth - Rs 8.485 million

As per Part-II of CSR, Para 11(1) of section 17(1) of the Book of specifications 1998, "If cutting and filling are being done simultaneously all suitable material obtained from excavation shall be used in filling of embankment".

In the following Divisions of the C&W department, the work for excavation or cutting to a required grade and preparation of embankment were simultaneously carried out, but surplus earth obtained from cutting was not used in construction of road embankment during 2012-13 and 2013-14. This resulted in overpayment of Rs 8.485 million.

(Rs in million)

S. No.	Name of Work	Amount (Rs)
1.	B&R Division, Panjgur	0.485
2.	B&R Division – I Sherani	2.968
3.	Project Director, BRDSP, Quetta	4.438
4.	B&R Division – II, Turbat	0.594
Total		8.485

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 May 2014 but no reply was received.

In the DAC meeting held on October 14, 2014 and December 11, 2014, the DAC directed the Divisional Offices to produce relevant lab test reports and soil classification report of concerned Superintending Engineer, but no record was produced till finalization of this report.

Audit recommends that either lab and soil classification report be produced to Audit for verification or recovery of the overpaid amount be made from the person(s) at fault under intimation to Audit.

5.2.7 Overpayment due to wrong calculation of escalation charges - Rs 2.557 million

As per Para 220 and 221 of CPWA Code 220, “The Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with those recorded in MB and check arithmetically”.

Project Director, Improvement of Quetta City Roads Project, Quetta awarded the work “Construction of Masjid Road & Spini Road” to a Government Contractor in 20.12.2012. The contractor was overpaid Rs 2.557 million due to wrong calculation of escalation, as detailed below:

(Rs in million)

Gross amount of bill (Rs)	Escalation charges to be paid @ 10% (Rs)	Escalation paid (Rs)	Amount Overpaid (Rs)
3.086	0.309	2.866	2.557

Wrong calculation of amount resulted in overpayment and undue financial benefit to contractor.

The matter was reported to the department in October 2014 but no reply was received.

In the DAC meeting held on December 11, 2014, the DAC directed to recover the overpaid amount from concerned contractor and record be verified from Audit. No further 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.

5.2.8 Less recovery of cost of bitumen – Rs 105.78 million

As per Para 122(b) of CPWA Code, “The Divisional Officer is responsible to adjust value of stock issued to the contractors”.

Project Director, Balochistan Road Development Sector Project, Quetta procured bitumen costing Rs 138.67 million during the year 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, as detailed in annexure – 37.

Undue financial benefit was given to the contractors

The matter was reported to the department in June 2014 but no reply was received.

In the DAC meeting held on October 14, 2014, it was intimated that out of total amount of Rs 138.67 million, Rs 32.888 million was duly recovered and Rs 105.78 million is still outstanding. No further progress regarding the recovery of the remaining amount was intimated till finalization of this report.

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

5.2.9 Less deduction of income tax – Rs 15.243 million

As per Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract. Further, as per Finance Act 2013, the amendment was made in the Income Tax

Ordinance 2001, according to which the rate of tax on execution of contracts was increased from 6% to 6.5% from 1st July, 2013.

The following Divisions of C&W department deducted 6% income tax instead of 6.5% from the running bills of the contractor. This resulted in less recovery of Rs 15.243 million as detailed below and further summarized in annexure – 38:-

(Rs in million)

S. No.	Name of office	Amount (Rs)
1.	B&R Division-II Jaffarabad	0.207
2.	Maintenance Division-I	2.290
3.	B&R Division-II, Ziarat	0.636
4.	E&M Workshop Division, Khuzdar	1.041
5.	B&R Division-II, Gwadar	0.183
6.	B&R Division-II, Khuzdar 2013-14	0.064
7.	E&M Workshop Quetta	0.255
8.	Provincial B&R Division-I, Quetta	0.295
9.	Executive Engineer, Secondary Education Division	0.117
10	B&R Division Kalat-II	1.693
11	B&R Division-II Hub	1.031
12	B&R Division-I Awaran	0.503
13	B&R Division-II Awaran	0.825
14	Project Division-II, Quetta	2.100
15	PD, Improvement of Quetta City Roads Project	3.681
16	B&R Division-II, Kharan	0.250
17	B&R Division-I, Jhal Magsi	0.072
Total		15.243

Less deduction of income tax transpires lack of internal control within the Department.

The matter was reported to the department in November 2014, but no reply was received.

In the DAC meeting held on December 11, 2014, the DAC directed to recover the overpaid amount from concerned contractors and record be verified from Audit. No further 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.

5.2.10 Non-imposition of penalty - Rs 91.723 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 the following Divisions of C&W department, the contractors failed to complete the schemes / works within time allowed during the year 2012-13 and 2013-14. Neither time extension was granted nor penalty charges imposed due to which Government sustained a loss of Rs 91.723 million as detailed below and further summarized in annexure – 39:-

(Rs in million)		
S. No.	Name of office	Amount (Rs)
1.	B&R Division - II, Awaran	4.247
2.	B&R Division -II, Killa Abdullah	16.340
3.	B&R Division-I, Killa Abdullah	22.349
4.	B&R Division-II, Nushki	14.98
5.	XEN, Secondary Education Division, Quetta	33.500
6.	B&R Division Sherani-II	0.307
Total		91.723

Non imposition of penalty transpire lack of internal control which resulted into loss to Government exchequer.

The matter was reported to the department in May 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2014 and subsequent reminder in December 2014, but no meeting was held. No further progress was intimated till finalization of this report.

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

5.2.11 Non realization of stamp duty - Rs 7.959 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 contractor as stamp duty, while entering into contract for execution of any works or to procure stores and materials”.

Following divisions of C&W department awarded contracts to different contractors, but stamp duty amounting to Rs 7.959 million in shape of non-judicial stamp papers of the contract value was not realized during the year 2013-14, which resulted into loss of Rs 7.959 million, as detailed below:-

(Rs in million)

S. No.	Name of Division	Contract value (Rs)	Amount (Rs)
1.	B&R Division-II Killa Abdullah	163.391	0.410
2.	B&R Division, Dera Bugtti	45.77	0.113
3.	B&R Division-I, Nushki	27.71	0.07
4.	B&R Division-II, Khuzdar	259.383	0.648
5.	Maintenance Division-III	67.79	0.169
6.	Executive Engineer, Secondary Education Division , Quetta	340.979	0.855
7.	B&R Division, Harnai	179.52	0.448
8.	B&R Division-II, Kalat	337.745	1.394
9.	B&R Division-I, Hub	409.097	0.902
10.	B&R Division-II, Awaran	119.58	0.297
11.	B&R Division-II, Hub	571.553	1.433
12.	B&R Division-II Zhob	28.88	0.158
13.	B&R Division-I Pishin	32.384	0.081
14.	B&R Division-I, Zhob	155.918	0.388
15.	B&R Division-I, Sherani	98.569	0.246
16.	B&R Division-I, Awaran	138.47	0.347
Total		2976.739	7.959

Weak internal control resulted in less realization of stamp duty.

The matter was reported to the management in May and November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in October 2014 and subsequent reminder in December 2014, but no meeting was held till finalization of this report.

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

5.2.12 Non-deduction of security deposits - Rs 4.090 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 of C&W department did not deduct the security deposits worth Rs 4.909 million from the bills of contractors during the year 2013-14.

S. No.	Name of work	Amount of Bill (Rs)	Security Deposit not Deducted
B&R Division-II, Khuzdar			
1.	Construction of Student Hostel BRC, Khuzdar	8.900	0.890
2.	Govt: Polytechnic Institute as Medical College District Khuzdar	32.000	3.200
Sub Total		40.900	4.090
Project Area Mastung Division			
3.	Tehsil Complex Karidgap, Mastung	0.500	0.050
4	Dasht Development Plan-II, Mastung	2.000	0.200
5	BT Road PCC Streets and side Drains Karidgap District Mastung	4.355	0.435
Sub Total		6.855	0.685
Grand Total		47.55	4.755

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

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, 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.

5.2.13 Execution of works without technical sanctions - Rs 4,062.817 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 2012-13 and 2013-14, different development projects costing Rs 4,062.817 million were undertaken in following Divisions, without obtaining prior technical sanction of the estimates from the competent authority as detailed below and further summarized in annexure – 40:-

(Rs in million)

S. No.	Name of office	Amount (Rs)	S. No.	Name of office	Amount (Rs)
1	B&R Div-I, Quetta	23.336	14	Maintenance Div – III	52.827
2	B&R Div-I, Panjgur	82.688	15	B&R Div-I, Hub	620.721
3	B&R Div-I, Kharan	150.00	16	B&R Div-I, Quetta	14.884
4	B&R Div-II, Awaran	23.768	17	B&R Div-II, Kalat	336.359
5	B&R Div-II, Killa Abdullah	133.245	18	E&M Workshop Quetta	30.000
6	B&R Div-II, Chagai	134.503	19	B&R Div-II, Hub	601.905
7	B&R Div-II	323.722	20	B&R Div-II Zhob	33.86

S. No.	Name of office	Amount (Rs)	S. No.	Name of office	Amount (Rs)
	Kharan				
8	B&R Div-I, Gwadar	49.923	21	B&R Div-I Pishin	32.384
9	B&R Div-II, Gwadar	403.377	22	B&R Div-I Zhob	155.918
10	B&R Div, Dera Bugtti.	10.600	23	B&R Div-I Sherani	98.569
11	B&R Div Nushki-I	61.25	24	B&R Div-II Sherani	28.635
12	B&R Div Nushki-II	102.787	25	B&R Div-I, Awaran	138.47
13	B&R Div Khuzdar	218.354	26	B&R Div-II Awaran	200.732
Sub Total		1717.553	Sub Total		2345.264
Grand Total					4062.817

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.

In the DAC meeting held on October 14, 2014 and December 11, 2013, the department vide S.No. 1-10 replied that technical sanctions were under process and would be produced as and when accorded sanction by the competent authority. No further progress was intimated till finalization of this report.

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

**5.2.14 Irregular expenditure of land/property compensation -
Rs 110.982 million**

As per PWD Code 89, “When land is required for the public purpose, the Public Works Department should obtain the requisite information from Revenue Office of the district for the probable cost of land together with value of buildings etc. and an estimate should be framed and got sanctioned, then commit the matter to the Revenue Officer, who will take the necessary preliminary action for the appropriation of land under Land Acquisition Act”.

The following Divisions of C&W department remitted an amount of Rs 110.982 million to Deputy Commissioner Quetta, for land compensation during the year 2013-14, but detailed estimates and supported vouchers were not obtained from the Revenue Department. Further, mutation/transfer deeds of the property in the name of Government could not be confirmed.

(Rs in million)

S. No.	Department	Description	Cheque/ Voucher No and Date	Amount (Rs)
1.	XEN, Project Division-I, Quetta	Cost of Land acquired for Construction of Link Road from Sariab Custom to Eastern bypass	455003, 17.4.2014	26.676
2.	XEN Provincial B&R Division- I, Quetta	Cost of Land acquired for Construction Kuchlak bypass	50, 24.06.2014	84.306
Total				110.982

Payment to Deputy Commissioner / Collector without obtaining essential record lead to the conclusion that payment was made haphazardly just to avoid the lapse of budget grant.

The matter was reported to the department in October 2014, but no reply was received.

In the DAC meeting held on December 11, 2014, it was directed that the Administrative Department may take up the matter with Deputy Commissioner for resolution of the issue, but no further progress was intimated till finalization of this report.

Audit recommends that the detailed of expenditure, transfer deeds and payees acknowledgment be obtained from Revenue Department under intimation to Audit.

5.2.15 Irregular enhancement of contract agreement - Rs 16.222 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. Further, as per Para 2.61 of B&R Code, "Tender in most open and public manner should be invited."

The B&R Division-I, Hernai, awarded the work "Construction of Black Topping of Tukka Spin Tangi Road" to a Government Contractor in 22.10 2011 at a total cost of Rs 15.604 million. Later on the Divisional Officer enhanced the contractual value of agreement to Rs 31.826 million on 2.8.2012. The decision of enhancement was unauthorized because neither prior approval was obtained from Planning and Development Department before enhancing the contract value nor fresh tender was invited. This resulted in unauthorized / irregular enhancement of contract agreement valuing Rs 16.222 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 management in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, but no meeting was held till finalization of this report.

Audit recommends that expenditure be got regularize from competent authority under intimation to audit.

5.2.16 Release of security deposit before completion of work - Rs 15.58 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 of C&W department, refunded security deposits worth Rs 15.58 million to different contractors before completion of works during the year 2013-14. Premature release of security deposit was undue financial favor to contractor at the risk of public interest as detailed below and further summarized at annexure – 41.

(Rs in million)

S. No.	Name of office	Amount
1	B&R Division Dera Bugtti	3.450
2	B&R Division, Harnai	12.13
Total		15.58

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

The matter was reported to the management in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, 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 besides, adjustment / recovery of the amount under intimation to Audit.

5.2.17 Irregular advance payment for village electrification - Rs 9.70 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”.

The B&R Division Khuzdar paid an amount of Rs 9.70 million to QESCO in advance during the year 2013-14 for electrification and provision of transformers. The expenditure was held irregular as no works completion reports and abstract of expenditure incurred so far were obtained from QESCO as detailed below:-

(Rs in million)			
S. No.	Name of scheme	Voucher No. & date	Amount (Rs)
1.	Provision of New Line from Grid Station to BRC, Khuzdar	17, 19.6.2014	9.100
2.	Provision of External Electrification of Inter college Nal, Khuzdar.	22, 20.6.2014	0.600
Total			9.700

Non observance of codal formalities may lead to financial mismanagement.

The matter was reported to the department in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, but no meeting was held till finalization of this report.

The Audit recommends that department should observe the laid down procedure for ensuring proper utilization of funds.

5.2.18 Excess deduction of security deposit to avoid the lapse of funds - Rs 71.926 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 of C&W department, deducted security deposit amounting to Rs 71.926 million from bills of contractors in excess of prescribed percentage i.e. 10% just to avoid lapse of budget in 2013-14, as detailed below and further summarized at annexure – 42:-

(Rs in million)

S. No.	Name of office	Security Deposit Deducted	Security Deposit Deductible	Amount (Rs)
1.	B&R Division – II Killa Abdullah	10.391	2.189	8.200
2.	B&R Division –I, Mastung	1.097	0.627	0.470
3.	E&M Workshop, Division, Khuzdar	24.999	3.51	21.489
4.	B&R Division – II Chagai at Dalbandin	9.343	4.308	5.034
5.	B&R Division Dera Bugtti	3.78	0.872	4.186
6.	B&R Division, Harnai	5.326	0.619	4.707
7.	B&R Division-I, Awaran	17.585	3.951	13.634
8.	B&R Division –II Awaran	16.864	2.655	14.206
Total				71.926

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

The matter was reported to the management in October 2014 but no reply was received.

In the DAC meeting held on December 11, 2014, the department was directed to investigate the matter besides regularization of the amount. No progress was intimated till the finalization of this report

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.

5.2.19 Unauthorized payment due to inadmissible item of work - Rs 10.174 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.

In the following Divisions of the C&W department, the management allowed different items of work which were not provided in approved PC-I's / Technical Sanctioned Estimates during the year 2013-14. Thus an un-authorized payment of Rs 10.174 million was made to the contractor, as detailed below and further summarized at annexure – 43:-

(Rs in million)

S. No.	Name of office	Amount (Rs)
1.	Executive Engineer, B&R Division-II, Turbat –II	3.733
2.	Project Division –II, Quetta	1.622
3.	B&R Division-I, Hub	4.819
Total		10.174

The payment for extra item without approval from competent authority led to financial irregularity.

The matter was reported to the Department in October 2014 but no reply was received.

In the DAC meeting held on December 11, 2014, the management could not justify the additional work out of the approved estimates. The DAC directed that relevant record be provided to Audit in a shortest possible time. No further progress was intimated 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.

5.2.20 Unauthorized expenditure on NSR items - Rs 2.678 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 of C&W department incurred expenditure of Rs 2.678 million on different works during the year 2013-14 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	Department	Description	Quantity	Rate (Rs)	Amount (Rs)
1.	XEN Maintenance Division-III	Tiles of approved color and size fixed on wall as per specification	7640 (Sft)	33,500	2.559
2.	XEN, Secondary Education, Quetta	PRP Pipe 3/4 " dia	1250 (Rft)	95	0.119
Total					2.678

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

The matter was reported to the management in November 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December 2014, but no meeting was held till finalization of this report.

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

5.2.21 Unauthorized payment of lead charges - Rs 1.216 million

As per Notification No.P&D-ROCT(I) 129/2008/2383 dated 14th June, 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”.

Executive Engineer, B&R Division Panjgur paid an amount of Rs 1.216 million as lead charges for earth obtained within 20 km radius from site in disregard of above Notification it resulted in unauthorized payment of Rs 1.216 million as detailed below:-

(Rs in million)

S. No.	Name of Scheme	Quantity paid (Cft)	Rate payable (Rs)	Rate paid (Rs)	Diff	Amount Rs
1.	Construction of 50 Bed Hospital at Khudabadan Panjgur	398984	394.09	194.85	199.24	0.795
Add Premium 53% above						0.421
Total						1.216

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

The matter was reported to the management in June 2014 but no reply was received.

In the DAC meeting held on December 11, 2014, it was directed that either the matter be justified or the amount be recovered under intimation to audit. No further progress was intimated till finalization of this report.

Audit recommends that the amount in question be got recovered under intimation to Audit.

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 38,602.651 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 36,057.638 million was incurred, as summarized below:

(Rs in million)

Grant No.	Type of grant	2013-14			
		Final grant	Actual expenditure	Excess/ (Saving)	%
16	Non-Development	28,064.422	28,693.032	628.61	2.2%
9	Development	10,538.229	7,364.606	(3173.623)	(30%)
Grand Total (Non-Development + Development)		38,602.651	36,057.638	(2,545.013)	6.6%

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
9	1995-96	19	-	19	0
10	1996-97	41	-	41	0
11	1997-98	22	13	9	59%
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
23	2013-2014	23	-	23	0
Total		398	29	369	7.73%

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

6.2 AUDIT PARAS (Higher Education)

6.2.1 Non production of record - Rs 11.907 million

As per Para 14 1 (b) and 2 of the Auditor General's Ordinance 2001, "The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford all facilities and 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 Restructuring of Technical Education & Vocational Training System Project Balochistan Quetta did not produce account

record to audit of Rs 11.907 million during 2013-14, 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 millions)		
S.No	Particular	Amount
1	Civil Work at Muslim Bag	2.927
2	Civil Work at Khanozai	8.000
3	GIT Gwadar (procurement of equipment)	0.980
Total		11.907

The irregularity was committed due to improper financial management and weak internal controls.

The matter was reported to the Department in September, 2014 but no reply received.

The PAO was requested to convene the DAC meeting on November, 2014 but no meeting was held till finalization of this report.

Matter be investigated at appropriate level along-with action against person (s) at fault under intimation to Audit.

6.2.2 Unauthorized expenditure on execution of works without technical sanctions - Rs 16.500 million

According to Para 2.82 of B&R Code, “No work shall commence unless administrative approval is accorded and a properly detailed design and estimate have been sanctioned by the competent authority according to financial powers delegated to them, except real emergent work, which must also be reported by the Divisional Officers to the authorities competent to accord technical sanction.”

In the following offices expenditure was incurred of Rs 16.500 million on the repair of schools without obtaining prior technical sanction of the estimates from the competent authority, as detailed below and further summarized at annexure – 44:-

(Rs in million)		
S. No	Name of office and District	Amount
1	Principal Government Boys Degree College Barkhan.	3.00
2	Principal Government Boys Degree College Musakhail.	3.00
3	Principal Government Inter College Dera Bugti	3.00
4	Principal Government Inter Boys College Jaffarabad.	3.00

S. No	Name of office and District	Amount
5	Principal Government Inter Boys College Jhal Magsi.	1.500
6	Principal Government Boys Degree College Usta Muhammad.	3.00
Total		16.500

Technical sanction, besides laying out the parameters within which the schemes were to be executed, provides assurance for structural soundness of the proposal and accuracy of the estimates. Execution of works without technical sanction was thus a serious violation of laid down Procedure.

Weak internal control resulted in execution of works without technical sanction

The matter was reported to the department in July-25, October-28, April-10,17 and December-19, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting on November-24, 2014 but no meeting was held till finalization of this report.

Audit recommends for necessary action at appropriate level under intimation to Audit.

6.2.3 Less deduction of income tax - Rs 3.860 million

According to Section 153 (I) c of Income Tax Ordinance, 2006, “6% income should be deducted on construction work, 3.50% on supply and services and 2.50% on Transportation of Goods.”

In the following offices an expenditure of Rs 127.218 million on account of purchase of supplies and construction during 2013-14. But the Officer had less deducted an amount of Rs 3.860 million as detailed below and further summarized at annexure – 45:-

(Rs in million)

S. No.	Name of office and District	Amount
1	Director Colleges and Higher Education Balochistan, Quetta	2.613
2	Director Restructuring of Technical Education & Vocational Training System Project Balochistan, Quetta.	1.247
Total		3.860

Undue financial benefit was given to contractor/supplier due to less/non- deduction of income tax.

The matter was reported to the department in September-08 and 19, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting on November-24, 2014 but no meeting was held till finalization of this report.

Audit recommends that amount be recovered and deposited into Government treasury.

6.2.4 Non submissions of detailed accounts - Rs 1.800 million

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

The Director Colleges and Higher Education Balochistan, Quetta withdrew an amount of Rs 1.800 million on abstract bills for the Grant-in-Aid for entry test of Engineering seats and for study tour of college teachers / students during 2013-14, but detailed account was not rendered to Accountant General Balochistan after lapse of considerable time as detailed below:-

(Rs in millions)

S. No	Cheque No & Date	Description	Amount
1	0892601 17.06.14	date Grant-in-Aid for Study Tour of College Teachers	1.000
2	0870837 16.06.14	date Grant-in-Aid for Entry Test of Engineering Seats	0.200
3	0892600 17.06.14	date Grant-in-Aid for Study Tour of Students	0.600
Total			1.800

Weak internal control resulted in non submission of detailed account.

The matter was reported to the department in September-08, 2014, but no reply was received.

The PAO was requested to convene the DAC meeting on November-24, 2014 but no meeting was held till finalization of this report.

Audit recommends that the detailed account shall be submitted to AG Balochistan without any delay and progress in this regard be intimated to Audit.

6.2.5 Expenditure on POL without maintaining log-books - Rs 1.178 million

As per Rule 20 of the West Pakistan Government Rules 1969, logbook, shall be maintained in Form "A" History sheet of the Motor vehicle, a bound register shall be maintained and Petrol account register shall be maintained separately in Form "C". Furthermore, 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".

Principal, Government Girls Degree College, Quetta Cantt drew an amount of Rs 1.178 million for various vehicles during the year 2012-13 without maintaining POL utilization statement / log books. In the absence of such record authenticity of the expenditure could not be verified as detailed below:-

(Rs in million)

Firm	Cheque No & Date	Voucher No. date	Amount
M/s Universal Auto Service	628121, 09.05.2013	12005/ 31.03.2013	0.246
	628121, 09.05.2013	12082/ 30.04.2013	0.228
	549733, 16.11.2012	11451/ 31.07.2012	0.200
	549733, 16.11.2012	11503/ 30.08.2012	0.063
	549733, 16.11.2012	11503/ 31.10.2012	0.186
	576173, 30.11.2012	11739/ 30.11.2012	0.255
Total			1.178

Non-compliance to Government rules and instructions may lead to lack of financial discipline while incurring expenditure from public funds.

The matter was reported to the department in October-28,2014 but no reply was received.

The PAO was requested to convene the DAC meeting on November-24, 2014 but no meeting was held till finalization of this report.

Audit recommends for provision of the relevant record for verification besides fixation of the responsibility on person(s) at fault.

6.2.6 Non-accountal / maintenance of stock account for science & lab equipment Rs 2.083 million

As per GFR 148, “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”.

In the following offices an expenditure of Rs 2.083 million was incurred on the procurement of science and lab equipment, during 2012-13 without maintaining stock account as detailed below and further summarized at annexure – 46:-

(Rs in millions)

S. No	Name of office	Amount
1	Principal, Government Girls Degree College, Quetta Cantt	1.323
2	Principal Degree College, Barkhan	0.310
3	Principal Inter Girls College, Barkhan	0.200
3	Principal Government Girls Inter College Quetta Kachi Bag	0.250
Total		2.082

Incurring expenditure without maintenance of stock record transpires lake of internal control within the organization.

The matter was reported to the Department in October-28 and July-25, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting on November-24, 2014 but no meeting was held till finalization of this report.

Audit recommends for necessary action at appropriate level under intimation to Audit.

AUDIT PARAS (Secondary Education)

6.2.7 Non-production of record – Rs 373.632 million

As per Para 14 1 (b) and 2 of the Auditor General’s Ordinance 2001, “The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford all facilities and 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 subordinate offices of Directorate of Education (Schools), Balochistan, Quetta drew Rs 373.632 million during 2012-13, but relevant record was not produced to audit for verification as detailed below and further summarized at annexure 47: -

(Rs in millions)		
S. No	Name of Office/District	Amount
1	District Education Officer, Musa khail	133.831
2	Principal Model High School Musa khail	239.801
Total		373.632

The irregularity was committed due to improper financial management and weak internal controls.

The matter was reported to the Department in September 2014 but no reply was received.

Despite repeated written requests on November 07 and 4 December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends that matter be investigated at appropriate level along-with action against persons at fault under intimation to Audit.

6.2.8 Non-realization of cost of text books – Rs 318.695 million

As per GFR 26, “It is the duty of Departmental Controlling Officer to see that all sums due are regularly and promptly assessed, realized and duly credited in the account.”

The Chairman, Balochistan Text Book Board, Quetta supplied various text books of class 1 to X to Director of Education (Schools) for further distribution during the year. The management authorities were required to recover the cost of these text books from Director of Education but a cumulative amount of Rs 318.695 million is still not realized, as detailed below:-

(Rs in millions)

S. No.	Year	Quantity of text books supplied	Amount to be recovered	Amount received from D.E	Outstanding balance
1	2004	1,962,000	31.170	29.700	1.470
2	2005	2,191,200	37.035	30.000	7.035
3	2006	3,136,000	54.793	30.000	24.793
4	2007	4,757,867	85.577	94.082	(8.505)
5	2008	4,457,489	107.989	93.887	14.102
6	2009	6,376,000	180.043	94.082	85.961
7	2010	6,998,788	219.925	94.082	125.843
8	2011	4,272,301	146.668	94.082	52.586
9	2013	5,281,910	262.685	222.481	40.203
Total					318.695

Non realization of the outstanding amount transpires to lack of financial control within the department resulting substantial loss to the Government account.

The matter was reported to the Department in September 2014 but no reply was received.

In the DAC meeting held on January 27, 2015, the department informed that out of total an amount of Rs. 110 million was recovered. The DAC directed for recovery of the outstanding amount. No progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed besides, recovery of the amount from quarter concerned under intimation to Audit.

6.2.9 Loss due to blockage of revenue on sale of text books – Rs 160.893 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.”

Chairman Balochistan Text Book Board, Quetta failed to recover an amount of Rs 351.993 million from Director of Education (Schools) on account of cost of text books up to June 2014. This amount, if placed in Saver plus Scheme of any Bank would have generated a profit of Rs 160.893 million up to June 2014. Being an autonomous body, Balochistan Text Book Board is responsible to generate its own funds but due to blockage of such hefty amount the organization suffered a loss of Rs 160.893 million as detailed below:-

(Rs in millions)

S. No.	Year	Outstanding balance	Interest @ 10.50 %	No. of years till June 30, 2014	Total
1	2004	1.470	0.154	10	1.54
2	2005	7.035	0.739	9	6.651
3	2006	24.793	2.603	8	20.824
4	2008	14.102	1.481	6	8.886
5	2009	85.961	9.026	5	45.13
6	2010	125.843	13.214	4	52.856
7	2011	52.586	5.522	3	16.566
8	2012-13	40.203	4.22	2	8.44
Total		351.993			160.893

Non realization of outstanding amount transpires poor financial management with in the origination.

The matter was reported to the Department but no reply was received.

In the DAC meeting held on January 27, 2015, the department informed that out of total an amount of Rs. 11.690 million was recovered. The DAC directed for recovery of the outstanding amount. No progress was intimated till finalization of this report.

Audit recommends that the responsibility of loss of revenue be fixed against the person(s) at fault and necessary measures be adopted to stop recurrence of such irregular practice in future.

6.2.10 Loss to the Government due to non-imposition of penalty - Rs 6.544 million

As per Clause 7 of Terms and Condition of work order and Contract Agreement, “a penalty of 10% of the contract cost will be imposed after the deadline on delayed supply items”.

The Director Education (Schools), Balochistan, Quetta awarded contracts to the various contractors for repair of buildings of various schools during the year 2011-12. The completion dates of repair works was June 2012.

The contractors failed to complete repair work of concerned schools in stipulated time and work was completed in June 2013. Management neither impose penalty @ 10% of the total cost nor extended the time. It resulted in undue financial favor of Rs 6.544 million to the contractor, as detailed in annexure – 48.

The irregularity indicated complete negation of Government Rules/Orders

The matter was reported to the department in September 2014 but no reply was received.

Despite repeated written requests on November 07 and 4th week of December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends that the matter be probed for fixation of responsibility besides recovery of the amount in question from defaulter(s) firms under intimation to Audit.

6.2.11 Non-recovery of conveyance allowance during winter vacation - Rs 6.966 million

As per Finance Department Order No. FD(R) IX-2/1977, 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, “

Teaching staff of District Education Officer (Male and Female) and Principal Model High Schools Pishin, availed winter vacation from December 16 to 28 February 2013, but the conveyance allowance was

allowed during the whole month of December 2013. Thus an amount of Rs. 6.966 million was overpaid as detailed below:-

(Rs in millions)

Description	Conveyance Allowance per month (Rs)	Period of Recovery	No. of Days	Total Recoverable Amount
PI-4042- Primary Education	6.321	16 th December to 31 st December,2013	16 days	3.263
PI-4043- Secondary Education	1.105	16 th December to 31 st December,2013	16 days	0.571
PI-4041- High Schools	6.069	16 th December to 31 st December,2013	16 days	3.132
Total				6.966

Non-compliance of the Government Standing Orders resulted loss to Government exchequer.

The matter was reported to the Department in September 2014 but no reply was received.

Despite repeated written requests on November 07 and 4th week of December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends for recovery of the overpaid amount under intimation to Audit.

6.2.12 Overpayment to employees on account of leave encashment - Rs 5.258 million

As per GFR 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”.

Chairman Balochistan Text Book Board overpaid Rs 5.258 million to employees on account of leave encashment in lieu of leave not availed during the years, on the basis of gross salary instead of Basic Pay. Thus board incurred a less of Rs 5.258 to the organization by making payment over and above the entitlement as detailed below and further summarized at annexure – 49.

(Rs in million)

S. No.	Calendar Year	Over paid Leave encashment
1	2011	1.032
2	2012	1.904
3	2013	2.322
Total		5.258

Violation of Government Rules depicts weak internal control within the board.

The matter was reported to the management but no reply was furnished.

Despite repeated written requests on November 07 and 4th week of December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends that the matter be probed for fixation of the responsibility and amount overpaid be recovered from the aforementioned employees concerned under intimation to Audit.

6.2.13 Execution of works without technical sanction - Rs 70.795 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.

The Director of Education (Schools), Balochistan, Quetta incurred an expenditure of Rs 70.795 million on repair of school buildings during 2012-13 in various Districts, without obtaining prior technical sanction of the estimates from the competent authority, as detailed in annexure – 50.

Execution of works without technical sanction was thus a serious violation of laid down Procedure. Weak internal control resulted in execution of works without technical sanctions.

The matter was reported to the Department in September 2014 but no reply was received.

Despite repeated written requests on November 07 and 4th week of December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends that responsibility be fixed at person(s) at fault beside obtaining ex-post facto sanction from the competent authority under intimation to audit.

6.2.14 Non-obtaining of Sales Tax return - Rs 78.166 million

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."

The Chairman, Balochistan Text Book Board, Quetta was incurred an expenditure of Rs 515.492 million on account of purchase of paper from various firms but GST return of Rs 78.166 million was not obtained by the board in violation of above rule, as detailed given below:

(Rs in million)

S. No	Name of Contractors	Year of Supply	Contract Amount	GST
1.	M/s ARSAM Pulp & Board Industries (Pvt) Limited, Sheikhpura	2013-14	195.95	33.31
2.	M/s HORIZAN Papers & Board Mills (Pvt) limited, Haripur	2013-14	24.375	4.144
3.	M/S Flying Mill	2012-13	178.599	24.634
4.	M/s Arsam Pulp and Paper	2011-12	40.317	5.561
5.	M/s Mandialli Paper Mill	2011-12	76.251	10.517
Total			515.492	78.166

Sales Tax Return was required to confirm that firm has actually deposited the sales tax amount to the relevant Department.

The matter was reported to the Department in September 2014 but no reply was received.

In the DAC meeting held on January 27, 2014, the department was directed to obtain GST paid challan from concerned firms and

produce to audit for verification, no progress was intimation till finalization of this report.

Audit recommends for provision of the sales tax return from concerned firms under intimation to Audit.

6.2.15 Non-accountal of books - Rs 249.891 million

As per GFR 148, Vol-I, “All materials received should be examined counted, measured or weighted 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 material and recorded them in the appropriate stock Register.”

The Director of Education (Schools), Balochistan, Quetta incurred an expenditure of Rs 249.891 million on account of purchase of books for free distribution among students of class-I to X of Balochistan province during 2012-13, as detailed below:-

(Rs in million)

S. No	Cheque No & Date	Paid to	Bill No & Date	Particulars	Amount
1	0554310, 25.10.2012	Chairman Balochistan Text Book Board Quetta	2605-07/BTBB, 02.10.2012	Book for free distribution	27.409
2	0579939, 23.01.2013		165/BTBB, 12.02.2013		45.041
3	0626192, 12.04.2013		8132-15/BTBB, 01.04.2013		77.419
4	0663828, 26.06.2013		2156/BTBB, 20.06.2013, 2153-55/BTBB, 20.06.2013		100.022
Total					249.891

Expenditure so incurred held irregular due to the reason that no relevant stock registers and issue record were prepared nor produced to Audit.

The matter was reported to the Department in September 2014 but no reply was received.

Despite repeated written requests on November 07 and 4th week of December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends for proper maintenance of the accountal record besides fixation of responsibility under intimation to Audit.

6.2.16 Non-accountal of POL utilization - Rs 7.374 million

As per Clause 11(2) of Balochistan Staff Car Rules, 2000, “The incharge transport and entitled officers are personally responsible for up to date maintenance of logbook”.

The Director of Education (Schools), Balochistan, Quetta incurred an expenditure of Rs 7.374 million on POL charges of different vehicles during the year 2012-14. The officers of the Department used the vehicles without maintaining proper logbooks, as detailed below:-

(Rs in million)			
S. No	Name of office and District	Year	Amount
1	District Education Officer, Turbat	2013-14	0.660
2	District Education Officer, Gwadar	2013-14	0.867
3	District Education Officer, Quetta	2013-14	1.695
4	District Education Officer, Quetta	2012-13	1.383
5	District Education Officer, Musa Khail	2012-13	0.683
6	District Education Officer, Khuzdar	2012-13	0.507
7	District Education Officer, Loralai	2012-13	0.658
8	District Education Officer, Lasbella	2012-13	0.921
Total			7.374

Non-adherence of prescribed procedure and Government orders resulted lack of internal control in the department .

The matter was reported to the Department in September 2014 but no reply was received.

Despite repeated written requests on November 07 and 4th week of December 2014, the PAO did not convene the DAC meeting till finalization of this report.

Audit recommends that either the accountal record of POL utilization be produce to audit for verification or the amount will be recoverable from person(s) at fault under intimation to Audit.

Chapter 7

7.1 Fisheries Department

7.1.1 Introduction

The basic function of Fisheries Department is to plan and develop Balochistan fisheries sector, both marine and inland, on modern lines as per international standard, and ensure availability of fresh and hygienic seafood to the masses.

7.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,508.382 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs.575.588 million was incurred, as summarized below: -

(Rs. in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	542.540	535.751	(6.789)	(1.25%)
Total Non-Development	542.540	535.751	(6.789)	(1.25%)
Development	965.842	39.837	(926.005)	(95.8%)
Total Development	965.842	39.837	(926.005)	(95.8%)
Grand Total (Non-Development + Development)	1,508.382	575.588	(932.794)	(61.8%)

7.2 AUDIT PARAS

7.2.1 Non-recovery of outstanding auction fee - Rs 3.955 million

According to Section 24 of Pasni Fish Harbor Authority, Ordinance 1983, "All fee and sums due on account of property for the time being vested in the Authority and all the arrears of tolls, charges, rates and dues imposed on under this under or any rules or regulations may be recovered as arrears of Land Revenue" and "the PFHA imposed

Auction Fee on sale of fish @ 3% of the total sale vide Notification No. PFHA/BoD/225/4411 dated November 11, 2000 effective from November 1, 2000".

Managing Director, Pasni Fish Harbor Authority failed to collect auction fee on sale of fish @ 3% of total sale during 2013-14 which is outstanding since 2010 amounting to Rs 3.955 million as detailed below:-

(Rs in million)

S. No	Name of Defaulter	Amount
1	Hameedullah Bakhsh	0.055
2	Shah Jahan Bangali	0.057
3	Bahar Saleem	0.011
4	Attaullah	0.267
5	Zarrain mol	0.885
6	Allah Bakhsh	0.045
7	Moula Bakhsh Amir Bakhsh	0.033
8	Shugrullah	0.811
9	Mohammad Noor Company	0.054
10	Rasheed Nawab Churri	0.033
11	Ghafoor Churri	0.305
12	Karim Ali Mohammad	1.327
13	Waja Zahoor	0.029
14	Zahid Bashir	0.005
15	Shah Ice Factory	0.038
Total		3.955

Non recovery of outstanding auction fee transpires lack of internal controls within the organization besides loss to Government.

The matter was reported to the department in March 2014, but no reply was received.

The PAO was requested to convene the DAC meeting in July 2014 but no meeting was held despite repeated request till finalization of this report.

Audit recommends that recovery be effected from concerned contractors under intimation to Audit.

7.2.2 Non-recovery of rental charges and ground rent - Rs 1.637 million

According to Section 24 of Pasni Fish Harbor Authority, Ordinance 1983, "All fee and sums due on account of property for the time being vested in the Authority and all the arrears of tolls, charges, rates and dues imposed on under this or any rules or regulations may be recovered as arrears of Land Revenue" and "PFHA imposed the revised following Port Users Charges, tolls, rates and taxes vide Notification No. PFHA/BoD/225/4411 dated November 11, 2000 effective from November 1, 2000".

Managing Director, Pasni Fish Harbor Authority not recovered an amount of Rs 1.637 million on account of rental charges and ground rent since long.

Non recovery of rental charges and ground rent has resulted into loss to Government.

The matter was reported to the department in March 2014, but no reply was received.

The PAO was requested to convene the DAC meeting in July 2014 but no meeting was held till finalization of this report.

Audit recommends that the recovery of outstanding dues may be effected to prevent losses sustained by the Government.

7.2.3 Unauthorized drawl of Government money - Rs 126.000 million

Under Rule-290 of Federal Treasury Rules Vol-I, "No money should be drawn from Treasury unless it is required for immediate disbursements. It is not permissible to drawn money from the treasury in anticipation of demand or to prevent lapse of budget grant.

The Director Fisheries Pasni awarded contract to M/S Essa & Sons Boat Builders, Karachi for supply of (07) boats for Rs 126.00 million during 2013-14. The local office drew whole amount in advance from Government account/treasury and made payment to supplier only Rs 1.5 million on 25-8-14 and deposited remaining amount into National Bank of Pakistan at Pasni which is against the rules.

Weak internal control resulted in unauthorized drawl of Government money.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015 but no meeting was held till finalization of this report.

Audit recommends that matter be explained and initiate appropriate action under intimation to audit.

7.2.4 Irregular expenditure without technical sanction - Rs 12.400 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 Fisheries department, various development schemes, amounting to Rs 12.400 million were undertaken during 2013-14, without obtaining prior technical sanction of the competent authority. It was further noticed that no completion certificate and Inspection report were available to authenticate the expenditure. The detail is as under:-

(Rs in million)

S. No.	Department Name	Particulars	Amount
1	Director Inland Fisheries, Dera Murad Jamali,	“Const of Hatchery at Dera Murad Jamali” to M/S Arbab Khan Lashari GC Jacobabad @ 16.70% above on CSR, 1998 vide work order No. 1033-35 dated 16.01.06 Record entries were made in MB No. 02. While going through of contractor bills, 7 th and Final bill paid to the contractor vide chq no 770724 dated 30.06.2008..	10.400
2	Assistant Director	“Renovation & Modification of Trout Hatchery Hanna” was	

S. No.	Department Name	Particulars	Amount
	Fisheries Quetta,	awarded to M/S Noor Muhammad Govt Contractor Hanna with estimated cost of Rs 2.000 million vide work order No. BFE/F-H/2008-09/1256-59 dated 6.6.09	2.000
Total			12.400

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

The matter was reported to the department in August and September, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting October 2014 but no meeting was held despite repeated requests till finalization of this report.

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

7.2.5 Non-Accountal of POL utilization - Rs 1.177 million

According to Rule-20 of Staff Car Rules 1980 as amended in 2001 read with S&GAD notification No. SGA/(TPT) 1-3/94/570-740 dated: 24.07.2000, "The logbook, History Sheet and Petrol account register shall be maintained for each official vehicle". As per Para-96 of GFR Vol.-I every DDO is responsible for correctness & strict accuracy of the accounts for the expenditure incurred from the public money.

Managing Director, Pasni Fish Harbor Authority incurred an expenditure of Rs 1.177 million on account of POL charges without maintenance of log books to substantiate the expenditure for the financial years 2010 to 2013. Detail of expenditure is as under:-

S. No	Name of Firm	Month	Amount
1	M/S Bilal PS Pasni	May-11	88,944
2	M/S OLAK TailJah Pasni	6 & 7.2011	119,449
3	M/S OLAK TailJah Pasni	Aug-11	73,026

S. No	Name of Firm	Month	Amount
4	M/S OLAK TailJah Pasni	Sep-11	114,274
5	M/S OLAK TailJah Pasni	Oct-11	70,220
6	M/S OLAK TailJah Pasni	Jan-12	53,064
7	M/S OLAK TailJah Pasni	Feb-12	71,970
8	M/S OLAK TailJah Pasni	Mar-12	47,160
9	M/S OLAK TailJah Pasni	Apr-12	38,380
10	M/S OLAK TailJah Pasni	May-12	57,233
11	M/S OLAK TailJah Pasni	Apr-13	52,800
12	M/S OLAK TailJah Pasni	Feb-13	70,000
13	M/S OLAK TailJah Pasni	Jan-13	79,325
14	M/S OLAK TailJah Pasni	Oct-12	78,620
15	M/S OLAK TailJah Pasni	Aug-12	55,725
16	M/S OLAK TailJah Pasni	Aug-12	62,975
17	M/S OLAK TailJah Pasni	Jul-12	44,408
Total:-			1,177,573

Non-adherence of prescribed procedure and Government orders have resulted in lack of internal controls in the department.

The matter was reported to the department in March 2014, but no reply was received.

The PAO was requested to convene the DAC meeting in July 2014 but no meeting was held despite repeated request till finalization of this report.

Audit recommends that maintenance of log books be insured for scrutinizing of vehicles movement.

Chapter 8

8.1 Health Department

8.1.1 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.

8.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs 14,680.761 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 13,768.541 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	10,636.219	10,803.089	(333.13)	(3.13%)
Development	4,044.542	2,965.452	1,079.09	(26.6%)
Grand Total (Non-Development + Development)	14,680.761	13,768.541	(912.22)	(6.2%)

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	1984-85	6	-	6	0
2	1988-89	12	-	12	0
3	1989-90	12	-	12	0
4	1990-91	38	-	38	0
5	1991-92	52	-	52	0
6	1992-93	30	-	30	0
7	1993-94	38	-	38	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
8	1994-95	19	-	19	0
9	1995-96	23	-	23	0
10	1996-97	33	-	33	0
11	1998-99	8	-	8	0
12	1999-2000	45	-	45	0
13	2001-2002	15	-	15	0
14	2002-2003	4	-	4	0
15	2004-2005	9	-	9	0
16	2005-2006	6	-	6	0
17	2006-2007	7	-	7	0
18	2007-2008	4	-	4	0
19	2008-2009	7	-	7	0
20	2009-2010	3	-	3	0
21	2010-2011	7	-	7	0
22	2011-2012	8	-	8	0
23	2012-2013	16	-	16	0
24	2013-2014	16	-	16	0
	Total	418	-	418	0

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

8.2 AUDIT PARAS

8.2.1 Non-production of record – Rs 125.217 million

As per Para 14 1 (b) and 2 of the Auditor General’s Ordinance 2001, “The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford all facilities and 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 General Health Services Quetta, failed to produce the record of object head A05270-Others to Audit for verification during the financial year 2013-14 amounting to Rs 125.217 million.

Due to 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.

Matter was reported to management on 15-12-2014, but no replies were offered.

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

Audit recommends that appropriate action may be taken against those at fault besides production of the above record to Audit for verification.

8.2.2 Shortage of medicines & disposable items in store worth - Rs 20.524 million

According to para-23 of GFR Volume-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.

Medical Superintendent ,Bolan Medical Complex Hospital Quetta during FY 2013-14, formulated a committee for evaluation of burn unit store under the supervision of Deputy Medical Superintendent. While evaluating the medicine store of Plastic Surgery Department, the committee pointed out that medicines and disposable items valuing Rs 20.524 million were found short in the store, as detailed below:-

(Rs in million)

S. No	Particulars	Amount
1	Missing Drugs/Disposable Items	15.790
2	Missing Indents	2.069
3	Local Purchase Items	0.648
4	Bogus Indents	2.016
Total		20.524

Government sustained loss due to negligence and weak internal control within the organization.

Matter was reported to management on 24-11-2014, but no replies were offered.

PAO was requested to convene DAC meeting, but meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against persons(s) at fault besides recovery of the amount lost due to negligence form concerned under intimation to Audit.

8.2.3 Short-supplies of medicines from main store - Rs-348.773 million

According to Para- 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 treasury to prevent the lapse of budget grant”.

The Finance Department, Government of Baluchistan allocated Rs 572.998 million to the Medical Store Depot (MSD) for purchase of medicines to the field offices during the 2012-2014. The Government Medical Store Depot supplied medicines of Rs 224.225 million against the total purchase of medicines, resulting less supply Rs 348.773 million. Thus, the MSD failed to supply the whole medicines to the field offices in the same financial year against budgetary allocation as detailed below:-

(Rs in million)

S. No	Formation	Total Budget for Medicine to MSD	Medical Store Depot Issued Medicine	Remaining Medicine to MSD of Rs
1	DHO Nushki. 2012-13	80.00	4.347	75.65
2	DHQ , Zhob, 2012-13	14.00	6.665	7.335
3	Benazir Saheed Hospital, 2012-13	84.00	49.095	34.68
4	DHO Loralai, 2011-13	6.530	5.528	0.822
5	DHO Sibi, 2012-13	10.00	3.350	6.650
6	DHQ,Noshki, 2012-13	16.368	9.70	6.660
7	BMCH 2013-14	159.18	94.27	64.9
8	Sandman provincial Hospital, 2013-14	180.00	34.580	145.420
9	DHQ Turbat, 2013-14	15.200	11.3	3.80

S. No	Formation	Total Budget for Medicine to MSD	Medical Store Depot Issued Medicine	Remaining Medicine to MSD of Rs
10	DHO Turbat, 2013-14	7.72	5.39	2.32
Total				348.773

The less supply of the medicines transpires that either the 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 shelf lives of the costly medicines.

Matter was reported to the managements in September, 2014 but no replies were offered.

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

Audit recommends that remedial action may be taken against those at fault and short supply of medicines may be justified or recovery of the amount be got effected under intimation to the audit.

8.2.4 Recovery of non-practicing allowance Rs 4.752 million

According to GFR Vol-1 Para 13, “Every controlling Officer is responsible for systematic internal check with in 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.”

Following offices paid an amount of Rs 4.752 million on account of non practicing allowance to doctors during FY 2013-14, despite the fact that these doctors were practicing privately, resulting undue loss to the Government accounts as detailed below and further summarized at annexure – 51:-

S No	Office	Particulars	Amount
1	DHQ ZHOB,	Non Practicing Allowance	1.440
2	MS. BMC, Quetta	Non practicing Allowance	3.312
Total			4.752

Loss to the Government was incurred due to lack of internal control with the department.

Matter was reported to the department in September 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 but no meeting was held till finalization of this report.

Audit recommends that payment of non practicing allowance be recovered and further stopped forthwith under intimation to the audit.

8.2.5 Non deduction of general sales tax - Rs 3.731 million

All Government departments / organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices”, and as required under the Sales Tax Ordinance 1999, read with sales tax department circular letter no. 4(47) STB/98(Vol.-I) dated 4.8.2001, as amended from time to time, every retailer is required to pay 16% GST, on the gross amount of the bill.

The Provincial Coordinator, Prevention & Control of Blindness Program, Quetta and Provincial Coordinator Malaria Control Program incurred an expenditure of Rs 107.669 million on purchases of various Eye equipment / instruments from different firms during the year 2012-13, but it was noticed that General Sales Tax was not deducted while making payments, as detailed in annexure – 52.

Weak internal control resulted in non deduction of general sales tax.

Matter was reported to the department in March 2014, but no reply was received.

The PAO was requested to convene the DAC meeting in November 2014 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 contractors under intimation to Audit.

8.2.6 Irregular expenditure of scholarship - Rs 30.902 million

According to Para 13 of GFR , "It is the responsibility of the Controlling Office / Ministry to ensure internal checks under his control

to prevent & detect error & irregularities in the financial proceedings and to guard against waste and loss of public money & stores”.

Principal Bolan Medical College, Quetta paid Rs 30.902 million on account of scholarship to students during 2013-14. The expenditure was held irregular due to non maintenance of student's attendance record, verification of the committee and Principal, NOC from Hostel warden and cashier regarding college dues. Furthermore, ledger for each student was also not maintained. A lump sum payment of scholarship for five years period was also made to some students, detail of which was not available in record as summarized in annexure - 53.

Disbursement of scholarship amount without adopting rules depicts lack of financial control.

Matter was reported to department in December 2014 but no reply was given.

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

Audit recommends appropriate action to ascertain the genuineness of the expenditure under intimation to Audit.

8.2.7 Irregular purchase of medicines – Rs 13.762 million

According to 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”.

Additional Director MSD Quetta, purchased medicines valuing Rs 13.762 million during 2013-14, in bulk purchases made without definite requirement. No stock entries and distribution / issuance record was maintained.

(Rs in million)

S. No	Firm	Description	DOB	DOP	Amount
1	M/S Ali Traders Qta.	P/O Coffin Injection & Other Tab	10.06.14	26.06.14	13.762
Total:-					13.762

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

Matter was reported to department in December 2014 but no reply was given.

PAO was requested to convene DAC meeting in November 2014, but meeting was not held 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.

8.2.8 Irregular expenditure on purchase of iron bed - Rs 4.526 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”.

Additional Director Medical Store Department, Baluchistan Quetta incurred an expenditure of Rs 4.562 million on purchase of iron beds during 2013-14, without inspection report, local office made 100 % payment without sanction of competent authority. No authentic record was produced to audit to confirm that beds were received. Contract agreement is not executed as detailed below:-

(Rs in million)

S. No.	Description	Unit	Rate	DOB	DOP	Cheque No	Amount
1	P/O Iron Beds	409	1115	30.12.13	09.04.14	802512	4.56

Non compliance and violation of rules resulted in irregular expenditure.

Matter was reported to department in September 2014, but no reply was received.

PAO was requested to convene DAC meeting in November 2014, but meeting was not held till finalization of this report.

Audit recommends remedial action may be taken under intimation to Audit.

8.2.9 Irregular expenditure on purchase of stationery- Rs 1.806 million

According to 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”.

Secretary Health Department Baluchistan, incurred an expenditure of Rs 1.806 million on of purchase of stationery during 2013-14, without calling open tenders in leading newspapers in violation of Government instructions as details in annexure – 54.

Non observance of rules depicts Lack of financial control plus internal control.

Matter was reported to department in September 2014, but no reply was received.

PAO was requested to convene DAC meeting in November 2014, but meeting was not held till finalization of this report.

Audit recommends that remedial action be taken in this regard.

8.2.10 Unjustified expenditure incurred on POL - Rs 1.358 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”.

Project Coordinator Malaria Control Program, Baluchistan, during 2013-14, incurred an expenditure of Rs 1.358 million on purchase of P.O.L for entire field offices in Baluchistan, without maintaining logbooks, movement registers, trip sheets of vehicles. Besides above, the POL vouchers were not verified by the concerned officers/ users of the vehicles. Heavy payments were made but acknowledgement receipts of Payees concerned were not obtained as detailed in annexure – 55.

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.

Matter was reported to department in September 2014, but no reply was received.

PAO was requested to convene DAC meeting in November 2014, but meeting was not 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.

8.2.11 Unauthorized retention of government money - Rs 425.548 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”.

Additional Director MSD Baluchistan Quetta, maintained Personal Account No. 4002783891 bearing title Officer In-charge with NBP City Branch Quetta, statement of June 2014 shows the huge closing balance i.e. Rs 425.548 million was kept illegally instead of payment to the contractor concerned. The amount was drawn on fully vouched contractor bill as advance without any approval obtained from competent authority or Finance department for drawl of advance bill.

Non compliance with rules transpires lack of internal control in the department.

Matter was reported to the department in September 2014, but no reply was received.

PAO was requested to convene DAC meeting in November 2014, but no meeting was held till finalization of this report.

Audit recommends that the amount immediately be deposited into Government account.

8.2.12 Non submission of detail account Rs 515.980 million

According to Para 205 of FTR, “An acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment”.

Secretary Health Baluchistan, drew an amount of Rs 515.980 million through abstract contingent bills and paid to the following hospitals /Institutes during 2012-14, for medical treatments on various occasions. Neither the acknowledgement was available in the record, nor any detail of expenses against the drawl was submitted to Accountant General Baluchistan. The status of the remaining balance was also not known.

(Rs in million)

S. No	Office	Particulars	Amount
1	CMH, Quetta, 2012-13	Medical treatment	12.332
2	CMH, Quetta, 2013-14	Medical treatment	24.915
3	Agha Khan Hospital 2013-14	Medical treatment	9.95
4	PPHI & Principal Quetta Institute of Management Sciences Quetta, 2013-14	Medical treatment	460.155
5	Secretary Health Balochistan 2012-2013	Various Heads	8.628
Total			515.980

Non submission of vouched accounts against advance / abstract payment transpires lack of internal control within the organization.

Matter was reported to the department in September 2014, but no reply was received.

PAO was requested to convene DAC meeting in November 2014, 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.

Chapter 9

9.1 Home Department

9.1.1 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.

9.1.2 Comments on Budget and Accounts

Development and non-development funds amounting to Rs 7,674.819. million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 8,573.708 million was incurred, as summarized below:-

(Rs in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	7,642.559	8,535.017	892.458	11.6%
Development	32.260	38.691	6.431	(20%)
Grand Total (Non-Development + Development)	7,674.819	8,573.708	898.889	11.7%

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	2004-2005	4	-	4	0
2	2005-2006	5	-	5	0
3	2007-2008	4	-	4	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	2011-2012	10	-	10	0
5	2013-2014	8	-	8	0
	TOTAL	31	-	31	0

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

9.2 AUDIT PARAS

9.2.1 Overpayment on purchase of POL Rs 1.085 million

According to Para 10 GFR, 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 his part.

Secretary Home and Tribal Affairs Department Balochistan incurred an expenditure of Rs 7.950 million on account of purchase of POL for Frontier Crops Balochistan ISA duties during financial year 2013-14. An amount of Rs 1.085 million was overpaid due to the reason that Commandant FC submitted the claim of 69,773 liters of diesel during April 2014 @ 113.95 while voucher of the firm reflects that only 60,248 liters of the diesel was supplied. Hence a difference of 9525 liters was observed which resulted in overpayment as detailed below:-

S. No	Month	Firm	POL drawn in excess	Amount over paid
1	April 2014	Nishat Petroleum Kuchlak	<u>9525@113.95</u>	1085373/-

Due to lack of internal control within the department over payment was made resulting under loss to the Government exchequer.

The matter was reported to the department in September, 2014 but no reply was received.

The PAO was requested to convening DAC meeting in October 2014 but no meeting was held till finalization of this report.

Audit recommends that the amount in question be recovered from the quarter concerned besides fixation of responsibility on person(s) at fault under intimation to audit.

9.2.2 Irregular expenditure on purchase of imported pickups and security devices Rs 109.128 millions

As per Para 11 of GFR Vol-I, each head of a 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

The Director General Levies Balochistan incurred an expenditure of Rs 109.128 million on purchase of transport and security devices for forces during financial year 2013-14 without calling for open tenders further relaxation of ban for purchase of imported items was also not obtained from competent authority as detailed in annexure - .

Violation of rules resulted in weak internal controls within the department.

The matter was reported to the department in September, 2014 but no reply was received.

The PAO was requested to convening DAC meeting in October 2014 but no meeting was held till finalization of this report.

Audit recommends ex-post facto sanction from competent authority under intimation to audit.

9.2.3 Unauthorized expenditure on POL without maintaining log books Rs 42.418 million

As per Rule 20 of the West Pakistan Government Rules 1969, the following books shall be maintained for each vehicles.

- i. Logbook, it shall be maintained in Form “A” and shall remain in the custody of the Driver of the vehicle.
- ii. History sheet of the Motor vehicle, a bound register shall be maintained which shall remain in the custody of the officer incharge of the vehicle.
- iii. Petrol account register shall be maintained separately in Form “C”.

The Secretary Home and Tribal Affairs incurred an expenditure amounting to Rs 42.418 million on account of POL during the year 2013-

14. The expenditure was incurred without maintaining POL utilization statement / log books. Absence of such crucial record created doubt that the whole expenditure was incurred by just making fake indents and forged bills.

The matter was reported to the department in September, 2014 but no reply was received.

The PAO was requested to convening DAC meeting in October 2014 but no meeting was held till finalization of this report.

Audit recommends for provision of the relevant record to Audit for verification besides fixation of the responsibility on person(s) at fault.

Chapter 10

10.1 Irrigation Department

10.1.1 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.

10.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 4,317.313 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 8,333.326 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	1,537.888	1,493.779	44.109	2.87
Development Dams	1,359.367	4,202.237	2,842.870	209.12
Surface Irrigation	1,420.058	2,637.310	1,217.252	85.72
Total Development	2,779.425	6,839.547	4,060.122	
Grand total (Non-Development + Development)	4,317.313	8,333.326	4,104.231	

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
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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
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
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
25	2013-14	17	-	17	0
TOTAL		476	42	434	8.82

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

10.2 AUDIT PARAS

10.2.1 Non recovery of water charges from LIEDA - Rs 20.806 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". Further, 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 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 2012-13, according to record provided, an amount of Rs 23.948 million was due against LIEDA authorities. Out of which an amount of Rs 3.141 million was received during the year 2012-13, whereas, an amount of Rs 20.806 million is outstanding, as detailed below:-

(Rs in million)

Period	Daily Water consumption in (Gallon)	Total Water Consumption in (Gallon)	Rate (Rs)	Amount Due (Rs)	Amount Received (Rs)	Outstanding Balance (Rs)
1.7.2012 to 30.6.2013	2,430,000	886,950,000	27 Per Thousand Gallon	23.948	3.141	20.806

Less / non-realization of water charges from industrial consumers resulted in loss to public exchequer.

The matter was reported to the Department in May, October 2014 but no reply was received.

In the DAC meeting held on December 22-23, 2014, it was apprised that the matter has repeatedly taken up with the LIEDA authority. The DAC directed for early recovery of amount.

Audit recommends that recovery of Government dues should be ensured without delay.

10.2.2 Non-realization of stamp duty – Rs 16.194 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.”

In following Divisional Offices of Irrigation Department contracts were awarded to various contractors during 2013-14, but stamp duty amounting to Rs 16.194 million was not realized, as detailed below:-

(Rs in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	101	DAYar	2013-14/8	0.147
2	151	Pishin	2013-14/8	0.791
3	157	Kirther Canal	2013-14/4	0.363
4	162	Khuzdar	2013-14/2	0.136
5	172	Shadi Kaur Dam Project Pasni	2013-14/7	14.757
Total				16.194

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 October 2014 but no reply was received.

In the DAC meeting held on December 22-23, 2014. The DAC directed to produce relevant records to Audit for verification. But no record was produced till finalization of this report.

Audit recommends that stamp duty should be recovered under intimation to Audit.

10.2.3 Overpayment due to non deduction of shrinkage - Rs 11.894 million

According to Schedule Rate 1998, Section 3 (Earthwork), "In case of bank measurement is necessary deduction for shrinkage / settlement from the bank measurements when the earthwork is done by machinery, should be made @ 6%, 4% and 3% for Tractor, Bulldozers and Scrapers respectively".

In following Divisional Offices of Irrigation Department, the contractors were paid for an item of work "Making earthen embankment with earth taken from borrow pits including cost of excavated material". As evident from measurement books, bank measurements were taken but shrinkage allowance were not deducted. Due to non-deduction of

shrinkage at prescribed rate, an overpayment of Rs 11.894 million was made to the contractor, as detailed in annexure – 57.

Due to non compliance of rules the contractors were overpaid.

The matter was reported to the Department in May and October 2014 but no reply was received.

In the DAC meeting held on December 22-23, 2014. The field office failed to provide the Lab report, compaction test, approved compacted quantity. The DAC directed to produce Lab report of the recognized Laboratory. No progress was intimated till finalization of this report.

Audit would stress upon recovery of amount from contractor.

10.2.4 Less / non deduction of income tax – Rs 7.357 million

Under Section 153-A of Income Tax Ordinance 2001 further amended up to date, 6% Tax at source must be deducted by withholding agents when payment made to a contractor. As per Federal Board of Revenue memo No. C.No. 1 (13) WHT/2007 dated 22 December, 2011, exemption shall be available from tax deducted at source under section 153-A to the contractors of FATA and PATA areas on production of exemption certificate under section 109 of the Income Tax Ordinance 2001 issued by the Commissioner Inland Revenue upon verification of grant and execution of contracts in tribal areas (FATA and PATA).

In following Divisional offices of the Irrigation Department, payments were made to various civil contractors, without deduction of Income Tax at source and any such exemption certificates issued by the competent authority were not obtained. Due to this Government sustained loss of Rs 7.357 million, as per detailed below:-

(Rs in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	113	Drainage (I) Divn.	2013-14/1	0.612
2	118	PD Extn. Of Patfeeder Canal	2013-14/1	3.643
3	119	PD Extn. Of Patfeeder Canal	2013-14/2	0.563
4	129	Ziarat	2013-14/3	0.309
5	134	Gwadar	2013-14/2	1.818

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
6	156	Kirther Canal	2013-14/3	0.412
Total				7.357

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

The matter was reported to the authority in October 2014, but no reply was received.

In the DAC meeting held on December 22-23, 2014, the DAC directed to recover the amount from contractors and in case of tribal areas, exemption certificate should be furnished immediately. No progress was reported 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.

10.2.5 Overpayment due to allowing higher rate of premium - Rs 4.705 million

According to the Planning and Development Department's Notification No ROCT (I) 129/2008/2383 dated June 14, 2008, the rates of premium for different category of civil works were specified to be paid on CSR 1998.

In the following Divisional Offices of Irrigation Department, contractor were allowed / paid premium over and above rates notified by the Government. This resulted in overpayment of Rs 4.705 million to the contractors as detailed below and further summarized at annexure – 58:-

(Rs in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	59	Pishin	2012-13/4	0.783
2	71	Uthal	2012-13/3	3.922
Total				4.705

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

The matter was reported to the department in May and October 2014, but no reply was received.

In the DAC meeting held on December 22-23, 2014, the matter was discussed at length, the DAC directed to produce relevant records to Audit for verification. No record was produced 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.

10.2.6 Overpayment due to allowing extra quantity of compaction of earthen embankment- Rs 1.003 million

According to para 16 and 221 of CPWA Code, Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before signing the bill of the contractor.

The officer incharge of Ground Water Recharge Project Quetta, overpaid Rs 1.003 million due to allowing excessive quantities in June 2013 to contractor M/s Abdul Zahir Sarpirah Government Contractor. As evident from measurement book the contractor constructed earthen embankment having quantity of 2,964,986 Cft. But after compaction instead of reducing the quantity of earthen embankment it was enhanced to 3,351,223 Cft. Due to allowing excessive quantity the contractor was overpaid Rs 1.003 million as calculated below:-

Quantity of Earthen embankment + Key trench Cft	Compacted quantity Cft	Compacted Qty to be (Cft)	Difference Cft	Rate P% Cft	Amount Rs.
2916986+48060 = 2,964,986	3,351,223	2,964,986	386237	259.80	1,003,444
Total (Say Rs 1.003 million)					1,003,444

Allowing of excess quantities than admissible item resulted in an over payment to contractor.

The matter was reported to the department in May, October 2014, but no reply was received.

In the DAC meeting held on December 22-23, 2014, The DAC directed the matter be justified by production of all relevant records to Audit for verification. No record was produced till finalization of this report.

Audit would stress upon recovery of amount from defaulter(s).

10.2.7 Overpayment due to non-utilization of available earth - Rs 1.038 million

As per Part-11 of CSR 1998, Para 11(1) of section 17(1) of the Book of specifications, "If cutting and filling are being done simultaneously all suitable material obtained from excavation shall be used in filling of embankment.

In following Divisional Offices of Irrigation Department, an overpayment of Rs 1.038 million was made to contractors due to non utilization / adjustment of available earth during 2012-14, as detailed in annexure – 59.

Non adjustment / utilization of earth work resulted in an unauthorized payment leading to loss to Government.

The matter was reported to the department in May, October 2014, but no reply was received.

The DAC meeting held on December 22-23, 2014, but neither replies were furnished nor concerned field officer were attended the DAC meeting.

Audit recommends recovery of amount from contractors under intimation to Audit.

10.2.8 Execution of works without technical sanction – Rs 5,380 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 were executed during 2012-14 costing Rs 5,380 million, without obtaining prior technical sanction of the estimates from the competent authority, as detailed in annexure – 60.

Weak internal control resulted in execution of works without obtaining technical sanction from the competent authority.

The matter was reported to the Department in May and October, 2014 but no reply was received.

In the DAC meeting held on December 22-23, 2014, the matter was discussed at length and it was apparent that payments were made before obtaining technical sanction which is clear violation of rules. DAC directed for regularization from the competent authority under intimation to Audit. No progress was reported till finalization of this report.

Audit recommends to fix the responsibility on person(s) at fault besides, regularization of expenditure by obtaining ex-post facto technical sanctions under intimation to audit.

10.2.9 Irregular expenditure on non schedule rates – Rs 428.697 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.

Various Divisional Officers of the Irrigation Department have awarded / paid various items of works to various contractors 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 428.697 million was irregularly paid to the contractors as detailed in annexure – 61.

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 May and October, 2014 but no reply was received.

The DAC meeting held on December 22-23, 2014, the matter was discussed at length and it was apprised that that approval of the

competent authority for relaxation of the CSR rates and applying non scheduled rates on special case were obtained. The DAC directed to produce relevant records to Audit for verification immediately. No record was produced for verification 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.

10.2.10 Excess deduction of security deposit – Rs 28.280 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.”

In following Divisional offices of Irrigation Department, security deposit amounting to Rs. 28.280 million was deducted in excess of prescribed percentage i.e. 10% just to avoid lapse of budget in 2013-14. It clearly indicated that payment was made in advance by recording superficial measurement. The details are given in annexure – 62.

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

The matter was reported to the Department in May and October, 2014 but no reply was received.

The DAC meeting held on December 22-23, 2014, the matter was discussed at length, DAC directed to regularize the expenditure from the P&D Department. No progress was reported till finalization of this report.

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.

10.2.11 Unauthorized expenditure due to allowing excess quantities – Rs 7.254 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”.

In following divisional offices of Irrigation Department, the contractors were paid irregularly for various items of work over and above the quantities approved in PC-1/estimates amounting to Rs 7.254 million as detailed below and further summarized at annexure – 63.

(Rs in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	4	PD Constn. Of 6 dispersal	2012-13/1	4.6
2	7	PD Constn. Of 6 dispersal	2012-13/4	1.429
3	80	Mastung	2012-13/3	0.821
4	158	Kirther Canal	2013-14/5	0.404
Total				7.254

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 May and October, 2014 but no reply was received.

The DAC meeting held on December 22-23, 2014. The matter was discussed at length, DAC was of the view that the relevant record in this regard may be provided to Audit by obtaining the sanction from the competent authority for variation orders and submit to Audit office within a week time. No record was produced till finalization of this report.

Audit recommends that expenditure be regularized from higher authority under intimation to Audit.

**10.2.12 Release of security deposit before completion of work -
Rs 47.119 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 47.119 million to different contractors before completion of works during the year 2013-14. Premature release of security deposit was undue financial aid to contractor at the risk of public interest as detailed below and further summarized at annexure – 64.

(Rs in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	100	DAYar	2013-14/7	2.500
2	120	PD Extn. of Patfeeder Canal	2013-14/3	41.500
3	139	Zhob	2013-14/3	3.119
Total				47.119

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

The matter was reported to the department in October 2014, but no reply was received.

The DAC meeting held on December 22-23, 2014. It was informed that due to non availability of budget the amount on account of security deposit was released in the interest of public to avoid the stoppage of work. However, DAC was of the view that it is clear violation of Clause-19 of the contract Agreement. Security deposit should be released after successful completion of scheme after three months. The DAC directed that irregularity be condoned from the Secretary Office. No progress reported 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.

10.2.13 Irregular expenditure on account of land/property compensation – Rs 103.14 million

As per PWD Code 89, “When land is required for the public purpose, the Public Works Department should obtain the requisite information from Revenue Office of the district for the probable cost of land together with value of buildings etc. and an estimate should be framed and got sanctioned, then commit the matter to the Revenue Officer, who will take the necessary preliminary action for the appropriation of land under Land Acquisition Act”. Furthermore, as per PWA Code 43 Appendix-6, “it is contrary to the interests of government to spend money hastily, and in ill-considered manner, mainly because it is available. It is for more in the public interest to surrender funds that cannot be profitably utilized”.

Project Director, Extension of Pat Feeder Canal, DM Jamali remitted an amount of Rs 103.140 million to Deputy Commissioner Naseerabad, on account of land compensation during the year 2013-14 as detailed below.

(Rs in million)

S. No.	Description	Cheque No and Date	Amount (Rs.)
1	Land Compensation of affectties Houses, Water Pound, Trees, Qabula Distry.	432271, 21.4.2014	1.500
2	Land Compensation of affectless of Extension of Pat Feeder Canal.	432289, 24.6.2014	101.640
Total			103.140

The expenditure was held irregular due to reasons that neither land award statement nor mutation/transfer deeds of the property in name of government was available in the office. Payment to Deputy Commissioner / Collector without obtaining essential record lead to the conclusion that payment was made haphazardly just to avoid the lapse of budget grant.

Payment made without fulfillment of codal formalities was held irregular.

The matter was reported to the department in October 2014, but no reply was received.

The DAC meeting held on December 22-23, 2014. It was intimated that on pointation of Audit, letter to the concerned Deputy

Commissioner Jhal Magsi dated 24.11-14 has already been written, detail record in this regard for land compensation amounting to Rs 103.14 million is still outstanding. The said record will be obtained from the Deputy Commissioner Office and will be provided to Audit in due course of time.

Audit suggests regularization of expenditure by adjusting advance payments and obtaining of land mutation deeds from district management under intimation to Audit.

10.2.14 Unauthorized advance payment of consultancy charges – Rs 9.016 million

As per CPWA Code 228, “Advances to contractors are as a Rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done.”

Project Director, Toiwar Batozai Dam Project, Balochistan was paid an amount of Rs 9.016 million in advance to Consultant on account of remuneration and salaries from 1st July 2014 to 30th September 2014 unauthorizedly in violation of above said rule during the financial year 2013-14, as detailed below:-

(Rs in million)

S. No.	Name of Firm	Voucher No. and Date	Description	Amount (Rs.)
1.	M/s Associated Consulting Engineers – ACE (Pvt) Ltd and CAMEOS Consultant (CAMEOS Share)	47, 18.6.2014	Remuneration and Salary Cost from 1.7.2014 to 30.9.2014	3.034
2.	M/s Associated Consulting Engineers – ACE (Pvt) Ltd and CAMEOS Consultant (ACE Share)	48, 18.6.2014	Remuneration and Salary Cost from 1.7.2014 to 30.9.2014	5.982
Total				9.016

Advance payment of consultancy charges provided undue financial aid to consultant.

The matter was reported to the department in October 2014, but no reply was received.

The DAC meeting held on December 22-23, 2014, after detailed discussion the DAC directed to regularize the expenditure from the competent authority. No progress was reported till finalization of this report.

Audit would stress upon regularization of expenditure from the competent authority under intimation to Audit.

Chapter 11

11.1 Livestock and Dairy Development Department

11.1.1 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.

11.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 2,364.383 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 2054.028 million was incurred, as summarized below:

(Rs in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	1,843.383	1,780.028	(63.355)	(3.43%)
Development	521	274	(247)	(47%)
Grand total (Non-Development +Development)	2364.383	2,054.028	(310.355)	(13.12%)

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	2	-	2	0
2	2005-2006	5	-	5	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
3	2007-2008	8	-	8	0
4	2009-2010	1	-	1	0
5	2012-2013	8	-	8	0
6	2013-2014	16	-	16	0
TOTAL		40	-	40	0

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

11.2 AUDIT PARAS

11.2.1 Loss due to low percentage of income - Rs 2.958 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, Red Sindhi Cattle Farm, Hub incurred an expenditure of Rs 4.317 million on feeding charges during the year 2012-13, against which a revenue of Rs 1.359 million was generated through sale proceeds of milk, calves and cattle. This means that the sale proceeds were not enough to meet even feeding charges, leaving aside the expenses of pay and allowances of employees. The detail of expenditure and income is tabulated below:-

(Rs in million)

S. No.	Expenditure on Feeding Charges (Rs)	Income from sale of Milk, Calve & Cattle (Rs)	Difference (Rs)	% of Income (Rs)
1.	4.317	1.359	2.958	31 %

Inefficient performance of Dairy farm has resulted in low percentage of income.

The matter was reported to the department in January 2014 but no reply was received.

In the DAC meeting held on December 4, 2014, the DAC directed that a comprehensive report citing reasons for less realization of revenue as well as recommendations for reducing loss to Government in future be submitted to PAO as well as audit. But no report was produced till the finalization of this report.

Audit recommends for appropriate action and fixation of the responsibility against the persons at fault.

11.2.2 Irregular expenditure on purchase of feed ingredients – Rs 11.630 million

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”.

In the following offices of the Livestock and Dairy Development Department, feed ingredient valuing Rs 11.630 million was purchased without inviting open tender in leading newspapers during the year 2012-13 and 2013-14, as detailed below:-

S. No.	Name of Offices	Description	Year	Amount (Rs)
1.	Superintendent Government Dairy Farm Kalat	Purchase of cattle Feed	2012-13	3.927
2.	Superintendent Government Dairy Farm Quetta	Purchase of cattle Feed	2013-14	3.110
3.	Superintendent Government Dairy Farm Quetta	Purchase of cattle Feed	2013-14	0.575
4.	Superintendent Bhag Nari Cattle Farm Usta Mohammad	Purchase of cattle Feed	2013-14	4.018
Total				11.630

Incurring of expenditure without fulfilling Codal formalities resulted in an unauthorized expenditure.

The matter was reported to the department in September 2014 but no reply was received.

In DAC meeting held on December 04, 2014, the committee directed to conduct an inquiry into the matter and submit the report with

(15) days, but no further progress was intimated till the finalization of this report.

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

11.2.3 Irregular issuance of seeds, wheat and fertilizers valuing - Rs 4.829 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”.

Superintendent Bhag Nari Cattle Farm, Usta Muhammad issued seeds, fertilizers and pesticides valuing Rs 4.829 million to tenants during Kharif and Rabi season during the financial year 2009-10 and 2010-11. The issuance of said items was made to tenants without obtaining acknowledgment receipts, CNIC, signing agreement and obtaining approval of the committee, as detailed below:-

(Rs in million)

S. No.	Financial Year	Description	Total Quantity Issued	Rate (Rs)	Amount (Rs)
1.	2010-11	Wheat	646 Bags	2300	1.486
2.	2010-11	DAP	418 Bags	3900	1.630
3.	2010-11	Urea	448 Bags	1300	0.582
4.	2010-11	Pesticides	191 Bottles	950	0.181
5.	2009-10	Wheat	216 Bags	2200	0.475
6.	2009-10	Urea	492 Nags	850	0.418
7.	2009-10	DAP	81 Bags	700	0.057
Total					4.829

Weak Internal Control creates risk of doubtful issuance of seed, fertilizer and pesticides and their misuse.

The matter was reported to the department in September 2014 but no reply was received.

In DAC meeting held on December 4, 2014, the committee was of the view that submission of only thumb impression was not sufficient and directed to produce agreement copies and CNICs to Audit for authentication, but no record was produced till the finalization of this report.

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

11.2.4 Improper issuance of feed – Rs 4.299 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, Red Sindhi Cattle Farm, Hub incurred an expenditure of Rs 4.299 million on purchase of different types of feed during the year 2012-13 and 2013-14. 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, as detailed below:-

(Rs in million)

S. No.	Particulars	Bill No. and Date	Amount (Rs)
1.	Mixed Feed	619, 1.7.12	0.765
2.	Wheat Brown	610, 2.7.10	0.819
3.	Mixed Feed	802, 24.9.12	0.416
4.	Mixed Feed	510, 4.10.13	1.452
5.	Wheat Brown	801, 4.1.13	0.546
6.	Wheat Brown	586, 8.6.13	0.231
Total			4.229

Weak Internal Control creates risk of doubtful issuance of edible items of livestock and their misuse.

The matter was reported to the department in January 2014 but no reply was received.

In DAC meeting held on August 26, 2014, it was informed that due to certain circumstances the consumption record was not produced before DAC 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 by the management for reducing the risk of the misuse under intimation to Audit.

11.2.5 Unauthorized sale proceeds of crops – Rs 6.644 million

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

The Superintendent Bhag Nari Cattle Farm, Usta Muhammad generated an amount of Rs 6.644 million against sale proceeds of different crops during the year 2009-10 and 2010-11 but no approval was obtained from competent authority to sell to a single firm rather than adopting bidding procedure by calling for competitive rates. Moreover neither bills nor any acknowledgement receipt was available on record to verify the name of firm and quantities sold to them.

The adherence to rules and procedures could have resulted in better rates for crops and could have generated more revenue.

The matter was reported to the department in September 2014` but no reply was received.

In the DAC meeting held on December 4, 2014, the committee directed to prescribe a detail SOP to assure economic transparency in this regard. No further progress was intimated till the finalization of this report.

Audit recommends for taking appropriate action under intimation to audit.

11.2.6 Non submissions of detailed accounts - Rs 2.123 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.”

Deputy Director, Livestock and Dairy Development Department, Zhob made an advance payment of Rs 2.300 million to Aga Khan University Hospital, Karachi for medical treatment, but failed to obtain detailed vouched account, as detailed below:-

(Rs in million)

S. No.	Description	Cheque No. and Date	Amount (Rs)	Adjustment Bills Provided (Rs)	Balance Remaining (Rs)
1.	Medical Treatment of Son of Mr. Ismail, Camel Man	349598, 23.8.2011	2.300	0.177	2.123

Non-submission of details bills transpire lack of internal controls.

The matter was reported to the department in June 2014 but no reply was received.

In the DAC meeting held on December 4, 2014, it was informed that out of Rs 2.300 million an expenditure of Rs 0.177 million was incurred and Rs 2.139 million is outstanding against the hospital authorities. The DAC directed that fully vouched accounts be provided to Audit for verification and outstanding balance be recovered at earliest. No further progress was intimated till finalization of this report.

Audit recommends that the adjustment bill be obtained from the employee besides recovering the outstanding amount from the hospital authorities under intimation to Audit.

Chapter 12

12.1 Planning and Development

12.1.1 Introduction

Planning and Development (P&D) Department, Government of Balochistan, is a premier planning body in the province. It formulate all development, planning policy matters and plans to execute the policy. Provincial Five Years Plans (FYP) contains development policy while annual Public Sector Development Programmes (PSDPs) are planned to implement FYP policies concerning social, infrastructure and productive sectors. Small and medium range projects are accommodated in PSDP. P&D department has various studies and surveys conducted for use in planning. District profiles, Poverty Reduction Strategy Paper and very recently a Multiple Indicator Cluster Survey (MICS) are some of instances of efforts for better planning.

Documents relating to project cycle are processed in P&D department. They include Concept Clearance Papers, PC-I, PC-II(Feasibility Study Form), PC-111 (Progress Report), PC-IV (Completion Report) and PC-V (Project evaluation Report)

12.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development and Development funds amounting to Rs 605.554 million were allocated to the Planning and Development (P&D) Department, Government of Balochistan during the Financial Year 2013-14. Against the said allocation, an expenditure of Rs 428.125 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	427.462	302.042	(125.42)	(29.3%)
Development	178.092	126.083	(52.009)	(29.2%)
Total Non-Development	605.554	428.125	(177.429)	(29.3%)

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-deduction of conveyance allowances - Rs 2.392 million

As per Services and General Administration Department, Government of Baluchistan's Notification No. SGA(TPT)/1-3/94/570-740, dated July 24, 2000 under S. No. 4(6), "The Officers who are availing the facilities of Government vehicle allotted with posts are not entitled to draw conveyance allowance through their monthly salary".

The Secretary P&D had allotted Government vehicles to various officers who were using these vehicles regularly. In addition to that, they were also drawing conveyance allowance through their monthly salary, in violation of above rule in a result Government sustained a loss of Rs 2.392 million on the account, detailed in Annexure – 65.

The matter was reported to the department in January, 2014 but no reply was received.

The department was requested to convene the DAC meeting vide on 28.11.2014, but no meeting was convened till finalization of this report.

The Audit recommended that the overpaid amount may be got recovered from the officers/ Officials concerned and practice be stopped forthwith under intimation to audit.

12.2.2 Irregular enhancement of the PSDP schemes - Rs 8181.008 million

As per GFR 10 (i), "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money".

The P&D department approved different PSDP schemes under by MNA's/ MPA's during 2010-13. Subsequently the development schemes were enhanced time to time, resultantly the cost of schemes increased amounting to Rs 398.304 million to Rs 8,579.312 million. No cogent reasons were cited which transpires lack of development planning within the Department, detail is in Annexure – 66.

This act of the department depicts lack of internal control and the probabilities of fake revision on the account cannot be ruled out.

The matter was reported to the department in January, 2014 but no reply was received.

The management was requested to convene the DAC meeting vide on 28.11.2014, but no meeting was convened till finalization of this report.

Audit recommends that the matter be probed for fixation of the responsibility and remedial aspect under intimation to Audit.

12.2.3 Irregular expenditure on traveling allowance - Rs 2.242 million

As per S. No 8.168 of DDO Handbook read with (SR 191-195), “it is the duty and responsibility controlling officer to check authenticity of claim before signing or counter signing a bill”.

Secretary Planning and Development Department Quetta paid an amount of Rs 2.242 million on account of TA/DA of officers and staff during the year 2010-13. The expenditure was held irregular and doubtful because neither the approved tour program from competent authority was available nor the sanction order was found attached with the bill. Further, boarding pass, Tour notes of the officers / staff going on official visit/ duty, progress reports and purpose of journey were not submitted to justify the expenditure out of the Government funds, the detail is in Annexure – 67.

The expenditure transpires lack of internal control within the organization which may lead to misuse of Government funds on the account and negation of Government Rules/Orders

The matter was reported to the department in January, 2014 but no reply was received.

The management was requested to convene the DAC meeting vide on 28.11.2014, but no meeting was convened till finalization of this report

Audit recommends for justification of the expenditure with production of the relevant record or the amount will be recoverable from concerned under intimation to Audit.

12.2.4 Non-accountal of POL utilization Rs 28.101 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”.

The Secretary Planning and Development Department Quetta incurred an expenditure of Rs 28.101 on account of POL for different vehicles during the financial year 2010-13. No logbooks were maintained to substantiate the consumption of POL and the purpose for which the vehicles travelled, as detail in annexure – 68.

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 January, 2014 but no reply was received.

The management was requested to convene the DAC meeting vide on 28.11.2014, but no meeting was convened 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.

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 4,782.28 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 5,408.784 million was incurred, as summarized below: -

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	2,393.968	2,380.796	(13.172)	(0.55%)
Development	2,388.312	3,027.988	639.676	26.78%
Total Development	2,388.312	3,027.988	639.676	26.78%
Grand Total (Non-Development + Development)	4,782.28	5,408.784	620.504	12.9%

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
4	2013-2014	9	-	9	0
	TOTAL	30	-	30	0

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

13.2 AUDIT PARAS

13.2.1 Non recovery of water charges of –Rs 5.708 million

As per CPWD Code 177 “the Divisional Office is responsible to keep proper record in respect of all items of revenue and to take effective step for prompt realization of revenue. The recovery of all debts due to Government should receive the special attention of Divisional Officer”.

Executive Engineer, Public Health Engineering, Loralai and Lasbela failed to collect the water charges Rs 5.708 million during 2012-13, as detail below:-

(Rs in million)

S. No.	Name of division	Amount
1	Executive Engineer, Public Health Engineering Loralai	2.780
2	Executive Engineer, Public Health Engineering Lasbela	2.928
	Total	5.708

Non collection of water charges resulted into loss to Government exchequer.

The matter was reported to the authority in May 2014, but no reply was received.

In the DAC meeting held on September 10, 2014 the

department intimated that efforts are being made for early recovery of the outstanding amount. The committee directed that recoveries be increased accordingly. 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 quarter concerned under intimation to Audit.

13.2.2 Overpayment due to allowing inadmissible item beyond PC-I provisions - Rs 4.724 million

As per Para 2.86 of the B&R Code and 56 of CPWD 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, Public Health Engineering Division Gwadar awarded the work “WSS from Suntsar to Gwadar City and Pallarey Boosting Station (Civil Work” to M/s Sarhad Plastic Industries, Government Contractor. Thus due to allowing inadmissible item beyond PC-I provisions resulted in overpayment of Rs 4.724 million made to the contractor, as detailed below:-

(Rs in million)		
Quantity Sft	Rate Per %Cft (Rs)	Amount
705,850.00	431.75	3.048
Add Premium @ 55%		1.676
Total		4.724

Weak internal control leads to violation of Government rules and overpayment to the contractors

The matter was reported to the department in January 2014, but no reply was received.

In the DAC meeting held on September 10, 2014, it was informed by the departments that the said record in respect with Audit observation will be provided to Audit within one week time .No record was produced till the finalization of this report.

Audit recommends that responsibility be fixed on persons(s) at fault besides recovery of the expenditure under intimation to audit.

13.2.3 Execution of works without technical sanctions - Rs 298.384 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.

Ten development projects costing Rs 298.384 million were undertaken in various Divisions of Public Health Engineering during 2012-13 and 2013-14, without obtaining prior technical sanction of the estimates from the competent authority, as detail given in annexure – 69.

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 January 2014, May 2014 and September 2014, but no reply was received.

In the DAC meeting held on September 10, 2014 and December 15, 2014, 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 disciplinary action be taken against defaulters for execution of works without obtaining prior besides

regularization of the expenditure under intimation to audit.

13.2.4 Irregular/unjustified expenditure on POL for water supply schemes - Rs 8.995 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 Loralai, Kohlu and Nushki incurred an expenditure of Rs 8.996 million on POL for water supply schemes during financial year 2012-13. 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.

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 May 2014 and July 2014, but no reply was received.

In the DAC meeting held on September 10, 2014 and December 15, 2014, 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 that complying with DAC directives besides fixing responsibility on person(s) at fault.

13.2.5 Irregular expenditure on repair of water supply schemes - Rs 6.224 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”.

The following divisions of the Public Health Engineering Department incurred an expenditure of Rs 6.224 million in the Financial Year 2012-13 against various items of works by splitting to avoid the tender and sanction of the competent authority. Further the defect reports and dismantle parts register were also not available.

(Rs in million)

S. No.	Name of	Amount
1	Executive Engineer, Public Health Engineering Loralai	3.453
2	Executive Engineer, Public Health Engineering Sibi	2.771
Total		6.224

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

The matter was reported to the department in May 2014, but no reply was received.

In the DAC meeting held on September 10, 2014, it was informed by the departments that the concerned field office intimated that the relevant record will be shown to Audit for justification and verification of record with in one week time. 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.

13.2.6 Un-authorized expenditure on NSR items – Rs 38.95 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 38.95 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)

S. No.	Name of Division	Amount Paid
1	Executive Engineer, Public Health Engineering Loralai	31.735
2	Executive Engineer, Public Health Engineering Gwadar	0.197
3	Executive Engineer, Public Health Engineering Lasbela	1.649
4	Executive Engineer, Public Health Engineering Kuhlu	2.862
5	Executive Engineer, Public Health Engineering Nushki	2.515
Total		38.958

Weak internal control leads to violation of Government rules and overpayment to the contractors

The matter was reported to the department in January 2014 and May 2014, but no reply was received.

In the DAC meeting held on September 10, and December 15, 2014, it was informed by the departments that the matter had already been taken up with P&D department for regularization and obtaining ex-post facto approval of the competent authority. 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.

13.2.7 Non deduction of income tax valuing Rs 1.037 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”.

Executive Engineer, Public Health Engineering, Loralai and Jaffarabad paid Rs 177.163 million without deduction of income tax Rs 1.037 million during 2012-13 and 2013-14, as detailed blow:-

(Rs in million)

S. No.	Name of Division	Income Tax deducted	Income Tax to be deducted	Difference
1	XEN PHE Loralai (Tehsil Duki)	00	0.165	0.165
2	XEN PHE Jaffarabad	7.978	8.850	0.872
Total				1.037

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

The matter was reported to the authority in May 2014 and September 2014, but no reply was received.

In the DAC meeting held on September 10, 2014 and December 15, 2014, but the concerned field offices did not attend the meeting. 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.

13.2.8 Non verification of deposit of GST– Rs 16.844 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 16.844 million on account of GST to various contractors during 2012-13 and 2013-14 without obtaining proof of payment of GST in shape of sales tax returns, as detailed below:-

(Rs in millions)						
S. No.	Name of Divisions				Total Contract Cost Rs	Total GST Rs
1	Executive Engineer, Engineering Kuhl	Public Health			1.731	3.391
2	Executive Engineer Engineering Jafarabad (2012-13)	Public Health			5.681	0.768
3	Executive Engineer Engineering E&M Quetta	Public Health			10.707	1.764
4	Executive Engineer Engineering Sibi	Public Health			0.765	0.123
5	Executive Engineer Engineering Loralai	Public Health			13.648	1.844
6	Executive Engineer Engineering Jafarabad	Public Health			55.761	8.922
Total						16.812

Weak internal control resulted in non-verification of amount of GST paid to the contractors

The matter was reported to the department in May 2014 and July 2014, but no reply was received.

In the DAC meeting held on September 10, 2014 and December 15, 2014, The DAC was informed that sales tax invoices after due verification would be submitted to audit along with requisite record.

The Committee 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.

13.2.9 Excess deduction of security deposit to avoid lapse of budget – Rs 13.681 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, Jaffarabad deducted security deposit in excess of prescribed percentage i.e. 10% just to avoid lapse of budget in 2013-14. 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 Jaffarabad	18.102	4.420	13.681
Total				13.681

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

The matter was reported to the department in September 2014, but no reply was received.

In the DAC meeting held on December 15, 2014, but the concerned field offices did not attend the meeting. 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.

Chapter 14

14 Police Department

14.1.1 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.

14.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 11,308.259 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 12,297.398 million was incurred, as summarized below:

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	11,308.78	11,981.259	672.479	5.9%
Development	483.324	316.139	(167.185)	(34.5%)
Total (Non-Development + Development)	11,792.104	12,297.398	505.294	4.28%

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	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
6	2013-2014	14	-	14	0
TOTAL		31	-	31	0

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

AUDIT PARAS

14.2.1 Unauthorized award of contract for Rs 19.246 millions

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

The Provincial Police Officer, Balochistan Quetta incurred an expenditure of Rs 19.246 million on different account of heads. The expenditure was incurred by splitting to avoid inviting open tenders in leading newspapers and to get competitive rates in violation of Rules, as detailed below and further summarized at annexure – 70.

(Rs in million)		
S.No	Description	Amount
1	Purchase of earth cable	0.667
2	Procurement of different items for trainees	0.506
3	Printing charges	0.573
4	Purchase of jammers	17.500
Total		19.246

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 December, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2014, but no meeting was held till finalization of this report.

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

14.2.2 Advance payments on purchase of transport – Rs 443.459 million

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

The Provincial Police Officer, Balochistan Quetta had incurred an expenditure of Rs 443.459 million in advance on account of purchase of (46) forty six number vehicles of different types during the year 2013-14 without obtaining approval of competent Authority. Furthermore; original documents, registration papers, invoices, acknowledgement receipt and contract agreement were also not available. Detail is as under:-

(Rs in million)

S. No	Name of Firm	Description	Bill No	Amount
1	M/S Toyota Zarghoon Motors Ltd Qta.	07 Pick Up @ 1990000	1893/13	13.993
2	M/S Toyota Zarghoon Motors Ltd Qta.	06 Pick Up 4X4 Vigo @ 7072000/-	1930/14	42.432
3	M/S Toyota Zarghoon Motors Ltd Qta.	10 Pick Up 4X4 Vigo @ 7072000/-	1943/14	155.858
4	M/S Suzuki Quetta Motors Qta.	P/O 04 No Mehran, Ravi 02 No, Bolan @ 01	Nil	4.786
5	M/s Pak Suzuki Motors Company Ltd. Karachi	/o 02 Nos Suzuki Swift DX-2013	901	2.39
6	M/S Heavy Industries Taxila Taxila Cantonment	P/O 14 No Armored Vehicle Mohafiz B-6 Level @ 16.000 Million	102	224
Total				443.459

Non submission of accounts record and providing undue financial benefit to the contractors is the violation of the Government rules.

The matter was reported to the department in December, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2014, but no meeting was held till finalization of this report.

Audit recommends for fixing of responsibility against person(s) at fault and record be produced to audit for verification besides regularization of the expenditure from competent authority under intimated to Audit.

14.2.3 Non imposing of penalty @ 2% for Rs 22.946 million

According to the clause 3 of the contract agreement the time allowed for carrying out the work as entered in the tender/agreement shall be strictly observed by the contractor and shall be reckoned from the date on which the order to commence the work is given to the contractor. In case of failure the contractor is liable to pay the penalty @ 2% per Month of the remaining work but not exceed 10% of the estimated cost of the work, as shown in the tender agreement.

The Provincial Police Officer, Balochistan Quetta failed to recover penalty from contractor who could not supply the vehicles within stipulated time, in violation of the above rule. Detail is as under:-

(Rs in million)

S. No.	Firm	Vehicles	D.S.O	Expiry of Period	Date of Supply	Cost of Vehicle	Month	2% Per Month Amount
1	M/S Zargho on Motors Quetta	06 Pick Up 4X4 Vigo @ 7072000 /-	26.03 .14	24.05.14	Oct 2014	42.432	5	4.243
2		10 Pick Up 4X4 Vigo @ 7072000 /-	13.05 .14	25.06.14	Oct 2014	155.858	6	18.702
Total:-						198.29		22.946

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

The matter was reported to the department in December, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2014, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed besides recovery of penalty from the concerned under intimation to audit.

14.2.4 Non-deduction of income tax - Rs 8.778 million

According to Notification of Amendment in Income Tax ordinance date 09.07.2013, 4% income Tax should be deducted on gross amount paid to contractor on supplies.

The Provincial Police Officer, Balochistan, Quetta, incurred an expenditure of Rs 219.459 million on account of purchase of vehicles for Police department during the year 2013-14, but the income tax at source amounting to Rs 8.778 million was not deducted from contractors / suppliers, as detailed below:-

(Rs in million)

S. No	Name of Firm	Description	Amount	Income tax
1	M/S Toyota Zarghoon Motors Ltd Qta.	07 Pick Up @ 1990000	13.993	0.560
2	M/S Toyota Zarghoon Motors Ltd Qta.	06 Pick Up 4X4 Vigo @ 7072000/-	42.432	1.697
3	M/S Toyota Zarghoon Motors Ltd Qta.	10 Pick Up 4X4 Vigo @ 7072000/-	155.858	6.234
4	M/S Suzuki Quetta Motors Qta.	P/O 04 No Mehran, Ravi 02 No, Bolan @ 01	4.786	0.191
5	M/S Suzuki Quetta Motors Qta.	/o 02 Nos Suzuki Swift DX-2013	2.390	0.560
Total			219.459	9.242

Weak financial controls resulted into loss due to non deduction of income tax.

The matter was reported to the department in December, 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in December, 2014, but no meeting was held till finalization of this report.

Audit recommends for taking appropriate action besides recovery of the amount from concerned contractors

Chapter 15

15.1 Services and General Administration Department (S&GAD)

15.1.1 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.

15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs 879.675 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs 792.25 million was incurred, as summarized below:-

(Rs in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	879.675	792.25	(87.425)	(9.9%)
Grand Total (Non-Development +Development)	879.675	792.25	(87.425)	(9.9%)

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	5	-	5	0
2	2009-2010	3	-	3	0
3	2012-2013	12	-	12	0
4	2013-2014	7	-	7	0
Total		27	-	27	0

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

15.2 AUDIT PARAS

15.2.1 Non recovery of room rent from guests- Rs 5.322 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 Government receipt valuing Rs 5.322 million were still outstanding against the dignitaries, Senior Government Officers and their guests who stayed in Balochistan House, Islamabad on account of Room rent, Transport and Telephone charges, during the year 2013-14.

The above stated facts indicate negligence and lack of control.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015, but no meeting was held. No further progress was intimated till the finalization of this report.

Audit recommends recovery of the amount in question from concerned persons under intimation to Audit.

15.2.2 Less receipts of government money Rs 1.891 million

As per GFR 26, “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 Department Balochistan allotted contracts of car parking and cycle stand amounting to Rs 3.191 million during the year 2013-14, but Rs 1.891 million is still outstanding against contractors, as detailed below:-

(Rs in million)

Name of Contract	Name of Contractor	Period	Amount	Deposited	Outstanding Balance
Car Parking	M/s Ehwal Khan	18.03.2013 to 17.03.2014	2.630	1.300	1.330
Cafeteria	M/s Shaheen and Company	01.04.2014 to 30.09.2014	0.201	0	0.201
Canteen	Mr. Gul Jan	01.07.2008	0.360	0	0.360

Name of Contract	Name of Contractor	Period	Amount	Deposited	Outstanding Balance
		to 30.06.2014			
Total			3.191	1.300	1.891

This indicates disregard to Government rules and regulations resulting in loss to the Government exchequer.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015, but no meeting was held. 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.

15.2.3 Less receipts of Government money - Rs 1.214 million

As per GFR 26, "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 Department Balochistan allotted residential flats and rooms to their employees but an amount of Rs 1.214 million on account of rent is still outstanding against the allottees during the year 2013-14, as detailed below:-

(Rs in million)		
S. No.	Name of Buildings	Amount Recoverable (Rs)
1	VIP Flats	0.232
2	Old Juniper House	0.060
3	Khojak House	0.069
4	Officers Club	0.853
Total		1.214

This indicates disregard to Government rules and regulations resulting in loss to the Government exchequer.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015, but no meeting was held . 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.

15.2.4 Non submission of detail vouched account - Rs 100.7 million

As per Treasury Rules 205, “An acknowledgment of the payment signed by the person by whom, or in whose behalf, the claim is put forward. The acknowledgment shall be taken at the time of payment”.

The Secretary S&GAD, draw an amount of Rs 100.7 million on abstract contingent bill and paid to Ministers of S&GAD Baluchistan as per detailed given below:-

(Rs in million)

S. No	Date	Particulars	Amount
1	19.06.2014	A05270-064-Discretionary Grant	85.500
2	03.01.2014	A05270-064-Discretionary Grant	5.700
3	06.2014	A05270-063-Furnishing Grant	5.700
4		A05270-063-Furnishing Grant	3.800
Total			100.700

The drawl held irregular because no detailed vouched account was obtained from the payees nor produced to audit.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015, but no meeting was held. No further progress was intimated till the finalization of this report.

Audit recommends that proper vouched account must be obtained and produced to audit for verification.

15.2.5 Unauthorized allotment of G-8 flats Islamabad - Rs 11.520 million

As per order No. CEO(S&GAD)Flats/03/714-64 dated 6th 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 an entitled persons who were working in Islamabad offices on permanent bases and were not on deputation, without obtaining applications, local / domiciles. Furthermore, seniority lists of waiting officers were not maintained as detailed below and further summarized at annexure 71:-

(Rs in million)

No. of flats	Prevailing market rates approximately (Rs)	Period/No. of months	Amount Rs
48	20,000	12	11.520

The above stated facts indicate violation of rules and negligence on part of the management.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015, but no meeting was held . No further progress was intimated till the finalization of this report.

The matter is reported for early vacation of the said flats from unauthorized personals without further delay and these flats only be allotted to the officers of Balochistan on merit/seniority list bases under intimation to audit.

15.2.6 Illegal retention of Government receipt -Rs 1.000 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 13.320 million on account of room rent, telephone charges and transport charges from July 2013 to December 4, 2014, but out of realized receipt an amount of Rs 1.000 million was illegally retained.

The above indicates violation of rules and lack of financial control.

The matter was reported to the department in December 2014 but no reply was received.

The PAO was requested to convene the DAC meeting in January 2015, but no meeting was held . No further progress was intimated till the finalization of this report.

Audit recommends for taking appropriate action against the person(s) at fault under intimation to audit.

16. Miscellaneous Departments

16.1 Suspected expenditure on secret service account – Rs 445.00 million

In pursuance of Supreme Court of Pakistan's order dated July 8, 2013 and Auditor General of Pakistan letter dated 23 June, 2014, there is no exemption from statutory audit of Auditor General of Pakistan to any Secret Service Account.

Chief Minister of Balochistan drawn an amount of Rs 445.00 million on secret service account during the years 2011-13, but detailed account regarding its utilization and disbursement was not provided to Audit for verification, the detail of expenditure is as under and further detailed at annexure – 72.

(Rs in million)

S. No.	Financial Year	Amount (Rs)
1.	2011-12	95.00
2.	2012-13	350.00
Total		445.00

Incurring huge expenditure on account of secret service funds and non production of record is not only violation of the orders of supreme institutions of Pakistan but it also makes the whole expenditure as doubtful and suspected. Resultantly misappropriation of Government funds on the account cannot be ruled out.

The matter was reported in the month of December 2014 but no reply was received.

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

Audit recommends that the matter needs inquiry at appropriate forum for fixation of responsibility and remedial aspects besides production of relevant record to Audit for scrutiny.

MFDAC PARAS (List)

S.No	DP No	PARTICULARS	Amount	Status
Board of Revenue				
1	04	Overpayment due to allowing premium on non-schedule item	0.548	Overpayment
2	02	Unauthorized accord of technical sanction of the estimates beyond powers delegated	183.821	Unauthorized
3	03	Overpayment due to non-utilization of available earth	0.277	Overpayment
4	07	Non deduction of general sales tax from contractors/ suppliers on supply/ replaced items	0.549	Irregular
5	03	Unauthorized payment on entertainment charges -	0.267	Unauthorized
6	04	Irregular drawl of million on special grant for Polio.	0.688	Irregular
7	01	Irregular expenditure on accounts of relief funds	0.500	Irregular
8	06	Irregular expenditure due to Split up of purchase order	0.498	Irregular
9	02	Irregular expenditure incurred head of account Entertainment & Gifts amounting	0.394	Irregular
10	04	Irregular expenditure head of account Hot & Cold	0.288	Irregular
11	05	Non-accountal of Stationary items	0.187	Irregular
12	06	Unjustified expenditure on Repairs of Machinery & Equipment's	0.173	Irregular
13	07	Irregular expenditure incurred under the head of account repair of furniture	0.155	Irregular
14	08	Irregular purchase of of uniform & liveries	0.110	Irregular
15	05	Irregular expenditure on printing charges	0.207	Irregular

S.No	DP No	PARTICULARS	Amount	Status
Board of Revenue				
16	03	Non-submission of detailed account	0.200	Irregular
17	04	Un-economical expenditure of Rs 0.134 million.	0.134	Irregular
18	05	Irregular expenditure on national fair	0.112	Irregular
19	06	Un-justified expenditure incurred for repair of furniture & fixture and the purchase of firewood	0.144	Irregular
20	07	Irregular payment on account of honorarium	0.275	Irregular
21	01	Fraudulent expenditure on account of TA	0.444	Fraudulent
22	11	Non submission of detailed account of secret service fund	0.150	Irregular
23	14	Irregular expenditure on purchase of uniform	0.536	Irregular
24	12	Irregular expenditure on account of TA/DA	0.131	Irregular
25	10	Misclassification/Irregular expenditure on account of laptop	0.063	Irregular
26	09	Irregular expenditure on repair of furniture & fixture	0.097	Irregular
27	06	Recovery due to excess POL consumption & utilization of Government Vehicles beyond Entitlement	0.294	Irregular
28	05	Wasteful expenditure on account of rescue & relief operational fund	0.492	Irregular
29	04	Expenditure incurred without budget allocation/ grant	5.733	Irregular
Director Colleges and Higher Education Balochistan, Quetta				
30	3	Less deduction of sales tax	0.937	Recovery
31	5	Overpayment due to allowing higher rates	0.554	Recovery
32	11	Non-realization of stamp duty	0.505	Recovery

33	6	Non imposition of penalty due to non-completion of supply	0.968	Recovery
34	5	Irregular drawl of TA/DA	1.00	Irregular
35	2	Irregular expenditure on repair of building	1.00	Irregular

MFDAC Health Department Baluchistan

S. No	DP.No	Titles of Paras	Amount	Nature of Paras
1	3	Non-accountal of local purchase medicine	0.319	Non Accountal
2	5	Non -accountal of POL logbook	0.479	Non Accountal
3	6	Irregular expenditure on repair of vehicles	0.118	Irregular
4	4	Non -accountal of POL in logbook	0.344	Non Accountal
5	5	Un-justified expenditure incurred on repair of vehicle .	0.225	Unjustified
6	2	Irregular expenditure on local purchase of medicines without codal formalities/Tender	0.799	Irregular
7	2	Unjustified expenditure on account of POL-	0.352	Unjustified
8	1	Excess expenditure than the budget allocation	41.173	Excess
9	5	Irregular expenditure on arrears of pay & allowances -	.5.132	Irregular
10	6	Irregular payment on account of honorarium charges	3.501	Irregular
11	7	Irregular expenditure of TA	2.038	Irregular
12	8	Irregular expenditure on repair of transport	0.780	Irregular
13	9	Irregular expenditure on purchase of uniform	0.426	Irregular
14	11	Irregular expenditure on	7.014	Irregular

S. No	DP.No	Titles of Paras	Amount	Nature of Paras
		account of POL		
15	12	Non-deduction of house building advance	2.190	Non deduction
16	19	Non surrendering of anticipated savings	72.788	Non surrender
17	6	Irregular expenditure on account of repair of machinery & equipment of	0.126	Irregular
18	2	Non accountal of Stationery items valuing	0.267	Non accountal
19	3	Irregular expenditure on repair of vehicle	0.800	Irregular
20	1	Irregular Expenditure without acknowledgment	0.217	Irregular
21	2	Unauthorized Expenditure beyond delegated financial powers	0.183	Unauthorized
22	3	Unauthorized Expenditure beyond delegated financial powers	0.109	Irregular
23	3	Non-verification of GST payment -	1.471	Non verification
24	6	Shortage of Iron Bed valuing	0.558	Shortage
25	9	Non-deduction of income tax at source	0.937	Non deduction
26	1	Anticipated savings, amounting to	3.494	Anticipated saving
27	3	Unauthorized local purchase of medicines	0.494	Unauthorized
28	4	Non maintenance of record of replaced and unserviceable items Rs 0.909 million	0.909	Non Maintenance
29	2	Unjustified expenditure incurred on P.O.L	0.565	Unjustified
30	3	Irregular expenditure incurred on Repair of	0.192	Irregular

S. No	DP.No	Titles of Paras	Amount	Nature of Paras
		Transport		
31	4	Unjustified expenditure incurred on Repairs of Machinery & Equipment's	0.126	Unjustified
32	1	Non-deduction of income tax	0.266	Non deduction
33	6	Irregular / doubtful expenditure on Health Education Campaign charges	0.973	Irregular
34	9	Irregular / doubtful expenditure on International Day of the Midwife Day	0.530	Irregular
35	2	Un-Authorized drawl from the head of Gas, Electricity and Telephone	0.209	Unauthorized
36	4	Variation due to excess booking of expenditure by the department	6.200	Excess
37	5	Excess expenditure over and above budget allocation	3.740	Excess
38	7	Irregular expenditure due to non- accountal of local purchase medicine	0.600	Irregular
39	4	Irregular expenditure on printing and publication	9.800	Irregular
40	5	Non-surrendering of anticipated savings -	0.554	Non surrender
41	1	Less user charges	0.770	Less realization
42	9	Non-receipt of price vouchers from MSD	1.535	Non receipt
43	3	Non-receipt of price vouchers of medicines from MSD -	3.350	Non receipt
44	4	Non Account of POL into Log Book	0.760	Non accountal
45	4	Irregular/ Doubtful expenditure without	0.532	Irregular

S. No	DP.No	Titles of Paras	Amount	Nature of Paras
		sanction of competent authority		
46	5	Irregular/ doubtful expenditure on account of LP (medicines),	0.396	Irregular
47	4	Un-justified expenditure incurred on account of the hot & cold	0.220	Unjustified
48	3	Excess expenditure over and above budget grant	72.282	Excess
49	3	Irregular expenditure on repair of vehicles	0.380	Irregular
50	8	Unauthorized payment on account of allowances	2.310	Unauthorized
51	3	Irregular / unnecessary demand of angiography items	18.414	Irregular
52	4	Loss to Government due to expiry of lab items	6.933	Loss
53	5	Non realization of Government money -	11.862	Non Realization
54	6	Irregular expenditure on printing beyond delegated powers	1.206	Irregular
55	7	Non deduction of conveyance allowance	1.095	Non deduction
56	8	Irregular drawl and Retention of Student Scholarships	17.675	Irregular
57	12	Non obtaining of adjustment bill of medical charges	1.820	Non Obtaining
58	13	Un-justified payment for lift operations.	2.040	Unjustified

Annexes

Annexure-1

Expenditure in excess of the allotted budget Rs.7,460.267 million

(Rs in million)

S. No.	Cost Center	Name of Grant	Final Grant (Rs.)	Actual Exp. (Rs.)	Excess (Rs.)	% Age
1	PB-4078	Physical Planning & Housing	35.26	38.691	3.431	9.73
2	PB-4129	Forestry	63.173	73.741	10.568	16.73
1	PB-4069	Industries	26	148.187	122.187	469.95
2	PB-4084	Dams	1359.367	4202.237	2842.87	209.13
3	PB-4082	Surface Irrigation	1420.058	2637.31	1217.252	85.72
4	PB-4100	Water Supply Schemes	2388.312	3027.989	639.677	26.78
5	PB-4104	Local Government	325.668	1198.133	872.465	267.90
6	PB-4072	Sports	251.409	301.187	49.778	19.80
7	PB-4106	Women Development	638.996	714.279	75.283	11.78
TOTAL (Development)						
1	BC21008	Police	8765.125	9114.169	349.044	3.98
2	BC21047	Balochistan Constabulary	2637.652	2867.09	229.438	8.70
3	BC21011	Civil Defense	66.477	68.65265	2.175	3.27
4	BC21013	Civil works	7283.206	7347.933	64.727	8.89
5	BC21016	Education	28064.42	28693.03	628.610	2.24
6	BC21018	Health	10636.22	10803.09	166.869	1.57
7	BC21020	Manpower and Labour Mgt	820.952	833.0339	12.081	1.47
8	BC21036	Mineral Resources	959.437	964.3448	4.907	0.51
9	BC144A	Debt Servicing	1668.215	1837.114	168.899	10.12
Total (Non Development)					60901.71	62528.46
GRAND TOTAL					67409.95	74870.22

Annexure-2
Expenditure without allotted budget Rs.44.557 million
(Rs in million)

Grant No.	DDO Code	Office Name	Heads	Final Grant	Actual Expenditure
1	QA4001	Provincial Assembly Secretariat (Charged)	A011-2	0	5.977
1	QA4927	Salary of Chief Minister	A011-2	0	0.200
7	NB4031	Divisional Prosecutor General Nasirabad (Charged)	A011-1	0	0.020
			A012-1	0	0.024
7	PJ4058	Prosecutor Office Panjgur (Charged)	A011-1	0	0.029
			A011-2	0	0.053
			A012-1	0	0.110
7	QA4060	Senior Civil Judge Quetta	A011-2	0	1.197
	SI4026	Session Judge Sibi	A011-1	0	0.025
7	BE4008	Add: Session Judge Barkhan	A011-1	0	0.560
			A011-2	0	1.274
			A012-1	0	5.364
			A03	0	0.831
			A13	0	0.069
8	NB4206	REGIONAL POLICE OFFICE NASIRABAD	A011-2	0	0.018
A012-1			0	0.723	
8	QA5327	Anti-Terrorists Forces (ATF) Training	A011-1	0	0.810
8			A011-2	0	0.739
8			A012-1	0	2.388
8			A09	0	3.994
8	QA5332	REGIONAL POLICE OFFICE QUETTA	A012-1	0	0.006
8	QA5322	Chief Pilot Provincial Police Flight	A011-1	0	1.932
8			A012-1	0	2.000
8	AW4012	Levies Proper Awaran	A011-1	0	0.028
8	BE4013	Levies Proper Barkhan	A011-1	0	0.046
8	GR4031	Levies Proper Gwadar	A011-1	0	3.335
8	HI4009	Levies Proper Harnai	A011-1	0	0.018
8	QS4019	Levies Proper Killa Saifullah	A011-1	0	0.016
8	BE4014	(Judicial Lockups at Barkhan) Spud: District Jail Loralai (Lockups)	A011-1	0	0.042
8	CG4013	Superintendent District Jail Nushki (Judicial Lockups at Dalbandin)	A011-1	0	0.121
8	KN4020	Superintendent District Jail	A011-1	0	0.167

Grant No.	DDO Code	Office Name	Heads	Final Grant	Actual Expenditure
		Nushki (Judicial Lockups at Kharan)			
8	AW5144	Civil Works (Provincial Level)	A012-1	0	0.002
8	AW4020	Primary Education (Primary Schools)	A011-1	0	0.032
16	DB4026	Primary Education (Primary Schools)	A011-1	0	2.944
16	KN4039	Primary Education (Primary Schools)	A011-1	0	0.029
16	MK4024	Primary Education (Primary Schools)	A011-1	0	0.287
16	PJ4001	Library Panjgur	A011-1	0	0.317
18	DB4050	50 Bedded Hospital at Dera Bughti	A011-2	0	0.182
22	PI4069	Sub Environment Office Pishin	A011-1	0	0.075
22			A011-2	0	0.474
22			A012-1	0	0.760
26	LI4060	Economic & Market Committee Loralai	A011-2	0	0.030
26	LI4098	Divisional Directorate of Agriculture Zhob	A011-2	0	0.307
26	MK4008	STATISTICAL OFFICER CRS MUSAKHAIL	A011-1	0	0.044
26	NB4033	Agriculture Engineer Farm Machinery	A012-1	0	1.043
26	NB4036	DIVISIONAL DIRECTORATE OF AGRICULTURE	A011-2	0	0.249
26	QA5200	PLANT PROTECTION DIRECTORATE QUETTA	A012-1	0	1.938
26	QS4017	Economic & Market Committee Killa Saifullah	A012-1	0	0.905
26	SI4054	DIVISIONAL DIRECTORATE OF AGRICULTURE	A011-2	0	0.260
26	TB4053	Divisional Directorate of Agriculture EX	A011-2	0	0.220
26	UL4149	Economic & Market Committee Uthal	A012-1	0	1.469
26	JH4047	Agriculture Engineer Jhal Magsi Gandawa	A011-2	0	0.173

Grant No.	DDO Code	Office Name	Heads	Final Grant	Actual Expenditure
26	KN4058	Superintending Engineer	A011-2	0	0.227
26		Agriculture Kharan	A012-1	0	0.244
31	SN4079	Cooperatives Sherani	A011-1	0	0.006
33	QA5247	Development Officer Quetta	A011-1	0	0.201
36	HI4032	Mines Labor Welfare Girls	A011-2	0	0.009
36		High Schools	A012-1	0	0.012
Total					44,557,343

Annexure - 3

Un-utilized Non Development budget - Rs. 24,496 million

(Rs in million)

S. No.	Grant No.	Name of the Grant / Appropriation	Final Grant / Appropriation	Actual Expenditure	Saving
1	BC24001	General Administration (Charged)	1138.822	880.620	258.202
2	BC24001	General Administration	9382.688	7566.181	1816.507
3	BC21002	Provincial Excise	424.904	399.145	25.759
4	BC21003	Stamps	22.632	1.554	21.078
5	BC21006	Pension	9763.241	8871.911	891.329
6	BC24007	Administration of Justice (Charged)	749.361	698.409	50.952
7	BC24007	Administration of Justice	1279.474	1189.799	89.675
8	BC21038	Prosecution Department	155.835	121.334	34.501
9	BC21009	Levies	4203.281	3924.793	278.488
10	BC21010	Jails and convict settlement	735.150	611.022	124.128
11	BC21014	Public Health Services	2393.969	2380.797	13.172
12	BC21019	Population Welfare	47.194	36.169	11.025
13	BC21021	Sports and Recreation Facilities	326.430	270.229	56.201
14	BC21043	Culture Services	119.254	110.074	9.180
15	BC21022	Social Security and Social Welfare	614.766	594.929	19.838
16	BC21023	Natural Calamities & other Disaster Relief	2948.766	2593.785	354.981
17	BC21024	Auqaf	473.703	426.866	46.836
18	BC21025	Food	321.601	290.050	31.551
19	BC21026	Agriculture	5255.464	5077.599	177.865
20	BC21027	Land Revenue	138.030	130.208	7.821
21	BC21028	Animal Husbandry	1843.383	1780.028	63.355
22	BC21029	Forestry	686.353	669.682	16.671
23	BC21030	Fisheries	542.541	535.751	6.789
24	BC21031	Co-Operation	84.646	82.510	2.135
25	BC21032	Irrigation	1537.888	1493.779	44.109
26	BC21033	Rural Development	5351.489	4957.368	394.120
27	BC21034	Industries	885.430	589.076	296.355
28	BC21035	Stationery and Printing	74.488	67.895	6.594

S. No.	Grant No.	Name of the Grant / Appropriation	Final Grant / Appropriation	Actual Expenditure	Saving
29	BC21039	Transport Department	32.451	30.249	2.202
30	BC21046	Women Development Deptt	42.875	39.859	3.016
31	BC21049	Energy Department	5537.722	4950.865	586.857
32	BC21050	Information Technology Department	198.155	145.993	52.162
33	BC21051	Environment Control Department	184.283	105.992	78.291
34	BC1400A	Debt Servicing (Charged)	1668.215	718.016	950.199
35	BC1400C	Public Debt (Charged)	19041.095	9570.350	9470.745
36	BC1400F	State Trading	8263.924	59.784	8204.140
Total					24,496

Annexure-4

Non-settlement of abstract draws - Rs.187.928 million

S. No.	Token No.	Date	Department / DDO	Amount (Rs.)
1	439739	30.1.2014	Balochistan Academy for College Teachers	3.750
2	478885	19.6.2014	-do-	3.750
3	455133	4.4.2014	Deputy Commissioner, Qta	1.580
4	482914	13.6.2014	-do-	13.095
5	483268	24.6.2014	-do-	1.000
6	485655	27.6.2014	-do-	1.000
7	476876	13.6.2014	-do-	1.500
8	483154	24.6.2014	-do-	1.225
9	476874	13.6.2014	-do-	4.500
10	469895	2.6.2014	DG Agriculture Engineering Department	5.380
11	450031	14.3.2014	-do-	2.550
12	469896	2.6.2014	-do-	3.400
13	483150	24.6.2014	-do-	4.000
14	483148	24.6.2014	-do-	7.650
15	483149	24.6.2014	-do-	10.244
16	480862	20.6.2014	QA4006	4.500
17	480859	20.6.2014	QA4006	4.500
18	480861	20.6.2014	QA4006	4.500
19	480864	20.6.2014	QA4006	4.500
20	480863	20.6.2014	QA4006	4.500
21	480854	20.6.2014	QA4006	4.500
22	480869	20.6.2014	QA4006	4.500
23	480857	20.6.2014	QA4006	4.500
24	480880	20.6.2014	QA4006	0.300
25	480874	20.6.2014	QA4006	0.300
26	480853	20.6.2014	QA4006	4.500
27	480853	20.6.2014	QA4006	4.500
28	480856	20.6.2014	QA4006	4.500

S. No.	Token No.	Date	Department / DDO	Amount (Rs.)
29	480852	20.6.2014	QA4006	4.500
30	480868	20.6.2014	QA4006	4.500
31	480867	20.6.2014	QA4006	4.500
32	480875	20.6.2014	QA4006	0.300
33	480883	20.6.2014	QA4006	0.300
34	480873	20.6.2014	QA4006	0.300
35	480878	20.6.2014	QA4006	0.300
36	480872	20.6.2014	QA4006	0.300
			TOTAL (A)	129.724

S. No.	Name of Department	Cheque No	Particulars	Amount (Rs)
1.	Secretary Cultures Tourism & Archives	No.0808935 dated Nil	Grant for balochi culture day	1.000
2.	Deputy commissioner Quetta	0860937/nil	Repair of Masjid and Madrissa	1.800
3.	Director Culture Balochistan	0830537nil	Grant for Music concerts	4.700
4.	Director Sports	0728305/nil	Grant in Aid for deserving players	0.704
5.	Director Sports	0831675/nil	Sports Festival	5.000
6.	Director sports	0871303/nil	Sports festival	5.000
7.	GIEDA	0728779/nil	Grant in Aid	20.000
8.	GIEDA	0849194/nil	Grant in Aid	20.000
Total (B)				58.204
GRAND TOTAL				187.928

Annexure-5

Loss due to idleness of Bulldozers - Rs.35.514 million

(Rs. in million)

Name of Field	No. of Idle bulldozers	Hours not Utilized	Rate per hour (Rs.)	Total Loss
<i>Agriculture Engineering Workshop, Rakhni</i>				
Kholu	06	2000x6=12000	1,000	12.000
Barkhan(D-05)	03	2000x3=6000	1,000	6.000
Total Loss				18.000
<i>Agriculture Engineering Workshop, Khuzdar</i>				
Khuzdar-I	1	736	1,000	0.736
Khuzdar-III	1	736	1,000	0.736
Khuzdar-IV	1	736	1,000	0.736
Khuzdar-V	1	736	1,000	0.736
<i>Agriculture Engineering Workshop, Kalat</i>				
Kalat-I	1	784	550	0.431
Kalat-II	1	1372	550	0.755
Kalat-III	1	1295	550	0.712
<i>Agriculture Engineering Workshop, Turbat</i>				
Turbat-II	2	4224	1,000	4.224
Turbat-1V	1	2112	1,000	2.112
<i>Agriculture Engineering Workshop, Gawadar</i>				
Gwadar-1	2	4224	1,000	4.224
Gwadar-11.	1	2112	1,000	2.112
Grand Total				35.514

Annexure-6

Outstanding dues against various contractors – Rs 41.192 million

(Rs in million)

S. No.	Description	Name of Defaulter	Year	Amount (Rs)
1.	Market Fee	M/s Abdul Wadood and Company	2012-13	18.886
2.	Market Fee	M/s Mir Abdul Rauf Jan Lehri and Co	2012-13	2.993
4.	Toilet Contractor	M/s Sajid Amanat	2012-13	0.018
5.	Cost of Plot including CVT and Stamp Paper	Commission Agents	2012-13	0.490
6.	Cost of Plot including CVT and Stamp Paper	Bardana	2012-13	0.035
7.	Renewal fee of license	Commission Agents	2012-13	0.862
8.	Plot allotted and auctioned to grower	Commission Agents/ Bardana	2012-13	0.163
9.	Water charges	Against various occupants	2012-13	0.810
10.	Market Fee	M/s Lashar Traders Government Contractor	2013-14	16.887
11.	Renewal fee of license	Bardana / Allied Services / Mashakhori	2013-14	0.048
Total				41.192

Annexure-7

**Non recovery of loan installment from fruit and vegetable markets –
Rs.56.004 million**

S. No.	Period	Due Date	Principal amount recoverable	Interest @ 6%	Amount Recoverable (Rs. in million)
<i>Market Committee Panjgoor</i>					
1.	commencing from July 2011 and ended by July 2022	1.7.2011	5.771	0.346	6.117
2.		1.7.2012	5.771	0.346	6.117
<i>Market Committee Khuzdar</i>					
3	commencing from May 2009 and ended by May 2020	30.5.2009	5.140	0.308	5.448
4		30.5.2010	5.140	0.308	5.448
5		30.5.2011	5.140	0.308	5.448
6		30.5.2012	5.140	0.308	5.448
7		30.5.2013	5.140	0.308	5.448
<i>Market Committee Loralai</i>					
8	May 2008 and ended by May 2019	30.5.2008	3.898	0.233	4.132
9		30.5.2009	3.898	0.233	4.132
10		30.5.2010	3.898	0.233	4.132
11		30.5.2011	3.898	0.233	4.132
Grand Total					56.004

Annexure-8

Non-recovery of share of beneficiaries /dozer hire charges
Rs.2.871 million

(Rs. in million)

S. No	Name of Beneficiaries / Zamindars	Hours for Scheme	Period	Outstanding Amount (Rs.)
<i>Agriculture Engineering Department Sibi</i>				
1	Barkat Ali Kachhi-1	200 @ Rs 150 P/Hrs.	May& June13	0.030
2	Ashfaq Ahmed	100 @ Rs 150 P/Hrs.	May-13.	0.015
3	Muhammmad	100 @ Rs 150 P/Hrs.	June-13.	0.015
4	Allah Bakhsh	100 @ Rs 150 P/Hrs.	Nov-10.	0.015
5	Mir Abdul Baqi	100 @ Rs 150 P/Hrs.	Oct-13.	0.028
6	Haji Afzal	20 @ Rs 150 P/Hrs.	Oct-13.	0.003
7	Mir Imdad	20 @ Rs 550 P/Hrs.	Oct-13.	0.011
8	Imran Bashir	30 @ Rs 150 P/Hrs.	Nov-13.	0.002
9	Din Muhammad	100 @ Rs 550 P/Hrs.	Nov-13.	0.055
10	Gul Muhammad	140 @ Rs 550 P/Hrs.	Jan-14.	0.077
11	Amanullah	78 @ Rs 150 P/Hrs.	Jan-14.	0.012
12	Sham Sher Khan	50 @ Rs 550 P/Hrs.	Oct-12.	0.028
13	Ahmed Adnan	100 @ Rs 550 P/Hrs.	Nov-13.	0.055
14	Ahmed Nawaz	100 @ Rs 550 P/Hrs.	Jan-14.	0.055
15	Gul Muhammad	100 @ Rs 550 P/Hrs.	Dec-13.	0.017
Sub-Total Field Kachhi-1				0.417
17	Afgan s/o Baksha	100 @ Rs 550 P/Hrs.	May-14.	0.055
18	Mir Muhammad	100 @ Rs 550 P/Hrs.	May-14.	0.055
19	Bashir Ahmed	100 @ Rs 150 P/Hrs.	June-14.	0.030
20	Ghazi Khan	50 @ Rs 150 P/Hrs.	June-14.	0.008
Sub-Total Field Kachhi-11				0.148
21	Lal Bakhsh Sibi-111	50 @ Rs 550 P/Hrs.	June-14.	0.028
22	Noor Muhammad	150 @ Rs 550 P/Hrs.	June-14.	0.083
Sub-Total Field Sibi-111				0.110
Total				0.674
<i>Agriculture Engineer Loralai</i>				
23	Deputy	1173 @ Rs1500 P/H	Sep - Oct	1.759
<i>Agriculture Engineer Turbat</i>				
24	Abdul Rauf S/o	N/m	2013-14	0.075
25	Jadin Advocate of	N/m	2013-14	0.030

26	Noor Bakhsh of	N/m	2013-14	0.045
27	Flood Effectees of	N/m	2013-14	0.117
28	Lala Abdul Rasheed	N/m	2013-14	0.015
29	Abdul Samad S/o	N/m	2013-14	0.008
30	Naseer Ahmed S/o Mir Ellahi Bakhsh	N/m	2013-14	0.067
31	Haji Sher Muhammad &	N/m	2013-14	0.066
32	Muhammad Yousif of Turbat	N/m	2013-14	0.015
Grand Total				2.871

Annexure-9

Less / Non- recovery of income tax from contractors - Rs.6.717 million

(Rs. in million)

S. No.	Cheque No & Date	Description	Amount (Rs.)	Income Tax Deducted (Rs.)	Income Tax to be Deducted (Rs.)	Amount Recoverable (Rs.)
Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali						
1	Nil	Market Fee	45.000	Nil	2.700	2.700
The Project In-charge Production Enhancement of Field Crops through Research Innovation in Balochistan						
2	0849952 dt 10.06.14	Office Equipment	7.144	0.244	0.286	0.042
3	0871615 dt 23.06.14	Pur of Research Equipment's Implements at FES Nal ARI	9.381	0.368	0.375	0.008
4	0871804 dt 24.06.14	Pur of Agri Machinery for FES Nal Khuzdar	4.360	0.162	0.174	0.013
5	0871805 dt 24.06.14	S/o of Lab Equipments for VSP ARI Quetta	1.883	0.064	0.075	0.011
6	0872277 dt 26.06.14	S/o of Lab Equipments for WM & HEIS Lab ARI Quetta	3.059	0.105	0.122	0.018
7	-	S/o Furniture & Fixture for WM & HEIS Lab Quetta	0.390	0.013	0.016	0.002
8	-	S/o Furniture & Fixture for Soil & Water Testing Lab	0.608	0.021	0.024	0.004
9	0849951 dt 10.06.14	Installation of T/Well for Irrigation Sy at FES Nal	1.000	0.060	0.065	0.005
10	0872276 dt 26.06.14	S/I/commissioning of 2 Unit PV Solar Energy System	0.862	0.034	0.056	0.022
11	0872278 dt 26.06.14	S/I/ of 2 Unit PV Solar Irr Pumping System at FES Nal	4.028	0.161	0.262	0.101
Deputy Director On Farm Water Management, Pishin						
12	824335-7/5/2014	Installation of Casing Pipe for Bores in Tubewell Hole District Pishin	2.905	0.174	0.189	0.015

S. No.	Cheque No & Date	Description	Amount (Rs.)	Income Tax Deducted (Rs.)	Income Tax to be Deducted (Rs.)	Amount Recoverable (Rs.)
13	824335-7/5/2014	Drilling of Agriculture Bores for Zamindar in PB-10 District Pashin	3.036	0.182	0.197	0.015
14	824421-9/5/2014	Earth Work CSR Excauvation for PVC Pipe Dia 4" for zamindars in PB-10 District Pashin	0.607	0.036	0.039	0.003
15	824420-9/5/2014	Providing & Instalton of PVC pipe dia 4" PB-10 in District Pishin	1.373	0.082	0.089	0.007
16	825223-29/5/2014	Drilling of Agriculture Bores for Zamindar in PB-10 District Pashin	3.036	0.182	0.197	0.015
17	825223-29/5/2014	Installation of Casing Pipe for Bores in Tubewell Hole District Pishin	2.905	0.174	0.189	0.015
18	812140-11/6/2014	Providing & Instalton of PVC pipe dia 4" PB-10 in District Pishin	1.373	0.048	0.089	0.041
19	812139-11/6/2014	Earth Work CSR Excauvation for PVC Pipe Dia 4" for zamindars in PB-10 District Pashin	0.607	0.036	0.039	0.003
20	824533-13/5/2014	Provision / Installation of PVC Pipe line 4" Dia District Pishin	1.193	0.042	0.078	0.036
21	824534-13/5/2014	Earth work / Steel works for Excavation of PVC Pipe line District Pishin	0.481	0.029	0.031	0.002
22	824774-16/5/2014	Drilling of Agriculture 700 Rft Depth District Pishin	3.036	0.182	0.197	0.015
23	824774-16/5/2014	Installation of Cassing Pipe 10" Dia of Tubewell Hole District Pishin	2.905	0.174	0.189	0.015
24	812140-11/6/2014	Provision / Installation of PVC Pipe line 4" Dia District Pishin	1.193	0.042	0.078	0.036
25	812139-11/6/2014	Earth work / Steel Work CRS for PVC Pipe 4" Dia District Pishin	0.481	0.029	0.031	0.002
26	812139-11/6/2014	Installation of Cassing Pipe 10" Dia of Tubewell Hole District Pishin	2.905	0.174	0.189	0.015
27	812139-11/6/2014	Drilling of Agriculture 700 Rft Depth District Pishin	3.036	0.182	0.197	0.015
28	824089-	Provision / Installation of PVC	3.149	0.110	0.205	0.094

S. No.	Cheque No & Date	Description	Amount (Rs.)	Income Tax Deducted (Rs.)	Income Tax to be Deducted (Rs.)	Amount Recoverable (Rs.)
	21/4/2014	Pipe line 3" Dia District Pishin				
29	824090-21/4/2014	Construction of Water Storage Tank 60*60 (4.5) Bricks Mearonmy	4.464	0.268	0.290	0.022
30	825306-30/5/2014	Construction of Water Storage Tank 60*60 (4.5) Bricks Mearonmy	4.464	0.268	0.290	0.022
31	812141-11/6/2014	Installation & Providing of PVC Pipe 3" Dia District Pishin	3.181	0.111	0.207	0.095
32	813005-24/6/2014	Provision / Installation of PVC Pipe line 3" Dia District Pishin	0.563	0.020	0.037	0.017
33	813007-24/6/2014	Construction of Water Storage Tank 54*54 (4.5) Bricks Mearonmy	6.637	0.398	0.431	0.033
34	813006-24/6/2014	Provision / Installation of PVC Pipe line 4" Dia District Pishin	2.960	0.104	0.192	0.089
35	812624-28/6/2014	Construction of WST 18*18 (1.37) & PVC Pipe 9000 Rft District Pishin	2.940	0.176	0.191	0.015
Deputy Director On Farm Water Management, Killa Abdullah						
36	0786098-13/5/2014	Construction of Water Storage Tank (60"*60"*4.5")	0.586	0.035	0.038	0.003
37	0786098-13/5/2014	Construction of Water Storage Tank (40"*40"*4.0")	4.446	0.267	0.289	0.022
38	0786098-13/5/2014	Construction / Linningof Water Courses	9.378	0.563	0.610	0.047
39	0786098-13/5/2014	Installation of PVC 4" DIA pressure piplline at Killa Abdullah lenth of Pipeline 4060 (02 Nos)	0.802	0.048	0.052	0.004
40	0868543-24/6/2014	Installation of PVC 3" DIA pressure piplline at Killa Abdullah lenth of Pipeline 1000 Rft	9.364	0.562	0.609	0.047
41	0868543-24/6/2014	Construction of (10) No's WST (60"*60"*4.50")	6.015	0.361	0.391	0.030
42	0868543-24/6/2014	Construction of WST (5) No's (60"*60"*4.50")	2.932	0.176	0.191	0.015
43	0868543-24/6/2014	Construction WST (2) No's (50"*50"*4.5")	0.933	0.056	0.061	0.005

S. No.	Cheque No & Date	Description	Amount (Rs.)	Income Tax Deducted (Rs.)	Income Tax to be Deducted (Rs.)	Amount Recoverable (Rs.)
44	0868543-24/6/2014	Lining of Water Course (PCC-1.2.4)	3.360	0.202	0.218	0.017
45	0868543-24/6/2014	Installation of PVC 3" pipeline	14.624	0.877	0.951	0.073
46	0868543-24/6/2014	Installation of PVC 4" pipeline	3.689	0.221	0.240	0.018
47	0868543-24/6/2014	Installation of GI Pipe 3" Dia	0.462	0.028	0.030	0.002
48	0868543-24/6/2014	Land Leveling	2.500	0.150	0.163	0.013
49	0786098-19-05-2014	Construction of Water Storage Tank (50"*50"*4.5")	3.904	0.234	0.254	0.020
50	0786098-19-05-2014	Construction of Water Storage Tank (50"*50"*4.5") Stone Masonry	3.904	0.234	0.254	0.020
51	0786098-19-05-2014	Construction of Water Course Length 1000 rft PCC 1:2:4 at Tehsil Dobandi Dist. K-Abdullah	3.709	0.223	0.241	0.019
52	0786378-5/6/2014	Construction / Lining of Water Courses at Killa Abdullah Total Length 29819 rft (29*1000=29000+1*819=819)	9.516	0.571	0.619	0.048
53	0786378-5/6/2014	Construction of (10) No's WST (60"*60"*4.50")	5.863	0.352	0.381	0.029
54	0868551-24/6/2014	Lining of Water Course at Tehsil Dobandi District K-Abdullah Length 14*1000=14000 rft +1*600=600 rft Total = 14600 rft)	4.227	0.254	0.275	0.021
55	0868551-24/6/2014	Construction of Water Storage Tank (50"*50"*4.5") Stone Masonry	3.451	0.207	0.224	0.017
56	0785719-19/3/2014	Construction of Water Storage Tank (40"*40"*4.0") at PB-13	4.446	0.267	0.289	0.022
57	0785719-19/3/2014	Installation of PVC 4" Dia Pressure Pipeline at PB-13	1.403	0.084	0.091	0.007
58	0785719-19/3/2014	Construction / Lining of Water Courses at PB-13	9.378	0.563	0.610	0.047
59	0786314-3/6/2014	Construction of 21 No's WST (45"*45"*4.50)	8.644	0.519	0.562	0.043

S. No.	Cheque No & Date	Description	Amount (Rs.)	Income Tax Deducted (Rs.)	Income Tax to be Deducted (Rs.)	Amount Recoverable (Rs.)
60	0786379-5/6/2014	Construction Lining of Water Courses Length 20*1000=20000+1*1106=1106	6.734	0.404	0.438	0.034
61	0786098-13/5/2014	Construction of Water Storage Tank (70"*70"*4.5")	0.720	0.043	0.047	0.004
62	0786098-13/5/2014	Construction of Water Storage Size (40"*40"4.5") Brick Masonry 12 No's	3.857	0.231	0.251	0.019
63	0786098-13/5/2014	Installation of PVC 4" Dia pressure pipeline length 2000 rft (610 m) 3 No's	1.607	0.096	0.104	0.008
64	0786098-13/5/2014	Installation of PVC 3" Dia Pressure pipe length 2000 rft (610m) 23 No's+233 rft)	9.193	0.552	0.598	0.046
65	0786303-30/5/2014	Construction of Water Course Length 15*1000=1500 rft	6.853	0.411	0.445	0.034
66	0786303-30/5/2014	Installation of PVC 3" Dia pressure pipe line total length=2576 rft (12*2000=24000 rft, 1*1767=1767 rft)	5.127	0.308	0.333	0.026
67	0868543-24/6/2014	Construction of Land Development / Leveling Bandat	5.244	0.315	0.341	0.026
68	0868543-24/6/2014	Construction of Land Protection wall wire crate	3.970	0.238	0.258	0.020
69	0868543-24/6/2014	Cleaning of Karez	24.411	1.465	1.587	0.122
70	0868543-24/6/2014	Provision of Diesel Engine for Farmers	4.037	0.242	0.262	0.020
Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali						
71	Nil	Market Fee	31.200	Nil	2.028	2.028
Grand Total						6.717

Annexure-10

Non deduction of Call Deposits @ 2 % amounting to Rs.5.981 million

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
<i>Deputy Director On Farm Water Management, Pishin</i>				
1	Installation of Casing Pipe for Bores in Tubewell Hole District Pishin	824335-7/5/2014	2,905,028	58,101
2	Drilling of Agriculture Bores for Zamindar in PB-10 District Pashin	824335-7/5/2014	3,036,000	60,720
3	Earth Work CSR Excauvation for PVC Pipe Dia 4" for zamindars in PB-10 District Pashin	824421-9/5/2014	607,199	12,144
4	Providing & Instalton of PVC pipe dia 4" PB-10 in District Pishin	824420-9/5/2014	1,372,565	27,451
5	Drilling of Agriculture Bores for Zamindar in PB-10 District Pashin	825223-29/5/2014	3,036,000	60,720
6	Installation of Casing Pipe for Bores in Tubewell Hole District Pishin	825223-29/5/2014	2,905,028	58,101
7	Providing & Instalton of PVC pipe dia 4" PB-10 in District Pishin	812140-11/6/2014	1,372,565	27,451
8	Earth Work CSR Excauvation for PVC Pipe Dia 4" for zamindars in PB-10 District Pashin	812139-11/6/2014	607,199	12,144
9	Provision / Installation of PVC Pipe line 4" Dia District Pishin	824533-13/5/2014	1,192,708	23,854
10	Earth work / Steel works for Excavation of PVC Pipe line District Pishin	824534-13/5/2014	480,530	9,611
11	Drilling of Agriculture 700 Rft Depth District Pishin	824774-16/5/2014	3,036,000	60,720
12	Installation of Cassing Pipe 10" Dia of Tubewell Hole District Pishin	824774-16/5/2014	2,904,628	58,093
13	Provision / Installation of PVC Pipe line 4" Dia District Pishin	812140-11/6/2014	1,192,708	23,854
14	Earth work / Steel Work CRS	812139-	480,560	

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
	for PVC Pipe 4" Dia District Pishin	11/6/2014		9,611
15	Installation of Cassing Pipe 10" Dia of Tubewell Hole District Pishin	812139-11/6/2014	2,904,628	58,093
16	Drilling of Agriculture 700 Rft Depth District Pishin	812139-11/6/2014	3,036,000	60,720
17	Provision / Installation of PVC Pipe line 3" Dia District Pishin	824089-11/4/2014	3,149,181	62,984
18	Construction of Water Storage Tank 60*60 (4.5) Bricks Mearonmy	824090-21/4/2014	4,464,015	89,280
19	Construction of Water Storage Tank 60*60 (4.5) Bricks Mearonmy	825306-30/5/2014	4,464,015	89,280
20	Installation & Providing of PVC Pipe 3" Dia District Pishin	812141-11/6/2014	3,180,672	63,613
21	Provision / Installation of PVC Pipe line 3" Dia District Pishin	813005-24/6/2014	563,000	11,260
22	Construction of Water Storage Tank 54*54 (4.5) Bricks Mearonmy	813007-24/6/2014	6,636,799	132,736
23	Provision / Installation of PVC Pipe line 4" Dia District Pishin	813006-24/6/2014	2,960,000	59,200
24	Construction of WST 18*18 (1.37) & PVC Pipe 9000 Rft District Pishin	812624-28/6/2014	2,940,300	58,806
<i>Deputy Director On Farm Water Management, Dera Bugti</i>				
25	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	752439-27/5/2014	317680	6353.6
26	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	752439-27/5/2014	317680	6353.6
27	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	752439-27/5/2014	317680	6353.6
28	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	752439-27/5/2014	317680	6353.6
29	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	752439-27/5/2014	317680	6353.6

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
30	Construction of Water Storage Tanks 60*60*4.5"(Bricks Masonry)	887429-16/4/2014	303034	6060.68
31	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	887429-16/4/2014	193860	3877.2
32	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	887429-16/4/2014	193860	3877.2
33	Provision of PVC Pipe 4" 15000 Rft	887429-16/4/2014	1352175	27043.5
34	Civil Work of PVC Pipe 4" Dia 15000 Rft	887429-16/4/2014	1087094	21741.88
35	Provision of PVC Pipe 5" 12660 Rft	887429-16/4/2014	1527872	30557.44
36	Civil Work of PVC Pipe 5" Dia 12660 Rft	887429-16/4/2014	1825395	36507.9
37	Provision & Installation of PVC Pipe 6" 4500 Rft	887429-16/4/2014	998310	19966.2
38	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	1429560-10/4/2014	317680	6353.6
39	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	1429560-10/4/2014	317680	6353.6
40	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	1429560-10/4/2014	317680	6353.6
41	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	1429560-10/4/2014	317680	6353.6
42	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	1429560-10/4/2014	317680	6353.6
43	Construction of Water Storage Tanks 60*60*4.5"(Bricks Masonry)	887018-24/3/2014	606068	12121.36
44	Construction of Water Storage Tanks 40*40*4.5"(Stone Masonry)	887018-24/3/2014	387720	7754.4
45	Construction of Water Storage Tanks 40*40*4.5"(Stone Masonry)	887018-24/3/2014	387720	7754.4
46	Provision and Installation of PVC pipe 6" Dia 6 Bar B class	887017-24/3/2014	1996619	39932.38

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
	4500 Rft			
47	Provision and Installation of PVC pipe 5" Dia 6 Bar B class 12660 Rft	887017-24/3/2014	3055744	61114.88
48	Provision and Installation of PVC pipe 4" Dia 6 Bar B class 15000 Rft	887017-24/3/2014	1352175	27043.5
Deputy Director On Farm Water Management, Killa Abdullah				
49	Construction of Water Storage Tank (60"*60"*4.5")	N/m	586,331	11,727
50	Construction of Water Storage Tank (40"*40"*4.0")	N/m	4,446,137	88,923
51	Construction / Liningof Water Courses	N/m	9,378,166	187,563
52	Installation of PVC 4" DIA pressure pipline at Killa Abdullah lenth of Pipeline 4060 (02 Nos)	N/m	802,282	16,046
53	Installation of PVC 3" DIA pressure pipline at Killa Abdullah lenth of Pipeline 1000 Rft	N/m	9,364,342	187,287
54	Construction of (10) No's WST (60"*60"*4.50")	N/m	6,014,727	120,295
55	Construction of WST (5) No's (60"*60"*4.50")	N/m	2,931,637	58,633
56	Construction WST (2) No's (50"*50"*4.5")	N/m	933,084	18,662
57	Liningof Water Course (PCC-1.2.4)	N/m	3,360,154	67,203
58	Installation of PVC 3" pipeline	N/m	14,624,112	292,482
59	Installation of PVC 4" pipeline	N/m	3,688,586	73,772
60	Installition of GI Pipe 3" Dia	N/m	462,211	9,244
61	Land Leveling	N/m	2,500,000	50,000
62	Construction of Water Storage Tank (50"*50"*4.5")	N/m	3,904,314	78,086
63	Construction of Water Storage Tank (50"*50"*4.5") Stone Masonry	N/m	3,904,313	78,086

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
64	Construction of Water Course Length 1000 rft PCC 1:2:4 at Tehsil Dobandi Dist.K-Abdullah	N/m	3,709,279	74,186
65	Construction / Lining of Water Courses at Killa Abdullah Total Length 29819 rft (29*1000=29000+1*819=819)	N/m	9,515,982	190,320
66	Construction of (10) No's WST (60"*60"*4.50")	N/m	5,863,324	117,266
67	Lining of Water Course at Tehsil Dobandi District K-Abdullah Length 14*1000=14000 rft +1*600=600 rft Total = 14600 rft)	N/m	4,227,127	84,543
68	Construction of Water Storage Tank (50"*50"*4.5") Stone Masonry	N/m	3,451,152	69,023
69	Construction of Water Storage Tank (40"*40"*4.0") at PB-13	N/m	4,446,137	88,923
70	Installation of PVC 4" Dia Pressure Pipeline at PB-13	N/m	1,403,246	28,065
71	Construction / Lining of Water Courses at PB-13	N/m	9,378,168	187,563
72	Construction of 21 No's WST (45"*45"*4.50)	N/m	8,643,995	172,880
73	Construction Lining of Water Courses Length 20*1000=20000+1*1106=1106	N/m	6,733,641	134,673
74	Construction of Water Storage Tank (70"*70"*4.5")	N/m	720,352	14,407
75	Construction of Water Storage Size (40"*40"4.5") Brick Masonry 12 No's	N/m	3,856,800	77,136
76	Installation of PVC 4" Dia pressure pipeline length 2000 rft (610 m) 3 No's	N/m	1,607,040	32,141
77	Installation of PVC 3" Dia Pressure pipe length 2000 rft (610m) 23 No's+233 rft)	N/m	9,192,956	183,859
78	Construction of Water Course Length 15*1000=1500 rft	N/m	6,852,578	137,052

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
79	Installation of PVC 3" Dia pressure pipe line total length=2576 rft (12*2000=24000 rft, 1*1767=1767 rft)	N/m	5,127,422	102,548
80	Construction of Land Development / Leveling Bandat	N/m	5,244,000	104,880
81	Construction of Land Protection wall wire crate	N/m	3,969,888	79,398
82	Cleaning of Karez	N/m	24,410,651	488,213
83	Provision of Diesel Engine for Farmers	N/m	4,036,500	80,730
Deputy Director On Farm Water Management, Killa Saifullah				
84	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	361580	7231.6
85	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
86	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
87	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	379009	7580.18
88	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	431296	8625.92
89	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	291864	5837.28
90	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
91	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	361580	7231.6
92	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	396438	7928.76
93	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	291864	5837.28
94	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
95	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	361580	7231.6
96	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
97	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	396438	7928.76

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
98	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	379009	7580.18
99	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
100	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	396438	7928.76
101	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	396047	7920.94
102	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
103	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	361580	7231.6
104	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	361580	7231.6
105	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	448725	8974.5
106	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
107	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	361580	7231.6
108	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	326722	6534.44
109	Supply of PVC Pipeline 4" Dia District Killa Saifullah	766578-12/6/2014	448725	8974.5
110	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	248180	4963.6
111	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	248180	4963.6
112	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	248180	4963.6
113	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	248180	4963.6
114	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	248180	4963.6
115	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	66650	1333
116	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	189385	3787.7
117	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	224662	4493.24
118	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	57862	1157.24
119	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	236421	4728.42

S. No	Name of Scheme	Cheque No & Date	Amount	2% Call Deposit
120	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	248180	4963.6
121	Supply of PVC Pipeline 3" Dia District Killa Saifullah	766579-12/6/2014	258161	5163.22
122	Water Storage Tank 70*70	766580-12/6/2014	736952	14739.04
123	Water Storage Tank 60*60	766580-12/6/2014	600201	12004.02
124	Water Storage Tank 60*60	766580-12/6/2014	600192	12003.84
125	Water Course Length 1498 rft	766580-12/6/2014	825408	16508.16
126	Water Course Length 1500 rft	766580-12/6/2014	825460	16509.2
127	Water Storage Tank 45*80	766558-10/6/2014	670351	13407.02
128	Water Course	766558-10/6/2014	294761	5895.22
129	Supply of PVC Pipeline 3" Dia	766558-10/6/2014	199688	3993.76
130	Construction of Water Reservoir for Haji Yar Muhammad Gwal Haiderzai Killa Saifullah	766559-10/6/2014	1357222	27144.44
131	Water Storage Tank 45*80	766560-10/6/2014	669323	13386.46
132	Water Course 492 RFT	766560-10/6/2014	328678.19	6573.5638
133	Water Course 893 RFT	766581-12/6/2014	473233	9464.66
135	Land Leveling 125 Acres at District Killa Saifullah	Nil	3705000	74100

Annexure-11

**Non-execution of contract agreement on stamp papers -
Rs.1.525 million**

S. No	Name of Contractor	Contract Amount	Stamp Duty 0.25%
<i>Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali</i>			
1	M/s Malik Salahuddin & Company Govt: Contractor Quetta.	45.000	0.112
2	M/s Lashar Traders Govt: Contractor and General Order Supplier Quetta.	31.100	0.078
<i>Director General, Agriculture Engineering Balochistan, Quetta</i>			
3	M/s Naushad Motors	0.592	0.001
4	M/s Allied Engineering & Services, Karachi	21.472	0.540
5	M/s Saad & Co. Karachi	6.121	0.015
6	M/s Mughal Quality Motors, Karachi	10.170	0.025
7	M/s Universal Trading Company, Quetta	19.083	0.048
<i>Deputy Director On Farm Water Management, Pishin</i>			
8	Malik Ghaffar & Brother Govt.Cont	2.905	0.007
9	Malik Ghaffar & Brother Govt.Cont	3.036	0.008
10	Malik Ghaffar & Brother Govt.Cont	0.607	0.002
11	National PVC Pipe Factory Quetta	1.373	0.003
12	Malik Ghaffar & Brother Govt.Cont	3.036	0.008
13	Malik Ghaffar & Brother Govt.Cont	2.905	0.007
14	National PVC Pipe Factory Quetta	1.373	0.003
15	Malik Ghaffar & Brother Govt.Cont	0.607	0.002
16	National PVC Pipe Factory Quetta	1.193	0.003
17	Malik Ghaffar & Brother Govt.Cont	0.481	0.001
18	Malik Ghaffar & Brother Govt.Cont	3.036	0.008
19	Malik Ghaffar & Brother Govt.Cont	2.905	0.007
20	National PVC Pipe Factory Quetta	1.193	0.003
21	Malik Ghaffar & Brother Govt.Cont	0.481	0.001
22	Malik Ghaffar & Brother Govt.Cont	2.905	0.007
23	Malik Ghaffar & Brother Govt.Cont	3.036	0.008

24	Friends Enterprises Quetta	3.149	0.008
25	Malik Ghaffar & Brother Govt.Cont	4.464	0.011
26	Malik Ghaffar & Brother Govt.Cont	4.464	0.011
27	Friends Enterprises Quetta	3.181	0.008
28	Friends Enterprises Quetta	0.563	0.001
29	Malik Ghaffar & Brother Govt.Cont	6.637	0.017
30	National PVC Pipe Factory Quetta	2.960	0.007
31	Malik Ghaffar & Brother Govt.Cont	2.940	0.007
<i>Deputy Director On Farm Water Management, Killa Abdullah</i>			
32	Super Business System Govt.Contractors	0.586	0.001
33	Super Business System Govt.Contractors	4.446	0.011
34	Super Business System Govt.Contractors	9.378	0.023
35	Super Business System Govt.Contractors	0.802	0.002
36	Haji Nazeer Hussain & Sons Govt. Contractors	9.364	0.023
37	Haji Nazeer Hussain & Sons Govt. Contractors	6.015	0.015
38	Haji Nazeer Hussain & Sons Govt. Contractors	2.932	0.007
39	Haji Nazeer Hussain & Sons Govt. Contractors	0.933	0.002
40	Haji Nazeer Hussain & Sons Govt. Contractors	3.360	0.008
41	Haji Nazeer Hussain & Sons Govt. Contractors	14.624	0.037
42	Haji Nazeer Hussain & Sons Govt. Contractors	3.689	0.009
43	Haji Nazeer Hussain & Sons Govt. Contractors	0.462	0.001
44	Haji Nazeer Hussain & Sons Govt. Contractors	2.500	0.006
45	Super Business System Govt.Contractors	3.904	0.010

46	Super Business System Govt.Contractors	3.904	0.010
47	Super Business System Govt.Contractors	3.709	0.009
48	Haji Nazeer Hussain & Sons Govt. Contractors	9.516	0.024
49	Haji Nazeer Hussain & Sons Govt. Contractors	5.863	0.015
50	Super Business System Govt.Contractors	4.227	0.011
51	Super Business System Govt.Contractors	3.451	0.009
52	Super Business System Govt.Contractors	4.446	0.011
53	Super Business System Govt.Contractors	1.403	0.004
54	Super Business System Govt.Contractors	9.378	0.023
55	Haji Nazeer Hussain & Sons Govt. Contractors	8.644	0.022
56	Haji Nazeer Hussain & Sons Govt. Contractors	6.734	0.017
57	Super Business System Govt.Contractors	0.720	0.002
58	SK Brothers Govt. Contractors.	3.857	0.010
59	Super Business System Govt.Contractors	1.607	0.004
60	Super Business System Govt.Contractors	9.193	0.023
61	Haji Nazeer Hussain & Sons Govt. Contractors	6.853	0.017
62	Haji Nazeer Hussain & Sons Govt. Contractors	5.127	0.013
63	Haji Nazeer Hussain & Sons Govt. Contractors	5.244	0.013

64	Haji Nazeer Hussain & Sons Govt. Contractors	3.970	0.010
65	Haji Nazeer Hussain & Sons Govt. Contractors	24.411	0.061
66	Haji Nazeer Hussain & Sons Govt. Contractors	4.037	0.010
<i>The Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali</i>			
67	M/s Lashar Traders Govt: Contractor and General Order Supplier Quetta.	31.200	0.078
68	M/s Muhammad Yousuf, Government Contractor	0.495	0.001
69	M/s Saadullah, Government Contractor	0.628	0.002
70	M/s Saadullah, Government Contractor	0.416	0.001
71	M/s Saadullah, Government Contractor	0.999	0.002
72	M/s Najeebullah & Co. Government Contractor	0.488	0.001
73	M/s Munir Ahmed Government Contractor	0.430	0.001
Grand Total			1.525

Annexure-12

Irregular payment without rate analysis – Rs.105.407 million
(Rs. in million)

S. No	Name of Office	Description	Amount (Rs.)
1	Project In-charge Production Enhancement of Field Crops through Research Innovation in Balochistan	Drilling of Bore for tube well (15" to 18" internal dia)	0.540
		P/I of MS Blind Pipe of 10" dia & 0.25" thick	0.459
		P/I of MS blind plug of 10" dia	0.001
2	Deputy Director OFWM, Kalat	development of bore in different areas of District Kalat	4.600
		Purchase of different signboard and Transportation Charges	7.607
3	Deputy Director OFWM, Killa Saifullah	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.353
		--do--	0.005
		--do--	0.008

S. No	Name of Office	Description	Amount (Rs.)
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.404
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.269
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.370
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.269
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005

S. No	Name of Office	Description	Amount (Rs.)
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.370
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.353
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.370
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.370

S. No	Name of Office	Description	Amount (Rs.)
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.421
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.337
		--do--	0.005
		--do--	0.008

S. No	Name of Office	Description	Amount (Rs.)
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.303
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.421
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.223
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.223
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.223
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.223
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.223
		--do--	0.005

S. No	Name of Office	Description	Amount (Rs.)
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.051
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.167
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.201
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.043
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.212
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.223
		--do--	0.005
		--do--	0.008
		Supply of PVC Pipeline 3" Dia District killa Saifullah	0.233

S. No	Name of Office	Description	Amount (Rs.)
		--do--	0.005
		--do--	0.008
		--do--	0.008
		--do--	0.008
		--do--	0.008
		Water Course Length 1498 rft	0.003
		--do--	0.007
		Water Course Length 1500 rft	0.003
			0.007
		--do--	0.009
		Supply of PVC Pipeline 3" Dia	0.150
		--do--	0.001
		--do--	0.009
		--do--	0.003
		--do--	0.008
4	Deputy Director OFWM, Pishin	Drilling & Development of Bore in all type soil upto shingle & Gravel or rock 12" dia upto 400 rft	0.700
		Providing & instalation of bail plug in tubewel bore hole 20 long 10: dia inner dia meter	0.016
		Drilling & Development of Bore in all type soil upto shingle & Gravel or rock 14"	0.700

S. No	Name of Office	Description	Amount (Rs.)
		dia upto 400 rft	
		Providing & installation of bail plug in tube well bore hole 20 long 10: dia inner dia meter	0.016
		Mobilization of Machinery	0.025
		Digging of pits	0.010
		Drilling & Development of Bore in all type soil upto shingle & Gravel or rock 12" dia upto 400 rft	0.700
		Providing & instalation of bail plug in tubewel bore hole 20 long 10: dia inner dia meter	0.016
		Sign Board	0.008
		Providing PVC blind pipe B class (6 Bar) at the site of work & staking	0.337
		Sign Board	0.008
		Mobilization of Machinery	0.025
		Digging of pits	0.010
		Drilling & Development of Bore in all type soil upto shingle & Gravel or rock 14" dia upto 400 rft	0.700
		Providing & instalation of bail plug in tubewel bore hole 20 long 10: dia inner dia meter	0.016
		Sign Board	0.008
		Providing PVC blind pipe B class (6 Bar) at the site of work & staking	0.337
		Sign Board	0.008
		Providing PVC blind pipe B class (6 Bar) at the site of work	0.223

S. No	Name of Office	Description	Amount (Rs.)
		& staking	
		Sign Board	0.008
		Sign Board	0.008
5	Deputy Director OFWM Sherani	Providing & Fixing of signboard	0.152
		Provision of Non-Return Valve	0.265
		Providing & Fixing of signboard	0.216
		Providing PVC Blind pipe B class (6 Bar) at the site of work and staking	4.527
		Provision of Non-Return Valve	0.265
		Providing & Fixing of signboard	0.216
		Providing & Fixing of signboard	0.152
		Providing & Fixing of signboard	0.072
		Providing & Fixing of signboard	0.016
		Providing & Fixing of signboard	0.008
		Instalation of Nucca Structure (Outlets)	0.198
		Construction of Washing Structure	0.255
		Providing & Fixing of signboard	0.136
		Providing & Fixing of signboard	0.072
		Providing & Fixing of signboard	0.016
		Providing & Fixing of signboard	0.008

S. No	Name of Office	Description	Amount (Rs.)
		Instalation of Nucca Structure (Outlets)	0.198
		Construction of Washing Structure	0.255
		Providing & Fixing of signboard	0.136
6	Deputy Director OFWM, Zhob	purchase of different signboard and Transportation Charges	0.135
7	Deputy Director OFWM, Dera Bugti	Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Providing PVC Blind pipe B class (6 bar) at the site of work and staking	2.524
		Provision of Non Return Valve NSR	0.025
		Sign Board	0.040
		Providing PVC Blind pipe B class (6 bar) at the site of work and staking	1.484
		Sign Board	0.056
Providing PVC Blind pipe B class (6 bar) at the site of work and staking	1.484		

S. No	Name of Office	Description	Amount (Rs.)
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Sign Board	0.008
		Providing PVC Blind pipe B class (6 bar) at the site of work and staking	1.484
		Sign Board	0.008
		Providing PVC Blind pipe B class (6 bar) at the site of work and staking	2.980
		Providing PVC Blind pipe B class (6 bar) at the site of work and staking	2.524
8	Deputy Director OFWM, Chagai	Providing PVC Blind Pipe B Class (6 Bar) at the site of work and staking	6.767
		Providing & Fixing of Sign Boards	0.120
		Providing & Fixing of Sign Boards	0.064
		Providing PVC Blind Pipe B Class (6 Bar) at the site of work and staking	6.767

S. No	Name of Office	Description	Amount (Rs.)
		Providing & Fixing of Sign Boards	0.120
		Providing & Fixing of Sign Boards	0.064
9	Deputy Director OFWM, Killa Abdullah	Providing PVC Bling pipe in tube well bore	0.061
		Installing PVC Bling Pipe in tube well bore hole S.I No 27-21 (B)ii	0.346
		Providing PVC Bling pipe in tube well bore hole & or laying cutting jointing testing and disinfecting PVC pipelines in trenches 100 mm (4") i/d S.I No. (27021/B)ii	0.052
		Providing PVC Bling pipe in tube well bore hole & or laying cutting jointing testing and disinfecting PVC pipelines in trenches 100 mm (4") i/d S.I No. (27021/B)ii	0.316
		Providing PVC Bling pipe in tube well bore hole & or laying cutting jointing testing and disinfecting PVC pipelines in trenches 100 mm (4") i/d S.I No. (27021/B)ii	0.176
		Providing & Fixing of Sign Board	0.08
		Providing & Fixing of Sign Board	0.08
		Providing & Fixing of Sign Board	0.08
		Installation of NUCCA Structure (outlet)	0.198
		Construction of Washing Structure	0.462

S. No	Name of Office	Description	Amount (Rs.)
		Providing & Fixing of Sign Board	0.264
		Providing PVC Bling pipe 4" dia	0.7878254
		Providing & Fixing of Sign Board	0.32
		Providing & Fixing of Sign Board	0.012
		Providing PVC Bling pipe 4" dia	4.824512
		Provision of Non-Return Valve	0.195
		Providing & Fixing of Sign Board	0.32
		Providing PVC Bling pipe 4" dia B class (6 Bar)	4.824512
		Providing & Fixing of Sign Board	0.32
		Providing & Fixing of Sign Board	0.08
		Providing & Fixing of Sign Board	0.04
		Providing & Fixing of Sign Board	0.016
		Installation of MUCCA Structure (outlets) 3 way	0.125
		Road culvert structure	0.2
		Providing & Fixing of Sign Board	0.008
		Providing PVC Bling pipe	7.26
		Provision of Non-Return Valve	0.3
		Providing & Fixing of Sign Board	0.48
		Providing PVC Bling pipe	2.43252
		Provision of Non-Return Valve	0.05
		Providing & Fixing of Sign	0.12

S. No	Name of Office	Description	Amount (Rs.)
		Board	
		Providing PVC Bling pipe	2.43252
		Providing & Fixing of Sign Board	0.064
		Providing GI Pipe	0.07554
		Providing & Fixing of Sign Board	0.064
		Installation of 3 way NUKKA (Outlet for Field)	0.078
		construction of washing structure	0.182
		Providing & Fixing of Sign Board	0.104
		Installation of 3 way NUKKA (Outlet for Field)	0.0774
		construction of washing structure	0.1806
		Installation of NUKKA (Outlet	0.174
		construction of washing structure	0.42
		Providing & Fixing of Sign Board	0.24
		Providing & Fixing of Sign Board	0.08
		Installation of 3 way NUKKA (Outlet for Field)	0.087
		construction of washing structure	0.196
		Providing & Fixing of Sign Board	0.112
		Providing & Fixing of Sign Board	0.12
		Providing & Fixing of Sign Board	0.08
		Providing PVC Bling pipe 4 " dia B class (6 Bar)	0.7878254

S. No	Name of Office	Description	Amount (Rs.)
		Providing & Fixing of Sign Board	0.032
		Installation of NUKKA (Outlet	0.198
		construction of washing structure	0.462
		Providing & Fixing of Sign Board	0.264
		Providing & Fixing of Sign Board	0.168
		Installation of NUKKA (Outlet	0.1265
		construction of washing structure	0.294
		Providing & Fixing of Sign Board	0.168
		Providing & fixing C/I Sluice valve BSS Quality and Weight	0.003
		Providing & Fixing of Sign Board	0.006
		Providing & fixing C/I Sluice valve BSS Quality and Weight class	0.036
		Providing & Fixing of Sign Board	0.072
		Purchase / Providing PVC Bling pipe B class (6 Bar) at factory site	1.00974
		Purchase / Providing or Rubber Rings	0.0117
		Providing & Fixing of Tee PVC	0.02145
		providing & fixing of Flung	0.0042
		providing & fixing of Non-return valve	0.015
		Providing & Fixing of Sign Board	0.024
		Purchase / Providing PVC Bling pipe B class (6 Bar) at factory	5.1591405

S. No	Name of Office	Description	Amount (Rs.)
		site	
		Purchase / Providing or Rubber Rings	0.055488
		Providing & Fixing of Tee PVC	0.19877
		providing & fixing of Flung	0.04536
		providing & fixing of Non-return valve	0.115
		Providing & Fixing of Sign Board	0.184
		Installation of 3 way NUKKA (Outlet for Field)	0.126
		construction of washing structure	0.12
		Providing & Fixing of Sign Board	0.12
		Purchase / Providing PVC Bling pipe B class (6 Bar) at factory site	2.8753395
		Purchase / Providing or Rubber Rings	0.030912
		Providing & Fixing of Tee PVC	0.11011
		providing & fixing of Flung	0.0252
		providing & fixing of Non-return valve	0.065
		Providing & Fixing of Sign Board	0.104
		Providing & Fixing of Sign Board	0.08
		Total	105.407

Annexure-13
Unauthorized expenditure on execution of works without
technical sanction - Rs.474.442 million

(Rs. in million)

S. No	Name of Contractor	Nature of Work	Estimated Cost
<i>Secretary Market Committee and chairman Naseerabad at Dera Murad Jamali</i>			
1	M/s Muhammad Arif Government Contractor	Boundary Wall for Market Committee DMJamali.	1,633,131
2	M/s Muhammad Arif Government Contractor	R/o Old Plat Form Market Square & R/o General Toilet	726,739
<i>Deputy Director, On Farm Water Management, Kalat</i>			
3	M/sZeeshan Rasool, GC	HabibullahWST 56x56x4.5 Kalat	0.564
4	M/sZeeshan Rasool, GC	Saeed Ahmed WST 56x56x4.5 Kalat	0.564
5	M/sZeeshan Rasool, GC	Ali Jan (Installation of PVC Pipeline)	0.273
6	M/sZeeshan Rasool, GC	Mohammad Ramzan (Development of bore)	0.920
7	M/sZeeshan Rasool,GC	Mohammad Farooq(development of Bore)	0.920
8	M/sZeeshan Rasool,GC	Khalil Ahmed (development of Bore)	0.920
9	M/sZeeshan Rasool,GC	Tehsil Manguchar (Tractor Hours)	1.786
10	M/sZeeshan Rasool,GC	Installation of PVC pressure pipe line schemes	1.671
11	M/sZeeshan Rasool,GC	10000 Rft Pipe pressure class B Z joint with rubber ring Dia 4" and	1.723
12	M/sZeeshan Rasool,GC	21240 Rft PVC pipe pressure class B Z joint with Rubbor ring Dia 4"	3.659
13	M/sZeeshan Rasool,GC	(Water Storage Tank No.3 size 56.00x56.00x4.5)	0.537
14	M/sZeeshan Rasool,GC	(Water Storage Tank No.4 size 56.00x56.00x4.5)	0.537

S. No	Name of Contractor	Nature of Work	Estimated Cost
15	M/sZeeshan Rasool,GC	Installation of PVC pressure pipe line schemes	0.471
16	M/sZeeshan Rasool,GC	(Drilling & Development of local bore) Scheme No 4	0.920
17	M/sZeeshan Rasool,GC	(Drilling & Development of local bore) Scheme No 5	0.920
18	M/sZeeshan Rasool,GC	(Tractor Hours)	4.231
19	M/sZeeshan Rasool,GC	Hand Receipt	1.429
20	M/sZeeshan Rasool,GC	Hand Receipt	0.519
21	M/sZeeshan Rasool,GC	(Water storage tank of Niaz Mohammad Baloch size	0.495
22	M/sZeeshan Rasool,GC	(Water storage tanks 20 Nos size 60.00x60.00x4.5")	11.511
23	M/sZeeshan Rasool,GC	(Water storage tanks 24 Nos size 60.00x60.00x4.5")	12.884
24	M/sZeeshan Rasool,GC	Water course-25 Nos (1000 Rft per No)	9.974
25	M/sZeeshan Rasool,GC	Installation of PVC pressure pipe line schemes	7.867
26	M/sZeeshan Rasool,GC	100000 Rft PVC pressure class B Z joint with Rubbr ring Dia-4" and	18.200
<i>Deputy Director, On Farm Water Management, Killa Saifullah</i>			
27	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.362
28	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
29	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
30	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.379
31	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.431

S. No	Name of Contractor	Nature of Work	Estimated Cost
32	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.292
33	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
34	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.362
35	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.396
36	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.292
37	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
38	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.362
39	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
40	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.396
41	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.379
42	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
43	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.396
44	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.396
45	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
46	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.362
47	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.362
48	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.449
49	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327

S. No	Name of Contractor	Nature of Work	Estimated Cost
50	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.362
51	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.327
52	Aminullah & Sons	Supply of PVC Pipeline 4" Dia District Killa Saifullah	0.449
53	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.248
54	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.248
55	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.248
56	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.248
57	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.248
58	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.067
59	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.189
60	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.225
61	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.058
62	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.236
63	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.248
64	Aminullah & Sons	Supply of PVC Pipeline 3" Dia District Killa Saifullah	0.258
65	Aminullah & Sons	Water Storage Tank 70*70	0.737
66	Aminullah & Sons	Water Storage Tank 60*60	0.600
67	Aminullah & Sons	Water Storage Tank 60*60	0.600

S. No	Name of Contractor	Nature of Work	Estimated Cost
68	Aminullah & Sons	Water Course Length 1498 rft	0.825
69	Aminullah & Sons	Water Course Length 1500 rft	0.825
70	Abdul Ghaffar & Co.	Water Storage Tank 45*80	0.670
71	Abdul Ghaffar & Co.	Water Course	0.295
72	Abdul Ghaffar & Co.	Supply of PVC Pipeline 3" Dia	0.200
73	Win Builder Govt. Cont.	Construction of Water Reservoir for Haji Yar Muhammad Gwal	1.357
74	Aminullah & Sons	Water Storage Tank 45*80	0.669
75	Aminullah & Sons	Water Course 492 RFT	0.329
76	Aminullah & Sons	Water Course 893 RFT	0.473
77	Aminullah & Sons	Micro Bundats 63 No's at District Killa Saifullah	8.623
78	Aminullah & Sons	Land Leveling 125 Acres at District Killa Saifullah	3.705
<i>Deputy Director On Farm Water Management Sherani</i>			
79	Abdul Malik & Brothers	Construction of Water Storage Tank 40"*40"*4.5"	3.536
80	Abdul Malik & Brothers	Instillation of PVC 4" Dia Pressure pipe line Length 26900 Rft	3.996
81	Abdul Malik & Brothers	Instillation of PVC 4" Dia Pressure pipe line Length 26900 Rft	3.996
82	Abdul Malik & Brothers	Construction of Water Storage Tank 40"*40"*4.5"	3.536
83	Abdul Malik & Brothers	Construction of Water Storage Tank 40"*40"*4.5"	1.691
84	Abdul Malik & Brothers	Construction of Water Storage Tank 40"*40"*4.5"	0.397

S. No	Name of Contractor	Nature of Work	Estimated Cost
85	Abdul Malik & Brothers	Construction of Water Storage Tank 40"*40"*4.5"	0.204
86	Abdul Malik & Brothers	Lining of Water Course (PCC 1:2:4) Length 28405 Rft 8657.42 m	4.638
87	Abdul Malik & Brothers	Water Storage Reservoir (Earthen) Length 4862.50	0.369
88	Abdul Malik & Brothers	Construction of Water Storage Tank 40"*40"*4.5"	1.691
89	Abdul Malik & Brothers	Construction of Water Storage Tank 42"*42"*4.5"	0.397
90	Abdul Malik & Brothers	Construction of Water Storage Tank 43"*43"*4.5"	0.204
91	Abdul Malik & Brothers	Lining of Water Course PCC 1:2:4 Length 28405 Rft 8657.42 m	4.638
92	Abdul Malik & Brothers	Water Storage Reservoir (Earthen) Length 4862.50	0.369
93	Abdul Malik & Brothers	Management of Water Resources Length 65200	5.000
94	Abdul Malik & Brothers	Purchase of Seed of Maze District Sherani	0.342
<i>Deputy Director, On Farm Water Management, Dera Bugti</i>			
95	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
96	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
97	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
98	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
99	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
100	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Bricks Masonry)	0.303
101	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.194

S. No	Name of Contractor	Nature of Work	Estimated Cost
102	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.194
103	Haider Ali Govt. Contractor	Provision of PVC Pipe 4" 15000 Rft	1.352
104	Haider Ali Govt. Contractor	Civil Work of PVC Pipe 4" Dia 15000 Rft	1.087
105	Haider Ali Govt. Contractor	Provision of PVC Pipe 5" 12660 Rft	1.528
106	Haider Ali Govt. Contractor	Civil Work of PVC Pipe 5" Dia 12660 Rft	1.825
107	Haider Ali Govt. Contractor	Provision & Installation of PVC Pipe 6" 4500 Rft	0.998
108	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
109	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
110	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
111	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
112	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Stone Masonry)	0.318
113	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 60*60*4.5"(Bricks Masonry)	0.606
114	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 40*40*4.5"(Stone Masonry)	0.388
115	Haider Ali Govt. Contractor	Construction of Water Storage Tanks 40*40*4.5"(Stone Masonry)	0.388
116	Haider Ali Govt. Contractor	Provision and Installation of PVC pipe 6" Dia 6 Bar B class 4500 Rft	1.997
117	Haider Ali Govt. Contractor	Provision and Installation of PVC pipe 5" Dia 6 Bar B class 12660 Rft	3.056
118	Haider Ali Govt. Contractor	Provision and Installation of PVC pipe 4" Dia 6 Bar B class 15000 Rft	1.352
<i>Deputy Director On Farm Water Management, District Chagai</i>			

S. No	Name of Contractor	Nature of Work	Estimated Cost
119	Haji Mazar Sanjrani	Water Storage Tank 50"50"4.5"	0.600
120	Haji Rasool Khan	Water Storage Tank 50"50"4.5"	0.600
121	Sardar Hanif Seani	Water Storage Tank 50"50"4.5"	0.600
122	Liaquat Ali	Water Storage Tank 50"50"4.5"	0.600
123	Sardar Khudia Rahim	Water Storage Tank 50"50"4.5"	0.600
124	Haji Khuda Nazar	Water Storage Tank 50"50"4.5"	0.600
125	Samiullah	Water Storage Tank 50"50"4.5"	0.600
126	Zafar Iqbal	Water Storage Tank 50"50"4.5"	0.600
127	Muhammad Akram	PVC 2000 Rft	0.518
128	Haroon	PVC 2000 Rft	0.518
129	Nasrullah	PVC 2000 Rft	0.518
130	Shah Jhan	PVC 2000 Rft	0.518
131	Dost Muhammad	PVC 2000 Rft	0.518
132	Malik Qadir Bakhsh	PVC 2000 Rft	0.518
133	Abdul Malik	PVC 2000 Rft	0.518
134	Haji Mubeen	PVC 2000 Rft	0.518
135	Haji Niamatullah	PVC 2000 Rft	0.518
136	Muhammad Arif	PVC 2000 Rft	0.518

S. No	Name of Contractor	Nature of Work	Estimated Cost
137	Haji Star	PVC 2000 Rft	0.518
119	Abdul Bari	PVC 2000 Rft	0.518
120	Abdul Malik	PVC 2000 Rft	0.518
121	Malik Khalil	PVC 2000 Rft	0.518
122	Haji Tawakal	PVC 2000 Rft	0.518
123	Muhammad Rafiq	PVC 2000 Rft	0.518
124	Abdul Waheed	PVC 2000 Rft	0.518
125	Mehboob Ali	PVC 2000 Rft	0.518
126	Saifullah	PVC 2000 Rft	0.518
127	Jumma Khan	PVC 2000 Rft	0.518
<i>Deputy Director, On Farm Water Management Harnai</i>			
128	Syedzai Consruction Co. Govt.Cont.	Construction of 10 Nos WST 60"*60"*4.5" (Bricks Masonry)	5.922
129	Syedzai Consruction Co. Govt.Cont.	Lining of Water Courses PCC 1000 Rft Lenth Each 9 No of Schemes	4.171
130	Syedzai Consruction Co. Govt.Cont.	Construction of Land Protection Wall (120 Rft Each Scheme) Total	2.182
131	Syedzai Consruction Co. Govt.Cont.	Civil Works of PVC Pipe Line (1500 Rft Each Scheme) Total	1.007
132	Syedzai Consruction Co. Govt.Cont.	Provision ans Supply of PVC Pipe 4" B Class 6 Bar 1200 Rft Lenth	2.100
<i>Deputy Director, On Farm Water Management, Killa Abdullah</i>			
133	Super Business System Govt.Contractors	Construction of Water Storage Tank (60"*60"*4.5")	0.586

S. No	Name of Contractor	Nature of Work	Estimated Cost
134	Super Business System Govt.Contractors	Construction of Water Storage Tank (40"*40"*4.0")	4.446
135	Super Business System Govt.Contractors	Construction / Linningof Water Courses	9.378
136	Super Business System Govt.Contractors	Installation of PVC 4" DIA pressure	0.802
137	Haji Nazeer Hussain & Sons Govt. Contractors	Installation of PVC 3" DIA pressure	9.364
138	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of (10) No's WST (60"*60"*4.50")	6.015
139	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of WST (5) No's (60"*60"*4.50")	2.932
140	Haji Nazeer Hussain & Sons Govt. Contractors	Construction WST (2) No's (50"*50"*4.5")	0.933
141	Haji Nazeer Hussain & Sons Govt. Contractors	Liningof Water Course (PCC-1.2.4)	3.360
142	Haji Nazeer Hussain & Sons Govt. Contractors	Installation of PVC 3" pipeline	14.624
143	Haji Nazeer Hussain & Sons Govt. Contractors	Installation of PVC 4" pipeline	3.689
144	Haji Nazeer Hussain & Sons Govt. Contractors	Installition of GI Pipe 3" Dia	0.462
145	Haji Nazeer Hussain & Sons Govt. Contractors	Land Leveling	2.500
146	Super Business System Govt.Contractors	Construction of Water Storage Tank (50"*50"*4.5")	3.904
147	Super Business System Govt.Contractors	Construction of Water Storage Tank (50"*50"*4.5") Stone	3.904
148	Super Business System Govt.Contractors	Cnstruction of Water Course Length 1000 rft PCC 1:2:4 at Tehsil	3.709
149	Haji Nazeer Hussain & Sons Govt. Contractors	Construction / Linning of Water Courses at Killa Abdullah Total	9.516
150	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of (10) No's WST (60"*60"*4.50")	5.863
151	Super Business System Govt.Contractors	Linning of Water Course at Tehsil Dobandi District K-Abdullah	4.227

S. No	Name of Contractor	Nature of Work	Estimated Cost
152	Super Business System Govt.Contractors	Construction of Water Storage Tank (50"*50"*4.5") Stone	3.451
153	Super Business System Govt.Contractors	Construction of Water Storage Tank (40"*40"*4.0") at PB-13	4.446
154	Super Business System Govt.Contractors	Installation of PVC 4" Dia Pressure Pipeline at PB-13	1.403
155	Super Business System Govt.Contractors	Construction / Linning of Water Courses at PB-13	9.378
156	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of 21 No's WST (45"*45"*4.50)	8.644
157	Haji Nazeer Hussain & Sons Govt. Contractors	Construction Linning of Water Courses Length	6.734
158	Super Business System Govt.Contractors	Construction of Water Storage Tank (70"*70"*4.5")	0.720
159	SK Brothers Govt. Contractors.	Construction of Water Storage Size (40"*40"*4.5") Brick Masonry 12	3.857
160	Super Business System Govt.Contractors	Installation of PVC 4" Dia pressure pipeline length 2000 rft (610 m) 3	1.607
161	Super Business System Govt.Contractors	Installation of PVC 3" Dia Pressure pipe length 2000 rft (610m) 23	9.193
162	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of Water Course Length 15*1000=1500 rft	6.853
163	Haji Nazeer Hussain & Sons Govt. Contractors	Installation of PVC 3" Dia pressure pipe line total length=2576 rft	5.127
164	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of Land Development / Leveling Bandat	5.244
165	Haji Nazeer Hussain & Sons Govt. Contractors	Construction of Land Protection wall wire crate	3.970
166	Haji Nazeer Hussain & Sons Govt. Contractors	Cleaning of Karez	24.411
167	Haji Nazeer Hussain & Sons Govt. Contractors	Provision of Diesel Engine for Farmers	4.037
<i>The Administrator Market Committee Panjgoor</i>			
168	N/m	Construction of Fruit and Vegetable Market / Date Complex	62.487

S. No	Name of Contractor	Nature of Work	Estimated Cost
<i>The Secretary Market Committee & Chairman Naseerabad at Dera Murad Jamali</i>			
169	M/s Muhammad Yousuf, Government Contractor	Construction of Waiting Shade Hafeezabad Goth Muhammad Essa	0.495
170	M/s Saadullah, Government Contractor	Construction of Waiting Shade Goth Sabz Ali Khan Umrani	0.628
171	M/s Saadullah, Government Contractor	Repair of Total offices Back side Plaster and Farsh Market Square	0.416
172	M/s Saadullah, Government Contractor	Repair of complete Chairman Office Room new Roof R.c.c etc	0.999
173	M/s Najeebullah & Co. Government Contractor	Supply of Photostat Machine with Stablizer	0.488
<i>The Secretary Market Committee & Chairman, Quetta</i>			
174	Repair of Roads at Fruit and Vegetable Market	M/s M/s Shah & Brothers	0.499
175	Construction of Main holes Rcc Slabs	M/s Haji Abdul Kareem & Sons	1.280
176	Construction of Fiber Shed for Car Parking at	M/s Chakar Khan & Company	0.283
177	Construction of two Additional Rooms for	M/s Haji Khuda-i-dad & Sons	0.530
178	Construction of Public waiting fiber shed Market	M/s Chakar Khan & Company	0.521
Grand Total			474.442

Annexure-14

Overpayment due to allowing extra premium Rs.15.276 million
(Rs. in million)

S. No.	Items	Amount Paid	Rate of Premium above CSR Rate	Premium paid	Total Payment	Must be paid @ Par	Over Payment
1.	102400 cft Excavation in trenches for water supply line upto 1.5m depth	1508044	47.85%	721599	2229643	1508044	0.721

Items Paid	Quantity Paid	Rate Paid	Amount	Premium Paid 23.0 % above	Premium Allowed 5 % below	Over paid
Make earth embankment with earth taken from approved borrowed pit and compaction (SI-21-6/a+21-9)	249911 cum	152.5	38.111	8.765	(1.905)	10.670
Earth embankment with excavated earth and compaction SI. 21-1/f+21-9)	4725.31 cum	109.65	0.518	0.119	(0.026)	0.145
S/S natural piturn gravel (SI 21-19/ii)	12615.5 cum	210.1	2.650	0.609	0.077	0.532
Total						11.347
Earth embankment from earth taken from approved borrowed pits and compaction (SI 21-6/a + 21-9)	43920 cum	152.5	6.697	3.208	0	3.208
Total						3.208

Annexure-15

Irregular/ doubtful drawal of TA/DA of Rs.2.210 million

S. No.	Name of employee and designation	Designation	Cheque No. and date	Amount
1	Mr. Rizwan Hameed Durrani	Dy Dir Finance	97026140/ 9.9.2013	0.106
2	Mr. Sohail Akhtar	Asstt: Engineer	97026116/ 9.9.2013	0.063
3	Mr. Hafeez ur Rehman	Office superintendent	97026067/ 29.8.2013	0.009
4	Mr. Naeem Khan	Accounts officer	97027853/ 23.8.2013	0.053
5	Mr. Anwar	Driver	Nil	0.014
6	Mr. Sohail Akhtar	Asstt: Engineer	97027864/ 9.10.2013	0.050
7	Mr. Naeem Khan	Accounts officer	97027867/ 9.10.2013	0.067
8	Mr. Aziz Ahmed	Director Finance	97027871/ 22.11.2013	0.052
9	Mr. Javaid Jalal	Office Superintendent	97027887/ 15.4.2014	0.027
10	Mr. Mohammed Akbar Lashari	Director General	97027888/ 15.4.2014	0.053
11	Mr. Ahmed Nadeem	Director Admn	97027889/ 15.4.2014	0.028
12	Mr. Mohammed Akbar Lashari	Director General	97060951/ 24.10.2013	0.083
13	Mr. Mola Bakhsh	PA to Director	97060673/ 24.9.2013	0.066
14	Mr. Naeem Khan	Accounts officer	97060954/ 24.10.2013	0.062
15	Mr. Mohammed Akbar Lashari	Director General	97060967/ 19.11.2013	0.126
16	Mr. Imran Khan	Accountant	97060968/ 19.11.2013	0.086
17	Mr. Naeem Khan	Accounts officer	97060969/ 19.11.2013	0.126
18	Mr. Nisar Ahmed	Driver	97060970/ 19.11.2013	0.017

			19.11.2013	
19	Mr. Aziz Ahmed	Director Finance	97067338/ 28.2.2014	0.040
20	Mr. Sohail Akhtar	Asstt: Engineer	97067335/ 28.2.2014	0.061
21	Mr. Naeem Khan	Accounts officer	97067329/ 28.2.2014	0.204
22	Mr. Naeem Khan	Accounts officer	97067329/ 28.2.2014	0.106
23	Mr. Dil Murad	Superintending Engineer	97067331/ 28.2.2014	0.081
24	Mr. Jibran Khalil	Accounts officer	97067330/ 28.2.2014	0.089
25	Mr. Rizwan Hameed Durrani	Dy Dir Fainance	97067207/ 13.1.2014	0.091
26	Mr. Ahmed Nadeem	Director Admn	97067367/ 2.4.2014	0.029
Total A				1.789

S. No.	Name of employee and designation	Cheque No. and date	Amount
1	Mr. Sohail Akhtar Asstt: Engineer	97026116/ 9.9.2013	0.063
2	Mr. Mohammed Akbar Lashari DG	97060967/ 19.11.2013	0.126
3	Mr. Naeem Khan Accounts officer	97060969/ 19.11.2013	0.126
4	Mr. Naeem Khan Accounts officer	97067329/ 28.2.2014	0.106
Total B			0.421
Grand Total (A+B)			2.210

Annexure - 16

Non-Accountal of POL Utilization - Rs.2.416 Million

S. No.	Bill No. and date	Vehicle No.	Description	Cheque No. and date	Amount
1	Nil/ 3.5.2014	LSC-4632	63 lit @ 108.70	97067168/ 20.5.2014	0.007
2	Nil/ 18.11.2013	LSC-4632	350 lit @ 113.70	97060961/ 24.10.2013	0.040
3	Nil/ 22.1.2014	LSC-4632	396 lit @ 113.20	97067200/ 1.1.2014	0.045
4	Nil/ 3.5.2014	LSC-4407	55 lit @ 108.70	97067168/ 20.5.2014	0.006
5	Nil/ 12.12.2013	LSC-4407	CNG/petrol 23.53/188 lit	97067162/ 25.12.2013	0.023
6	Nil/ 22.1.2014	LSC-4407	CNG/petrol 30 kg/125 lit	97067162/ 25.12.2013	0.023
7	Nil/ 18.11.2013	LSC-4407	140lit@ 13.70 with anti freez	97060961/ 24.10.2013	0.018
8	Nil/ 7.5.2014	LSC-4481	440 lit @ 114.20	97067168/ 20.5.2014	0.050
9	Nil/ 12.12.2013	LSC-4481	488 lit @ 117.10	97067162/ 25.12.2013	0.057
10	Nil/ 18.11.2013	LSC-4481	474 lit @ 117.30	97060961/ 24.10.2013	0.056
11	Nil/ 7.5.2014	LSC-4694	1030 lit @ 108.70 with oil etc	97067168/ 20.5.2014	0.116
12	Nil/ 12.12.2013	LSC-4694	866 lit with service, oil etc.	97067162/ 25.12.2013	0.108
13	Nil/ 18.11.2013	LSC-4694	657 lit @ 113.70	97060961/ 24.10.2013	0.075
14	Various bills	LSC-4694	Not known	97067186/ 25.12.2013	0.023
15	Nil/ 22.1.2014	LSC-4694	Petrol with oil filter etc	97067200/1. 1.2014	0.094
16	Nil/ 3.5.2014	QAY-512	200 lit @ 108.70	97067168/ 20.5.2014	0.022
17	Nil/ 12.12.2013	LSC-26	55 lit @ 113.20	97067162/ 25.12.2013	0.006

S. No.	Bill No. and date	Vehicle No.	Description	Cheque No. and date	Amount
18	Various bills	LSC-26	Not known	97067329/ 28.2.2014	0.018
19	Various bills	LSC-26	Not known	97067369/ 2.4.2014	0.011
20	Various bills	LSC-26	Not known	97067367/ 2.4.2014	0.030
21	Nil/ 12.12.2013	LSC-4530	323 lit with oil filter etc	97067162/ 25.12.2013	0.040
22	Various bills	LSC-4530	Not known	97067079/ 29.11.2013	0.046
23	Various bills	LSC-4530	Not known	97026134/ 9.9.2013	0.024
24	Nil/ 18.11.2013	LSC-4530	260 lit @ 117.30/113.70	97027858/ 9.10.2013	0.030
25	Various bills	LSC-4530	Not known	97027884/ 4.4.2014	0.033
26	Various bills	LSC-4530	Not known	97060963/ 7.11.2013	0.019
27	Various bills	LSC-4530	Not known	97067197/ 1.1.2014	0.032
28	Nil/ 22.1.2014	LSC-4530	158 lit with oil filter etc	97067200/ 1.1.2014	0.020
29	Various bills	LSC-4530	Not known	97026068/ 25.8.2013	0.014
30	Various bills	LSC-4639	Not known	97067086/ 30.11.2013	0.008
31	Various bills	LSC-4639	Not known	97067085/ 30.11.2013	0.008
32	Various bills	LSC-4639	Not known	97060706/ 9.10.2013	0.014
33	Various bills	LSC-4639	Not known	97067338/ 28.2.2014	0.060
34	Various bills	LSC-4639	Not known	97077914/ 25.4.2014	0.025
35	Various bills	LSC-4548	Not known	97026140/ 9.9.2013	0.054
36	Various bills	LSC-4548	Not known	97027880/ 2.4.2014	0.012

S. No.	Bill No. and date	Vehicle No.	Description	Cheque No. and date	Amount
37	Various bills	QAL-55	Not known	97027863/ 9.10.2013	0.028
38	Various bills	QAL-55	Not known	97067340/ 28.2.2014	0.060
39	Various bills	LSC-4549	Not known	97027868/ 9.10.2014	0.076
40	Various bills	LSC-4693	Not known	97027871/ 22.11.2013	0.015
41	Various bills	LSC-4693	Not known	97060954/ 24.10.2013	0.013
42	Various bills	LSC-4693	Not known	97060969/ 19.11.2013	0.028
43	Nil/ 22.1.2014	LSC-4693	40 lit @ 113.20	97067200/ 1.1.2014	0.005
44	Various bills	PAF-222	Not known	97060654/ 20.9.2013	0.104
45	Various bills	PAF-222	Not known	97067331/ 28.2.2014	0.123
46	Various bills	PAF-222	Not known	97061149/ 23.11.2013	0.048
47	Nil/ 22.1.2014	LSC-4481	710 lit @ 117.10 with oil filter etc	97067200/ 1.1.2014	0.092
48	1921/ 31.3.2014	Nil	Not known	97067362/ 2.4.2014	0.022
49	Various bills	Nil	Not known	97067188/ 25.12.2013	0.004
50	Nil/ Nil	Nil	POL for boat on visit of delegaion	97060962/ 26.10.2013	0.050
51	Nil/ Nil	Nil	Oil filter, air filter, service	97060656/ 20.9.2013	0.039
52	Various bills	Nil	Not known	97060678/ 24.9.2013	0.015
53	Various bills	Nil	Not known	97027886/ 15.4.2014	0.030
54	Various bills	Nil	Not known	97026127/9. 9.2013	0.006

S. No.	Bill No. and date	Vehicle No.	Description	Cheque No. and date	Amount
55	Nil/ Nil	Nil	Not known	97026119/ 9.9.2013	0.170
56	Nil/ Nil	Nil	Not known	97027858/ 9.10.2013	0.150
57	Various bills	Nil	Not known	97027853/ 23.8.2013	0.060
58	Various bills	Nil	Not known	97027860/ 9.10.2013	0.011
Total					2.416

Annexure - 17

**Unauthorized expenditure on account of purchase of medicines -
Rs.1.957 million**

S. No.	Cheque No.	Date	Name of Firm	Amount Rs.	
1	618152	1-11-2012	Doctor Medical	67,302	
2	617242	13-9-2012		70,677	
3	618156	1-11-2012	Sagar Medical	64,650	
4	618136	18-10-2012	Doctor Medical	57,388	
5	617261	18-9-2012	Sagar Medical	72,713	
6	618109	10-10-2012		63,528	
7	618107	10-10-2012	Doctor Medical	74,577	
8	617292	3-10-2012		77,212	
9	108246	18-12-2012		65,492	
10	102333	11-12-2012		74,106	
11	108228	10-12-2012		81,728	
12	108215	29-11-2012		54,936	
13	618191	23-11-2012		54,138	
14	618180	15-11-2012		55,896	
15	108277	7-1-2013		67,153	
16	108286	17-1-2013		74,961	
17	108289	17-1-2013		65,578	
18	108856	20-2-2013		70,877	
19	108851	20-2-2013		41,899	
20	108832	12-2-2013		55,988	
21	6037916	17-5-2013		28,411	
22	6037902	18-5-2013		50,557	
23	6037192	2-5-2013		56,565	
24	6037165	29-4-2013		73,326	
25	6037969	26-6-2013		52,820	
26	6037952	6-6-2013		44,620	
27	617202	13-8-2012		73,334	
28	375667	2-8-2012		Sagar Medical	69,345
29	375677	7-8-2012		Doctor Medical	70,111
30	612766	18-9-2012			54,830
31	617235	3-9-2012			72,408
Total:					1,957,126

Annexure-18

Less realization of outstanding fee - Rs.74.678 million

(Rs. in million)

S. No.	Name of scheme	Total fee	Deposited fee	Amount outstanding
Residential				
1	Creek City Phase II	3.932	1.620	2.312
2	Harmain City	1.560	0.845	0.715
3	Falcon Homes	1.690	0.515	1.175
4	Crown city	3.335	0.880	2.245
5	Marine city Gwadar	1.230	0.355	0.875
6	Al-Rahim City	2.230	1.115	1.115
7	Gwadar Sea View	2.630	0.705	1.925
8	Gulberg City	2.150	0.585	1.565
9	Gold Reep City	1.305	0.255	1.050
10	Savair City	3.637	0.966	2.671
11	Golden Sands	1.860	0.745	1.115
12	Oasis Resort Gwadar	4.260	0.905	3.355
13	Sara-e-Noor	9.350	0.833	8.517
14	Broad Way City	3.565	0.945	2.620
15	Free Port Housing Scheme-I	1.760	0.405	1.355
Housing				
16	Sun Silver City	8.830	3.330	5.500
17	Coast way Residency	2.225	0.605	1.620
18	Apna City	4.220	0.505	3.715
19	Canadian City	2.740	1.072	1.667
Industrial				
20	Prince City	4.265	1.120	3.145
21	Industrial And Cargo Village	1.985	1.765	0.220
22	Habitan Shelter	1.257	0.828	0.429
23	Makkah City	70.256	44.474	25.781
Total				74.678

Annexure - 19

Less deduction of income tax Rs.2.306 million

(Rs. in million)

S.No	Name of Work	Name of contractor	Bill No.	Gross amount	Less deduction	
1	Constt: of air port road GP-II	M/s Deen Mohammad	Escalation	11.996	0.060	
2			11 th	17.996	0.090	
3			12 th	7.839	0.040	
4			13 th	6.488	0.033	
5	Constt: of recycling plant	Pollution Engineering	1 st	13.028	0.133	
6	Constt: of air port road GP-III	M/s Mohammad yousaf	11 th	12.014	0.060	
			12 th	15.383	0.077	
			Escalation	6.323	0.032	
7	Constt: of air port road GP-V	M/s Khuda Bux	3 rd	14.807	0.074	
8			4 th	5.358	0.027	
9			5 th	4.69	0.023	
10			6 th	10.199	0.051	
11				7 th	11.056	0.055
12					3.01	0.015
13				8 th	3.01	0.015
14			Constt: of air port road GP-I	M/s Tilal associates	Escalation	12.437
17	12 th	12.269			0.061	
18	14 th	8.406			0.042	
19	Constt: of air port road GP-VI	M/s Agha Technic	3 rd	4.86	0.024	
20	Constt: of GDA-PHSS hostel block 1	M/s Rab Construction	1 st	11.955	0.600	
21			2 nd	9.987	0.050	
22			3 rd	12.029	0.060	
23			4 th	14.263	0.071	
24			5 th	8.144	0.041	

S.No	Name of Work	Name of contractor	Bill No.	Gross amount	Less deduction
25	Constt: of GDA-PHSS hostel block II	M/s Rab Construction	1 st	12.313	0.061
26			2 nd	10.093	0.080
27			3 rd	12.136	0.060
28			4 th	14.282	0.071
29			5 th	8.155	0.041
30	Construction of fish landing jetty including electric works (Jetty Structure) for Pishukan jetty (west bay) Gwadar	M/S AA Quality builders	3rd	8.925	0.044
31	Approach Road Surbandar jetty	M/s Muhammad Umer Baloch	2 nd	1.953	0.010
32			3 rd	2.85	0.014
33			5 th	5.687	0.028
34	Constt: of B/T marine drive towards KOH-E-Batil Gp-1	M/s Mehmood kakar and Akhtar	1 st 7u	11.967	0.060
35			2 nd	11.253	0.056
Total					2.306

Annexure-20

Execution of works without technical sanction - Rs.261.845 million

Name Of Project	Date of Commencement of work	Total cost	Expenditure
Leveling of Uneven land for remaining area of Phase –I	2-Jul-12	37.53	36.32
Leveling of Uneven land of Phase-II.	2-Jul-12	40.5	40.35
Supply & Installation of street light at road ST-1 & road CA.	2-Jul-12	19.83	19.83
Construction of Road ST-1 & ST-2 & Road CA	2-Jul-12	48.84	17.48
Construction of Remaining road works of NSA.	2-Jul-12	49.46	
Total			113.97

(Rs. in million)

S. No.	Name of Project	Cheque No. and date	Amount during 2013-14
1	Const: Grave yard Janazagah and Masjid	045182/ 2.5.2014	3.592
2	Const: Grave yard Janazagah and Masjid	045200/ 3.6.2014	6.293
3	Const: Boundary wall various schools Turbat	045159/ 10.3.2014	1.796
4	Const: Boundary wall various schools Turbat	045179/ 21.4.2014	1.109
5	Const: Boundary wall various schools Turbat	039004/ 30.6.2014	1.272

S. No.	Name of Project	Cheque No. and date	Amount during 2013-14
6	Const: Boundary wall various schools Turbat	039027/ 25.6.2014	0.721
7	Const: Micro Bandat and flood Protection	045188/ 2.5.2014	4.219
8	Const: Micro Bandat and flood Protection	045192/ 21.5.2014	5.688
9	Const: Various protection Bandat at Turbat	045158/ 10.3.2014	1.796
10	Const: Various protection Bandat at Turbat	045169/ 3.4.2014	3.009
11	Const: Various protection Bandat at Turbat	045175/ 18.4.2014	0.527
12	Electrification in various Union Councils at Turbat	045157/ 5.3.2014	3.935
13	Electrification in various Union Councils at Turbat	045181/ 2.5.2014	8.332
14	Const: Micro Bandat in Tehsil Turbat	039016/ 23.6.2014	5.665
15	Const: Bachelor Hostel, Turbat	045198/ 3.6.2014	3.561
16	Const: Mosque at GINNA, Turbat	045170/ 7.4.2014	4.881
17	Const: Mosque at GINNA, Turbat	045180/ 2.5.2014	4.881
18	Const: Admn Block and cafeteria for library, Turbat	039019/ 23.6.2014	1.796
19	Const: Admn Block and cafeteria for library, Turbat	045129/ 29.1.2014	2.612
Total			65.685

Annexure-21

Non-recovery of electricity charges from various factories - Rs.11.419 million

(Rs. in million)

S.No.	Name of firm	Outstanding Amount
Hub Industrial Trading Estate (HITE)		
1	M/s Hingol allied industries	0.186
2	M/s Sakran flour	0.083
3	M/s Prograssive fiber	0.140
4	M/s Al Faheem Taxtile	0.565
5	M/s Syed nazeer shah	0.007
6	M/s Al Aqmar printing	0.152
7	M/s AK industries	1.233
8	M/s AM industries	0.342
	Total	2.708
Winder Industrial Trading Estate (WITE)		
1	M/s MashAllah Industries	1.443
2	M/s Rural Hospital	0.120
3	M/s Bismillah cotton	0.470
	Total	2.033
Marble City		
1	M/s Sarbaz Trading company	0.128
2	M/s Al Najeem Marble	0.232
3	M/s Javaid Enterprises	0.375
4	M/s Quality Marble	0.607
5	M/s Everest Marble	0.062
6	M/s Shashan Enterprises	0.670
7	M/s Hassan Mining	0.107
8	M/s Siddiqi Marble	0.244
9	M/s Stonyx Pvt Lit	0.458
10	M/s Shanshai Associates	0.052
11	M/s Azeem Marble	0.045
12	M/s HRY Marble	0.039
13	M/s A.Rasheed	0.270
14	M/s Marina Marble	0.242
15	M/s RAO Marble	0.292
16	M/s Universal stone Art	0.123
17	M/s Index Marble	0.454

18	M/s Plastic flexi filter	0.891
19	M/s A&F Marble	0.776
20	M/s Sarwan Marble	0.611
	Total	6.678
	Grand Total	11.419

Annexure-22

**Non-recovery of outstanding amount on account of ground rent
Rs.2.820 million**

(Rs. in million)

S No.	Name of Industry	Plot No.	Date of Allotment	Amount of Ground Rent	Penalty / Late Payment Surcharge	Total
1	Alif Meem (A.M Marble)	M/C B-124 & 143	25-06-2013	0.029	0.003	0.032
2	PASDEC	M/C D-1	12-08-2008	0.160	0.208	0.368
3	A&M Mineral	A-157	18-04-2002	0.010	0.002	0.012
4	A&M Mineral	A-158	28-03-2002	0.010	0.003	0.013
5	Prepack Pakistan	A-159	06-11-1984	0.010	0.002	0.012
6	Prepack Pakistan	A-160	06-11-1984	0.010	0.002	0.012
7	Transmission Engineering	A-169	23-06-1988	0.066	0.038	0.104
8	Transmission Engineering	A-170	17-01-1985	0.131	0.076	0.207
9	Semnon Product	A-59 (a)	04-02-2003	0.041	0.006	0.047
10	Semnon Product	A-59 (b)	04-02-2003	0.041	0.008	0.049
11	Superior Wire	B-02 & B-03	10-05-2006	0.141	0.080	0.221
12	Data Universal	B-21	26-06-1983	0.037	0.021	0.058
13	R L Paper	C-160	28-06-2006	0.101	0.043	0.144
14	Al Fateme	C-379 & C-380	07-11-1989	0.195	0.086	0.281
15	Sholl International	D-12	28-03-1983	0.112	0.076	0.188
16	Sholl International	D-13	21-02-1983	0.076	0.071	0.147
17	Khuda-e-Nazar	D-65	22-03-2004	0.009	0.001	0.010
18	Universal Packages	D-73	14-06-2006	0.000	0.036	0.036
19	Universal Packages	D-75	27-06-2006	0.141	0.088	0.229
20	Myfip Video	D-90 & 91	03-03-1987	0.021	0.019	0.040
21	Agglow Stone	E-1	13-03-1983	0.083	0.055	0.138
22	Sholl International	E-123	09-09-1986	0.041	0.051	0.092
23	Sholl International	E-125	17-03-1984	0.041	0.048	0.089
24	Agglow Stone	E-2 – 3	29-01-1986	0.041	0.086	0.127
25	Mustafa & Sons	E-98	13-05-2005	0.020	0.009	0.029
26	Habib Trading	K-16	11-03-1993	0.034	0.006	0.040
27	Newton Healthcare	N-8 & 9	28-08-2008	0.082	0.013	0.095
Total				1.683	1.137	2.820

Annxure-23

**Non-Adjustment of advances against miscellaneous expenditure –
Rs.5.157 million**

(Rs. in million)

S. No	Name of employee	Designation	Purpose	Amount
1	Mr. Abdul sattar	Driver	p/o electric items, filter plant cartage	0.020
2	Mr. Versi Mal	Manager marble city	p/o stationery, civil work, cleaning of marble city, plantation etc	0.180
3	Mr. Hidayattullah	Superintendent	p/o furniture, civil work, office maintenance etc	0.356
4	Mohammed sharif	Junior clerk	p/o new tubes for tractor No.LSC-4642 & 4643	0.012
5	Mr. Abdul Majeed	N/Q	p/o sports items	0.030
6	Mr. Naeem sheikh	Director Admn	Entertainment expenses, repair of vehicle, replacement of AC etc	0.055
7	Mohammed Siddique	Foreman	Advance for petty cash expenses	0.035
8	Mohammed Aslam	PS/ purchase officer	p/o Electric items, other items, repair of vehicle, printing, repair & maintenance etc	0.327
9	Mr. Nisar Ahmed		p/o stationery items, computer & printer, etc	0.150
10	Mr. Fareed Ahmed	EX- purchase officer	p/o stationery cartage and service of printers, tyers, repair of vehicle computer & printer, etc	0.291
11	Mr. Abdul Haleem	Director Industries	Advance of gardening and bush cutting	0.060
12	Mr. Tabasum Saeed	Director Finance	P/o computer, repair of printer, repair of vehicle etc	0.750

S. No	Name of employee	Designation	Purpose	Amount
13	Mr. Sohail Mirza	Managing Director	Advance for TA and day to day expenses	0.150
14	Mr. Zubair Ahmed	Junior Engineer	Advance for Misc day to day expenses	0.050
15	Mohammed Arshad	Junior Engineer	Advance for Misc civil work, electric work, Misc repair etc	1.125
16	Mr. Aftab Ahmed	Junior Engineer	Advance for Misc repair and maintenance	0.180
17	Mr. Ali Anwer	XEN, electric	Advance for electric item and work, Misc repair and maintenance	0.150
18	Mr. Shafeeq Ahmed	Director General, affairs	Advance for gardening and, entertainment and misc expenses	0.050
19	Mr. Hassan shah	XEN, electric	Advance for electric item and work, Misc repair and maintenance	0.740
20	Mohammed Rafiq	Sub engineer	Installation and repair of water supply, Misc repair and maintenance etc	0.270
21	Mr. Imran Wakeel	Driver	Adv: for Shifting of main gate	0.020
22	Mr. Umeed Ali	Computer oprator	P/o computer items and crockery	0.010
23	Mr. Pervaiz Ahmed	Sub engineer	Repair and maintenance of water supply, purchase of electric items etc	0.110
24	Mr. Ghulzar Ahmed	Recovery officer	Advance for Purchase of tyres.	0.036
Total				5.157

Annexure – 24

Unjustified carriage/lead charges for earth - Rs.24.578 million

S. No	Name of work	Quantity paid (Cum)	Rate paid (Rs. Per Cum)	Total (Rs.)
1	Carriage of surplus material including loading unloading or sand, earth, stone, ballast, building rubbish, shingle boulders more than 5 km	5,875.88	244.31	1,435,536.24
2	Carriage of surplus material including loading unloading or sand,earth,stone, ballast, building rubbish, shingle boulders more than 3 km	48,401.78	227.05	10,989,624
3	Carriage of surplus material including loading unloading or sand,earth,stone, ballast, building rubbish, shingle boulders more than 3 km	460.27	251	115,527.77
4	Carriage of surplus material including loading unloading or sand,earth,stone, ballast, building rubbish, shingle boulders more than 2 km	48.39	218.42	10,569.34
5	Carriage of surplus material including loading unloading or sand,earth,stone, ballast, building rubbish, shingle boulders more than 3 km	29,026.82	227	659,0539.00
6	Transportation of earth all types when total distance ,including the lead covered in the item of work is more then 90m lead 5 km	5424.72	258.00	1399577.76
7	Transportation of earth all types when total distance ,including the lead covered in the item of work is more then 90m lead 15 km	1,992.20	590.00	1,117,398
8	Transportation of earth all types when total distance ,including the lead covered in the item of work is more then 90m lead 5 km	302.46	287.45	117,188.20
9	Disposal of surplus material Load Avg.3.00 Km	9,960.20	227.05	2,261,463.41
11	Disposal of surplus material	2,154.99	251.00	540,902
Total				24,578,325.72

Annexure-25**Recovery due to drawl of inadmissible ad-hoc allowances & advance increments Rs.18.229 million****(Rs in million)**

S. No.	Name	Desig.	Period	Due	Drawn	Difference
1	JavedRaza	MD	01.02.2012 to 31.01.2013	3.630	4.576	0.946
2	ArshadMehmood	CE(C)/ MD	05.06.2012 to 28.02.2014	4.228	5.752	1.524
3	Muhammad Mansoor	GM Prod.	12.06.2012 to 28.02.2014	3.123	4.188	1.065
4	HabibullahBadini	CE(M)	13.06.2012 to 28.02.2014	2.598	3.485	0.889
5	Dr. Tariq Mehmood	Chief Chemist	16.01.2013 to 28.02.2014	1.708	2.300	0.591
6	Nisar Ahmed	Head Admn	13.07.2012 to 28.02.2014	1.976	2.928	0.951
7	Habibullah	Head Admn	23.07.2012 to 28.02.2014	1.944	2.619	0.675
8	GulrezAftab	SMT (C)	13.07.2012 to 28.02.2014	1.976	2.928	0.951
9	Bashir Ahmed	SMT (Met)	13.07.2012 to 28.02.2014	1.976	2.928	0.951
10	Ghullam Mustafa	SMT (Met)	13.07.2012 to 28.02.2014	1.976	2.928	0.951
11	Noor-ul-Haq	SMT (M)	13.07.2012 to 28.02.2014	1.963	2.913	0.950
12	Abdul Jalil	JM Tech-I	24.07.2012 to 28.02.2014	0.969	1.437	0.469
13	M Ali Khatak	JM (Adm/HR)	19.07.2012 to 28.02.2014	0.978	1.512	0.533
14	Wajid Ali Shah	SMT (Elec)	03.08.2012 to 28.02.2014	1.909	2.827	0.918
15	Muhammad Iqbal	SMT (Min)	03.08.2012 to 28.02.2014	1.909	2.827	0.918
16	Muhammad Daud	JM (Min)	30.07.2012 to 28.02.2014	1.008	1.294	0.287
17	Arshad Abbas	JMT (Geo)	30.07.2012 to 28.02.2014	1.008	1.423	0.416
18	TanveerAftab	DM Proc.	02.08.2012 to 28.02.2014	0.956	1.478	0.522
19	Habib-urRehman	JM Tech-I	24.07.2012 to 28.02.2014	0.970	1.437	0.467
20	Amjad Anwar	JMT (Mech)	01.09.2012 to 28.02.2014	0.908	1.264	0.356
21	Asif	JMT (Min)	01.09.2012 to	0.908	1.401	0.494

S. No.	Name	Desig.	Period	Due	Drawn	Difference
			28.02.2014			
22	Nouman Ali Niazi	JMT (Chem)	01.09.2012 to 28.02.2014	0.908	1.264	0.356
23	Habibullah Qadir	JMT (Elec)	01.09.2012 to 28.02.2014	0.908	1.294	0.387
24	Rehmatullah	SCO	08.03.2012 to 28.02.2014	1.196	1.792	0.596
25	M Essa Tahir	SAO	13.03.2012 to 09.09.2012	0.296	0.355	0.059
26	Rizwan-ur-Rehman	JE-II	12.03.2012 to 15.05.2013	0.424	0.565	0.141
27	Muhammad Rafiq	SMT (Mech)	01.08.2012 to 28.02.2014	1.715	2.580	0.865
Total				44.068	62.295	18.228

Annexure-26
Overpayment due to allowing non-scheduled rates –Rs.15.237 million

S. No.	Item of work	Rate admissible	Rate paid	Difference	Quantity	Amount 5X6
1	2	3	4	5	6	7
1	Excavation in foundation shingle or gravel	7.132 Per cft	12 Per cft	4.868 per cft	202,579.50 cft	986,157
2	Deformed steel	104,885.02 Per Ton	122,000 Per Ton	17,114.98 Per Ton	157.182 Tons	2,690,167
3	RCC 1:2:4 in foundation	164.51 P/cft	252.50 P/cft	87.99 P/cft	10,804.62 cft	950,699
4	Bricks masonry 9” TH	116.126 P/cft	190 P/cft	73.87 P/cft	7957.54 Cft	587,855
5	Bricks masonry in Ground floor	116.126 P/cft	180 P/cft	63.87 P/cft	3245.65 cft	207,300
6	Bricks masonry in first floor	116.126 P/cft	190 P/cft	73.87 P/cft	3,341.27	246,814
7	RCC 1:2:4 in roof beam	216.95 P/cft	272.50 P/cft	55.55 P/cft	7,216.97 cft	400,903
8	Bricks masonry 9” TH	116.126 P/cft	180 P/cft	63.87 P/cft	4154.10 cft	265,031
9	Bricks masonry in first floor	116.126 P/cft	190 P/cft	73.87 P/cft	3810.78 cft	281,502
10	RCC 1:2:4 in slab	240.153 P/cft	272.50 P/cft	32.348 P/cft	7216.97 cft	233,455
11	Excavation in foundation	7.132 Per cft	15 Per cft	7.868 per cft	87,891.19 cft	691,528

S. No.	Item of work	Rate admissible	Rate paid	Difference	Quantity	Amount 5X6
	shingle or gravel					
12	Deformed steel	104,885.02 Per Ton	135,000 Per Ton	30,114.98 Per Ton	139.509 Tons	4,201,280
13	RCC 1:2:4 in foundation	164.51 P/cft	250 P/ cft	85.48 P/cft	9,774.92 cft	835,630
14	Bricks masonry 9" TH	116.126 P/cft	200 P/cft	83.87 P/cft	24,286.65 Cft	2,037,005
15	RCC 1:2:4 in roof beam	216.95 P/cft	270 P/cft	53.05 P/cft	4,117.22 cft	218,419
16	RCC 1:2:4 in slab	240.153 P/cft	280 P/cft	39.847 P/cft	10,127.95 cft	403,568
Total						15.237

Annexure- 27**Irregular expenditure without inviting open tenders –Rs.6.100 million**

S. No.	Description	Voucher No.	Cheque No.	Date	Amount
1	CC TV	31	904421	05.08.2013	0.831
2	S/I of walk through gate				1.150
3	S/F Razor Blade				1.225
4	Under vehicle scanner	167	904888	25.11.2013	0.645
5	C/o Boundary wall 1 st R/bill	13	903600	26.07.2013	1.360
6	C/o Boundary wall 2 nd R/bill	293	906657	12.02.2014	0.889
Total					6.100

Annexure-28

Non-production of record Rs.949.103 million

Deputy Commissioner, Quetta :

(Rs in million)

S.No	Name of Schemes	Amount
1	S/Purchase of Books at different institute of Quetta	2.000
2	S&F of computer for various colleges and Schools in Quetta.	2.500
3	S&F of computer for various colleges and Schools in Quetta.	1.500
4	Const: of Rooms with veranda at Madrassa Arabia Lilaya-ul-uloom Sarajitachaman Road Usmanabad Kuchlak	3.000
5	Supply of Furniture & Office Accessories for G.F.I. Church NawabKhairBakhshMarri, street Quetta.	4.747
6	Supply of Furniture & Office Accessories for Good Shepard Educational System Quetta.	5.495
7	Rehabilitation of Camps for disable persons Quetta.	1.000
8	Supply of Furniture & Office Accessories for Good Shepard Educational System Quetta.	9.440
	Total:-	29.682

Commissioner office Loralai,

Sr. No.	Date of Drawl	Amount	Name of Officer
01	25.10.11	160,000	Mohammad Ikhtiar Khan Bungulzai
02	26.10.11	40,000	
03	11.11.11	50,000	Mira Jan Kakar
04	25.02.12	250,000	
05	19.03.12	500,000	
06	12.09.12	200,000	Mohammad Ikhtiar Khan Bungulzai
07	13.11.12	200,000	
08	26.11.12	50,000	Mohammad SadiqueMandokhail
09	08.01.13	50,000	
10	18.01.13	100,000	
11	18.01.13	100,000	
12	21.02.13	100,000	
13	02.04.13	100,000	AsadRehmanGillani
14	29.04.13	100,000	
Total		2,000,000	

Less realization of Usher - Rs.8.199 million

S.No	Tehsil	Target	Realization	Short Fall
1	City Mustung	33524	5000	28524
2	Tehsil Mustung	22797	2000	20797
3	Katkocha	60217	13000	47217
4	Tehsil Dasht	381981	44018	337963
Total:-				434501

S.No	Name of Formation	Name of Tehsil	Target (Usher) 2013-14	Recovered (Usher) 2013-14.	Shortfall 2013-14.
1	DC	Mastung	55,624	Nil	55,624
2	DC	Dashat	136,805	54,018	82,787
3	DC	Katkocha	43,322	Nil	43,322
4	DC	Kardgap	Record not Produced to Audit for Scrutiny.		
Gross Total			235,751	54,018	181,733

S.N	Name of Tehsil	Out standing dues of previous year (Rs.)	Demand for F.Y 2013-14	Total Recoverable amount (Rs)	Recovery during 2013-14 (Rs)	Outstanding Balance (Rs)
1	Bela	7,400	88,703	96,103	96,103	-
2	Uthal	-	195,124	195,124	195,124	-
3	Lakhra	60,000	51,811	111,811	104,798	7,013
4	Sonmiani	-	14,715	14,715	-	14,715
5	Gaddani	-	-	-	-	-
6	Hub	7,600,650	-	7,600,650	77,050	7,523,600
7	Dureji	-	37,400	37,400	-	37,400
	Total	7,668,050	387,753	8,055,803	473,075	7,582,728

Non-imposition of penalty - Rs.61.226 million

Deputy Commissioner Quetta,

(Rs. in million)

S. No	Name of work	Time limit	Completion Date	Penalty
1	Flood protection and water drain at killi new chashmachozai ,Disstt: Quetta	31.12.2012	25.06.2013	1.500
2	Repair/Improvement /Carpeting of various streets BT Roads of PB-1	31.12.2012	26.06.2013	2.000
Total				3.500

Project Director President's Kohlu

S. No	Name of work	Work order No.	Cost (Rs.)	10% Penalty Rs.	Work on 30.06.13
1	Tamboopuza road 15-20 KM	KDPR-1101-03 dated 25.09.09	14.200	1.42	In progress
2	Tamboopuza road 10-15 KM	KDPR-125-28 dated 16.11.09	18.00	1.8	In progress
3	By pass D/carriage 00-2.5 KM	KDPR-932-34 dated 25.09.09	22.215	2.22	In progress
4	By pass to main RD maiwand road	KDPR-920-22 dated 25.09.09	19.671	1.967	In progress
5	By pass D/carriage 05-7 KM	KDPR-944-46 dated 25.09.09	27.712	2.77	In progress
6	By pass D/carriage 2.5-5 KM	KDPR-936-38 dated 25.09.09	22.145	2.214	In progress
Total			123.943	12.391	

Commissioner Mekran Division / Project Director, Turbat

S. No.	Total Cost of the Project	Work Done	Diff	Penalty @ 10%
1.	492.741	183.821	308.92	30.892

Annexure 31

Non-accountal of POL utilization - Rs.4.600 million

Commissioner, Kalat at Khuzdar.

S. No	Name of Supplier	C.V No. & Date	Vehicle No.	Amount
1	Universal filling station	9538 (26-04-13)	Nil	4590
2	Chaltan oil traders	3419 (24-04-13)	Nil	5000
3	Ahmed petroleum	1269 (27-04-13)	Nil	4000
4	Plaza auto service	7469 (27-4-13)	Nil	4800
5	Afzal brothers	Niol (nil)	Nil	2100
6	Balochistan filling	1657 (27-04-13)	Nil	4000
7	Natozai filling	Nil (27-4-13)	Nil	3630
8	--do--	1146 (1-5-13)	Nil	6200
9	Aziz petroleum	1145 (01-5-13)	Nil	14369
10	--do--	1144 (1-5-13)	Nil	18588
11	--do--	1143 (1-5-13)	Nil	5310
12	--do--	1142 (1-5-13)	Nil	16682
13	--do--	1140 (1-5-13)	Nil	40654
14	--do--	2527 (18-5-13)	Nil	46627
15	Ahmed petroleum	810 (22-5-13)	Nil	6800
16	Koshak petroleum	807 (15-5-13)	Nil	8028
17	--do--	808/ (15-5-13)	Nil	94024
18	--do--	304 (12-5-13)	Nil	123116
19	--do--	805 (nil)	Nil	98782
20	--do--	Nil (nil)	Nil	93997
Total:-				601297

Deputy Commissioner, Chagai at Dalbandin, Table not prepared. of Rs.8.575 million.

Deputy Commissioner Mastung

S.N	Description	V.N/Date of bill	Amount
1	MSGGA-1	554/31-07-13.	48,590
2	MG-1	151/31-08-13.	59,285
3	MSGGA-1	683/31-10-13.	70,930

S.N	Description	V.N/Date of bill	Amount
4	MG-0088.	664/31-10-13.	40,850
5	MSGGA-1	143/30-11-13.	65,860
6	MG-0088.	144/30-11-13.	47,060
7	MG-001.	171/31-12-13.	47,480
8	MSGGA-1	728/31-01-14.	57,400
9	MG-2	731/31-01-14.	53,433
10	MSGGA-1	726/31-05-14.	74,920
11	MG-2	724/31-05-14.	58,747
12	Veh&Motor cycles	37 vochr/Mar, Apr-14.	621,855
Total			1,246,410

Deputy Commissioner, Ziarat Administration

S. No.	Date	Amount
1	13.09.2013	540,378
2	21.011.2013	494,296
3	26.12.2013	281,159
4	25.02.3014	92,789
5	25.02.2014	385,233
6	25.02.2014	163,721
7	08.04.2014	168,822
8	22.04.2014	230,040
9	07.05.2014	300,000
10	07.05.2014	96,420
Total		2,752,858

Deputy Commissioner, Ziarat Levies

S. No.	Date	Amount
1	11.09.2013	104,880
2	11.11.2013	53,840
3	13.11.2013	55,720
4	13.11.2013	271,540
5	27.11.2013	489,705

S. No.	Date	Amount
6	27.11.2013	122,780
7	30.01.2014	78,100
8	30.01.2014	95,100
9	28.02.2014	111,280
10	13.03.2014	91,499
11	02.04.2014	231,589
12	15.04.2014	720,168
13	15.04.2014	163,840
14	15.04.2014	133,600
15	25.04.2014	73,505
16	07.05.2014	260,060
17	04.06.2014	173,904
18	03.06.2014	36,057
Total		3,267,167

Deputy Commissioner, Loralai

Sr. No.	Date of Drawl	Head	Amount
1	28.06.13	A03807-POL Charges	657,095
2	27.06.13		499,708
3	24.06.13		345,945
4	20.06.13		1,049,816
5	17.04.13	A03807-POL Charges	308,713
6	26.03.13		78,572
7	06.02.13		1,124,994
8	23.11.13		247,832
9	25.10.12	A03807-POL Charges	233,302
10	18.10.12		412,190
11	12.09.12		310,323
12	12.09.12		351,107
13	2012-13	DC Office	2,597,116
Total			8,216,713

Commissioner Zhob Division, Loralai

S. No.	Date of Drawl	Name of Suppliers	Expenditure
1	28.06.13	Haji Mohd Sharif	199,360

S. No.	Date of Drawl	Name of Suppliers	Expenditure
2	20.06.13	and Sons, Loralai	88,200
3	28.05.13		152,937
4	07.06.13		162,769
5	08.05.13		146,121
6	14.03.13		110,814
7	29.03.13		120,926
8	18.02.13		Haji Mohd Sharif and Sons Loralai
9	16.01.13	185,182	
10	12.2012	177,365	
11	20.09.12	158,983	
12	13.10.12	131,666	
13	13.11.12	109,327	
14	23.11.12	109,526	
15	30.06.12	Haji Mohd Sharif and Sons Loralai	101,267
16	30.06.12		113,759
17	30.06.12		157,510
18	30.06.12		130,176
19	30.06.12		129,346
20	13.06.12		173,350
21	13.06.12		110,550
22	27.04.12		119,101
23	05.04.12	Haji Mohd Sharif and Sons Loralai	104,440
24	15.03.12		104,445
25	23.02.12		131,426
26	19.12.11		77,783
27	14.12.11		114,771
28	25.10.11		147,746
29	28.09.11		154,868
30	19.08.11		103,899
Total			3,953,111

Irregular expenditure on repair of vehicles Rs.6.440 million

S. No	Name of Supplier	C.V No & Date	Vehicle No	Amount
1	Al Rehman Motors & others	7 bills (2,3-2013)	Available	70,110
2	Various suppliers	35 bills (3,4-2013)	-do-	126,708
3	Sultan tire works	5 bills (5-2013)	-do-	72,350
Total:-				269,168

S.No	Name of Supplier	C.V # & Date	Amount
1	Akhtar autos	Nil (19-02-13)	32,500
2	Wahid brothers	785 (12-02-13)	7,000
3	--do--	784 (12-02-13)	26,500
4	--do--	581 (29-04-13)	5,350
5	Barkat autos	385 (26-04-13)	1,850
6	Iftikhar autos	174 (12-05-13)	3,000
7	Hayat autos	Nil (15-05-13)	4,700
8	Raiz autos Khuzdar	1615 (14-05-13)	3,900
9	Special autos	1613 (01-05-13)	2,450
10	Auto center quetta	Nil (14-05-13)	46,975
11	Haji khalid khan	Nil (14-05-13)	2,550
12	Geniongairaj motors	Nil (13-03-13)	4,220
13	Abdullah autos Khuzdar	644 (25-05-13)	14,500
14	Ghosia denting service	Nil (05-06-13)	16,000
15	Japan Tyre Quetta	Nil (01-06-13)	17,500
16	Iftikhar autos Quetta	Nil (29-05-13)	8,950
17	--do--	Nil (23-05-13)	17,300
18	Sameer autos Quetta	402 (31-05-13)	12,000
19	Satal motor & workshop	917 (16-05-13)	15,000
20	Iftikhar autos	Nil (09-06-13)	42,800
21	Abdullah autos	644 (25-05-13)	14,600
22	Ghosia denting	Nil (05-06-13)	16,000
23	Japan tyre quetta	Nil (01-06-13)	17,500
24	Iftikhar autos khuzdar	Nil (23-05-13)	17,300
25	Salat	402 (31-05-13)	12,000
26	Sultan motor garage	919 (16-05-13)	15,500
Total:-			377,945

S. N	Name of Firm/Supplier	Vehicle No	V.N/Date of bill	Amount
1	M/s Balochistan Battery Zone Quetta.	MSGA-1	Nil/02-11-13.	23,370
2	M/s Haji Muhammad old Motor Spare Quetta.	MG-0088.	52/02-11-13.	27,300
3	M/s Al-HabibTyre Rim Quetta.	QAX-911.	76/10-02-14.	71,340
4	M/s Haji Muhammad old Motor Spare Quetta.	QAX-911.	92/nil	23,370
6	M/s Al-Abass Diesel Service Mastung etc.	Rep.Vehi cle	15vchs/Nov, Dec-13&Jan-14.	192,491
7	M/s HanifAutose Quetta.	Rep.Vehi cle	22 vchs/Feb-14.	111,421
Total				449,292

S. No.	Vehicle No.	Quantity	Vr. No. & Date	Cashed on	Amount of tyres	Total Amount
1	Prado	5	29, 13.01.2014	23.01.2014	100,000	546,000
2	Pajero	15			255,000	
3	Land cruiser	5			96,000	
4	Vigo	5			95,000	
5	ZT-1	5	Nil/ 24.02.2014	26.02.2014	95,000	95,000
6	Nil	4	Nil/ 23.06.2014	25.06.2014	59,600	59,600
Total		39			700,600	700,600

S. No.	Firm	Vehicle No.	Vr. No. & Date	Cheque No.	Date	Amount
1	Bilal Autos & oil changer Quetta	QAF-5761	152, 07.04.2014	0729659	08.04.2014	125,000
Total						125,000

S. No.	Firm	Vehicle No.	Vr. No. & Date	Cheque No.	Date	Amount
1	Mula Muhammad Umar tyre	Nil	893, 11.10.2013	0648976	20.11.2013	99,600

	dealer					
2	Shah tyre & rim center	QAL-7357	Nil/ 15.01.2014	--	30.01.2014	76,000
3	Raheem diesel workshop	ZT-310	324, 20.03.2014	--	16.06.2014	58,100
4	Raheem diesel workshop	ZT-312	352, 03.05.2014	--	-DO-	73,950
5	Masoom Khan motor workshop	ZT-309	666, 23.03.2014	--	-DO-	94,550
6	Masoom Khan motor workshop	ZT-307	664, 18.02.2014	--	-DO-	36,700
7	Rehan diesel workshop	ZT-311	353, 26.04.2014	--	-DO-	77,500
8	Rehan diesel workshop	ZT-306	368, 26.02.2014	--	-DO-	61,940
9	Masoom Khan motor workshop	ZT-308	672, Nil	--	-DO-	53,800
Total						632,140

S. No	Cashed on	Name of firm	Vehicle No	Particulars	Amount
1	13.08.12	Wahid Barkhan autos	LI(T)6677	Boster, leather, radiator, lights etc	98200
2	23.10.12	Chacha Rakhni autos	QAQ-4	Belt, cross, shocks, radiator, cover etc	89100
3	15.11.12	Wahid Barkhan autos	LI(T)6677	Tyres, shocks, engine	99800
4	02.01.13	Toyota center DG Khan	BKN-1	Kamnai, baring, cover, radiator, cross, gear	99900
5	28.01.13	Azam Jan tyre Rakhni	QAQ-4	p/o 4 tyres	99000
6	25.02.13	Chacha Rakhni autos	QAQ-4	Hisa, kenchi, rod, kamani, tyrodetc	80400

7	05.04.13	Azam tyreRakhni	Jan	BKN-1	p/o 4 tyres	65000
8	08.04.13	Akram Loralai	autos	BKN-1	p/o head, diesel pump	99000
9	08.04.13	Delux Khan	autos DG	BKN-1	p/o piston, turbo. Gear	68000
Total						0.798

Date of Encashment	Vehicle No.	Amount
28.06.13	LI-355	33,700
28.06.13	LI-21	85,900
28.06.13	LI-21	88,800
28.06.13	BLF-351,QAX-915	45,300
27.06.13	BLF-352	49,000
27.06.13	BLF-354	40,090
27.06.13	LIA-352	46,100
24.06.13	BLF-364	78,402
24.06.13	QAX-915,LIA-21	49,950
12.09.12	QAX-960	37,400
12.09.12	QAX-915,LIA-356	68,880
25.09.12	BLF-357	30,000
04.10.12	LIA-354	51,900
06.02.13	BLF-365,LIA-21	94,390
Total		799,812

S.No.	Bill No. and date	Name of firm	Amount
1	3415/1.5.2012	Dalbandin Autos tyre dealer	0.022
2	135/3.5.2012	Dalbandin Autos tyre dealer	0.032
3	874/13.2.2012	Balochistan Auto Oil	0.007
4	3004/23.2.2012	Dalbandin Autos tyre dealer	0.006
5	Nil/2.2.2012	Awami Autos	0.008
6	3003/20.2.2012	Dalbandin Autos tyre dealer	0.033
7	449/29.1.2012	SharjaTyres	0.056
8	358/Nil	Chaghi Autos	0.055
Total			0.219

S.No.	Bill No. and date	Name of firm	Amount
1	862/23.2.2012	Balochistan Auto Oil	0.023
2	1661/3.8.2011	Al-hamd Autos	0.025
3	217/19.8.2011	Al-hamd Autos	0.030

4	147/10.4.2012	DalbandinTyres	0.022
5	150/30.4.2012	DalbandinTyres	0.025
6	173/30.4.2012	Awami Diesel	0.016
7	420/22.1.2013	Al-hamd Autos	0.022
8	152/21.1.2013	Watan Motors	0.016
9	307/19.1.2013	Al-hamd Autos	0.052
10	010/14.5.2013	Balochistan Motors	0.010
11	436/14.5.2013	Al-hamd Autos	0.028
12	431/14.5.2013	Al-hamd Autos	0.030
Total			0.299

S. No.	Bill No and Date	Description	Vehicle No.	Amount (Rs.)
1.	249, 1.8.2013	2- Tyre @ 35000 each	Nil	0.070
2.	8.2013	-	QAQ-3	0.030
3.	245, 11.7.20102	2 Tyre Bridgestone @ 39500	QAQ-3	0.079
4.	27.7.2012	Repair of Diesel Pump	QAQ-2	0.021
5.	25.9.2012	Battery, repair of diesel pump and gear box etc	Nil	0.032
6.	266, 10.2.2012	2 - Tyre Bridgestone @ 35000	ZBT 3342	0.070
7.	964, Nil	2 - Tyre Bridgestone @ 24000	Nil	0.049
8.	949, Nil	2 Tyre Bridgestone @ 37500	ZBT-13	0.076
9.	957, 20.12.2013	5- Tyre American @ 18750	QAQ-2	0.094
10.	15.3.2013	Different repair work	ZBT-3342	0.074
11.	Nil	Battery, repair of diesel pump, Front Glass, side light etc.	ZBT-3342	0.085
12.	Nil	Front deluxe Kabli, rear drum, Crank, diesel pump etc	UN-373	0.066
13.	Nil	Battery, Bumper front and rear etc.	QAX-902	0.034
Total				0.778

S. No.	Name of Firm	Bill No and Date	Vehicle No.	Description	Amount (Rs.)
1.	M/s Shah Tyre and Rim Centre, Quetta	3600, 6.4.2013	Nil	4- Tyre 40000 and 2- Steel Roof (Jungla) Vigo 50000	99,000
2.	M/s Shah Tyre and Rim Centre, Quetta	3606, 6.4.2013	Nil	4- Tyre Corolla, Side Mirror, Clutch Plate, Front Mirror, denting painting etc.	78,600
3.	M/s Mujeeb Autos, Quetta	Nil	Nil	Ring Set, Gas Kit, Clutch plate, disk spring	51,450
4.	M/s National Motor Gerage, Zarghoon Road Quetta	36, 16.4.2013	Nil	Automizer repair, Oil Pump, Engine etc.	96,000
5.	M/s Tareen Workshop, Harnai	92, 21.6.2013	SI-719	2- Tyre, Battery, Steering Box, engine overhauling wheel etc	60,100
6.	M/s Tareen Workshop, Harnai	89, 21.6.2013	SI-713	Engine Overhauling, 2- Tyre, wheel, battery, Kumani.	60,400
7.	M/s Tareen Workshop, Harnai	91, 21.6.2013	QAX-976	4- Tyre, Engine Overhauling	68,000
8.	M/s Tareen Workshop, Harnai	90, 21.6.2013	HI-1	1-Turbo and 1 Pump	50,000
9.	M/s Tareen Workshop, Harnai	93, 21.6.2013	HI-3	Engine Overhauling, 1- Battery, Front Hissa and 4 Tyre	75,500

10.	M/s Tareen Motor Garage, Harnai	681, 6.6.2013	QAK – 8945	4 – Tyre, Engine overhauling etc	48,000
11.	M/s Tareen Motor Garage, Harnai	649, 6.2013	QAX- 940	Engine overhauling	49,000
12.	M/s Tareen Motor Garage, Harnai	679, 15.6.2013	QAX- 940	1-Generator	49,800
13.	M/s Tareen Motor Garage, Harnai	683, 6.6.2013	SI- 5108	4- Tyre, Engine Overhauling, seat cushion etc.	87,400
14.	M/s Tareen Motor Garage, Harnai	676, 6.6.2013	GB- 459	2- Tyre, Kumani, Radiator, seat cushion .	43,800
15.	M/s Tareen Motor Garage, Harnai	93, 21.6.2013	Hi-3	Engine overhauling, battery and tyres	75,500
Total					992,550

Annexure-33

Irregular expenditure on purchase of Stationery Rs.2.388 million

Deputy Commissioner, Mastung Balochistan,

S.No	Name of supplier	C.V No & Date	Particular	Amount
1	Basheer Book Sailor	Nil (27-8-12)	Various	99,425
2	M Nadeem Stationary	335 (2-10-12)	Various	49,305
3	Majid&Abdi Brothers	078 (17-11-12)	Various	4,800
4	Variety Store	533 (16-1-13)	Various	3,268
5	Hatim Stationers	19821 (31-3-13)	Various	6,380
6	Hatim Stationers	449 (3-3-13)	Various	36,830
7	Hatim Stationers	387 (Nil)	Various	99,904
Total:-				299,912

Deputy Commissioner, Barkhan

S. No	Cashed on	Name of firm	Particulars	Amount
01	11.09.12	Faisal stationers Barkhan	p/o stationery items	0.052
02	23.10.12	Mohammadia books Barkhan		0.059
03	30.03.13	Smin stationery and store		0.100
04	28.06.13	Mohammadiakitab gar bkn		0.061
05	May 13	Faisal stationers Barkhan		0.205
06	28.06.13	Pakistan book center Bkn		0.080
Total				0.556

Deputy Commissioner, Chagai at Dalbandin,

(Rs. In million)

S.No.	Bill No. and date	Name of firm	Items	Amount
1	030/13 dated 2.2.2012	M/s Salam paper Qta	Paper, toner, fax roll	0.053
2	031/13 dated 20.3.2012	M/s Salam paper Qta	Various stationery items	0.053

3	1845,46,47/30.8.2012	M/s Salam paper Qta	Various stationery items	0.048
4	035/22.3.2013	M/s Salam paper Qta	Various stationery items	0.014
5	034/18.3.2013	M/s Salam paper Qta	Various stationery items	0.010
Total				0.178

Deputy Commissioner, Sherani

S. No.	Name of Firm	Bill No. and Date	Amount (Rs.)
1.	M/s Zubair Books Depot and Stationery Zhob	8.8.2012	86,890
2.	M/s Zubair Books Depot and Stationery Zhob	2.10.2012	84,300
3.	M/s Zubair Books Depot and Stationery Zhob	20.12.2012	70,375
4.	M/s Zubair Books Depot and Stationery Zhob	25.12.2012	87,000
5.	M/s Zubair Books Depot and Stationery Zhob	4.1.2013	56,560
Total			385,125

Deputy Commissioner Ziaratit

S. No.	Firm	Voucher & Date	Cashed on	Cheque No.	Amount
1	Bukhari paper, stationery & general order supplier Quetta	19013, 19017/ 30.12.2013	02.01.2014	0729182	199,906
2	Bukhari paper, stationery & general order supplier Quetta	19875-76/ 25.04.2014	06.05.2014	--	349,977
3	Ziarat stationery	Nil/ 26.05.2014	--	--	12,050
4	Bukhari paper, stationery & general order supplier Quetta	20435/ June 2014	26.06.2014	0730143	70,017
					631,950

Deputy Commissioner, Zhob

S. No.	Name of firm	Bill No. and Date	Description	Amount (Rs.)
1.	M/s Hott paper and Stationery Mart, Zhob	148, Nil	Stationery Items	95,825
2.	M/s Hott paper and Stationery Mart, Zhob	164, Nil	Stationery Items	99,650
Total				195,475

Deputy Commissioner, Harnai

S. No.	Name of Firm	Bill No and Date	Description	Amount (Rs.)
1.	M/s Mohammad Usman Photostat and Stationery	212, 30.4.2013	File covers, papers, register etc	45,000
2.	M/s Mohammad Usman Photostat and Stationery	168, 30.4.2013	Stationery items	23,878
3.	M/s Mohammad Usman Photostat and Stationery	146, 17.4.2013	Dictionary, land revenue act, etc	10,000
4.	M/s Mohammad Usman Photostat and Stationery	Nil, 16.4.2013	50- Rim paper legal size	24,000
5.	M/s Mohammad Usman Photostat and Stationery	Nil, 16.4.2013	Photostat and printer toner	19,800
6.	M/s Mohammad Usman Photostat and Stationery	Nil, 15.4.2013	80- fax roll	20,800
Total				143,478

Annexure-34

Unauthorized/doubtful expenditure of amounting to – Rs1.754 million

Deputy Commissioner Ziarat Entertainment detail

S. No.	Particulars	Name of Guest	Cashed on	Amount
1	Mutton 7 Kg, chicken 11 Kg, Roti 65 etc.	Not shown	21.11.2013	14,180
2	Mutton 7.5 Kg, chicken 11 Kg, Roti 65 etc.	Not shown	21.11.2013	14,260
3	Mutton 8 Kg, chicken 11 Kg, Roti 65 etc.	Not shown	21.11.2013	17,115
4	Mutton 7 Kg, chicken 15 Kg, Roti 65 etc.	Not shown	21.11.2013	14,450
5	Mutton 7.5 Kg, chicken 12 Kg, Roti 70 etc.	Not shown	21.11.2013	17,200
6	Mutton 7 Kg, chicken 15 Kg, Roti 65 etc.	Not shown	21.11.2013	16,400
7	Mutton 7 Kg, chicken 11 Kg, Roti 65 etc.	Not shown	21.11.2013	14,040
8	Mutton 12 Kg, chicken 25 Kg, Roti 70 etc.	Not shown	21.11.2013	25,280
9	Mutton 14 Kg, chicken 20 Kg, Fish 12 Kg, Roti 65 etc.	Not shown	21.11.2013	29,650
10	Mutton 11 Kg, chicken 25 Kg, Roti 70 etc.	Not shown	21.11.2013	25,850
11	Mutton 13 Kg, chicken 20 Kg, Fish 12 Kg, Roti 65 etc.	Not shown	21.11.2013	30,200
12	Mutton 8 Kg, chicken 15 Kg, Roti 65 etc.	Not shown	21.11.2013	17,000
13	Mutton 8 Kg, chicken 14 Kg, Roti 65 etc.	Not shown	21.11.2013	16,820
14	Mutton 14 Kg, chicken 20 Kg, Roti 45 etc.	Not shown	21.11.2013	25,400
15	Mutton 8 Kg, chicken 13 Kg, Roti 50 etc.	Not shown	21.11.2013	18,970
16	Mutton 14 Kg, chicken 20 Kg, Roti 85 etc.	Not shown	21.11.2013	23,440

S. No.	Particulars	Name of Guest	Cashed on	Amount
17	Mutton 12 Kg, chicken 17 Kg, Roti 50, Fruit Rs 1,500 etc.	Commissioner Sibi	02.01.2014 0729182	19,300
18	Mutton 13 Kg, chicken 17 Kg, Roti 50, Fruit 1,600 etc.	Commissioner Sibi	16.01.2014 0729230	20,450
19	Mutton 12 Kg, chicken 14 Kg etc.	Member Board of Revenue	-DO-	19,210
20	Mutton 9 Kg, chicken 13 Kg etc.	Secretary Revenue	-DO-	16,700
21	Mutton 4 Kg, chicken 13 Kg etc.	Additional Secretary	-DO-	13,910
22	Mutton 13 Kg, chicken 7 Kg, Cocking Oil 10 liters etc.	Member Board of Revenue	21.02.2014	13,900
23	Milk, Biscuit, Cake & mineral water etc.	Member Board of Revenue	-DO-	10,413
24	Milk, Tea and Mineral water	Additional Secretary S&GA	21.02.2014	8,414
25	Milk, Tea, Cake and Mineral water	Deputy Secretary S&GAD	-DO-	7,149
26	Mutton 4 Kg, chicken 4 Kg etc.	Guests of Commissioner Sibi	-DO-	9,827
27	Mutton 4 Kg, chicken 5 Kg, Fruit 2,360 etc.	Guests of Member of Board	-DO-	10,620
28	Mutton 4.5 Kg, chicken 5 etc.	Commissioner Quetta	-DO-	10,720
29	Mutton 4.5 Kg, chicken 5 etc.	Commissioner Quetta	-DO-	10,490
30	Mutton 5 Kg, chicken 5 Kg etc.	Secretary Social Welfare	-DO-	9,860

S. No.	Particulars	Name of Guest	Cashed on	Amount
31	Mutton 4.5 Kg, chicken 6 Kg etc.	Secretary Social Welfare	-DO-	9,535
32	Mutton 4 Kg, chicken 5 Kg etc.	Secretary livestock	-DO-	9,210
33	Mutton 4.5 Kg, chicken 6 Kg etc.	Secretary Agriculture	-DO-	9,500
34	Mutton 4.5 Kg, chicken 6 etc.	Secretary Forest	-DO-	9,220
35	Mutton 5 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	9,900
36	Mutton 5 Kg, chicken 6 Kg etc.	Secretary Excise	-DO-	9,950
37	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	9,590
38	Mutton 4 Kg, chicken 6 Kg etc.	Secretary Board of Revenue	-DO-	9,770
39	Mutton 4 Kg, chicken 6 Kg etc.	Secretary Livestock	05.03.2014	10,020
40	Mutton 4 Kg, chicken 6 Kg etc.	Member Board of Revenue	-DO-	9,420
41	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	9,735
42	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	9,535
43	Mutton 8 Kg, Fruit 1,500 etc.	Chief Secretary	13.03.2014 0729513	11,060
44	Chicken 13, Fruit 1,000 etc.	Chief Secretary	-DO-	9,450
45	Mutton 18 Kg, chicken 12 Kg, Cocking oil 10 liters etc.	Commissioner Sibi	27.03.2014 0729596	21,200
46	Mutton 4.5 Kg, chicken 6 Kg etc.	Secretary Social Welfare	01.04.2014	9,135

S. No.	Particulars	Name of Guest	Cashed on	Amount
47	Mutton 4 Kg, chicken 5 Kg etc.	Chief Secretary	-DO-	10,240
48	Mutton 4 Kg, chicken 5 Kg etc.	Secretary livestock	-DO-	9,670
49	Mutton 3 Kg, chicken 3 etc.	Secretary Excise	-DO-	6,270
*50	Mutton 3 Kg, chicken 7 Kg etc.	Secretary Board of Revenue	-DO-	7,975
51	Mutton 2 Kg, chicken 3 Kg etc.	Secretary Forest	-DO-	7,620
52	Mutton 5 Kg, chicken 7 Kg etc.	Commissioner Sibi	-DO-	8,984
53	Mutton 5 Kg, chicken 8 Kg etc.	Commissioner Sibi	08.04.2014	10,078
54	Mutton 6 Kg, chicken 9 Kg etc.	Deputy Commissioner Sibi	-DO-	10,680
55	Mutton 5 Kg, chicken 8 Kg etc.	Additional Secretary	-DO-	10,400
56	Mutton 6 Kg, chicken 8 Kg etc.	Commissioner Sibi	-DO-	11,220
57	Mutton 4.5 Kg, chicken 6 Kg etc.	Deputy Commissioner Qta	-DO-	10,500
58	Mutton 5 Kg, chicken 7 Kg etc.	Deputy Secretary S&GAD	-DO-	10,900
59	Mutton 6 Kg, chicken 7 Kg etc.	Commissioner Quetta	-DO-	11,180
60	Mutton 7.5 Kg, chicken 3 Kg etc.	Secretary Excise	-DO-	10,060
61	Mutton 6 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	12,090
62	Mutton 6 Kg etc.	Commissioner Sibi	-DO-	9,980
63	Mutton 6 Kg, chicken 7	Commissioner	15.04.2014	13,050

S. No.	Particulars	Name of Guest	Cashed on	Amount
	Kg etc.	Sibi	0729688	
64	Mutton 6 Kg, chicken 7 Kg etc.	Commissioner Sibi	-DO-	13,170
65	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	13,180
66	Mutton 6 Kg, chicken 8 Kg etc.	Commissioner Sibi	-DO-	12,830
67	Mutton 4.5 Kg, chicken 9 Kg etc.	Commissioner Sibi	-DO-	12,920
68	Mutton 6 Kg, chicken 8 Kg etc.	Commissioner Sibi	-DO-	12,730
69	Mutton 5 Kg, chicken 7 Kg etc.	Commissioner Sibi	-DO-	13,420
70	Mutton 5 Kg, chicken 7 Kg etc.	Commissioner Sibi	-DO-	12,990
71	Mutton 5 Kg, chicken 7 Kg etc.	Non shown	-DO-	13,180
72	Mutton 5 Kg, chicken 6 Kg etc.	Non shown	-DO-	14,330
73	Mutton 4 Kg, chicken 9 Kg etc.	Non shown	-DO-	12,500
74	Mutton 6 Kg, chicken 9 Kg etc.	Non shown	-DO-	12,510
75	Mutton 6 Kg, chicken 7 Kg etc.	Non shown	-DO-	12,520
76	Mutton 5.5 Kg, chicken 8 Kg etc.	Non shown	-DO-	13,180
77	Mutton 5.5 Kg, chicken 8 Kg etc.	Non shown	-DO-	12,460
78	Mutton 6 Kg, chicken 8 Kg etc.	Non shown	-DO-	13,270
79	Mutton 5.5 Kg, chicken 7 Kg etc.	Non shown	-DO-	12,650
80	Mutton 6 Kg, chicken 9 Kg etc.	Non shown	-DO-	13,840
81	Mutton 5.5 Kg, chicken 8 Kg etc.	Non shown	-DO-	13,210

S. No.	Particulars	Name of Guest	Cashed on	Amount
82	Mutton 6 Kg, chicken 10 Kg etc.	Non shown	-DO-	13,480
83	Mutton 6.5 Kg, chicken 8 Kg etc.	Non shown	-DO-	13,640
84	Mutton 5.5 Kg, chicken 8 Kg etc.	Non shown	-DO-	13,760
85	Mutton 5 Kg, chicken 7 Kg etc.	Secretary Population	25.04.2014 0729741	9,690
86	Mutton 5.5 Kg, chicken 7 Kg etc.	Secretary S&GAD	-DO-	10,810
87	Mutton 5 Kg, chicken 10 Kg etc.	Secretary Health	-DO-	11,070
88	Mutton 2 Kg, chicken 10 Kg etc.	Secretary Livestock	-DO-	14,640
89	Mutton 5 Kg, chicken 9 Kg etc.	Additional Secretary S&GAD	-DO-	10,490
90	Mutton 5 Kg, chicken 7 Kg etc.	Secretary Education	-DO-	10,880
91	Mutton 5 Kg, chicken 8 Kg etc.	Commissioner Sibi	-DO-	10,600
92	Mutton 5 Kg, chicken 7 Kg etc.	Commissioner Sibi	-DO-	10,400
93	Mutton 4 Kg, chicken 6 Kg etc.	Chief Secretary	-DO-	10,140
94	Mutton 5 Kg, chicken 7 Kg etc.	Commissioner Quetta	-DO-	10,180
95	Mutton 4 Kg, chicken 8 Kg etc.	Secretary Agriculture	-DO-	10,050
96	Mutton 4 Kg, chicken 8 Kg etc.	Secretary Forest	-DO-	10,150
97	Mutton 5 Kg, chicken 7 Kg etc.	Deputy Commissioner Pishin	-DO-	10,030
98	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	08.05.2014 0729801	9,360
99	Milk, cake, dry fruit,	Commissioner	-DO-	9,150

S. No.	Particulars	Name of Guest	Cashed on	Amount
	water, tea etc.	Sibi		
100	Mutton 4 Kg, chicken 6 Kg etc.	Secretary S&GAD	-DO-	9,650
101	Mutton 5 Kg, chicken 7 Kg etc.	Secretary Revenue	-DO-	9,640
102	Mutton 4 Kg, chicken 6 Kg etc.	Secretary Livestock	-DO-	9,355
103	Mutton 5 Kg, chicken 7 Kg etc.	Secretary Food	-DO-	9,320
104	Mutton 6 Kg, chicken 7 Kg etc.	Secretary Population	-DO-	9,220
105	Mutton 5 Kg, chicken 8 Kg etc.	Minister Information	-DO-	9,640
106	Mutton 5 Kg, chicken 7 Kg etc.	Minister Information	-DO-	8,153
107	Mutton 6 Kg, chicken 7 Kg etc.	Minister Forest	-DO-	9,970
108	Mutton 5 Kg, chicken 7 Kg etc.	Minister Forest	-DO-	9,710
109	Mutton 5 Kg, chicken 8 Kg etc.	Minister Livestock	-DO-	10,130
110	Mutton 3 Kg, chicken 8 Kg etc.	Minister Population	-DO-	10,115
111	Mutton 6 Kg, chicken 9 Kg etc.	Minister Food	-DO-	10,760
112	Mutton 6 Kg, chicken 8 Kg etc.	Minister Food	-DO-	10,820
113	Mutton 6 Kg, chicken 9 Kg etc.	Commissioner Sibi	-DO-	10,360
114	Mutton 4 Kg, chicken 8 Kg etc.	Dawn Media Team	20.05.2014 0729847	10,140
115	Mutton 5 Kg, chicken 7 Kg etc.	ACS Dev. Quetta	-DO-	7,610
116	Mutton 5 Kg, chicken 7 Kg etc.	CM II Chairman	-DO-	10,080
117	Mutton 4 Kg, chicken 8 Kg etc.	Secretary C&W	-DO-	10,230

S. No.	Particulars	Name of Guest	Cashed on	Amount
118	Mutton 4 Kg, chicken 7 Kg etc.	Media Team	-DO-	10,000
119	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	25.06.2014 0730117	9,895
120	Mutton 4 Kg, chicken 6 Kg etc.	Commissioner Sibi	-DO-	9,420
121	Mutton 7 Kg, chicken 10 Kg etc.	Commissioner Sibi	-DO-	13,310
122	Mutton 6 Kg, chicken 10 Kg etc.	Commissioner Sibi	-DO-	13,530
123	Mutton 5 Kg, chicken 6 Kg etc.	Minister Health	-DO-	10,295
124	Mutton 5 Kg, chicken 6 Kg etc.	Chief Secretary	-DO-	11,430
125	Mutton 4 Kg, chicken 5 Kg etc.	Non shown	-DO-	9,700
126	Mutton 4 Kg, chicken 6 Kg etc.	Non shown	-DO-	10,385
127	Mutton 5 Kg, chicken 5 Kg etc.	Governor Balochistan	-DO-	11,120
128	Mutton 5 Kg, chicken 6 Kg etc.	Governor Balochistan	-DO-	11,140
129	Mutton 5 Kg, chicken 6 Kg etc.	Governor Balochistan	-DO-	10,510
130	Mutton 4 Kg, chicken 6 Kg etc.	Governor Balochistan	-DO-	10,120
131	Mutton 4 Kg, chicken 5 Kg etc.	Governor Balochistan	-DO-	10,255
132	Mutton 5 Kg, chicken 6 Kg etc.	Governor Balochistan	-DO-	11,430
133	Mutton 4 Kg, chicken 7 Kg etc.	Governor Balochistan	-DO-	10,430
134	Hotel Shanghrila	Non shown	-DO-	5,730
135	Mutton 7 Kg, chicken 9 Kg etc.	Chief Secretary	-DO-	12,540
136	Mutton 8 Kg, chicken 8 Kg etc.	Chief Secretary	-DO-	12,440

S. No.	Particulars	Name of Guest	Cashed on	Amount
137	Mutton 8 Kg, chicken 12 Kg etc.	Chief Secretary	-DO-	12,780
138	Mutton 6 Kg, chicken 8 Kg etc.	Chief Secretary	-DO-	10,710
139	Mutton 5 Kg, chicken 7 Kg etc.	MCMC	-DO-	9,325
140	Mutton 5 Kg, chicken 6 Kg etc.	MCMC	-DO-	9,655
141	Mutton 5 Kg, chicken 7 Kg etc.	MCMC	-DO-	9,325
142	Milk, Tea, Mineral water & cold drinks	MCMC	-DO-	7,845
143	Mutton 4 Kg, chicken 7 Kg etc.	MCMC	-DO-	10,890
144	Mutton 8 Kg etc.	MCMC	-DO-	10,050
145	Chicken 12 Kg etc.	MCMC	-DO-	10,870
146	Mutton 7 Kg, chicken 9 Kg etc.	MCMC	-DO-	12,790
Total				1,754,578

Annexure-35

Overpayment due to allowing excess premium - Rs.13.554 million

(Rs. in million)

S. No.	Name of Scheme	Item of Work	Quantity	Rate (Rs.)	Amount (Rs.)	Premium Paid	Premium Payable	Diff (Rs.)
B&R Division, Pangjur								
1.	BT Road Cheadgai Iran border 2012-13, AIR -1	Earthen embankment with compactio n, SI No.21-6+21-9	52607.10 (Cum)	163.25	8.588	1.116	0.426	0.687
Sub Total								0.687
B&R Division- II, Nushki								
2	Building for Police Line DPO	Steel windows SI No. 28-68	877.50	16616	0.146	0.299	0.153	0.146
		Iron grill SI No.28-38 (a)	2192.5 Kg	93.90	0.206	0.422	0.216	0.206
Sub Total								0.352
B&R Division-I, Hub								
3	Flood damages of hub Duraji Road PSDP-316	Removing of the existing work of bitumen surface is having part holes and road patches	121643.37 (Sft)	2770.85	3.370	1.449	0	1.499
Sub Total								1.499
B&R Division –II, Hub								
4	Student Hostel and Boundary Wall of Poly	Civil Work	0	0	33.960	14.603	12.226	2.377
		Steel Works	0	0	8.766	10.782	3.769	7.013

S. No.	Name of Scheme	Item of Work	Quantity	Rate (Rs.)	Amount (Rs.)	Premium Paid	Premium Payable	Diff (Rs.)
	Technique Institute at Uthal District Lasbela							
Sub Total								9.390
B&R Division-II, Killa Saifullah								
5	Football stadium Information technology Institute at Killa Saifullah	Providing & laying tough tiles pavers	13000 (Sft)	120	1.560	1.626	0	1.626
Sub Total								1.626
Grand Total								13.554

Annexure-36

Overpayment due to allowing excess quantities / rates - Rs.9.097 million

(Rs. in million)

S. No.	Name of Work	Item of Work	Quantity Paid	Quantity Payable	Diff	Rate (Rs.)	Amount (Rs.)
B&R Division, Killa Abdullah							
1.	RHC at PB-12 Killi Bakhshu, Air-2	Providing, Laying solid burnt bricks, SI No.11-12	1231.70 (Cft)	11871.38 (Cft)	10639.68	5009.05	0.595
Add Premium 42.95% above							0.255
Sub Total							0.850
Maintenance Division -III Sibi 2013-14							
2.	Construction of ATF Complex at Quetta	P/L Fabrication and laying steel grade 60 having yield strength equal 60000	99.79 (ton)	80.808 (ton)	18.982	36700.71	0.697
198.05% above premium							1.380
Sub Total							2.077
B&R Division-II, Kalat							
3.	Up-gradation of government boys primary school in to middle	1:2:4 cement concrete using shingle or bajri 19mm(3/4") and down guage extra crush stone in place (SI No.5-4/c+5-42/c)	1224.25 Cft	2274.25 Cft	1050 Cft	7071.42 Per %Cft	0.074
		1:2:4 cement concrete using shingle or bajri 19mm(3/4") and down guage in foundation including compaction & curing SI No.5-4/d+5-42/d)	2564.73 Cft	5707.29 Cft	3142.56 Cft	5708.79 Per %Cft	0.179
Total							0.253
Add premium @ 103% above							0.261
Sub Total							0.541
4.	Up-gradation of government girls primary school killi Haji Haider	P/L 1:2:4 cement concrete using shingle or bajri 19mm(3/4") and down guage	2274.25 Cft	1706.25 Cft	568 Cft	7071.42 Per %Cft	0.040

S. No.	Name of Work	Item of Work	Quantity Paid	Quantity Payable	Diff	Rate (Rs.)	Amount (Rs.)
	khan in to middle	extra crush stone in place..... (SI No.5-4/c+5-42/c)					
		P/L 1:2:4 cement concrete using shingle or bajri 19mm(3/4") and down guage in foundation including compaction & curring..... (SI No.5-4/d+5-42/d)	5707.29 Cft	3543.46 Cft	2163.83 Cft	5708.79 Per %Cft	0.123
		P/L first class solid burnt brick masonry including scaffolding raking out joints and curing (S.No.11-12/b)	5553 Cft	2335 Cft	3218 Cft	5584.35 Per % Cft	0.180
Total							0.343
Add premium @ 103% above							0.353
Sub Total							0.696
5.	Establishment of government girl's primary school Dasht Mughalzai	P/L 1:2:4 cement concrete using shingle or bajri 19mm(3/4") and down guage in extra crush stone in place..... (SI No.5-4/c+5-42/c)	1288.75 Cft	588.75 Cft	700 Cft	7071.42 Per %Cft	0.050
		P/L 1:2:4 cement concrete using shingle or bajri 19mm(3/4") and down guage in foundation including compaction & curring..... (SI No.5-4/d+5-42/d)	3835.75 Cft	1133.55 Cft	2702.2 Cft	5708.79 Per % Cft	0.154
Total							0.204

S. No.	Name of Work	Item of Work	Quantity Paid	Quantity Payable	Diff	Rate (Rs.)	Amount (Rs.)
Add premium @ 103% above							0.210
Sub Total							0.414
B&R Division-I Hub							
6	Widening of Bela Lakhra Road Km0+00 to 15.45 (Remaining Work)	Excavation in foundation of buildings & bridges..... "under Si No.3-21c	333024.37	69346.25	263678.12	178.84	0.333
Add 43% above							0.203
Sub Total							0.536
7	Widening of Bela Lakhra Road Km0+00 to 15.45 (Remaining Work)	P/fabricating and laying steel..... "under Si No.5-40a	44.866 (ton)	5.508 (ton)	39.358	34059.11	1.340
Add 123% above							1.649
Total							2.989
Grand Total							8.103

(Rs. in million)

S. No.	Name of Work	Item of Work	Quantity Paid	Rate Paid (Rs.)	Rate Payable (Rs)	Diff	Amount (Rs.)
E&M Workshop Division, Khuzdar							
	Construction of black topped road from Gazzan, Chashma Khaliq Abad, Boharzai 00 to 18 Km (Group-I) AIR – 5	P/L 1:3:6 cement concrete using crush stone in foundation including form work, compacting, curing and removal of form work 5-6/b	13,387.50 (Cft)	6631.51	5708.79	922.72	0.124
Add Premium 41% above							0.051
Sub Total							0.174
	Construction of black topped road from Gazzan, Chashma Khaliq Abad, Boharzai 00 to 18 Km (Group-I) AIR -6	P/L 1:3:6 cement concrete using crush stone in foundation including form work, compacting, curing and removal of form work 5-6/b	27781	6631.51	5708.79	922.72	0.256
Add Premium 41% above							0.123
Sub Total							0.379
B&R Division –I, Quetta, 2012-13							
	Const of various development schemes in various union councils at Quetta (AIR -4)	Providing and fixing tuff tiles (NSR)	19910	120	105	15	0.299
Sub Total							0.299
B&R Division-II, Chagai at Dalbandin, 2013-14							
	Up gradation of BHU Sargesha into plus BHU District Chaghi	P/F/Laying deformed bar SI.No.5-40/.	23.547 ton	36040.30 per ton	34059.11 per ton	1981.19	0.046
Add Premium 210% above							0.096
Sub Total							0.142
Grand Total							9.097

Annexure-37

Less recovery of cost of bitumen – Rs.105.78 million

Annexure
(Rs. in million)

S No.	Name of work	Quantity	Rate Per Ton (Rs.)	Amount (Rs.)	Recovered Amount (Rs.)	Diff (Rs.)
1.	Construction of Remaining Work of Kach Shahrag Harnai Road LCB-7	430	89,480	38.48	23.48	15.00
2.	Construction of Remaining Work of Dera Allah Hairdin Road Section-II LCB-4	370	80,890	29.99	6.61	23.38
3.	Construction of Remaining Work of Dera Allah Hairdin Road Section-II LCB-4	247.25	80,890	20.00	0.00	20.00
4.	Construction of Remaining Work of Dera Allah Yar-Usta Mohammad Road Section-IIA LCB-20	242.304	80,890	19.60	0.00	19.60
5.	Construction of Remaining Work of Kach Shahrag Harnai Road LCB-7	69.23	80890	5.60	2.80	2.80
6.	Construction of Remaining Work of Kach Shahrag Harnai Road LCB-7	185.44	80890	15.00	0.00	15.00
7.	Construction of Remaining Work of Dera Allah Hairdin Road Section-I LCB-3	123.62	80890	10.00	0.00	10.00
Total				138.67	32.89	105.78

Annexure-38

Less deduction of income tax – Rs.15.243 million
(Rs. in million)

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
B&R Division – II Jaffarabad 2013-14 (AIR -1)					
1.	Repair and Maintenance of DHQ Hospital Jaffar abad	1.969	0.118	0.128	0.010
2.	Construction of earthen embankment Goth Khan Jamali	2.148	0.129	0.140	0.011
3.	Construction of boundary wall in G/S Rind Ali	1.280	0.077	0.083	0.006
4.	Construction of boundary wall boys high school	1.279	0.077	0.083	0.006
5.	Construction of PCC Streets Portion- II	16.998	1.020	1.105	0.085
6.	Construction /provision of missing infrastructure of G/s Hair din	2.901	0.174	0.189	0.015
7.	Construction of up-gradation Govt Boys Middle Schools	7.402	0.444	0.481	0.037
8.	Construction of building up Gradation Govt Girls High School	7.402	0.444	0.481	0.037
Sub Total					0.207
Maintenance Division – I, AIR -2					
9	Construction of 20 flats and single room / bachelor apartment for officers at Anscomb Road, Quetta, M/s S.B Khan and Sons	20.00	1.20	1.30	0.10
10	Construction of 40 flats at G-8/4 at Islamabad, M/s Unitone Engineers, Government Contractor	50.00	3.00	3.25	0.25
11	Construction of 40 flats at G-8/4 at Islamabad, M/s Unitone Engineers, Government Contractor	40.43	2.43	2.63	0.20
12	Construction of 40 flats at	4.38	0.26	0.28	0.02

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	G-8/4 at Islamabad, M/s Unitone Engineers, Government Contractor				
13	Repair / Reconstruction of Bomb Blast of affected buildings, Zarghoon Road Quetta, M/s Unitone Engineers, GC	4.38	0.26	0.28	0.57
14	Construction of New Block at Civil Secretariat Quetta, M/s Unitone Engineers, GC	70.00	4.20	4.55	1.15
Total					2.290
B&R Division – II, Ziarat 2013-14, AIR - 4					
16	Construction of veterinary Hospital at Cheleze	1.790	0.000	0.116	0.116
17	Construction of R.H.C Poi Sanjavi	5.000	0.000	0.325	0.325
18	Up graation of primary school in to middle school	3.000	0.000	0.195	0.195
Sub Total					0.636
E&M Workshop Division, Khaddar, 2014-14 AIR – 9					
19	Rehabilitation of Zehri Haider Kash Road	15.000	0.900	0.975	0.075
20	Rehabilitation of Zehri Haider Kash Road	12.000	0.720	0.780	0.060
21	Rehabilitation of Zehri Haider Kash Road	18.250	1.095	1.186	0.091
22	Cutting / Blasting & Improvement of Road from Khoree to Hossoi Moola	10.000	0.600	0.650	0.050
23	Cutting / Blasting & Improvement of Road from Khoree to Hossoi Moola	20.000	1.200	1.300	0.100
24	Cutting / Blasting of Zehri Gandawa Road	5.000	0.300	0.325	0.025
25	Cutting / Blasting of Zehri Gandawa Road	20.000	1.200	1.300	0.100
26	Cutting / Blasting of Zehri Gandawa Road	24.750	1.485	1.609	0.124
27	Construction B/T Road	3.000	0.180	0.195	0.015

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	Anjira – Gazan				
28	Construction B/T Road from Sambani Pashak	8.000	0.480	0.520	0.040
29	Construction B/T Road from Sambani Pashak	6.000	0.360	0.390	0.030
30	Construction B/T Road from Sambani Pashak	7.000	0.420	0.455	0.035
31	BT Road from Bajoi Cross to Kandozai	8.450	0.507	0.549	0.042
32	Construction of BT Road from Balbal to Samri Zehri	8.000	0.480	0.520	0.040
33	Construction of BT Road from Balbal to Samri Zehri	6.548	0.393	0.426	0.033
34	Construction of BT Road from Balbal to Samri Zehri	15.000	0.900	0.975	0.075
35	Construction of BT Road from Balbal to Samri Zehri	20.000	1.200	1.300	0.100
36	Construction of BT Road from Balbal to Samri Zehri	1.118	0.067	0.073	0.006
Sub Total					1.041
B&R Division –II, Gwadar 2013-14					
37	Construction of culture complex at Gwadar Museum	5.000	0.300	0.325	0.025
38	Construction of culture complex at Gwadar Museum	3.484	0.209	0.226	0.017
39	Up-gradation of inter college Gwadar Phase- II Cafeteria	8.937	0.536	0.581	0.045
40	Up-gradation of inter college Gwadar (15-17&18-19 grade)	9.200	0.552	0.598	0.046
41	Up-gradation of inter college Gwadar (G-II)	8.694	0.522	0.565	0.043
42	Up-gradation of inter college Gwadar Phase-II	1.444	0.087	0.094	0.007
Sub Total					0.183
B&R Division –II, Khuzdar 2013-14					
43	Construction of Student	8.900	0.534	0.579	0.045

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	Hostel BRC, Khuzdar				
44	Provision of Lab Equipment for Government High School Khuzdar and Nal	3.000	0.180	0.195	0.015
45	Construction of Mortuary at Distt: Hospital Khuzdar.	0.700	0.042	0.046	0.004
Sub Total					0.064
E&M Workshop Quetta					
46	Remaining work of Govt Girl High School Hudda Qta.	5.244	0.315	0.341	0.026
47	Const of Pile Bridges 02 No In Gazaband to Killi Darya Khan, Malik Musafir Baloch, Killi Karez to Killi Khan Muhammad Kurd	29.550	1.773	1.921	0.148
48	Remaining work of Govt Girl High School Hudda Qta.	5.457	0.327	0.355	0.027
49	R/O Kamatsu Motor Grader KMG-52	1.868	0.112	0.121	0.009
50	Remaining work of Govt Girl High School Hudda Qta.	3.281	0.197	0.213	0.016
51	Remaining work of Govt Girl High School Hudda Qta.	1.471	0.088	0.096	0.007
52	Remaining work of Govt Boys Primery School Killi Shikha Qta.	4.488	0.269	0.292	0.022
Sub Total					0.255
Provincial B&R Division –I, Quetta					
53	Construction of street lights in Gulistan Town Streets Quetta (Pakag-I)	6.041	0.362	0.393	0.030
54	Construction of street lights in Gulistan Town Streets Quetta (Pakag-II)	6.520	0.391	0.424	0.033
55	Construction of street lights	9.993	0.600	0.650	0.050

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	in Alamdar Road Quetta				
56	Construction of street lights in Marriabad Road Quetta	6.829	0.410	0.444	0.034
57	Construction of Footpath, tuff tiles in Gulistan Town Streets Quetta (Pakage-I)	8.361	0.502	0.543	0.042
58	Construction of Footpath, tuff tiles in Gulistan Town Streets Quetta (Pakage-II)	8.441	0.506	0.549	0.042
59	Construction/Improvement of casualty Benazir Bhotto Shahees Hospital Quetta	5.918	0.355	0.385	0.030
60	Improvement of Government Boys High School Killi Shekhan Quetta	1.776	0.107	0.115	0.009
61	Improvement of Government GHighirls School Road Quetta	2.399	0.144	0.156	0.012
62	P/F computers with Accessories for Degree College Quetta	2.506	0.150	0.163	0.013
Sub Total					0.295
Executive Engineer, Secondary Education Division					
63	R/o GBPS Killi Aminabad Chaghi	0.956	0.057	0.062	0.005
64	R/o GBPS Dognan Chaghi	0.328	0.020	0.021	0.002
65	R/Renovation GGHS Chaghi	0.959	0.058	0.062	0.005
66	R/o GBPS Killi Raza Shah Chaghi	0.328	0.020	0.021	0.002
67	R/o GBPS Killi Bhai Khan Kotri Chaghi	0.178	0.011	0.012	0.001
68	R/o GBPS Killi Fazal Mohammad Chaghi	0.328	0.020	0.021	0.002
69	R/o GBHS Killi Pir Mohammad Chaghi	0.585	0.035	0.038	0.003
70	R/o GBMS Gul Mohammad Laskrab Chaghi	0.178	0.011	0.012	0.001

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
71	R/o GBHS Dasht-e-Goran Chaghi	1.085	0.065	0.071	0.005
72	R/o GBHS Chaghi	0.839	0.050	0.055	0.004
73	Tube Well works at GBHS killi Qasim Khan Chaghi	1.261	0.076	0.082	0.006
74	R/o GGHS Killi Chaghi	0.289	0.017	0.019	0.001
75	R/o GBPS Killi Fazal Mohammad Chaghi	0.102	0.006	0.007	0.001
76	R/o GBHS Chaghi	0.376	0.023	0.024	0.002
77	R/o GBPS Killi Aminabad Chaghi	0.527	0.032	0.034	0.003
78	Tube Well works at GBHS killi Qasim Khan Chaghi	0.430	0.026	0.028	0.002
79	R/o GBHS Basti Ameer Mohd Rarkan Barkhan	0.443	0.027	0.029	0.002
80	R/o GBHS & GGPS at Kundi Barkhan	0.570	0.034	0.037	0.003
81	R/o GGHS Haji Karam Khan Iskari Barkhan	0.591	0.035	0.038	0.003
82	R/o GBMS Jalbani & GBHS Rakhni Barkhan	1.395	0.084	0.091	0.007
83	R/o Verious schools in Barkhan	0.548	0.033	0.036	0.003
84	R/o GBPS Shadishef Zhob	0.361	0.022	0.023	0.002
85	Constt: of /Wall at GBPS Ali Khan Zai Zhob	0.833	0.050	0.054	0.004
86	R/o GBPS Ali khan Zai, GBPS R/Colony, GGPS Nasirabad Zhob	1.554	0.093	0.101	0.008
87	R/o GBMS Nasirabad	0.738	0.044	0.048	0.004
88	R/o GBHS Killi Appozai, GBSH Zhob Malitia	2.652	0.159	0.172	0.013
89	R/o GBHS Bobi Arabzai Zhob	1.294	0.078	0.084	0.006
90	R/o Schools at P-5 Zhob	1.297	0.078	0.084	0.006
91	R/o GBPS &Constt: of B/Wall at Madrsa Sadat Zhob	1.347	0.081	0.088	0.007
92	R/o Schools at P-3 Zhob	0.744	0.045	0.048	0.004

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
Sub Total					0.117
B&R Division Kalat-II					
93	Provision of missing infrastructures in existing schools of Dist: Kalat	32.677	1.960	2.124	0.164
94	Construction of additional class rooms in existing schools	56.888	3.413	3.698	0.285
95	Up-gradation of 300 middles schools into high schools	62.758	3.756	4.079	0.323
96	Establishment of 300 new primary schools	70.749	4.245	4.598	0.353
97	Up-gradation of 300 primary schools into middle schools	88.812	5.328	5.773	0.445
98	Construction of government boys inter college	24.475	1.468	1.591	0.123
Sub Total					1.693
B&R Division –II Hub					
99	Repair of Governor Annexe Balochistan House at Karachi	0.700	0.042	0.046	0.004
100	Repair & Maintenance of Governor Annexe Balochistan House at Karachi	1.200	0.072	0.078	0.006
101	Repair & Maintenance of Chief Minister Annexe Balochistan House at Karachi	1.200	0.072	0.078	0.006
102	Repair & Maintenance of S&GAD Annexe Balochistan House at Karachi	1.000	0.060	0.065	0.005
103	Service & Repair of Generator 150 KVA in Balochistan House at Karachi	0.074	0.004	0.005	0.000

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
104	Repair of G A Building District Lasbela	2.488	0.149	0.162	0.012
104	Water Management Agriculture Department District Lasbela at Hub.	0.550	0.033	0.036	0.003
105	Repair of Government Boys Degree College Bela	2.000	0.120	0.130	0.010
107	Construction of Building for Polytechnic Institute at Uthal (Revised)	22.588	1.355	1.468	0.113
108	Construction of Boundary Wall Boys Inter College at Winder (PB-45)	7.689	0.461	0.500	0.038
109	Construction of Two Class Rooms in Degree College Bela (PB-44)	3.000	0.180	0.195	0.015
110	Construction of Remaining Boundary Wall Inter College Bela (PB-44)	2.499	0.150	0.162	0.012
111	Construction of Balochistan House at Karachi	0.195	0.012	0.013	0.001
112	Construction of Research Centre Dairy Development Lasbela (Remaining work)	5.000	0.300	0.325	0.025
113	Construction of Veterinary Hospital at District Lasbela	3.825	0.230	0.249	0.019
114	Construction of Veterinary Hospital at Sand U/C Khenwari	3.443	0.207	0.224	0.017
115	Establishment GBPS Palal Tehsil Hub District Lasbela.	3.099	0.186	0.201	0.015
116	Establishment of GBPS Goth Haji Abdul Reman Sarmastani Mohaallah Hub.	2.584	0.155	0.168	0.013
117	Establishment of GBPS Zulfiqar Farm Sore Dureji District Lasbela	2.600	0.156	0.169	0.013
118	Establishment of GBPS Washdil Baloch Goth	3.100	0.186	0.201	0.015

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	Winder District Lasbela				
119	Establishment of New Primary School at Goth Jamal Zehri Tehsil Hub	1.044	0.063	0.068	0.005
120	Establishment of 300 Primary School in Balochistan. (PB-44)	11.841	0.710	0.770	0.059
121	Up-Gradation of GBPS Naka Kharri Winder into Middle Level	3.072	0.184	0.200	0.015
122	Up-Gradation of GBPS Nimani Bela into Middle Level.	3.328	0.200	0.216	0.017
123	Up-Gradation of GBPS Haji Murad Shadi Winder into Middle Level.	3.072	0.184	0.200	0.015
124	Up-Gradation of GBPS Lak Rohail Dureji into Middle Level.	2.050	0.123	0.133	0.010
125	Up-Gradation of Shelter less School at Qasoo Notani Hanidan Dureji	1.071	0.064	0.070	0.005
126	Up-Gradation of GPS Sand U/C Khenwari into Middle School	4.614	0.277	0.300	0.023
127	Up-Gradation of GPS Duddar Kanraj into Middle School	4.613	0.277	0.300	0.023
128	Up-Gradation of GPS Mangia U/C Sheh into Middle School	2.620	0.157	0.170	0.013
129	Up-Gradation of GPS Ahora U/C Wayaroo into Middle School	2.309	0.139	0.150	0.012
130	Up-Gradation of GPS Langra U/C Kannar Bela into Middle School	1.552	0.093	0.101	0.008
131	Up-Gradation of GBMS Long Lohar into High School. (PB-45)	6.172	0.370	0.401	0.031

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
132	Up-Gradation of GBMS Veerab into High School. (PB-45)	6.172	0.370	0.401	0.031
133	Up-Gradation 300 Middle School into High Level. (PB-44)	4.100	0.246	0.266	0.020
134	Construction of 2 Additional Class Rooms in Existing Schools District Lasbela. (PB-45)	6.550	0.393	0.426	0.033
135	Construction of 2 Additional Class Rooms in Existing Schools District Lasbela. (PB-45)	5.673	0.340	0.369	0.028
136	Construction of 2 Additional Class Rooms in Existing Schools District Lasbela. (PB-44)	12.201	0.732	0.793	0.061
137	Provision of Missing Infrastructure in Existing Schools. (PB-45)	4.225	0.254	0.275	0.021
138	Construction of One Class Room and Bath Room Goth Winder	1.504	0.090	0.098	0.008
139	GGPS Kumbar Mohallah Uthal (One Room)	1.035	0.062	0.067	0.005
140	GBPS Barad Khan Mandra Uthal (One Room)	1.035	0.062	0.067	0.005
141	GBPS Goth Juman Bachlani Hashangi Lakhra (One Room)	1.035	0.062	0.067	0.005
142	GBPS Noor Mohammad Raggal Sharqi Uthal (One Room)	1.035	0.062	0.067	0.005
143	288 Rft B/Wall GBPS Molvi Mohamad Rahim Madrsa Lakhra Road Uthal	0.972	0.058	0.063	0.005
144	GBPS Dagarzai Jam Yousafabad Bela (One Room)	1.035	0.062	0.067	0.005

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
145	Construction of Examination Hall Lab & Library GGHS Uthal (PB-44)	2.295	0.138	0.149	0.011
146	Construction of Examination Hall Lab & Library GBHS Dureji PB-45)	6.147	0.369	0.400	0.031
147	Additional/required facilities/Infrastructure in DHQ Hospital Uthal Distt: Lasbela	4.023	0.241	0.261	0.020
148	Up-Gradation of BHU and RHC,s District Lasbela	9.651	0.579	0.627	0.048
149	Up-Gradation of BHU and RHC,s District Lasbela (PB-44)	7.780	0.467	0.506	0.039
150	Constt: of Community Centre at various places in PB-45 District Lasbela	14.336	0.860	0.932	0.072
Sub Total					1.031
151	B&R Division –I Awaran				
152	Improvement/Rehabilitation of Bela Awaran Road (KM: 29 to 138 Different Reaches)	5.300	0.318	0.345	0.027
153	Cutting & Improvement of Tranch Road Awaran Road 22 Km	2.450	0.147	0.159	0.012
154	Construction of Boundary Wall Govt: Primary School She Damb Jahoo	1.026	0.062	0.067	0.005
155	Construction of Boundary Wall Govt: Middle School Koto Jahoo	2.292	0.138	0.149	0.011
156	Construction of Additional Classrooms Govt: Primary School Seh Damb Jahoo	0.907	0.054	0.059	0.005
157	Maintenance/Grading of	0.500	0.030	0.033	0.003

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	various Shingle Roads for Earthquake				
158	Grading/improvement of various Shingle Roads District Awaran	4.000	0.240	0.260	0.020
159	Cutting & Improvement of Tranch Road Awaran Road 22 Km	2.500	0.150	0.163	0.013
160	Construction of Seeds bridge 160 Rft i/c training, protection and structure work Bela Awaran Road (KM 29 to 138 Different Reaches)	15.000	0.900	0.975	0.075
161	Improvement/Rehabilitation of Bela Awaran Road (KM: 29 to 138 Different Reaches)	15.000	0.900	0.975	0.075
162	Maintenance/Grading of various Shingle Roads Awaran (Earthquake Relief)	3.000	0.180	0.195	0.015
163	Construction of Seeds bridge 160 Rft i/c training, protection and structure work Bela Awaran Road (KM 29 to 138 Different Reaches)	12.891	0.773	0.838	0.064
164	Improvement/Rehabilitation of Bela Awaran Road (KM: 29 to 138 Different Reaches)	4.762	0.286	0.310	0.024
165	Repair of Motor Grader	1.000	0.060	0.065	0.005
166	Improvement/Rehabilitation of Bela Awaran Road (KM: 29 to 138 Different	17.857	1.071	1.161	0.089

S. No	Name of Work	Work done	Income Tax Deducted (Rs)	Income Tax should be deducted (Rs)	Diff.
	Reaches)				
167	Construction of Seeds bridge 160 Rft i/c training, protection and structure work Bela Awaran Road (KM 29 to 138 Different Reaches)	11.905	0.714	0.774	0.060
Sub Total					0.503
B&R Division – II Awaran					
168	Various Works	166.181	9.977	10.802	0.825
Sub Total					0.825
Grand Total (A)					9.140

Income Tax Annexure (B)

(Rs. in million)

S. No.	Name of Department	Month	Income Tax deducted @ 6% (Rs.)	Income Tax to be deducted @ 6.5% (Rs.)	Amount Recoverable (Rs.)
1.	Project Division –II, Quetta 2013-14 AIR -8	Sep 2013	3.440	3.484	0.044
2.		Dec 2013	1.681	1.822	0.141
3.		Jan 2014	1.868	2.024	0.156
4.		Feb 2014	1.936	2.098	0.162
5.		Mar 2014	5.771	6.377	0.606
6.		Apr 2014	3.379	3.661	0.282
7.		May 2014	8.452	9.161	0.709
Sub Total			26.527	28.627	2.100
8.	Project Director, Improvement of Quetta City Roads Project, Quetta 2013-14 AIR -4	Nov 2013	7.99	8.65	0.666
9.		Dec 2013	3.82	4.14	0.318
10.		Jan 2014	0.05	0.05	0.004
11.		Feb 2014	0.04	0.04	0.003
12.		Mar 2014	5.87	6.36	0.489
13.		Apr 2014	4.07	4.41	0.339
14.		May 2014	10.05	10.89	0.838
15.		Jun 2014	12.28	13.31	1.024
Sub Total			44.17	47.85	3.681
Grand Total			70.697	76.477	5.781

Income Tax Annexure (C)

(Rs. in million)

S. No.	Name of Division	Recovery of IT Pointed out by Audit	Amount Recovered and shown during DAC	Amount Recoverable
1.	B&R Division-II, Kharan 2013-14	1.330	1.080	0.250
2.	B&R Division-I, Jhal Magsi 2013-14 (AIR-4)	0.156	0.084	0.072
Total		1.486	1.164	0.322

Annexure – 39

Non-imposition of penalty - Rs.91.723 million
(Rs. in million)

S. No.	Name of Division	Name of Work	Estimated Cost	Time Allowed	10% Penalty
1.	B&R Division - II, Awaran, 2012-13 AIR – 3	Establishment of Machinery Maintenance Department workshop at Awaran dated, 19.3.2011	42.477	19.3.2012 (12 months)	4.247
Sub Total					4.247
2.	B&R Division, Killa Abdullah, 2012-13, AIR -5	Construction of RHC Killi Kutab Killi Khujadad Killi Khamat and Killi Mahajaran K/Abdullah	10.000	30.6.2012	1.000
		Construction of Examination Hall G.H School PirAlizai	6.000	30.6.2012	0.600
		Construction of BHU Killi Haji Karim Khan	20.586	30.6.2012	2.059
		Construction of Masque at PirAlizai	10.712	30.6.2012	1.071
		Construction of residency Grade 1-4 Government P.School Killi Shah mirNika	2.730	30.6.2012	0.273
		Construction of RHC at Killi Bakshoo PB-12	20.000	30.6.2012	2.000
		Repair Construction of Masque at Sazo PirAlizai	15.961	30.6.2012	1.596
		Construction of Hall Bath Rooms and Condolence Hall Molvi Subhan Killi Kutab PirAlizai	5.500	30.6.2012	0.550
		Construction of BHU Killi Haji Karim Khan	20.586	30.6.2012	2.059
		Construction of BHU at Killi Bukharzai	11.800	30.6.2012	1.180
		Construction of BHU at Killi Bukharzai	11.800	30.6.2012	1.180
		Construction of BHU at Killi Bukharzai	11.800	30.6.2012	1.180
		Construction of Examination Hall G.H School PirAlizai	6.000	30.6.2012	0.600

S. No.	Name of Division	Name of Work	Estimated Cost	Time Allowed	10% Penalty
		Construction of Examination Hall G.H School PirAlizai	6.000	30.6.2012	0.600
		Construction of school Attaullah Bakshu	3.916	30.6.2012	0.392
Sub Total					16.340
3.	B&R Division, Killa Abdullah, 2013-14, AIR - 7	Construction of Black top Naal Haramboo Road, District Khuzdar, dated 15.12.2011	223.49	15.12.2013 (24 month)	22.349
Sub Total					
4.	B&R Division-II, Nushki 2013-14, AIR - 5	Construction of 50 bedded Hospital, 11.6.2012	149.892	11.6.2014	14.98
Sub Total					14.98
5.	Executive Engineer, Secondary Education Division, Quetta, AIR -4	Repair and Maintenance in different District	335.000	30.6.2014	33.500
Sub Total					33.500
6.	B&R Division Sherani-II	G:P:S at Sheikh Pehlwan Lawarah U/C Dan Sur	3.076	30.6.2014	0.307
Sub Total					0.307
Grand Total					91.723

Annexure – 40

Execution of works without technical sanctions - Rs.4,062.817 million
(Rs. in million)

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
1	B&R Division –I, Quetta AIR-I	Const of Public Hyd Park Spini Road Qta.	4.934
		Const of Rod Protection Wall Culvert, Tuff Tile side drain at Umar-bin-Khitab District Qta.	9.999
		Const of Additional Room & Bath Room top Road etc GOR Colony	1.000
		Const of Mosque Akber at langoabad Seriab Road	2.404
		Const of Various Development Scheme in Various Union Council	4.999
Sub Total			23.336
2	B&R Division - I, Panjgur AIR -10	Construction of BT Road 1 Km with structure in UC Tasp Pangjur, M/s Atta ur Rehman, Government Contractor	1.922
		Construction of BT Road 1 Km with structure in UC Tasp Pangjur, M/s Mohammad Rasil	1.922
		Construction of BT Road 1 Km with structure in UC Tasp Pangjur, M/s Allah Bakhsh	1.922
		Construction of BT Road 1 Km with structure in UC Tasp Pangjur, M/s Ghulam Rasool	1.922
		Repair and Maintenance of Panjgur Hoshab Road in Various reaches, M/s Khalil Ahmed	20.00
		Bridge on Rakhshan Kour	35.00
		BT Road Panjgur to Gichk 15 Km	20.00
Sub Total			82.688
3	B&R Division Kharan -I AIR -5	BT Road from Kharan to Nagut Road	10.00
		BT Road from Miskan-e-Kalat to Nourozabad.	10.00
		BT Road Kharan Dalbandin Road Kharan	65.00
		BT Road City Town area Group – I&II, Kharan	65.00
Sub Total			150.00
4	B&R Division –II, Awaran	Establishment of Machinery Maintenance Department Workshop at Awaran	23.768

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
	AIR - 4		
Sub Total			23.768
5	B&R Division –II, Killa Abdullah AIR – 6	Construction of RHC Killi Kutab Killi Khujadad Killi Khamat and Killi Mahajaran K/Abdullah	10.000
		Construction of BHU Killi Haji Karim Khan	20.586
		Construction of Masque at PirAlizai	10.712
		Construction of RHC at Killi Bakshoo PB-12	20.000
		Repair Construction of Masque at Sazo PirAlizai	15.961
		Construction of BHU Killi Haji Karim Khan	20.586
		Construction of BHU at Killi Bukharzai	11.800
		Construction of BHU at Killi Bukharzai	11.800
		Construction of BHU at Killi Bukharzai	11.800
Sub Total			133.245
6	B&R Division -II Chagai at Dalbandin, 2013-14. AIR -1	Constt: of Government Haji Mohammad Umer Sanjarani Boys Inter College at Nokandi District Chaghi	134.503
Sub Total			134.503
7	B&R Division -II Kharan, 2013-14. AIR -2	Constt: cutting improvement of Hollongi Tank road Kharan	46.150
		Constt: of 4.00km B/T of Kharan Burap road Kharan	22.957
		Constt: Rehabilitation cutting of 7.00km B/T road Kharan Dalbandin District Kharan	38.259
		Constt: of New B/T road from Kharan city to Norozabad Kharan	23.215
		Establishment of GGPS at Murad Jangle Kharan	3.845
		Establishment of GGPS at Tomulk Kharan	3.845
		Establishment of GGPS at Shoab Abad Kharan	3.845
		Establishment of New GGPS at Patkin Kharan	1.541
		Establishment of New GGPS at Killi Shawani Kharan	1.800
Establishment of New GGPS at Killi Tondai	1.800		

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		Kharan	
		Up-gradation of GBPS Killi Rasool Bakhsh Jangle into Middle level	4.524
		Up-gradation of GBPS Bhadurzai Haji Mohammad Arif into Middle level	4.524
		Up-gradation of GBPS Tagap into Middle level	4.524
		Up-gradation of GBPS Killi Shil Tank into Middle level	4.524
		Up-gradation of GBPS Killi Barshonki into Middle level	4.524
		Up-gradation of GBPS Killi Toumulk into Middle level	4.524
		Constt: of Two Additional class room with verandah GGPS Meeran Kalat Kharan	1.511
		Constt: of Two Additional class room with verandah GBPS Tratee Kharan	1.511
		Constt: of Two Additional class room with verandah GGPS Notanee Kharan	1.511
		Constt: of Two Additional class room with verandah GGPS Erri Kalag Kharan	1.511
		Constt: of Two Additional class room with verandah GBPS Jongo Kharan	1.511
		Constt: Up-gradation of GBMS Killi Tagazai into High school Kharan	7.615
		Constt: Up-gradation of GBMS Killi Saragai into High school Kharan	7.540
		Constt: of Science Laboratory and library in Govt, High school Sarawan and Kunari Kharan	7.614
		Constt: of Library alongwith furniture and books for Govt, High school Lijji Kharan	3.000
		Constt: of Toilet, water tank, washing, repair/raising of boundary wall Govt, Boys Degree College Kharan	3.844
		Constt: of Toilet, water tank, washing, repair/raising of boundary wall Govt, Girls Inter College Kharan	3.844
		Constt: of Veterinary Hospital repair maintenance of Office residence and boundary wall of D/D Livestock Kharan	7.614
		Constt: of Veterinary Hospital Noroz Abad	7.514

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		and Patkin Kharan	
		Up-gradation of BHUS into BHU Plus Killi Saraga Kharan	15.380
		Constt: of boundary wall BHU Noroz Kalat Kharan	1.484
		Repair of BHU Patkin Kharan	1.483
		Constt: of Two Rooms alongwith Hall, Provision of electrification and furniture's of BHU Lijji Kharan	3.246
		Constt: of LHV Quarters BHU Lijji Kharan	1.782
		Constt: of Additional Infrastructures in DHQ Hospital Kharan	7.690
		Constt: of Additional Infrastructures in DHQ Hospital Kharan	7.599
		Constt: of B/T 4Km Kharan city to Killi Lattar Kharan	19.225
		Constt: Rehabilitaion of Patkin Lijji Road 14Km Dist: Kharan	26.923
		Establishment of GGPS at seeraise Dist: Kharan	3.845
		Up-gradation of GBPS killi Naroo into Middle level	4.524
Sub Total			323.722
8	B&R Division-I, Gwadar 2013-14 AIR -5	Constt: of B/T road Darbelar road from coastal Highway (6.5 Km)	26.980
		Constt: of B/T road Kandsar Surbander road (0.7Km)	4.541
		Constt: of B/T road from coastal Highway to bundi Kapper (3.2 Km)	14.171
		Constt: of B/T road M-8 to Palado road (1.0 Km)	4.231
Sub Total			49.923
9	B&R Division-II, Gwadar 2013-14	Constt: Cultural Complex Gwadar	56.331
		Constt: of residential/non residential accommodation for up-gradation of inter	39.844

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
	AIR -6	college Gwadar, Group-II	
		Constt: of residential/non residential accommodation for up-gradation of inter college Gwadar, Group-I	44.673
		Constt: of residential/non residential accommodation for up-gradation of inter college Gwadar, Group-III	20.336
		Constt: of remaining work up-gradation of inter college Gwadar,	166.228
		Constt: of remaining work up-gradation of inter college Gwadar, Phase-II	40.067
		Constt: of Medicine Store for D.H.Q Hospital Gwadar	7.566
		Constt: of Boat repairing work shop at coastal belt Balochistan Surbander Gwadar	28.332
Sub Total			403.377
10.	B&R Division, Dera Bugtti, 2012-13 AIR 1	Constt: of Black Top Road from Shah Suleman Darbar to Dera Bughti	1.600
		Constt: of Black Top Road from wadera Sakan Khan Loti gas Field to Dera Bughti	1.300
		Constt: of Black Top Road from wadera Bashir Khan Loti gas Field to Dera Bughti	1.700
		Constt: of Black Top Road from Wadera Rasool Bux Pir Koh Gas Field to Dera Bughti	6.000
Sub Total			10.600
11.	B&R Division Nushki-I, 2012-13 (AIR-1)	Construction of various Roads in District Nushki.	61.25
Sub Total			61.25
12.	B&R Division	Establishment of Primary School.	18.363
		Up-gradation of Primary School into Middle	34.590

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
	Nushki-II 2013-14 (AIR-1)	School	
		Up-gradation of Middle School into High School	19.286
		Construction of Examination Hall, Laboratory and Libraries in High School	7.660
		Construction of 2 Additional Class Room in Existing Schools	15.198
		Provision of missing facilities and infrastructure in existing Schools	7.690
Sub Total			102.787
13	B&R Division Khuzdar -II 2013-14 (AIR-6)	Construction of LMO Bunglow one unit in RHC at Nal	4.53
		Construction of Residential Quarters Grade 11-14 (04 Nos) in RHC at Nal	8.778
		Upgradation of GGPS Tobaroo Nal as Middle School	5.76
		Upgradation of GGPS Cheel Gresha as Middle School	5.76
		Upgradation of GBPS Mal Khair Mohammad Ferozeabad Tehsil Khuzdar as Middle School	5.76
		Upgradation of GBPS Kahoori as Middle School	5.76
		Construction of Room, Toilet and Quarter Grade 11-14 at Veterinary Hospital Nal	7.69
		Construction of Classrooms and Boundary wall in Govt: Middle School Dhanal Chanal	6.463
		Construction of Classrooms and Boundary wall in GBPS Korrask	6.463
		Construction of Classrooms and Boundary wall in GBHS Khand	2.454
		Upgradation of GGMS Ornach Killi Alam Khan into High School	15.22
		Construction of Govt: Boys Inter College at Nal	49.265
		Construction of Student Hostel in BRC Khuzdar	94.451
Sub Total			218.354
14	Maintenance Division – III	Construction of Nursing Hostel at BMC Hospital Quetta.	10.000
		Construction of A.T.F Complex Quetta	23.327
		Establishment of Separate Women unit at	15.000

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		District Jail Quetta.	
		Repair / Reconstruction of Bum Blast affected Building on Zarghoon Road Quetta.	4.500
Sub Total			52.827
15	E&M Workshop Division Quetta, 2013-14 (AIR-6)	Const of Black Topped Road from Ghaza Band to Killi Mirani Darya Malik Musafir Baloch to Killi Khan Muhammad Kurd (Length 27.00 KM) District Quetta	30.000
Sub Total			30.00
16	Provincial B&R Division-I, Quetta	Const of B/T road and PCC side drain at various streets at Killi Gishkori Quetta	10.000
		Improvement of Various roads at Killi Kotwal at Nawa Killi	4.884
Sub Total			14.884
17	B&R Division-II, Kalat	Provision of missing infrastructures in existing schools of Dist: Kalat	32.677
		Construction of additional class rooms in existing schools	56.888
		Up-gradation of 300 middles schools into high schools	62.758
		Establishment of 300 new primary schools	70.749
		Up-gradation of 300 primary schools into middle schools	88.812
		Construction of government boys inter college	24.475
Sub Total			336.359
18	B&R Division-I, Hub	Rehabilitation of flood damages portions of Duraji/Shah Noorni and other Link road PSDP-316	323.972
		Construction of various B/T Roads in different union councils in Teh: Lakrah (Length 67.80 Km)	296.749
Sub Total			620.721
19	B&R Division-II, Hub	Repair of Governor Annexe Balochistan House at Karachi	0.700
		Repair & Maintenance of Governor Annexe Balochistan House at Karachi	1.200
		Repair & Maintenance of Chief Minister	1.200

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		Annexe Balochistan House at Karachi	
		Repair & Maintenance of S&GAD Annexe Balochistan House at Karachi	1.000
		Service & Repair of Generator 150 KVA in Balochistan House at Karachi	0.074
		Repair of G A Building District Lasbela	2.500
		Water Management Agriculture Department District Lasbela at Hub.	0.550
		Repair of Government Boys Degree College Bela	2.000
		Repair of Government Girls Inter College Winder District Lasbela	1.000
		Construction of Building for Polytechnic Institute at Uthal (Revised)	319.270
		Construction of Boundary Wall Boys Inter College at Winder (PB-45)	7.690
		Construction of Two Class Rooms in Degree College Bela (PB-44)	3.000
		Construction of Remaining Boundary Wall Inter College Bela (PB-44)	2.500
		Construction of Remaining Boundary Wall (400 Rft) in Inter College Uthal	2.190
		Construction of Balochistan House at Karachi	20.000
		Construction of Research Centre Dairy Development Lasbela (Remaining work)	5.000
		Construction of Veterinary Hjospital at District Lasbela	7.651
		Construction of Veterinary Hjospital at Sand U/C Khenwari	7.652
		Establishment GBPS Palal Tehsil Hub District Lasbela.	3.100
		Establishment of GBPS Goth Haji Abdul Reman Sarmastani Mohaallah Hub.	3.100
		Establishment of GBPS Zulfiqar Farm Sore Dureji District Lasbela	3.100
		Establishment of GBPS Washdil Baloch Goth Winder District Lasbela	3.100
		Establishment of New Primary School at Goth Jamal Zehri Tehsil Hub	2.980
		Establishment of 300 Primary School in Balochistan. (PB-44)	15.380

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		Up-Gradation of GBPS Naka Kharri Winder into Middle Level	5.121
		Up-Gradation of GBPS Nimani Bela into Middle Level.	5.121
		Up-Gradation of GBPS Haji Murad Shadi Winder into Middle Level.	5.121
		Up-Gradation of GBPS Lak Rohail Dureji into Middle Level.	5.121
		Up-Gradation of Shelter less School at Qasoo Notani Hanidan Dureji	2.571
		Up-Gradation of GPS Sand U/C Khenwari into Middle School	4.614
		Up-Gradation of GPS Duddar Kanraj into Middle School	4.614
		Up-Gradation of GPS Mangia U/C Sheh into Middle School	4.614
		Up-Gradation of GPS Ahora U/C Wayaroo into Middle School	4.614
		Up-Gradation of GPS Langra U/C Kannar Bela into Middle School	4.614
		Up-Gradation of GBMS Long Lohar into High School. (PB-45)	7.622
		Up-Gradation of GBMS Veerab into High School. (PB-45)	7.622
		Up-Gradation 300 Middle School into High Level. (PB-44)	15.380
		Construction of 2 Additional Class Rooms in Existing Schools District Lasbela. (PB-45)	7.460
		Construction of 2 Additional Class Rooms in Existing Schools District Lasbela. (PB-45)	7.460
		Construction of 2 Additional Class Rooms in Existing Schools District Lasbela. (PB-44)	15.380
		Provision of Missing Infrastructure in Existing Schools. (PB-45)	6.186
		Construction of One Class Room and Bath Room Goth Winder	1.504
		GGPS Kumbar Mohallah Uthal (One Room)	1.035
		GBPS Barad Khan Mandra Uthal (One Room)	1.035
		GBPS Goth Juman Bachlani Hashangi Lakhra (One Room)	1.035
		GBPS Noor Mohammad Raggal Sharqi	1.035

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		Uthal (One Room)	
		288 Rft B/Wall GBPS Molvi Mohamad Rahim Madrsa Lakhra Road Uthal	0.972
		GBPS Dagarzai Jam Yousafabad Bela (One Room)	1.035
		Construction of Examination Hall Lab & Library GGHS Uthal (PB-44)	7.650
		Construction of Examination Hall Lab & Library GBHS Dureji PB-45)	7.651
		Additional/required facilities/Infrastructure in DHQ Hospital Uthal Distt: Lasbela	4.029
		Up-Gradation of BHU and RHC,s District Lasbela	13.500
		Up-Gradation of BHU and RHC,s District Lasbela (PB-44)	15.380
		Constt: of Community Centre at various places in PB-45 District Lasbela	16.872
Sub Total			620.721
20	B&R Division –II Zhob	Constt: of Flats for Women Hospital at Zhob	4.98
		Constt/Up-Gradation of BHU New Abadi Shekhan	7.69
		Constt/Up-Gradation ofBHU Tora Durgha	7.69
		Constt:of Primar School Killi Spara Miraj-ud-Din	3.5
		Constt/Up-Gradation of G.B.P.S Hassan Khel Qamar Din	5.00
		Constt: of ModelHighSchool for Girls Zhob	5.00
Sub Total			33.86
21	B&R Division –I Pishin	Construction Foot Path, Tough Tiles and Drains either side of roads from police station to court complex, Pishin.	32.384
Sub Total			32.384
22	B&R Division-I Zhob	Constt: of various Black Top Road of Gul Kach	4.9
		Constt: of Bridge Qamar Din Sur Kach	13.00
		Repair and Rehabilitation Gul Kach Road	10.1
		Constt: of Bridge Qamar Din Sur Kach Balochsitan	7.00
		Constt: of Black Top Zhob Qamar Din Kareez Road Remaining Portion	20.00
		Constt: of Black Top of Murgha Kibzai	25.00

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		Road	
		Repair and Rehabilitation of Sambaza Road	45.918
		Constt: of Black Top Road 10 km for Lawargha to Quetta	10.00
		Constt: of Black Top Road Mkahrani Sadozai Bazar	20.00
Sub Total			155.918
23	B&R Division-I Sherani	Construction of Bridges At Killi Pehlan to Tor Murghavia Pazhai to Mir Ali Khel Road District Sherani	98.569
Sub Total			98.569
24.	B&R Division-II Sherani	Construction, of G:H:S Ali Khanzai U/C Shahabzai	0.475
		Construction, of G:P:Sat Lawra Sarwanga Killi Minaa Bazar	3.076
		Construction, of Govt PS Nikanderzai Syed Muhammad HARifal U/C Shin Ghar	3.076
		Construction, of Govt P:S:at Sheikhan Phalwan Lawarah	3.076
		Construction, of New P/School at Speen Killi Dawalgad	3.076
		Construction, of G:H:S Garda Babar	0.856
		Construction, of up Gradation of Middle School into High Level Besh Lawara(madrassa)Malik Razi Khan	7.5
		Construction, of up Gradation of Middle School in to High Level SamanZai Harifal U/C Shin Ghar South-I	7.5
Sub Total			28.635
25.	B&R Division -I, Awaran	Improvement/Rehabilitation of Bela Awaran Road (Km: 29 to 138 Different Reaches)	43.293
		Construction of Seeda bridge 160 Rft i/c training, protection and structure work Bela Awaran Road (Km: 29 to 138 Different Reaches)	61.071
		Cutting & Improvement of Tranch Road Awaran Road 22 Km	20.0
		Construction of Boundary Wall Govt: Primary School Seh Damb Jahoo	1.026
		Construction of Boundary Wall Govt: Middle School Koto Jahoo	2.292
		Construction of Additional Classrooms	0.907

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
		Govt: Primary School Seh Damb Jahoo	
		Construction of Community Hall at Shandi Tehsil Jahoo	9.881
Sub Total			138.47
26	B&R Division –II Awaran	Construction of BHU i/c 3 Nos Residential Quarters at Nokjo, District Awaran	13.267
		Construction of BHU i/c 3 Nos Residential Quarters at Malar, District Awaran	13.267
		Construction of Civil Dispensary at Parwar, District Awaran	4.685
		Construction of Civil Dispensary at Parindar, District Awaran	4.685
		Construction of BHU i/c 3 Nos Residential Quarters at Gishkore, District Awaran	13.267
		Construction of R.H.C Mashkey, District Awaran	41.598
		Construction of GBPS Dhal Badi, District Awaran	7.58
		Construction of GGPS Kambro, District Awaran	8.56
		Construction of GBMS Teerteej, District Awaran	12.768
		Construction of GBPS Karki Kadd, District Awaran	7.58
		Construction of GBPS Nokjo Gishkore, District Awaran	7.58
		Construction of GGPS Jan Mohammad Bazar , District Awaran	8.56
		Construction of GBPS Treep, District Awaran	7.58
		Construction of GGPS Kalat Sher, District Awaran	8.56
		Construction of GBPS Nokjo-I, District Awaran	7.58
		Construction of GBPS Nokjo-II, District Awaran	7.58
		Construction of GBMS Town Awaran, District Awaran	12.768
		Construction of BHU i/c 3 Nos Residential Quarters at Nokjo, District Awaran	13.267
Sub Total			200.732
Grant Total			4062.817

Annexure-41

Premature release of security deposit – Rs.15.58 million

(Rs. in million)

S. No.	Name of Division	Name of work/Schemes	Cheque No. and date	Amount
1	B&R Division Dera Bugtti, 2012-13 AIR - 3	Repair of Deputy Commissioner office, Dera Bughti	387981, 10.01.2013	0.450
		Construction of Black Top Road i/c Structure work from RD -238 Sui to Goth Jumma Khan Bughti	425806 1.4.2013	3.000
Sub Total				3.450
2	B&R Division, Harnai 2013- 14, AIR -2	Construction of District Complex	428313, 22.6.2012	5.630
		Construction of BT Road Tukka Spaintaqngi	417589, 7.8.2012	1.50
		BT Road Lal Kati to Akhtari Rest House.	417593, 1.10.2012	0.70
		BT Road Ghud Ghuzza	4281315, 18.10.2012	0.80
		BT Road Perboo Daz	4281316, 19.10.2012	0.20
		BT Road from Sanjavi Road to Killi Tore Shore	428320, 14.11.2012	0.80
		BT Road Killi Raza to Killi Niaz	428321, 18.10.2012	0.50
		BT Road Wam Tungi	428332, 4.4.2013	1.00
		BT Road Wam Tungi	428332, 4.4.2013	1.00
Sub Total				12.130
Grand Total				15.580

Annexure-42

Excess Deduction of Security Deposit – Rs.71.926 million

(Rs. in million)

S. No.	Name of Division	Name of work	Work Done	Security Deposit Deducted	Security Deposit Deductable	Diff (Rs.)
1.	B&R Division – II Killa Abdullah (AIR – 3)	BHU at Killi Haji Mohu-ud-din Machka	2.000	0.800	0.200	0.600
		Building BHU Haji Afzal Nawaz	9.893	4.569	0.989	3.580
		Building BHU Haji Afzal Nawaz	2.500	0.827	0.250	0.577
		RHC Killi Khutab	2.077	0.752	0.207	0.544
		Additional Class room at Primary school Khudidad	2.930	1.954	0.293	1.661
		Veterinary dispensary at killi Haji Murad Khan	2.503	1.489	0.250	1.238
Sub Total						8.200
2.	B&R Division-I Mastung (AIR-5)	Construction of black top road Killi Kumbela Dasht	6.274	1.097	0.627	0.470
Sub Total						0.470
3.	E&M Workshop, Division, Khuzdar. 2013-14 AIR -8	Up-Gradation of GGPS into MS Gulbit	2.900	1.896	0.29	1.606
		Up-Gradation of GMS into HS M Khani	3.775	2.73	0.378	2.352
		Estt of New BPS Balina Hosai	3.845	3.076	0.385	2.691
		Estt of New BPS Bunaap	1.500	1.2	0.15	1.050
		Up-Gradation of GGPS into MS Hatachi	3.700	2.96	0.37	2.590
		Up-Gradation of GBMS into HS Bajoi	6.000	4.8	0.6	4.200
		Up-Gradation of GGPS into MS Karazai	2.822	2.138	0.282	1.856
		Establishment of New BPS Balina Saraap Sasoli	1.900	0.277	0.19	0.087
		Estt of New BPS Balina Saraap Sasoli	1.900	0.95	0.19	0.760
		Estt of New BPS Balina Shakreji	3.845	3.076	0.385	2.691

S. No.	Name of Division	Name of work	Work Done	Security Deposit Deducted	Security Deposit Deductable	Diff (Rs.)
		Up-Gradation of GGPS into MS Gulbit	2.900	1.896	0.29	1.606
Sub Total						21.489
4.	B&R Division – II Chagai at Dalbandin, 2013-14 (AIR – 8)	Constt: of science lab at boy high school, Aminabad	2.514	0.904	0.251	0.653
		Constt: of science lab at boy high school, Chaghi	2.515	0.904	0.252	0.652
		Constt: of science lab at boy high school, Chaghi	2.515	0.504	0.252	0.252
		Constt: of Bungalow G/15-17 in DHQ	3.649	0.449	0.365	0.084
		Up gradation of sargesha into BHU Plus	5.280	1.000	0.528	0.472
		Up gradation of Boy Middle school Al Haj Eid Mohammad H/S	7.615	1.285	0.761	0.523
		Up gradation of Boys M/S sargesha into H/S	7.540	1.210	0.754	0.456
		Up gradation of Girls P/S Killi Dawood into Middle level	5.678	1.400	0.567	0.833
		Up gradation of Girls P/S Killi Mohammad Ali into Middle level	2.903	0.300	0.290	0.010
		Up gradation of Girls P/S Killi Abdullah Nooli into Middle level	2.887	1.387	0.288	1.099
Sub Total						5.034
5	B&R Division Dera Bugtti, 2012-13 (AIR – 6&8)	Construction of Hostel for F.C School, Dera Bughti	5.74	2.78	0.574	2.206
		Construction of Hostel for F.C School, Dera Bughti	2.98	1.00	0.298	1.98
Sub Total						4.186
6	B&R Division, Harnai, (AIR-3)	Construction of Black Topping of Road Tukka Spin Tangi Road District 3.5 km	6.187	5.326	0.619	4.707
Sub Total						4.707

S. No.	Name of Division	Name of work	Work Done	Security Deposit Deducted	Security Deposit Deductable	Diff (Rs.)
7	B&R Division-I, Awaran	Improvement/Rehabilitation of Bela Awaran Road (KM: 29 to 138 Different Reaches)	5.300	2.482	0.530	1.952
		Construction of Seeda bridge 160 Rft i/c training, protection and structure work Bela Awaran Road (KM 29 to 138 Different Reaches)	20.100	6.794	2.010	4.784
		Construction of Boundary Wall Govt: Primary School Seh Damb Jahoo	1.026	0.614	0.103	0.512
		Construction of Boundary Wall Govt: Middle School Koto Jahoo	2.292	1.354	0.229	1.125
		Construction of Additional Classrooms Govt: Primary School Seh Damb Jahoo	0.907	0.603	0.091	0.512
		Construction of Community Hall at Shandi Tehsil Jahoo	9.884	5.738	0.988	4.749
Sub Total						13.634
8	B&R Division – II Awaran	Construction of Civil Dispensary at Parwar, District Awaran	1.650	3.500	0.165	3.335
		Construction of Civil Dispensary at Mangoli, District Awaran	1.650	3.500	0.165	3.335
		Construction of 2 Nos. Classrooms with Boundary wall and Toilets for GPS Butti Nodhara Tehsil Jahoo	4.400	1.707	0.440	1.267
		Construction of 4 Nos. Classrooms with Boundary wall and Toilets for GGMS Shandi, Tehsil Jahoo	6.800	2.040	0.680	1.360
		Construction of BHU i/c 3 Nos Residential Quarters at Gishkore, District Awaran	4.753	2.444	0.475	1.969
		Construction of BHU i/c 3 Nos Residential Quarters at	3.500	1.773	0.350	1.423

S. No.	Name of Division	Name of work	Work Done	Security Deposit Deducted	Security Deposit Deductable	Diff (Rs.)
		Malar, District Awaran				
		Construction of GGPS Gajjali, District Awaran	1.800	0.900	0.180	0.720
		Construction of GBHS Nokjo Mashkey, District Awaran	2.000	1.000	0.200	0.800
Sub Total						14.209
Grand Total						71.926

Annexure-43

Overpayment due to inadmissible / extra work – Rs.10.174 million
(Rs. in million)

S. No.	Name of Work	Item of Work	Quantity	Rate (Rs.)	Amount (Rs.)
B&R Division, Turbat –II					
1.	Construction of Academic Block for BRC at Turbat, 2013-14 AIR – 2	P/L in situ cement concrete using crushed stone and down guage in foundation , S.I.No 5-6/b/+5-42/d	14462 Cft	6631.51 p %Cft	0.959
		Providing & Laying 1:3:6 Cement Concrete Block masonry, S.I.No 9-7/c/ii	10481.29 Cft	6387.56 p %Cft	0.669
		P/L 1:2:4 Cement Concrete using crushed stone in balustrade of stairs or balcony, S.I.No. 5-16+5-42/e	249 Cft	13126.24 p %Cft	0.033
		3/8” thick cement plaster on slab sides and soltils of beams, S.I.No 14-6/c/	19089 Cft	6635.21 P %Cft	0.119
Total					1.780
Add Premium 109.75% above on CSR					1.953
Sub Total					3.733
Project Division –II, Quetta 2013-14					
2.	Construction of C.I.D complex at spiny road Quetta AIR -2	P/L 1st class solid Brick masonry i/c scaffolding reking out joint 1:4 etc in ground floor SINo.11-72	10,425.79 (Cft)	7,782.6	0.811
Add premium 99.97% above on CSR					0.811
Sub Total					1.622
B&R Division, Hub-I					
3.	Improvement rehabilitation of flood damages or hub duraji road PSDP-316	Removing of the existing work of bitumen surface is having part holes and road patches	121643.37 (Sft)	2770.85 (Sft)	3.370
Add Premium @ 43%					1.449
Sub Total					4.819
Grand Total					10.174

Annexure-44

Irregular expenditure on execution of development works without technical sanction - Rs.16.500 million

(Rs. in million)

S. No.	Name of work	Estimated Cost (Rs.)	Expenditure (Rs.)
1	Repair of College Building (Barkhan)	3.00	3.00
	Sub-Total	3.00	3.00
2	Repair of College Building (Musa Khail)	3.00	3.00
	Sub-Total	3.00	3.00
3	Repair of College Building (Dera Bugti)	3.00	3.00
	Sub-Total	3.00	3.00
4	Repair of College Building (Jaffarabad)	3.00	3.00
	Sub-Total	3.00	3.00
5	Repair of College Building (Jhal Magsi)	1.500	1.500
	Sub-Total	1.500	1.500
6	Repair of College Building (Usta Muhammad)	3.00	3.00
	Sub-Total	3.00	3.00
	Total	16.500	16.500

Annexure-45

Less deduction of income tax Rs.3.860 million

(Rs. in million)

S.No	Name of Firms	Gross Amount	Income Tax to be Deducted @ 6.5%	Income Tax to be Deducted @ 3.5%	Income Tax Less Deducted
1	M/s H Mohammad Hassan & Sons	16.220	1.054	0.568	0.487
2	M/s Trans Balochistan Quetta	9.687	0.630	0.339	0.291
3	M/s Regal Furniture Dealers Quetta	18.670	1.214	0.653	0.560
4	M/s Ameer Enterprises Quetta	4.568	0.297	0.160	0.137
5	M/s Al-Imran Traders Quetta	15.514	1.008	0.543	0.465
	Sub-Total	64.659	4.203	2.263	1.940

S.No	Name of Firms	Payment	Income Tax @ 2.5%
	M/s Balochistan Issuzu Motors Quetta	26.9	0.673
	Sub-Total	26.9	0.673

S. No	Cheque No , Date	Name Of Contractor	Name Of Work	Amount	I.Tax
1	035692, 18.02.2014	M/S Bana International	Industrial Electronics Technology Equip: Lot-2 for GIT Gawader	4.254	0.149
2	035694, 26.02.2014	M/S Bana International	Food Preservation Lot#1 Equip;for GIT Gawader	3.10	0.108
3	049920, 20.03.2014	M/S Rizvi & Co	Civil Technology GPIB M.Bag	2.305	0.080
4	049944, 21.04.2014	M/S Bana International	CIT Equip: GPIB Khanozai	7.00	0.245
5	049944, 06.06.2014	M/S Rizvi & Co	Mining Technology M.Bag	19.00	0.665
	Sub-Total			35.659	1.247
	Grand Total				3.860

Annexure-46

Non-accountal /maintenance of stock account for science & lab equipment Rs.2.083 million

(Rs in million)

S.No	Cheque & date	Bill & date	Item	Amount
1	549725, 16.11.2012	3371/ 05.11.2012	Ammonium chloride, Potassium bromide, Oxalic acid, Lead acetate etc	0.100
2	549725, 16.11.2012	854/ 15.10.2012	Zinc sulphate, calcium sulphate, Aluminum chloride, Strontium chloride etc	0.050
3	549725, 16.11.2012	375/ 24.09.2012	Sodium carbonate, sodium Hydroxide, zinc chloride, cadmium chloride, ferrous sulphate etc	0.050
4	549725, 16.11.2012	8878/ 05.11.2012	Becxer 500 ml, becxer 250 ml, beaxer 100 ml, plance slide, G sylinder 100 ml etc	0.100
5	549725, 16.11.2012	378/ 15.10.2012	Weighing scale, B.P apparatus, pipettes, Beaker 1000 ml, cover slip	0.050
6	549725, 16.11.2012	372/ 24.09.2012	Sodium Hydroxide, Iodine solution, copper sulphate, Benadict sloution, starch, glucose, anti serum	0.050
7	549047, 22.11.2012	9358/ 13.11.2012	Canada Balsum, Etnyle alcohol, Formo line pure, Iodine solution, Dropper Plastic	0.050
8	549047, 22.11.2012	341/ 06.09.2012	Dissecting Frog, Cockroches, scolidone	0.051
9	Nil	178/ 15.05.2013	Test tube, Rubber tubing, t. tube rack, t.t holder, Tounge, glass rod etc	0.085
10	Nil	18/ 28.05.2013	Measuring tape, arrow, Ranging rods, plave table, plain table, trough compass	0.050
11	Nil	208/ 25.05.2013	Maps Geograpy on pena flex	0.071

S.No	Cheque & date	Bill & date	Item	Amount
12	Nil	225/ 28.05.2013	Eye Model, Heat model, Skelton of frog, Skelton of fowl, skelton of varnous, glycerin	0.063
13	Nil	180/ 15.05.2013	Logic gate, vernier caliper, screw guage, preism, concave mirror, one way key, two way key	0.037
14	Nil	173/ 15.05.2013	Prepaired slides, Botany specimen, Aluminium foil, filter paper, Glycerine	0.053
15	Nil	184/ 15.05.2013	Eletric microscope, copper sulphate, starch, sodium hydroxide, glucose, Iodine solution etc	0.073
16	Nil	173/ 15.05.2013	Sodium sulphate, sodium sulphate, sulphuric acid, Hydrochloric acid, Ethanole etc	0.090
17	Nil	43/ 12.06.2013	znso4, calcium sulphate, aluminium chloride, stroncium chloride, zinc carbonat etc	0.100
18	Nil	26/ 10.06.2013	Chloroform, formalin, mitosis,DNA,RNA,Model, Prepare slides, spatula, stirrer etc	0.100
19	Nil	25/ 10.06.2013	Eletric Microscope, Specimen jar of different size, Eye model	0.100
Total				1.323

Name of College	Invoice # / date	Particular	Amount
Govt. Boys Degree College, Barkhan	1795/29.04.13	Lab/Science Equipments	0.059
	150/11.04.13		0.010
	1136/12.04.13		0.091
	1036/01.04.13		0.030
	420/12.03.13	Lab/Science Equipments	0.050
	418/28.12.12		0.050
	409/14.12.12		0.010
	408/31.10.12		0.010
Total			0.31
Govt. Inter Girls College,	1956/18.06.13	Lab/Science Equipments	0.029
	1137/08.04.13		0.072

Name of College	Invoice # / date	Particular	Amount
Barkhan	423/12.03.12		0.028
	424/28.12.12		0.051
	406/06.11.12		0.010
	407/23.10.12		0.010
Total			0.200

S. No	Cheque & date	Bill & Date	Item	Amount
1	576669, 10.12.2012	4552, 20.11.2012	Misalliance Science Equipment purchased	0.025
2	576669, 10.12.2012	4550, 20.11.2012	Fuming catbird local 01 No	0.100
3	610881, 20.03.2013	50, 09.03.2013	Silver nitrate, plane slide, cover slip, thermometer 110c, PH paper, fitter paper Whitman	0.025
	610881, 20.03.2013	51, 09.03.2013	HEPA filter for fuming catbird, bag filter for fuming catbird	0.100
Total				0.25

Annexure-47

Non-production of record – Rs.373.632 million

Name of Office	Head of Account	Amount (Rs. in Millions)	Name of Head of Office
Deputy District Education officer (Male) Musakhail	Pay and Allowance and Arrear Bills of Primary Education	100.741	Mr. Gul Jan, DDO
Deputy District Education officer (Male) Drug	Pay and Allowance and Arrear Bills of Secondary Education	33.090	Hafiz Zafrullah, DDO
Total		133.831	

Name of School	Budget Allocated for Contingencies		Total (Rs)
	Year 2012-13	Year 2011-12	
Govt. High School Boys Nath	323,926	218,705	542,631
Govt. High School Boys Bun	326,377	248,987	575,364
Govt. High School Boys Karkana	409,495	368,436	777,931
Govt. High School Boys Garh Gooji	325,849	243,940	569,789
Govt. High School Boys Drug	391,377	339,834	731,211
Govt. High School Boys Basti Khan Mohammad	320,725	201,881	522,606
Govt. High School Boys Kingri	305,359	183,376	488,735
Govt. High School Boys Barg Pusht	304,342	274,220	578,562
Govt. High School Boys Toisar	84,900	0	84,900
Govt. High School Girls Drug	397,541	435,727	833,268
Govt. High School Girls Gargooji	221,093	105,988	327,081
Pay and Allowanced draw	96,230,969	137,538,217	233,769,186
Grand Total			239,801,264

Annexure-48**Loss to the Government due to non-imposition of penalty - Rs.6.544 million****(Rs in million)**

S. No	Name of Work	Estimated cost	Time limit	Penalty
1	Repair work of various Govt: schools at Distt: Kalat (Pakage-1)	3.492	30.06.2012	0.349
2	Repair work of various Govt: schools at Distt: Kalat (Pakage-2)	4.492	30.06.2012	0.449
3	Repair work of various Govt: schools at Distt: Kalat (Pakage-3)	2.422	30.06.2012	0.242
4	Repair work of various Govt: schools at Distt: Lasbela (Pakage-1)	4.390	30.06.2012	0.439
5	Repair work of various Govt: schools at Distt: Lasbela (Pakage-2)	5.650	30.06.2012	0.565
6	Repair work of various Govt: schools at Distt: Lasbela (Pakage-3)	1.902	30.06.2012	0.190
7	Repair work of various Govt: schools at Distt: Lasbela (Pakage-4)	5.154	30.06.2012	0.515
8	Repair work of various Govt: schools at Distt: Lasbela (Pakage-5)	3.891	30.06.2012	0.389
9	Repair work of various Govt: schools at Distt: Pishin (Pakage-1)	2.700	30.06.2012	0.270
10	Repair work of various Govt: schools at Distt: Pishin (Pakage-2)	1.300	30.06.2012	0.130
11	Repair work of various Govt: schools at Distt: Pishin (Pakage-3)	2.200	30.06.2012	0.220
12	Repair work of various Govt: schools at Distt: Pishin (Pakage-4)	1.700	30.06.2012	0.170
13	Repair work of various Govt: schools at Distt: Pishin (Pakage-5)	1.174	30.06.2012	0.117
14	Repair work of various Govt: schools at Distt: Pishin (Pakage-6)	2.842	30.06.2012	0.284
15	Repair work of various Govt: schools at Distt: Pishin (Pakage-7)	1.800	30.06.2012	0.180
16	Repair work of various Govt: schools at Distt: Pishin (Pakage-8)	0.890	30.06.2012	0.089
17	Repair work of various Govt: schools at Distt: Pishin (Pakage-9)	2.900	30.06.2012	0.290

S. No	Name of Work	Estimated cost	Time limit	Penalty
18	Repair work of variousGovt: schools at Distt: Pishin (Pakage-10)	2.100	30.06.2012	0.210
19	Repair work of variousGovt: schools at Distt: Killa Abdullah (Pakage-1)	4.140	30.06.2012	0.414
20	Repair work of variousGovt: schools at Distt: Killa Abdullah (Pakage-2)	2.740	30.06.2012	0.274
21	Repair work of variousGovt: schools at Distt: Killa Abdullah (Pakage-3)	3.120	30.06.2012	0.312
22	Repair work of variousGovt: schools at Distt: Killa Abdullah (Pakage-4)	2.840	30.06.2012	0.284
23	Repair work of variousGovt: schools at Distt: Killa Abdullah (Pakage-5)	1.600	30.06.2012	0.160
Total			65.439	6.544

Annexure-49

**Overpayment to employees on account of Leave Encashment -
Rs.5.258 million
Calendar Year 2011**

Sr. No.	Name of Employee	Basic Salary	Leave at Credit	Amount of Leave Encashment	Amount Draw	Over Drawn
1	Mr. Abdul Qayyum Babi	42,500	16	22,667	49,440	26,773
2	Mr. Zafar Iqbal	40,000	48	64,000	144,048	80,048
3	Mrs. Aosaf Latif	40,000	22	29,333	66,022	36,689
4	Mr. Asmatullah	34,000	48	54,400	118,128	63,728
5	Mr. Abdul Bari	23,200	33	25,520	54,450	28,930
6	Mr. Manzoor Hussain	24,400	26	21,147	45,240	24,093
7	Mr. Naib Jan Agha	32,000	48	51,200	110,496	59,296
8	Mr. Mohammad Saleem	29,000	34	32,867	70,584	37,717
9	Mr. Aftab Alam	35,200	48	56,320	122,448	66,128
10	Mr. Ashiq Hussain	30,000	48	48,000	81,120	33,120
11	Mr. Dost Mohammad	22,800	48	36,480	78,768	42,288
12	Mr. Mohammad Sabir	23,900	48	38,240	83,904	45,664
13	Mr. Hamid Shahzad	17,500	20	11,667	25,680	14,013
14	Mr. Zahoor Ahmed	22,500	48	36,000	78,576	42,576
15	Mr. Tahir Ali	22,500	48	36,000	61,440	25,440
16	Mr. Mohammad Ashraf	18,980	48	30,368	51,840	21,472
17	Mr. Malik Meeran	17,760	48	28,416	62,112	33,696
18	Mr. Behzad Akhtar	14,180	48	22,688	49,920	27,232
19	Mr. Raz Mohammad	14,180	48	22,688	49,920	27,232
20	Mr. Baz Mohammad	13,420	48	21,472	47,184	25,712
21	Mrs. Musarat Jabeen	8,040	48	12,864	28,032	15,168
22	Mr. Abdul Malik	6,760	48	10,816	23,472	12,656
23	Mr. Ghulam Nabi	13,800	48	22,080	50,256	28,176
24	Mr. Mohammad Khair	13,800	48	22,080	50,256	28,176
25	Mr. Noor Ahmed	11,120	32	11,861	27,360	15,499
26	Mr. Khalil-ur-Rehman	8,680	48	13,888	30,624	16,736
27	Mr. Niaz Mohammad	11,640	48	18,624	41,712	23,088
28	Haji Karim Bukhsh	10,000	48	16,000	36,576	20,576
29	Mr. Allah Dad	9,830	48	15,728	35,280	19,552
30	Mr. Khair Mohammad	9,150	48	14,640	32,880	18,240

Sr. No.	Name of Employee	Basic Salary	Leave at Credit	Amount of Leave Encashment	Amount Draw	Over Drawn
31	Mr. Nazar Mohammad	6,940	42	9,716	21,840	12,124
32	Mr. Haroon	5,070	44	7,436	16,764	9,328
33	Mr. Rab Nawaz	5,750	40	7,667	17,280	9,613
34	Mr. Abdul Hadi	9,150	48	14,640	32,880	18,240
35	Mr. Ali Nawaz	6,940	17	3,933	8,840	4,907
36	Mr. Jawed Maseh	8,980	48	14,368	32,256	17,888
					1,937,628	
Total						1,031,814

Calendar Year 2012

Sr. No.	Name of Employee	Basic Salary	Leave at Credit	Amount of Leave Encashment	Amount Draw	Over Drawn
1	Mr. Abdul QayyumBabi	61,850	44	90,713	230,164	139,451
2	Mr. Abdul QayyumSosan	44,000	48	70,400	178,320	107,920
3	Mst. ZullejahBazai	51,800	48	82,880	210,960	128,080
4	Mr. ZafarIqbal	40,000	48	64,000	163,248	99,248
5	Mrs. AosafLatif	40,000	48	64,000	163,248	99,248
6	Mr. Asmatullah	35,200	48	56,320	142,128	85,808
7	Mr. Abdul Bari	24,400	48	39,040	98,016	58,976
8	Mr. ManzoorHussain	25,600	23	19,627	47,334	27,707
9	Mr. Naib Jan Agha	33,500	48	53,600	135,456	81,856
10	Mr. Mohammad Ajmal	43,800	48	70,080	177,216	107,136
11	Mr. AftabAlam	36,400	48	58,240	147,024	88,784
12	Mr. AshiqHussain	30,800	34	34,907	70,380	35,473
13	Mr. NaeemSadiq	30,000	3	3,000	7,548	4,548
14	Mr. Dost Mohammad	23,600	48	37,760	94,800	57,040
15	Mr. Mohammad Sabir	24,600	48	39,360	99,888	60,528
16	Mr. Hamid Shahzad	18,000	48	28,800	73,200	44,400
17	Mr. Zahoor Ahmed	23,200	48	37,120	93,840	56,720
18	Mr. Tahir Ali	23,200	48	37,120	75,600	38,480
19	Mr. Mohammad Ashraf	19,590	48	31,344	63,888	32,544
20	Mr. Malik Meeran	18,370	48	29,392	74,544	45,152
21	Mr. Abdul Sattar	18,980	48	30,368	77,040	46,672
22	Mr. BehzadAkhtar	14,560	48	23,296	59,184	35,888
23	Mr. Raz Mohammad	14,560	48	23,296	59,184	35,888
24	Mr. Baz Mohammad	13,800	48	22,080	56,064	33,984
25	Mrs.MusaratJabeen	8,360	48	13,376	33,936	20,560
26	Mr. Abdul Malik	708	48	1,133	28,752	27,619

Sr. No.	Name of Employee	Basic Salary	Leave at Credit	Amount of Leave Encashment	Amount Draw	Over Drawn
27	Mr. GhulamNabi	14,120	48	22,592	58,896	36,304
28	Mr. Mohammad Khair	14,120	48	22,592	58,896	36,304
29	Mr. Noor Ahmed	11,380	48	18,208	48,048	29,840
30	Mr. Khalil-ur-Rehman	9,000	38	11,400	29,184	17,784
31	Mr. Allah Dad	10,000	48	16,000	41,904	25,904
32	Mr. Khair Mohammad	9,320	48	14,912	39,168	24,256
33	Mr. Manzoor Ahmad	7,960	42	11,144	29,442	18,298
34	Mr. Nazar Mohammad	7,110	48	11,376	30,192	18,816
35	Mr. Haroon	5,240	48	8,384	22,608	14,224
36	Mr. Rab Nawaz	5,920	48	9,472	25,392	15,920
37	Mr. Abdul Hadi	9,320	48	14,912	39,456	24,544
38	Mr. Ali Nawaz	7,110	48	11,376	30,480	19,104
39	Mr. Jawed Maseh	9,150	48	14,640	37,680	23,040
					3,152,308	
Total						1,904,048

Calendar Year 2013

S. No.	Name of Employee	Basic Salary	Leave at Credit	Amount of Leave Encashment	Amount Draw	Over Drawn
1	Mr. Abdul Qayyum Babi	64,200	48	0.103	0.269	0.167
2	Mr. Abdul Qayyum Sosan	44,000	44	0.065	0.170	0.105
3	Mr. Tariq Hussain	41,000	8	0.011	0.028	0.017
4	Mr. Zafar Iqbal	47,000	48	0.075	0.196	0.121
5	Mrs. Aosaf Latif	40,000	39	0.052	0.156	0.104
6	Mr. Asmatullah	36,400	48	0.058	0.152	0.094
7	Mr. Abdul Bari	25,600	48	0.041	0.106	0.065
8	Mr. Muhammad Hassan	25,600	16	0.014	0.047	0.034
9	Mr. Naib Jan Agha	25,600	48	0.041	0.135	0.094
10	Mr. Mohammad Ajmal	45,400	48	0.073	0.177	0.105
11	Mr. Zafar Iqbal	32,000	8	0.009	0.177	0.169
12	Mr. Aftab Alam	37,600	48	0.060	0.147	0.087
13	Mr. Ashiq Hussain	31,600	48	0.051	0.070	0.020
14	Mr. Naeem Sadiq	30,800	48	0.049	0.008	-0.042
15	Mr. Dost Mohammad	24,400	48	0.039	0.095	0.056
16	Mr. Mohammad Sabir	26,000	48	0.042	0.100	0.058

S. No.	Name of Employee	Basic Salary	Leave at Credit	Amount of Leave Encashment	Amount Draw	Over Drawn
17	Mr. Hamid Shahzad	18,980	48	0.030	0.073	0.043
18	Mr. Zahoor Ahmed	23,900	48	0.038	0.094	0.056
19	Mr. Tahir Ali	23,900	48	0.038	0.076	0.037
20	Mr. Mohammad Ashraf	20,200	48	0.032	0.064	0.032
21	Mr. Malik Meeran	18,980	48	0.030	0.075	0.044
22	Mr. Abdul Sattar	19,590	48	0.031	0.077	0.046
23	Mr. Behzad Akhtar	14,940	48	0.024	0.059	0.035
24	Mr. Raz Mohammad	14,560	48	0.023	0.059	0.036
25	Mr. Baz Mohammad	14,180	48	0.023	0.056	0.033
26	Mrs. Musarat Jabeen	8,680	48	0.014	0.034	0.020
27	Mr. Abdul Malik	7,400	22	0.005	0.029	0.023
28	Mr. Ejaz Tariq	6,120	44	0.009	0.059	0.050
29	Mr. Mukhtar Ahmed	5,800	44	0.009	0.059	0.050
30	Mr. Muhammad Khair	14,750	48	0.024	0.059	0.035
31	Mr. Noor Ahmed	11,640	48	0.019	0.059	0.040
32	Mr. Khurram Ghani	5,200	20	0.003	0.059	0.055
33	Mr. Muhammad Azam	5,200	24	0.004	0.059	0.055
34	Mr. Khalil-ur-Rehman	9,320	48	0.015	0.059	0.044
35	Mr. Allah Dad	10,170	48	0.016	0.059	0.043
36	Mr. Khair Muhammad	9,490	48	0.015	0.059	0.044
37	Mr. Manzoor Ahmed	8,130	21	0.006	0.059	0.053
38	Mr. Nazar Muhammad	7,280	35	0.008	0.059	0.050
39	Mr. Haroon	5,410	48	0.009	0.023	0.014
40	Mr. Muneer Ahmed	5,070	44	0.007	0.023	0.015
41	Mr. Attaullah	4,900	24	0.004	0.023	0.019
42	Mr. Shams-ul-Haq	4,900	24	0.004	0.023	0.019
43	Mr. Abdul Hadi	9,490	48	0.015	0.023	0.007
44	Mr. Rab Nawaz	6,090	48	0.010	0.023	0.013
45	Mr. Ali Nawaz	7,280	48	0.012	0.023	0.011
46	Mr. Sheen Bukhsh	4,800	24	0.004	0.023	0.019
47	Mr. Bashir Ahmed	4,800	24	0.004	0.023	0.019
48	Mr. Jawed Maseh	9,150	48	0.015	0.023	0.008
Total						2.323

Annexure-50**Execution of works without technical sanction - Rs.70.795 million****(Rs. in million)**

S. No	Name of Work	Name of Contractor	Estimated cost
1	Repair work of various Govt: schools at Distt: Kalat (Pakage-1)	M/s Saadullah& Brothers	3.492
2	Repair work of various Govt: schools at Distt: Kalat (Pakage-2)	M/s Bukhari Enterprises	4.492
3	Repair work of various Govt: schools at Distt: Kalat (Pakage-3)	M/s Mengal& Brothers	2.422
4	Repair work of various Govt: schools at Distt: Lasbela (Pakage-1)	M/s Chiltan Associates	4.390
5	Repair work of various Govt: schools at Distt: Lasbela (Pakage-2)	M/s Faib Engineers & Builders	5.650
6	Repair work of various Govt: schools at Distt: Lasbela (Pakage-3)	M/s Mukhtar Ahmad Contrector	1.902
7	Repair work of various Govt: schools at Distt: Lasbela (Pakage-4)	M/s Haqani Construction Co.	5.154
8	Repair work of various Govt: schools at Distt: Lasbela (Pakage-5)	M/s Ejaz-ul-Haq& Brothers	3.891
9	Repair work of various Govt: schools at Distt: Pishin (Pakage-1)	M/s Kakar Construction Co.	2.700
10	Repair work of various Govt: schools at Distt: Pishin (Pakage-2)	M/s Salam Traders	1.300
11	Repair work of various Govt: schools at Distt: Pishin (Pakage-3)	M/s Anees Construction Co.	2.200
12	Repair work of various Govt: schools at Distt: Pishin (Pakage-4)	M/s Zia-ur-Rehman& Brothers	1.700
13	Repair work of various Govt: schools at Distt: Pishin (Pakage-5)	M/s Shahnawaz Construction Co.	1.174
14	Repair work of various Govt: schools at Distt: Pishin (Pakage-6)	M/s H.K.Niazi	2.842
15	Repair work of various Govt: schools at Distt: Pishin (Pakage-7)	M/s Zia-ur-Rehman&	1.800

S. No	Name of Work	Name of Contractor	Estimated cost
		Brothers	
16	Repair work of various Govt: schools at Distt: Pishin (Pakage-8)	M/s Kakar Construction Co.	0.890
17	Repair work of various Govt: schools at Distt: Pishin (Pakage-9)	M/s Syed Naseer Ahmad	2.900
18	Repair work of various Govt: schools at Distt: Pishin (Pakage-10)	M/s Syed Naseer Ahmad	2.100
19	Repair work of various Govt: schools at Distt: Killa Abdullah (Pakage-1)	M/s Zia-ur-Rehman & Brothers	4.140
20	Repair work of various Govt: schools at Distt: Killa Abdullah (Pakage-2)	M/s ShekihEssa Khan & Brothers	2.740
21	Repair work of various Govt: schools at Distt: Killa Abdullah (Pakage-3)	M/s Kakar Construction Co.	3.120
22	Repair work of various Govt: schools at Distt: Killa Abdullah (Pakage-4)	M/s Mohabat Khan & Brothers	2.840
23	Repair work of various Govt: schools at Distt: Killa Abdullah (Pakage-5)	M/s Naimatullah & Brothers	1.600
Sub-Total			65.439
District Education Officer Washuk			5.356
Grand Total			70.795

Anexxure-51

Recovery of Non-practicing allowance Rs. 4.752 million

(Rs in million)

Name of Doctors	Name of Practicing Place	NPA/Per Month	Period	Recovery
Dr. Arif Fayaz, Cardiologist	Ayaz Hospital, Eid Gah Raod, Zhob	4000	07-12 to 06-14 (24 Months)	0.096
Dr. Asif Bakhtair Rana, Physician	Fazal Medical Store, Eid Gah Raod, Zhob	4000	07-12 to 06-14 (24 Months)	0.096
Dr. Zain-u-Din, SMO	Juma Medical Store, Near Civil Hospital, Zhob	4000	07-12 to 06-14 (24 Months)	0.096
Dr. Shahbaz Khan, MO	Pir Ghafoor Shah Raod, Zhob	4000	07-12 to 06-14 (24 Months)	0.096
Dr. M. Farooq, CMO	Al-Shafa Clinic, Eid Gah Raod, Zhob	6000	07-12 to 06-14 (24 Months)	0.144
Dr. Nazir Ahmad, ENT	Waleed clinic, near civil hospital, Zhob	4000	07-12 to 06-14 (24 Months)	0.096
Dr. Noor Mohammad,	Near civil Hospital, Zhob	6000	07-12 to 06-14 (24 Months)	0.144
Dr. Abdul Jalil Khattak	Khattak Dental Clinic, Eid Gah Road, Zhob	4000	07-12 to 06-14 (24 Months)	0.096
Dr. Javeed Sarwar	Zhob	6000	07-12 to 06-14 (24 Months)	0.144
Dr. Qamar Pervaiz	Zhob	6000	07-12 to 06-14 (24 Months)	0.144
Dr. Mustafa Kamal	Zhob	6000	07-12 to 06-14 (24 Months)	0.144
Dr. Amir Mohammad Khan	Zhob	6000	07-12 to 06-14 (24 Months)	0.144
Total				1.444

S. No.	Name of Doctors	Designation	NPA Per Month	No of Months	Recovery
1	Ahmed Ali	SMO	4000	12	0.048
2	Kaleem –ullah Mondokhail	SMO	4000	12	0.048
3	Abdul Haleem	SMO	4000	12	0.048
4	Mohammad Iqbal	SMO	4000	12	0.048
5	Bahadur Khan	SMO	4000	12	0.048
6	Bashir Ahmad	SMO	4000	12	0.048
7	Ali Ahmad	CMO	6000	12	0.072
8	Dawood Shah	CMO	6000	12	0.072
9	Saeeda Anwar	SMO	4000	12	0.048
10	Nazeer Ahmad	SMO	4000	12	0.048
11	Mohammad Tahir Zahri	SMO	4000	12	0.048

S. No.	Name of Doctors	Designation	NPA Per Month	No of Months	Recovery
12	Nasreen Naseer	CMO	6000	12	0.072
13	Arifa Gul Achakzai	CMO	6000	12	0.072
14	Khair-un-Nisa	CMO	6000	12	0.072
15	Rukhsana Habib	SMO	4000	12	0.048
16	Iqbal Bano	CMO	6000	12	0.072
17	Nasreen Fatima Awan	CMO	6000	12	0.072
18	Pir Ghulam Tareen	PMO	6000	12	0.072
19	Noor Ahmad	CMO	6000	12	0.072
20	Rafiu Shah Ahmad	CMO	6000	12	0.072
21	Saghir Ahmad	SMO	4000	12	0.048
22	Dost Mohammad, Achakzai	SMO	4000	12	0.048
23	Arbab Abdul Wahid	CMO	6000	12	0.072
24	Naqib Ullah Bazai	CMO	6000	12	0.072
25	Abdul Rahsid	CMO	6000	12	0.072
26	Shamim Bano	Professor	6000	12	0.072
27	Mohammad Yousaf	CMO	6000	12	0.072
28	Azmat Achakzai	CMO	6000	12	0.072
29	Amjad Khan Jadoon	SMO	4000	12	0.048
30	Javid Ahmad	SMO	4000	12	0.048
31	Ahmad Khan	SMO	4000	12	0.048
32	Qamar Sultana	CMO	6000	12	0.072
33	Mohammad Qasim	Chief Dental Surgon	6000	12	0.072
34	Abdul Qadir	P M I O	6000	12	0.072
35	Ahmad Faraz Pasha	Chief Dental Surgon	6000	12	0.072
36	Nighat Mohsin	CMO	6000	12	0.072
37	Ghulam Ali Achakzai	CMO	6000	12	0.072
38	Azra Aslam	Chief Dental Surgon	6000	12	0.072
39	Mohammad Naeem	CMO	6000	12	0.072
40	Manzoor Ahmad	PMO	6000	12	0.072
41	Attaullah	SMO	4000	12	0.048
42	Anjum Shehzad	SMO	4000	12	0.048

S. No.	Name of Doctors	Designation	NPA Per Month	No of Months	Recovery
43	Zaheen Tabassum	SMO	4000	12	0.048
44	Zafarullah	SMO	4000	12	0.048
45	Shah Mohd. Zarkoon	CMO	4000	12	0.048
46	Seemi Firdous	CMO	6000	12	0.072
47	Khawand Bux	SMO	4000	12	0.048
48	Bashir Ahmad	SMO	4000	12	0.048
49	Fozia Jan	SMO	4000	12	0.048
50	Mohd. Zulfqar	CMO	6000	12	0.072
51	Shahzad Sultan Ahmad	SMO	4000	12	0.048
52	Aziz Ullah Khan	CMO	6000	12	0.072
53	Zalya Baloch	CMO	4000	12	0.048
54	Mohd. Essa	SMO	4000	12	0.048
55	Haider Khan	SMO	4000	12	0.048
Total					3.312

Anexxure-52

Non deduction of General Sales Tax - Rs.3.731 million

(Rs. in million)

S. No	Name of firm	Cheque No. & Date	Bill No. and Date	Gross amount of bill (Rs.)	GST @ 16% (Rs.)
1	M/s Baig Brothers,	0663442 dated 24.6.13	2552 dated 20.6.13	4.178	0.668
2	Qta	0663443 dated 24.6.13	2551 dated 20.6.13	4.450	0.712
3	M/s M.S Enterprises, Qta	0663517 dated 24.6.13	09 dated 2.5.13	1.400	0.224
4	M/s Universal Traders, Qta	0663710 dated 25.6.13	UT-149/12-13 dated 11.6.13	2.300	0.368
Total				12.328	1.972

S. No.	Name of firm	Vr No. and date	Particular	Total amount (Rs.)	17% GST
1	Ahmed Printing Press	1042,17-6-2013	OPD register, Slipetc	85.42	0.145
2	Cyber link	Nil	Purchase of Computer items	0.086	0.013
3	Popular business centre	Nil	Purchase of Computer items	0.046	0.007
4	Popular business centre	Nil,20.5.2013	Purchase of Computer items	0.085	0.015
5	New Nisa Printing press	088, Nil	OPD form, stock register, annual report register etc	0.687	0.011
6	New Nisa Printing press	089, Nil	OPD form, stock register, annual report register etc	3.029	0.484
7	Popular businesscentre	0044,21.5.2011	Computer, printer, LCD, etc	1.622	0.275
8	Ahmed Printing Press	922,18-6-2011	OPD register, Slipetc	2.246	0.449
9	Popular businesscentre	11/725,23.6.2011	Computer, printer, LCD, etc	2.120	0.360
Total					1.759

Annexure-53

**Irregular expenditure million on scholarship -Rs. 30.902million
(Rs. in million)**

S. No.	Cheque No./Date	Session year	Amount
01	905848/22.05.14	5 th year	3.273
02	905847/22.05.14	4 th year	3.598
03	905846/22.05.14	3 rd year	3.258
04	905845/22.05.14	2 nd year	3.282
05	905844/22.05.14	1 st year	3.012
06	905132/21.11.13	3 rd year	2.751
		2 nd year	3.453
		1 st year	1.785
07	905131/21.11.13	5 th year	2.597
		4 th year	3.288
08	Other Colleges scholarships		1.604
Total			30.902
01	905848/22.05.14	5 th year	3.273
02	905847/22.05.14	4 th year	3.598
03	905846/22.05.14	3 rd year	3.258
04	905845/22.05.14	2 nd year	3.282
05	905844/22.05.14	1 st year	3.012
06	905132/21.11.13	3 rd year	2.751
		2 nd year	3.453
		1 st year	1.785
07	905131/21.11.13	5 th year	2.597
		4 th year	3.288
08	Other Colleges scholarships		1.604
B			30.902

Anexxure-54
Irregular expenditure on purchase of stationery- Rs.1.806 million
(Rs in Million)

S. No	Cheque No	Date	Name of Firm	Items	Bill No	Date	Amount
1	Nil	Nil	Liaquat Paper	Papers	19379	21.06.13	0.099
2				Stationery Items	19381	25.06.13	0.099
3				Toners	19380	24.06.13	0.099
4	663354	26.06.13	New Karachi Stationery	Stationery Items	422	02.08.12	0.081
5				Stationery Items	226		0.082,
6				Stationery Items	227		0.096
7				Stationery Items	347		0.081
8				Stationery Items	207		0.090
9				Stationery Items	40		0.075
10				Stationery Items	41		0.081
11	Nil	Nil	Liaquat Paper	Stationery Items	18782	14.03.13	0.096
12				Papers	19108	07.05.13	0.065
13	Nil	Nil	New Karachi Stationery	Stationery Items	953	01.01.12	0.095
14	662187	14.06.13	Liaquat Paper	Stationery Items	18589	05.02.13	0.112
15				Stationery Items	19108	07.05.13	0.065
16	Nil	Nil	Baluchistan Papers	Papers	99	22.05.12	0.099
17				Toners	6109	28.02.11	0.049
18				Papers	6094	16.07.11	0.049
19				Stationery Items	6641		0.099
20				Stationery Items	6640		0.099
21	Nil	Nil	New Karachi Stationery	Stationery Items	953	01.01.12	0.095
Total							1.806

Anexxure-55
Unjustified expenditure incurred on P.O.L Rs.1.358 million
(Rs in Million)

S.#	Cheq#	Date	Firm	District	Amount
1	860417	12.06.2014	M/S Aman Petrol and Serv	Lorali	0.049
2	860417	12.06.2014	M/S Abdul Ahad	Panjghor	0.050
3	860417	12.06.2014	M/S Shahrak Petroleum Services	Turbat	0.059
4	860417	12.06.2014	M/S Syedi petro and Serv	Kachi at Dhadar	0.035
5	860176	10.06.2014	M/S Alkharan Petre	Kharan	0.044
6	851787	30-5-2014	Differt Firms	Surab, Khuzdar, Uthal and Gawader	0.062
7	862332	26.06.2014	M/S Shah Petroluem Ser	D.M Jamali	0.050
8	862333	26.06.2014	Haji Malik Gul Hassan & CO	Zhob	0.035
9	861727	24.06.2014	Sargari Truckinh Station	Killa Saifullah	0.035
10	861727	24.06.2014	M/S iftikhar Ahmed Oil Agency	Dera Bughti	0.019
11	861727	24.06.2014	M/S Asmat ullah petro & Ser	Mussa Khel	0.020
12	861727	24.06.2014	M/S Aziz Ahmed Petro & Ser	Nushki	0.024
13	861727	24.06.2014	M/S Anwar Petro & Ser	Ziarat	0.020
14	861119	19.06.2014	M/S Kost Petro and Ser	Gawader	0.034
15	861119	19.06.2014	M/S Zarkoon Petrol & Ser	Kohlo	0.025
16	861119	19.06.2014	M/S Syed Mansoor Petro	Hernai	0.019
17	861119	19.06.2014	M/S Altariq	Chagi	0.024
18	861119	19.06.2014	Different Firms	Sherani	0.020
19	861119	19.06.2014	M/S Faisal Petro	Lasbela	0.029
20	861119	19.06.2014	M/S Jawad Petro	Khuzdar	0.050
21	860175	10.06.2014	M/S Magsi Petro	Jhal Magsi	0.025
22	860175	10.06.2014	Different Firms	Jaffarabad	0.049
23	860175	10.06.2014	Different Firms	Pishin	0.039
24	860175	10.06.2014	M/S Abdul Qados	Washuk	0.019
25	860175	10.06.2014	M/S chiltan petro	Mastung	0.025
26	865535	27.6.2014	M/S Central Patrol Ser	Quetta	0.216
27	862040	25.06.2014	M/S Central Patrol Ser	Quetta	0.146
28	842410	19.05.2014	M/S Central Patrol Ser	Quetta	0.123
Total					1.358

Annexure-56

Irregular Expenditure on purchase of imported pickups and security devices Rs.109.128-millions

S. No	Name	Amount	Particulars
1	Indus Motors Quetta	92.190	42 single cabin Toyota Hilux 2 wheel drive model 2014 Thailand assembled in Pakistan 2500 cc 2KDFTV Diesel turbo four cylinder with 1 Square wheel set of rare view door mirror power straining set of tool kit.
2	Indus Motors Quetta	3.795	Toyota double cabin four wheel drive vigo champ (V) four wheel drive model 2014 2500cc diesel turbo four cylinder in line 5 speed with AC ABS Break Air bag with one spare wheel and tool kit.
3	Indus Motors Quetta	3.995	Toyota double cabin four wheel drive vigo champ (V) four wheel drive model 2014 2500cc diesel turbo four cylinder in line 5 speed with AC ABS Break Air bag with one spare wheel and tool kit.
	International office supplier	8.466	Brought Band Bp 2 hundred jammer 250 watt 500 MHZ GSM 900 GHZ 3000
	International office of supplier	0.682	1 Converter/charger 3200 KVA imported UK= Rs.62000, 1 dry battery LEOUCH 200 AMP Imported USA = 140000, upgrading of car generator and VIP Jammer wiring and installation charges = 480000
Total		109.128	

Annexure-57

Overpayment due to non deduction of shrinkage - Rs 11.894 million
(Rs in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	8	PD Constn. of six dispersal	2012-13/5	1.535
2	28	Gwadar	2012-13/1	1.020
3	32	PD Ground Water Recharge	2012-13/1	0.576
4	70	Uthal	2012-13/2	0.773
5	82	Mastung	2012-13/6	0.677
6	97	DAYar	2013-14/3	0.107
7	99	DAYar	2013-14/6	0.129
8	116	Drainage (I) Divn.	2013-14/4	2.563
9	133	Gwadar	2013-14/1	2.503
10	143	Zhob	2013-14/7	1.214
11	154	Kirther Canal	2013-14/1	0.424
12	160	Kirther Canal	2013-14/7	0.373
Total				11.894

Annexure-58

Overpayment due to allowing higher rate of premium – Rs 4.704 million

Irrigation Division Bela Air Para-3/2012-13, DP No.71						
Item of work	Quantity (Cft)	Rate paid Per% Cft (Rs.)	Premium paid@	Premium to be paid @	Difference	Overpaid amount (Rs.)
Making Earthen Embankment with earth taken from approved borrow pits and compaction by mechanical means (S.I.No.21-6a)	3945038	172.05	13.5% above	8.0% below	21.5 %	1,459,299
Compaction of earthen embankments to full depth by mechanical means in layers.. (21-9)	3945038	259.8	13.5% above	(8.0% below)	21.5%	2,203,580
P/L stone pitching for top layer only (S.I.No.19-31/a)	144276	1328.95	56.5% above	43% above	13.5%	258,842
Total (C)						3,921,721
Irrigation Division Pishin Para-4/2012-13, DP No.59						
Item of work	Quantity (Cft)	Rate paid Per% Cft (Rs.)	Premium paid@	Premium to be paid @	Difference	Overpaid amount (Rs.)
Making Earthen Embankment with earth taken from approved borrow pits and compaction by mechanical means	3,380,530	462.25	At par	5.01% below	5.01 %	782,887
Total (D)						782,887
Grand Total						4,704,608
Say Rs.4.704 million						

Annexure – 59

Overpayment due to non-utilization of available earth - Rs 1.038 million

PD, Ground Water Recharge, DP 34 , AIR Para 3/2012-13					
Item	Qty paid Cft	Rate Paid Per%cft	Rate to be paid per %cft	Difference Rsp%cft	Amount Rs
Making of earthen embankment	205,272	462.25	310.50	151.75	311,500
Total (A)					311,500
Executive Engineer, Drainage Dera Allah Yar, DP 95, AIR Para 1/2012-13					
Item	Quantity paid (Cft)	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount (Rs.in million)
Making earthen embankment .compaction by manual labour. S.I No.3-6 b	180,000	164.12	96.01	68.11	122,598
Making earthen embankment S I No. 21-6 a	180,000	172.05	50.70	121.35	218,430
Total					341,028
Add 2 % premium					6,820
Total (B)					347,848
GRAND TOTAL Say Rs.0.659 million					659,348
Kirther Canal Division Usta Muhammad, DP 155 , AIR Para 2/2013-14					
Item	Qty paid Cft	Rate Paid Per%cft	Rate to be paid per %cft	Difference Rsp%cft	Amount Rs
Making earthen embankment S I No. 21-6 a	306,500	172.05	50.70	121.35	371,938
Add 1.98 % premium					7,364
Total (C)					379,302
GRAND TOTAL Say Rs. 1.038 million					1,038,650

Annexure 60

Execution of works without technical sanction – Rs 5,380 million

(Rs. in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	9	PD Constn. Of 6 dispersal	2012-13/6	1,160.000
2	31	Gwadar	2012-13/4	19.608
3	37	PD Ground Water Recharge	2012-13/6	42.093
4	54	PD Shadi Kaur Dam	2012-13/6	765.000
5	83	Mastung	2012-13/8	138.989
6	91	Canal Irrigation Hub	2012-13/1	105.369
7	102	DAYar	2013-14/9	131.600
8	112	PD 100 Dams	2013-14/10	391.740
9	117	Drainage (I) Divn.	2013-14/5	59.275
10	126	PD Extn. Of Patfeeder Canal	2013-14/9	622.090
11	127	Ziarat	2013-14/1	40.500
12	137	Gwadar	2013-14/5	1,071.307
13	138	Zhob	2013-14/2	33.651
14	159	Kirther Canal	2013-14/6	145.14
15	165	Khuzdar	2013-14/5	54.263
16	152	Pishin	2013-14/9	252.065
17	185	PD Toiwar Batozai Dam	2013-14/6	348.026
Total				5,380.716

Annexure 61

Irregular expenditure on non schedule rates – Rs 428.697 million

(Rs. in million)

S. No.	DP No.	Name of Irrigation Division	AIR Para / Year	Amount
1	11	Deputy Director Drilling, Quetta	2012-13/1	0.16
2	12	Deputy Director Drilling, Quetta	2012-13/2	0.294
3	13	Deputy Director Drilling, Quetta	2012-13/3	0.174
4	29	Gwadar	2012-13/2	1.124
5	38	Quetta	2012-13/1	420.481
6	96	DAYar	2013-14/2	2.892
7	135	Gwadar	2013-14/3	0.604
8	147	Pishin	2013-14/4	2.968
TOTAL				428.697

Annexure 62

Excess deduction of security deposit – Rs 28.280 million

(Rs. in million)

S. No.	D. P. No.	Name of Irrigation Division	Year / Para No.	Amount
1	3	Turbat	2012-13/4	2.000
2	63	Sibi	2012-13/4	2.043
3	66	Sibi	2012-13/8	0.615
4	121	PD Extn. Of Patfeeder Canal	2013-14/4	11.340
5	141	Zhob	2013-14/5	1.069
6	142	Zhob	2013-14/6	1.22
7	144	Pishin	2013-14/1	1.809
8	164	Khuzdar	2013-14/4	4.710
9	177	Loralai	2013-14/5	3.474
Total				28.280

Annexure - 63

**Unauthorized expenditure due to allowing excess quantities – Rs
7.254 million**

PM, Constn. Of six dispersal at Nari River Sibi, AIR Para-1/2012-13, DP-4					
Item of work	Quantity payable as per approved BOQ	Quantity paid	Difference	Rate paid (Rs.)	Amount
Earthwork for embankment upto any lead & lifted all optimum moisture content (95% modified AASHTO dry density)	31,853.35 Cum	46,006.20 Cum	14,152.85	325	4.600
Total					4.600

PM, Constn. Of six dispersal at Nari River Sibi, AIR Para-4/2012-13, DP-7					
Item of work	Quantity payable as per approved BOQ	Quantity paid	Difference	Rate paid (Rs.)	Amount (Rs. in million)
Providing and lying insitu cement and crushed stone 19mm (3/4") in column walls and piers etc	62 Cum	171.91 Cum	109.91 Cum	13,000	1.429
Total					1.429

Irrigation Division Mastung AIR Para No.3/2012-13, DP-80				
S. No.	Item of work	Quantity	Rate	Amount (Rs.)
1.	P/L cement concrete using crushed stone and down guage in	531 Cft	5708.79 P% Cft	30,314

	foundation. (S.I.No 5-4/d+5-42/d.)			
2.	P/L first class solid burnt brick masonry including scaffolding,raking out joints and curing in foundation,basement and plinth. (S.I.No.11-3/c/i)	5841 Cft	5422.05 P% Cft	316,702
3.	P/L first class solid burnt brick masonry including scaffolding,raking out joints and curing in ground floor superstructure. (S.I.No.11-12/c/i)	3778 Cft	5711.35 P% Cft	215,775
4.	P/L 1:2:4 cement concrete using shingle bajri and down guage in precast shelves coping,cornices,etc (S.I.No. 5-23/a)	145.43 Cft	8311.58 P% Cft	12,088
Total				574,879
Premium@ 42.75% above				245,761
Grant total				820,640

Kirther Canal Division Usta Muhammad, AIR Para No.5/2013-14, DP-158					
Item of work	Quantity payable	Quantity paid.	Difference	Rate Rs.	Amount (Rs. in million)
Compaction of earthwork in embankment to full depth and width by mechanical means SI No. 3-25/c	306500 Cft	503545 Cft	197045 Cft	200.93 Per %Cft	395,923
Add premium@ 1.98% Above					7,839
Total					403,762

Annexure 64

Release of security deposit before completion of work - Rs 47.119 million

Drainage Irrigation Division, DAYar, AIR Para No.7/2012-13, DP-100				
Voucher No. 7 date	Name of Work	MB No.	Cheque No. & date	Amount(Rs.)
8, 6.5.2013	Restoration of flood damages and strengthening of banks of Carrier drain-1	D-L/5	04225/422450 6-5-2013	2.500

PD, Extn. Of Patfeeder Canal, DM Jamali, AIR Para-3/2013-14, DP-120			
S. No.	Name of Work/ Contractor	Cheque No. and Date	Amount (Rs.)
1.	Construction of Qabula Distry, Wazir Minor, Hassa Drain, Wazir Minor and Allied Structure Package No.EPFCP-10, M/s Mohammad Ismail Mengal.	432229, 9.9.2013	1.50
2.	Extension of Patfeeder Canal Project and Construction of Shahiwah Flood Management Drainage System Shahiwah Carrier Channel and Allied Structure Package-18. M/s Haji Lakhmir Govt Contractor.	432230, 19.9.2013	35.00
3.	Extension of Rabi Canal and Allied Structure Package No.17, M/s Haji Shah Mohammad and Co.	432232, 29.10.2013	2.00
4.	Construction of Qabula Distry, Wazir Minor, Hassa Drain, Wazir Minor and Allied Structure Package No.EPFCP-10, M/s Mohammad Ismail Mengal.	PD-2, 29.16.2013	3.00
Total			41.50

Division Zhob, AIR Para No.3/2013-14, DP-139				
S. No.	Name of work/Schemes	Name of Contractor	Cheque No. and date	Amount
1	Supply and Installation of Hand Pump in District Zhob	M/s Naik Nazar & Sons, Government Contractor	904938/9050/23.05.2014	0.799
2	Constt: of WaterChannels in Various areas of District Zhob in PB-19	M/s Noor Muhammad & Brothers	904937/9050/23.05.2014	0.25
3	Constt:of Flood Protection walls in various union councils of PB-19 District Zhob	Sayed Amir & Brothers	904928/9050/14.03.2014	0.97
4	Supply and Installation of Hand Pump in District Zhob	M/s Naik Nazar & Sons, Government Contractor	90492879050/14.03.2014	1.1
Total				3.119

Annexure – 65
Non-deduction of conveyance allowances - Rs.2.392 million
(Rs. in millions)

S. No	Name of Officer	Period	Amount (Rs.)
1	Mr. Abdul Rahim (BP-18)	01.07.2010 to 31.08.2012 @ Rs.2480/-pm 1.9.2012 to 01.03.014 @ Rs.5000 pm	0.1595
2	Mr. Babar Khan (BP-18)		0.1595
3	Mr. Abdul HafeezUsmani (BP-18)		0.1595
4	Mr. Khudai Dad Khan (BP-19)		0.1595
5	Mr. Muhammad Ashraf (16)		0.1595
6	Mr. Nazar Muhammad Marri (BP-17)		0.1595
7	Mr. Abdul Bari Khan BPS-19		0.1595
7	Mr. Manzoor Ahmed BPS-20		0.1595
8	Mr. Muhammad DawoodBazai BPS-18		0.1595
9	Mr. Ahmed Ali BPS-18		0.1595
10	Mr. Muhammad Shakeel Khan BPS-17		0.1595
11	Mr. Jamal Hassan BPS-17		0.1595
12	Mr. Faqir Muhammad BPS-17		0.1595
13	Mr. ZamRanMaree BPS-17		0.1595
14	Mr. Imran Khan	0.1595	
Total			2.3925

Annexure-66
Irregular enhancement of the PSDP schemes - Rs.8181.008 million
(Rs in Millions)

S.No	Name of Scheme	Date of approval	Approved cost	Revised cost	%age
1	Construction of B/T Road from N-50 Patab Zaraki Daolathzai Kakar to Shinkai Bridge 63.00 Km) District KillaSaifullah (Revised)	06.09.2003	105.96	183.565	1.73%
2	Const: of B/T Road i/c Structure Works from Noorani Cross to Shah LahootNoorani km 0.00 to 52.22 (revised) District Lasbela.	24.11.2003	60.414	285.55	473%
3	Construction / Black Topping of Road Kut Mohammad shah to Killa Haji Khan Cross to Injini Sabora Road (46.00 km) District Pishin (Revised)	28.02.2005	132.62	362.918	273%
4	Const: of B/T Road from Kaza Mirzai to KazaKhudaidad to Nasai Burmajat District Killa Saifullah (length 74 km) (Revised)	06.09.2003	142.692	249.579	175%
5	Construction of Black Topping of ZhobMurghaKibzai, Musakhail Road upto Zhob Border District Zhob length 94.50 km (Revised) District Zhob	06.09.2003	180.442	516.084	286%
6	Construction of Black Topped Road including Structure work of road from Sui RD 238 to Village Haji Jumma Khan Bugti km 0.00 to 38.00 km (Revised) District DeraBugti	19.09.2003	89.683	135.046	151%
7	Construction of Black Top Road from JhalMagsi to Sunth km 0.00 to 45.00 (Revised) District JhalMagsi.	13.10.2003	49.372	240.664	487%
8	Construction of Ali KhailAloZaiAkhtarZai Area Roads 88 km District KillaSaifullah (Revised)	01.10.2004	171.473	470.445	274%

S.No	Name of Scheme	Date of approval	Approved cost	Revised cost	%age
9	Construction of Black Topped Road Awaran to Tanzala km 0.00 to 65.500 (District Awaran)	28.02.2005	253.71	425.721	168%
10	Construction / Black Topping of Road from Hassoband, Lahar, Ozhdan, KoraiWasta, Lasbandi, Nimparaw (length 60.50 km) Revised District Serhani.	06.09.2003	149.468	347.988	233%
11	Construction / Black Topping of Arth Band to Khomai, Kuramzai, Babakarzai, IbrahimKhail Road 22.835 km (Revised) District Sherani.	12.07.2002	34.207	144.461	422%
12	Construction of Structure Works on LehriSangsilaDeraBugti Road.	12.07.2002	41.986	79.68	190%
13	Construction / Black Topping of Road from Taroh to Lakhro Motorway to Allah Abad and Wanderi Tehsil Larkh length 50.125 km (Revised) District Khuzdar.	28.10.2003	28.399	206.785	728.14184
14	Construction of B/T Road from N-50 Badini Cross to MurghaFaorizai and MurghaFaqirzai to Akhter Nikka via BabooCheena 99.00 km District KillaSaifullah	06.09.2003	110.394	624.393	566%
15	Construction of Khudabadan to NukkerCherdgi Road 67.275 km.	27.09.2004	353.997	764.768	216%
16	Construction of Zama ShahmuradObloonAghbargai Road 70.01 km	01.10.2004	169.52	393.39	232%
17	Construction of 64.05 km B/T minor Road in Winder 61.17 km including 738 Rft Bridge.	03.02.2005	114.232	373.821	327%
18	Construction of Road from Jahoo to Soore 32.04 km Awaran	27.09.2004	123.405	223.405	181%

S.No	Name of Scheme	Date of approval	Approved cost	Revised cost	%age
19	Construction of B/T Road from Nakranai to Sadoza Babar and Ghardababar 51.00 km District Sherani.	09.02.2005	30.00	449.06	1497%
20	Construction of B/T Road Balozai-Khanozai-Dinsorah-Torah Khalah-Walgai-Nighadah 49.07 km District Pishin	28.02.2005	50.59	271.571	537%
21	Construction of B/T Road from Dali 25.00 km to Washuk 65.00 km Phasa-II Washuk	05.09.2005	161.024	264.903	165%
22	Construction / Improvement of TurbatBuleda Road new alignment AhmakanMiskan Section 06.05 km (through commissioner) District Turbat	04.10.2005	58.206	492.741	847%
23	Construction of B/T Road Kuchlak Town Quetta 102.00 km	04.10.2005	47.634	312.149	655%
24	Construction of Jungle Piralizai Road 21.730 km, District Killa Abdullah	07.12.2005	24.125	94.29	391%
25	Construction of AlizaiMalizai Road 40.00 km, District Pishin.	07.12.2005	56.725	260.408	459%
26	Construction / BT of 12.40 km Varous Road in PB-12, District Killa Abdullah.	30.01.2012	35.00	115.000	329%
27	Construction of B/T Road BandatPatozaiBandatPaisanzai 75.90 km, District KillaSaifullah	23.08.2011	216.000	405.927	188%
Total			398.304	8579.312	2154%

Annexure 67

Irregular expenditure on traveling allowance - Rs.2.242 million
(Rs in millions)

S.No	Name of Officer	Period	Particulars		Amount
1	Mr. Barkatullah	20 to 24.01.2011	Quetta	Islamabad	32,420
2	Mr. Nadir Naseer	17 to 20.01.2010	Quetta	Islamabad	28,880
3	Mr. Arshad Hussain Bughti	02 to 08.01.2011	Quetta	Islamabad	39,017
4	Mr. Miran Jan Kakar	16 to 20.01.2011	Quetta	Islamabad	34,492
5	Mr. Miran Jan Kakar	24 to 28.01.2011	Quetta	Islamabad	35,462
6	Mr. Muhammad Naseem	20 to 23.01.2011	Quetta	Islamabad	28,912
7	Mr. Dost Muhammad	21 to 28.12.2010	Quetta/Ibd	Karachi	51,685
8	Mr. Miran Jan Kakar	28 to 30.07.2010	Quetta	Islamabad	35,462
9	Mr. SarwarJawaid	25 to 29.07.2010	Quetta	Islamabad	34,072
10	Mr. Iftikhar Mir	29.07 to 03.08.2010	Quetta	Karachi	35,652
11	Mr. Zamran Ali	16 to 19.08.2010	Quetta	Islamabad	28,870
12	Mr. AliZaheerHazara	8 to 11.08.2010	Quetta	Islamabad	28,870
13	Mr. Abdul Razzaque	23 to 26.08.2010	Quetta	Islamabad	28,880
14	Mr. Dost Muhammad	21 to 26.08.2010	Quetta	Islamabad	31,690
15	Mr. M. NaseemBazai	26 to 29.09.2010	Quetta	Islamabad	30,882
16	Mr. Nadir Naseer	16 to 19. 08.2010	Quetta	Islamabad	28,870
17	Mr. Iftikhar Mir	08 to 11.08.2010	Quetta	Lahore	31,152
18	Mr. Syed Sikandar Shah	23.01.2011 to 03.02.2011	Quetta	Karachi	38,312
19	Mr. Iftikhar Mir	24.01.2011 to 30.01.2011	Quetta	Islamabad	38,480
20	Mr. Khuda-e-Dad	28.01.2011 to 31.1.2011	Quetta	Islamabad	31,192
21	Mr. Muhammad AslamShakir	05.02.2011 to 13.2.2011	Quetta	Karachi	43,435
22	Mr. Miran Jan Kakar	8 and 9	Quetta	Islamabad	

S.No	Name of Officer	Period	Particulars		Amount
		December 2010			55,282
23	Mr. Ali Zaheer Hazara	26 to 28, 12.2010	Quetta	Karachi	44,875
24	Mr. Muhammad Ali	04 to 08, 01.2011	Quetta	Karachi	41,185
25	Mr. Khawaja Ahmed	10 to 25, 10.2010	Quetta	Islamabad	71,352
26	Mr. Muhammad Aseem	18 to 25, 02.2011	Quetta	Islamabad	47,632
27	Mr. Abdul Razzaque	04 to 11, 10.2010	Quetta	Islamabad	40,640
28	Mr. Ali Zaheer Hazara	24 to 29, 05.2011	Quetta	Islamabad	77,924
29	Mr. Miran Jan Kakar	26.4.2011 to 5.5.2011	Quetta	Islamabad	53,212
30	Mr. Shafiqur Rehman	17 to 29, 01.2012	Quetta	Karachi	52,175
31	Mr. Syed Mohammad waseem	26.02.2012 to 1.3.2012	Quetta	Islamabad	40,040
32	Mr. Dost Muhammad	1.3.2012 to 2.3.2012	Quetta	Karachi	42,644
33	Mr. Zahid Saleem	15 to 18, 05. 2012	Quetta	Islamabad	32,960
34	Mr. Mumtaz Khan	07 to 09, 05. 2012	Quetta	Islamabad	34,712
35	Mr. Syed Sikandar Shah	15 to 18, 05. 2012	Quetta	Islamabad	35,272
36	Mr. Abdul Razzaque	23 to 25, 05. 2012	Quetta	Islamabad	32,040
37	Mr. Aninullah	02 to 06, 04.2012	Quetta	Karachi	51,875
38	Mr. Barkatullah	13 to 16, 04.2012	Quetta	Islamabad	33,200
39	Mr. Muhammad Waseem	08 to 12, 04.2012	Quetta	Islamabad	34,230
40	Mr. Umar Babar	07 to 15, 05.2012	Quetta	Islamabad	60,102
41	Mr. Ikram UI Haq	139.5 days	Quetta	NIM, Karachi	323,063
42	Mr. Shafiq Ur Rehman	133.5	Quetta	NIM, Karachi	321,275
Total					2,242,377

Annexure-68

Non-Accountal of POL Utilization of POL-Rs.28.101million

(Rs in millions)

S.No	Cheque No	Date	Name of Firm	Month	Amount
1	252760	09.02.2011	M/s Awan Autos	Dec: 2010	0.565
2	245593	02.01.2011	M/s Awan Autos	Nov: 2010	0.631
3	207484	08.10.2010	M/s Awan Autos	Aug: 2010	0.516
4	220519	15.11.2010	M/s Awan Autos	Sep: 2010	0.557
5	177674	12.08.2010	M/s Awan Autos	Jun-10	0.572
6	206001	17.09.2010	M/s Awan Autos	Jul-10	0.551
7	222352	20.12.2010	M/s Awan Autos	Oct-10	0.540
8	325929	30.06.2011	M/s Awan Autos		0.595
9	312505	30.05.2011	M/s Awan Autos	11-Mar	0.648
10	312505	30.05.2011	M/s Awan Autos	11-Apr	0.643
11	367318	18.10.2011	M/s Awan Autos	Aug: 2011	0.718
2011-12					0
12	365995	27.10.2011	M/s Awan Autos	Sep: 2011	0.676
13	473148	24.05.2012	M/s Awan Autos	Feb: 2012	0.134
14	473170	24.05.2012	M/s Awan Autos	Mar:2012	0.826
15	430592	19.03.2012	M/s Awan Autos	Jan: 2012	0.746
16	513780	26.6.2012	M/s Awan Autos	Apr: 2012	0.842
17	392233	22.12.2011	M/s AwanAutos	Oct:2011	0.670
18	407081	31.01.2012	M/s Awan Autos	Dec:2011	0.745
19	407080	31.01.2012	M/s Awan Autos	Nov: 2011	0.701
20	356299	29.08.2011	M/s Awan Autos	July:2011	0.703
21	346469	05.08.2011	M/s Awan Autos	June:2011	0.708
22	346469	05.08.2011	M/s Awan Autos	May:2011	0.690
2012-13					-
23	549592	15.11.12	M/s Sajjad Filling	12-Aug	0.354
24	553510	19.10.12	M/s Sajjad Filling	12-Aug	0.013
25	572299	13.02.13	M/s Sajjad Filling	13-Jan	0.881

S.No	Cheque No	Date	Name of Firm	Month	Amount
26	645243	07.06.13	M/s Sajjad Filling	13-Feb	0.832
27	645243	07.06.13	M/s Sajjad Filling	13-Jan	0.914
28	645243	07.06.13	M/s Sajjad Filling	12-Dec	0.983
29	571603	31.01.13	M/s Sajjad Filling	12-Oct	0.868
30	533596	16.08.12	M/s Awan Autos	12-Aug	0.051
31	571603	31.01.13	M/s Sajjad Filling	12-Aug	0.810
32	533595	16.08.12	M/s Awan Autos	13-Apr	0.030
33	533598	16.08.12	M/s Sajjad Filling	12-Aug	0.668
34	628177	13.05.13	M/s Sajjad Filling	13-Feb	0.847
35	533599	16.08.12	M/s Awan Autos	12-May	0.849
36	572299	13.02.13	M/s Sajjad Filling	13-Jan	0.847
37	542009	02.10.12	DDO	12-Sep	0.030
38	534909	11.09.12	M/s Sajjad Filling	12-Sep	0.702
39	653200	21.06.13	M/s Sajjad Filling	13-Jun	0.376
40	653199	31.06.13	M/s Sajjad Filling	13-Jun	0.577
41	689443	05.08.13	M/s Sajjad Filling	13-May	0.826
42	689443	05.08.13	M/s Sajjad Filling	13-Apr	0.970
43	689443	05.08.13	M/s Sajjad Filling	13-Feb	0.832
44	689443	05.08.13	M/s Sajjad Filling	13-Jun	0.862
Total					28.101

Annexure - 69

Execution of works without technical sanctions - Rs.298.384 million

(Rs. in million)

S. No.	Name of Division	Name of Work	Amount Rs.
1	Executive Engineer, PHE Department, Gwadar	WSS from Suntsar to Gwadar City and Pallarey Boosting Station	224.067
2	Executive Engineer, PHE Department, Loralai	Water Supply Scheme Maikhtar Town and Sorrounding Villages	15.00
		Various Water Supply Schemes Tehsil Duki, Loralai	20.00
3	Executive Engineer, PHE Department, Jaffarabad	Rehabilitation/ extension of pipe line WSS Rohjan Jamali	7.00
		Restoration of WSS Faizabad	4.530
		Construction of WSS Sanna Ullah Khosa	5.380
		Construction of WSS village Jia Khan Muhammad Aslam Khan	5.922
		Extension of WSS Goth Muhammad Sharif Lehri	7.209
		Construction of WSS Rasheed Khan Challgari	5.411
		PC-1/Estimation for Restoration WSS Goth Noor Muhammad	3.865
Total			298.384

Annexure-70

Unauthorized Award of Contract for Rs.19.246 millions

PURCHASE OF EARTH CABLE - RS.0.667 MILLION							
S.No	Name of Firm	Description	Bill No	Bill Dated	D.O.P	Chq No	Amount
1	M/S AIM Entt Qta.	P/O Cable for ATS Switch	225	09.06.14	Nil	Nil	97,875
2	M/S AIM Entt Qta.	P/O Earth Cable for ATS Switch	226	09.06.14	Nil	Nil	96,750
3	M/S AIM Entt Qta.	P/O Cable for Generator	227	09.06.14	Nil	Nil	99,000
4	M/S AIM Entt Qta.	P/O Cable for Generator	229	11.06.14	Nil	Nil	99,000
5	M/S AIM Entt Qta.	P/O Earth Cable for ATS Switch	230	11.06.14	Nil	Nil	96,750
6	M/S AIM Entt Qta.	P/O Earth Cable for ATS Switch	228	11.06.14	Nil	Nil	97,857
7	M/S AIM Entt Qta.	P/O Battery Charger	219	30.05.14	16.06.14	860642	80,100
Total:-							667,332
PROCUREMENT OF DIFFERENT ITEMS FOR TRAINEES FOR RS 0.506 MILLION							
S.No	Name of Firm	Description	Bill No	Bill Dated	D.O.P	Chq No	Amount
1	M/S Naseeb & Co Quetta.	Judo Mate 05@ 16640	807	03.10.13	24.10.13	703088	83,200
2	M/S Naseeb & Co Quetta.	Jogger Boot 1984 @ 50	810	03.10.13	24.10.13	703088	99,200
3	M/S Naseeb & Co Quetta.	Punching Pad 11@ 845 & Judo mate 02	809	03.10.13	24.10.13	703088	42,575
4	M/S Naseeb & Co Quetta.	Judo Mate 05@ 16640	803	03.10.13	24.10.13	703088	83,200
5	M/S Naseeb & Co Quetta.	Jogger Boot 1984 @ 50	806	03.10.13	24.10.13	703088	99,200
6	M/S Naseeb & Co Quetta.	Safe Guard, Kicking Pad	808	03.10.13	24.10.13	703088	98,684
Total:-							506,059

PRINTING CHARGES - RS.0.573 MILLION							
S.No	Name of Firm	Description	Bill No	Bill Dated	D.O.P	Chq No	Amount
1	M/S Police Welfare Printing	Printing Bill File Cover, Note Books etc.	740	17.04.13	31.01.14	774128	27,100
2	M/S Police Welfare Printing	Printing Bill File Cover, Note Books etc.	773, 785, 786	08.11.13	31.01.14	774128	23,675
3	M/S Police Welfare Printing	Printing Bill File Cover, Note Books etc.	820	03.03.14	26.04.14	850109	27,100
4	M/S Trade Zone	Printing bill of Cards, Stickers	332	07.05.13	13.05.14	850532	45,121
5	M/S Police Welfare Printing	Printing Bill File Cover, Note Books etc.	840	09.06.14	30.06.14	865823	92,360
6	M/S Police Welfare Printing	Printing Registers, Note Books etc.	842	09.06.14	30.06.14	865823	94,019
7	M/S Police Welfare Printing	Printing Registers, Note Books etc.	843	09.06.14	30.06.14	865823	99,400
8	M/S Police Welfare Printing	Printing Registers, Note Books etc.	844	09.06.14	30.06.14	865823	48,400
9	M/S Police Welfare Printing	Printing Registers, Note Books etc.	841	09.06.14	30.06.14	865823	92,400
10	M/S Police Welfare Printing	Printing Registers, Note Books etc.	185 5	26.06.14	27.06.14	865559	23,600
Total:-							573,175
PURCHASE OF JAMMERS-RS.17.500 MILLION							
S.No	Name of Firm	Description	Bill No	Bill Dated	D.O.P	Chq No	Amount (Rs-millions)
1	M/S International Office Supplies	P/O Pro Security Low Freq IED Barrage Jammer	28	21.06.14	26.06.14	862216	17.499
Total							17.499

Annexure-71

Unauthorized allotment of G-8 flats Islamabad - Rs.11.520 million

S. No	Bachelor Flat Hall	Name of Allottee , Designation and Department	Date of Allotment	Status
1	103	Muhammad Waseem Asghar, Executive Engineer Irrigation & Power Islamabad.	29/6/2010	Posted at Quetta
2	104	Dr. Mohammad Ahmed, Medical Officer Polyclinic Islamabad	11/6/2010	Islamabad
3	105	Mrs. Reema Abid Tareen, Staff Officer to Federa Minister	14/6/2010	Islamabad
4	106	Mr. Farida Kakar, Sepcial Education (SS)	22/10/2009	Islamabad
5	107	Syed Salam Shah, Director ERRA, Islamabad	19/1/2007	Islamabad
6	108	Sardar Raheem Jan Kubdani, Director NHA	21/5/2007	Islamabad
7	109-Hall-I	Dr. Saif-ur-Rehman, Section Officder, Industries & Production	27/8/2009	Islamabad
8	110-Hall-II	Mohammad Ali Awan, Computer Lecturer, Model college, Islamabad.	4/5/2009	Court Case
9	201	Mr. Umer Shah, Director(F) NHA	12/11/2009	Islamabad
10	202	Mr. Ghoram Bakhshi baloch, News Reader, Radio Pakistan	31/12/2009	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	Islamabad
12	204	Mr. Jaffar, Stenographer, Finance Division	30/8/2011	Islamabad
13	205	Mr. Asadullah, Economic Affairs Division.	4/9/2010	Court Case
14	206	Mr. Ali Raza Zehri	-	under possession

S. No	Bachelor Flat Hall	Name of Allottee , Designation and Department	Date of Allotment	Status
				Rahim Jan Kubdani
15	207	Mir Imran Rahim, Management Trainee Officer, Petroleum	24/2/2011	Islamabad
16	208	Mr. Javed Zehri, Assistant Director CDA	8/3/2012	Islamabad
17	209 Hall-I	Dr. Syed Akhtar Muhammad, M/o PIMS, Islamabad	2/6/2011	Islamabad
18	210 Hall-II	Mr. Rana Naseer, Member Admn NHA	16/8/2010	Islamabad
19	301	Mr. Mudasir Hussain siddique, Senior research Officer	15/1/2011	Islamabad
20	302	Mr. Sudir Ahmed, Senior research Assistant, CDA	20/4/2012	Islamabad
21	303	Mr. Azizullah Khan, Assistant Executive, OGRA	31/3/2008	Islamabad
22	304	Mohammad Amir Baloch	21/5/2011	Islamabad
23	305	Dr. Mohammad Asif Khan, M/O PIMS Islamabad	7/6/2010	Islamabad
24	306	Sardar Mohammad younas, Caretaker, NEPRA, Islamabad	29/3/2008	Islamabad
25	307	Dr. Gul Hussain, LO (russion) M/O defense	19/1/2007	Islamabad
26	308	Mr. Shafiq Ahmed, Superintendent, BHI	1/10/2010	Islamabad
27	309	Mr. Jahangir Khan, Director (FIN) PM Secretariat.	8/7/2010	Islamabad
28	310	Mr. Jahanzaib Kolhoro, Assistant Director.	1/12/2010	Islamabad
29	401	Mohammad Zaki, Research Associate	29-2-2007	Islamabad
30	402	Mohammad Razi, S. O Establishment	14/9/2009	Islamabad

S. No	Bachelor Flat Hall	Name of Allottee , Designation and Department	Date of Allotment	Status
31	403	Mrs. Tabinda shaheen, Income Tax Officer, Islamabad	19/1/2011	Islamabad
32	404	Mr. Asmatullah Khan, Economist OGRA, Islamabad	27/2/2007	Islamabad
33	405	Mr. Razzaq zehri, Staff Officer to minister S&GAD	26/11/2010	Islamabad
34	406	Dr. Abdur Rashid Baloch	24/4/2011	Islamabad
35	407	Dr. Abdul Bashir Achakzai, Deputy National manager Hepatitis Control ministry of Health Islamabad.	7/8/2011	Islamabad
36	408	Dr. Abdul Majeed Jaffar, M/O Health, Services Academy, Islamabad.	25/2/2009	Islamabad
37	409-Hal-I	Mr. Abdul Salam, S/O M/O Agriculture,	25/3/2008	Islamabad
38	410-Hal-II	Mr. Lashkar Khan, AD NEPRA Islamabad.	19/3/2008	Islamabad
39	501	Dr. Mehrullah Tareen, PIEAS, Islamabad.	12/11/2009	Islamabad
40	502	Sardar Yahya Khan, Assistant Director NEPRA	6/10/2011	Court Case
41	503	Mr. Talib Hussain, Lecturer	1/1/2009	Islamabad
42	504	Disposal of Chief Minister Balochistan	14/9/2011	Islamabad
43	505	Dr. Mir Wais M/O PIMS, Islamabad.	2/6/2010	Islamabad
44	506	Mr. Muhammad Sadaqat Awan, S.O, Establishment	16/3/2010	Islamabad
45	507	Mr. Mohammad Aamir, S/O, Ministry of Education	18/1/2007	Islamabad
46	508	Mr. Nasrullah Zamri, A.E.D, OGRA	2/5/2007	Islamabad
47	509-Hall-I	Mr. Abdul Raziq Tareen, Assistant Director NHA	21/1/2009	Islamabad

S. No	Bachelor Flat Hall	Name of Allottee , Designation and Department	Date of Allotment	Status
48	510-Hall-II	Asmat Ali, Stenographer, M/o Economics Affairs Division	16/8/2010	Islamabad

Annexure-72

Non production of record of secret service funds – Rs.445.00 million

(Rs. in million)

S. No.	Cheque No. and Date	Date of encashment	Amount (Rs.)
2012-13			
1.	0514596, 17.7.2012	18.7.2011	20.00
2.	0533519, 16.8.2012	16.8.2012	15.00
3.	0544239, 24.9.2012	25.9.2012	50.00
4.	0553091, 16.10.2012	17.10.2012	65.00
5.	0544391, 6.12.2012	7.12.2012	30.00
6.	0547392, 6.12.2012	7.12.2012	50.00
7.	0610801, 20.3.2013	20.3.2013	15.00
8.	0612478, 9.4.2013	10.4.2013	100.00
9.	0628289, 15.5.2013	14.5.2013	5.00
Sub Total			350.00
2011-12			
10.	0342142, 6.7.2011	6.7.2011	10.00
11.	0356522, 7.9.2011	8.9.2011	10.00
12.	0371826, 11.10.2011	12.10.2011	10.00
13.	0290517, 29.11.2011	1.12.2011	10.00
14.	0406114, 17.1.2012	18.1.2012	25.00
15.	0427679, 2.3.2012	2.3.2012	30.00
Sub Total			95.00
Grant Total			445.00