



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
GOVERNMENT OF BALOCHISTAN  
AUDIT YEAR 2015-16**

**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
B&R	Buildings and Roads
BOQ	Bill of Quantities
CNIC	Computerized National Identity Card
Constt:	Construction
CGA	Controller General of Accounts
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
DOP	Date of purchase
E&M	Electrical and Mechanical
ECNEC	Executive Committee of National Economic Council
FTR	Federal Treasury Rules
GBPS	Government Boys Public School
GFR	General Financial Rules
GI	Galvanized Iron
i/c	Including
ISA	Inter Security Allowance
Kg	Kilogram
Km	Kilometer
MB	Measurement Book
MD	Managing Director
MES	Military Engineering Service
MFDAC	Memoranda for Departmental Accounts Committee
M	Meter
mm	Millimeter

MSD	Medical Store Depot
NOC	No Objection Certificate
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
P/F	Providing and Fixing
P/L	Providing and Laying
POL	Petroleum, Oil and Lubricants
PSDP	Public Sector Development Program
QESCO	Quetta Electric Supply Company
RCC	Reinforcement Cement Concrete
RDs	Road Distances
Rft.	Running Feet
SDO	Sub Divisional Officer
Sft.	Square Feet
S/R	Supplying and Repairing
UoB	University of Balochistan
V. No.	Voucher Number
Vol	Volume



## **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 2014-15 and accounts of some entities of Departments pertaining to previous financial years. The Directorate General of Audit Balochistan conducted audit during 2015-16 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit 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 Annexure – 1 of the Audit Report. The audit observations listed in the Annexure – 1, shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action; the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities.

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.

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--**

**(Rana Assad Amin)  
Auditor General of Pakistan**

Dated: 09 April 2016

## **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 10,793 man-days. The annual budget of the DG Audit Balochistan amounted to Rs.48.75 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 2014-15, auditable expenditure under the jurisdiction of DG Audit Balochistan was Rs.95,345.72 million, covering 22 PAOs and 516 formations. Of this, DG Audit Balochistan so far audited an expenditure of Rs.47,574.90 million which in terms of percentage is 50% of auditable expenditure. Report also covers expenditure incurred in the previous financial year from January to June 2015. Further, DG Audit Balochistan audited receipt of Rs.1,273.30 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.3,226.83 million was pointed out during audit of 2014-15, and an amount of Rs.193.66 million was recovered during period under report. Out of the total recoveries, Rs.130.68 million was not in the notice of the executive before audit was conducted.

### **c. Audit Methodology**

The audit year 2015-16 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,
- Unauthorized payments in violation of delegated powers.

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.5,869.06 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. 31 instances of irregular expenditure - Rs.4,937.56 million<sup>1</sup>
- ii. 11 instances of unauthorized expenditure -Rs.105.251 million<sup>2</sup>
- iii. 9 instances of recoverable - Rs.318.95 million<sup>3</sup>
- iv. 7 instances of overpayment - Rs.112.32 million<sup>4</sup>
- v. 5 instances of evasion of taxes and duties -Rs.14.71 million<sup>5</sup>
- vi. 4 instances of doubtful expenditure - Rs.72.38 million<sup>6</sup>
- vii. 3 instances of non-production of record - Rs.218.72 million<sup>7</sup>

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<sup>1</sup>2.2.4,2.2.5,2.2.6,2.2.7,2.2.8,3.1.4.3,3.1.4.4,3.0.4.2,3.2.4.3,3.3.4.3,4.2.7,4.2.8,4.2.9,4.2.10,4.2.11,5.2.7,5.2.8,5.2.9,5.2.10,5.2.11,7.2.4,8.2.5, 8.2.6,9.2.4,9.2.5,9.2.6,9.2.7,9.2.8,10.2.3,10.2.4,10.2.5

<sup>2</sup>3.2.2,3.3.4.1,3.3.4.2,4.2.4,5.2.12,5.2.13,,7.2.5,7.2.6,7.2.7,9.2.3,10.2.6

<sup>3</sup>2.2.1,2.2.2,4.2.2,4.2.3,4.2.5,5.2.4,9.2.1,9.2.2,10.2.2

<sup>4</sup>3.2.1,3.4.1,5.2.1,5.2.2,5.2.3,8.2.1,8.2.2

<sup>5</sup>2.2.3,4.2.11,5.2.5,5.2.6,8.2.4

<sup>6</sup>7.2.1,7.2.2,7.2.3,8.2.3

<sup>7</sup>4.2.1,4.2.5,10.2.1

**g. Recommendations**

- i. PAOs need to comply with the Rules and Procedures to avoid such irregularities in future.
- ii. Efforts need to be made by PAOs to recover overpaid amount.
- iii. Establish a mechanism of management controls with built-in checks and balances to prevent unauthorized practices and utilization of public assets.
- iv. 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.
- v. Inquiries need to be conducted to fix responsibilities for loss, fudge payments and doubtful expenditure.
- vi. Prompt recovery of Government dues, wherever applicable, and their credit into the Government treasury.
- vii. 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.
- viii. PAOs need to ensure convening of DAC meetings on time and implementation of decisions taken in the meetings.

## Summary Table & Charts

## **SUMMARY OF TABLES & CHARTS**

**Table 1: Audit Work Statistics**

<b>S. No.</b>	<b>Description</b>	<b>No.</b>	<b>Budget (Rs. in million)</b>
1	Total entities (PAOs) in audit jurisdiction	36	199,462.2
2	Total formations in audit jurisdiction	1,825	199,462.2
3	Total entities (PAOs) audited	22	56,377.07
4	Total formations audited	162	53,856.6
5	Audit Inspection Reports	162	53,856.6
6	Special Audit Reports	-	-
7	Performance Audit Reports	-	-
8	Other Reports [Foreign-Aided Projects (FAPs)]	9	2,520.46

**Table 2: Audit observations regarding Financial Management**

<b>S. No.</b>	<b>Description</b>	<b>Amount Placed under Audit Observation (Rs. in million)</b>
1	Unsound asset management	318.95
2	Weak financial management	5,042.81
3	Weak Internal Controls relating to financial management	345.75
4	Others	72.38
	<b>Total</b>	<b>5,779.89</b>

**Table 3: Outcome statistics**

<b>S. No.</b>	<b>Description</b>	<b>Expenditure on acquiring physical assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current</b>	<b>Total Last Years</b>
1	Outlays audited	-	23,780.90	1273.29	23.79	48,848.49	65,620.41
2	Amount placed under Audit observation /irregularities of Audit	-	4,432.05	215.55	1,221.47	5,869.06	39,586.68
3	Recoveries pointed out at the instance of Audit	-	1,930.41	323.94	973.48	3,226.83	4,119.32
4	Recoveries accepted /established at the instance of Audit	-	165.67	256.39	17.79	439.87	166.61
5	Recoveries realized at the instance of Audit	-	126.83	8.75	58.08	193.663	179.73



**Table 4: Table of irregularities pointed out****(Rs.in million)**

<b>S. No.</b>	<b>Description</b>	<b>Amount placed under audit observation</b>
1	Violation of Rules and regulations and violation of principal of propriety and probity in public operations.	5,042.81
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	72.38
3	Accounting Errors (accounting policy departure from IPSAS*, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the Financial Statements.	-
4	If possible quantify weaknesses of internal control systems.	-
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public monies	445.98
6	Non-production of record.	218.72
7	Others, including cases of accidents, negligence etc.	-

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

**Table 5: Cost-Benefit**

<b>S. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited (Items 1 of Table 3)	34,937.10
2	Expenditure on Audit	48.76
3	Recoveries realized at the instance of Audit	193.66
	Cost-Benefit Ratio	1:3.97



## **Chapter 1**

### **1.1 Public Financial Management Issues Observed in Certification Audit of Accountant General Balochistan Quetta**

#### **1.1.1 Expenditure in Excess of the Allocated Budget - Rs.4,094 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.” Further as per Article 158 of Audit Code “audit is responsible for watching firstly that the total expenditure under a grant or appropriation does not exceed the amount of that grant or appropriation as specified in authenticated schedule of authorized expenditure and secondly that the total expenditure on each of the sub heads fixed as units of appropriation under a grant or appropriation does not exceed the allotment thereof as modified by orders of re-appropriation passed by competent authority from time to time”.

Scrutiny of the Appropriation Accounts of Government of Balochistan for the financial year 2014-15 revealed that an expenditure of Rs.4,094 million was incurred in excess of the allocated budget as detailed in Annexure–2.

Weak financial controls resulted in incomprehensive budgeting which caused disorder in the provincial allocation of funds.

The matter was reported to the AG Balochistan in October 2015 to which it was replied that the matter regarding expenditure incurred in excess of allotted budget has already been taken up with the Finance Department, Government of Balochistan.

In the DAC meeting held on November 30, 2015, the management informed that certain budgetary issues were already pending with the Finance Department. The instant case will also be taken up with them and compliance will be shown to Audit in due course of time. However, no progress was intimated till finalization of this report.

Audit recommends regularization of expenditure by the competent authority.

### **1.1.2 Expenditure Without Allotted Budget - Rs.3,294 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.” Further as per Article 158 of Audit Code “audit is responsible for watching firstly that the total expenditure under a grant or appropriation does not exceed the amount of that grant or appropriation as specified in authenticated schedule of authorized expenditure and secondly that the total expenditure on each of the sub heads fixed as units of appropriation under a grant or appropriation does not exceed the allotment thereof as modified by orders of re-appropriation passed by competent authority from time to time”.

Scrutiny of the Appropriation Accounts of Government of Balochistan for the financial year 2014-15 revealed that an expenditure of Rs.3,294 million was incurred in excess of the allocated budget as detailed in Annexure – 3.

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

The matter was reported to the AG Balochistan in October 2015, to which it was replied that during the year a new grant BC21041 was created for Secondary Education along with creation of new DDO codes. However, the budget allocated under the grant BC21016 was not transferred to the new grant, therefore an excess of more than three billion occurred against the Grant No.41. The matter regarding expenditure has already been taken up with the Finance Department, Government of Balochistan.

In the DAC meeting held on November 30, 2015, it was informed by the management that certain budgetary issues were already pending with the Finance Department. The instant case will also be taken up with the Finance Department and compliance in this regard will be shown to Audit in due course of time. However, no progress was intimated till finalization of this report.

Audit recommends regularization of the expenditure by the competent authority.

### **1.1.3 Non Surrendering of Anticipated Savings / Un-utilized Budget – Rs.38,398 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.38,398 million was allocated in the annual budget 2014-15 and placed at the disposal of departmental authorities but these funds were not utilized for the intended purposes, detailed in Annexure–4.

Weak financial management and improper budget forecasting resulted in non-reporting of surplus budget to the Government well in time.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that the matter regarding non-surrendering of anticipated savings has been taken up with Finance Department, Government of Balochistan time and again but no response had so far been received.

In the DAC meeting held on November 30, 2015, the management was of the view that actually administrative authority is bound to take implicit and concrete measures in this regard. It was decided that AG office will take up matter with the Finance Department as well as all administrative departments for submitting Excess and Surrender statements in time. However, no progress was intimated till finalization of this report.

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

#### **1.1.4 Variation Between Revised Budget Allocation Reported in Appropriation Accounts and Those Reported in Annual Budget Book of Government of Balochistan- Rs.21,286 million**

According to APPM, 7.4.6.3, the Accountant General shall only prepare the Appropriation Accounts once the Annual Accounts have been finalized. The figures used for actual expenditure shall be drawn from the Annual Accounts. The budget figures used shall be confirmed by the respective Financial Department.

Comparison of budget figures reported in the Appropriation Accounts for the financial year 2014-15 with revised budget figures shown in the Annual Budget Book of the Government of Balochistan 2015-16, it was noticed that there was a difference of Rs.21,286 million, as detailed in Annexure – 5.

Non-compliance of rules resulted in variation of budgetary figures of revised and final grant due to which true financial position of the Government accounts compromised.

The matter was reported to the management in October 2015, to which it was replied that the issue has been taken up with Finance Department, Government of Balochistan. The figures appearing in the final grant consist of original budget plus supplementary figures taken from original budget book and supplementary budget book respectively. These figures are tallied with the schedule of authorized expenditure.

In the DAC meeting held on November 30, 2015, the matter was discussed in detail, audit was of the view that data of budgetary allocation in the appropriation accounts should have based upon revised budget instead of taking original budget grants and adding supplementary grants. It was decided that AG Balochistan will take up matter with the Finance Department for corrective action. However, no progress was intimated till finalization of this report.

Audit recommends that variations in the budget should be reconciled and removed before preparation of annual accounts.

### 1.1.5 Non-clearance of Various Accounts at Year End –Rs.5,457 million

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

Review of Finance Accounts for the financial year 2014-15 revealed that suspense accounts have not been cleared at the year-end as detailed below:-

**(Rs. in million)**

<b>Object Code</b>	<b>Account</b>	<b>Opening Balance (Rs.)</b>	<b>Receipts (Rs.)</b>	<b>Payments (Rs.)</b>	<b>Closing Balance (Rs.)</b>
G05103	Suspense Account	44.05	0	0	44.05
G05106	Inter Provincial Settlement Accounts	9.81	0	0	9.81
G05107	Adjusting Account between Federal and Provincial Governments	700.32	0.81	0.01	701.12
G05110	State Bank Suspense	38.68	5,916.93	1,253.45	4,702.16
	<b>TOTAL</b>	<b>792.86</b>	<b>5,917.74</b>	<b>1,253.46</b>	<b>5,457.14</b>

Source: Page No.91 of Finance Accounts 2014-15

In the absence of essential record the audit was unable to understand the true nature of the accounts and to verify its accuracy and completeness.

Improper accounting and misclassification of expenditure resulted in swelling of suspense account which ultimately leads to confusion for the users of financial statements.

The matter was reported to the department in October 2015, to which it was replied that the suspense accounts are generally created due to wrong classification of head of accounts or due to difference in head of accounts received from two different sources of information. Suspense created during the year due to the difference between the amounts received from the SBP and the respective TO/DAO. The matter is under correspondence with all concerned.

In the DAC meeting held on November 30, 2015, the management intimated that efforts are under way to clear suspense heads. However, no progress was intimated till finalization of this report.

Audit recommends that suspense accounts may be cleared before closing of each financial year.

### 1.1.6 Non Settlement of Outstanding Balance of Un-Cashed Cheques - Rs.15,555 million

According to para 4.2.13.3 of APPM, after the validity period has expired, the amount must be transferred into an “unclaimed money account” within the Public Account. Such unclaimed amount will be cleared after three years and transferred to the Consolidated Fund. As per S.R.O (1)2010 of Finance Division dated March 31, 2010 regarding amendment in Rule 162 of Treasury Rules, cheques shall be payable at any time within three months of issue but not beyond the 30<sup>th</sup> June. If the currency of the cheque should expire owing to its not being presented at the Treasury or Bank within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it provided that the validity of the fresh cheque shall expire on the 30<sup>th</sup> June.

The Finance Account for the financial year 2014-15 carried un-adjusted balance of Rs.15,555 million under different object heads. The opening balances of previous years especially the Public Works Departmental Cheques remained same throughout the year without any clearance, as detailed below: -

(Rs. in million)

Object Element		Balance on 1st July, 2014	Receipt during the year 2014-15	Payment during the Year 2014-15	Balance on 30th June, 2015
		Rs.	Rs.	Rs.	Rs.
<b>G10</b>	<b>Trust Account others</b>				
<b>G101</b>	<b>Accounts of Others</b>				
G10105	Public Works Departmental Cheques	1,871.44	0	0	1,871.44
G10139	Pre-Audit Civil Cheques	1,050.14	59,862.45	59,862.45	1,050.14
G10425	P.W Cheques and Bills	336.55	0	0	336.55
GO1191	Assignment Account cheques	0	13,960.80	13,319.47	641.33
G01194	Works Cheque	0	27,936.03	16,279.92	11,656.11
<b>Total – Account of Other</b>		<b>3,258.13</b>	<b>101,759.28</b>	<b>89,461.84</b>	<b>15,555.57</b>

Source: Finance Accounts 2014-15 page-91, 97, 99



Un-adjustment of unclaimed money accounts well in time resulted in outstanding balances.

Improper accounting weakens the reliability of the financial statements.

The matter was reported to the AG Balochistan in October 2015.

In the DAC meeting held on November 30, 2015, management replied that these heads were used for clearing the works cheques and pre-audit civil cheques. This is a misclassification and the same problem is also identified under head G10429. Hence, the balances shown above will be adjusted in the financial year 2015-16 accordingly. Audit contended that reversal entries of un-cashed cheques are required to be made before finalization of accounts.

Audit recommends that all adjustment in the accounts should be carried out before preparation of annual accounts.

#### **1.1.7 Un-Adjusted Minus Balances Appearing in the Annual Account -Rs.7,560 million**

According to Annual Action Plan for closing, preparation and submission of Annual Accounts for the financial year 2014-15 issued by CGA, Para I(iv), there should be no negative balance in the Financial Statements.

The Finance Account for the financial year 2014-15 carried an un-adjusted minus balance of Rs.7,560 million under the following object heads.

**(Rs. in million)**

Object Element		Balance on 1st July, 2014	Receipt during the year 2014-15	Payment during the Year 2014- 15	Balance on 30th June, 2015
		Rs.	Rs.	Rs.	Rs.
G01135	Bank charges clearing account (Non food) SBP	0	76.22	4,920.59	-4,160.37
G01138	Treasury pay clearing account (TMA account) SBP	0	0.99	2.26	-1.27

Object Element		Balance on 1st July, 2014	Receipt during the year 2014-15	Payment during the Year 2014-15	Balance on 30th June, 2015
G01190	Spl. Drawing account cheques (SDA)	0	42.34	56.05	-13.71
G05104	HR document splitting account	0	0	1.37	-1.37
G05105	Wages clearing account	0	56,026.65	56,485.93	-459.28
G10304	Zakat Collection Account	105.48	249.68	432.22	-288.01
G10429	Internal cheque (Public works)	0	60.91	2,672.40	-2,611.49
G12777	Sales Tax	74.75	99.75	199.46	-24.96
<b>Total</b>		<b>180.23</b>	<b>56,556.54</b>	<b>64,770.28</b>	<b>-7,560.46</b>

Source: Finance Accounts 2014-15 page-91, 99

Overpayments resulted in minus balances which indicate weak financial management.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that the matter has been taken up with concerned DAOs. Moreover, efforts are under way to adjust the balances in the current financial year 2015-16.

In the DAC meeting held on November 30, 2015, the management agreed that balances will be adjusted in the current year. However, no progress was intimated till finalization of this report.

Audit recommends adjustment of balances in the current year.

#### **1.1.8 Difference Between Payments Reported by DAOs and NBP - Rs.139.37 million**

According to para 6.5.3.8, 9 and 10 of APPM, 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 payment made by various District Accounts Offices during the month of July 2014 do not tally with the payment

made by the NBP. The bank was making payment over and above authorization made by the DAO, as detailed in Annexure – 6.

Non reconciliation of expenditure between the concerned accounts offices resulted in unauthorized expenditure.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that the difference shown in above statement was due to last post punching of payroll and pension payment in SAP system for the month of July 2015 by the DAOs Chaman, Sibi, Zhob, Killa Saifullah and Jhal Magsi.

In the DAC meeting held on November 30, 2015, it was decided that AG Balochistan will not allow DAOs / TOs to post transaction in the following months. Further minus balances should also be cleared. But no progress was reported till finalization of this report.

Audit recommends that post punching of transactions in the following months should not be allowed.

#### **1.1.9 Difference Between “IPSAS Financial Statements” and “State Bank of Pakistan-HQ”-Rs.2,971 million**

According to para 6.5.3.8, 9 and 10 of APPM, 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 balances reported in the Accounts were different from the balances appearing in the records of the SBP-HQ as on June 30, 2015, as detailed below:

(Rs. in million)

<b>Description</b>	<b>Balance as per ‘Financial Statements’</b>	<b>Balance as per ‘SBP-HQ’</b>	<b>Difference</b>
Account 1,2 (30.6.2015)	38,780	41,751	2,971
Cash balance ledger of AG	5,166	13,039	7,872

Page 2 IPSAS

Non reconciliation of accounts balances between the AG Balochistan and SBP resulted in variation between IPSAS Financial Statement and accounts maintained by SBP.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that balance as per Financial Statement included the opening balance of the year where as the cash balance figures based on day to day comparison of the net receipts and payments as reported by the State Bank of Pakistan and the internal accounting system. The cash balance ledger did not include the opening balance; therefore, a comparison of these two documents cannot be made. On the other hand, difference of Rs.2.9 billion between the Financial Statements and State Bank of Pakistan is due to the un-cashed cheques issued on 30<sup>th</sup> June, 2015.

In the DAC meeting held on November 30, 2015, audit contended that cash balance reported by the State Bank of Pakistan should be tallied with the cash position reflected in the Financial Statements. The management replied that appropriate action will be taken to settle / adjust the cash balance difference during preparation of revised draft.

However, on scrutiny of revised draft received thereafter, it was found that difference of cash balance was not removed.

Audit recommends that un-cashed cheques should be cancelled and reversal entries be made for correction of annual accounts which are over stated. Further, 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.

#### **1.1.10 Irregular Issuance of Cheques in the Name of DDOs Rs.648.00 million**

According to para 4.2.9.9, of APPM, Cheque payments should be released to the payee or personally collected by the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

During certification audit of accounts of Government of Balochistan for the financial year 2014-15, it was observed that cheques amounting to Rs.648 million on account of contingent payments during June 2015, were issued in the name of DDOs instead of respective vendors / suppliers etc. as detailed in Annexure-7.

Non-compliance of rule position and standing instructions of the CGA resulted in irregular issuance of cheques in the name of DDOs which created risk of misappropriation / mis-utilization of public money.

The matter was reported to the AG Balochistan in October 2015, for clarification, but no reply was received.

Audit recommends application of rules and procedures in their true letter and spirit.

#### **1.1.11 Un-Authorized Drawl of Development Funds Amounting Rs.96.91 million**

As per Para 308 of FTR, Contingent charges may be drawn from the Treasury by presentation of abstract bills subject to submission of detailed bills to the controlling officers for countersignature and transmission to the Accountant General in accordance with the prescribed procedure.

During certification audit of accounts of Government of Balochistan for the financial year 2014-15, it was observed that an amount of Rs.96.91 million was drawn by the DC Quetta on abstract bill out of development funds in violation of rules, as detailed in Annexure – 8.

Lack of internal controls and improper scrutiny of bill at pre audit counter resulted in violation of rules and unauthorized expenditure.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that bills were processed as Grant-in-aid. The matter regarding payment of non development expenditure through development fund has already been taken up with the quarter concerned.

In the DAC meeting held on November 30, 2015, the matter was discussed in detail and DAC decided that no lump sum drawl of funds should be allowed without specific purpose as prescribed under the

relevant rules. However, no progress was intimated till finalization of this report.

Audit recommends proper scrutiny of bills at pre audit counter and regularization of expenditure.

#### **1.1.12 Non-Settlement of Abstract Drawls - Rs.633.96 million**

As per Treasury Rules 310, “Monthly detailed bill shall be prepared after payment and be signed by the head of office and submitted to the controlling officer for countersignature and onward submission to Accountant General for scrutiny”.

During financial year 2014-15, AG Balochistan made payment to different departments on abstract bills, but no adjustment accounts were received against payments as detailed in Annexure – 9.

Unnecessary and excessive abstract drawl by the Government departments resulted non settlement of accounts timely.

These payments are neither subject to pre audit nor post audit conducted as fully vouched bills are normally not available for audit.

The matter was reported to the AG Balochistan during October 2015, to which it was replied that the matter has been taken up with the concerned departments. As soon as adjustment accounts are received audit will be informed accordingly.

In the DAC meeting held on November 30, 2015, management replied that letters have been issued to those which have not provided accounts. DAC directed that Finance Department be approached for obtaining detailed accounts from the departments. No progress was reported till finalization of this report.

Audit recommends taking up matter with the Finance Department to restrict abstract drawl and make it conditional to submission of detailed adjustment accounts of previous years.

### **1.1.13 Irregular Expenditure Due to Mis-classification- Rs.31.47 million**

GFR Volume-1, Para - 12, a Controlling Officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.

An amount of Rs.31.47 million was paid to Provincial Levies (QA4094) for procurement of Motorcycles and expenditure was charged to AO3914-SS Fund (Secret Service Fund).

Weak internal controls resulted in irregular expenditure and utilization of public money for unintended purpose.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that bill was received on account of Secret Service Funds in the head AO3914 and passed accordingly in the same head.

In the DAC meeting held on November 30, 2015, the matter was discussed at length. It was accepted by the management that expenditure was charged irregularly to secret service fund.

Audit recommends regularization of expenditure and fixing responsibility for violation of rules.

### **1.1.14 Non Reflection of Payments in the Financial Statements by Autonomous Bodies**

According to para 9.5.9.2 of APPM, "All self-accounting entities shall submit monthly accounts to the Accountant General". Further according to 9.5.10.1 of APPM, "The summarized financial information reported each month shall be consolidated in to the monthly accounts by the Accountant General's office".

During Audit of autonomous bodies it was observed that almost 90% of demand grant/receipt of autonomous bodies is financed by Provincial Government and is met from consolidated fund but neither its receipt nor its expenditure is incorporated in the Consolidated Fund.

Non incorporation of these figures into the Government accounts resulted in un-reliable financial statements.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that autonomous bodies are paid a lump sum amount under the object head A05 Grants, which is shown as such in the financial statements. However, the format of the financial statements does not include a section for the presentation of the actual expenditure incurred by the autonomous bodies.

In the DAC meeting held on November 30, 2015 the matter was discussed in detail and it was agreed by the management that self-accounting entities are bound to submit monthly accounts to the Accountant General for incorporation in the financial statements.

Audit recommends compliance of provisions of APPM in true letter and spirit.

#### **1.1.15 Non preparation of annual GP Fund Accounts**

As per Audit Manual para 242, the interest figure in each individual account, including interest paid during the year on closed accounts, should be posted in the BROADSHEET relating to that particular ledger account and the total of the unit BROADSHEET carried to the consolidated BROADSHEET. Immediately after the accounts for June Final are closed, the balance at credit of each subscriber on 30<sup>th</sup> June including interest for the year should be worked out in the ledger as well as in the unit BROADSHEET and the totals of the latter compared and agreed with the figures in the consolidated BROADSHEET where closing balance of each unit BROADSHEET should be calculated similarly. The closing balance as per consolidated BROADSHEET should be verified with the figures in the Book Section. The individual closing balances in the district BROADSHEETS should also be verified with those in the ledger before they are carried over to next year's BROADSHEET as opening balances.

During certification of accounts of the Accountant General Balochistan for the financial year 2014-15 it was observed that an amount of Rs.3,032 million was shown as receipt and Rs.2,169 million as payment, as evident from Finance Account (Page-92). These figures could not be verified in the GP Fund Section as no accounts are being maintained by this section.



Due to improper accounting of GP Fund, actual liability of the Government cannot be assessed.

The matter was reported to AG Balochistan in October 2015, to which it was replied that the District Accounts Offices / Treasury Officers are not sending the complete GP Fund subscription / schedule to this office, which is a practical hurdle is closing of all GP Fund accounts. The matter has been taken up with Finance department and District Accounts Offices / Treasury Officers, time and again but no action was taken.

In the DAC meeting held on November 30, 2015 it was decided that management will take up issue with the Finance Department at appropriate level so that proper accounting of GP Fund could be carried out. However, no progress was intimated till finalization of this report.

Audit recommends that provincial government may be approached at higher level to ensure compliance of rules and procedures.

#### **1.1.16 Non Incorporation of GP Fund Payments in Ledgers- Rs.131.47 million**

According to para 4.8.9.1 of APPM, GP Fund expenditure shall be reported to the Accountant General as part of the Monthly Accounts prepared by the District Accounts office / Treasury Offices. Further, according to para 238 of Audit Manual, the posting of Accounts schedules, vouchers etc. relating to a unit of account, the poster should, after satisfying himself that the schedules pertaining to a particular account have been completely received post the transaction in the relevant columns of the ledger. Any irregularity, omission or discrepancy noticed in the course of posting should be recorded in the schedule concerned and communicated to the Government servant concerned through the prescribed Objection Statement.

During certification of accounts of Government of Balochistan for the financial year 2014-15, it was observed that heavy GP fund payments were made in various districts but their paid vouchers were not received and entered in concerned ledger despite lapse of considerable time. In absence of paid vouchers the payment of GP Fund cannot be certified. Detail of the expenditure is as under: -

(Rs. in million)

S. No.	Name of District	Period	Amount
1	Awaran	July 2014 to June 2015	9.23
2	Bolan	October 2014 to June 2015	34.92
3	Dhadar	July 2014 to June 2015	29.35
4	Harnai	July 2014 to June 2015	8.80
5	Panjgoor	July 2014 to June 2015	30.70
6	Sherani	July 2014 to June 2015	11.92
7	Washuk	July 2014 to June 2015	6.55
<b>Total</b>			<b>131.47</b>

The above weakness of controls may result into double and wrong payments to the subscribers.

Manual posting of GP Fund data and payment is one of the cause which can be removed through computerization.

The matter was reported to the AG Balochistan in October 2015, to which it was replied that District Accounts Offices / Treasury Officers are not sending paid vouchers to this office despite of repeated requests.

In the DAC meeting held on November 30, 2015 it was agreed by the management that efforts will be made to obtain paid vouchers from respective DAO to update GP Fund ledgers of subscribers. However, no progress was intimated till finalization of this report.

Audit recommends taking up matter with the higher authorities of the provincial government to resolve 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.9,382 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.8,045 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2014-15			
		Final grant	Actual expenditure	Excess/ (Saving)	%
26	Non-Development	5,883.50	5,530.40	(353.10)	(6%)
<b>Total Non-Development</b>		<b>5,883.50</b>	<b>5,530.40</b>	<b>(353.10)</b>	<b>(6%)</b>
042103	Development Agriculture Extension	3,498.31	2,514.73	(983.58)	( 28%)
<b>Total Development</b>		<b>3,498.31</b>	<b>2,514.73</b>	<b>(983.58)</b>	<b>(28%)</b>
<b>Grand Total (Non-Development + Development)</b>		<b>9,381.81</b>	<b>8,045.13</b>	<b>(1,336.68)</b>	<b>(14.25%)</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-1985	2	-	2	0
2	1987-1988	22	-	22	0
3	1988-1989	7	-	7	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	1989-1990	3	-	3	0
5	1991-1992	39	-	39	0
6	1992-1993	26	-	26	0
7	1993-1994	37	-	37	0
8	1994-1995	8	-	8	0
9	1995-1996	24	-	24	0
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	9	1	90%
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
23	2014-2015	16	-	16	0
<b>Total</b>		<b>352</b>	<b>13</b>	<b>339</b>	<b>3.834%</b>

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

#### **2.1.4 Significant Issues for PAC's Notice**

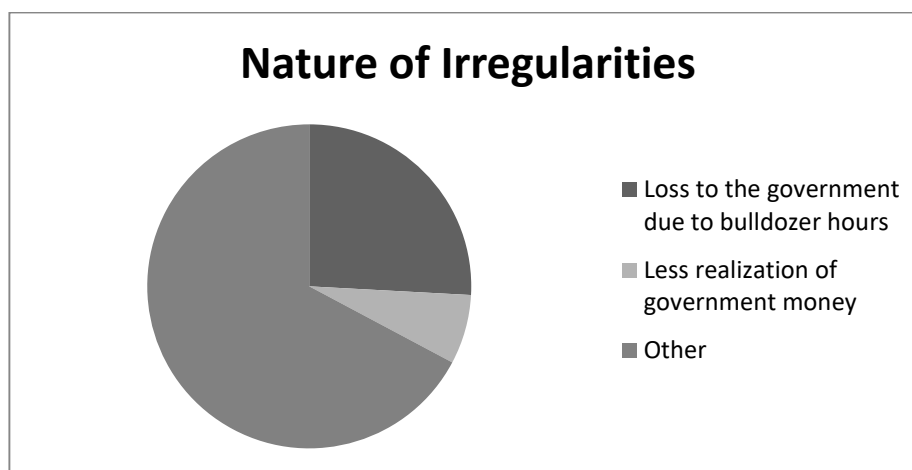
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

#### **Trend of Audit Findings over Past Three Years**

A glance at the past three years printed audit reports of the Agriculture reveals two main clusters of irregularities.

- a) Loss to the government due to bulldozer's hours.
- b) Less realization of government money.

As illustrated in the chart below a significant part of irregularities pointed over the past three years pertains to these two areas.



Irregularities pointed out by audit with regard to loss to government due to bulldozers hours are based upon less realization of charges, non recovery from beneficiaries and mismanagement of machinery. Secondly government money was less realized from the beneficiaries / farmers provided with services / commodities and income target fixed by the government.

Following matrix provides year-wise details of irregularities in these two areas:

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Loss to the government due to bulldozer's hours		Less realization of government money	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2012-13	199.96	122.61	61.32	5.44	2.72
2013-14	271.12	1.09	0.40	0	0
2014-15	1010.85	259.44	25.66	97.19	9.62
<b>Total</b>	<b>1481.93</b>	<b>383.14</b>	<b>25.85</b>	<b>102.64</b>	<b>6.93</b>

## **Audit report for the year 2015-16.**

In the latest audit report, again, a sizable amount of irregularities is concentrated among the designated areas. Below is the detail:

<b>(Rs. in million)</b>	
<b>Loss to the government due to bulldozer's hours</b>	<b>Less realization of government money</b>
5.51	21.58

### **PAC's Intervention Sought**

A huge expenditure is incurred on procurement and repair of Agriculture machinery by the Government of Balochistan. It is responsibility of PAO of the Agriculture and Cooperative Department to ensure efficient management of the assets and realization of receipt which is already nominal. Lack of interest by the PAO towards collection of receipts results in accumulation of outstanding dues over long period of time. PAC may intervene and issue directive to all the PAOs to focus on realization of government receipt which is an important component of budgeting.

## **2.2 AUDIT PARAS**

### **2.2.1 Less Realization of Government Money – Rs.21.58 million**

According to Notification No.8662-90/169/PCCB/Reports dated April 21, 2014 by the Director General Agriculture, Extension Balochistan Quetta, 50% subsidy was granted to the farmers on purchase of cotton seed, fertilizers and pesticides.

The Director Agriculture, Procurement and Supplies, Balochistan Quetta, purchased cotton seeds, pesticides, fertilizers and spray machines valuing Rs.43.16 million during financial year 2013-14 for distribution amongst the farmers on 50% subsidy, under the Project titled as "Promotion of Cotton Cultivation In Balochistan". Farmers were required to deposit 50% of the cost which comes to Rs.21.85 million but that was still outstanding as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Description</b>	<b>Total Cost</b>	<b>Subsidized Cost (Recoverable @ 50%) (Rs.)</b>
1	Cotton Seeds	36.79	18.40
2	Fertilizers	3.37	1.68
3	Pesticides	0.90	0.45
4	Spray machine	2.10	1.05
<b>Total</b>		43.16	21.58

Moreover, no documentary proof of the beneficiaries' i.e. CNICs and land ownership documents were provided to audit for scrutiny.

Mismanagement and inefficiency on part of the management resulted in less realization of public money.

The matter was reported to the department in July 2015 to which it was replied that Deputy Director, Agriculture Extensions of the concerned districts were responsible for recovery of the supplied items from the beneficiaries at the time of distribution.

In the DAC meeting held on November 11 2015, Director of the concerned office produced documentary evidence of some of the recovery made from farmers, however, DAC decided to hold para till full recovery.

Audit recommends that amount in question may be recovered besides fixing responsibility against the persons at fault.

### **2.2.2 Non-Recovery of Hiring Charges of Dozers from the Beneficiaries - Rs.5.51 million**

According to Government of Balochistan Agriculture & Cooperative Department Notification No SOA(IV)/5/2009 dated 4<sup>th</sup> June, 2009, hiring charges of bulldozer for agriculture purpose were sponsored by the Government of Balochistan @ Rs.850/- per hour out of Rs.1000/- per hour and zamindar / beneficiary was required to pay only Rs.150/- per hour as subsidized rate. Further, Rs.550/- per hour were fixed as hire

charges from zamindar / beneficiaries on cash work basis (the cost of POL to be borne by the beneficiaries).

In the following field offices of Agriculture Engineering Department, an amount of Rs.5.51 million remained outstanding against zamindar / beneficiary on account of hire charges of Dozers during the financial year 2012-13 and 2013-14, as detailed in Annexure – 10.

<b>(Rs. in million)</b>			
<b>S. No.</b>	<b>Name of Office</b>	<b>Air No. /Year</b>	<b>Amount Outstanding</b>
1	Director General, Agriculture Engineering Department, Quetta	1/2013-14	4.80
2	Agriculture Engineer Loralai	1,2/2013-14	0.71
<b>Total</b>			<b>5.51</b>

Non-recovery from beneficiaries depicts weakness of internal control as well as non-compliance of laid down policy and procedure which resulted in non-realization of government money.

The matter was reported to the department in October, 2014 & April, 2015 but no reply was received.

In the DAC meeting held on June, 15 & 16 and November, 11 2015, it was intimated that progress in this regard will be shared with the Audit office within fifteen days' time, either evidence for deposit of slip will be produced or failing which the amount will be got recovered from the concerned contractors accordingly. No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the beneficiaries besides fixing responsibility against the persons at fault.

### **2.2.3 Loss due to less Deduction of Income Tax from Contractors - Rs.1.70 million**

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, "Every Drawing and Disbursing Officer are responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract. Further, as



per amendment made in the Income Tax Ordinance 2001 through Finance Act 2013, the rate of tax deduction on execution of contract has been increased from 6% to 6.5% and on supply of goods from 3.5% to 4% w.e.f. 1<sup>st</sup> July, 2013.

In the following offices of Agriculture and Cooperatives Department income tax was deducted less than the rate fixed by the Government during financial year 2013-14 as detailed in Annexure – 11.

(Rs. in million)

S. No.	Name of Office	Air Para No. / Year	Amount Recoverable (Rs.)
1	Deputy Director ONFWM, Kech	2/2013-14	0.40
2	Deputy Director ONFWM, Awaran	2/2013-14	0.28
3	Deputy Director ONFWM, Jhal Magsi	2/2013-14	0.08
4	Deputy Director ONFWM Jaffarabad	2/2013-14	0.10
5	Deputy Director ONFWM, Kachhi at Bolan	2/2013-14	0.15
6	Deputy Director ONFWM, Lasbela	2/2013-14	0.10
7	Deputy Director ONFWM, Sibi	2/2013-14	0.14
8	Deputy Director ONFWM, Musa Khail	6/2013-14	0.02
9	Deputy Director ONFWM, Washuk	2/2013-14	0.07
10	Deputy Director ONFWM Panjgur	2/2013-14	0.36
<b>Total</b>			<b>1.70</b>

Non adherence of Income Tax Ordinance resulted in loss to the Government exchequer.

The matter was reported to the department in January, 2015 but no reply was received.

In the DAC meeting held on June, 15 & 16 and November, 11 2015, it was intimated that due to ignorance the above amount of Income Tax was less deducted. Otherwise it was the responsibility of AG and Treasury offices. However, DAC directed that the above amount may be got deposited and challan in this respect may be submitted to Audit office. But, no further progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned contractors besides fixing the responsibility against the persons at fault.

#### **2.2.4 Irregular Expenditure on Execution of Works Without Technical Sanction - Rs.469.26 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 various offices of Deputy Director ONFWM, development schemes costing Rs.469.26 million were undertaken during the financial years 2013-14, without obtaining prior technical sanction of the competent authority, as detailed in Annexure – 12.

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

Frequent changes in the scheme of works are the factors responsible for not obtaining technical sanctions before initiation of work as prescribed by the law. This practice puts a question mark on the soundness of estimates and provides an opportunity for repeated revision.

The matter was reported to the department in January, 2015 but no reply was received.

In the DAC meeting held on June, 15 & 16 and November, 11 2015, it was decided that original Technical Sanctions may be produced for verification which were not provided till finalization of this report.

Audit recommends that responsibility may be fixed against the person at fault besides regularization of expenditure by the competent authority.

### 2.2.5 Irregular / Doubtful Expenditure on Execution of Earth Work - Rs.64.91 million

According to GFR 192 Vol-I, “When works allotted to a civil department other than the Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works should be prescribed by departmental regulations framed in consultation with the Accountant General generally on the principles underlying the financial and accounting rules prescribed for similar works carried out by the Public Works Department.”

In the following offices of Agriculture and Cooperatives Department an expenditure of Rs.64.91 million was incurred during financial year 2013-14 on tractor hours used for leveling of agriculture land out of Public Representative Program (PRP/PSDP). The expenditure was held irregular/doubtful because detail of land leveled, rehabilitation / cleaning of Karez, Micro Bandat (Small Dams) and ownership documents along with copy of CNIC’s were not available, as detailed in Annexure–13.

(Rs. in million)

S. No.	Name of office	AIR Para No./Year	Amount
1	DD,ONFWM, Turbat	3/2013-14	10.74
2	DD,ONFWM, Kohlu	5/2013-14	0.16
3	DD,ONFWM, Naseerabad	6/2013-14	6.91
4	DD,ONFWM, Jaffarabad	3/2013-14	20.19
5	DD, Agriculture Engineering, Barkhan	1/2013-14	24.50
6	DD,ONFWM, Awaran	3/2013-14	1.95
7	DD,ONFWM, Ziarat	4/2013-14	0.46
<b>Total</b>			<b>64.91</b>

Violation of codal formalities and weak internal controls resulted in doubtful expenditure.

The matter was reported to the department in January, 2015 but no reply was received.

In the DAC meeting held on June, 15 & 16 and November, 11 2015, it was informed that the above expenditure was incurred as per approved estimates. The DAC decided that all relevant record be

produced to audit office within a week for verification. No further progress was made till finalization of this report.

Audit recommends that the matter be investigated for fixing the responsibility against the persons at fault.

#### **2.2.6 Irregular Expenditure Without Rate Analysis – Rs.36.11 million**

As per Para-296 of CPWA Code Vol-I, “to facilitate the preparation of estimates, which 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 and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate”.

In various offices of Deputy Director OFWM, contracts costing Rs.36.11 million were awarded for different items of work during financial year 2013-14 without preparing rate analysis approved by competent authority, as detailed in Annexure – 14.

In the absence of comprehensive and updated CSR, works are executed on Non Schedule Rate (NSR) without preparing rate analysis which results in undue favor to contractors by granting higher rates.

The matter was reported to the management in January, 2015 but no reply was received.

In the DAC meeting held on June, 15 & 16 and November, 11 2015, it was decided that the concerned offices should produce approved Rate Analysis Reports within a week, which was not produced till finalization of this report.

Audit recommends disciplinary action against those who were responsible as rates were required to be approved by the competent authority prior to execution of work.

### 2.2.7 Irregular Payment on account of Electricity Charges - Rs.2.25 million

As per Rule 16 (vii) of Balochistan Residential Accommodation Rules 1982 “The payment of utility bills is the responsibility and liability of the allottees who reside in the Government accommodation”

The Director Agriculture Development Institute Khanpur Usta Muhammad made a payment of Rs.2.25 million on account of electricity charges to the QESCO during financial year 2013-14. It was noticed that electricity was being supplied to the adjacent residential colony from the same meter without any recovery from the residents of the colony, as detailed below:

(Rs. in million)

S. No	Reference No	Particulars	Month of Bill	Air Para No. / Year	Amount (Rs.)
1	48423-0121200 U.	Electricity Charges	September-13.	3 / 2013-2014	0.67
2	48423-0121200 U.	Electricity Charges	March-14.		1.45
3	48423-0121200 U.	Electricity Charges	June-14.		0.13
<b>Total</b>					<b>2.25</b>

Inefficiency on the part of management resulted in loss to Government.

The matter was reported to the department in May 2015, but no reply was received.

In the DAC meeting held on November 11, 2015, the concerned office admitted that not only electricity was being supplied from office to colony but house rent was also not deducted from them. DAC directed that recovery on account of electricity charges and house rent allowance with 5% should be calculated and affected immediately. Evidence of recovery may be produced to audit for verification. No further progress was intimated till finalization of this report.

Audit recommends that separate meters be installed for each residence and recovery of electricity charges along with house rent allowance may be made.

#### **2.2.8 Non-Execution of Contract Agreement on Stamp Papers - Rs.1.167 million**

As per Section 22A 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”.

In various offices of Agriculture and Cooperatives Department contracts costing Rs.466.80 million to various contractors during financial year 2013-14 without realizing stamp duty in the shape of non-judicial stamp papers amounting to Rs.1.167 million, as detailed in Annexure – 15.

Indifferent attitude of the management towards collection of receipt resulted in loss to the exchequer.

The matter was reported to the department in January, 2015 but no reply was received.

In the DAC meeting held on June, 15 & 16 and November, 11 2015, department replied that stamp papers have been obtained from contractors, but failed to produce in the meeting. DAC directed that the original stamp papers may be produced to Audit for verification. No further progress was intimated till finalization of this report.

Audit recommends that PAO be directed to affect recovery of the Government duty.

## Chapter 3

### 3 Autonomous Bodies

#### 3.1 Balochistan University of Engineering & Technology Khuzdar

##### 3.1.1 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.

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

Non-Development funds amounting to Rs.251.27 million were allocated to the Department during 2013-14. Against the said allocation, an expenditure of Rs.234.15million was incurred, as summarized below:

(Rs. in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	251.27	234.15	(17.12)	(6.81%)
<b>Total Non-Development</b>	<b>251.27</b>	<b>234.15</b>	<b>(17.12)</b>	<b>(6.81%)</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2007-2008	1	-	1	0
2	2008-2009	2	-	2	0
3	2014-2015	1	-	1	0
<b>Total</b>		<b>4</b>	<b>-</b>	<b>4</b>	<b>0</b>

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

### 3.1.4 AUDIT PARAS

#### 3.1.4.1 Overpayment Due to Allowing Inadmissible Higher Rates - Rs.3.23 million

As per Para-296 of CPWA Code Vol-I, “to facilitate the preparation of estimates, which 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 and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate”.

Balochistan University of Engineering and Technology, Khuzdar awarded work “Construction of Student Hostel at BUET Khuzdar” during financial year 2013-14. The contractor was paid for an item of “Providing, laying and fabricating steel reinforcement deformed bars grade 60 (yield strength 60,000 psi.)” for a quantity of 83.049 ton @ Rs.120,000 per ton as NSR item instead of CSR 1998. Moreover, rate analysis was also not approved by the competent authority, which resulted in higher rate than admissible, as detailed below:

(Rs. in million)

Item No	Quantity (Ton)	Rate paid NSR (Rs.) Per Ton	Rate payable as per S.I.No.3-40 of CSR 1998 (Rs.)	Excess rate paid (Rs.)	Amount (Rs.)
4.1	83.049	120,000	CSR rate per ton = 36,700.71 Add 121% on CSR = <u>44407.85</u> Approximated total = 81,108.56	38,891.43	3.23
<b>Total Excess Payment</b>					<b>3.23</b>

In the absence of comprehensive and updated CSR, works are executed on NSR without preparing rate analysis which results in undue favor to contractors by granting higher rates.

The matter was reported to the University management in February 2015, but no replies were received.



In the DAC meeting held on November 16, 2015, it was replied by the management that approved rate analysis and laboratory reports will be produced to Audit in due course of time. No record was produced till finalization of this report.

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

#### **3.1.4.2 Irregular Appointment of Contractual Staff - Rs.7.96 million**

As per Recruitment Rules 1973 “Initial appointments to posts in basic pay scales 1 to 15 and equivalent, shall be made on the recommendations of the Departmental Selection Committee after the vacancies have been advertised in newspapers”. Further no candidate shall be appointed to a post unless gone under such medical examination, as may be prescribed by the Government.

In Balochistan University of Engineering and Technology, Khuzdar it was observed that during financial year 2013-14, twenty five (25) officials were appointed on contract basis without advertisement in the newspapers and approval of the competent authority which is resulted in irregular expenditure of Rs.7.96 million on salaries. Furthermore, no joining reports along with medical fitness certificates were available on record as detailed in Annexure-16.

Non-compliance with the prescribed procedure of the Government and careless attitude of the management resulted in unauthorized appointments of contract employees.

The matter was reported to the University management in February 2015, but no reply was received.

In the DAC meeting held on November 16, 2015 it was decided that the issue of appointment without advertisement in newspapers and non-observance of other codal formalities be regularized from Senate. No further progress was intimated till finalization of this report.

It is recommended that responsibility may be fixed on persons at fault besides regularization of appointments form competent authority.

### **3.1.4.3 Irregular Purchase of Stores – Rs.2.16 million**

Procurement limit for advertisement of tender was enhanced by the Syndicate up to two hundred thousand rupees as allowed under rule 42 (b) (i) 2 of PPRA 2004. Further, under para 96 of GFR Vol-I Para 146 Purchase Orders should not be split up to avoid the necessity of obtaining the sanction of higher authority required with reference to the total amount of the orders.

Balochistan University of Engineering and Technology, Khuzdar purchased stationery, machinery & equipment, medals, gowns and other store valuing Rs.2.16 million during financial year 2013-14 by splitting up expenditure to avoid open tender as detailed in Annexure –17.

Non adherence with the standard of financial propriety resulted in uneconomical purchases.

The matter was reported to the University management in February 2015, but no reply was received.

In DAC meeting held in November 16, 2015, it was decided that expenditure may be regularized from competent authority. No progress was intimated till finalization of this report.

Audit recommends that expenditure be regularized from competent authority and responsibility be fixed against the persons at fault.

### **3.1.4.4 Non-adjustment of Temporary Advances - Rs.1.54 million**

As per Rule 9.1 (Section VIII) of Balochistan University of Engineering and Technology, Khuzdar, “when a requisition for general advance is made for certain specific expenses, the Treasurer/Director Finance with the approval of Vice Chancellor may allow the advance holder to render the statement of expenses within fifteen (15) days of incurring the expenditure duly supported by cash memos and evidence that all codal formalities wherever applicable, have duly been observed. Advance should not be drawn unless it is immediately required”.

In the Balochistan University of Engineering and Technology, an amount of Rs.1.54 million was outstanding against various recipients on account of temporary advances despite lapse of more than one year in violation of the above rule, as detailed in Annexure – 18.

Non adjustment of temporary advances within the specified period of the 15 days shows lack of financial controls which ultimately affects working capital of the entity.

The matter was reported to the University management in February 2015, but no replies were received.

In the DAC meeting held on November 16, 2015 it was decided that amount may be adjusted/recovered. No progress was intimated till finalization of this report.

Audit recommends that the outstanding amount may be recovered / adjusted.

## 3.2 Sardar Bahadur Khan Women's University, Quetta

### 3.2.1 Introduction

Sardar Bahadur Khan Women's University, Quetta was established in 2002. Aim of the university is promotion and dissemination of knowledge in areas of emerging science and technology besides providing instructions, training, research, demonstration and service in such branches of learning as the University may determine.

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

Non-Development and Development funds amounting to Rs.605.46 million were allocated to the Sardar Bahadur Khan Women's University, Quetta during the financial year 2013-14. Against the said allocation, an expenditure of Rs.428.12 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2013-14			
	Final Grant	Actual expenditure	Excess / (Saving)	%
Non-Development	427.46	302.04	(125.42)	(29.34%)
Development	178.00	126.08	(52)	(29%)
<b>Total</b>	<b>605.46</b>	<b>428.12</b>	<b>(177.42)</b>	<b>(29.3%)</b>

### 3.2.3 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
3	2013-14	2	-	2	0
<b>Total</b>		5	-	5	0

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

### **3.2.4 AUDIT PARAS**

#### **3.2.4.1 Overpayment Due to Allowing Higher Rates – Rs.29.01 million**

According to HEC letter dated March 11 2009, the executing agencies dealing with civil works can use Composite Schedule Rates provided that those CRs are regularly updated itemized basis to cater the market price hikes instead allowing across the board premium, otherwise market rates can be used that best suit to their requirements. Further, As per Para-296 of CPWA Code Vol-I, “To facilitate the preparation of estimates, which 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 and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate”.

In Sardar Bahadur Khan Women’s University, contracts for construction of “Academic Block-A and Block-B” were awarded at estimated cost of Rs.103.80 million and Rs.101.00 million respectively. Review of contractor bills revealed that specifications of different items of works were identical as provided in Balochistan CSR, 1998, but higher market rates were allowed to the contractors without any justification, which resulted in a loss of Rs.29.01 million as detail in Annexure– 19.

In the absence of comprehensive and updated CSR, works are executed on NSR without preparing rate analysis which results in undue favor to the contractors.

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

In the DAC meeting held on October 16, 2015, the University management presented comparative rate analysis of items based upon Balochistan Composite Schedule Rates, Pak PWD rates, rates given by

the Consultants and those worked out by the University. Concerned staff was of the view that rates allowed for certain other items are even less than the Balochistan CSR. Audit did not agree with the administration because rates allowed by the university were over and above all the rates mentioned by them. After lengthy discussion it was decided that issue is required to be placed before the Senate for regularization of expenditure. No progress was intimated till finalization of this report.

Audit recommends that excess payment may be recovered from the contractors.

#### **3.2.4.2 Irregular Expenditure on Item Rate Basis – Rs.80.34 million**

As per Para-296 of CPWA Code Vol-I, “To facilitate the preparation of estimates, which 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 and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate”.

Further as per Rule 12 of Public Procurement Rules 2004, “Procurements over one hundred thousand rupees (enhanced by the Syndicate upto two hundred thousand) and up to the limit of two million rupees shall be advertised on the Authority’s website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency”.

In Sardar Bahadur Khan Women’s University, Quetta civil works were executed costing Rs.80.34 million during the financial year 2013-14. The payments were made on the item rate basis without rate analysis approved by the competent authority. Moreover, expenditure at S.No.3 and 4 was incurred without calling open tender and preparing detailed estimates, as detailed below:

(Rs. in million)

S. No.	Name of Work / Contractor	Amount (Rs.)
1	Construction of academic block B, M/s Farhan Qudus and Co.	38.13
2	Construction of Academic block A, M/s Haji Abdul Majeed Mengal and Brothers.	39.99
3	Construction of Watch Tower & Closing of Verandah in Transport Office, Garbage Bin& Repair Work in Admin Block, M/s Zulfiqar Ali, Government Contractor.	1.55
4	Laying of vinyl tiles in Admin Verandah & Dismantling of Step In AV Room, M/s Mola Bux and Builders, Government Contractor.	0.67
<b>Total</b>		<b>80.34</b>

In the absence of comprehensive and updated CSR, works are executed on NSR without preparing rate analysis which results in undue favor to the contractors.

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

In the DAC meeting held on October 16, 2015, the University administration presented comparative rate analysis of items based upon Balochistan Composite Schedule Rates, Pak PWD rates, rates given by the Consultants and those worked out by the University. Concerned staff was of the view that rates allowed for certain other items are even less than the Balochistan CSR. Audit did not agree with the administration because rates allowed by the university were over and above all of the rates mentioned by them. After lengthy discussion it was decided that issue is required to be placed before the Senate for regularization of expenditure. No progress was intimated till finalization of this report.

Audit recommends that the expenditure may be regularized and excess payment made to the contractors be recovered.

### 3.2.4.3 Purchase of equipment in violation of PPRA - Rs.3.42 million

As per Rule 12 of Public Procurement Rules 2004, “Procurements over one hundred thousand rupees (enhanced by the Syndicate upto two hundred thousand) and up to the limit of two million rupees shall be advertised on the Authority’s website in the manner and format specified by regulation by the Authority from time to time. These procurement opportunities may also be advertised in print media, if deemed necessary by the procuring agency”.

In Sardar Bahadur Khan Women’s University, machinery & equipment’s valuing Rs.3.42 million were procured during the financial year 2013-14 without inviting open tender to obtain competitive rates from market, as detailed below: -

(Rs. in million)

S. No.	Name of Firm	Particulars	Cheque No. and Date	Amount (Rs.)
1	M/s Diagnostic System	Autoclave Machine	3941202, 06.08.2013	0.78
2	M/s Technology Links	Refrigerator	3941203, 06.08.2013	0.32
3	M/s Nashutec	2 Photocopiers & 25 Desktop Computers	904856, 01.11.2013	1.75
4	M/s Nashutec	5 Photocopiers	907249, 24.06.2014	0.57
<b>Total</b>				<b>3.42</b>

Non adherence with the standard of financial propriety resulted in uneconomical purchases.

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

In the DAC meeting held on October 16, 2015, the management could not produce documentary evidence to the fact that procurements were made on competitive market rates through open tender as prescribed by the government. The committee directed to place the case before Senate for regularization of expenditure. No progress was intimated till finalization of this report.

Audit recommends that the responsibility be fixed against persons at fault besides regularization of expenditure by the competent forum.



### 3.3 University of Balochistan

#### 3.3.1 Introduction

The University of Balochistan, Quetta is the oldest educational institution of higher learning in the province entrusted with the responsibilities to educate and train 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.

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

Non-Development funds amounting to Rs.1,498 million were allocated to the University of Balochistan during the financial year 2013-14. Against the said allocation, an expenditure of Rs.1,199 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2013-14			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	1,498	1,199	(299)	(20%)
<b>Total Non-Development</b>	<b>1,498</b>	<b>1,199</b>	<b>(299)</b>	<b>(20%)</b>

#### 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	1	0	1	0
2	2013-2014	6	0	6	0
3	2014-2015	3	0	3	0
<b>Total</b>		<b>10</b>	<b>0</b>	<b>10</b>	<b>0%</b>

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

### **3.3.4 AUDIT PARAS**

#### **3.3.4.1 Unauthorized Expenditure Out of Development Fund - Rs.30.00 million**

According to Para12 of GFR Vol-1, A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expending units are expended in the public interest and upon object for which the money was provided.

Treasurer, University of Balochistan transferred Rs.30.00 million during financial year 2013-14 from development budget's Mega Project Account to University's main account from which pay and allowances are paid. Same issue was also reported in previous years audit report but no corrective action was taken by the management.

Weak financial management and non-compliance of rules resulted in unauthorized expenditure out of development fund.

Matter was reported to the management in February, 2015, but no reply was received.

In the DAC meeting held on August 11 2015, the irregularity was accepted and it was decided by the DAC that matter is required to be referred to syndicate for regularization, but no progress was intimated till finalization of this report.

Audit recommends that matter be referred to the syndicate for regularization.

#### **3.3.4.2 Unauthorized Payment of House Rent Allowance - Rs.1.74 million**

According to Finance Division's OM No 2(2)P-5/83, dated April 10, 1988, and No. 2(1)R-5/991, dated August 25, 1991, house rent allowance shall not be admissible to a Government servant residing in an accommodation provided by the Government. Further, 5% of the basic pay will be deducted on monthly basis as repair and maintenance charges.

In the University of Balochistan, an amount of Rs.1.74 million on account of House Rent Allowance was paid unauthorized during financial year 2013-14, to twelve (12) officials residing in accommodation provided by the University. Moreover, 5% of basic pay as repair and maintenance charges was also not deducted from salaries of the beneficiaries, as detailed in Annexure – 21.

Inefficiency of the management and breach of rules resulted in unauthorized payment of House Rent Allowance to those who have been allotted government accommodation and put the university into loss of Rs. 1.74 million.

Matter was reported to the management in February 2015, but no reply was received.

In the DAC meeting held on August 11, 2015, it was decided that amount in question will be recovered soon. No progress was intimated till finalization of this report.

Audit recommends recovery of house rent allowance on priority basis.

#### **3.3.4.3 Non adjustment of Temporary Advances – Rs.4.53 million**

According to Rule 9.1 Financial Rules of University of Balochistan, when requisition for general advance is made for certain specific expenses the treasurer with the approval of management may allow the advance to be requisitioned. It is important that the advance holder should render the statement of expenses within 15 days of incurring expenditure duly supported by cash memos and evidence and all codal formalities wherever, applicable have duly been observed advance should not be drawn unless it is immediately required.

Treasurer, University of Balochistan during financial year 2013-14 granted temporary advances of Rs.4.53 million to different individuals on different occasions for meeting petty expenses, but advances were not adjusted, as detailed in Annexure – 22.

Non adjustment of temporary advances within the specified period of the 15 days shows lack of financial controls which ultimately affects working capital of the entity.

Matter was reported to the management in February 2015, but no reply was received.

In the DAC meeting held on August 11, 2015 it was decided that unadjusted amount should be recovered @ 1/3 of salaries and deposited into government account. No progress was intimated till finalization of this report.

Audit recommends that amount of unadjusted advances may be recovered.

## 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, updation and maintenance of record pertaining to land ownership. It is the highest revenue court and custodian of rights in land of all right holders. Revenue Department exercises general superintendence and control over revenue courts in the province.

The compulsory land acquisition in public interest under Land Revenue Act, territorial adjustments and disputes are also decided by this department. Stamps, judicial and non-judicial papers are also supplied by the Revenue Department.

The Revenue department plays a very vital role in 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.8,395.72 million were allocated to the Department during financial year 2013-14. Against the said allocation, an expenditure of Rs.8,489.72 million was incurred by the Department, as summarized below:

(Rs. in million)

Type of grant	2013-14			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	8,395.3	8489.72	94.42	1.12%
<b>Grand Total Non-Development</b>	<b>8,395.3</b>	<b>8489.72</b>	<b>94.42</b>	<b>1.12%</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2012-2013	16	-	16	0
2	2013-2014	13	-	13	0
3	2014-2015	15	-	15	0
<b>Total</b>		<b>44</b>	-	<b>44</b>	0%

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

#### 4.1.4 Significant Issues for PAC's Notice

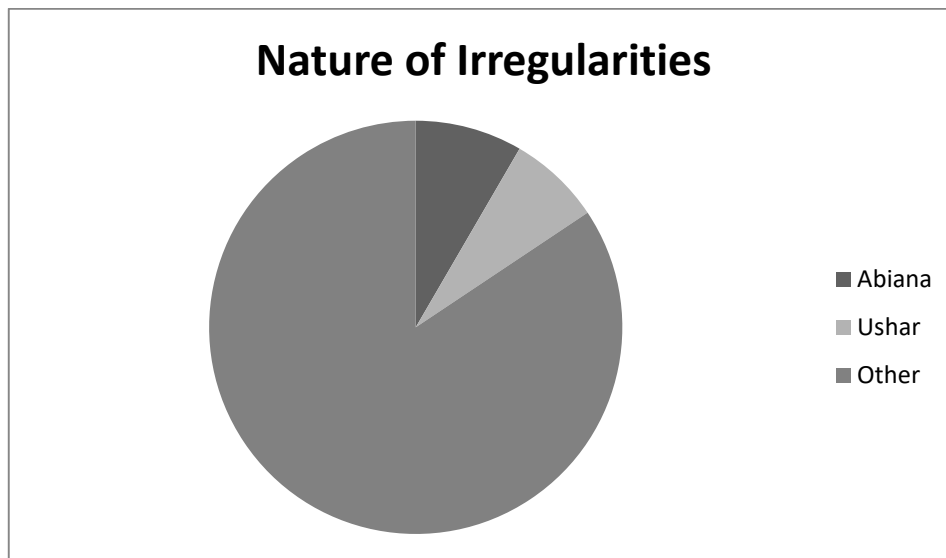
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

##### **Trend of Audit Findings over Past Three Years**

A glance at the past three years printed audit reports of the Board of Revenue reveals two main clusters of irregularities.

- a) Non realization of Abiana.
- b) Less realization of Ushar.

As illustrated in the chart below a significant part of irregularities pointed over the past three years pertains to these two areas.



Irregularities pointed out by audit mainly pertain to less realization of Abiana and Ushar. Following matrix provides year-wise details of irregularities in these two areas:

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Non realization of Abiana		Less realization of Ushar	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2012-13	2187.99	285.12	13.03	167.18	7.64
2013-14	692.16	36.56	5.28	178.47	25.78
2014-15	1998.40	87.36	4.37	8.19	0.41
<b>Total</b>	<b>4878.55</b>	<b>409.04</b>	<b>8.38</b>	<b>353.84</b>	<b>7.25</b>

#### Audit report for the year 2015-16.

In the latest audit report, again, a sizable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Rs. in million)

Non realization of Abiana	Less realization of Ushar
41.41	170.84

### **Factor behind recurrence of irregularities:**

Audit reports of the last three years disclose that despite repeated observations raised by the audit regarding realization of Abiana and Ushar, no attention was paid to ensure realization of government revenue. The situation reflects lack of interest by the administration and non-intervention of PAO.

### **PAC's Intervention Sought**

Main function of the District Administration is collection of revenue but above matrix depicts least interest of the administration in revenue matters. According to White Paper of Government of Balochistan Finance Department for the year 2015-16, Board of Revenue failed to achieve revenue targets during 2014-15. PAC may intervene and issue directive to the government regarding realization of Abiana and Ushar on priority basis.

## **4.2 AUDIT PARAS**

### **4.2.1 Non-Production of Auditable Record – Rs.26.91 million**

According to 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 of Board of Revenue Balochistan incurred an expenditure of Rs.26.91 million during financial year 2013-14, but did not provide record to audit for inspection as required under the rules as detailed below: -



(Rs. in million)

S. No.	AIR Para. No.	Name of Office	Particulars	Amount
1	9	Deputy Commissioner, Kharan	Sports Charges	0.15
2	1	Deputy Commissioner, Panjgur (Annexure	Grant-in-Aid	1.60
3	2	Deputy Commissioner, Chairman Mela Committee, Sibi	Repair of Buildings	5.00
4	4	Deputy Commissioner, Naseerabad	Expenditure on General & Bye-Elections	8.70
5	6	Deputy Commissioner, Killa Abdullah	Payment to Polio Workers	11.46
<b>Total</b>				<b>26.91</b>

Indifferent attitude of the district administration towards financial management resulted in violation of rules and put a question mark on the authenticity of the expenditure.

The matter was reported to the department during January to May 2015, to which only DC Kharan replied that record has been collected which will be shown to audit at time of next inspection.

In the DAC meeting held on November 17, 2015, offices concerned were directed to produce record to audit at the earliest. No record was produced till finalization of this report.

Audit recommends that responsibility may be fixed on the persons at fault besides production of record for inspection.

#### **4.2.2 Non / Less Realization of Usher Rs.170.84 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".

In the following offices of Board of Revenue Balochistan during financial year 2013-14, Usher was either not realized or less realized from the farmers of the concerned areas, as detailed in Annexure – 23.

<b>(Rs. in million)</b>			
<b>S. No.</b>	<b>AIR Para No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	1	DC Jaffarabad	69.67
2	1	DC Naseerabad	101.17
<b>Total</b>			<b>170.84</b>

Negligence of the district administration resulted in less/non realization of Usher which is their basic job. It ultimately contributed towards less generation of Government revenue.

The matter was reported to the department during April-May 2015, but no reply was received.

In DAC meeting held on November 17, 2015, the forum was not satisfied with the departmental reply and directed officers concerned to ensure recovery of Usher through an Action Plan on priority basis. No progress was intimated till finalization of this report.

Audit recommends that outstanding Usher may be recovered on priority basis.

#### **4.2.3 Non / Less Realization of Abiana - Rs.41.41 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.

In the following offices of Board of Revenue Balochistan during financial year 2013-14, Abiana was either not realized or less realized from the farmers of the concerned areas, as detailed in Annexure – 24.

<b>(Rs. in million)</b>			
<b>S. No.</b>	<b>AIR Para No.</b>	<b>Name of Office</b>	<b>Amount Rs.</b>
1	2	DC Jaffarabad	19.17
2	2	DC Naseerabad	22.24
<b>Total</b>			<b>41.41</b>

Negligence of the district administration resulted in less/non realization of Abiana which is their basic job. It ultimately contributed towards less generation of Government revenue.

The matter was reported to the department during April-May 2015, but no reply was received.

In DAC meeting held on November 17, 2015, the forum was not satisfied with the departmental reply and directed officers concerned to ensure recovery of Abiana through an Action Plan on priority basis. No progress was intimated till finalization of this report.

Audit recommends that outstanding Abiana may be recovered on priority basis.

#### **4.2.4 Unauthorized Payment Due to Excess of Staff- Rs.4.57 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.”

During the audit of the office of Deputy Commissioner Naseerabad for the financial year 2012-13, it was observed that various employees on the payroll were in excess than sanctioned / approved strength, due to which an expenditure of Rs.4.57 million was incurred unauthorized, as detailed below: -

**(Rs. in million)**

<b>S. No.</b>	<b>Designation</b>	<b>Sanctioned Strength</b>	<b>Available Strength</b>	<b>Surplus</b>	<b>Monthly pay (Rs.)</b>	<b>Total for the year 2012-13 (Rs.)</b>
1	S. Kanungo B-11	1	7	6	0.189	2.27
2	Driver B-4	1	6	5	0.132	1.58
3	Sweeper B-1	1	5	4	0.060	0.72
<b>Total</b>						<b>4.57</b>

Weak internal controls and absence of Scale Audit Register resulted in unauthorized financial burden on the Government.

The matter was reported to the department during May 2015, to which it was replied that the matter has already been taken up with the finance department for necessary correction of the strength, but no documentary evidence was provided.

In DAC meeting held on November 17, 2015, reply of the entity was not found satisfactory, so they were directed to produce relevant record to audit for scrutiny. No record was produced till finalization of this report. However, on analysis of the Budget Book 2014-15, it was observed that no changes in the sanction strength of the concerned office were made despite lapse of three years.

Audit recommends regularization of expenditure and fixing responsibility against the persons at fault.

#### **4.2.5 Non-Realization of Route Permit Fee - Rs.3.29 million**

According to Rule 85 of Motor Vehicles Rules, 1969, read with Provincial Transport Department Notifications dated March 13, 2009 and March 13, 2013, "PTA and RTA may at its discretions entertain application for renewal preferred after the prescribed date, in which case a progressively increasing fee @ Rs.200 for each month or part of a month, the application is due shall be charged. An application made after the original permit has expired will be treated on the same basis".

During scrutiny of revenue receipt accounts of Provincial and Regional Transport Authorities Quetta for the financial year 2014-15, it was observed that despite lapse of prescribed time period, route permits were not renewed by the owners of vehicles which resulted in non-realization of revenue as detailed in Annexure – 25.

Realization of route permit fee is the major function of the authority which was ignored. It deprived the Government from revenue.

The matter was reported to the authorities during August and October, 2015 it was replied that action for realization of fee has been initiated on the instance of audit by publishing notices in the leading newspapers. Both the authorities were reminded during November and

December, 2015 about updated status of the recoveries but no progress was reported till finalization of this report.

Audit recommends realization of amount under observation and directive to the management for focusing on their major function.

#### **4.2.6 Non-Availability of Detailed Accounts of Sibi Mela 2015 – Rs.189.66 million**

According to 668 of Treasury Rules, advances granted to Officer for departmental or allied purposes may be drawn on the responsibility and receipt of the Officer for whom they are sanctioned subject to adjustment by submission of detailed accounts supported by vouchers or by refund as the case may be.

In the office of Commissioner Sibi Division, Sibi, budget releases of Rs.189.66 million were received from Finance Department during financial year 2014-15 for following activities / works of Sibi Mela 2015.

<b>(Rs. in million)</b>		
<b>S. No.</b>	<b>Particulars</b>	<b>Amount</b>
1	Land compensation for Sibi Cantonment Bypass	30.79
2	Constt: of B/T Road from Old Patrol Pump to Main Harnai Phattak (2.50KM)	25.37
3	Blacktopping of Road from Dehpal Bypass to Harnai Phattak (1.50KM)	10.32
4	Improvement of Sibi Bypass from N-65 to Bus Stand Talli Road Sibi (11.40KM)	13.51
5	Making Payments to Departments and Contractors for Sibi Mela 2015	109.67
<b>Total</b>		<b>189.66</b>

Commissioner Sibi Division further released the above amount to Deputy Commissioner Sibi without intimating Finance Department. Moreover, during scrutiny of Cashbook and relevant vouchers with reference to Expenditure Statements it was observed that no detailed accounts were available with the Commissioner Sibi nor obtained from the Deputy Commissioner Sibi after a lapse of a considerable time,

therefore Audit could not express its opinion on the authenticity of the expenditure.

Bad financial management by the Divisional officer resulted in violation of rules and standards of financial propriety which put a question mark on the authenticity of expenditure.

The matter was reported to the department during October, 2015. No reply was received.

In the DAC meeting held on November 17, 2015, officer concerned was directed to produce relevant record in original to Audit for verification, but no record was produced till finalization of this report.

Audit recommends disciplinary proceedings against officials at fault and production of record for scrutiny.

#### **4.2.7 Irregular Advance Payment for Arrangements of Sibi Mela - Rs.12.00 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 draw money from the treasury in anticipation of demand or to prevent lapse of budget grant. Further according to rule -14 of GFR Vol-I, delay in payment indisputably due by Government is contrary to all rules and budgetary principles and should be avoided.

Deputy Commissioner / Chairman Mela Committee, Sibi during financial year 2013-14 made an advance payment of Rs.12.00 million under head of account "Exhibition and Fairs" to different departments / contractors / firms for arrangement of Sibi Mela without obtaining detailed accounts of expenditure, as detailed below: -

(Rs. in million)

<b>S. No</b>	<b>Payment date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Purpose</b>
1	Feb: 14	New Shaheen Tent Service Qta	0.60	Food Arrangement
2	Feb: 14	Shoukat Bolan Tent Service Sibi	0.80	Unknown
3	Feb: 14	Executive Engineer	5.00	Repair works

<b>S. No</b>	<b>Payment date</b>	<b>Paid to</b>	<b>Amount</b>	<b>Purpose</b>
		B&R-II Sibi		
4	Feb: 14	Deputy Commissioner Sibi	1.00	Discretionary Grant
5	Feb: 14	Commissioner Sibi	1.00	Unknown
6	Feb: 14	M/s Zia and Sons Sibi	0.60	Holding boards
7	Feb: 14	Parkash Lal Contractor	1.00	Tenting and bedding
8	Feb: 14	Unknown firm/ person	2.00	Local Government Convention
<b>Total</b>			<b>12.00</b>	

Bad financial management by the District Head resulted in violation of rules and standards of financial propriety which put a question mark on the authenticity of expenditure.

The matter was reported to the department during January, 2015, but no reply was received.

In the DAC meeting held on November 17, 2015, office concerned failed to produce complete record as observed by the audit. DAC directed DC Sibi to produce detail of expenditure along with vouchers to audit for scrutiny, but nothing was produced till finalization of this report.

Audit recommends that detailed auditable record be provided to audit for scrutiny besides fixing responsibility against individuals at fault.

#### **4.2.8 Irregular Expenditure on Procurement of Stores – Rs.14.39 million**

Para 146 of GFR Vol. I, stipulates that purchase orders should not be split up to avoid sanction of higher authority required with reference to the total amount of the orders. According to S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department 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, as per GFR 148, “all materials received should be examined

counted, measured or weighted and recorded in the appropriate stock Register.”

In following offices of Board of Revenue Balochistan, an expenditure of Rs.14.39 million was incurred during financial year 2013-14 on purchase of uniforms and other stores in piece meal to avoid the necessity of open tender and sanction of the competent authority. In most of the cases cheques were prepared in the names of DDO but acknowledgment receipts were not available to check disbursement. Moreover, stock account of the items purchased was also not maintained, as detailed in Annexure – 26& 28.

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Amount
1	5	Deputy Commissioner, Washuk	0.70
2	7	Deputy Commissioner, Panjgur	0.99
3	7	Deputy Commissioner, Barkhan	1.07
4	8	Deputy Commissioner, Kachi	2.83
5	5	Deputy Commissioner, Khuzdar	3.66
6	13	Deputy Commissioner, Harnai	0.18
7	1	Deputy Commissioner, Zhob	0.39
8	16	Commissioner Sibi Division	0.44
9	2	Deputy Commissioner, Barkhan	1.31
10	6	Deputy Commissioner, Kachi	2.82
<b>Total</b>			<b>14.39</b>

Bad financial management by the District Heads resulted in violation of rules and standards of financial propriety.

The matter was reported to the department during January, April and October 2015, to which only DC Kachi and Harnai replied that all codal formalities have been fulfilled but no documentary evidence was provided.

In DAC meeting held on November 17, 2015, the forum did not agree with reply of department because no evidences like tender notice, sanction of the competent authority and Stock Registers were produced in support of reply. However, no progress was intimated till finalization of this report.



Audit recommends regularization of expenditure from competent authority and fixing responsibility against the persons at fault.

#### **4.2.9 Irregular / Doubtful Expenditure on Different Items – Rs.6.42 million**

As per GFR 10 (i&ii), “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his own money. The expenditure should not be prima facie more than the occasion demand”. Further, according to S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department 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”.

In the following offices of Board of Revenue, an amount of Rs.6.42 million was incurred during financial year 2013-14 on different items in violation of rules and procedures as detailed in Annexure – 27.

<b>(Rs. in million)</b>				
<b>S. No.</b>	<b>AIR Para No.</b>	<b>Name of Office</b>	<b>Particulars</b>	<b>Amount</b>
1	5	DC Harnai	Refreshment of VVIPs	0.16
2	6	DC Harnai	Transportation of Goods	0.21
3	4	DC Kachi	Refreshment of VVIPs	0.21
4	3	DC Sibi (Chairman Mela Committee)	Hire Charges of Ambulances	0.52
5	1	DC Sibi (Chairman Mela Committee)	Holding Boards	2.27
6	7	DC Sibi (Chairman Mela Committee)	Refreshment of Guests	3.05
<b>Total</b>				<b>6.42</b>

The expenditure was held irregular and doubtful because of following reasons;

- Tenders were not called.
- Purchases were made from unregistered firms.
- Detail of VVIPs and their purpose of visits were not available on record.
- Payments were made on hand written receipts instead of proper bills / invoices.
- In the offices of DC Harnai and Barkhan, most of the expenditure was incurred in the month of June just to avoid the lapse of budget grant.
- Detail of goods transported was not available.
- MS DHQ Hospital Sibi has 5 ambulances; DHO Sibi has 4 ambulances and CMH Sibi has 4 ambulances, then why 10 more ambulances were hired for 8 days.
- Cheques were prepared in the name of DDO instead of firms in violation of Treasury Rules.
- Acknowledgement receipts of the payees were also not available on record.

Expenditure was incurred in violation of rules and procedure which transpires lack of internal controls.

The matter was reported to the department during January & April 2015, but no reply was received except from DC Harnai in which he stated that the expenditure on refreshment of VVIPs was incurred on visit of the MPA of the area, but the reply was not supported with evidence.

In DAC meeting held on November 17, 2015, it was decided that VVIPs/VIPs tour programs, visit schedules, name and designation etc. and detail of goods transported may be produced to audit for verification. Further DC Sibi could not justify expenditure on hiring of 10 Ambulances. DAC directed to produce relevant record to audit for scrutiny and regularization of expenditure by the competent authority. No record was produced till finalization of this report.

Audit recommends disciplinary action against the persons at fault, and regularization of expenditure by the competent authority besides production of record for scrutiny.

#### **4.2.10 Irregular and Doubtful Expenditure on Repair of Government Vehicles – Rs.4.74 million**

According to Item No 16 of Delegation of Powers under Financial Rules and the powers of Re-appropriation Rules, 2008 “The Deputy Commissioner being Category-II officer is empowered to sanction expenditure on repair of vehicles up to Rs.0.05 million at a time”. Further, para 146 of GFR Vol.-I stipulates that purchase orders should not be split up to avoid sanction of higher authority required with reference to the total amount of the orders. According to S. No. 24 of Annexure-A to Chapter 8 of GFR Vol-I, read with Finance Department 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 as per Rule-9 of GFR, no authority may incur any expenditure from public funds until the expenditure has been sanctioned by the authority to which powers have been delegated.

In following offices of Board of Revenue Balochistan, an expenditure of Rs.4.74 million was incurred during financial year 2013-14 on repair of vehicles beyond delegated powers and by splitting expenditure to avoid tender, as detailed in Annexure – 29.

(Rs. in million)

<b>S. No.</b>	<b>AIR Para No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	5	Deputy Commissioner, Panjgur	0.56
2	3	Deputy Commissioner, Kharan	0.60
3	3	Deputy Commissioner, Washuk	0.71
4	1	Deputy Commissioner, Sibi	0.79
5	1	Deputy Commissioner, Barkhan	0.89
6	1	Deputy Commissioner, Kachi	1.19
<b>Total</b>			<b>4.74</b>

Non observance of codal formalities shows lack of internal controls and imprudent spending of public money.

The matter was reported to the department during January, 2015, to which only DC Kachi and Kharan responded but their replies could not satisfy audit observations.

In the DAC meeting held on November 17, 2015, concerned offices were directed to obtain sanction of the competent authority for

regularization of expenditure. No progress was intimated till finalization of this report.

Audit recommends disciplinary proceedings against the persons at fault and regularization of expenditure by the competent authority.

#### **4.2.11 Non Deduction of General Sales Tax – Rs.1.82 million**

According to General Sales Tax Act 1990, amended vide Finance Act 2014-15, General Sales Tax was enhanced from 16% to 17%, levied on gross amount from the bills of the Contractors / Suppliers.

In following offices of Board of Revenue Balochistan during financial year 2013-14, GST was not deducted on supplies, resulting loss to the public exchequer, as detailed in Annexure – 30.

**(Rs. in million)**

<b>S. No.</b>	<b>AIR Para No.</b>	<b>Name of Office</b>	<b>GST Amount</b>	<b>Rate of GST</b>
1	3	Deputy Commissioner, Barkhan	0.080	16%
2	2	Deputy Commissioner, Sibi	0.12	17%
3	3	Deputy Commissioner, Kachi	0.67	17%
4	4	Deputy Commissioner, Chairman Mela Committee, Sibi	0.95	16%
<b>Total</b>			<b>1.82</b>	

Non-compliance of sales act resulted in loss to the government exchequer.

The matter was reported to the department during January 2015, but no reply was received except from DC Kachi in which they accepted the audit view point.

In this regard DAC meeting was held on November 17 2015, officers concerned were directed for recovery of the GST as soon as possible. No progress was intimated till finalization of this report.

Audit recommends that the amount of GST be recovered and deposited into Government account and responsibility be fixed on persons at fault.

## 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.28,312 million were allocated to the Department during financial year 2014-15. Against the said allocation, an expenditure of Rs.25,237 million was incurred, as summarized below:

**(Rs. in million)**

Grant No.	Type of grant	2014-15			
		Final grant	Actual expenditure	Excess/ (Saving)	%
13	<b>Non- Development</b>	<b>8,159</b>	<b>7,938</b>	<b>221</b>	2.7
41	Housing and Community Amenities	6,207	4,379	1,828	29.4
41	Roads	13,946	12,920	1,026	7.3
<b>Total Development</b>		<b>20,153</b>	<b>17,299</b>	<b>2,854</b>	<b>14.16</b>
<b>Grand Total (Non-Development + Development)</b>		<b>28,312</b>	<b>25,237</b>	<b>3,075</b>	<b>10.86</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	42	-	42	0
2	1988-89	22	-	22	0
3	1989-90	137	-	137	0
4	1990-91	62	-	62	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
5	1991-92	86	-	86	0
6	1992-93	36	-	36	0
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	27	14	65%
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
27	2014-2015	21	-	21	0
<b>TOTAL</b>		<b>1033</b>	<b>101</b>	<b>932</b>	<b>9.7%</b>

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

#### **5.1.4 Significant Issues for PAC's Notice**

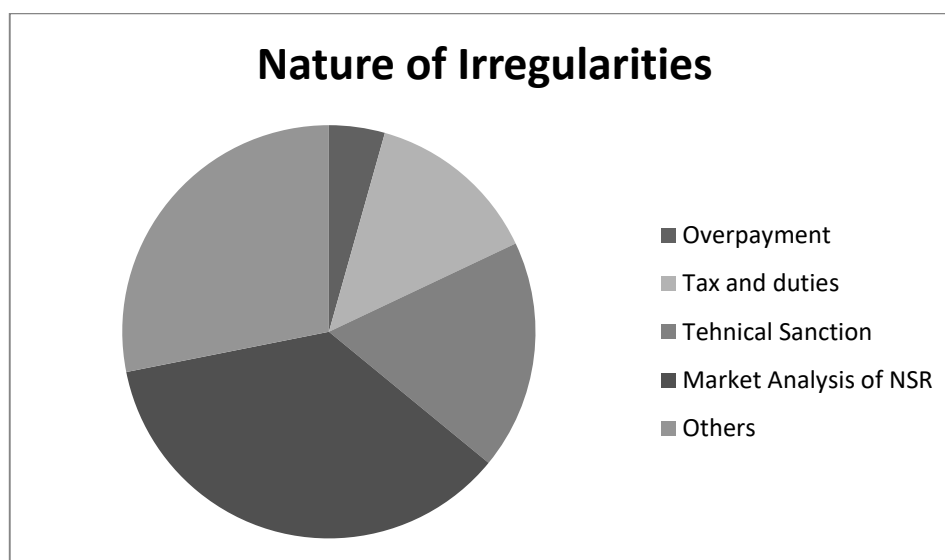
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

## Trend of Audit Findings over Past Three Years

A glance at the past three years printed audit reports of the Works Departments reveal following irregularities.

- a) Overpayments.
- b) Tax and duties.
- c) Technical sanctions.
- d) Market analysis of NSR.

As illustrated in the chart below a significant part of irregularities pointed over the past three years pertains to these areas.



Above irregularities were pointed out by audit repeatedly but no corrective action was taken by the department.

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Overpayment		Tax and duties	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2012-13	22,329	19.55	0.08	46.52	0.21
2013-14	25,548	58.32	0.23	167.38	0.66
2014-15	39,587	27.76	0.07	114.79	0.29
<b>Total</b>	<b>87,464</b>	<b>105.63</b>	<b>0.12</b>	<b>328.70</b>	<b>0.38</b>

Audit Year	Total Irregularities in the Audit Report	Market Analysis of NSR		Technical Sanction	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2012-13	22,329	4778.65	21.40	12.12	0.05
2013-14	25,548	4177.44	16.35	12.03	0.04
2014-15	39,587	4062.82	10.26	2.68	0.01
<b>Total</b>	<b>87,464</b>	<b>13018.91</b>	<b>14.88</b>	<b>26.83</b>	<b>0.03</b>

### Audit report for the year 2015-16.

In the latest audit report, again, a sizable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Rs. in million)

Overpayment	Tax and duties	Market Analysis of NSR	Technical Sanction
22.74	7.7	5.37	3,766.34

### Factor behind recurrence of irregularities:

Main factor behind repeated occurrence of irregularities is lukewarm response of the entities towards audit observations and non-intervention of PAO to stop these irregularities. Although DACs are held regularly on these issues but no remedial measures are adopted.

### PAC's Intervention Sought

Major chunk of the development budget is allocated to the Communication and Works Department which has qualified engineers and hierarchy of command to execute civil works in accordance with delegated powers. Moreover, senior engineers are normally posted as PAO of this department therefore recurrence of such irregularities could have been avoided. PAC may issue directive to the Communication and Works department for strict compliance of rules and regulations.



## **5.2 AUDIT PARAS**

### **5.2.1 Overpayment Due to Allowing Excess Quantity - Rs.13.70 million**

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

Project Director, BRDSP allowed payment for an item of work "P/S and S/L hand broken stone" during the financial year 2013-15, without converting loose quantities into compacted by applying factor of 0.67%. Resultantly, an overpayment of Rs.13.70 million was made as detailed in Annexure – 31.

Non conversion of loose quantity into compacted for the purpose of payment resulted in overpayment to the contractor.

The matter was reported to the department in April 2015 and November 2015, but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, there was a consensus in the meeting that observation of the audit is correct as compacted quantity of sub base or base course should be not more than 0.67% of supplied quantity. DAC directed to affect recovery from the contractor and provide a proof thereof to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the employees of project, besides affecting recovery.

### **5.2.2 Overpayment due to Allowing Excess Quantities – Rs.7.37 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, contractors were paid for different items of work by allowing excess quantities / rates than provided in approved PC-I's / technically sanctioned estimates during the financial years 2013-15 due to which an overpayment of Rs.7.37 million was made as detailed in Annexure – 32.

(Rs. in million)

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	PD, BRDSP, AIR Para-4,5, 2014-15	1.50
2	B&R Division-II, Quetta AIR Para-5,7, 2014-15	0.74
3	B&R Division-II, Khuzdar AIR Para-7, 2014-15	0.37
4	B&R Division-I, Khuzdar AIR Para-6-7, 2014-15	0.28
5	B&R Division-I, Jaffarabad AIR Para-6, 2014-15	1.20
6	B&R Division-I, Killa Abdullah AIR Para-5, 2013-14	0.60
7	B&R Division-I, Killa Abdullah AIR Para-6, 2013-14	2.68
<b>Total</b>		<b>7.37</b>

Normally estimates are not prepared on the basis of feasibility study and sound data due to which frequent revisions and changes in scope of work are witnessed. It results into overpayments and irregular enhancement of award of contract.

The matter was reported to the Department in April 2015 and November 2015 but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, the DAC directed to recover the overpaid amount from concerned contractors of B&R Division-I&II, Khuzdar and record of the remaining division be produced to audit for further scrutiny. No further progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the persons at fault, besides affecting recovery from the contractors.

### 5.2.3 Overpayment due to non-utilization of available earth – Rs.1.92 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 financial year 2014-15. This resulted in overpayment of Rs.1.92 million, as detailed in Annexure –33.

(Rs. in million)

S. No.	Name of office	Amount (Rs )
1	B&R Division-I, Khuzdar, AIR Para-1, 2014-15	1.23
2	B&R Division-I, Killa Abdullah, AIR Para-8, 2014-15	0.42
3	B&R Division-II, Kharan, AIR Para-4, 2014-15	0.27
<b>Total</b>		<b>1.92</b>

Generally sites are not visited by the senior officers and soil is also not classified which provides an opportunity to the junior officers to violate prescribe rules and procedures contained in Engineering Books.

The matter was reported to the Department in November 2015 but no reply was received.

In the DAC meeting held on December 8, 2015, it was replied by the officer concerned that available earth was not suitable for re-use in the embankment. Therefore, DAC directed the Divisional Offices to produce relevant lab test reports and soil classification report for scrutiny, 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 persons at fault.

#### 5.2.4 Non Recovery on account of Cost of Bitumen – Rs.55.44 million

As per Para 122(b) of CPWA Code, “The Divisional Officer is responsible to adjust value of stock issued to the contractors”.

Following offices of Communication and Works Department procured bitumen costing Rs.65.42 million during the financial years 2013-15 and issued to various contractors for construction of roads. The cost of bitumen was required to be adjusted in the running payments of the contractors but that was not recovered in full, as detailed in Annexure-34.

(Rs. in million)

AIR Para No./ Year	Office	Cost of bitumen Rs.	Amount Recovered Rs.	Balance Rs.
7 / 2013-14	BRDSP	29.93	9.98	19.95
4 / 2013-14	B&R Division-II, Kachhi at Dhadar	20.00	0	20.00
3 / 2014-15	BRDSP, Project	15.49	0	15.49
<b>Total</b>		<b>65.42</b>	<b>9.98</b>	<b>55.44</b>

Purchase of bitumen without assessment of quantity needed for the specific work and maintenance of stock account results in blockage of Government money and undue favor to the contractor.

The matter was reported to the management in June 2015 and October 2015, but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, it was intimated that recovery will be made from forthcoming bills of the contractor. DAC directed to recover the amount from contractors and submit compliance to audit. No further progress regarding recovery was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the persons at fault, besides recovery of the amount from the concerned contractors.

### 5.2.5 Loss due to less Deduction of Income Tax – Rs.4.14 million

As per Section 153 of Income Tax Ordinance, 2001 amended vide Finance Act 2014, the rate of tax on execution of contracts was increased from 6.5% to 7.5% w.e.f 1<sup>st</sup> July, 2014.

The following Divisions of C&W department deducted 6.5% income tax instead of 7.5% from the running bills of the contractor. This resulted in less recovery of Rs.4.14 million, as detailed in Annexure – 35.

(Rs in million)

S. No.	Name of office	Amount (Rs )
1.	B&R Division-1, Jaffarabad, 2014-15	0.47
2.	B&R Division-I, Khuzdar, 2014-15	0.35
3.	B&R Division-I, Killa Abdullah, 2013-14	0.71
4.	B&R Division-II, Khuzdar, 2014-15	1.06
5.	Quetta Development Package, Project 2013-14	0.82
6.	B&R Division-II, Quetta, 2014-15	0.73
<b>Total</b>		<b>4.14</b>

Less deduction of income tax transpires non adherence with tax laws.

The matter was reported to the department in April, 2015 and November 2015, but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, it was directed to recover the amount from concerned contractors and record be verified from audit. No further progress was intimated till finalization of this report.

Audit recommends recovery of tax money from the contractors.

### 5.2.6 Non realization of stamp duty – Rs.3.55 million

As per Section 22A 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 Rs.3.55 million in shape of non-judicial stamp papers of the contract value was not realized during the financial years 2013-15, which resulted in loss to the Government, as detailed in Annexure – 36.

<b>(Rs.in million)</b>			
<b>S. No.</b>	<b>Name of Office</b>	<b>Contract value (Rs )</b>	<b>Amount (Rs )</b>
1	BRDSP, Project 2014-15	1,056.00	2.64
2	B&R Division-I, Washuk, 2013-14	68.00	0.17
3	B&R Division-II, Khuzdar, 2014-15	145.20	0.36
4	B&R Division-1, Panjgoor, 2013-14	103.78	0.26
5	B&R Division-II, Kharan, 2014-15	47.00	0.12
<b>Total</b>			<b>3.55</b>

Since contracts were not inked the way it was required by the law that resulted in non-realization of stamp duty and loss to the public exchequer.

The matter was reported to the management in April, 2015 and November 2015 but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, the Committee directed to recover stamp duty and record be produced to audit for verification. But no progress was reported till finalization of this report.

Audit recommends that recovery be made good from the contractors.

#### **5.2.7 Execution of Works Without Technical Sanctions - Rs.3,766.32 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 financial years 2013-14 and 2014-15, different development projects amounting Rs.3,766.32 million were undertaken in following Divisions, without obtaining prior technical sanctions of the estimates from the competent authority as detailed in Annexure – 37.

(Rs. in million)

S. No.	Name of office	AIR Para No. / Year	Amount
1	B&R Division-1, Panjgoor	1/2013-14	91.69
2	B&R Division-II, Kohlu	1/2012-14	297.69
3	B&R Division-1, Kohlu	1/2013-14	74.10
4	B&R Division-II, Kachhi	1/2013-14	55.05
5	B&R Division-I, Kachhi	1/2013-14	187.26
6	B&R Division-II, Kharan	6/2014-15	661.82
7	B&R Division-II, Sibi	7/2014-15	1,395.24
8	B&R Division-II, Washuk	1/2013-14	114.61
9	B&R Division-II, Pishin	4/2013-14	53.34
10	B&R Division-I, Washuk	1/2013-14	69.79
11	B&R Division-I, Khuzdar	3/2014-15	539.78
12	B&R Division-1, Jaffarabad	8/2014-15	225.95
<b>Total</b>			<b>3,766.32</b>

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

Frequent changes in the scheme of works were the factors responsible for not obtaining technical sanctions before initiation of work as prescribed by the law. This practice puts a question mark on the soundness of estimates and provides an opportunity for repeated revision.

The matter was reported to the department in April, 2015 and November 2015, but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, the department replied that technical sanctions were under process and would be produced as and when accorded by the Competent Authority. The Committee members were agreed that technical sanction is a pre-requisite to start a work; therefore, irregularity cannot be condoned at this point in time. No further progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the persons at fault, besides regularization of expenditure from the competent authority.

#### **5.2.8 Irregular Expenditure on Land / Property Compensation- Rs.202.65 million**

As per CPWD Code 86, “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 1894”.

The PD, Quetta Development Package remitted an amount of Rs.202.65 million to Deputy Commissioner Quetta, for land compensation to the owners of land for construction of flyover during the financial 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.

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 April 2015, but no reply was received.

In the DAC meeting held on November 12, 2015, offices concerned were directed to produce land mutation deeds and adjustment



accounts from Deputy Commissioner Quetta for audit scrutiny. 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 to authenticate expenditure.

### **5.2.9 Irregular / Doubtful Expenditure - Rs.9.93 million**

As per Para 228 and 229 of CPWA Code, advances to the contractors are prohibited. However, an advance payment for work actually done may be made on the certificate of responsible officer (not below the rank of SDO) to the effect that not less than the quantity of work paid for has actually been done, and the officer granting such a certificate will be held personally responsible for any overpayment which may occur on the work in consequence. Final payment may, however, in no case be made without detailed measurements.

The Executive Engineer, Maintenance Division II, Quetta awarded work "Rehabilitation / Construction of Center for Lost, Absconded & Kidnapped Children at Brewery Road Quetta" to a contractor in June 2015. The first running bill of the contractor was paid for Rs.9.93 million on 19.06.2015, without recording detailed measurements and preparing cash vouchers in support of claim.

It transpires that money was drawn in advance just to avoid lapse of budget grant which ultimately led to absence of cash vouchers and detail measurement in MB.

The matter was reported to the department in October 2015, but no reply was received.

In the DAC meeting held on November 12, 2015, MB No.804/MD-II/2014-15, voucher No.46 of June 19, 2015 and agreement file were produced. On scrutiny of record it was revealed that the work was awarded at the cost of Rs.9.950 million vide work order No.CB-701-04/MD-II dated June 12, 2015. First bill of the contractor was paid vide voucher No.46 dated June 19, 2015 for Rs.9.936 million, which shows that the work was completed just within six days which is incomprehensible. Keeping in view the stages of construction works it was not possible to complete such a huge work within six days. DAC

directed that the matter should be investigated at higher level to dig out facts and fix responsibility accordingly. No progress was intimated till finalization of this report.

Audit recommends that matter be investigated and responsibility be fixed against the persons at fault.

#### **5.2.10 Irregular/Unjustified Expenditure on Repair of Roads – Rs.4.49 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. Further, according to S. No. 24 of Annexure-A to Chapter 8 of GFR vol. I, read with Finance Department order dated September 24, 2011 open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.100,000.

In B&R Division-I Kohlu, an amount of Rs.4.49 million was incurred on repair of roads by the end of June 2014, without preparing detailed estimates and adopting competitive bidding. Thus expenditure incurred was held irregular and unjustified, as detailed in Annexure – 38.

**(Rs. in million)**

<b>S. No.</b>	<b>AIR Para No. / Year</b>	<b>Amount</b>
1	5 / 2013-14,	3.00
2	6 /2013-14	1.49
<b>Total</b>		<b>4.49</b>

It transpires that money was drawn in advance just to avoid lapse of budget grant which ultimately led to absence of cash vouchers and detail measurement in MB.

The matter was reported to the management in April 2015 but no reply was received.

In the DAC meeting held on December 8, 2015, the XEN concerned could not satisfy the audit observation. The DAC directed to

produce all relevant record to audit for scrutiny. No record was produced till finalization of this report.

Audit recommends for fixing of responsibility against persons at fault, besides regularization of expenditure from the competent authority.

#### **5.2.11 Irregular / Doubtful Expenditure on Repair of Schools - Rs.22.80 million**

According to para 81 of CPWD Code, "Each work should have an estimate, consisting of a report, plan, a specification and a detailed statement of measurement, quantities and rates, with an abstract showing estimated cost of each item. This estimate should technically be sanctioned by the competent authority.

Executive Engineer, Maintenance Division II, Quetta awarded the works "Construction and repair of following Government schools at an estimated cost of Rs.22.80 million to different contractors in March, 2014. Meanwhile, office of the Executive Engineer was informed by the Education Department that the above buildings do not belong to the Government but are hired buildings. So the said funds were diverted to the Government Boys High School Mohammad Akbar Bugti Sariab Mill Quetta during June, 2014 and the contractors were directed to execute the work as per terms & conditions of earlier work orders, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Contractor</b>	<b>Funds Allocated to</b>	<b>Amount</b>
1	M/s Mohammad Akbar Shahwani	GGPS Malik Shah Nawaz	3.70
2		GBPS Dastagir Asghar Abad	2.70
3		GGPS Kili Chiltan	2.70
4	M/s Super Mehran Construction Company	GGPS Hussain Abad	2.70
5		GGPS New Muslim Abad	4.00
6	M/s Mohammad Akbar	GBHS M Akbar Bugti Sariab Mill	7.00
<b>Total</b>			<b>22.80</b>

The expenditure was irregular / unjustified due to the reasons:

1. The detailed estimates of the works to be executed on transfer of funds / repair works of others schools were not prepared, which includes complete set of drawing, complete specification of work

to be done and schedule of the quantities of the various descriptions of works.

2. On shifting of funds, the works should have been awarded by inviting open tenders instead of directing the contractors to execute the work on another school.

Deviation from prescribed procedure and non-compliance of rules resulted into loss to the Government.

The matter was reported to the department in October 2015, but no reply was received.

In the DAC meeting held on November 12, 2015, Department could not submit satisfactory reply to the observation. XEN concerned said that actually some construction work has been executed in the school but could not substantiate his reply with documents like estimates, MB, etc. DAC directed to produce all relevant record to audit for scrutiny. No record was produced till finalization of this report.

Audit recommends that inquiry into matter may be held to fix responsibility against the person at fault and to recover loss made to the Government.

#### **5.2.12 Unauthorized Expenditure on NSR Items – Rs.5.37 million**

As per Para-296 of CPWA Code Vol-I, “To facilitate the preparation of estimates, which 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 and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate”.

Following Divisions of C&W department incurred expenditure of Rs.5.37 million on different works during the financial year 2014-15 on NSR without preparing rate analysis approved by the competent authority, as detailed in Annexure – 39.

(Rs. in million)

S. No.	Department	Air Para No. / year	Description	Amount (Rs )
1	B&R Division-II, Sibi	1 / 2014-15	Various items	4.75
2	B&R Division-II, Quetta	4 / 2014-15	28.513 Sft, Hockey Turf	0.62
<b>Total</b>				<b>5.37</b>

In the absence of comprehensive and updated CSR, works are executed on NSR without preparing rate analysis which results in undue favor to contractors by granting higher rates.

The matter was reported to the management in November 2015 but no reply was received.

In the DAC meeting held on December 8, 2015, it was decided to produce rate analysis to audit for verification, but no record was produced till finalization of this report.

Audit recommends disciplinary proceedings against persons at fault besides regularization of expenditure by the competent authority.

### **5.2.13 Unauthorized Payment of Lead Charges – Rs.1.82 million**

As per Section No I of CSR, 1998 and P&D Notification No.P&D-ROCT(I) 129/2008/2383 dated 14<sup>th</sup> June, 2008, lead/carriage charges were allowed, beyond 20 Km in all districts of the province from July, 2008. Further, the Departments are required to submit a lead plan in the PC-I with a certificate of shortest distance”.

Following Executive Engineers of B&R Divisions made payments of lead charges for carriage of material within 20km and without preparation of lead plan in disregard of above notification, which resulted in unauthorized payment of Rs.1.82 million as detailed in Annexure – 40.

**(Rs.in million)**

<b>S. No.</b>	<b>Name of office</b>	<b>AIR Para No. /year</b>	<b>Amount</b>
1	B&R Division-I, Jaffarabad	1/2014-15	1.05
		2/2014-15	0.34
2	B&R-II, Killa Abdullah	2/2013-14	0.43
<b>Total</b>			<b>1.82</b>

Non adherence of rules resulted in undue financial benefit to the contractors.

The matter was reported to the department in April, 2015 & November 2015, but no reply was received.

In the DAC meeting held on November 12, 2015 and December 8, 2015, 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 unauthorized payment made to the contractors may be recovered.

## Chapter 6

### 6.1 Health Department

#### 6.1.1 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 Tehsils and villages.

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

Development and non-development funds amounting to Rs.18,333 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.17,534 million was incurred, as summarized below:

(Rs in million)

Type of grant	2014-15			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	14,011.53	14,113.14	101.61	0.73%
Development	4,321.38	3,421.05	(900.33)	(20.83)
<b>Grand Total (Non-Development + Development)</b>	<b>18,332.91</b>	<b>17,534.19</b>	<b>(798.72)</b>	<b>(4.36%)</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
7	1993-94	38	-	38	0
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
25	2014-2015	12	-	12	0
	<b>Total</b>	<b>430</b>	-	<b>430</b>	0%

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

## 6.2 AUDIT PARAS

### 6.2.1 Doubtful Regularization of Employees -Rs.64.99 million

As per notification of Government of Balochistan Health Department No. SO(Dev)H/26-1/2012/13/1718-86, dated 18<sup>th</sup> June 2013, the Government of Balochistan Health Department constituted District Committees comprised following for verification of particulars of Lady Health Supervisors, Workers, Account Supervisors and Drivers for their regularization:-



- |  |                 |
|--|-----------------|
| 1. Deputy Commissioner   | <b>Chairman</b> |
| 2. District Account Officer  | <b>Member</b>   |
| 3. District Health Officers  | <b>Member</b>   |
| 4. District Coordinator, National Program for Family & Primary Healthcare. | <b>Member</b>   |

Terms of reference of the Committee were as under:-

1. The office of the Deputy Commissioner shall arrange the process of the verification on the preforms to be provided by the Provincial Coordinator, National Program for Family Planning & Primary Health Care.
2. The Deputy Commissioner concerned shall constitute Union Level Committees for the said verification.

The above committee was required to submit verified data to the Health Department, Government of Balochistan for regularization of contractual staff.

During 2014-15, it was observed that District Health Officer, Quetta paid salaries amounting to Rs.64.99 million to newly regularized staff comprising 913 Lady Health Workers, 34 Lady Health Supervisors, 29 Drivers and other staff of PMU of National Program for Family & Primary Healthcare.

Following irregularities were noticed:

- 1- Three signatures of unknown person were affixed on the verification form without names and designations due to which the whole process became doubtful.
- 2- No Union level committees were constituted by Deputy Commissioner, Quetta for record verification.
- 3- Service records of appointees were not produced to audit for verification.
- 4- Overage staff up to 59 years was regularized without any justification.

Non observance of prescribed procedure resulted in irregular appointments.

The matter was reported to the department in October, 2015 but no reply was received.

In the DAC meeting held on January 4, 2016, department accepted audit contention and intimated that requirements were not fulfilled during regularization process of staff. The DAC directed that a committee may be constituted by the department to find the facts and fix responsibility against the persons at fault.

Audit recommends inquiry into the matter for fixing responsibility.

### **6.2.2 Loss due to embezzlement on account of Repair of Vehicle- Rs.1.64 million**

According to Paragraph 23 of GFR, Vol-I, “Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

Principal, Bolan Medical College, Quetta, incurred an expenditure of Rs.1.64 million on repair of a vehicle during the financial year 2014-15. The vehicle was off-road since long, but instead of condemnation, a handsome amount was shown to have been incurred on its repair without any justification as detailed below: -

**(Rs. in million)**

<b>Cheque No. date and amount</b>	<b>Name of firm</b>	<b>Bill No. and date</b>	<b>Type/ Model/ No. of Vehicle</b>	<b>Particular</b>	<b>Amount</b>
1022365 / 30.6.15 1,637,595	M/s Zamari motors	Nil / 26.6.2015	Isuzu bus, 1994 / QAH-2664	Complete overhauling	1.645

Weak internal controls and inefficiency of management resulted in unwise spending of Government money.

The matter was reported to the department in September 2015, but no reply was received.

In the DAC meeting held on January 4, 2016, DAC directed for record verification. During scrutiny of record it was found that vehicle was still off road. Moreover, tender documents were also not provided for audit scrutiny.

Audit recommends a thorough inquiry to find out facts and fix responsibility.

### **6.2.3 Doubtful Payment on Hired Vehicles – Rs.1.18 million**

According to Para 23 of GFR Vol-I, “Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility”.

The Project Coordinator EPI, Quetta released funds on account of hiring of vehicles during 2014-15 to DHO Pishin, Killa Abdullah, Loralai and Ziarat for Measles Campaign. The concerned DHOs attached fake acknowledgement receipts for payments of Rs.1.18 million to owners of the vehicle because signature on CNIC did not match with signature on acknowledgment receipts as detailed in Annexure – 41.

Weak internal controls and absence of financial management resulted in wastage of Government money.

The matter was reported to the department in October, 2015, but no reply was received.

In the DAC meeting held on January 4, 2016, it was informed that letters to the DHOs concerned have been written for clarification as per audit observation. The DAC directed to obtain reply and submit to audit for verification within week but no record was produced till finalization of this report.

Audit recommended that an independent inquiry may be conducted for fixing responsibility on persons at fault.

#### **6.2.4 Non Adjustment of Advance Payment on account of Medical Charges - Rs.9.28 million**

According to Para 308 of FTR Vol-I, “Advance drawl on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan”. Further “According to Rule 283 (2) of Treasury Rules Vol-I, “If for any reason, payment cannot be made within the course of the month the amount drawn for the payee shall be refunded to Government.”

Principal, Bolan Medical College, Quetta drew an amount of Rs.9.28 million on abstract contingent bill for medical treatment of Professor, Iqbal Ahmed Lehri, (BPS-20), at Henry Ford West Bloom Field Hospital (USA) on September 26, 2014. Unfortunately Professor, Iqbal Ahmed Lehri passed away on October 24, 2014 before travelling abroad. The cheque was issued in the name of Principal BMC instead of concerned hospital.

Weak internal controls resulted in unauthorized retention of public money.

The matter was reported to the department in September 2015, but no reply was received.

In the DAC meeting held on January 4, 2016, Principal BMC informed that medical vouchers of different hospitals pertaining to his treatment in Pakistan are being scrutinized by the relevant committee of Health Department for reimbursement out of money drawn earlier. The DAC directed for early adjustment of amount with approval of the competent authority and deposit of remaining amount into government exchequer. No progress was intimated till finalization of this report.

Audit recommends that approval of the competent authority may be obtained for the reimbursement and balance amount be deposited into government exchequer.

### 6.2.5 Loss due to Unauthorized Issuance of Medicines to Doctors of Hospitals- Rs.2.89 million

As per para 149 of GFR Vol-I, “When materials are issued from stock for departmental use, the officer in charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched. In case of stores issued to a contractor, the cost of which is recoverable from him, the acknowledgment should give full particulars of the materials issued including the recovery rates and the total value chargeable to the contractor”.

On scrutiny of stock account of DHQ Hospital, Killa Saifullah for the financial year 2013-14, it was observed that medicines of Rs.2.89 million were issued to a doctor of DHQ Loralai and Dy.THQ Muslim Bagh without any justification and authority of the government as detailed below: -

**(Rs. in million)**

<b>Name of Medicines</b>	<b>Issued to</b>	<b>Quantity</b>	<b>Price of Medicines</b>
Eskinase Injection	Dr. Ayaz Ahmad, DHQ Hospital Loralai	10 vials	0.05
33 Medicines	Dr. Alia Naz, Dy DHO, KSF for THQ Muslim Bagh	178 cartons	2.84
<b>Total</b>			<b>2.89</b>

Weak internal controls resulted in mismanagement of stock account and issuance of medicines to unauthorized persons.

The matter was reported to the department in February 2015, but no reply was received.

In the DAC meeting held on November 19, 2015, there was consensus that medicines were issued to the unauthorized persons. The DAC directed to conduct an inquiry and report progress to audit. No progress was intimated till finalization of this report.

Audit recommends an inquiry into the matter for fixing responsibility.

#### **6.2.6 Un-authorized Payment of House Rent Allowance - Rs.1.80 million**

According to Memorandum Number CS-III/71/4752-82/GB dated 19-04-1983 of Government of Balochistan, "Where Government Residence is provided to an employee, he will not be entitled to receive 45% or 30% as the case may be, as House Rent Allowance."

During scrutiny of payroll of Bolan Medical College, Quetta, for the financial year 2014-15, it was observed that officers / officials residing in Government accommodations were also drawing House Rent Allowance, as detailed in Annexure – 42.

It depicts weak internal controls of management which resulted in unauthorized payment of House Rent Allowance.

The matter was reported to the department in September 2015, but no reply was received.

In the DAC meeting held on January 4, 2016, Principal BMC was directed to affect recovery at the earliest and produce record to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that amount in question may be recovered.

#### **6.2.7 Unauthorized/doubtful payment for repair and maintenance of vehicles- Rs.1.48 million**

According to Para 23 of GFR Vol-I, "Every government officer will be held personally responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility".

Project Coordinator, EPI, Balochistan Quetta made a payment of Rs.1.48 million to different Districts Health Officers (DHOs) during 2014-15 on accounts of POL and Repair of vehicles. According to record available with the PC EPI, it was observed that expenditure was shown to

have been incurred on repair and POL of vehicles which were off road. Moreover, POL was issued against the vehicles which were not on the strength of EPI, as detailed in Annexure –43.

Weak internal controls resulted in unauthorized / doubtful expenditure out of public money.

The matter was reported to the department in October, 2015, but no reply was received.

In the DAC meeting held on January 4, 2016, it was informed that letters to the DHOs concerned have been written for clarification as per audit observation. The DAC directed to obtain reply and submit to audit for verification within week. No progress was intimated till finalization of this report.

Audit recommends an inquiry into the matter for recovering government money.

## Chapter 7

### 7.1 Irrigation Department

#### 7.1.1 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 and flood control schemes.

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

Development and Non-Development funds amounting to Rs.18,569 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.17,976 million was incurred, as summarized below:

**(Rs in million)**

Type of grant	2014-15			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	1668.30	1652.16	(16.14)	(0.97%)
<b>Total Non-Development</b>	<b>1668.30</b>	<b>1652.16</b>	<b>(16.14)</b>	<b>(0.97%)</b>
Development Dams	13,946.36	12,919.73	(1026.63)	(7.36%)
Surface Irrigation	2,954.33	3,404.00	449.67	15.22%
<b>Total Development</b>	<b>16,900.69</b>	<b>16323.73</b>	<b>(576.96)</b>	<b>(3.41%)</b>
<b>Grand total (Non-Development + Development)</b>	<b>18,568.99</b>	<b>17,975.89</b>	<b>(593.1)</b>	<b>(3.2%)</b>

#### 7.1.3 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



S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
5	1991-92	47	-	47	0
6	1992-93	27	-	27	0
7	1993-94	50	-	50	0
8	1994-95	24	-	24	0
9	1995-96	34	-	34	0
10	1996-97	8	-	8	0
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	2013-2014	17	-	17	0
26	2014-2015	14	-	14	0
<b>TOTAL</b>		<b>490</b>	<b>42</b>	<b>448</b>	<b>8.57%</b>

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

#### **7.1.4 Significant Issues for PAC's Notice**

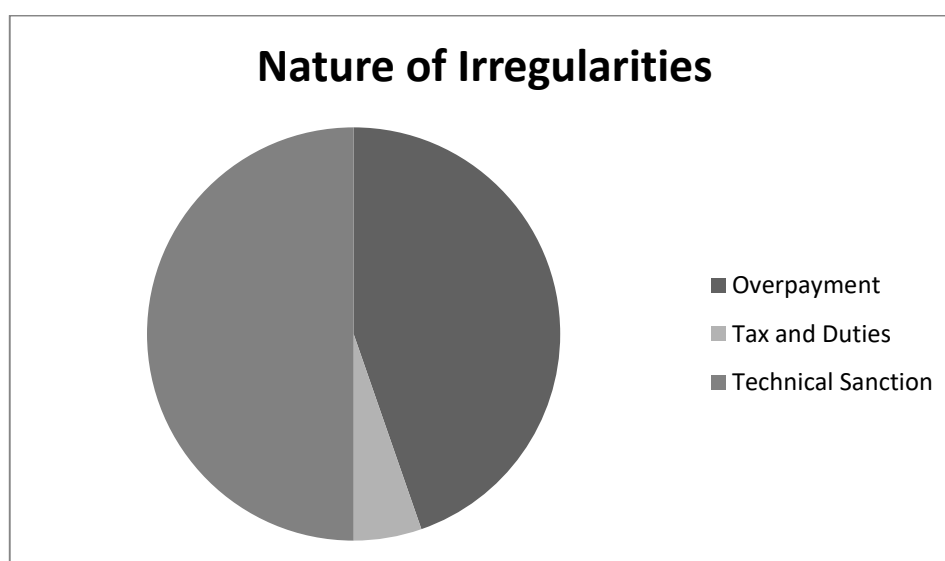
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

## Trend of Audit Findings over Past Three Years

A glance at the past three years printed audit reports of the Irrigation Departments reveal following irregularities.

- a) Overpayments.
- b) Tax and duties.
- c) Technical sanctions.

As illustrated in the chart below a significant part of irregularities pointed over the past three years pertains to these areas.



Above irregularities were pointed out by audit repeatedly but no corrective action was taken by the department.

**(Rs. in million)**

Audit Year	Total Irregularities in the Audit Report	Overpayment		Tax and duties		Technical Sanction	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2012-13	389.13	30.09	7.73	1.85	0.47	151.37	38.89
2013-14	2,678.72	468.16	17.47	7.34	0.27	2,234.52	83.42
2014-15	6066.49	14.00	0.23	51.83	0.85	5,380.00	88.68
<b>Total</b>	<b>9,134.34</b>	<b>512.25</b>	<b>5.60</b>	<b>61.02</b>	<b>0.67</b>	<b>7,765.89</b>	<b>85.02</b>

## **Audit report for the year 2015-16**

In the latest audit report, again, a sizable amount of irregularities is concentrated among the designated areas. Below is the detail:

**(Rs. in million)**

<b>Overpayment</b>	<b>Tax and duties</b>	<b>Technical Sanction</b>
57.08	3.47	118.87

### **Factor behind recurrence of irregularities:**

Main factor behind repeated occurrence of irregularities is lukewarm response of the entities towards audit observations and non-intervention of PAO to stop these irregularities. Although DACs are held regularly on these issues but no remedial measures are adopted.

### **PAC's Intervention Sought**

Major chunk of the development budget is allocated to the Irrigation Department which has qualified engineers and hierarchy of command to execute civil works in accordance with delegated powers. Moreover, senior engineers are normally posted as PAO of this department therefore recurrence of such irregularities could have been avoided. PAC may issue directive to the Irrigation department for strict compliance of rules and regulations.

## **7.2 AUDIT PARAS**

### **7.2.1 Overpayment Due to Allowing Incorrect Higher Rates - Rs.54.08 million**

As per para 16 and 220 of CPWA Code, the Divisional and Sub-Divisional Officers have to satisfy themselves before signing the bill that the quantities and rates recorded in the MB are correct and calculations have been checked arithmetically.

The Project Director, Construction of Six Flood Dispersal Structures on Nari River District Kachhi awarded the work "Construction of Six Flood Dispersal Structures on Nari River (Package-I)" to a contractor during financial year 2013-14. Later on some additional items

of works were allowed through variation orders at higher rates than originally sanctioned. Whereas, all the additional quantities of items of work were executed over the same location, therefore, grant of higher rates was unjustified. Thus due to allowing inadmissible higher rates, an overpayment of Rs.54.08 million was made to the contractor as detailed in Annexure – 44.

Normally estimates are not prepared on the basis of feasibility study and sound data due to which frequent revisions and changes in scope of work are witnessed. It results into overpayments and irregular enhancement of award of contract.

The matter was reported to the department in February, 2015 but no reply was received.

In the DAC meeting held on September 7, 2015 the Project Director explained that the rates were allowed on the basis of approved PC-I and contract agreement. On further scrutiny of record, it was observed that higher rates were allowed in disregard of clause 52 of contract agreement because it allows new rates for new items of expenditure rather than existing items. Record also transpired that when matter was referred to the Pakistan Engineering Council for clarification, it was replied vide letter No. PEC/CPD/PDSDSP/2013 dated February 22, 2013 that Engineer can value and /or fix the rates pursuant to Clause 52.2 of the General Condition of Contract to the extent of new items. Therefore DAC directed that recovery be made immediately under intimation to audit. No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the contractor and responsibility be fixed for negligence.

### **7.2.2 Overpayment for Cutting of Jungle- Rs.2.99 million**

As per Para 16 and 220 of CPWA Code the Divisional and Sub-Divisional Officers have to satisfy themselves before signing the bill that the quantities and rates recorded in the MB are correct and calculations have been checked arithmetically.

The Executive Engineer Canal Irrigation, Hub awarded contract valuing Rs.2.99 million for Jungle clearance of main Lasbella Canal and

its minors on both sides, during the financial year 2013-14. ” to a contractor as detailed below:-

Item of work	AIR Para # / Year	Name of Contactor	Chq & Date	Quantity (Sft)	Rate paid Per %Sft (Rs.)	Amount (Rs.)
Jungle Clearance and removing up to 30 M (Light) S.I.No.3-47/a	4 / 2013-14	M/s Narayan Das GC	423752 06.12.13	902,918	332.25	2,999,945

The payment was made without inking any agreement and recording detail measurements which held the expenditure irregular. Following deficiencies were observed.

- Site Plan was not available.
- Estimates technically approved by the competent authority were not available.
- Sale proceed of trees uprooted was not known.

Since the works are not supervised and monitored by the senior engineers that results into unauthorized and irregular payments.

The matter was reported to the department in February, 2015 but no reply was received.

In the DAC meeting held on September 7, 2015, the matter was discussed at length. Audit asked about sale proceeds of trees which were uprooted, but concerned office could not provide any detail. They were of the view that actually bushes/keekers were uprooted and area cleared which led to another question that why item rate for bushes as mentioned under S.I.No.3-52 of CSR 1998 was not paid instead of rate under S.No.3-47(a) which is meant for light jungle. Finding no cogent reasons, PAO directed them to provide justified reply along with documentary evidence to audit for verification. However, no progress was intimated till finalization of this report.

Audit recommends that matter may be investigated and responsibility be fixed in addition to recovery of overpayment from the contractor.

### 7.2.3 Doubtful Payment on Bulldozer Hours for Land Leveling - Rs.4.55 million

Under Rule 11 of GFR Vol-I, the authority administering any grant is responsible for enforcing financial rules, order and regulations. Under GFR-15, he is further responsible for the completeness and strict accuracy of accounts in respect of public money. And according to para 8.8 of B&R code, no work should be commenced until the work has been technically approved by the competent authority.

The Executive Engineer Canal Irrigation, Hub awarded contract valuing Rs.105.39 million for construction of Khatoo Flood Irrigation Scheme Sorh in Dureji Lasbella, during the financial year 2013-14. An amount of Rs.4.55 million was paid to contractor irregularly, as detailed below: -

(Rs. in million)

Name of Contractor	Item of Work	Date	AIR Para # / Year	Cost
M/S Haji Shah Muhammad Co, GC Hub	1,299 Bulldozer Hrs @ Rs.2,500 per hour	12.9.13	3 / 2013-14	4.55

The execution of works was held doubtful because of following reasons:

- Land ownership documents were not available.
- Total area leveled was not known.
- Site inspection / survey of the project were not available on record.
- Work completion certificate was not available.
- Rate analysis approved by the competent authority was not available.

Expenditure without observing the codal formalities became doubtful.

The matter was reported to the department in February, 2015 but no reply was received.

In the DAC meeting held on September 7, 2015, the Committee directed XEN concerned to furnish detail / breakup of land leveled to

Audit for scrutiny. However, no progress was intimated till finalization of this report.

Audit recommends that matter may be probed to fix responsibility and recover loss made to the government.

#### **7.2.4 Less Deduction of Income Tax – Rs.3.47 million**

As per Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer are 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 rate of tax on execution of contracts was increased from 6% to 6.5% from 1<sup>st</sup> July, 2013.

The following Divisions of Irrigation department deducted 6% income tax instead of 6.5% from the running bills of the contractor. This resulted in less recovery of Rs.3.476 million as detailed below: -

<b>(Rs. in millions)</b>			
<b>S. No.</b>	<b>Name of office</b>	<b>AIR Para # / Year</b>	<b>Amount (Rs )</b>
1	XEN Canal Irrigation Division Hub	2/2013-14	0.15
2	XEN Irrigation Division Uthal	6/2013-14	0.21
3	PD Construction of Six Flood Dispersal Structure	4/2013-14	2.96
4	PD Construction of Six Flood Dispersal Structure	3/2013-14	0.15
<b>Total</b>			<b>3.47</b>

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

The matter was reported to the department in February & March 2015 but no reply was received.

In the DAC meeting held on September 7, 2015, the DAC directed to recover the amount from concerned contractors and produce documentary evidence to audit for verification. However no further progress was intimated till finalization of this report.

Audit recommends that amount in question be recovered from the concerned contractors and responsibility be fixed for non-compliance of government rules.

#### **7.2.5 Execution of Works Without Technical Sanctions - Rs.118.87 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 financial year 2013-14, different development projects costing Rs.118.87 million were undertaken in various Divisions, without obtaining prior technical sanction of the estimates from the competent authority as detailed in Annexure – 45.

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

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

The matter was reported to the department in February to June 2015 but no reply was received.

In the DAC meeting held on September 7, 2015 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 persons at fault, and expenditure be got regularized under intimation to Audit.



### **7.2.6 Irregular Expenditure on Supply of Pipes-Rs.1.27 million**

Para 146 of GFR Vol-I, stipulates that purchase orders should not be split up to avoid sanction of higher authority required with reference to the total amount of the orders.

During course of audit of the Executive Engineer Canal Irrigation, Hub for the financial year 2013-14, the following irregularities were observed while making purchase of pipes valuing Rs.1.27 million as detailed in Annexure – 46.

- Expenditure was split up to avoid calling tender and sanction of the competent authority.
- Completion Certificate was not attached.
- GST invoice was not attached.

Lack of internal controls resulted in imprudent spending of government money.

The matter was reported to the department in February, 2015 but no reply was received.

In the DAC meeting held on September 7, 2015, it was decided that expenditure may be regularized by the Competent Authority. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure besides fixing responsibility against the persons at fault.

## Chapter 8

### 8.1 Public Health Engineering Department

#### 8.1.1 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 drinking water supply schemes. Department also ensures availability of piped water in adequate quantity for drinking and house-hold purposes and protection of water sources from contamination etc. Other functions of the department are as under;

- Improvement of sewerage system and sanitary conditions.
- Levying regular revenue to cover all cost of operation and maintenance.
- Issue of notification for water rates
- Service matters except those entrusted to S&GAD.

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

Development and Non Development Funds amounting to Rs.8,230.40 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.6,795.57 million was incurred, as summarized below: -

**(Rs. in million)**

Type of grant	2014-15			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	3,050.50	2,999.25	(51.25)	(1.68%)
Development	5,179.90	3,796.32	(1,383.58)	(26.71%)
<b>Grand Total (Non-Development + Development)</b>	<b>8,230.40</b>	<b>6,795.57</b>	<b>(1,434.83)</b>	<b>(17.43%)</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2004-2005	5	-	5	0
2	2006-2007	9	-	9	0
3	2012-2013	7	-	7	0
4	2013-2014	9	-	9	0
5	2014-2015	9	-	9	0
<b>TOTAL</b>		<b>39</b>	-	<b>39</b>	0%

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

### 8.1.4 Significant Issues for PAC's Notice

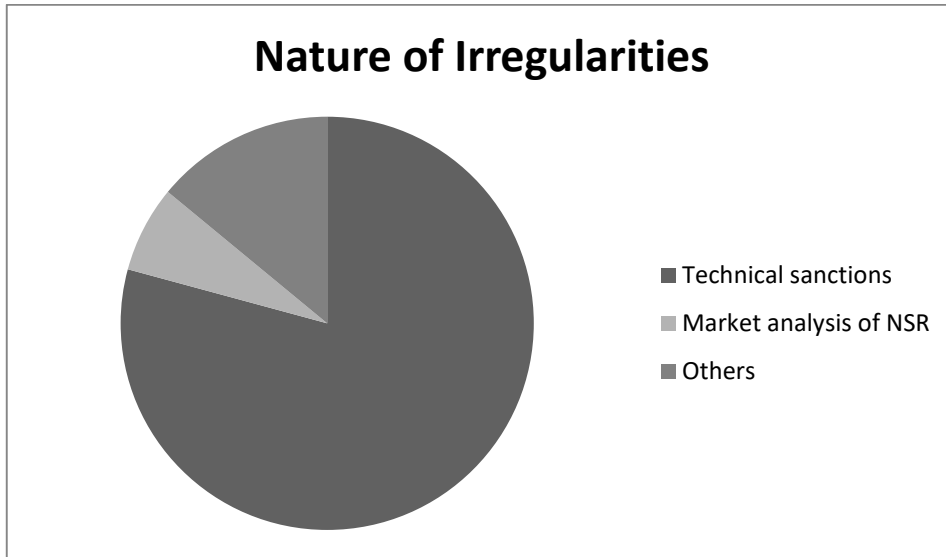
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

#### Trend of Audit Findings over Past Three Years

A glance at the past three years printed audit reports of the Public Health Engineering Departments reveal following irregularities.

- a) Technical sanctions.
- b) Market analysis of NSR.

As illustrated in the chart below a significant part of irregularities pointed over the past three years pertains to these areas.



Above irregularities were pointed out by audit repeatedly but no corrective action was taken by the department.

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Technical Sanction		Market Analysis of NSR	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2012-13	117.66	87.86	74.67	1.49	1.27
2013-14	548.09	453.64	82.76	31.30	5.71
2014-15	394.55	298.38	75.63	38.95	9.87
<b>Total</b>	<b>1,060.30</b>	<b>839.88</b>	<b>233.06</b>	<b>71.74</b>	<b>6.77</b>

#### Audit report for the year 2015-16

In the latest audit report, again, a sizable amount of irregularities is concentrated among the designated areas. Below is the detail:

(Rs. in million)

Technical Sanction	Market Analysis of NSR
36.77	45.22

#### Factor behind recurrence of irregularities:

Main factor behind repeated occurrence of irregularities is lukewarm response of the entities towards audit observations and non-

intervention of PAO to stop these irregularities. Although DACs are held regularly on these issues but no remedial measures are adopted.

### **PAC's Intervention Sought**

Major chunk of the development budget is allocated to the Public Health Engineering Department which has qualified engineers and hierarchy of command to execute civil works in accordance with delegated powers. Moreover, senior engineers are normally posted as PAO of this department therefore recurrence of such irregularities could have been avoided. PAC may issue directive to the Public Health Engineering department for strict compliance of rules and regulations.

## **8.2 AUDIT PARAS**

### **8.2.1 Non-imposition of Penalty - Rs.12.07 million**

As per sub clause 27.1 of contract agreement, failure to meet the time for completion entitles the employer to reduction in contract price, penalty @ 0.02% of the contract value per day of the delayed period but to a maximum limit of 5% of the total contract price.

The Project Director, PPIU (CDWA), Quetta awarded contract for installation of (33) Reverse Osmosis Plants in various districts of Balochistan at a total cost of Rs.241.562 million during 2013-14. Later on the scope of work was reduced from 33 plants to 13 plants but only 8 plants were installed till June 2014. Due to non imposition of penalty, government was put into a loss of Rs.12 .07 million.

Non imposition of penalty resulted in further delay of work and loss to the government exchequer.

The matter was reported to the department in July, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, it was informed by the Project Director that the process of recovery has already been initiated but no documentary evidence was produced. DAC decided that amount of recovery may be affected and record produced to audit for verification. No record was produced till finalization of this report.

Audit recommends that recovery of the amount on account of penalty may be affected from the contractor besides fixing responsibility against persons at fault.

### **8.2.2 Loss Due to Less Realization of Water Tariff - Rs.3.00 million**

As per Government of Balochistan, Public Health Engineering Department Notification No.SOT(3-4)/PHED/2009-2010/973-1053 dated 10.3.2010, rate of Water Charges for domestic and commercial users are Rs.75/- and Rs.700/- respectively.

In the Executive Engineer, Public Health Engineering Department, Lasbela a short fall of Rs.3.00million occurred on account of water charges from the residential and commercial units during the financial year 2013-14, as detailed below:

**(Rs. in million)**

S. No	Categories	Number of connections	Rate (Per month) (Rs.)	Para No. / Year	Amount Recoverable (Rs.)	Water Tariff Realized (Rs.)	Amount Recoverable (Rs.)
1	Residential	2,920	75	1 /	2.63		
2	Commercial	110	700	2013-14	0.92		3.00
<b>Total</b>					<b>3.55</b>	<b>0.55</b>	<b>3.00</b>

Less/ non realization of water charges from consumers resulted in loss to public exchequer.

The matter was reported to the department in May, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, the department intimated that outstanding amount will be recovered soon. No progress was intimated till finalization of this report.

Audit recommends recovery of the outstanding.

### 8.2.3 Un-Authorized Expenditure on Non-Schedule Items - Rs.45.22 million

As per Para-296 of CPWA Code Vol-I, “To facilitate the preparation of estimates, which 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 and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate”. 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 Schedule”.

The following divisions of the Public Health Engineering Department incurred an expenditure of Rs.45.22million during the financial years 2012-13 and 2013-14 against various items of works on Non Scheduled Rates without preparing rate analysis duly approved by the competent authority, as detailed in Annexure – 47.

(Rs. in million)

S. No.	Name of division	Para No. and year of AIR	Amount paid (Rs.)
1	Executive Engineer, Public Health Engineering Kachhi	2/2012-14	12.66
2	Executive Engineer, Public Health Engineering Musakhel	4/2013-14	27.36
3	Executive Engineer, Public Health Engineering Mastung	1/2013-14	5.20
<b>Total</b>			<b>45.22</b>

In the absence of comprehensive and updated CSR, works are executed on NSR without preparing rate analysis which results in undue favor to the contractors.

The matter was reported to the department in June-July, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, it was informed that the matter would be taken up with P&D department for regularization. No further progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against persons at fault besides regularization of expenditure.

#### **8.2.4 Irregular Payment of Mobilization Advance - Rs.41.07 million**

According to Government of Balochistan Finance Department, notification No, FD (RI-2/MA92 / 1392-1492 dated 30<sup>th</sup> April 1992, the amount of mobilization advance should be recovered in five equal installments starting from the first running bill. Further according to contract, 15% interest free advance was agreed as mobilization advance to the firm.

Project Director, PPIU (CDWA), Quetta paid 30% mobilization advance amounting to Rs.70.42 million to a contractor for installation of Reverses Osmosis Plant in various District of Balochistan during 2009-10. The 30% mobilization advance was paid on a total cost of Rs.241.56 million for installation of 33 plants at selected sites of Balochistan. Later on the scope of work was reduced from 33 plants to 13 plants but mobilization advance was not adjusted accordingly. Moreover, time extension was also granted to the contractor for delay of work as only 8 plants were installed at different places till this audit was conducted. No serious efforts were made by the Project Director for recovery of remaining amount of mobilization advance and installation of remaining plants, as detailed below:-

<b>S. No.</b>	<b>Description</b>	<b>AIR Para # / Year</b>	<b>Amount Paid (Rs.)</b>	<b>Amount Recovered (Rs.)</b>	<b>Balance Recoverable (Rs.)</b>
1	Mobilization Advance		70,425,009	-	70,425,009
2	Deduction from 1st R Bill	3 /	-	6,402,273	64,022,736



S. No.	Description	AIR Para # / Year	Amount Paid (Rs.)	Amount Recovered (Rs.)	Balance Recoverable (Rs.)
3	Deduction from 2nd R Bill	2009-14	-	6,402,273	57,620,463
4	Deduction from 3rd R Bill		-	Nil	57,620,463
5	Deduction from 4th R Bill		-	8,491,914	49,128,549
6	Deduction from 5th R Bill		-	8,055,000	<b>41,073,549</b>

Non-compliance of Government policy resulted in unjustified advance payment to the contractor and illegal retention of public money.

The matter was reported to the department in July, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, the management replied that since the work is in progress, mobilization advance granted to the firm will be adjusted on completion of the project. But audit was of the view that advance granted to the contractor should have been restricted to 15% of the total value of the project cost as per contract inked with the firm. In the instant case, 30% mobilization advance amounting to Rs.74.425 million has been granted to the contractor on the contractual value of Rs.241.562 million in violation of contract agreement. Moreover, the scope of work was reduced by the government up to 60% as the cost of project reduced to Rs.98.813 million but the contractor was allowed to retain whole amount of advance which was unjustified as it became 72% of the total value. The contractor has not only delayed the work as informed by the management but also holding public money without any justification. Management could not satisfy the forum, therefore, it was decided that advance amount granted to the contractor should be recovered without further loss of time. No progress was intimated till finalization of this report.

Audit recommends recovery of the outstanding amount besides fixing responsibility against persons at fault.

### 8.2.5 Execution of Works Without Technical Sanctions - Rs.36.77 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.

Development Projects costing Rs.36.77 million were undertaken in following Divisions of Public Health Engineering during the financial years 2012-13 and 2013-14 without obtaining prior technical sanction of the estimates from the competent authority, as detailed in Annexure – 48.

(Rs. in million)

S. No.	Name of Divisions	Para No and year of AIR	Amount (Rs.)
1	Executive Engineer Public Health Engineering Kachhi	11 / 2013-14	16.78
2	Executive Engineer Public Health Engineering Mastung	7 / 2012-14	19.99
<b>Total</b>			<b>36.77</b>

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

Normally estimates are not prepared on the basis of feasibility study and sound data due to which frequent revisions and changes in scope of work are witnessed. Therefore, TS are not granted by the competent authorities before initiation of work which results into irregular expenditure.

The matter was reported to the department in June-July, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, the department intimated that technical sanctions were under process and would be

produced as and when accorded by the competent authority. No progress was intimated till finalization of this report.

Audit recommends that in future technical sanction be obtained before execution of work and expenditure in question be got regularized.

#### **8.2.6 Irregular Expenditure on POL for Water Supply Schemes - Rs.3.20 million**

As per Rule 205 of FTR 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 Musakhel incurred an expenditure of Rs.3.20 million on POL for water supply schemes during financial year 2013-14. The expenditure was held irregular due to reasons that proper record like Stock Register, Requisitions, Log Book and acknowledgements from pump operators to whom POL was issued were not maintained.

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 June, 2015 but no reply was received.

In the DAC meeting held on September 16, 2015, 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. No record was produced till finalization of this report.

Audit recommends compliance of DAC directives besides fixing responsibility against persons at fault.

### **8.2.7 Expenditure Without Preparation of MB –Rs.2.92 million**

As per Para 334 of PWD Code and 280-283 of PWA Code, detail measurement on the basis of actual work done on Measurement Book (MB) is required to be maintained by the Engineer concerned under whom the work is executed. Further as per Para 208-209 of CPWA Code, “Unless in any case, the local administration, after consultation with the Accountant General, direct otherwise, payments for all work done otherwise than by daily labor and for all supplies are made on the basis of measurements recorded in measurement books, the measurement books should, therefore, be considered as very important accounting records”

The Executive Engineer, Public Health Engineering Department, Kachi during 2013-14 incurred an expenditure of Rs.2.92 million on the work “Construction of water supply scheme Shoran” without preparation of measurement book and work orders which made the expenditure irregular and doubtful.

Non preparation of MB is violation of codal requirements and renders expenditure doubtful.

The matter was reported to the management in June, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, the para was deferred due to absence of XEN concerned. No further progress was intimated till finalization of this report.

Audit recommends investigation of expenditure for fixing responsibility.

### **8.2.8 Irregular Payment Due to Allowing High Premium - Rs.1.98 million**

According to Government of Balochistan, P&D Department Notification No. P&D.ROCT(1)129/2013/3624 dated 16-09-2013, "the premium of earth and civil work for the district Killa Saifullah has been fixed as 25% and 105% respectively and for outside Killa Saifullah 28% and 108% respectively.

Executive Engineer PHE Department Killa Saifullah awarded Water Supply Schemes to different contractors during the financial year 2013-14. Works were paid to contractors at a premium of civil work instead of earth work. Thus contractors were paid excessive rate and government sustained a loss of Rs.1.98 million, as detailed in Annexure-49.

In the absence of comprehensive and updated CSR, works are executed by allowing different premiums for different items of work which not only creates confusion but provide an opportunity for manipulation.

The matter was reported to the department in March, 2015, but no reply was received.

In the DAC meeting held on September 16, 2015, the management replied that the matter has already been referred to P&D department for clarification/approval and the compliance in this regard will be shown to Audit accordingly. No progress was intimated till finalization of this report.

Audit recommends recovery of the outstanding amount besides fixing responsibility against persons at fault.

## Chapter 9

### 9 Police Department

#### 9.1.1 Introduction

The Police Department has been created for maintaining public peace and order. The Police force works to prevent highway robberies, enforce traffic discipline, and prevent house robberies and street crimes, to counter terrorism, sectarianism, extremism and security of sensitive installation, foreigners and dignitaries.

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

Development and Non-Development funds amounting to Rs.10,862.13 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.10,797.12 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2014-15			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	9,993.45	1,0091.60	98.15	0.98%
Development	868.68	705.52	(163.16)	(18.78%)
<b>Grand total</b> (Non-evelopment+Development)	<b>10,862.13</b>	<b>10,797.12</b>	<b>(65.01)</b>	<b>(0.59%)</b>

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	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
7	2014-2015	4	-	4	0
<b>TOTAL</b>		<b>335</b>	-	<b>35</b>	<b>0%</b>

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

## **9.2 AUDIT PARAS**

### **9.2.1 Non Production of Record on Cost of Investigation -Rs.2.14 million**

According to Para 17 of GFR Vol-I, read with Section-14(2) of Auditor-General's (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, "The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete as possible and with all reasonable expedition".

Capital City Police Officer, Quetta incurred an expenditure of Rs.2.14 million on cost of investigation during the financial year 2013-14. The management was repeatedly requested to provide complete record, but that was not provided till completion of audit.

Due to non-availability of above record, the audit was unable to check authenticity of expenditure.

The matter was reported to the department in February 2015, but no reply was received.

In the DAC meeting held on September 10 & 11, 2015, the management replied that the record is ready for audit scrutiny. DAC directed them to produce original record to audit for verification but no record was produced till finalization of this report.

Audit recommends disciplinary action against persons at fault.

### **9.2.2 Non-recovery of Service Charges from the Borrowing Agencies - Rs.5.79 million**

As per Police Rule 2-11 (1 and 2), "the Police personnel for private persons, Corporate Bodies or Commercial Companies shall be deployed on payment."

The District Police Officer Barkhan and Mastung provided Police personnel to National Bank of Pakistan and Pakistan Telecommunication Corporations for security purpose. The borrowing Departments/Agencies were required to remit amount of their pay and allowances to the

Provincial Government. It was observed that an amount of Rs.5.79 million was outstanding against these entities for the financial years 2012-13 and 2013-14, as detailed below: -

**(Rs. in million)**

S. No.	Nam of office	Number of Police Personnel deployed	Entity	Amount (Rs.)	AIR Para # /Year
1	District Police Officer Barkhan	1 Head Constable and 4 Constables	NBP Barkhan	1.15	7/ 2013-14
		1 Head Constable and 3 Constables	PTCL Office Barkhan	0.92	
2	District Police Officer Mastung	1 Head Constable and 4 Constables	PTV Booster	3.72	3/ 2012-13
<b>Total</b>				<b>5.79</b>	

Non-observance of policy of the government resulted in loss to public exchequer.

The matter was reported to the department in January 2015 but no reply was received.

In the DAC meeting held on September 10&11, 2015, the committee directed DPO, Barkhan for early recovery of the amounts and report progress to audit. However, DPO, Mastung did not attend meeting. No further progress was intimated till finalization of this report.

Audit recommends early recovery of the government dues.

### **9.2.3 Irregular Expenditure on Secret Service Fund – Rs.8.71 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 regarding any Secret Service Account. Further according to Para 17 of GFR Vol-I, read with Section-14(2) of Auditor-General’s (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, “The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete as possible and with all reasonable expedition”.



Following offices incurred an expenditure of Rs.8.71 million on Secret Service Fund during the financial year 2013-14, but the expenditure remained unverified and unaudited as detailed below: -

(Rs. in million)

S.No.	Department	Cheque No. and Date	Amount
1	Capital City Police Officer Quetta	0683455, 11.9.2013	2.50
2		0683643, 16.9.2013	1.00
3		0683714, 17.9.2013	0.53
4	Inspector General of Police	688653, 27.9.2013	1.84
5		742302, 19.12.2013	1.00
6		799507, 24.02.2013	1.84
<b>Total</b>			<b>8.71</b>

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 doubtful. Therefore misappropriation of Government funds cannot be ruled out.

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

In the DAC meeting held on September 10 & 11, 2015, it was stated that the expenditure made out of Secret Fund cannot be disclosed to audit because of security reasons. The DAC directed that a certificate by the Inspector General Police be provided to audit regarding stance taken by the department on the issue. However no progress in this regard was intimated to Audit till finalization of this report.

Audit recommends that PAO may be directed to produce record of payment for audit scrutiny.

#### **9.2.4 Irregular Expenditure for Medical Treatment - Rs.2.50 million**

According to Para 308 of FTR Vol-I, "Advance drawl on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan". Further "According

to Rule 283 (2) of Treasury Rules Vol-I, “If for any reason, payment cannot be made within the course of the month the amount drawn for the payee shall be refunded to Government.”

Capital City Police Officer Quetta sanctioned an amount of Rs.2.50 million as advance payment for medical treatment of Mr. Mohammad Zahid (DSP) through cheque in favor of Aga Khan University Hospital, Karachi. However, the adjustment of detailed bills was not presented to the Controlling Authority for onward transmission to the Accountant General Balochistan, as detailed below: -

**(Rs. in million)**

<b>S. No.</b>	<b>Name of Hospital</b>	<b>Cheque No. and date</b>	<b>Amount (Rs.)</b>
1	Aga Khan Hospital, Karachi	0683890/ 20.9.2013	1.50
2	Aga Khan Hospital, Karachi	0666223/ 22.7.2013	1.00
<b>Total</b>			<b>2.50</b>

Non-submission of detailed bills depicts lack of internal controls due to which expenditure remained unverified.

The matter was reported to the department in February, 2011 but no reply was received.

In the DAC meeting held on September 10 & 11, 2015, the office concerned failed to produce adjustment account. The DAC directed for early submission of detailed account. No progress in this regard was intimated to Audit till finalization of this report.

Audit recommends that responsibility may be fixed for non submission of detailed accounts.

### **9.2.5 Irregular Expenditure on Repair of Vehicles – Rs.2.197 million**

According to S.No.16(2) of Delegation of Power 2008, “the Category-I Officer is empowered to sanction expenditure on repair of vehicles Rs.0.150 million at a time. Further, as per S. No. 24 of Annexure - A to Chapter 8 of GFR Vol-I, read with Finance Department order No.SO(COD)/PIFRA/1-47/2011/913-1098 Government of Balochistan Finance Department dated September 24, 2011 open tender

through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million”.

Capital City Police Officer Quetta incurred an expenditure of Rs.2.197 million on repair of vehicles at the close of financial year 2013-14 by splitting purchase orders to avoid necessity of calling open tenders and obtaining sanction of the competent authority, as detail in Annexure-50.

Weak internal controls and negligence of management resulted in violation of delegation of powers and policy of the Government about obtaining competitive market rates.

The matter was reported to the department in February, 2015, but no reply was received.

In the DAC meeting held on 10 & 11 September, 2015, it was directed that the matter needs to be taken up with the government for regularization of expenditure by the competent authority. However no progress was intimated till finalization of this report.

Audit recommends an appropriate action against persons at fault besides regularization of expenditure by the competent authority.

#### **9.2.6 Unauthorized Expenditure on Procurement of Vehicles – Rs.2.39 million**

As per GFR 96, “It is contrary to the interest of the State that money should be spent hastily or in an ill-considered manner merely because it is available or that the lapse of a grant could be avoided. In the public interest, grants that cannot be profitably utilized should be surrendered. The existence of likely savings should not be seized as an opportunity for introducing fresh items expenditure which might wait till next year. A rush of expenditure particularly in the closing months of the financial year will ordinarily be regarded as a breach of financial regularity”.

Inspector General of Police Balochistan, Quetta incurred an expenditure of Rs.16.39 million on purchase of 7 vehicles after obtaining approval of the Chief Executive of the province during 2013-14. Funds amounting to Rs.16.39 million were released by the Finance Department for the purpose out of which Rs.14 million were expended initially.

However, instead of surrendering the remaining amount of Rs.2.39 million, (2) more vehicles were purchased without seeking approval of the competent authority, as detailed below: -

**(Rs. in million)**

Name of Firm / Bill No. and Date	Cheque No. and Date	Description	Amount (Rs.)
M/s Pak Suzuki Motors Company Pvt Ltd. Karachi / PRB/SIMIT/TIGOPB/13/9-01 dated 12.09.13 on @ Rs.1181000/- Per	692173 07.10.13	Two Suzuki Swift DX- 2013	2.362
Transportation			0.028
<b>Total</b>			<b>2.39</b>

The expenditure was held unauthorized due to the reason that the approval for purchase of these vehicles was not obtained from the competent authority. Balance amount was just expended to utilize budget which is an unwise decision on part of the management.

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

In the DAC meeting held on September 10 & 11, 2015, the department accepted the irregularity and informed that the case has already been moved for obtaining approval of the competent authority. However no progress in this regard was intimated to audit till finalization of this report.

Audit recommends that the responsibility be fixed against persons at fault besides taking ex-post facto sanction from the competent authority.

## Annexure-1

## MFDAC PARAS

S. No	DP No.	Name of Office	Year	Title of Para	Amount (Rs)	Nature of Paras
<b>Agriculture and Cooperative Department</b>						
1	4	In charge Intensifying horticulture Development of crop productivity, Quetta	2013-14	Irregular expenditure on training.	0.298	Irregular
2	5	In charge Intensifying horticulture Development of crop productivity, Quetta	2013-14	Irregular payment on account purchase of lab chemical	0.500	Irregular
3	5	Project incharge production enhancement of field crop through research innovation, Quetta	2013-14	Excess expenditure on purchase of office equipment over and above PC-I provision	0.870	Excess
4	2	Director Agriculture Research Viticulture, Pishin	2012-13	Irregular drawl of Pay	0.211	Irregular
5		Secretary and Chairman of Market Committee, Naseerabad	2012-13	Un authorized engagement of legal advisor	0.201	Unauthorized
6		Agriculture Engineering, Uthal	2013-14	Un authorized expenditure of purchase	0.319	Unauthorized

S. No	DP No.	Name of Office	Year	Title of Para	Amount (Rs)	Nature of Paras
				of batteries		
7	2	Agriculture Engineering, Sibi	2013-14	Un authorized drawl of connivance allowance	0.360	Unauthorized
8	4	Agriculture Engineering, Loralai	2012-13	Un justified purchase of lubricants	0.943	Un justified
9	5	DD ONFWM, Jhal Magsi	2013-14	Irregular payment without vouches	0.152	Irregular
10	4	DG, Agriculture Extension, Quetta	2013-14	Doubtful/ irregular expenditure on purchase of stationery	0.366	Doubtful/ irregular
11	2	Agriculture engineering, Khuzdar	2013-14	Non maintenance of record replaced and unserviceable items	0.231	Non maintenance
12	3	Agriculture engineering, Pishin	2013-14	Non maintenance of record replaced and unserviceable items	0.480	Non maintenance
13	6	DD, OFWM, Lasbella	2013-14	Excess deduction of SD	0.770	Excess deduction

S. No	DP No.	Name of Office	Year	Title of Para	Amount (Rs)	Nature of Paras
<b>Autonomous Bodies</b>						
1	1	BUIT Khuzdar	2013-14	Irregular construction of student	72.13	Irregular

S. No	DP No.	Name of Office	Year	Title of Para	Amount (Rs)	Nature of Paras
				hostel		
2	1	SBKWU	2013-14	Irregular expenditure on repair of vehicles	1.734	Irregular

### Board of Revenue

S. No.	DP No.	Name of Office	Year	Title of Para	Amount	Nature of Para
1	1	DC Kharan	2013-14	Unauthorized expenditure	3.000	Unauthorized Expenditure
2	2	DC Kharan	2013-14	Unauthorized expenditure	1.000	Unauthorized Expenditure
3	4	DC Kharan	2013-14	Unauthorized expenditure on purchase of stationery	0.328	Unauthorized Expenditure
4	5	DC Kharan	2013-14	Unauthorized expenditure on Hot and Cold weather charges	0.357	Unauthorized Expenditure
5	6	DC Kharan	2013-14	Unauthorized expenditure on repair of vehicles	0.409	Unauthorized Expenditure
6	11	DC Kharan	2013-14	Non-accountal of POL utilization	0.433	Non-accountal
7	1	DC Washuk	2013-14	Irregular expenditure on account of Law charges	0.180	Irregular expenditure
8	4	DC Washuk	2013-14	Irregular expenditure on Transportation of Goods	0.190	Irregular expenditure
9	6	DC Washuk	2013-	Irregular	0.790	Irregular

S. No.	DP No.	Name of Office	Year	Title of Para	Amount	Nature of Para
			14	expenditure on POL –		expenditure
10	2	Commissioner, Sibi	2013-14	Unauthorized expenditure on procurement of stationery	0.320	Unauthorized Expenditure
11	2	DC Kachi	2013-14	Unauthorized expenditure on account Security of VVIP'S-	0.263	Unauthorized Expenditure
12	4	DC Kachi	2013-14	Un-justified expenditure on account of POL due to non-production of log books	1.952	Unjustified Expenditure
13	7	DC Kachi	2013-14	Un-justified expenditure on account of POL due to non-production of log books of levies vehicle	5.667	Unjustified Expenditure
14	12	DC Kachi	2013-14	Irregular drawl of pay of terminated Dafedar after death	0.736	Irregular drawl of Pay
15	6	DC Barkhan	2013-14	Un-justified expenditure on account of POL due to non-production of log books	4.196	Unjustified Expenditure
16	3	DC Sibi	2013-14	Un-justified expenditure on account of	2.073	Unjustified Expenditure



S. No.	DP No.	Name of Office	Year	Title of Para	Amount	Nature of Para
				POL due to non-production of log books		
17	4	DC Sibi	2013-14	Irregular/ Doubtful expenditure due to split up	0.783	Doubtful Expenditure
18	5	DC Sibi	2013-14	Irregular/ Doubtful expenditure without sanction of competent authority	0.947	Doubtful Expenditure
19	8	DC Sibi	2013-14	Unauthorized expenditure on procurement of stationery	0.563	Unauthorized Expenditure
20	9	DC Sibi	2013-14	Un-justified expenditure on account of POL due to non-production of log books	4.134	Unjustified Expenditure
21	2	DC Zhob	2013-14	Unauthorized & doubtful expenditure on repair of furniture -	0.125	Unauthorized Expenditure
22	2	DC Killa Abdullah	2013-14	Irregular expenditure on repair of furniture –	0.123	Irregular expenditure
23	3	DC Killa Abdullah	2013-14	Non-Production of Record of Secret Service-	0.200	Non-production of Record

<b>S. No.</b>	<b>DP No.</b>	<b>Name of Office</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
24	4	DC Killa Abdullah	2013-14	Irregular expenditure on pay & allowances -	66.692	Irregular expenditure
25	5	DC Killa Abdullah	2013-14	Irregular expenditure on repair of machinery –	0.176	Irregular expenditure
26	4	DC Harnai	2013-14	Misclassification on account of printing -	0.194	Misclassification of Expenditure
27	14	DC Harnai	2013-14	Irregular expenditure on repair and maintenance of Government vehicles	0.149	Irregular expenditure
28	2	DC Panjgoor	2013-14	Irregular expenditure on purchase of stationery items	0.394	Irregular expenditure
29	3	DC Panjgoor	2013-14	Irregular expenditure on Furniture and Fixtures -	0.127	Irregular expenditure
30	4	DC Panjgoor	2013-14	Misclassification of expenditure leading to incorrect booking	0.117	Misclassification of Expenditure
31	6	DC Panjgoor	2013-14	Irregular expenditure on Machinery and Equipment's	0.130	Irregular expenditure
32	2	DC Khuzdar	2013-14	Excess expenditure	93.741	Unauthorized Drawl of

<b>S. No.</b>	<b>DP No.</b>	<b>Name of Office</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
				over and above budget grant		Grant
33	3	DC Khuzdar	2013-14	Irregular expenditure leading to incorrect booking	0.143	Misclassification of Expenditure
34	4	DC Khuzdar	2013-14	Irregular expenditure on purchase of stationery –	0.417	Irregular expenditure
35	4	Commissioner, Sibi	2014-15	Unauthorized expenditure on purchases & repairs –	0.556	Unauthorized Expenditure
36	15	Commissioner, Sibi	2014-15	Unauthorized drawl of project allowance	0.458	Unauthorized Drawl of Allowance
37	18	Commissioner, Sibi	2014-15	Non-maintenance of Logbooks and expenditure thereon	0.301	Non-maintenance of Record

### Education Department

D. P No.	Name of Formation	Year	Title of Para	Amount	Nature of Para
1	PITE	2014-15	Irregular retention of Government money	9.304	Irregular
2	Director of Education Curriculum	2014-15	Irregular drawl of Government money	5.00	Irregular
4	District Education officer Harnai	2013-14	Irregular expenditure on purchase of various store items	0.350	Irregular
1	District Education officer Killa Abdullah	2012-13	Limitation of scope due to non-production of record	31.183	Non-production
2			Irregular expenditure on national fairs	0.098	Irregular
3			Irregular expenditure	0.495	Irregular
7			Unauthorized expenditure on purchase of stationery	0.155	Irregular
8			Payments not supported with acknowledgement receipts	0.495	Irregular
9			Unjustified POL expenditure	0.274	Irregular
10			Irregular drawl of travelling allowance	0.554	Irregular
4			Director Bureau of Curriculum Balochistan Quetta	2013-14	Doubtful expenditure on account of repair of furniture
2	District Education	2013-14	Irregular/ Doubtful	1.269	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
	officer Kohlu		Expenditure without sanction of competent authority		
3			Irregular/ Doubtful expenditure due to split up	0.497	Irregular
4			Non deduction of general sales tax from contractors/ suppliers	0.142	Recoverable
6			Un-authorized / doubtful expenditure without calling open tender.	0.886	Irregular
2	District Education officer Barkhan	2013 -14	Irregular/ Doubtful expenditure without sanction of competent authority	1.204	Irregular
			Irregular/ Doubtful expenditure due to split up	0.781	Irregular
3			Non deduction of general sales tax from contractors/ suppliers	0.155	Recoverable
4			Un-justified expenditure on account of POL due to non production of log books	0.619	Non-production
5					
1	District Education	2013 -14	Irregular expenditure on	0.301	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
	officer Dhadar at Kachi		purchase of purchase of News Papers & Books		
2			Irregular expenditure on repair of vehicle	0.500	Irregular
3			Irregular expenditure on purchase of stationery items	1.037	Irregular
4			Misclassification of expenditure leading to incorrect booking	0.317	Misclassification
5			Irregular expenditure on printing charges	0.390	Irregular
6			Excess expenditure beyond the budget grant	93.00	Excess
7			Irregular expenditure on purchase of purchase of News Papers & Books and Stationary	1.430	Irregular
2	Principal Govt Model High School Noshki	2013 -14	Excess expenditure beyond the budget grant	34.20	Excess
4			Non Accountal of Stores valuing	1.310	Irregular
2	Principal Govt Boys Model High School Loralai	2013 -14	Irregular expenditure on Purchase of Books	0.220	Irregular
4			Irregular drawl of arrear claims of teachers	0.842	Irregular
6			Excess expenditure over and above budget grant	15.658	Excess
8			Irregular drawl of	2.288	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
			pay and allowances		
9			Irregular drawl on account of misc. purchases	0.109	Irregular
2	Deputy Director Balochistan Educational Management Information System Quetta	2013 -14	Unauthorized payment of Computer Allowance	0.181	Unauthorized
4			Irregular expenditure on repair of furniture & fixture	0.176	Irregular
5			Irregular expenditure on purchase of stationery	0.143	Irregular
6			Irregular expenditure on printing charges	0.509	Irregular
1	District Education officer Killa Saifullah	2013 -14	Irregular expenditure on purchase of store	0.403	Irregular
2			Irregular expenditure on repair of vehicles	0.515	Irregular
4			Irregular drawl of arrear claims of teachers	3.171	Irregular
6			Irregular expenditure on hot and cold charges	0.385	Irregular
8			Irregular expenditure on account of POL utilization	0.314	Irregular
9			Irregular expenditure on TA/DA	0.403	Irregular
10			Non maintenance of Cash Book	198.381	Irregular
1	Principal	2011	Irregular	0.163	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
	Govt Boys Model High School Killa Saifullah	-14	expenditure on Purchase of Store		
5			Non production of record	4.572	Non-production
7			Irregular drawl of arrear claims of teachers	0.247	Irregular
8			Irregular drawl on account of misc. purchases	0.064	Irregular
2	Principal Govt Boys Model High School Musa Khail	2013 -14	Irregular expenditure on account of POL utilization	0.399	Irregular
3			Irregular expenditure on Purchase of Stationery	0.107	Irregular
4			Non production of record	39.270	Non-production
8			Irregular drawl on account of Library Books	0.127	Irregular
1	District Education officer Musa Khail	2013 -14	Irregular expenditure on account of POL utilization	0.940	Irregular
1	District Education officer / Principal Govt Model High School Chaman	2012 -14	Excess expenditure on pay and allowances over budget allocation	11.121	Excess
2			Non-recovery of Conveyance Allowance during winter vacation	0.411	Recoverable
4			Irregular expenditure on Purchase of Store	0.270	Irregular
6			Irregular drawl of arrear claims of teachers	0.842	Irregular



<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
7			Irregular expenditure on TA/DA	0.259	Irregular
1	Principal Govt Boys Model High School Dera Bugti	2013 -14	Excess expenditure over and above budget allocation	176.003	Excess
2			Unauthorized expenditure on purchase of stationery	0.332	Unauthorized
1	District Education officer Dera Bugti	2013 -14	Irregular expenditure on Printing Charges	0.136	Irregular
2			Un-Justified expenditure on purchase of Stationery Items	0.240	Irregular
3			Irregular expenditure on repair of vehicles	0.211	Irregular
1	Government Girls Degree College Jinnah Town Quetta (Air	2012 -13	Excess expenditure without provision of budget	29.552	Excess
2	Government Girls Inter College Kechi Baig	2012 -13	Unauthorized expenditure on purchase of lab equipment	0.249	Unauthorized
1	Government Girls Degree College Sibi,	2012 -13	Unjustified expenditure incurred on P.O.L	0.316	Irregular
2			Unjustified expenditure	0.101	Irregular
3			Unjustified expenditure on repair of transport	0.330	Irregular
5			Unjustified expenditure on account of remuneration	0.400	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
			charges		
2	Government Girls Inter College Sohbatpur,	2010-14	Non accountal / maintenance of stock account for science and lab Equipment	0.143	Irregular
8	Government Girls Degree College Quetta Cantt.	2012-13	Doubtful / irregular expenditure on repair of vehicle	0.649	Irregular
9			Irregular expenditure on printing beyond delegated powers	0.174	Irregular
10			Doubtful / Irregular expenditure on repair of machinery	0.448	Irregular
11			Doubtful / Irregular expenditure on repair of furniture	0.596	Irregular
2	Government Girls Degree College Loralai	2012-13	Unauthorized expenditure on purchase of lab equipment	0.133	Unauthorized
3			Non obtaining sales tax return	0.102	Recoverable
5			Unauthorized expenditure on repair of furniture	0.164	Unauthorized
6			Doubtful expenditure on repair of vehicles	0.235	Irregular
2	Government Polytechnic Institute For Girls Quetta	2012-14	Irregular expenditure on printing charges.	0.100	Irregular
6			Irregular purchase of laboratory item	0.170	Irregular
9			Irregular expenditure on	0.280	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
			minor repair of government vehicle		
2	Directorate Of Colleges, Higher Education Quetta	2013 -14	Unjustified payment without physical verification	9.687	Irregular
4			Less supply of furniture	1.302	Irregular
8			Less supply of furniture	1.029	Irregular
10			Less / non deduction of income tax	1.940	Recoverable
1	Cadet College Jaffarabad	2012 -14	Non collection of annual fee from students	2.276	Recoverable
2			Irregular expenditure incurred on repair of transport	0.505	Irregular
3			Non accountal of stationery articles	0.186	Irregular
4			Unjustified purchase of medicine	0.245	Irregular
5			Unjustified expenditure on account of dry cleaner	0.300	Irregular
6			Non recovery of mess charges	0.519	Recoverable
7			Non production of record	0.000	Non-production
8			Physical verification of stock	0.000	Non-production
2	Cadet College Killa Saifullah	2011 -15	Irregular expenditure on purchase of furniture	0.640	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
4	Cadet College Mstung	2011-15	Irregular expenditure on purchase of lab equipment	0.135	Irregular
2	Cadet College Pishin	2012-14	Unlawful appointments in cadet College Pishin	0.000	Irregular
3			Non recovery of outstanding fees from cadets	7.913	Recoverable
4			Irregular expenditure on purchase of stationery	0.725	Irregular
5			Irregular expenditure on purchase of machinery	0.486	Irregular
8			Irregular expenditure on purchase of equipment	0.685	Irregular
4			Balochistan Residential College Khuzdar	2011-15	Irregular expenditure without inviting open tender
2	Government Boys Degree College Bela	2012-13	Irregular expenditure on repair of vehicle	0.300	Irregular
4			Irregular / doubtful expenditure	0.500	Irregular
1	Government Girls Degree College Bela	2012-13	Irregular expenditure on POL	0.249	Irregular
1	Restructuring Of Technical Education & Vocational Training	2013-14	Limitation of scope due to non-production of record.	11.907	Non-production
4			Irregular expenditure on	0.500	Irregular

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
	System Project Balochistan Quetta		repair of vehicle		
5			Irregular drawl of TA/DA	1.000	Irregular
2	Government Boys Degree College Loralai	2012 -13	Unauthorized expenditure on purchase of lab equipment	0.099	Unauthorized
3			Unauthorized expenditure on purchase of lab equipment	0.133	Unauthorized
5			Unauthorized expenditure on purchase of stationery	0.134	Unauthorized
6			Unauthorized expenditure on repair of furniture	0.218	Unauthorized
7			Doubtful expenditure on repair of vehicle	0.253	Irregular
1			Principal Government Boys Degree College, Sariab Road Quetta		Unauthorized expenditure on accounts of construction of additional class room
2	Irregular expenditure on account of purchase of lab items	1.730			Irregular
3	Irregular expenditure on repair of vehicle.	0.667			Irregular
6	Irregular expenditure	0.733			Irregular
9	Unauthorized expenditure without codal	3.500			Unauthorized

<b>D. P No.</b>	<b>Name of Formation</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
			formalities		
11			Irregular expenditure	1.140	Irregular
12			Irregular expenditure on repair of machinery	0.974	Irregular
18			Irregular expenditure of	0.189	Irregular
19			Non preparation of completion certificate of development scheme	9.500	Irregular
20			Irregular expenditure of work	9.500	Irregular
21			Unauthorized expenditure	6.000	Unauthorized
22			Non realization of judicial stamp duty from the contractor	0.000	Recoverable
3	Government Degree College Usta Muhammad	2010-13	Anticipated saving	41.640	Irregular
1	Government College Of Technology Quetta	2011-14	Irregular expenditure on purchase of stationery	0.149	Irregular
8	Provincial Institute For Teachers Education Quetta	2014-15	Non production of record.	34.836	Non-production
3	Director of Education Bureau of Curriculum & Extension Quetta	2013-14	Unauthorized expenditure beyond delegated powers-	0.099	Unauthorized

### Public Health Engineering

S. No.	DP No.	Name of Office	Year	Title of Para	Amount	Nature of Para
1	6	PHE Division Harnai	2013-14	Overpayment due to allowing higher rate	0.880	Overpayment / Recovery
2	7	PHE Division Harnai	2013-14	Overpayment due to allowing excessive width of trenches	0.504	Overpayment / Recovery
3	1	PHE Division, Kachi at Dhadhar	2012-14	Irregular expenditure on repair of various water supply schemes	0.663	Irregular
4	4	PHE Division, Kachi at Dhadhar	2012-14	Irregular expenditure on repair of transformers	0.314	Irregular
5	5	PHE Division, Kachi at Dhadhar	2012-14	Irregular/unjustified expenditure on account of water right	0.500	Irregular / unjustified
6	8	PHE Division, Kachi at Dhadhar	2012-14	Irregular expenditure on construction of gravity water supply	0.466	Irregular
7	9	PHE Division, Kachi at Dhadhar	2012-13	Irregular expenditure on De-silting of channel	0.300	Irregular
8	10	PHE Division, Kachi at Dhadhar	2012-14	Non-realization of stamp duty	0.275	Non-realization / Recovery
9	2	PHE Division Dera Bugti	2013-14	Overpayment due to allowing higher rate	0.779	Overpayment / Recovery
10	4	PHE Division Dera Bugti	2013-14	Unauthorized payment due to recording excessive measurement	0.620	Unauthorized

S. No.	DP No.	Name of Office	Year	Title of Para	Amount	Nature of Para
11	2	PHE Division Mastung	2013-14	Irregular expenditure on lump sum basis without recording detail measurement	0.669	Irregular
12	3	PHE Division Mastung	2012-13	Overpayment due to allowing higher rate	0.764	Overpayment / Recovery
13	4	PHE Division Mastung	2012-13	Overpayment due to allowing higher rate of premium	0.205	Overpayment / Recovery
14	2	Project Director, PPIU (CDWA)	2013-14	Less deduction of income tax	0.229	Recovery
15	1	PHE Division Khuzdar	2013-14	Non-Verification of GST paid to suppliers/firms	0.972	Non verification
16	2	PHE Division Harnai	2013-14	Doubtful payment	1.040	Doubtful
17	3	PHE Division Harnai	2013-14	Non accountal of costly store items valuing	5.321	Non accountal
18	4	PHE Division Harnai	2013-14	Irregular / doubtful expenditure on repair of different water supply schemes	1.535	Irregular
19	3	PHE Division Kachi	2012-14	Non obtaining of payment Chillan of GST	1.127	Non verification
20	7	PHE Division Kachi	2012-14	Irregular expenditure on providing PVC pipe	1.234	Irregular
21	1	PHE Division Musakhel	2013-14	Irregular expenditure due to non-maintenance of Material at Site Register.	8.245	Irregular
22	2	PHE	2013-	Non obtaining of	1.194	Non



<b>S. No.</b>	<b>DP No.</b>	<b>Name of Office</b>	<b>Year</b>	<b>Title of Para</b>	<b>Amount</b>	<b>Nature of Para</b>
		Division Musakhel	14	payment Challan of GST		verification
23	1	PHE Division Dera Bugti	2013-14	Irregular expenditure due to non maintenance of logbooks	2.410	Irregular
24	5	PHE Division Killa Saifullah	2013-14	Irregular expenditure on account of Electricity charges	11.200	Irregular
25	5	PHE Division Mastung	2013-14	Non maintenance of stock account of valuable goods valuing	7.048	Non accountal
26	6	PHE Division Mastung	2013-14	Irregular Advance Payment to QESCO	2.108	Irregular
27	8	PHE Division Mastung	2013-14	Irregular expenditure on Purchase of PIPE	1.087	Irregular
28	1	PD PPIU CDWA Project	2009-14	Non obtaining of completion certificate	862.468	Non obtaining

## **Annexes**

**Annexure-2**

**1.1.1 Expenditure in excess of the allotted budget - Rs.4,094 million  
(Rs in million)**

<b>Page No.</b>	<b>Grant No.</b>	<b>Department</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Excess</b>	<b>%age</b>
102	BC21006	Pension	9,410.000	10,197.397	787.397	8.37
145	BC21008	Police	9,993.450	10,091.611	98.161	0.98
375	BC21017	Archives	12.877	14.025	1.148	8.92
376	BC21018	Health	14,011.528	14,113.143	101.615	0.73
427	BC21019	Population Welfare	37.783	42.008	4.224	11.18
612	BC21027	Land Revenue	123.769	123.795	0.026	0.02
666	BC21030	Fisheries	549.903	551.105	1.202	0.22
847	BC21041	Secondary Education	1,085.998	4,186.271	3,100.273	285.48
<b>Total</b>					<b>4,094.046</b>	
<i>Source: Appropriation Accounts Government of Balochistan for the year 2014-15</i>						

**Annexure-3**

**1.1.2 Expenditure without allotted budget - Rs.3,294million**

**(Rs. in million)**

<b>Fund</b>	<b>Object</b>	<b>Final Budget</b>	<b>Expenditure</b>
BC24001	Pay and allowances	0	149.310
BC21001	Pay and allowances	0	5.636
BC21002	Pay and allowances	0	0.003
BC21007	Pay and allowances	0	0.026
BC21008	Pay and allowances	0	6.081
BC21009	Pay and allowances	0	0.252
BC21010	Pay and allowances	0	0.261
BC21013	Pay and allowances	0	0.750
BC21014	Pay and allowances	0	0.001
BC21016	Pay and allowances	0	16.023
BC21018	Pay and allowances	0	0.610
BC21020	Pay and allowances	0	0.270
BC21021	Pay and allowances	0	0.007
BC21022	Pay and allowances	0	0.486
BC21024	Pay and allowances	0	0.124
BC21025	Pay and allowances	0	0.369
BC21026	Pay and allowances	0	3.478
BC21028	Pay and allowances	0	4.253
BC21029	Pay and allowances	0	1.303
BC210310	Pay and allowances	0	0.002
BC21032	Pay and allowances	0	0.037
BC21033	Pay and allowances	0	1.737
BC21034	Pay and allowances	0	1.042
BC21036	Pay and allowances	0	1.080
BC21038	Pay and allowances	0	0.422
BC21050	Pay and allowances	0	0.002
BC21041	Pay and allowances	0	3,100.273
<b>Total</b>			<b>3,293.838</b>

**Annexure – 4****1.1.3 Non surrendering of anticipated savings / un-utilized budget –  
Rs.38,398million****(Rs. in million)**

<b>P. No.</b>	<b>Grant No.</b>	<b>Department</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Saving</b>	<b>%age</b>
8	BC24001	General Administration (Charged)	1,084.76	957.65	127.11	11.72
8	BC21001	General Administration (Voted)	14,624.00	13,791.25	832.75	5.69
90	BC21002	Provincial Excise	518.46	428.03	90.43	17.44
101	BC21003	Stamps	10.34	1.87	8.46	81.87
103	BC24007	Administration of Justice (Charged)	773.87	672.45	101.43	13.11
106	BC21007	Administration of Justice (Voted)	1,197.94	1,102.65	95.29	7.95
134	BC21038	Prosecution Department	196.58	141.19	55.39	28.18
165	BC21047	Balochistan Constabulary	2,993.55	2,914.25	79.31	2.65
169	BC21009	Levies	5,463.15	5,145.34	317.81	5.82
185	BC21010	Jails and Convict Settlement	864.22	617.52	246.70	28.55
198	BC21011	Civil Defense	78.45	75.89	2.55	3.25
199	BC21013	Civil Works	8,158.68	7,938.27	220.40	2.70
243	BC21014	Public Health Services	3,050.33	2,999.25	51.25	1.68
265	BC21015	B- Wasa	1,313.91	1,306.91	7.00	0.53
266	BC21016	Education	27,869.24	26,928.48	940.76	3.38
428	BC21020	Manpower and Labor Management	811.20	775.40	35.80	4.41
449	BC21021	Sports and Recreation Facilities	449.46	335.43	114.03	25.37
461	BC21043	Culture Services	180.13	154.71	25.42	14.11
463	BC21022	Social Security and Social Welfare	660.38	642.67	17.71	2.68

P. No.	Grant No.	Department	Final Grant	Actual Expenditure	Saving	%age
489	BC21023	Natural Calamities & other Disaster Relief	3,027.15	2,084.75	942.40	31.13
490	BC21024	Auqaf	512.02	356.99	155.02	30.28
514	BC21025	Food	317.02	294.96	22.06	6.96
521	BC21026	Agriculture	5,883.36	5,530.39	353.09	6
615	BC21028	Animal Husbandry	2,184.28	2,030.15	154.09	7.05
648	BC21029	Forestry	1,157.76	885.58	272.18	23.51
675	BC21031	Co-Operation	97.24	88.17	9.07	9.33
685	BC21032	Irrigation	1,668.37	1,652.16	16.20	0.97
705	BC21033	Rural Development	7,885.20	7,552.88	332.32	4.21
742	BC21034	Industries	836.21	700.23	135.98	16.26
798	BC21035	Stationery and Printing	60.53	43.12	17.41	28.76
799	BC21036	Mineral Resources	1,795.19	1,652.01	143.18	7.98
809	BC21039	Transport Department	47.69	35.13	12.56	26.33
813	BC21046	Women Development Deptt	62.28	45.56	16.72	26.84
815	BC21049	Energy Department	5,641.06	4,314.24	1,326.83	23.52
818	BC21050	Information Technology Department	209.35	182.50	26.85	12.82
834	BC21051	Environment Control Department	202.66	120.50	82.16	40.54
842	BC1400A	Debt Servicing and Other Obligations (Charged)	1,376.37	1,203.77	172.60	12.54
843	BC1400C	Public Debt (Charged)	19,927.28	6,169.11	13,758.17	69.04
844	BC1400F	State Trading	4,373.35	357.73	4,015.61	91.82
		<b>Non-Development</b>		<b>Total (A)</b>	<b>25,334.10</b>	

<b>P. No.</b>	<b>Grant No.</b>	<b>Department</b>	<b>Final Grant</b>	<b>Actual Expenditure</b>	<b>Saving</b>	<b>%age</b>
		<b>Expenditure</b>				
118 2	BC12101	General Public Service	3,861.62	2,954.63	906.99	23.49
118 3	BC12103	Public Order & Safety Affairs	1,140.39	918.89	221.49	19.42
118 4	BC12104	Economic Affairs	30,357.32	27,167.55	3,189.79	10.51
118 8	BC12105	Environment Protection	5,396.17	3,809.32	1,586.85	29.41
118 9	BC12106	Housing And Community Amenities	6,207.59	4,378.81	1,828.77	29.46
119 0	BC12107	Health	4,321.38	3,421.05	900.33	20.83
119 1	BC12108	Recreational, Culture And Religion	2,359.37	1,370.63	988.74	41.91
119 2	BC12109	Education Affairs And Services	11,740.13	8,536.02	3,204.11	27.29
119 4	BC12110	Social Protection	1,100.92	863.52	237.39	21.56
		<b>Development Expenditure</b>	<b>Total (B)</b>		<b>13,064.46</b>	
<b>Grand total (A+B)</b>					<b>38,398.61</b>	
Source: Appropriation Accounts Government of Balochistan for the year 2014-15						

**Annexure – 5**

**1.1.4 Variation Between Revised Budget Allocation Reported in Appropriation Accounts and Those Reported in Annual Budget Book of Government of Balochistan- Rs.21,286 Million**

**(Rs. in million)**

<b>Page No.</b>	<b>Grant No.</b>	<b>Department</b>	<b>Final Grant</b>	<b>Revised Budget as per Budget Book 2015-16</b>	<b>Variation</b>
1182	BC12101	General Public Service	3,861.617	3,426.148	435.469
1183	BC12103	Public Order & Safety Affairs	1,140.389	1,043.275	97.114
1184	BC12104	Economic Affairs	30,357.319	20,425.507	9,931.812
1188	BC12105	Environment Protection	5,396.166	4,186.701	1,209.465
1189	BC12106	Housing and Community Amenities	6,207.587	2,512.817	3,694.770
1190	BC12107	Health	4,321.386	3,073.296	1,248.090
1191	BC12108	Recreational, Culture and Religion	2,359.370	1,973.722	385.648
1192	BC12109	Education Affairs and Services	11,740.172	8,287.393	3,452.779
1194	BC12110	Social Protection	1,100.917	269.528	831.389
<b>TOTAL</b>			<b>66,484.923</b>	<b>45,198.387</b>	<b>21,286.536</b>



**Annexure – 6**

**1.1.8 Difference between payments reported by DAOs and NBP -  
Rs.139.370 million**

S. No.	District	Bank Balance	AG/ DAO Book Balance	Difference
		Payments F01101	Receipts F01101	
		<b>July 2014</b>	<b>July 2014</b>	
1	Chagai / Dalbandin	78,527,169	78,414,340	(112,829)
2	Nushki	119,954,945	119,129,922	(825,023)
3	Kharan+Washuk	153,534,481	131,740,162	(21,794,319)
4	Dera Bughti	130,888,850	127,297,638	(3,591,212)
5	Lasbella	314,607,939	252,890,927	(61,717,012)
6	Killa Abdullah	129,208,360	122,172,990	(7,035,370)
7	Pishin	256,200,785	234,239,149	(21,961,636)
8	Barkhan	82,066,135	82,038,059	(28,076)
9	D A Y/Jafarabad+Usta Muhammad	307,398,350	306,410,390	(987,960)
10	D M Jamali /Naseerabad	166,627,446	165,500,725	(1,126,721)
11	Sibi+Lehri	274,888,810	267,320,083	(7,568,727)
12	Zhob+Shereni	171,046,779	168,747,460	(2,299,319)
13	Killa Saifullah +M.Bagh	128,086,511	127,843,648	(242,863)
14	Jalmagsi at Gandawa	97,796,559	87,716,704	(10,079,855)
	<b>TOTAL NBP</b>	<b>2,410,833,119</b>	<b>2,271,462,197</b>	<b>(139,370,922)</b>

**Annexure – 7**

**1.1.10 Irregular issuance of cheques in the name of DDOs Rs.648.00 million**

<b>DDO</b>	<b>Head of account</b>		<b>Cheque No.</b>	<b>Date</b>	<b>Amount Rs.</b>
QA4191	A06102	Others	968490	9.6.2015	112,430
QA4359	A03970	Others	968483	2.6.2015	121,958
QA4027	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	968624	4.6.2015	130,000
QA4027	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	968623	4.6.2015	150,000
QA4013	A03902	Printing and publication	971840	4.6.2015	236,200
QA4354	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	968710	8.6.2015	103,677
QA5160	A03304	Hot and cold weather charges	968564	8.6.2015	100,800
BE4001	A03970	Others	972046	4.6.2015	399,100
QA4293	A06102	Others	1032726	15.6.2015	252,000
QA4293	A06102	Others	1032727	15.06.2015	289,500
QA4449	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	972114	24.06.2015	126,820
QA4300	A06102	Others	1032755	16.06.2015	233,000
QA4300	A06102	Others	1032756	16.06.2015	211,000
QA4300	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1032756	16.06.2015	101,937
QA4018	A03919	Payments to other for service rendered	972207	5.06.2015	685,000
QA4014	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	972120	5.06.2015	1,251,000
QA4044	A03304	Hot and cold weather charges	1032530	30.06.2015	103,186
QA4043	A03304	Hot and cold weather charges	972438	12.06.2015	216,447
QA4179	A03942	Cost of Other Stores	968918	8.06.2015	194,196
QA4179	A03942	Cost of Other Stores	968919	8.06.2015	194,196
QA5199	A03919	Payments to other for	1032856	11.06.2015	515,000

DDO	Head of account		Cheque No.	Date	Amount Rs.
		service rendered			
QA4179	A03942	Cost of Other Stores	968915	8.06.2015	129,776
QA4179	A03942	Cost of Other Stores	968916	8.06.2015	129,897
QA4179	A03942	Cost of Other Stores	968919	8.06.2015	194,196
QA4179	A03942	Cost of Other Stores	968920	8.06.2015	194,196
QA4179	A03942	Cost of Other Stores	968922	8.06.2015	194,196
QA4179	A03942	Cost of Other Stores	968922	8.06.2015	194,196
QA5186	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1032917	11.06.2015	103,900
QA5237	A01170	Others	969269	15.06.2015	120,000
QA5237	A03970	Others	969271	11.06.2015	340,000
QA4211	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	969445	22.06.2015	151,019
QA4355	A03806	Transportation of Goods	969059	11.06.2015	227,000
QA4355	A03927	Purchase of drug and medicines	969058	11.06.2015	201,685
QA4198	A06102	Others	969815	18.06.2015	5,248,800
BE4001	A03902	Printing and publication	1033155	26.06.2015	194,300
QA4050	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033482	17.06.2015	130,874
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	969107	10.06.2015	23,430,000
QA4595	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033257	15.06.2015	220,187
QA4595	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033257	15.06.2015	177,295
QA4169	A03970	Others	969428	15.06.2015	102,000
QA5199	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033455	16.06.2015	106,738
QA5294	A03809	CNG Charges (Govt)	969421	15.06.2015	132,215
QA4014	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033789	16.06.2015	699,000

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4014	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033789	16.06.2015	716,400
QA4014	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033789	16.06.2015	716,400
QA4014	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033788	16.06.2015	4,036,200
QA4014	A03970	Others	1033789	16.06.2015	238,560
QA4298	A13001	Transport	1033401	15.06.2015	108,037
QA5237	A03970	Others	969371	15.06.2015	120,000
QA5199	A03919	Payments to other for service rendered	1033639	16.06.2015	135,800
QA4900	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033912	22.06.2015	100,628
QA4272	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033714	18.06.2015	115,358
QA4355	A06102	Others	969840	18.06.2015	417,000
QA4019	A01270	Other	1033663	15.06.2015	7,149,300
QA4299	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1034003	23.06.2015	106,320
QA4014	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033919	16.06.2015	4,154,972
QA4018	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033997	16.06.2015	188,867
QA5348	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1033958	16.06.2015	125,968
QA4189	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	969936	22.06.2015	174,399
QA4353	A03970	Others	1020629	26.06.2015	110,305
QA4353	A03970	Others	1020629	26.06.2015	145,665
QA4353	A03970	Others	1020629	26.06.2015	130,324
QA4191	A06102	Others	969894	23.06.2015	112,430
BE4001	A03902	Printing and publication	1034828	29.06.2015	211,000

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4046	A03970	Others	1034559	23.06.2015	179,903
QA4523	A03820	Others	969831	18.06.2015	274,820
QA4300	A06102	Others	1034491	25.06.2015	192,000
QA5294	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	969844	18.06.2015	454,338
QA5294	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	969844	18.06.2015	481,032
QA5294	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	969844	18.06.2015	478,411
QA4062	A03202	Telephone and trunk call	1034996	26.06.2015	104,000
QA4179	A03801	Training - domestic	1020205	29.06.2015	330,200
QA4179	A03907	Advertising & Publicity	1020189	29.06.2015	108,870
QA4179	A03907	Advertising & Publicity	1020189	29.06.2015	196,010
QA4179	A03801	Training - domestic	1020213	29.06.2015	264,290
BE4001	A03902	Printing and publication	1020553	29.06.2015	135,000
QA4005	A03303	Electricity	1020318	24.06.2015	162,862
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	1020399	23.06.2015	300,000
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	1020404	23.06.2015	1,000,000
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	1020414	23.06.2015	1,000,000
QA5231	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1020542	24.06.2015	135,588
BE4001	A03970	Others	1034978	24.06.2015	300,600
QA4534	A13001	Transport	1025441	25.06.2015	232,000
QA4201	A03801	Training - domestic	1020992	25.06.2015	256,989
QA4201	A03801	Training - domestic	1020991	25.06.2015	136,850
QA4201	A03801	Training - domestic	1020991	25.06.2015	116,212
QA4577	A03942	Cost of Other Stores	1020475	24.06.2015	5,000,000
QA4577	A03942	Cost of Other Stores	1020474	24.06.2015	5,000,000

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4161	A03970	Others	1025348	26.06.2015	299,500
BE4001	A03902	Printing and publication	1020888	29.06.2015	130,000
QA5327	A03303	Electricity	1020648	25.06.2015	112,546
QA4019	A03970	Others	1025427	25.06.2015	36,950,000
QA5187	A13101	Machinery and Equipment	1025503	30.06.2015	123,300
QA4005	A03970	Others	1021490	30.06.2015	380,000
QA4577	A03942	Cost of Other Stores	1021007	29.06.2015	5,700,000
QA4523	A03304	Hot and cold weather charges	1020759	24.06.2015	492,800
QA4505	A03970	Others	1022897	29.06.2015	120,000
QA4577	A03942	Cost of Other Stores	1021005	26.06.2015	7,700,000
QA4143	A03918	Exhibitions fairs and other national celebrations	1022589	25.06.2015	151,100
QA4143	A03918	Exhibitions fairs and other national celebrations	1022591	25.06.2015	114,600
QA4143	A03970	Others	1025878	30.06.2015	1,099,998
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	1021422	30.06.2015	742,961
QA4577	A03942	Cost of Other Stores	1020824	26.06.2015	3,600,000
QA4577	A03942	Cost of Other Stores	1021577	30.06.2015	4,200,000
QA5237	A03970	Others	1021549	30.06.2015	120,000
QA4004	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1025609	30.06.2015	182,440
QA4193	A03970	Others	1021767	30.06.2015	160,000
QA4046	A03970	Others	1025545	29.06.2015	269,171
QA4183	A03970	Others	1021638	30.06.2015	271,800
QA4206	A06470	Others	1021584	30.06.2015	128,800
QA4143	A03904	Hire of Vehicles	1025879	29.06.2015	294,000
QA4143	A03904	Hire of Vehicles	1025879	29.06.2015	375,000
QA4143	A03904	Hire of Vehicles	1025879	29.06.2015	421,085
QA4143	A03904	Hire of Vehicles	1025879	29.06.2015	234,000
QA4143	A03904	Hire of Vehicles	1025879	29.06.2015	241,800
QA4206	A06470	Others	1021584	30.06.2015	149,460

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA5231	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1021416	29.06.2015	158,160
QA4018	A03919	Payments to other for service rendered	1026255	30.06.2015	685,000
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	1022106	30.06.2015	440,000
QA4577	A05214	Federal Funded Projects/Schemes (TMAs)	1022104	30.06.2015	1,000,000
QA5345	A03304	Hot and cold weather charges	1025758	30.06.2015	164,000
QA4182	A03801	Training - domestic	1022114	30.06.2015	133,200
QA4353	A03970	Others	1021644	30.06.2015	184,833
QA5010	A06102	Others	1022118	30.06.2015	107,100
QA4298	A03902	Printing and publication	1025814	30.06.2015	350,000
QA4161	A03970	Others	1041039	30.06.2015	101,681
QA4533	A01299	Others	1021842	30.06.2015	819,100
QA4019	A01270	Other	1025787	30.06.2015	1,845,000
QA4183	A13001	Transport	1022056	30.06.2015	267,350
QA4183	A13001	Transport	1022101	30.06.2015	181,116
QA4183	A13001	Transport	1022043	30.06.2015	296,380
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	119,300
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	185,050
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	181,350
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	435,500
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	467,500
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	176,100
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	188,400
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	266,000
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	181,000
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	297,000
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	179,000
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	225,400
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	352,000
QA4143	A03904	Hiring of Vehicles	1026293	30.06.2015	399,000

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4577	A03942	Cost of Other Stores	1022003	30.06.2015	5,000,000
QA5294	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1022099	30.06.2015	308,306
QA5294	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1022085	30.06.2015	169,468
QA5294	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1022100	30.06.2015	339,110
QA4185	A03927	Purchase of drug and medicines	1021875	30.06.2015	350,000
QA4185	A03927	Purchase of drug and medicines	1041013	30.06.2015	155,875
QA4185	A03927	Purchase of drug and medicines	1041016	30.06.2015	460,310
QA4523	A03820	Others	1021912	30.06.2015	2,537,050
QA4533	A01299	Others	1021862	30.06.2015	180,900
QA4185	A03927	Purchase of drug and medicines	1041019	30.06.2015	163,952
QA4185	A03927	Purchase of drug and medicines	1041019	30.06.2015	106,590
QA4014	A03202	Telephone and trunk call	1026261	30.06.2015	747,319
QA4014	A03915	Payments to Govt. dept for service rendered	1026261	30.06.2015	190,390
QA4239	A03970	Others	1026235	30.06.2015	499,000
BE4001	A03902	Printing and publication	1022177	30.06.2015	319,000
QA4019	A03902	Printing and publication	1026150	30.06.2015	656,054
QA4171	A12502	Works-Rural	1022250	30.06.2015	267,450
QA4065	A03820	Others	1022244	30.06.2015	144,000
QA4455	A03970	Others	1022192	30.06.2015	103,300
QA4005	A03970	Others	1022165	30.06.2015	432,000
QA4201	A03801	Training - domestic	1022095	30.06.2015	304,450
QA4185	A09601	Plant and Machinery	1022158	30.06.2015	101,832
QA4185	A03927	Purchase of drug and medicines	1022157	30.06.2015	274,530
QA4185	A03927	Purchase of drug and medicines	1022156	30.06.2015	152,172



DDO	Head of account		Cheque No.	Date	Amount Rs.
QA5008	A03970	Others	1026541	30.06.2015	3,750,000
QA4143	A03970	Others	1026404	30.06.2015	1,030,000
QA4409	A03918	Exhibitions fairs and other national celebrations	1041132	30.06.2015	600,800
BE4001	A03902	Printing and publication	1026447	30.06.2015	7,012,300
QA4170	A03970	Others	1022354	30.06.2015	127,307
QA4143	A03904	Hiring of Vehicles	1041124	30.06.2015	438,000
QA4143	A03904	Hiring of Vehicles	1041124	30.06.2015	134,000
QA4143	A03904	Hiring of Vehicles	1041123	30.06.2015	549,500
QA4143	A03904	Hiring of Vehicles	1041124	30.06.2015	270,000
QA4143	A03904	Hiring of Vehicles	1041124	30.06.2015	263,000
QA4143	A03904	Hiring of Vehicles	1026529	30.06.2015	2,096,800
QA4005	A03901	Stationery	1022407	30.06.2015	217,560
QA4185	A03955	Other Store - Tear Gas	1022425	30.06.2015	596,110
QA4018	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1026542	30.06.2015	210,530
QA4005	A03970	Others	1022424	30.06.2015	110,000
QA4004	A13101	Machinery and Equipment	1026522	30.06.2015	103,775
QA4183	A03955	Other Store - Tear Gas	1022449	30.06.2015	483,400
QA4183	A03955	Other Store - Tear Gas	1022452	30.06.2015	516,600
QA4183	A03955	Other Store - Tear Gas	1022453	30.06.2015	968,400
QA4183	A03955	Other Store - Tear Gas	1022448	30.06.2015	912,600
QA4183	A03955	Other Store - Tear Gas	1041178	30.06.2015	928,600
QA4183	A03955	Other Store - Tear Gas	1022451	30.06.2015	1,044,800
QA4183	A03955	Other Store - Tear Gas	1022450	30.06.2015	511,200
QA4183	A03955	Other Store - Tear Gas	1022447	30.06.2015	176,400
QA4183	A03906	Uniforms and protective clothing	1022446	30.06.2015	129,200
QA4170	A03901	Stationery	1022454	30.06.2015	154,000
QA4183	A03927	Purchase of drug and medicines	1022465	30.06.2015	181,604
QA4005	A03970	Others	1022443	30.06.2015	266,400
QA4183	A03955	Other Store - Tear Gas	1041177	30.06.2015	190,450
QA4183	A03955	Other Store - Tear Gas	1041185	30.06.2015	209,950

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4183	A03955	Other Store - Tear Gas	1022468	30.06.2015	104,975
QA5231	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1041176	30.06.2015	127,300
QA5231	A03807	P.O.L Charges A.planes H.coptors S.Cars M/C (Govt.	1041174	30.06.2015	128,650
QA4183	A03955	Other Store - Tear Gas	1041181	30.06.2015	393,250
QA4018	A03919	Payments to other for service rendered	1041164	30.06.2015	142,930
QA5429	A06102	Others	1026611		100,640
QA4455	A03970	Others	1020469	24.06.2015	4,429,120
QA4577	A12470	Others	1020477	24.06.2015	10,000,000
QA4577	A12470	Others	1020476	24.06.2015	10,000,000
QA4577	A09104	Building and Structure- others	1020478	24.06.2015	2,000,000
QA4577	A12470	Others	1021008	29.06.2015	6,200,000
QA4577	A09104	Building and Structure- others	1021009	29.06.2015	8,000,000
QA4577	A09104	Building and Structure- others	1021010	26.06.2015	14,000,000
QA4577	A12470	Others	1021006	26.06.2015	7,700,000
QA4577	A12470	Others	1021576	30.06.2015	6,610,000
QA4577	A09104	Building and Structure- others	1021578	30.06.2015	2,900,000
QA4577	A09104	Building and Structure- others	1022004	30.06.2015	18,000,000
QA4577	A12470	Others	1022002	30.06.2015	2,400,000
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	20,732,605
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	18,994,933
QA4185	A03927	Purchase of drug and medicines	1041023	30.06.2015	44,485,786
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	1,415,675
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	15,515,536
QA4185	A03927	Purchase of drug and medicines	1041017	30.06.2015	3,914,950
QA4185	A03927	Purchase of drug and medicines	1041018	30.06.2015	1,368,436

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	33,665,971
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	31,580,905
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	4,393,317
QA4185	A03927	Purchase of drug and medicines	1041009	30.06.2015	7,017,151
QA4185	A03927	Purchase of drug and medicines	1022233	30.06.2015	1,260,551
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	11,638,982
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	6,761,789
QA4185	A03927	Purchase of drug and medicines	1022189	30.06.2015	4,446,372
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	42,450,161
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	1,144,812
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	1,781,974
QA4185	A03927	Purchase of drug and medicines	1022190	30.06.2015	718,272
QA4185	A03927	Purchase of drug and medicines	1041021	30.06.2015	1,055,463
QA4185	A03970	Others	1041022	30.06.2015	1,574,659
QA4185	A09601	Plant and Machinery	1041020	30.06.2015	2,265,845
QA4179	A03927	Purchase of drug and medicines	1022010	30.06.2015	659,588
QA4185	A09601	Plant and Machinery	1022287	30.06.2015	8,300,000
QA4185	A03927	Purchase of drug and medicines	1022335	30.06.2015	1,470,279
QA4185	A03927	Purchase of drug and medicines	1022335	30.06.2015	1,447,434
QA4185	A03927	Purchase of drug and medicines	1022335	30.06.2015	3,458,647
QA4185	A03927	Purchase of drug and medicines	1022335	30.06.2015	13,320,760
QA4185	A09601	Plant and Machinery	1022335	30.06.2015	2,387,500
QA4185	A09601	Plant and Machinery	1022335	30.06.2015	17,094,038
QA4185	A09601	Plant and Machinery	1022335	30.06.2015	39,238,791
QA4185	A09601	Plant and Machinery	1022355	30.06.2015	1,139,470

DDO	Head of account		Cheque No.	Date	Amount Rs.
QA4185	A09601	Plant and Machinery	1022355	30.06.2015	7,501,620
QA4193	A03927	Purchase of drug and medicines	1022391	30.06.2015	3,799,704
QA4193	A03927	Purchase of drug and medicines	1022403	30.06.2015	6,489,979
QA4005	A09501	Transport	1041183	30.06.2015	1,600,000
QA4005	A09501	Transport	1022486	30.06.2015	750,000
<b>Total</b>					<b>647,877,870</b>

### Annexure – 8

#### 1.1.11 Un-authorized drawl of development funds Rs.96.910 million

(Rs. in million)

S. No.	Particulars	FD released order No. & dated	Amount Rs.
1	Token No.459146 dated <b>23.6.2015</b> , Cheque No.1021007, DAD-1, PSDP No.1277, Z2014.0442 Provincial, Medical re-imburement scheme for needy / poor patients	No.FD(US-DEV)7-1/2014-2015/14700-09 Dated 26.5.2015	5.700
2	Token No.459632 dated <b>23.6.2015</b> , Cheque No.1021577, DAD-1, PSDP No.1277, Z2014.0442 Provincial, Medical re-imburement scheme for needy / poor patients	No.FD(US-DEV)7-1/2014-2015/15114-24 Dated 29.5.2015	4.200
3	Token No.462084 dated <b>27.6.2015</b> , Cheque No.1022004, DAD-1, PSDP No.179-Z2014-0445-Provincial, Grant in aid for community development schemes, sports and cultural activities	No.FD(US-DEV)3-7/2014-2015/15027-36 Dated 28.5.2015	18.000
4	Token No.459232 dated <b>23.6.2015</b> , Cheque No.1021009, DAD-1, PSDP No.179-Z2014-0445-Provincial, Grant in aid for community development schemes, sports and cultural activities	No.FD(US-DEV)3-7/2014-2015/14681-92 Dated 26.5.2015	8.000
5	Token No.462083 dated <b>27.6.2015</b> , Cheque No.1022004, DAD-1, PSDP No.1278-Z2014-0443-Provincial, Grant in aid for health institutes	No.FD(US-DEV)7-1/2014-2015/9853-62 Dated 24.3.2015	5.000
6	Token No.449246 dated <b>1.6.2015</b> , Cheque No.1021006, DAD-1, PSDP No.1169 /Z2014.0441 Provincial Scholarship program for deserving students	No.FD(US-DEV)6-1/2014-2015/14129-40 dated 20.5.2015	7.700
7	Token No.449241 dated <b>1.6.2015</b> , Cheque	No.FD(US-DEV)7-	7.700

S. No.	Particulars	FD released order No. & dated	Amount Rs.
	No.1021005, DAD-1, PSDP No.1277, Z2014.0442 Provincial, Medical reimbursement scheme for needy / poor patients	1/2014-2015/ Dated 20.5.2015	
8	Token No.449243 dated <b>1.6.2015</b> , Cheque No.1021010, DAD-1, PSDP No.179-Z2014-0445-Provincial, Grant in aid for community development schemes, sports and cultural activities	No.FD(US-DEV)3-7/2014-2015/14119-28 Dated 20.5.2015	14.000
9	Token No.459631 dated <b>23.6.2015</b> , Cheque No.1021576, DAD-1, PSDP No.1169 /Z2014.0441 Provincial Scholarship program for deserving students	No.FD(US-DEV) 6-1 / 2014-2015 / 15103-13 dated 29.5.2015	6.610
10	Token No.440959 dated <b>30.4.2015</b> , Cheque No.0958391, DAD-1, PSDP No.1277, Z2014.0442 Provincial, Medical reimbursement scheme for needy / poor patients	No.FD(US-DEV)7-1/2014-2015/ 9853-62 Dated 24.3.2015	10.000
11	Token No.457408 dated <b>18.6.2015</b> , Cheque No.1020477, DAD-1, PSDP No.1169 /Z2014.0441 Provincial Scholarship program for deserving students	No.FD(US-DEV)6-1/2014-2015/9842-52 Dated 24.3.2015	10.000
<b>Total</b>			<b>96.910</b>

**Annexure – 9**

**1.1.12 Non-Settlement of Abstract Draws - Rs.633.963 Million**

**(Rs. in million)**

S. No.	Token No.	Date	Department	Amount
1	458870	22.6.2015	QA-4019 Finance	36.950
2	432429	11.3.2015	QA4438-Mines and Minerals	4.000
3	453163	10.6.2015	QA4438-Mines and Minerals	0.748
4	427418	13.202015	QA4019-Finance	1.500
5	432489	12.3.2015	QA4438-Mines and Minerals	4.000
6	437255	6.4.2015	QA4438-Mines and Minerals	414.000
7	432564	11.3.2015	QA4438-Mines and Minerals	50.000
8	432387	20.2.2015	QA4014-DC Quetta	8.770
9	410786	16.10.2014	QA4014-DC Quetta	13.995
10	446407	22.5.2015	QA4014-DC Quetta	25.500
11	456667	17.6.2015	QA5601-Agri. Engineering	42.000
12	460363	20.6.2015	QA5639- Agri. Engineering	22.000
13	460362	24.6.2015	QA5639- Agri. Engineering	4.000
14	447702	27.5.2015	QA5635-Agri. Engineering	6.500
<b>Total</b>				<b>633.963</b>

**Annexure – 10**

**2.2.2 Non-recovery of hiring charges of dozers from the beneficiaries - Rs.5.512million**

(Rs. in million)

S. No.	District	Total Hours	Rate (Rs.)	Amount (Rs.)
1	Killa Abdullah	4700	150 per hour	0.705
2	Pishin	300	150 per hour	0.005
3	Loralai	2616	150 per hour	0.392
4	Killa Saifullah	5000	150 per hour	0.750
5	Kharan	300	150 per hour	0.045
6	Washuk	4200	150 per hour	0.630
7	Nushki	5905	150 per hour	0.886
8	Lasbela	3700	150 per hour	0.555
9	Sibi	3400	150 per hour	0.510
10	Jaffarabad	1600	150 per hour	0.240
11	Ziarat	150	150 per hour	0.023
12	Musa Khail	200	150 per hour	0.030
13	Kalat	200	150 per hour	0.030
	<b>Total:</b>	<b>32271</b>		<b>4.801</b>

(Rs. in million)

S. No	Name of Zamindar	Allocation Period	Duration of work	Hours Allotted	Rate	Amount
<b>Dozer No Cat-243</b>						
1	Mr. Kamal Khan	MPA 2008-09	Aug-13	150	80	0.012
<b>Total</b>						<b>0.012</b>
<b>Dozer No Cat-164</b>						
2	Mr. Mumtaz Ahmed	KPP 2007-08	Jun-14	30	80	0.002
3	Mr. Abdul Baqi	MPA 2008-09	Jun-14	150	80	0.012
<b>Total</b>						<b>0.014</b>
<b>Dozer No Cat-149</b>						
4	Mr. Sanzar Khan	MPA 2012-13	Feb-14	100	150	0.015
5	Mr. Saradr Safar Khan	MPA 2012-13	Jun-14	50	150	0.008
<b>Total</b>						<b>0.023</b>
<b>Dozer No Cat-244</b>						
6	Mr. M Hassan	MPA Scheme	Jul-13	20	150	0.003
7	Mr. Amanullah	MPA Scheme	May-14	50	150	0.008

8	Mr. Farooq	MPA Scheme	Jun-14	50	150	0.008
9	Mr. Baran Durgai	MPA Scheme	Jun-14	50	150	0.008
<b>Total</b>						<b>0.026</b>
<b>Dozer No Cat-245</b>						
10	Mr. Zahir Khan	MPA Scheme	Feb-14	250	150	0.038
11	Mr. Malik Afghan	MPA Scheme	Jun-14	80	150	0.012
12	Mr. Sultan Mohammad	MPA Scheme	Jun-14	80	150	0.012
13	Mr. Jaffar Khan	MPA Scheme	May-14	100	150	0.015
14	Mr. Malik Noor Uddin	MPA Scheme	May-14	100	150	0.015
<b>Total</b>						<b>0.092</b>
<b>Dozer No Cat-96</b>						
15	Mr. Abdul Manan	MPA Scheme	Jul-13	30	150	0.005
16	Mr. Inam Ullah	MPA Scheme	Aug-13	30	150	0.005
<b>Total</b>						<b>0.009</b>
<b>Dozer No Cat-241</b>						
17	Haji Raz Mohammad	MPA Scheme	Jul-13	40	150	0.006
18	Mr. Naseebullah	MPA Scheme	Aug-13	25	150	0.004
19	Mr. Mohammad Akbar	MPA Scheme	Aug-13	35	150	0.005
<b>Total</b>						<b>0.015</b>
<b>Total</b>						<b>0.190</b>

(Rs. in million)

S. No	Name of Zamindar	Allocation Period	Duration of work	Hours Allotted	Rate	Amount
<b>Dozer No Cat-243</b>						
1	Mr. Habib Rehman	Cash Work	Jul-13	150	550	0.083
2	Mr. Sarbuland Khan	Cash Work	Feb-14	50	550	0.028
3	Mr. Shah Jahan	Cash Work	Apr-14	50	550	0.028
<b>Total</b>						<b>0.138</b>
<b>Dozer No Cat-164</b>						
4	Mr. Sardar Falak Sher	Cash Work	Oct-13	40	550	0.022
5	Mr. Mirza Khan	Cash Work	Oct-13	100	550	0.055
6	Mr. Mohammad Hassan	Cash Work	Apr-14	50	550	0.028
<b>Total</b>						<b>0.105</b>

S. No	Name of Zamindar	Allocation Period	Duration of work	Hours Allotted	Rate	Amount
<b>Dozer No Cat-149</b>						
7	Mr. Naseeb Ullah	Cash Work	Mar-14	100	550	0.055
<b>Total</b>						<b>0.055</b>
<b>Dozer No Cat-244</b>						
8	Mr. Malik A Mateen	Cash Work	Aug-13	80	550	0.044
9	Mr. Aman Ullah	Cash Work	Oct-13	200	550	0.110
10	Mr. Nasir Khan	Cash Work	Jun-14	30	550	0.017
<b>Total</b>						<b>0.171</b>
<b>Dozer No Cat-96</b>						
11	Mr. Master M Akbar	Cash Work	Oct-13	50	550	0.028
12	Mr. Mohammad Arif	Cash Work	Mar-14	48	550	0.026
<b>Total</b>						<b>0.054</b>
<b>Total</b>						<b>0.523</b>
<b>Grand Total</b>						<b>5.512</b>

### Annexure – 11

#### 2.2.3 Less deduction of income tax from contractors - Rs.1.707 million

(Rs. in million)

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
1	Rehabilitation & Cleaning of Karez Zaroabadmiri / Nasir Ali Baloch G/C & GOS	0764605-11/3/2014	0.491	0.029	0.032	0.002
2	Rehabilitation & Cleaning of Karez Sari Kahan / Ziad Ahmed Baloch G/C & GOS	0764606-11/3/2014	0.491	0.029	0.032	0.002
3	Rehabilitation & Cleaning of Karez Peri Kahan / Khan Muhammad G/C & GOS	0764609-11/3/2014	0.491	0.029	0.032	0.002
4	Rehabilitation & Cleaning of Karez Suhrani / Naveed Ahmed Construction Co. Kech	0764607-11/3/2014	0.491	0.029	0.032	0.002
5	Rehabilitation & Cleaning of Karez Gaibun / Zubair Ahmed Baloch G/C	0764608-11/3/2014	0.491	0.029	0.032	0.002



S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
6	Construction of Bandats Dasht and Mand / Dasht Traders & Const. Co. Turbat	0798026-13/5/2014	50.000	3.000	3.250	0.250
7	Construction of Bandats Dasht and Mand / Dasht Traders & Const. Co. Turbat	0837881-17/6/2014	2.544	0.153	0.165	0.013
8	Construction of Water Storage Tank / Taj Muhammad G/C	0798025-13/5/2014	1.816	0.109	0.118	0.009
9	Construction of Water Storage Tank / Taj Muhammad G/C	0799370-5/6/2014	1.816	0.109	0.118	0.009
10	Construction of Water Storage Tank / Taj Muhammad G/C	0837880-17/6/2014	1.816	0.109	0.118	0.009
11.	Construction of Water Storage Tank / Sayad Muhammad G/C	0838741-23/6/2014	2.420	0.145	0.157	0.012
12.	Installation of PVC Pipeline / Taj Muhammad G/C	0798025-13/5/2014	2.633	0.158	0.171	0.013
13.	Installation of PVC Pipeline / Taj Muhammad G/C	0799370-5/6/2014	2.633	0.158	0.171	0.013
14.	Installation of PVC Pipeline / Taj Muhammad G/C	0837880-17/6/2014	1.504	0.090	0.098	0.008
15.	Lining of Water Course / Taj Muhammad G/C	0798025-13/5/2014	0.902	0.054	0.059	0.005
16.	Construction of WST & Lining of Water Course / Sakhidad Baloch G/C	0799372-5/6/2014	1.816	0.109	0.118	0.009
17.	Construction of Water Course / Sakhidad Baloch G/C	0837881-17/6/2014	5.190	0.311	0.337	0.026
18.	Construction of Water Course / Sakhidad Baloch G/C	0837883-17/6/2014	1.816	0.109	0.118	0.009
19.	Flood Protection at Fazal Hoshab District Kech / Ahmed G/C	0764619-12/3/2014	0.495	0.030	0.032	0.002
<b>Total</b>			<b>79.856</b>	<b>4.791</b>	<b>5.191</b>	<b>0.399</b>
<b>Deputy Director ONFWM, Awaran</b>						
20.	Construction of Water Storage Tank 60*60*4.5 / Muhammad Anwar Bejinjo G/C	0818098-27/5/2014	10.954	0.657	0.712	0.055
21.	Construction of Water Storage Tank 60*60*4.5	0818368-14/6/2014	10.954	0.657	0.712	0.055

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Muhammad Anwar Bejinjo G/C					
22.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft /Muhammad Anwar Bejinjo G/C	Nil	5.422	0.325	0.352	0.027
23.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft / Muhammad Anwar Bejinjo G/C	Nil	5.422	0.325	0.352	0.027
24.	Construction of Water Storage Tank 50*50*4.5 / Muhammad Anwar Bejinjo G/C	Nil	2.858	0.171	0.186	0.014
25.	Construction of Water Storage Tank 50*50*4.5 / Muhammad Anwar Bejinjo G/C	Nil	2.858	0.171	0.186	0.014
26.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft /Muhammad Anwar Bejinjo G/C	Nil	2.470	0.148	0.161	0.012
27.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft /Muhammad Anwar Bejinjo G/C	Nil	2.470	0.148	0.161	0.012
28.	Provision / Supply of PVC4" Dia Pressure Pipeline 16800 Rft /Gul Jan & Sons G/C	Nil	1.513	0.091	0.098	0.008
29.	Provision / Supply of PVC4" Dia Pressure Pipeline 16800 Rft /Gul Jan & Sons G/C	Nil	1.528	0.092	0.099	0.008
30.	Installation of PVC4" Dia Pressure Pipeline 16800 Rft Gul Jan & Sons G/C	Nil	0.703	0.042	0.046	0.004
31.	Installation of PVC4" Dia Pressure Pipeline 16800 Rft Gul Jan & Sons G/C	Nil	0.724	0.043	0.047	0.004
32.	Construction of Water Storage Tank 50*50*4.5 /Gul Jan & Sons G/C	Nil	2.446	0.147	0.159	0.012
33.	Construction of Water Storage Tank 50*50*4.5 Gul Jan & Sons G/C	Nil	2.518	0.151	0.164	0.013
34.	Lining of Water Course 5000 Rft Gul Jan & Sons G/C	Nil	0.759	0.046	0.049	0.004
35.	Lining of Water Course 5000 Rft Gul Jan & Sons G/C	Nil	0.784	0.047	0.051	0.004

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
36.	Construction of Land Protection Wall Wire Crate Awaran Gul Jan & Sons G/C	Nil	2.191	0.131	0.142	0.011
<b>Total.</b>			<b>56.574</b>	<b>3.394</b>	<b>3.677</b>	<b>0.283</b>
<b>Deputy Director ONFWM, Jhal Magsi</b>						
37.	Lining of Water Course Asia Bibi Saifabad Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	1.509	0.091	0.098	0.008
38.	Lining of Water Course Asia Bibi Saifabad Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	1.485	0.089	0.097	0.007
39.	Lining of Water Course Mir Ahmed Khan Saifabad	0746012-4/4/2014	1.561	0.094	0.101	0.008
40.	Haji Khadim Hussain Govt. Cont Lining of Water Course Mir Ahmed Khan Saifabad Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	1.686	0.101	0.110	0.008
41.	Lining of Water Course Sabba Bibi Saifabad	0746012-4/4/2014	1.503	0.090	0.098	0.008
42.	Haji Khadim Hussain Govt. Cont Lining of Water Course Sabba Bibi Saifabad Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	1.489	0.089	0.097	0.007
43.	Lining of Water Course Mir Hassan Khan Saifabad Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	1.509	0.091	0.098	0.008
44.	Lining of Water Course Mir Hassan Khan Saifabad Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	1.485	0.089	0.097	0.007
45.	Lining of Water Course Maryam Bibi Saifabad Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	1.503	0.090	0.098	0.008
46.	Lining of Water Course Maryam Bibi Saifabad Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	1.491	0.089	0.097	0.007
<b>Total</b>			<b>15.221</b>	<b>0.913</b>	<b>0.989</b>	<b>0.076</b>
<b>Deputy Director ONFWM, Jaffarabad</b>						

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
47.	Renovation / Desalting of water Courses various location District Sobatpur/Jaffarabad Mujeeb-ur-Rehman Govt. Cont	Nil	7.499	0.450	0.487	0.037
48.	Renovation / Desalting of water Courses various location District Sobatpur/Jaffarabad Mujeeb-ur-Rehman Govt. Cont	Nil	6.057	0.363	0.394	0.030
49.	Renovation / Desalting of water Courses various location District Sobatpur/Jaffarabad Sona Khan Govt. Cont	0835267-11/6/2014	5.129	0.308	0.333	0.026
50.	Construction of Water Storage Tank Noor-ud-Din Kandrani Sobatpur Yar Muhammad Solangi Govt. Cont.	0835714-27/6/2014	0.787	0.047	0.051	0.004
51.	Construction of Water Storage Tank Haji Doulat Khan Deh Sekhra UC Mazoi Sobatpur Yar Muhammad Solangi Govt. Cont.	0835714-27/6/2014	0.787	0.047	0.051	0.004
<b>Total.</b>			<b>20.260</b>	<b>1.216</b>	<b>1.317</b>	<b>0.101</b>
<b>Deputy Director ONFWM, Kachi Bolan</b>						
52.	Lining of Water Course PCC M/s Hafeez Mengal & Co,	0822874-11/6/2014	7.919	0.475	0.515	0.040
53.	GOS Lining of Water Course PCC M/s Saat & Co. G/C	0822870-11/6/2014	7.474	0.448	0.486	0.037
54.	Management of Water Resources for Agriculture growth M/s Hafeez Mengal & Co, GOS	0788528-20/6/2014	7.303	0.438	0.475	0.037
55.	Lining of Water Course Management of Water Resources / M/s Saat & Co. G/C	Nil	7.742	0.465	0.503	0.039
<b>Total.</b>			<b>30.438</b>	<b>1.826</b>	<b>1.979</b>	<b>0.153</b>
<b>Deputy Director ONFWM, Lasbela</b>						
56.	Lining of Water Course through PVC Pipe line for Management of water	Nil/nil	15.150	0.909	0.985	0.076

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	resources in District Lasbela / Mehtab Alam Govt. Cont.					
57.	Lining of Water Course through PVC Pipe line for Management of water resources in District Lasbela / Mehtab Alam Govt. Cont.		0.787	0.047	0.051	0.004
58.	Enhancement of water resources for agriucture grwoth and food security in District Lasbela / Haji Dad Muhammad Govt. Cont.		1.059	0.064	0.069	0.005
59.	Enhancement of water resources for agriucture grwoth and food security in District Lasbela / Haji Dad Muhammad Govt. Cont.		3.465	0.208	0.225	0.017
<b>Total</b>			<b>20.461</b>	<b>1.228</b>	<b>1.330</b>	<b>0.102</b>
<b>Deputy Director ONFWM, Sibi</b>						
60.	Const. of Small bridge water channel Tori at Kurak / M/s Jatoi Construction	0787847-30/6/2014	0.492	0.030	0.032	0.002
61.	Const. of Water Channel Umar zai Khajjak / M/s Jatoi Construction	0787847-30/6/2014	0.792	0.048	0.051	0.004
62.	Const. of Water Channel Ishaque Zai Khajjak / M/s Jatoi Construction	0787847-30/6/2014	0.841	0.050	0.055	0.004
63.	Const. of Water Channel Marghazani Kalan / M/s Jatoi Construction	0787847-30/6/2014	2.870	0.172	0.187	0.014
64.	Const. of Water Channel Azizullah Khan at Gulu Sheher Davi / M/s Jatoi Construction	0787847-30/6/2014	0.889	0.053	0.058	0.004
65.	Const. of Water Channel Rallan Luni / M/s Jatoi Construction	0787847-30/6/2014	1.286	0.077	0.084	0.006
66.	Installation of PVC 4" Dia pressure pipeline at Hasil Khan / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.115	0.007	0.007	0.001
67.	Installation of PVC 4" Dia pressure pipeline at Mehboob Ali / M/s Syed	0770340-11/6/2014	0.117	0.007	0.008	0.001

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Mohammad & Sons					
68.	Installation of PVC 4" Dia pressure pipeline at Hamal Khan / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.121	0.007	0.008	0.001
69.	Installation of PVC 4" Dia pressure pipeline at Malik Nisar / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.120	0.007	0.008	0.001
70.	Installation of PVC 4" Dia pressure pipeline at Malik Nisar / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.129	0.008	0.008	0.001
71.	Installation of PVC 4" Dia pressure pipeline at Malik Yousaf / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
72.	Installation of PVC 4" Dia pressure pipeline at Muhammad Khalid Saeed M/s Syed Mohammad & Sons	0770340-11/6/2014	0.121	0.007	0.008	0.001
73	Installation of PVC 4" Dia pressure pipeline at Malik Abdullah Khan / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.123	0.007	0.008	0.001
74.	Installation of PVC 4" Dia pressure pipeline at Noor Muhammad / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.120	0.007	0.008	0.001
75.	Installation of PVC 4" Dia pressure pipeline at Muhammad Ismail / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
76.	Installation of PVC 4" Dia pressure pipeline at Muhammad Ismail Village Khajjak / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.121	0.007	0.008	0.001
77.	Installation of PVC 4" Dia pressure pipeline at Tokali Khan / M/s Syed	0770340-11/6/2014	0.122	0.007	0.008	0.001

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Mohammad & Sons					
78.	Installation of PVC 4" Dia pressure pipeline at Shahdad Khan / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.123	0.007	0.008	0.001
79.	Installation of PVC 4" Dia pressure pipeline at Allah Bachaya / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
80.	Installation of PVC 4" Dia pressure pipeline at Muhammad Umer / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
81.	Installation of PVC 4" Dia pressure pipeline at Heju Village Mall / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.121	0.007	0.008	0.001
82.	Installation of PVC 4" Dia pressure pipeline at Khan Bakhtiar / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.125	0.007	0.008	0.001
83.	Installation of PVC 4" Dia pressure pipeline at Malik Khan Gishkori Village Mall / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.121	0.007	0.008	0.001
84.	Installation of PVC 4" Dia pressure pipeline at Khuda-e-Dad Khan / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
85.	Installation of PVC 4" Dia pressure pipeline at Faqeer Muhammad / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
86.	Installation of PVC 4" Dia pressure pipeline at Haji Hayat / M/s Syed Mohammad & Sons	0770340-11/6/2014	0.122	0.007	0.008	0.001
87.	Construction of Water Course Khuda-e-Dad Khajjak / M/s Syed Mohammad & Sons	Nil-23/6/2014	0.705	0.042	0.046	0.004
88.	Construction of Water Course Muhammad Khan / M/s Syed Mohammad & Sons	Nil-23/6/2014	0.758	0.046	0.049	0.004
89.	Construction of Water Course Muhammad Ibrahim / M/s Syed	Nil-23/6/2014	0.142	0.009	0.009	0.001

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Mohammad & Sons					
90.	Construction of Water Course Gul Muhammad / M/s Syed Mohammad & Sons	07874-23/6/2014	0.820	0.049	0.053	0.004
91.	Construction of Water Course Imam Bakhsh / M/s Syed Mohammad & Sons	07874-23/6/2014	0.809	0.049	0.053	0.004
92.	Installation of PVC 4" Dia pressure pipeline at Arz Muhammad / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.162	0.010	0.011	0.001
93.	Installation of PVC 4" Dia pressure pipeline at Kamil / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.121	0.007	0.008	0.001
94.	Installation of PVC 4" Dia pressure pipeline at Jamal Khan / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.169	0.010	0.011	0.001
95.	Installation of PVC 4" Dia pressure pipeline at Mohammad Ayoub / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.166	0.010	0.011	0.001
96.	Installation of PVC 4" Dia pressure pipeline at Shahnawaz Talani / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.122	0.007	0.008	0.001
97.	Installation of PVC 4" Dia pressure pipeline at Doda Khan / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.121	0.007	0.008	0.001
98.	Installation of PVC 4" Dia pressure pipeline at Safar Din / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.161	0.010	0.010	0.001
99.	Installation of PVC 4" Dia pressure pipeline at Muhammad Bakhsh / M/s Syed Mohammad & Sons	0770341-11/6/2014	0.162	0.010	0.011	0.001
100.	Installation of PVC 4" Dia pressure pipeline at Nasrullah M/s Syed	0770341-11/6/2014	0.122	0.007	0.008	0.001
10		0770341-	0.161	0.010	0.010	0.001



S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
1.	Mohammad & Sons Installation of PVC 4" Dia pressure pipeline at Mir Hassan Ishaque M/s Syed Mohammad & Sons	11/6/2014				
10 2.	Installation of PVC 4" Dia pressure pipeline at Noor Muhammad / M/s Syed Mohammad & Sons	0770341- 11/6/2014	0.162	0.010	0.011	0.001
10 3.	Installation of PVC 4" Dia pressure pipeline at Rakhail Shah M/s Syed Mohammad & Sons	0770341- 11/6/2014	0.134	0.008	0.009	0.001
10 4.	Construction of Water Course Muhammad Ashraf Marghazani M/s Syed Mohammad & Sons	0770341- 11/6/2014	0.216	0.013	0.014	0.001
10 5.	Installation of PVC 4" Dia pressure pipeline at Muhammad S/O Nihal Khan at Tali /M/s Syed Mohammad & Sons	0770203- 2/6/2014	0.123	0.007	0.008	0.001
10 6..	Installation of PVC 4" Dia pressure pipeline at Azmat Khan at Tali / M/s Syed Mohammad & Sons	0770203- 2/6/2014	0.121	0.007	0.008	0.001
10 7.	Installation of PVC 4" Dia pressure pipeline at Karim Dad / M/s Syed Mohammad & Sons	0770203- 2/6/2014	0.120	0.007	0.008	0.001
10 8.	Installation of PVC 4" Dia pressure pipeline at Qurban Ali /M/s Syed Mohammad & Sons	0770203- 2/6/2014	0.121	0.007	0.008	0.001
10 9.	Installation of PVC 4" Dia pressure pipeline at Munir Ahmed M/s Syed Mohammad & Sons	0770203- 2/6/2014	0.122	0.007	0.008	0.001
11 0.	Construction of Water Course Asad Khan M/s Syed Mohammad & Sons	0770203- 2/6/2014	5.876	0.353	0.382	0.029
11 1.	Installation of PVC 4" Dia pressure pipeline at Ahmed Khan M/s Syed	0770024- 22/5/2014	0.121	0.007	0.008	0.001

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Mohammad & Sons					
11 2	Installation of PVC 4" Dia pressure pipeline at Jan Muhammad M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 3..	Installation of PVC 4" Dia pressure pipeline at Ahmed Khan Talli M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 4.	Installation of PVC 4" Dia pressure pipeline at Mohammad Khan M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 4.	Installation of PVC 4" Dia pressure pipeline at Fida Ali M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 5.	Installation of PVC 4" Dia pressure pipeline at Malik Hassad Khan M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 6.	Installation of PVC 4" Dia pressure pipeline at Chakar Khan M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 7.	Installation of PVC 4" Dia pressure pipeline at Haji Khair Mohammad M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 8.	Installation of PVC 4" Dia pressure pipeline at Jan Muhammad M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
11 9.	Installation of PVC 4" Dia pressure pipeline at Abdul Majeed M/s Syed Mohammad & Sons	0770024-22/5/2014	0.121	0.007	0.008	0.001
12 0.	Installation of PVC 4" Dia pressure pipeline at Muhammad Ayoub M/s Syed	0770024-22/5/2014	0.121	0.007	0.008	0.001

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Mohammad & Sons					
12 1.	Construction of Water Course Asad Khan	0770024- 22/5/2014	0.825	0.049	0.054	0.004
12 2.	M/s Syed Mohammad & Sons Construction of Water Course Muhammad Ashraf Marghazani M/s Syed Mohammad & Sons	0770024- 22/5/2014	0.442	0.027	0.029	0.002
<b>Total</b>			<b>24.017</b>	<b>1.433</b>	<b>1.567</b>	<b>0.136</b>
<b>Deputy Director ONFWM, MusaKhail</b>						
12 3.	Installation of PVC 4" pressure pipe line Musakhail M/s Friends Traders	0784869, 21.6.2014	4.826	0.169	0.193	0.024
<b>Deputy Director ONFWM, Washuk</b>						
12 4.	Drilling and Development of Bores District Washuk Balochistan Engineering Associates Govt.Cont.	082077- 24/6/2014	0.478	0.029	0.031	0.002
12 5.	Drilling and Development of Bores District Washuk Balochistan Engineering Associates Govt.Cont.	082077- 24/6/2014	0.247	0.015	0.016	0.001
12 6.	Drilling and Development of Bores District Washuk Balochistan Engineering Associates Govt.Cont.	082077- 24/6/2014	0.247	0.015	0.016	0.001
12 7.	Drilling and Development of Bores District Washuk Balochistan Engineering Associates Govt.Cont.	082077- 24/6/2014	0.247	0.015	0.016	0.001
12 8.	Drilling and Development of Bores District Washuk Balochistan Engineering Associates Govt.Cont.	082077- 24/6/2014	0.247	0.015	0.016	0.001
12 9.	Providing PVC Pipe Syed Muhammad & Sons Govt. Cont.	0725812- 17/4/2014	0.117	0.007	0.008	0.001
13 0.	Water Storage Tank District Washuk Syed Muhammad & Sons Govt. Cont.	0725812- 17/4/2014	0.375	0.023	0.024	0.002
13 1.	Providing PVC Pipe Syed Muhammad & Sons Govt. Cont.	0820115- 5/6/2014	0.117	0.007	0.008	0.001
13 2.	Water Storage Tank District Washuk	0820115- 5/6/2014	0.370	0.022	0.024	0.002

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Syed Muhammad & Sons Govt. Cont.					
133.	Cleaning of Karez Badeni Construction Co. Govt. Cont.	0820113-5/6/2014	0.990	0.059	0.064	0.005
134.	Construction of Micro Bandat Bohair Jan & Brothers Construction Company	0820114-5/6/2014	1.186	0.071	0.077	0.006
135.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
136.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
137.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
138.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
139.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
140.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
141.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
142.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
143.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.374	0.022	0.024	0.002
144.	Providing PVC Pipe Regonal Construction Co. Govt. Cont.	0725647-18/3/2014	0.168	0.010	0.011	0.001
145.	Cleaning of Karez at District Washuk	0725666-26/3/2014	0.125	0.008	0.008	0.001

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
	Regonal Construction Co. Govt. Cont.					
146.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0725666-26/3/2014	0.085	0.005	0.006	0.001
147.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0725666-26/3/2014	0.085	0.005	0.006	0.001
148.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0725666-26/3/2014	0.135	0.008	0.009	0.001
149.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0725666-26/3/2014	0.125	0.008	0.008	0.001
150.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
151.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
152.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
153.	Water Storage Tank District Washuk / Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
154.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
155.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
156.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
157.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002

S. No	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
158.	Water Storage Tank District Washuk Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.376	0.023	0.024	0.002
159.	Providing of PVC Pipe Regonal Construction Co. Govt. Cont.	0820010-22/5/2014	0.295	0.018	0.019	0.001
160.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.085	0.005	0.006	0.001
161.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.135	0.008	0.009	0.001
162.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.125	0.008	0.008	0.001
163.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.085	0.005	0.006	0.001
164.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.125	0.008	0.008	0.001
165.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.103	0.006	0.007	0.001
166.	Cleaning of Karez at District Washuk Regonal Construction Co. Govt. Cont.	0820276-24/6/2014	0.103	0.006	0.007	0.001
<b>Total</b>			<b>13.15</b>	<b>0.791</b>	<b>0.85</b>	<b>0.073</b>
<b>Deputy Director ONFWM, Panjgur</b>						
167.	Drilling and Developmnt of Bores District Panjgoor	0792772-28/6/2014	6.523	0.391	0.424	0.033
168.	Balochistan Engineering Associates Drilling and Developmnt of Bores District Panjgoor Altaz Ahmed Construction Co. Panjgur	0792052-10/6/2014	9.850	0.591	0.640	0.049
169.	Drilling and Developmnt of Bores District Panjgoor New Karwan Builders Govt. Cont.	0791374-21/5/2014	7.579	0.455	0.493	0.038

S. No.	Name of Scheme / Name of Contractor	Cheque No & Date	Amount (Rs.)	I. Tax deducted (Rs.)	Income tax to be deducted (Rs.)	Diff. (Rs.)
170	Drilling and Developmnt of Bores District Panjgoor Altaz Ahmed Construction Co. Panjgur	0791375-21/5/2014	5.718	0.343	0.372	0.029
171	Construction of Water Storage Tank District Panjgur Carvawan Builders Panjgur	0790749-17/4/2014	7.301	0.438	0.475	0.037
172	Construction of Water Storage Tank District Panjgur Carvawan Builders Panjgur	0792073-11/6/2014	7.922	0.475	0.515	0.040
173	Water Resource Management Through open surface well Altaz Ahmed Construction Co. Panjgur	0791375-21/5/2014	5.414	0.325	0.352	0.027
174	Imporvement and Extension of Rakhshan Karez washap District Panjgur Carvawan Builders Panjgur	0792065-11/6/2014	3.962	0.238	0.258	0.020
175	Imporvement and Extension of Rakhshan Karez washap District Panjgur Altaz Ahmed Construction Co. Panjgur	0792066-11/6/2014	9.892	0.594	0.643	0.049
176	Land Leveling at District Panjgur Altaz Ahmed Construction Co. Panjgur	0791375-21/5/2014	3.788	0.227	0.246	0.019
177	Land Leveling at District Panjgur Altaz Ahmed Construction Co. Panjgur	0792051-10/6/2014	3.788	0.227	0.246	0.019
<b>Total</b>			<b>71.737</b>	<b>4.304</b>	<b>4.664</b>	<b>0.360</b>
<b>Grant Total</b>						<b>1.707</b>

## Annexure – 12

### 2.2.4 Irregular expenditure on execution of works without technical sanction-Rs.469.261 million

(Rs. in million)

S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
<b>Deputy Director On Farm Water Management, Trubbat</b>			
1.	Rehabilitation & Cleaning of Karez Zaroabadmiri	Nasir Ali Baloch G/C & GOS	0.491

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
2.	Rehabilitation & Cleaning of Karez Sari Kahan	Ziad Ahmed Baloch G/C & GOS	0.491
3.	Rehabilitation & Cleaning of Karez Peri Kahan	Khan Muhammad G/C & GOS	0.491
4.	Rehabilitation & Cleaning of Karez Suhrani	Naveed Ahmed Construction Co Kech	0.491
5.	Rehabilitation & Cleaning of Karez Gaibun	Zubair Ahmed Baloch	0.491
6.	Construction of Bandats Dasht and Mand	Dasht Traders & Const. Co	50.000
7.	Construction of Bandats Dasht and Mand	Dasht Traders & Const. Co	2.544
8.	Construction of Water Storage Tank	Taj Muhammad	1.816
9.	Construction of Water Storage Tank	Taj Muhammad	1.816
10.	Construction of Water Storage Tank	Taj Muhammad	1.816
11.	Construction of Water Storage Tank	Sayad Muhammad	2.420
12.	Installation of PVC Pipeline	Taj Muhammad	2.633
13.	Installation of PVC Pipeline	Taj Muhammad	2.633
14.	Installation of PVC Pipeline	Taj Muhammad	1.504
15.	Lining of Water Course	Taj Muhammad	0.902
16.	Construction of WST & Lining of Water Course	Sakhidad Baloch	1.816
17.	Construction of Water Course	Sakhidad Baloch	5.190
18.	Construction of Water Course	Sakhidad Baloch	1.816
19.	Flood Protection at Fazal Hoshab District Kech	Ahmed	0.495



S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
<b>Total</b>			<b>79.857</b>
<b>Deputy Director On Farm Water Management, Awaran</b>			
20.	Construction of Water Storage Tank 60*60*4.5	M/s Muhammad Anwar Bizenjo	10.954
21.	Construction of Water Storage Tank 60*60*4.5	M/s Muhammad Anwar Bizenjo	10.954
22.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft	M/s Muhammad Anwar Bizenjo	5.422
23.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft	M/s Muhammad Anwar Bizenjo	5.422
24.	Construction of Water Storage Tank 50*50*4.5	M/s Muhammad Anwar Bizenjo	2.858
25.	Construction of Water Storage Tank 50*50*4.5	M/s Muhammad Anwar Bizenjo	2.858
26.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft	M/s Muhammad Anwar Bizenjo	2.470
27.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft	M/s Muhammad Anwar Bizenjo	2.470
28.	Provision / Supply of PVC4" Dia Pressure Pipeline 16800 Rft	M/s Gul Jan & Sons Govt	1.513
29.	Provision / Supply of PVC4" Dia Pressure Pipeline 16800 Rft	M/s Gul Jan & Sons Govt	1.528
30.	Installation of PVC4" Dia Pressure Pipeline 16800 Rft	M/s Gul Jan & Sons Govt	0.703
31.	Installation of PVC4" Dia Pressure Pipeline 16800 Rft	M/s Gul Jan & Sons Govt	0.724
32.	Construction of Water Storage Tank 50*50*4.5	M/s Gul Jan & Sons Govt	2.446
33.	Construction of Water Storage Tank 50*50*4.5	M/s Gul Jan & Sons Govt	2.518
34.	Lining of Water Course 5000 Rft	M/s Gul Jan & Sons Govt	0.759
35.	Lining of Water Course 5000 Rft	M/s Gul Jan & Sons Govt	0.784
36.	Construction of Land Protection Wall Wire Crate Awaran	M/s Gul Jan & Sons Govt	2.191

S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
<b>Total</b>			<b>56.574</b>
<b>Director Agriculture, Economics and Marketing, Balochistan Quetta</b>			
37.	Construction of Fruit and Vegetable Market square at Killa	M/s Haji Noor Muhammad	86.748
<b>Total</b>			<b>86.748</b>
<b>Deputy Director on Farm Water Management, Quetta</b>			
38.	Water Storage Tank 60"60"4.5 (Abdul Qadir Killi Khazai)	M/s Syed Muhammad & Sons	0.672
39.	Water Storage Tank 40"40"4.5 (Shah Jhan Samungli)	M/s Syed Muhammad & Sons	0.401
40.	Water Storage Tank 40"40"4.5 (Haydat Nosar)	M/s Syed Muhammad & Sons	0.401
41.	Water Storage Tank 40"40"4.5 (Samiullah Nosar)	M/s Syed Muhammad & Sons	0.401
42.	Water Storage Tank 40"40"4.5 (Nasrullah Chasma)	M/s Syed Muhammad & Sons	0.401
43.	Water Storage Tank 40"40"4.5 (Muhammad Tahir Chasma)	M/s Syed Muhammad & Sons	0.401
44.	Water Storage Tank 40"40"4.5 (Wali Muhammad Kuchlak)	M/s Syed Muhammad & Sons	0.401
45.	Water Storage Tank 40"40"4.5 (Syed Ishaq Karami)	M/s Syed Muhammad & Sons	0.401
46.	Water Storage Tank 40"40"4.5 (Abdul Qadir Hana Urak)	M/s Syed Muhammad & Sons	0.401
47.	Water Storage Tank 40"40"4.5 (Muhammad Shah Hana Urak)	M/s Syed Muhammad & Sons	0.401
48.	Water Storage Tank 40"40"4.5 (Muhammad Hayat Hana Urak)	M/s Syed Muhammad & Sons	0.401

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
49.	Water Storage Tank 40"40"4.5 (Musa Jan Hana Urak)	M/s Syed Muhammad & Sons	0.401
50.	Water Storage Tank 40"40"4.5 (Ali Jan Hana Urak)	M/s Syed Muhammad & Sons	0.401
51.	Water Storage Tank 40"40"4.5 (Muhammad Anwar Hana Urak)	M/s Syed Muhammad & Sons	0.401
52.	Water Storage Tank 40"40"4.5 (Atta Muhammad Hana Urak)	M/s Syed Muhammad & Sons	0.401
53.	Water Storage Tank 40"40"4.5 (Abdul Hanan Durani)	M/s Syed Muhammad & Sons	0.401
54.	Water Storage Tank 40"40"4.5 (Muhibullah Hanna Urak)	M/s Syed Muhammad & Sons	0.401
55.	Water Storage Tank 40"40"4.5 (Abdul Raziq Kareni)	M/s Syed Muhammad & Sons	0.401
56.	PVC 1000 Rft (Haydatullah Nosar)	M/s Syed Muhammad & Sons	0.197
57.	PVC 1000 Rft (Nasrullah Chasma)	M/s Syed Muhammad & Sons	0.197
58.	PVC 1000 Rft (Syed Ishaq Killi Karani)	M/s Syed Muhammad & Sons	0.197
59.	PVC 1000 Rft (Abdul Qadir Hana Urak)	M/s Syed Muhammad & Sons	0.197
60.	PVC 1000 Rft (Abdul Hanan Durani)	M/s Syed Muhammad & Sons	0.197
61.	PVC 1000 Rft (Muhammad Azam Samungli)	M/s Syed Muhammad & Sons	0.197
62.	PVC 1000 Rft (Mehmood Ahmed Chshma)	M/s Syed Muhammad & Sons	0.197
63.	PVC 3000 Rft (Mitha Khan Aghbarg)	M/s Syed Muhammad & Sons	0.522
64.	PVC 3000 Rft (Abdul Manan Aghbarg)	M/s Syed Muhammad & Sons	0.522
65.	PVC 3000 Rft (Abdul Qadir Khazai)	M/s Syed Muhammad & Sons	0.522
66.	PVC 3000 Rft (Rozi Aghbarq)	M/s Syed Muhammad & Sons	0.522

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
67.	PVC 3000 Rft (Abdul Manab Aghbarq)	M/s Syed Muhammad & Sons	0.522
68.	Water Course 1000 Rft (Habibullah Hana Urak)	M/s Syed Muhammad & Sons	0.315
69.	Water Course 1000 Rft (Muhammad Khan Hana Urak)	M/s Syed Muhammad & Sons	0.315
70.	Water Course 1000 Rft (Sher Muhammad Hana Urak)	M/s Syed Muhammad & Sons	0.315
71.	Water Course 1000 Rft (Ghulam Muhammad Hana Durani)	M/s Syed Muhammad & Sons	0.315
72.	Water Course 1000 Rft (Abdul Qadir Khezai)	M/s Syed Muhammad & Sons	0.315
73.	PVC 2000 Rft (Muhammad Rahim Hana Durani)	M/s Syed Muhammad & Sons	0.360
74.	PVC 2000 Rft (Abdul Hameed Hana Urak)	M/s Syed Muhammad & Sons	0.360
75.	PVC 2000 Rft (Sher Ali Chshma)	M/s Syed Muhammad & Sons	0.360
76.	PVC 2000 Rft (Muhammad Saleem) Nosar	M/s Syed Muhammad & Sons	0.360
77.	PVC 2000 Rft (Samiullah) Nosar	M/s Syed Muhammad & Sons	0.360
78.	PVC 2000 Rft (Obaid-ur-Rehman) Aghbarg	M/s Syed Muhammad & Sons	0.360
79.	Installation of PVC Pipeline 3" dia 1000 Rft (Ameer Khan) Panjpai	M/s Syed Muhammad & Sons	0.226
80.	Installation of PVC Pipeline 3" dia 1000 Rft (Muhammad Anwar) Panjpai	M/s Syed Muhammad & Sons	0.226
81.	Installation of PVC Pipeline 3" dia 1000 Rft (Lal Gul) Panjpai	M/s Syed Muhammad & Sons	0.226
82.	Installation of PVC Pipeline 3" dia 1000 Rft (Ghulam Nabi) Panjpai	M/s Syed Muhammad & Sons	0.226

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
83.	Installation of PVC Pipeline 3" dia 1000 Rft (Khuda-e-Rahim Panjpai)	M/s Syed Muhammad & Sons	0.226
84.	Installation of PVC Pipeline 3" dia 1000 Rft (Syed Mir) Panjpai	M/s Syed Muhammad & Sons	0.226
85.	Installation of PVC Pipeline 3" dia 1000 Rft (Faiz Muhammad) Panjpai	M/s Syed Muhammad & Sons	0.226
86.	Installation of PVC Pipeline 3" dia 1000 Rft (Mula Shakar) Panjpai	M/s Syed Muhammad & Sons	0.226
87.	Installation of PVC Pipeline 3" dia 1000 Rft (Dost Muhammad) Panjpai	M/s Syed Muhammad & Sons	0.226
88.	Installation of PVC Pipeline 3" dia 1000 Rft (Naik Muhammad) Panjpai	M/s Syed Muhammad & Sons	0.226
89.	Installation of PVC Pipeline 3" dia 1000 Rft (Abdul Salam) Panjpai	M/s Syed Muhammad & Sons	0.226
90.	Installation of PVC Pipeline 3" dia 1000 Rft (Azizullah) Panjpai	M/s Syed Muhammad & Sons	0.226
91.	Installation of PVC Pipeline 3" dia 1000 Rft (Abdul Rehman) Panjpai	M/s Syed Muhammad & Sons	0.226
92.	Installation of PVC Pipeline 3" dia 1000 Rft (Qaim Shah) Panjpai	M/s Syed Muhammad & Sons	0.226
93.	Installation of PVC Pipeline 3" dia 1000 Rft (Abdul Malik) Panjpai	M/s Syed Muhammad & Sons	0.226
94.	Installation of PVC Pipeline 3" dia 1000 Rft (Muhammad Raza) Panjpai	M/s Syed Muhammad & Sons	0.226
95.	Installation of PVC Pipeline 3" dia 1000 Rft (Ainuddin Panjpai)	M/s Syed Muhammad & Sons	0.226
96.	Installation of PVC Pipeline 3" dia 1000 Rft (Hayder Shah) Panjpai	M/s Syed Muhammad & Sons	0.226
97.	Installation of PVC Pipeline 3" dia 1000 Rft (Abdul Manan) Panjpai	M/s Syed Muhammad & Sons	0.226
98.	Installation of PVC Pipeline 3" dia 1000 Rft (Lal Muhammad) Panjpai	M/s Syed Muhammad & Sons	0.226

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
99.	Installation of PVC Pipeline 3" dia 1000 Rft (Mir Ahmed) Panjpai	M/s Syed Muhammad & Sons	0.226
100 .	Installation of PVC Pipeline 3" dia 1000 Rft (Nazeer Shah) Panjpai	M/s Syed Muhammad & Sons	0.226
101 .	Installation of PVC Pipeline 3" dia 1000 Rft (Roustam Khan) Panjpai	M/s Syed Muhammad & Sons	0.226
102 .	Installation of PVC Pipeline 3" dia 1000 Rft (Malik Kamal) Panjpai	M/s Syed Muhammad & Sons	0.226
103 .	Installation of PVC Pipeline 3" dia 1000 Rft (Muhammad Afzal) Panjpai	M/s Syed Muhammad & Sons	0.226
104 .	Installation of PVC Pipeline 3" dia 1000 Rft (Rehmatullah) Panjpai	M/s Syed Muhammad & Sons	0.226
105 .	Installation of PVC Pipeline 3" dia 1000 Rft (Nazeer Ahmed) Panjpai	M/s Syed Muhammad & Sons	0.226
106 .	Installation of PVC Pipeline 3" dia 1000 Rft (Muhammad Azam) Panjpai	M/s Syed Muhammad & Sons	0.226
107 .	Installation of PVC Pipeline 3" dia 1000 Rft (Abdul Ahed) Panjpai	M/s Syed Muhammad & Sons	0.226
108 .	Installation of PVC Pipeline 3" dia 1000 Rft (Orangzaib) Panjpai	M/s Syed Muhammad & Sons	0.226
109 .	Installation of PVC Pipeline 3" dia 1000 Rft (Muhammad Irfan) Panjpai	M/s Syed Muhammad & Sons	0.226
110 .	Installation of PVC Pipeline 3" dia 1000 Rft (Jhanzaib Panjpai	M/s Syed Muhammad & Sons	0.226
111 .	Installation of PVC Pipeline 3" dia 1000 Rft (Pir Dad Panjpai	M/s Syed Muhammad & Sons	0.226
112 .	Installation of PVC Pipeline 3" dia 1000 Rft (Nasir Ahmed Panjpa	M/s Syed Muhammad & Sons	0.226
113 .	Installation of PVC Pipeline 3" dia 1000 Rft Faizullah Panjpai	M/s Syed Muhammad & Sons	0.226
114 .	Supply of PVC Pipeline	M/s Syed Muhammad & Sons	0.160
115 .	Drilling of Local Bore 320 Rft Depth Gul Town Quetta	M/s Syed Muhammad & Sons	0.346

S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
116	Drilling of Local Bore 650 Rft Depth Gul Town Quetta	M/s Syed Muhammad & Sons	0.643
<b>Total</b>			<b>24.272</b>
<b>Deputy Director on Farm Water Management, Jaffarabad</b>			
117	Renovation / Desalting of water Courses various location District <del>Sobatpur/Jaffarabad</del>	Mujeeb-ur-Rehman	7.499
118	Renovation / Desalting of water Courses various location District <del>Sobatpur/Jaffarabad</del>	Mujeeb-ur-Rehman	6.057
119	Renovation / Desalting of water Courses various location District <del>Sobatpur/Jaffarabad</del>	Sona Khan	5.129
120	Construction of Water Storage Tank Noor-ud-Din Kandrani Sobatpur	Yar Muhammad Solangi	0.787
121	Construction of Water Storage Tank Haji Doulat Khan Deh Sekhra UC Mazoi Sobatpur	Yar Muhammad Solangi .	0.787
<b>Total</b>			<b>20.260</b>
<b>Deputy Director on Farm Water Management, Nasserabad</b>			
122	Lining of Water Course Muhammad Ibrahim Aliabad	Muhammad Yousaf .	0.380
123	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf	0.845
124	Lining of Water Course Ahmed Nawaz Aliabad	Muhammad Yousaf	0.826
125	Lining of Water Course Wali Muhammad Aliabad	Muhammad Yousaf	0.589
126	Lining of Water Course Juma Khan Aliabad	Muhammad Yousaf	0.589
127	Lining of Water Course Wadera Shakar Khan Jattak Aliabad	Abdul Sattar Mengal	1.558
128	Lining of Water Course Wadera Shakar Khan Jattak Aliabad	Abdul Sattar Mengal	1.315
129	Lining of Water Course Juma Khan Aliabad	Muhammad Yousaf	0.594
130	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf	0.458

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
131	Lining of Water Course Wali Muhammad Aliabad	Muhammad Yousaf	0.594
132	Renovation / Desalting W/C Muhammad Sharif Abro Goth Lal Jan UC Mir Pur Naseerabad	Haji Muhammad Usman Bangulzai	0.397
133	Renovation / Desalting W/C Lal Muhammad Goth Said Khan Marri UC Bedar Naseerabad	Haji Muhammad Usman Bangulzai	0.397
134	Renovation / Desalting W/C Abdul Razzaq Pandrani UC Quba Sher Khan Naseerabad	Haji Muhammad Usman Bangulzai	0.397
135	Renovation / Desalting W/C Taj Baloch Goth Sona Khan Sarparah UC Bedar Naseerabad	Haji Muhammad Usman Bangulzai	0.713
136	Renovation / Desalting W/C Muhammad Amin Marri UC Abdullah Barri Naseerabad	Haji Muhammad Usman Bangulzai	0.521
137	Renovation / Desalting W/C Arz Muhammad Umrani Goth Alahanda Khan UC Fateh Muhammad Umrani	Haji Muhammad Usman Bangulzai	0.521
138	Lining of Water Course Wadera Shakar Khan Jattak Aliabad	Abdul Sattar Mengal .	0.377
139	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf	0.930
140	Renovation / Desalting W/C Taj Baloch Goth Sona Khan Sarparah UC Bedar Naseerabad	Haji Muhammad Usman Bangulzai	0.475
141	Renovation / Desalting W/C Lal Muhammad Goth Said Khan Marri UC Bedar Naseerabad	Haji Muhammad Usman Bangulzai	0.395
142	Renovation / Desalting W/C Muhammad Sharif Abro Goth Lal Jan UC Mir Pur Naseerabad	Haji Muhammad Usman Bangulzai	0.395
143	Renovation / Desalting W/C Arz Muhammad Umrani Goth Alahanda Khan UC Fateh Muhammad Umrani	Haji Muhammad Usman Bangulzai	0.469
144	Renovation / Desalting W/C Abdul Razzaq Pandrani UC Quba Sher Khan Naseerabad	Haji Muhammad Usman Bangulzai	0.395



S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
145	Renovation / Desalting W/C Muhammad Amin Marri UC Abdullah Barri Naseerabad	Haji Muhammad Usman Bangulzai	0.469
146	Lining of Water Course Ahmed Nawaz Aliabad	Muhammad Yousaf	0.832
<b>Total</b>			<b>15.432</b>
<b>Deputy Director on Farm Water Management, Loralai</b>			
147	Const: of water storage tank in Loralai	M/S Saif	2.729
148	Installation of PVC 4" pressure pipe line Loralai	M/S Saif	1.545
149	Provision/Supply of PVC 4" Dia Pressure Pipeline Loralai	M/S Saif	3.416
150	Solar Pumping Machinery Complete for Faizullah s/o Dolat Khan Loralai	M/S Saif	0.733
151	Development of Bores Loralai	M/S Saif	0.733
152	Detail of Land Levling Loralai	M/S Saif	1.594
153	Cost of Casing Pipe Loralai	M/S Saif	3.347
154	Installation of PVC pressure pipe line schemes	M/S Saif	1.671
155	Solar Pumping Machinery Complete for Faizullah s/o Dolat Khan Loralai Daragai	M/S Saif	2.999
156	Solar Pumping Machinery Complete for Faizullah s/o Dolat Khan Loralai Daragai	M/S Saif	2.999
157	Installation of PVC 4" DIA pressure pipe line Loralai	M/S Saif	0.136
158	Supply of PVC 4" Dia Pressure Pipeline Loralai	M/S Saif	0.364
159	Installation of PVC 4" DIA pressure pipe line Loralai	M/S Saif	0.136

S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
160	Provision/Supply of PVC 4" Dia Pressure Pipeline Loralai	M/S Saif	0.364
<b>Total</b>			<b>22.765</b>
<b>Deputy Director on Farm Water Management, Kharan</b>			
161	PVC Pipline 18568 Rft	Al-Rehman Engineering Works	2.694
162	Haji Muhammad Ishaq WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
163	Muhammad Ismial Noshewani WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
164	Haji Khuda-e-Nazar Malangzai WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
165	Haji Khuda Bux Jungli WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
166	Bashir Ahmed WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
167	Abdul Sattar Kubdani WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
168	Sardar Ali Ahmed WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
169	Dur Muhammad WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
170	Zafar Jan Noshewani WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
171	Muhammad Ibrahim WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
172	Muhammad Arif WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
173	Abdul Wahid WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.374
174	Haji Khuda-e-Nazar Malangzai WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
175	Haji Khuda Bux Jungli WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
176	Haji Muhammad Ishaq WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376

S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
177	Muhammad Arif WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
178	Sardar Ali Ahmed WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
179	Baseer Ahmed WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
180	Abdul Wahid WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
181	Zafar Jan Noshewani WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
182	Abdul Sattar Kubdani WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
183	Dur Muhammad WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
184	Bashir Ahmed WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
185	Muhammad Ibrahim WST 60"*60"*1.37m	Al-Rehman Engineering Works	0.376
186	Haji Attaullah Ejbari & Sardar Niaz Muhammad PVC Pipeline	Al-Rehman Engineering Works	0.182
187	Haji Khan & Hafiz Muhammad Ali PVC Pipeline	Al-Rehman Engineering Works	0.182
188	Khuda-e-Nazar Siapad & Haji Muhammad Assa Siapad	Al-Rehman Engineering Works	0.182
189	Takri Ghulam Mustafa & Gul Muhammad	Al-Rehman Engineering Works	0.182
190	Mir Abdul Rub & Syed Nawaz Shah PVC Pipeline	Al-Rehman Engineering Works	0.182
191	Molvi Muhammad Qasim & Haji Ghulam Nabi Jangli PVC Pipeline	Al-Rehman Engineering Works	0.182
192	H.Obedullah & Muhammad Anwar Noshewani PVC Pipeline	Al-Rehman Engineering Works	0.182
193	Zafar Kubdani & Sagheer Ahmed Badini PVC Pipeline	Al-Rehman Engineering Works	0.182

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
194	H.Muhammad Ismail Noshewani & H.M.Jan Noshewani PVC Pipeline	Al-Rehman Engineering Works	0.182
195	Muhammad Arif Qumbrani & H.M Assa PVC Pipeline	Al-Rehman Engineering Works	0.182
196	Malik Muhammad Baksh & Muhammad Yousif	Al-Rehman Engineering Works	0.182
197	H.Muhammad Qasim & Mola Bakhsh PVC Pipeline	Al-Rehman Engineering Works	0.182
198	Muhammad Ismail WST	Syed Muhammad & Sons	0.240
199	Muhammad Ismail WST	Syed Muhammad & Sons	0.242
200	Bashir Ahmed WST	Syed Muhammad & Sons	0.240
201	Bashir Ahmed WST	Syed Muhammad & Sons	0.242
202	Saeed Ahmed WST	Syed Muhammad & Sons	0.240
203	Saeed Ahmed WST	Syed Muhammad & Sons	0.242
204	Haji Ibrahim WST	Syed Muhammad & Sons	0.240
205	Haji Ibrahim WST	Syed Muhammad & Sons	0.242
206	Shah Zaman WST	Syed Muhammad & Sons	0.240
207	Shah Zaman WST	Syed Muhammad & Sons	0.242
208	Hadiatullah WST	Syed Muhammad & Sons	0.240
209	Hadiatullah WST	Syed Muhammad & Sons	0.240
210	Shair Baz Sasoli PVC Pipeline	Syed Muhammad & Sons	0.357
211	Haji Muhammad Ibrahim PVC Pipeline	Syed Muhammad & Sons	0.357
212	Haji Muhammad Ismail PVC Pipeline	Syed Muhammad & Sons	0.357
213	Haji Basheer Ahmed PVC Pipeline	Syed Muhammad & Sons	0.357
214	Haji Hadiatullah PVC Pipeline	Syed Muhammad & Sons	0.357
215	Saeed Ahmed PVC Pipeline	Syed Muhammad & Sons	0.357
216	Attallah Qambrani PVC Pipeline	Syed Muhammad & Sons	0.357
217	Shahzaman Noshewani PVC Pipeline	Syed Muhammad & Sons	0.357

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
218	Drilling and Development of Bore	Balochistan Engineering Associates	0.725
219	Drilling and Development of Bore	Balochistan Engineering Associates	0.478
220	Drilling and Development of Bore	Balochistan Engineering Associates	0.478
221	Drilling and Development of Bore	Balochistan Engineering Associates	0.478
222	Drilling and Development of Bore	Balochistan Engineering Associates	0.478
223	Haji Shah Dad & Haji Muhammad Azam PVC Pipeline	Allahdad Khan Kehtran & Sons	0.311
224	Muhammad Hussain PVC Pipeline	Allahdad Khan Kehtran & Sons	0.311
225	Muhammad Ibrahim PVC Pipeline	Allahdad Khan Kehtran & Sons	0.311
226	Hafizullah PVC Pipeline	Allahdad Khan Kehtran & Sons	0.311
<b>Total</b>			<b>23.505</b>
<b>Deputy Director on Farm Water Management, Sibi</b>			
227	Const. of Small bridge water channel Tori at Kurak	M/s Jatoi Construction Co	0.492
228	Const. of Water Channel Umar zai Khajjak	M/s Jatoi Construction Co	0.792
229	Const. of Water Channel Ishaque Zai Khajjak	M/s Jatoi Construction Co	0.841
230	Const. of Water Channel Marghazani Kalan	M/s Jatoi Construction Co	2.870
231	Const. of Water Channel Azizullah Khan at Gulu Sheher Davi	M/s Jatoi Construction Co	0.889
232	Const. of Water Channel Rallan Luni	M/s Syed Mohammad & Sons,	1.286
233	Installation of PVC 4" Dia pressure pipeline at Hasil Khan	M/s Syed Mohammad & Sons	0.115

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
234	Installation of PVC 4" Dia pressure pipeline at Mehboob Ali	M/s Syed Mohammad & Sons	0.117
235	Installation of PVC 4" Dia pressure pipeline at Hamal Khan	M/s Syed Mohammad & Sons	0.121
236	Installation of PVC 4" Dia pressure pipeline at Malik Nisar	M/s Syed Mohammad & Sons	0.120
237	Installation of PVC 4" Dia pressure pipeline at Malik Nisar	M/s Syed Mohammad & Sons	0.129
238	Installation of PVC 4" Dia pressure pipeline at Malik Yousif	M/s Syed Mohammad & Sons	0.122
239	Installation of PVC 4" Dia pressure pipeline at Muhammad Khalid Saeed	M/s Syed Mohammad & Sons	0.121
240	Installation of PVC 4" Dia pressure pipeline at Malik Abdullah Khan	M/s Syed Mohammad & Sons	0.123
241	Installation of PVC 4" Dia pressure pipeline at Noor Muhammad	M/s Syed Mohammad & Sons	0.120
242	Installation of PVC 4" Dia pressure pipeline at Muhammad Ismail	M/s Syed Mohammad & Sons	0.122
243	Installation of PVC 4" Dia pressure pipeline at Muhammad Ismail Village Khajjak	M/s Syed Mohammad & Sons	0.121
244	Installation of PVC 4" Dia pressure pipeline at Tokali Khan	M/s Syed Mohammad & Sons	0.122
245	Installation of PVC 4" Dia pressure pipeline at Shahdad Khan	M/s Syed Mohammad & Sons	0.123
246	Installation of PVC 4" Dia pressure pipeline at Allah Bachaya	M/s Syed Mohammad & Sons	0.122
247	Installation of PVC 4" Dia pressure pipeline at Muhammad Umer	M/s Syed Mohammad & Sons	0.122
248	Installation of PVC 4" Dia pressure pipeline at Heju Village Mall	M/s Syed Mohammad & Sons	0.121
249	Installation of PVC 4" Dia pressure pipeline at Khan Bakhtiar	M/s Syed Mohammad & Sons	0.125
250	Installation of PVC 4" Dia pressure pipeline at Malik Khan Gishkori Village Mall	M/s Syed Mohammad & Sons	0.121
251	Installation of PVC 4" Dia pressure pipeline at Khuda-e-Dad Khan	M/s Syed Mohammad & Sons	0.122

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
252	Installation of PVC 4" Dia pressure pipeline at Fageer Muhammad	M/s Syed Mohammad & Sons	0.122
253	Installation of PVC 4" Dia pressure pipeline at Haji Hayat	M/s Syed Mohammad & Sons	0.122
254	Construction of Water Course Khuda-e-Dad Khajjak	M/s Syed Mohammad & Sons	0.705
255	Construction of Water Course Muhammad Khan	M/s Syed Mohammad & Sons	0.758
256	Construction of Water Course Muhammad Ibrahim	M/s Syed Mohammad & Sons	0.142
257	Construction of Water Course Gul Muhammad	M/s Syed Mohammad & Sons	0.820
258	Construction of Water Course Imam Bakhsh	M/s Syed Mohammad & Sons	0.809
259	Installation of PVC 4" Dia pressure pipeline at Arz Muhammad	M/s Syed Mohammad & Sons	0.162
260	Installation of PVC 4" Dia pressure pipeline at Kamil	M/s Syed Mohammad & Sons	0.121
261	Installation of PVC 4" Dia pressure pipeline at Jamal Khan	M/s Syed Mohammad & Sons	0.169
262	Installation of PVC 4" Dia pressure pipeline at Mohammad Ayoub	M/s Syed Mohammad & Sons	0.166
263	Installation of PVC 4" Dia pressure pipeline at Shahnawaz Talani	M/s Syed Mohammad & Sons	0.122
264	Installation of PVC 4" Dia pressure pipeline at Doda Khan	M/s Syed Mohammad & Sons	0.121
265	Installation of PVC 4" Dia pressure pipeline at Safar Din	M/s Syed Mohammad & Sons	0.161
266	Installation of PVC 4" Dia pressure pipeline at Muhammad Bakhsh	M/s Syed Mohammad & Sons	0.162
267	Installation of PVC 4" Dia pressure pipeline at Nasrullah	M/s Syed Mohammad & Sons	0.122
268	Installation of PVC 4" Dia pressure pipeline at Mir Hassan Ishasque	M/s Syed Mohammad & Sons	0.161
269	Installation of PVC 4" Dia pressure pipeline at Noor Muhammad	M/s Syed Mohammad & Sons	0.162

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
270	Installation of PVC 4" Dia pressure pipeline at Rakhail Shah	M/s Syed Mohammad & Sons	0.134
271	Construction of Water Course Muhammad Ashraf Marghazani	M/s Syed Mohammad & Sons	0.216
272	Installation of PVC 4" Dia pressure pipeline at Muhammad S/O Nihal Khan at Tali	M/s Syed Mohammad & Sons	0.123
273	Installation of PVC 4" Dia pressure pipeline at Azmat Khan at Tali	M/s Syed Mohammad & Sons	0.121
274	Installation of PVC 4" Dia pressure pipeline at Karim Dad	M/s Syed Mohammad & Sons	0.120
275	Installation of PVC 4" Dia pressure pipeline at Qurban Ali	M/s Syed Mohammad & Sons	0.121
276	Installation of PVC 4" Dia pressure pipeline at Munir Ahmed	M/s Syed Mohammad & Sons	0.122
277	Construction of Water Course Asad Khan	M/s Syed Mohammad & Sons	5.876
278	Installation of PVC 4" Dia pressure pipeline at Ahmed Khan	M/s Syed Mohammad & Sons	0.121
279	Installation of PVC 4" Dia pressure pipeline at Jan Muhammad	M/s Syed Mohammad & Sons	0.121
280	Installation of PVC 4" Dia pressure pipeline at Ahmed Khan Talli	M/s Syed Mohammad & Sons	0.121
281	Installation of PVC 4" Dia pressure pipeline at Mohammad Khan	M/s Syed Mohammad & Sons	0.121
282	Installation of PVC 4" Dia pressure pipeline at Fida Ali	M/s Syed Mohammad & Sons	0.121
283	Installation of PVC 4" Dia pressure pipeline at Malik Hassad Khan	M/s Syed Mohammad & Sons	0.121
284	Installation of PVC 4" Dia pressure pipeline at Chakar Khan	M/s Syed Mohammad & Sons	0.121
285	Installation of PVC 4" Dia pressure pipeline at Haji Khair Mohammad	M/s Syed Mohammad & Sons	0.121
286	Installation of PVC 4" Dia pressure pipeline at Jan Mohammad	M/s Syed Mohammad & Sons	0.121



<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
287	Installation of PVC 4" Dia pressure pipeline at Abdul Majeed	M/s Syed Mohammad & Sons	0.121
288	Installation of PVC 4" Dia pressure pipeline at Muhammad Ayoub	M/s Syed Mohammad & Sons	0.121
289	Construction of Water Course Asad Khan	M/s Syed Mohammad & Sons	0.825
290	Construction of Water Course Muhammad Ashraf Marghazani	M/s Syed Mohammad & Sons	0.442
<b>Total</b>			<b>24.017</b>
<b>Deputy Director on Farm Water Management, Musa Khail</b>			
291	Const: of Water Storage Tank Musa Khail	M/s Afghan Cosntruction,GC	0.377
292	Const: of Water Storage Tank Musa Khail	M/s Afghan Cosntruction,GC	0.307
293	Const: of Water Storage Tank Musa Khail	M/s Afghan Cosntruction,GC	1.132
294	Linning of Water Course Musa Khail	M/s Afghan Cosntruction,GC	0.240
295	Linning of Water Course Musa Khail	M/s Afghan Cosntruction,GC	0.581
296	Linning of Water Course Musa Khail	M/s Afghan Cosntruction,GC	0.466
297	Installation of PVC 4" pressure pipe line Musa Khail	M/s Friends Traders	4.826
298	Leveling of Land and Dressing of Micro Bandat Musa Khail	M/s Zahid Musakhai & Brothers, GC	4.695
299	Leveling of Land and Dressing of Micro Bandat Musa Khail	M/s Zahid Musakhai & Brothers, GC	1.247
300	Leveling of Land and Dressing of Micro Bandat Musa Khail	M/s Zahid Musakhai & Brothers, GC	1.247
<b>Total</b>			<b>15.119</b>
<b>Deputy Director on Farm Water Management, Ziarat</b>			
301	Water Course 2000 Rft	Akhtar Muhammad	0.991
302	Water Course 2000 Rft	Akhtar Muhammad	0.991

<b>S. No.</b>	<b>Nature of Work</b>	<b>Name of Contractor</b>	<b>Estimated Cost in (Rs)</b>
303	Water Course 2000 Rft	Akhtar Muhammad	0.991
304	Water Course 4000 Rft	Akhtar Muhammad	1.970
305	Water Course 3800 Rft	Akhtar Muhammad	1.875
306	Water Course 3800 Rft	Akhtar Muhammad	1.875
307	Water Course 3800 Rft	Akhtar Muhammad	1.875
308	Water Course 2000 Rft	Akhtar Muhammad	0.991
309	Water Course 4300 Rft	Akhtar Muhammad Govt.Cont	0.286
310	Water Storage Tank 52.78*52.78	Akhtar Muhammad	0.518
311	Water Storage Tank 52.78*52.78	Akhtar Muhammad	0.518
312	Water Storage Tank 52.78*52.78	Akhtar Muhammad	0.518
313	Water Storage Tank 52.78*52.78	Akhtar Muhammad	0.518
314	Water Storage Tank 52.78*52.78	Akhtar Muhammad	0.518
<b>Total</b>			<b>14.433</b>
<b>Deputy Director on Farm Water Management, Kohlu</b>			
315	Construction of WST District Kohlu (40*40*4.5 Brick Masonry) 36 No's	Attaullah Govt. Cont.	15.068
<b>Deputy Director on Farm Water Management, Panjgur</b>			
316	Drilling and Development of Bores District Panjgur	Balochistan Engineering Associates	6.523
317	Drilling and Development of Bores District Panjgur	Altaz Ahmed Construction Co. Panjgur	9.850
318	Drilling and Development of Bores District Panjgur	New Karwan Builders Govt. Cont.	7.579
319	Drilling and Development of Bores District Panjgur	Altaz Ahmed Construction Co. Panjgur	5.18
320	Construction of Water Storage Tank District Panjgur	Carvawan Builders Panjgur	7.308
321	Construction of Water Storage Tank District Panjgur	Carvawan Builders Panjgur	7.922
322	Water Resource Management Through open surface well	Altaz Ahmed Construction Co. Panjgur	5.414
323	Improvement and Extension of Rakhshan karez washap District Panjgur	Carvawan Builders Panjgur	3.962

S. No.	Nature of Work	Name of Contractor	Estimated Cost in (Rs)
324	Improvement and Extension of Rakhshan karez washap District Panjgur	Altaz Ahmed Construction Co. Panjgur	9.892
325	Land Leveling at District Panjgur	Altaz Ahmed Construction Co. Panjgur	3.788
326	Land Leveling at District Panjgur	Altaz Ahmed Construction Co. Panjgur	3.788
<b>Total</b>			<b>71.206</b>
<b>Grant Total</b>			<b>469.261</b>

### Annexure – 13

#### 2.2.5 Irregular / doubtful expenditure on execution of earth work - Rs.64.911 million

(Rs. in million)

S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
<b>Deputy Director On Farm Water Management, Kech at Turbat</b>				
1.	Rehabilitation & Cleaning of Karez Zaroabadmiri / Nasir Ali Baloch G/C & GOS	0764605-11/3/2014	Earth Work	0.462
2.	Rehabilitation & Cleaning of Karez Sari Kahan / Ziad Ahmed Baloch G/C & GOS	0764606-11/3/2014	Earth Work	0.462
3.	Rehabilitation & Cleaning of Karez Peri Kahan / Khan Muhammad G/C & GOS	0764609-11/3/2014	Earth Work	0.462
4.	Rehabilitation & Cleaning of Karez Suhrani / Naveed Ahmed Construction Co. Kech	0764607-11/3/2014	Earth Work	0.462
5.	Rehabilitation & Cleaning of Karez Gaibun / Zubair Ahmed Baloch G/C	0764608-11/3/2014	Earth Work	0.462
6.	Construction of Bandats Dasht and Mand / Dasht Traders & Const. Co. Turbat	0798026-13/5/2014	Earth Work	5.000
7.	Construction of Bandats Dasht and Mand / Dasht Traders & Const. Co. Turbat	0837881-17/6/2014	Earth Work	2.544
8.	Construction of Water Storage Tank / Taj Muhammad G/C	0798025-13/5/2014	Excavation foundation depth upto 4 m lead upto 30m lift upto 1.5m	0.002

<b>S. No.</b>	<b>Name of Scheme / Contractor Name of Contractor</b>	<b>Cheque No &amp; Date</b>	<b>Description</b>	<b>Amount (Rs.)</b>
9.	Construction of Water Storage Tank / Taj Muhammad G/C		Backfilling and compaction soil lead upto 15m	0.005
10.	Construction of Water Storage Tank / Taj Muhammad G/C	0799370-5/6/2014	Excavation foundation depth upto 4 m lead upto 30m lift upto 1.5m	0.002
11.	Construction of Water Storage Tank / Taj Muhammad G/C	-	Backfilling and compaction soil lead upto 15m	0.005
12.	Construction of Water Storage Tank / Sayad Muhammad G/C	0838741-23/6/2014	Excavation foundation depth upto 4 m lead upto 30m lift upto 1.5m	0.002
13.	Construction of Water Storage Tank / Sayad Muhammad G/C	-	Backfilling and compaction soil lead upto 15m	0.005
14.	Installation of PVC Pipeline Taj Muhammad G/C	0798025-13/5/2014	Re-handling of gravel work or excavated rock, lead upto 15m	0.017
15.	Installation of PVC Pipeline / Taj Muhammad G/C	0799370-5/6/2014	Re-handling of gravel work or excavated rock, lead upto 15m	0.017
16.	Installation of PVC Pipeline / Taj Muhammad G/C	0837880-17/6/2014	Re-handling of gravel work or excavated rock, lead upto 15m	0.017
17.	Lining of Water Course / Taj Muhammad G/C	0798025-13/5/2014	Excavation foundation upto 3m	0.007
18..	Lining of Water Course / Taj Muhammad G/C	-	Backfilling and compaction soil lead upto 15m	0.001
19.	Construction of WST & Lining of Water Course / Sakhidad Baloch G/C	0799372-5/6/2014	Excavation foundation depth upto 4 m lead upto 30m lift upto 1.5m	0.002
21.	Construction of WST & Lining of Water Course / Sakhidad Baloch G/C	-	Backfilling and compaction soil lead upto 15m	0.005
22.	Construction of WST & Lining of Water Course / Sakhidad Baloch G/C	0799372-5/6/2014	Backfilling and compaction soil lead upto 15m	0.001
23.	Rehabilitation & Cleaning of Karez District Kech / Zaid Ahmed G/C	0799373-5/6/2014	Excavation in shingle or gravel lead upto 30m	0.372
24.	Rehabilitation & Cleaning of Karez District Kech / Zaid	0799373-5/6/2014	Excavation in shingle or gravel lead upto	0.416

S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
	Ahmed G/C		30m	
25.	Construction of Water Course / Sakhidad Baloch G/C	0837881- 17/6/2014	Backfilling and compaction soil lead upto 15m	0.001
26.	Construction of Water Course / Sakhidad Baloch G/C	0837883- 17/6/2014	Backfilling and compaction soil lead upto 15m	0.005
<b>Total</b>				<b>10.738</b>
<b>Deputy Director On Farm Water Management, Kohlu</b>				
27	Construction of WST District Kohlu (40*40*4.5 Brick masonry) 36 No's / Attaullah Govt. Cont.	0782885- 21/6/2014	Back filling and compacting soil, earth and boulders behind retaining walls lead upto 1.5 si No-3-30)	0.143
28	Construction of WST District Kohlu (40*40*4.5 Brick masonry) 36 No's / Attaullah Govt. Cont.	-	Excavation in foundation building, bridges and other structres upto 4 m (SI No-3-21/d)	0.007
29	Construction of WST District Kohlu (40*40*4.5 Brick masonry) 36 No's / Attaullah Govt. Cont.	-	Back filling and compacting soil, earth and boulders behind retaining walls lead upto 1.5 si No-3-30)	0.017
<b>Total</b>				<b>0.166</b>
<b>Deputy Director On Farm Water Management, Naseerabad</b>				
30.	Lining of Water Course Muhammad Ibrahim Aliabad / Muhammad Yousaf Govt. Cont.	0797714- 25/4/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3- 21/c)	0.013
31.	Lining of Water Course Muhammad Amin Aliabad / Muhammad Yousaf Govt. Cont.	0797714- 25/4/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3- 21/c)	0.030
32.	Lining of Water Course Ahmed Nawaz Aliabad / Muhammad Yousaf Govt. Cont.	0797714- 25/4/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3- 21/c)	0.028

<b>S. No.</b>	<b>Name of Scheme / Contractor Name of Contractor</b>	<b>Cheque No &amp; Date</b>	<b>Description</b>	<b>Amount (Rs.)</b>
33.	Lining of Water Course Wali Muhammad Aliabad / Muhammad Yousaf Govt. Cont.	0797714-25/4/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.019
34.	Lining of Water Course Juma Khan Aliabad / Muhammad Yousaf Govt. Cont.	0797714-25/4/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.019
35.	Lining of Water Course Wadera Shakar Khan Jattak Aliabad / Abdul Sattar Mengal Govt. Cont.	0797713-25/4/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.053
36.	Lining of Water Course Wadera Shakar Khan Jattak Aliabad / Abdul Sattar Mengal Govt. Cont.	0797967-19/5/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.053
37.	Lining of Water Course Juma Khan Aliabad / Muhammad Yousaf Govt. Cont.	0797972-19/5/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.020
38.	Lining of Water Course Muhammad Amin Aliabad / Muhammad Yousaf Govt. Cont.	0797972-19/5/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.014
39.	Lining of Water Course Wali Muhammad Aliabad / Muhammad Yousaf Govt. Cont.	0797972-19/5/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3-21/c)	0.020
40.	Renovation / Desalting W/C Muhammad Sharif Abro Goth Lal Jan UC Mir Pur Naseerabad / Haji Muhammad Usman	0852742-5/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3-	0.305

S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
	Bangulzai Govt. Cont.		7/a+3-27)	
41.	Renovation / Desalting W/C Lal Muhammad Goth Said Khan Marri UC Bedar Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0852742- 5/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.305
42.	Renovation / Desalting W/C Abdul Razzaq Pandrani UC Quba Sher Khan Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0852742- 5/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.305
43.	Renovation / Desalting W/C Taj Baloch Goth Sona Khan Sarparah UC Bedar Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0852742- 5/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.548
44.	Renovation / Desalting W/C Muhammad Amin Marri UC Abdullah Barri Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0852742- 5/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.401
45.	Renovation / Desalting W/C Arz Muhammad Umrani Goth Alahanda Khan UC Fateh Muhammad Umrani Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0852742- 5/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.401
46.	Lining of Water Course Wadera Shakar Khan Jattak Aliabad / Abdul Sattar Mengal Govt. Cont.	0853041- 20/6/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3- 21/c)	0.053
47.	Lining of Water Course Muhammad Amin Aliabad / Muhammad Yousaf Govt. Cont.	0853042- 23/6/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3- 21/c)	0.031
48.	Renovation / Desalting W/C Taj Baloch Goth Sona Khan Sarparah UC Bedar Naseerabad Haji Muhammad Usman Bangulzai Govt. Cont.	0853168- 26/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.914
49.	Renovation / Desalting W/C Lal Muhammad Goth Said	0853168- 26/6/2014	Excavation in open cutting upto 1.5 m	0.609

S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
	Khan Marri UC Bedar Naseerabad Haji Muhammad Usman Bangulzai Govt. Cont.		depth for storm water channel SI No. 3- 7/a+3-27)	
50.	Renovation / Desalting W/C Muhammad Sharif Abro Goth Lal Jan UC Mir Pur Naseerabad Haji Muhammad Usman Bangulzai Govt. Cont.	0853168- 26/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.609
51.	Renovation / Desalting W/C Arz Muhammad Umrani Goth Alahanda Khan UC Fateh Muhammad Umrani Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0853168- 26/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.762
52.	Renovation / Desalting W/C Abdul Razzaq Pandrani UC Quba Sher Khan Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0853168- 26/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.609
53.	Renovation / Desalting W/C Muhammad Amin Marri UC Abdullah Barri Naseerabad / Haji Muhammad Usman Bangulzai Govt. Cont.	0853168- 26/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3- 7/a+3-27)	0.762
54.	Lining of Water Course Ahmed Nawaz Aliabad / Muhammad Yousaf Govt. Cont.	0853182- 26/6/2014	Excavation in foundation of building, bridges and other structures, depth upto 4 meters (SI No.3- 21/c)	0.028
<b>Total</b>				<b>6.909</b>
<b>Deputy Director On Farm Water Management, Jaffarabad</b>				
55.	Renovation / Desalting of water Courses various location District Sobatpur/Jaffarabad / Mujeeb-ur-Rehman Govt. Cont	Nil	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3-7/6.	5.780
56.	Renovation / Desalting of water Courses various location District Sobatpur, Jaffarabad / Mujeeb-ur-Rehman Govt. Cont	Nil	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 2-7/a	10.448
57.	Renovation / Desalting of water Courses various location District Sobatpur,Jaffarabad / Sona Khan Govt. Cont	0835267- 11/6/2014	Excavation in open cutting upto 1.5 m depth for storm water channel SI No. 3-7/+3- 27)	3.961



S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
<b>Total</b>				<b>20.188</b>
<b>Deputy Director Agriculture Engineering, Barkhan</b>				
58.	Earth work	-	Earth work through tractors hours	24.499
<b>Deputy Director On Farm Water Management, Awaran</b>				
59.	Construction of Water Storage Tank 60*60*4.5 / Muhammad Anwar Bezinjo G/C	0818098-27/5/2014	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.078
60.	Construction of Water Storage Tank 60*60*4.5 / Muhammad Anwar Bezinjo G/C	0818368-14/6/2014	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.078
61.	Construction of Water Storage Tank 50*50*4.5 / Muhammad Anwar Bezinjo G/C	Nil	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.006
62.	Construction of Water Storage Tank 50*50*4.5 / Muhammad Anwar Bezinjo G/C	Nil	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.163
63.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft. / Muhammad Anwar Bezinjo G/C	Nil	Re-handling of gravel work or excavated rock, lead upto 15m SI No-3-14	0.514
64.	Provision / Supply of PVC4" Dia Pressure Pipeline 59320 Rft. / Muhammad Anwar Bezinjo G/C	Nil	Re-handling of gravel work or excavated rock, lead upto 15m SI No-3-14	0.514
65.	Installation of PVC4" Dia Pressure Pipeline 16800 Rft. / Gul Jan & Sons G/C	Nil	Re-handling of gravel work or excavated rock, lead upto 15m SI No-3-14	0.145
66.	Installation of PVC4" Dia Pressure Pipeline 16800 Rft Gul Jan & Sons G/C	Nil	Re-handling of gravel work or excavated rock, lead upto 15m SI No-3-14	0.145

<b>S. No.</b>	<b>Name of Scheme / Contractor Name of Contractor</b>	<b>Cheque No &amp; Date</b>	<b>Description</b>	<b>Amount (Rs.)</b>
67.	Construction of Water Storage Tank 50*50*4.5 / Gul Jan & Sons G/C	Nil	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.018
68.	Construction of Water Storage Tank 50*50*4.5 / Gul Jan & Sons G/C	Nil	Back filling and compacting soil 200arth and boulders behind retaining walls (SI NO-3-30)	0.041
69.	Construction of Water Storage Tank 50*50*4.5 / Gul Jan & Sons G/C	Nil	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.018
70.	Construction of Water Storage Tank 50*50*4.5 / Gul Jan & Sons G/C	Nil	Back filling and compacting soil 200arth and boulders behind retaining walls (SI NO-3-30)	0.041
71.	Lining of Water Course 5000 Rft/ Gul Jan & Sons G/C	Nil	Back filling and compacting soil 200arth and boulders behind retaining walls (SI NO-3-30)	0.007
72.	Lining of Water Course 5000 Rft. / Gul Jan & Sons G/C	Nil	Back filling and compacting soil 200arth and boulders behind retaining walls (SI NO-3-30)	0.007
73.	Construction of Land Protection Wall Wire Crate Awaran/ Gul Jan & Sons G/C	Nil	Excavation Foundation of in building, bridges, and other structures, depth upto 4 meters (SI No-3-21/d)	0.171
<b>Total</b>				<b>1.946</b>
<b>Deputy Director On Farm Water Management, Ziarat</b>				
74.	Water Course 2000 Rft Akhtar Muhammad Govt.Cont	0730190-27/6/2014	Earth Work Excavation in Irrigation Channel, Drains utpo 3m depth etc SI No-3-21-d)	0.036
75.	Water Course 2000 Rft / Akhtar Muhammad Govt.Cont	0730190-27/6/2014	Earth Work Excavation in Irrigation Channel,	0.036

S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
			Drains upto 3m depth etc SI No-3-21-d)	
76.	Water Course 2000 Rft / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Earth Work Excavation in Irrigation Channel, Drains upto 3m depth etc SI No-3-21-d)	0.036
77.	Water Course 4000 Rft / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Earth Work Excavation in Irrigation Channel, Drains upto 3m depth etc SI No-3-21-d)	0.072
78.	Water Course 3800 Rft / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Earth Work Excavation in Irrigation Channel, Drains upto 3m depth etc SI No-3-21-d)	0.068
79.	Water Course 3800 Rft/ Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Earth Work Excavation in Irrigation Channel, Drains upto 3m depth etc SI No-3-21-d)	0.068
80.	Water Course 3800 Rft / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Earth Work Excavation in Irrigation Channel, Drains upto 3m depth etc SI No-3-21-d)	0.068
81.	Water Course 2000 Rft/ Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Earth Work Excavation in Irrigation Channel, Drains upto 3m depth etc SI No-3-21-d)	0.036
82.	Water Storage Tank 52.78*52.78 / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Back filling and compacting soil earth and boulders behind retaining walls SI No. 3-30)	0.009
83.	Water Storage Tank 52.78*52.78 / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Back filling and compacting soil earth and boulders behind retaining walls SI No. 3-30)	0.009
84.	Water Storage Tank 52.78*52.78 / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Back filling and compacting soil earth and boulders behind retaining walls SI No. 3-30)	0.009
85.	Water Storage Tank 52.78*52.78 / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Back filling and compacting soil earth and boulders behind retaining walls SI No. 3-30)	0.009

S. No.	Name of Scheme / Contractor Name of Contractor	Cheque No & Date	Description	Amount (Rs.)
86.	Water Storage Tank 52.78*52.78 / Akhtar Muhammad Govt.Cont	0730190- 27/6/2014	Back filling and compacting soil earth and boulders behind retaining walls SI No. 3-30)	0.009
<b>Total</b>				<b>0.465</b>
<b>Grant Total</b>				<b>64.911</b>

#### Annexure – 14

#### 2.2.6 Irregular expenditure without rate analysis – Rs.36.111 million

(Rs. in million)

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
<b>Deputy Director OFWM, Killa Saifullah (AIR No. 3)</b>					
1.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578- 12/6/2014	Providing PVC Blind Pipe B- Class	0.337
2.				Provision of Non Return Valve	0.005
3.				Sign Board	0.008
4.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578- 12/6/2014	Providing PVC Blind Pipe B- Class	0.337
5.				Provision of Non Return Valve	0.005
6.				Sign Board	0.008
7.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578- 12/6/2014	Providing PVC Blind Pipe B- Class	0.303
8.				Provision of Non Return Valve	0.005
9.				Sign Board	0.008
10.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578- 12/6/2014	Providing PVC Blind Pipe B- Class	0.353
11.				Provision of Non Return	0.005

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
				Valve	
12.				Sign Board	0.008
13.	Supply of PVC Pipeline 4" Dia District Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.404
14.				Provision of Non Return Valve	0.005
15.				Sign Board	0.008
16.	Supply of PVC Pipeline 4" Dia District Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.269
17.				Provision of Non Return Valve	0.005
18.				Sign Board	0.008
19.	Supply of PVC Pipeline 4" Dia District Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
20				Provision of Non Return Valve	0.005
21.				Sign Board	0.008
22	Supply of PVC Pipeline 4" Dia District Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.337
23.				Provision of Non Return Valve	0.005
24.				Sign Board	0.008
25	Supply of PVC Pipeline 4" Dia District Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.370
26.				Provision of Non Return Valve	0.005
27.				Sign Board	0.008

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
28.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.269
29.				Provision of Non Return Valve	0.005
30.				Sign Board	0.008
31.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
32.				Provision of Non Return Valve	0.005
33.				Sign Board	0.008
34.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.337
34.				Provision of Non Return Valve	0.005
36.				Sign Board	0.008
37.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
38.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Provision of Non Return Valve	0.005
39.				Sign Board	0.008
40..	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.370
41.				Provision of Non Return Valve	0.005
42.				Sign Board	0.008
43	Supply of PVC Pipeline 4" Dia	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-	0.353

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	District Killa Saifullah			Class	
44.				Provision of Non Return Valve	0.005
45.				Sign Board	0.008
46.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
47.				Provision of Non Return Valve	0.005
48.				Sign Board	0.008
49.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.370
50				Provision of Non Return Valve	0.005
51.				Sign Board	0.008
52..	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.370
53				Provision of Non Return Valve	0.005
54.				Sign Board	0.008
55.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
56.				Provision of Non Return Valve	0.005
57.				Sign Board	0.008
58.	Supply of PVC Pipeline 4" Dia District Killa Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.337

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
59.	Saifullah			Provision of Non Return Valve	0.005
60.				Sign Board	0.008
61.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.337
62.				Provision of Non Return Valve	0.005
63.				Sign Board	0.008
64.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.421
65.				Provision of Non Return Valve	0.005
66.				Sign Board	0.008
67.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
68.				Provision of Non Return Valve	0.005
69.				Sign Board	0.008
70.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.337
71.				Provision of Non Return Valve	0.005
72.				Sign Board	0.008
73.	Supply of PVC Pipeline 4" Dia District Saifullah Killa	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.303
74.				Provision of Non Return Valve	0.005



S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
75.				Sign Board	0.008
75.	Supply of PVC Pipeline 4" Dia Killa District Saifullah	Aminullah & Sons	766578-12/6/2014	Providing PVC Blind Pipe B-Class	0.421
76.				Provision of Non Return Valve	0.005
77				Sign Board	0.008
78.	Supply of PVC Pipeline 3" Dia killa District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.223
79.				Provision of Non Return Valve	0.005
80.				Sign Board	0.008
81..	Supply of PVC Pipeline 3" Dia killa District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.223
82				Provision of Non Return Valve	0.005
83.				Sign Board	0.008
84.	Supply of PVC Pipeline 3" Dia killa District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.223
85.				Provision of Non Return Valve	0.005
86.				Sign Board	0.008
87.	Supply of PVC Pipeline 3" Dia killa District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.223
88.				Provision of Non Return Valve	0.005
89.				Sign Board	0.008

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
90.	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.223
91.				Provision of Non Return Valve	0.005
92.				Sign Board	0.008
93.	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.051
94.				Provision of Non Return Valve	0.005
95.				Sign Board	0.008
96.	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.167
97.				Provision of Non Return Valve	0.005
98.				Sign Board	0.008
99	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.201
101.				Provision of Non Return Valve	0.005
102.				Sign Board	0.008
103.	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.043
104.				Provision of Non Return Valve	0.005
105.				Sign Board	0.008
106.	Supply of PVC Pipeline 3" Dia District	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.212

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
107.	Saifullah			Provision of Non Return Valve	0.005
108.				Sign Board	0.008
109.	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.223
110.				Provision of Non Return Valve	0.005
111.				Sign Board	0.008
112.	Supply of PVC Pipeline 3" Dia District Saifullah	Aminullah & Sons	766579-12/6/2014	Providing PVC Blind Pipe B-Class	0.233
113.				Provision of Non Return Valve	0.005
114.				Sign Board	0.008
115.				Sign Board	0.008
116.				Sign Board	0.008
117.				Sign Board	0.008
118.	Water Course Length 1498 rft	Aminullah & Sons	766580-12/6/2014	Providing & Fixing of Nucca	0.003
119.				Sign Board	0.007
120.	Water Course Length 1500 rft	Aminullah & Sons	766580-12/6/2014	Providing & Fixing of Nucca	0.003
122.				Sign Board	0.007
122.				Sign Board	0.009
123.	Supply of PVC Pipeline 3" Dia	Abdul Ghaffar & Co.	766558-10/6/2014	providing & laying blind pipe class B at the site of work	0.150

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
				and staking	
124.				Providing & Fixing PVC pipe line bend of class D (SI. No. 27-37/e)	0.001
125.				Sign Board	0.009
126.				providing and fixing of Nucca	0.003
127.				Sign Board	0.008
<b>Total</b>					<b>11.716</b>
<b>Deputy Director OFWM ,Jhal Magsi(AIR No. 3)</b>					
128.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of necks 18" Dia	0.035
129.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of sign board	0.008
130.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of necks 18" Dia	0.074
131.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of sign board	0.008
132.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of necks 18" Dia	0.039
133.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of sign board	0.008
134.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim	0746425-28/5/2014	P/F of necks 18" Dia	0.119

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	Saifabad	Hussain Govt. Cont			
135.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of sign board	0.008
136.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of necks 18" Dia	0.039
137.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of sign board	0.008
138.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of necks 18" Dia	0.074
139.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of sign board	0.008
140.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of necks 18" Dia	0.035
141.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of sign board	0.008
142.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of necks 18" Dia	0.074
143.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of sign board	0.008
144.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746012-4/4/2014	P/F of necks 18" Dia	0.039
145.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim	0746012-4/4/2014	P/F of sign board	0.008

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	Saifabad	Hussain Govt. Cont			
146.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of necks 18" Dia	0.042
147.	Lining of Water Course Asia Bibi Saifabad	Haji Khadim Hussain Govt. Cont	0746425-28/5/2014	P/F of sign board	0.008
<b>Total</b>					<b>0.650</b>
<b>Deputy Director On Farm Water Management, Loralai(AIR No. 3)</b>					
148.	const: of water storage tank in Loralai	M/s Safe, GC	0768837, 12.6.2014	providing and fixing of Signboard NSR signboard	0.072
149.	Installation of PVC 4" pressure pipe line Loralai	M/s Safe, GC	0768837, 12.6.2014	providing and fixing of Signboard NSR signboard	0.140
150.	Provision/Supply of PVC 4" Dia Pressure Pipeline Loralai	M/s Safe, GC	0731890, 7.4.2014	Transpoptation Charges	0.157
151.	Solar Pumping Machinery Complete for Faizullah s/o Dolat Khan Loralai	M/s Safe, GC	0767951, 21.6.2014	Transpoptation Charges	0.024
<b>Total</b>					<b>0.393</b>
<b>Deputy Director OFWM, Naseer Abad(AIR No. 4)</b>					
153	Lining of Water Course Wadera Shakar Khan Jattak Aliabad	Abdul Sattar Mengal Govt. Cont.	0797967-19/5/2014	Nucca Structure	0.048
154	Lining of Water Course Juma Khan Aliabad	Muhammad Yousaf Govt. Cont.	0797972-19/5/2014	Nucca Structure	0.048
155	Lining of Water Course Juma Khan Aliabad	Muhammad Yousaf Govt. Cont.	0797972-19/5/2014	Providing & Fixing Sign Board	0.008
156	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf Govt. Cont.	0797972-19/5/2014	Nucca Structure	0.048

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
157	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf Govt. Cont	0797972-19/5/2014	Providing & Fixing Sign Board	0.008
158	Lining of Water Course Wali Muhammad Aliabad	Muhammad Yousaf Govt. Cont	0797972-19/5/2014	Nucca Structure	0.048
159	Lining of Water Course Wali Muhammad Aliabad	Muhammad Yousaf Govt. Cont	0797972-19/5/2014	Providing & Fixing Sign Board	0.008
160	Lining of Water Course Wadera Shakar Khan Jattak Aliabad	Abdul Sattar Mengal Govt. Cont.	0853041-20/6/2014	Nucca Structure	0.048
161	Lining of Water Course Wadera Shakar Khan Jattak Aliabad	Abdul Sattar Mengal Govt. Cont.	0853041-20/6/2014	Providing & Fixing Sign Board	0.008
162	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf Govt. Cont.	0853042-23/6/2014	Nucca Structure	0.048
163	Lining of Water Course Muhammad Amin Aliabad	Muhammad Yousaf Govt. Cont.	0853042-23/6/2014	Providing & Fixing Sign Board	0.008
164	Lining of Water Course Ahmed Nawaz Aliabad	Muhammad Yousaf Govt. Cont.	0853182-26/6/2014	Nucca Structure	0.048
165	Lining of Water Course Ahmed Nawaz Aliabad	Muhammad Yousaf Govt. Cont.	0853182-26/6/2014	Providing & Fixing Sign Board	0.008
<b>Total</b>					<b>0.384</b>
<b>Deputy Director OFWM, Kachhi @ Bolan(AIR No. 4)</b>					
166	Lining of Water Course PCC	Hafeez Mengal & Co, GOS	0822874-11/6/2014	Structure	0.355
167				Road Culvert Structure	0.300
168				P/F of Sign Board	0.064
169	Lining of Water Course PCC	Saat & Co. G/C	0822870-11/6/2014	Installation of Nucca Structure (Outlet)	0.240
170				Road Culvert Structure	0.360

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
171				P/F of Sign Board	0.064
172	Management of Water Resources for Agriculture growth	Hafeez Mengal & Co, GOS	0788528-20/6/2014	Installation of Nucca Structure (Outlet)	0.175
173				Road Culvert Structure	0.400
174				P/F of Sign Board	0.080
175	Lining of Water Course Management of Water Resources	Saat & Co. G/C	Nil	Installation of Nucca Structure (Outlet)	0.240
176					0.224
177					0.050
178					0.024
179					0.264
<b>Total</b>					<b>2.840</b>
<b>Deputy Director OFWM, Lasbela(AIR No. 4)</b>					
180	Lining of Water Course through PVC Pipe line for Management of water resources in District Lasbela	Mehtab Alam Govt. Cont.	Nil/nil	P/F of sign Board	0.320
181	Lining of Water Course through PVC Pipe line for Management of water resources in District Lasbela	Mehtab Alam Govt. Cont.	Nil/nil	Providing PVC pipe blind B class (6 Bar at the site of work and staking	0.505
182	Lining of Water Course through PVC Pipe line for Management of water resources in District Lasbela	Mehtab Alam Govt. Cont.	Nil/nil	Provision of Non return Valve	0.005
183	Lining of Water Course through PVC Pipe line for	Mehtab Alam Govt. Cont.	Nil/nil	P/F of sign Board	0.008



S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	Management of water resources in District Lasbela				
184	Enhancement of water resources for agriculture growth and food security in District Lasbela	Haji Dad Muhammad Govt. Cont.	Nil/nil	Erection and fixing in position etc	0.270
<b>Total</b>					<b>1.108</b>
<b>Deputy Director OFWM, Sibi(AIR No. 4)</b>					
185	Const. of Small bridge water channel Tori at Kurak	M/s Jatoi Construction	0787847-30/6/2014	P/F of sign board	0.008
186	Const. of Water Channel Umar zai Khajjak	M/s Jatoi Construction	0787847-30/6/2014	P/F of sign board	0.008
187	Const. of Water Channel Ishaque Zai Khajjak	M/s Jatoi Construction	0787847-30/6/2014	P/F of sign board	0.008
188	Const. of Water Channel Marghazani Kalan	M/s Jatoi Construction	0787847-30/6/2014	P/F of sign board	0.008
189	Const. of Water Channel Azizullah Khan at Gulu Sheher Davi	M/s Jatoi Construction	0787847-30/6/2014	Installation of Nucca Structure (Outlet)	0.008
190	Const. of Water Channel Rallan Luni	M/s Jatoi Construction	0787847-30/6/2014	Installation of Nucca Structure (Outlet)	0.016
191	Installation of PVC 4" Dia pressure pipeline at Hasil Khan	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
192	Installation of PVC 4" Dia pressure pipeline at Mehboob Ali	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
193	Installation of PVC 4" Dia pressure pipeline at Hamal Khan	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
194	Installation of PVC 4" Dia pressure	Syed Mohammad	0770340-11/6/2014	Provision & Fixing of Non	0.005

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	pipeline at Malik Nisar	& Sons		retrn value	
195	Installation of PVC 4" Dia pressure pipeline at Malik Nisar	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
196	Installation of PVC 4" Dia pressure pipeline at Malik Yousif	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
197	Installation of PVC 4" Dia pressure pipeline at Muhammad Khalid Saeed	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
198	Installation of PVC 4" Dia pressure pipeline at Malik Abdullah Khan	Syed Mohammad & Sons	0770340-11/6/2014	P/F of sign board	0.008
199	Installation of PVC 4" Dia pressure pipeline at Noor Muhammad	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
200	Installation of PVC 4" Dia pressure pipeline at Muhammad Ismail	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
201	Installation of PVC 4" Dia pressure pipeline at Muhammad Ismail Village Khajjak	Syed Mohammad & Sons	0770340-11/6/2014	P/F of sign board	0.008
202	Installation of PVC 4" Dia pressure pipeline at Tokali Khan	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
203	Installation of PVC 4" Dia pressure pipeline at Shahdad Khan	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005
204	Installation of PVC 4" Dia pressure pipeline at Allah Bachaya	Syed Mohammad & Sons	0770340-11/6/2014	Provisision & Fixing of Non retrn value	0.005

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
205	Installation of PVC 4" Dia pressure pipeline at Muhammad Umer	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
206	Installation of PVC 4" Dia pressure pipeline at Heju Village Mall	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
207	Installation of PVC 4" Dia pressure pipeline at Khan Bakhtiar	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
208	Installation of PVC 4" Dia pressure pipeline at Malik Khan Gishkori Village Mall	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
209	Installation of PVC 4" Dia pressure pipeline at Khuda-e-Dad Khan	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
210	Installation of PVC 4" Dia pressure pipeline at Faqeer Muhammad	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
211	Installation of PVC 4" Dia pressure pipeline at Haji Hayat	Syed Mohammad & Sons	0770340-11/6/2014	Provision & Fixing of Non retn value	0.005
212	Construction of Water Course Khuda-e-Dad Khajjak	Syed Mohammad & Sons	Nil-23/6/2014	Installation of Nucca Structure (Outlet)	0.029
213	Construction of Water Course Muhammad Khan	Syed Mohammad & Sons	Nil-23/6/2014	P/F of sign board	0.008
214	Construction of Water Course Muhammad Ibrahim	Syed Mohammad & Sons	Nil-23/6/2014	P/F of sign board	0.008
215	Construction of Water Course Gul Muhammad	Syed Mohammad & Sons	07874-23/6/2014	Installation of Nucca Structure (Outlet)	0.038

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
216	Construction of Water Course Gul Muhammad	Syed Mohammad & Sons	07874-23/6/2014	Construction of Water Course Gul Muhammad	0.028
217	Construction of Water Course Gul Muhammad	Syed Mohammad & Sons	07874-23/6/2014	Construction of Water Course Gul Muhammad	0.008
218	Construction of Water Course Imam Bakhsh	Syed Mohammad & Sons	07874-23/6/2014	Installation of Nucca Strucuture (Outlet)	0.042
219	Construction of Water Course Imam Bakhsh	Syed Mohammad & Sons	07874-23/6/2014	Construction of washing structure	0.014
220	Construction of Water Course Imam Bakhsh	Syed Mohammad & Sons	07874-23/6/2014	P/F of sign board	0.008
221	Installation of PVC 4" Dia pressure pipeline at Arz Muhammad	Syed Mohammad & Sons	0770341-11/6/2014	P/F of sign board	0.008
222	Installation of PVC 4" Dia pressure pipeline at Arz Muhammad	Syed Mohammad & Sons	0770341-11/6/2014	Provision & Fixing of Non retrn value	0.005
223	Installation of PVC 4" Dia pressure pipeline at Kamil	Syed Mohammad & Sons	0770341-11/6/2014	Provision & Fixing of Non retrn value	0.005
224	Installation of PVC 4" Dia pressure pipeline at Kamil	Syed Mohammad & Sons	0770341-11/6/2014	P/F of sign board	0.008
225	Installation of PVC 4" Dia pressure pipeline at Jamal Khan	Syed Mohammad & Sons	0770341-11/6/2014	Provision & Fixing of Non retrn value	0.005
226	Installation of PVC 4" Dia pressure pipeline at Mohammad Ayoub	Syed Mohammad & Sons	0770341-11/6/2014	Provision & Fixing of Non retrn value	0.005
227	Installation of PVC 4" Dia pressure pipeline at Shahnawaz Talani	Syed Mohammad & Sons	0770341-11/6/2014	Provision & Fixing of Non retrn value	0.005

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
228	Installation of PVC 4" Dia pressure pipeline at Shahnawaz Talani	Syed Mohammad & Sons	0770341-11/6/2014	P/F of sign board	0.008
<b>Total</b>					<b>0.399</b>
<b>Deputy Director OFWM, Washuk(AIR No. 4)</b>					
229	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Providing and Installation of Signboard	0.008
230	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Providing and Installation of Signboard	0.008
231	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Providing and Installation of Signboard	0.008
232	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Providing and Installation of Signboard	0.008
233	Providing PVC Pipe	Syed Muhammad & Sons Govt. Cont.	0725812-17/4/2014	Providing PVC B.Class (6 Bar) at the site of work and staking	0.115
234	Providing PVC Pipe	Syed Muhammad & Sons Govt. Cont.	0820115-5/6/2014	Providing PVC Blind Pipe B Class (6 Bar) at the site of work and staking	0.115
235	Water Storage Tank District Washuk	Syed Muhammad & Sons Govt. Cont.	0820115-5/6/2014	Providing and Fixing slivee value	0.003
236	Water Storage Tank District Washuk	Syed Muhammad & Sons Govt. Cont.	0820115-5/6/2014	Providing and Instalation of Signboard	0.008
237	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
238	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
239	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
240	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
241	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
242	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
243	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
244	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
245	Water Storage Tank District Washuk	Regional Construction Co	0725647-18/3/2014	Excavation Foundation & Building Bridge SI No-3-21 (d)	0.003
246	Providing PVC Pipe	Regional Construction Co	0725647-18/3/2014	Providing PVC Blind Pipe B class (6 Bar) at the site of work and staking	0.168

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
247	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
248	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
249	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
250	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
251	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
252	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
253	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
254	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
255	Water Storage Tank District Washuk	Regional Construction Co	0820010-22/5/2014	Providing and Fixing of Sign board	0.008
256	Providing of PVC Pipe	Regional Construction Co	0820010-22/5/2014	Providing PVC Blind pipe B class (6 Bar) at the site of work and staking	0.168
<b>Total</b>					<b>0.708</b>
<b>Deputy Director OFWM, Kohlu(AIR No. 3)</b>					
257	Construction of WST District Kohlu (40*40*4.5 Brick Masonry) 36 No's	Attaullah Govt. Cont.	0782885-21/6/2014	Providing and fixing of Sign Board	0.277
258				Providing and fixing of Sign Board	0.031
<b>Total</b>					<b>0.308</b>
<b>Deputy Director OFWM, Washuk(AIR No. 3)</b>					
259	Drilling and Development of	Balochistan Engineering	082077-24/6/2014	Drilling and Development	0.200

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	Bores District Washuk	Associates Govt.Cont.		of Bore in all type soil upto shingle and gravel or rock 14" dia upto 300Rft	
260	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Drilling and Development of Bore in all type soil upto shingle and gravel or rock 14" dia upto 300Rft	0.200
261	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Drilling and Development of Bore in all type soil upto shingle and gravel or rock 14" dia upto 300Rft	0.200
262	Drilling and Development of Bores District Washuk	Balochistan Engineering Associates Govt.Cont.	082077-24/6/2014	Drilling and Development of Bore in all type soil upto shingle and gravel or rock 14" dia upto 300Rft	0.200
<b>Total</b>					<b>0.800</b>
<b>Deputy Director OFWM, Kech(AIR No. 3)</b>					
263	Construction of Water Storage Tank	Taj Muhammad G/C	0798025-13/5/2014	P/F signboards	0.008
264	Construction of Water Storage Tank	Taj Muhammad G/C	0799370-5/6/2014	P/F signboards	0.008
265	Construction of Water Storage Tank	Taj Muhammad G/C	0837880-17/6/2014	P/F signboards	0.008
266	Construction of Water Storage Tank	Sayad Muhammad G/C	0838741-23/6/2014	P/F signboards	0.008



S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
267	Installation of PVC Pipeline	Taj Muhammad G/C	0798025-13/5/2014	Provision of Non Return Value	0.005
268	Installation of PVC Pipeline	Taj Muhammad G/C	0798025-13/5/2014	P/F signboards	0.008
269	Installation of PVC Pipeline	Taj Muhammad G/C	0799370-5/6/2014	Providing PBC blind pipe B class 6 bar at the site of work and staking	0.337
270	Installation of PVC Pipeline	Taj Muhammad G/C	0799370-5/6/2014	Provision of Non Return Value	0.005
271	Installation of PVC Pipeline	Taj Muhammad G/C	0799370-5/6/2014	P/F signboards	0.008
272	Installation of PVC Pipeline	Taj Muhammad G/C	0837880-17/6/2014	Providing PBC blind pipe B class 6 bar at the site of work and staking	0.337
273	Installation of PVC Pipeline	Taj Muhammad G/C	0837880-17/6/2014	Provision of Non Return Value	0.005
274	Installation of PVC Pipeline	Taj Muhammad	0837880-17/6/2014	P/F signboards	0.008
275	Lining of Water Course	Taj Muhammad	0798025-13/5/2014	Installation of NUCCA Structure (Outlets)	0.006
276	Lining of Water Course	Taj Muhammad	0798025-13/5/2014	Construction of washing structure	0.014
277	Lining of Water Course	Taj Muhammad	0798025-13/5/2014	P/F signboards	0.008
278	Lining of Water Course	Taj Muhammad	0799370-5/6/2014	Installation of NUCCA Structure (Outlets)	0.006
279	Lining of Water Course	Taj Muhammad	0799370-5/6/2014	Construction of washing structure	0.014

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
280	Lining of Water Course	Taj Muhammad	0799370-5/6/2014	P/F signboards	0.008
281	Lining of Water Course	Taj Muhammad G	0837880-17/6/2014	Installation of NUCCA Structure (Outlets)	0.006
282	Lining of Water Course	Taj Muhammad G	0837880-17/6/2014	Construction of washing structure	0.014
283	Lining of Water Course	Taj Muhammad G/C	0837880-17/6/2014	P/F signboards	0.008
284	Construction of WST & Lining of Water Course	Sakhidad Baloch G/C	0799372-5/6/2014	P/F signboards	0.008
285	Construction of WST & Lining of Water Course	Sakhidad Baloch G/C	0799372-5/6/2014	Installation of NUCCA Structure (Outlets)	0.019
286	Construction of WST & Lining of Water Course	Sakhidad Baloch G/C	0799372-5/6/2014	Construction of washing structure	0.015
287	Construction of WST & Lining of Water Course	Sakhidad Baloch G/C	0799372-5/6/2014	P/F signboards	0.008
288	Construction of Water Course	Sakhidad Baloch G/C	0837881-17/6/2014	Installation of NUCCA Structure (Outlets)	0.019
289	Construction of Water Course	Sakhidad Baloch G/C	0837881-17/6/2014	Road Culvert Structure	0.015
290	Construction of Water Course	Sakhidad Baloch G/C	0837881-17/6/2014	P/F signboards	0.008
291	Construction of Water Course	Sakhidad Baloch G/C	0837883-17/6/2014	P/F signboards	0.008
292	Construction of Water Course	Sayad Muhammad G/C	0838741-23/6/2014	P/F signboards	0.008
<b>Total</b>					<b>0.937</b>
<b>Deputy Director OFWM, Panjgur(AIR No. 4)</b>					
293.	Drilling and Development of	M/s Balochistan	0792772-28.06.2014	Providing and fixing of sign	3.367

S. No.	Name of Scheme	Name of Contractor	Cheque No & Date	Description	Amount (Rs)
	Local bore in District Panjgur	Associates G/c		board, sumbersible etc	
294.	Drilling and Development of Local bore in District Panjgur	M/s Altaz G/c	0791374-21.05.2014	Providing and fixing of sign board, etc	0.534
295.	Drilling and Development of Local bore in District Panjgur	M/s New Carwan Builders GC	0792051, 10.06.2014	Digging pits, logging bore, and turbine motors etc	4.303
296.	Drilling and Development of Local bore in District Panjgur	M/s Altaz GC	0791375, 21.05.2014	Digging pits, logging bore, etc	0.404
297.	Construction of water storage Tank	M/s New Carwan Builders GC	0792073, 11.06.2014	Providing PVC blind pipe B class (6 Bar) Instalation of Nucka structure outlets	7.260
<b>Total</b>					<b>15.868</b>
<b>Grant Total</b>					<b>36.111</b>

### Annexure – 15

#### 2.2.8 Non-execution of contract agreement on stamp papers - Rs.1.167 million

(Rs. in million)

S. No	Name of Contractors	Contract Amount	Stamp Duty 0.25%
<b>Director Agriculture, Economics and Marketing, Balochistan Quetta (AIR No. 3)</b>			
1	Construction of Fruit and Vegetable Market at Killa Saifullah by M/s Haji Noor Muhammad	111.948	0.28
<b>Deputy Director ONFWM, Kech (AIR No. 6)</b>			
3	Nasir Ali Baloch G/C & GOS	0.491	0.001
4	Ziad Ahmed Baloch G/C & GOS	0.491	0.001
5	Khan Muhammad G/C & GOS	0.491	0.001
6	Naveed Ahmed Construction Co. Kech	0.491	0.001
7	Zubair Ahmed Baloch G/C	0.491	0.001
8	Dasht Traders & Const. Co. Turbat	50.000	0.125
9	Dasht Traders & Const. Co. Turbat	2.544	0.006

S. No	Name of Contractors	Contract Amount	Stamp Duty 0.25%
10	Taj Muhammad G/C	1.816	0.005
11	Taj Muhammad G/C	1.816	0.005
12	Taj Muhammad G/C	1.816	0.005
13	Sayad Muhammad G/C	2.420	0.006
14	Taj Muhammad G/C	2.633	0.007
15	Taj Muhammad G/C	2.633	0.007
16	Taj Muhammad G/C	1.504	0.004
17	Taj Muhammad G/C	0.902	0.002
18	Sakhidad Baloch G/C	1.816	0.005
19	Sakhidad Baloch G/C	5.190	0.013
20	Sakhidad Baloch G/C	1.816	0.005
21	Ahmed G/C	0.495	0.001
<b>Total</b>		<b>79.856</b>	<b>0.201</b>
<b>Deputy Director ONFWM, Awaran (AIR No. 6)</b>			
22	Muhammad Anwar Bizenjo G/C	10.954	0.027
23	Muhammad Anwar Bizenjo G/C	10.954	0.027
24	Muhammad Anwar Bizenjo G/C	5.422	0.014
25	Muhammad Anwar Bizenjo G/C	5.422	0.014
26	Muhammad Anwar Bizenjo G/C	2.858	0.007
27	Muhammad Anwar Bizenjo G/C	2.858	0.007
28	Muhammad Anwar Bizenjo G/C	2.470	0.006
29	Muhammad Anwar Bizenjo G/C	2.470	0.006
30	Gul Jan & Sons G/C	1.513	0.004
31	Gul Jan & Sons G/C	1.528	0.004
32	Gul Jan & Sons G/C	0.703	0.002
33	Gul Jan & Sons G/C	0.724	0.002
34	Gul Jan & Sons G/C	2.446	0.006
35	Gul Jan & Sons G/C	2.518	0.006
36	Gul Jan & Sons G/C	0.759	0.002
37	Gul Jan & Sons G/C	0.784	0.002
38	Gul Jan & Sons G/C	2.191	0.005
<b>Total</b>		<b>56.574</b>	<b>0.141</b>
<b>Deputy Director ONFWM, Jhal Magsi (AIR No. 4)</b>			
39	M/s Haji Khasim Hussain G/C	15.222	0.038
<b>Deputy Director ONFWM, Quetta (AIR No. 6)</b>			
40	M/s Syed Muhammad and Sons G/C	24.280	0.061
<b>Deputy Director ONFWM, Dera Bugti (AIR No. 5)</b>			
41	M/s Haider Ali G/C	18.444	0.046
<b>Deputy Director ONFWM, Sherani (AIR No. 3)</b>			
42	M/s Abdul Malik & Brothers G/C	35.003	0.088

S. No	Name of Contractors	Contract Amount	Stamp Duty 0.25%
<b>Deputy Director ONFWM, Kohlu (AIR No. 4)</b>			
43	M/s Attaullah G/C	15.068	0.037
<b>Deputy Director ONFWM, Sibi(AIR No. 5)</b>			
44	M/s Jatoai Construction G/C	7.17	0.018
45	M/s Syed Mohammad & Sons G/C	16.85	0.042
		<b>24.02</b>	<b>0.06</b>
<b>Deputy Director ONFWM, Ziarat(AIR No. 3)</b>			
46	M/s Akhtar Muhammad G/C	14.43	0.036
<b>Deputy Director ONFWM, Panjgur(AIR No. 5)</b>			
47	M/s Balochistan Engineering Associate G/C	6.522	0.016
48	M/s Altaz G/C	38.45	0.096
49	M/s New Carwan Builders G/C	26.75	0.067
<b>Total</b>		<b>71.722</b>	<b>0.179</b>
<b>Total</b>			<b>1.167</b>

### Annexure – 16

#### 3.2.2 Irregular appointment of contractual staff-Rs.7.957 million

S. No	Name & Designation	Designation	Amount Per Month	Month	Amount
1	Dr. Abdul Qayyum	Director	40,000	12	480,000
2	Najam-ul-Hassan	Asstt Prof	70,000	12	840,000
3	Shafiq Hussain	Lecturer MED	30,000	12	360,000
4	Syed Qadir Shah	Lecturer CS/ES	30,000	12	360,000
5	M Iqbal	Lecturer CED	30,000	12	360,000
6	Shakeel Ahmed	Lecturer CS/ES	30,000	12	360,000
7	Asadullah	Lecturer	30,000	12	360,000
8	Naveed Ahmed	Lecturer	30,000	12	360,000
9	Irshad Ali	Lecturer	30,000	12	360,000
10	Rafia Bano	Lecturer	30,000	12	360,000
11	Sohail Akhtar	Lecturer	30,000	12	360,000
12	M Arif	Lecturer	30,000	12	360,000
13	M Farooq	Lecturer	30,000	12	360,000
14	Rozina	Lecturer	30,000	12	360,000
15	Mansoor Ahmed	Lecturer	30,000	12	360,000

S. No	Name & Designation	Designation	Amount Per Month	Month	Amount
16	Hammal Khan	Lecturer	30,000	12	360,000
17	Asmatullah	Lecturer	30,000	12	360,000
18	Faisal Maqbool	Lecturer	30,000	12	360,000
19	M Tayab	Lecturer	30,000	12	360,000
20	Habib-ur-Rehman	Lecturer	20,000	3	60,000
21	Faisal Khan	Lecturer	30,000	3	90,000
22	Atizaz Ali	Lecturer	30,000	3	90,000
23	Shaeena Kousar	Lecturer	30,000	3	90,000
24	Naveed Ahmed Zehri	Lecturer	28,000	4	112,000
25	Abdul Raheem	Lecturer	25,000	3	75,000
<b>Total</b>			<b>783,000</b>		<b>7,957,000</b>

#### Annexure –17

#### 3.2.3 Irregular purchase of stores – Rs.2.161 million

S. No	Name of Firm / Description	Bill No	Date	D.O.P	Amount	AIR No	Year
1	M/S Al-Karam Water Filter Karachi / 5 No. Water Cooler @ 38340/-	1483	5.09.13	5.9.13	191700	8	2013-14
2	M/S Cool Point Karachi / 4 No. Orient AC	132	14.04.14	17.4.14	172920	21	2013-14
3	M/S Cool Point Karachi / 4 No. Orient AC	Nil	25.04.14	26.4.14	166003	21	2013-14
4	M/S Star Electric Quetta / 3 No. NC 125G Nas Gas WC with Ex	826	30.04.14	5.6.14	199100	8	2013-14
5	M/S Cool Point Karachi / Extra Cable & Pipe	135 & 140	06.05.14	5.6.14	18125	21	2013-14
6	M/S Cool Point Karachi / 2 No. Orient AC	136	22.05.14	2.6.14	83001	21	2013-14
7	M/S Cool Point Karachi / Wave deep Freezer	147	16.06.14	23.6.14	39063	21	2013-14
<b>Total</b>					<b>869912</b>		
<b>(a)-P/O Machinery &amp; Equipments</b>							
1	M/S M Brother Karachi./ Student chairs 95 No @ 2080	Nil	30.09.13	1.10.13	197600	12	2013-14
2	M/S Hammad Brother Karachi / Student chairs 95 No @ 2080	Nil	05.11.13	6.11.13	192400	12	2013-14
3	M/S Global Furniture Co, Karachi. / Rack Set, Chair, Sofa etc.	1899	13.11.13	19.11.13	92000	12	2013-14

S. No	Name of Firm / Description	Bill No	Date	D.O.P	Amount	AIR No	Year
4	M/S Global Furniture Co, Karachi./ Visitor 2022V Black Chairs.	1973	30.05.14	5.06.14	120000	12	2013-14
5	M/S Fahad Furniture Karachi. / Student chairs 100 No @ 1600	4391	20.06.14	30.6.14	160000	12	2013-14
<b>Total</b>					<b>762000</b>		
<b>(b)-P/O Furniture's and Fixtures</b>							
1	M/S Rizvi Tailors Karachi / 66 No Gown	13	24.04.14	26.4.14	146438	22	2013-14
2	M/S Rizvi Tailors Karachi/ 90 No Gown	21	17.06.14	30.6.14	183300	22	2013-14
<b>Total</b>					<b>329738</b>		
<b>(c)- P/O Gown for convocation</b>							
1	M/S Unit Bind Paper Karachi / Stationery items Paper, etc.	3506	18.11.13	26.11.13	199500	28	2013-14
<b>Total</b>					<b>199500</b>		
<b>Grand Total</b>					<b>2161150</b>		

### Annexure – 18

#### 3.2.4 Non-adjustment of temporary advances - Rs.1.541 million

S. No	Name of Firm	Description	Bill Dated	D.O.P	Amount
1	Mr. M Ismail TO	Misc Adv for R/O KZ 494 Van	20.09.13	20.09.13	26,000
2	Eng: M Bashir Jattak	Misc Adv for Electric work in Hostels	03.09.13	03.09.13	140,000
3	Mr. Shorab khan Asso Pro	Adv for Fixing of Vinyal Tile	10.10.13	10.10.13	70,000
4	Mr. Ejaz Ahmed PO	Adv for Refreshment entry test	17.11.13	17.11.13	30,000
5	Mr. M Ismail TO	Adv for Repair of Houses	17.01.14	17.01.14	68,000
6	Dr. Salah ud din	Adv for Const of Plat Farm	26.02.14	26.02.14	11,400
7	Mr. Raza M Zehri	Adv for P/O Plant	20.02.14	20.02.14	

S. No	Name of Firm	Description	Bill Dated	D.O.P	Amount
					50,000
8	Mr. Raza M Zehri	Adv for P/O Plant	01.03.14	01.03.14	50,000
9	Mr. M Ismail TO	Adv for P/O Item, Carpet, Plumbing	30.04.14	30.04.14	130,000
10	Mr. Naveed Ahmed Astd Eng	Adv for paint work at Cafeteria	22.04.14	22.04.14	76,000
11	Dr. Syed Mushtaq Hussain Shah Dean	Adv for Repair of Vehicles	22.04.14	22.04.14	100,000
12	Eng Riaz Ahmed Sub Eng	Adv for Girls Hostel Bath	22.04.14	22.04.14	41,000
13	Syed Jahingir Shah Comp Prog	Adv for P/O F&F	17.04.14	17.04.14	50,000
14	Dr. Syed Mushtaq Hussain Shah Dean	Adv for Printing & Convocation	14.04.14	14.04.14	50,000
15	Mr. Abdul Rahim	Adv for P/O Tools	12.04.14	12.04.14	130,000
16	Mr. M Ismail SPO	Adv for P/O E Binding	12.04.14	12.04.14	88,840
17	Mr. Shorab khan Asso Pro	Adv for Lab Equipment	12.04.14	12.04.14	190,000
18	Mr. M Ismail SPO	Adv for P/O E Item & Plumbing	05.06.14	05.06.14	50,000
19	Mr. M Usman Chairman	Adv for Depart Procur	17.06.14	17.06.14	150,000
20	Mr. Hameedullah Sr. Eng	Adv for Ceiling Fan	16.06.14	16.06.14	40,000
<b>Total:-</b>					<b>1,541,240</b>

### Annexure – 19

#### 3.4.1 Overpayment due to allowing higher rates – Rs.29.011 million

(Rs. in million)

S. No.	Name of Work	Item of Work	Quantity (Cft) / Ton	Rate Payable (Rs.)	Rate Paid (Rs.)	Diff	Amount (Rs.)
1	Academic block A, M/s Haji Abdul Majeed Mengal and Brothers, vide work order	Excavation in Foundation.. Gravel. (SI No. 3-21(d))	202579.5	4.80	12	7.20	1.459
2		Deformed Steel SI No.5-40(a)	157.182	74930	122000	47070	7.399
3		RCC 1:2:4 in Foundation (SI No.5-6 (a) + 42 (c))	10804.62	111.92	252.2	140.28	1.516
4		Bricks Masonry 9". SI No.11-31(a).	7957.54	83.83	190	106.17	0.845



S. No.	Name of Work	Item of Work	Quantity (Cft) / Ton	Rate Payable (Rs.)	Rate Paid (Rs.)	Diff	Amount (Rs.)
5		Bricks Masonry in Ground Floor. (SI No. 11-31(a).	3245.65	83.83	180	96.17	0.312
6		Bricks Masonry in First Floor (SI No.11-31(a)+11-35).	3341.27	89.24	190	100.76	0.337
7		RCC 1:2:4 in Roof Beam. (SI No.5-11(a)+42 (c).	7216.97	150.70	272.5	121.80	0.879
8		Bricks Masonry 9". (SI No.11-31(a).	415.1	83.83	180	96.17	0.040
9		Bricks Masonry in First Floor. (SI No.11-31(a)+11-35)	3810.78	89.24	190	100.76	0.384
10		RCC 1:2:4 in Slab. SI No.5-12(a)+42 (c)	7216.67	167.26	272.5	105.24	0.759
11		Construction of academic block M/s Farhan Qudus and Co. vide work order No.09/S&D/SBKWU/12/75-79 dated 02.11.2012.	Excavation in Foundation Shingle or Gravel. (SI No.3-21(d).	87891.19	4.80	15	10.20
12	Deformed steel SI No.5-40(a).		139.509	74930	135000	60070	8.380
13	RCC 1:2:4 in foundation. SI No.5-6(a)+42 (c)		9774.92	111.92	250	138.08	1.350
14	Bricks Masonry 9". SI No.11-31(a).		24286.65	83.83	200	116.17	2.821
15	RCC 1:2:4 in Roof Beam. SI No.5-11(a)+42 (c)		4117.22	150.70	270	119.30	0.491
16	RCC 1:2:4 in Slab. (SI No.5-12(a)+42 (c)		10127.95	167.26	280	112.74	1.142
<b>Total</b>							<b>29.011</b>

**Annexure – 20****3.4.4 Irregular expenditure on repair of vehicles – Rs.1.736 million**  
(Rs. in million)

<b>S. No.</b>	<b>Name of Firm</b>	<b>Voucher No.</b>	<b>Cheque No. and Date</b>	<b>Amount (Rs.)</b>
1	M/s Bolan Traders, Quetta	-	903588, 16.07.2013	0.084
2	M/s Bolan Traders, Quetta	-	904497, 18.09.2013	0.092
3	M/s Bolan Traders, Quetta	96	904870, 11.11.2013	0.165
4	M/s Bolan Traders, Quetta	-	906204, 12.12.2013	0.008
5	M/s Bolan Traders, Quetta	-	906271, 19.12.2013	0.187
6	M/s Davi Trading Company	234	906288, 01.01.2014	0.070
7	M/s Bolan Traders, Quetta	235	906239, 01.01.2014	0.083
8	M/s Bolan Traders, Quetta	283	906644, 31.01.2014	0.087
9	M/s Bolan Traders, Quetta	302	906667, 18.02.2014	0.086
10	M/s Bolan Traders, Quetta	334	905413, 19.03.2014	0.069
11	M/s Bolan Traders, Quetta	412	905713, 25.04.2014	0.068
12	M/s Bolan Traders, Quetta	462	905769, 22.05.2014	0.080
13	M/s Bolan Traders, Quetta	496	907214, 10.06.2014	0.100
14	M/s Bolan Traders, Quetta	507	907226, 17.06.2014	0.098
15	M/s Bolan Traders, Quetta	508	907227, 17.06.2014	0.080
16	M/s Bolan Traders, Quetta	515	907237, 19.06.2014	0.100
17	M/s Bolan Traders, Quetta	554	907291, 30.06.2014	0.096
18	M/s Bolan Traders, Quetta	556	907294, 30.06.2014	0.083
19	M/s Bolan Traders, Quetta	557	907295, 30.06.2014	0.100
<b>Total</b>				<b>1.736</b>

**Annexure – 21**

**3.6.2 Unauthorized Payment of House Rent Allowance - Rs.1.735 Million**

<b>S No</b>	<b>Name &amp; Designation</b>	<b>Department</b>	<b>Type</b>	<b>HRA Per Month</b>	<b>HRA Per Year</b>	<b>5% Deduction</b>	<b>Total (Rs)</b>
1	Prof. Mohsin Raza, Dean	Physics	B-12	19,505	234,060	26,007	260,067
2	Dr. Rasool Bux, Dean	Botany	B-14	19,505	234,060	26,007	260,067
3	Muhammad Ayub, Lecturer	Bio chemistry	D-58	12,840	154,080	17,120	171,200
4	Saeeda Mengal, Lecturer	History	Flat-1	8,856	106,272	11,808	118,080
5	Sharif Jamali, Lecturer	Bio chemistry	Flat-5	8,856	106,272	11,808	118,080
6	SanaUr Rehman, Lecturer	IMS	Flat-10	8,856	106,272	11,808	118,080
7	Israr, Lecturer	Math	Flat-14	10,505	126,060	14,007	140,067
8	Nasrullah Jan, Professor	Pashto	Flat-16	11,646	139,752	15,528	155,280
9	Azizuddin, Lecturer	Psychology	Flat-22	5,810	69,720	7,747	77,467
10	Shagufta Rahim, Lecturer	Urdu	Flat-26	8,856	106,272	11,808	118,080
11	Muhammad Arif, Professor	IR	Flat-28	10,505	126,060	14,007	140,067
12	Abdul Khaliq, Controller	Examination	E-4	4,443	53,316	5,924	59,240
<b>Total</b>					<b>1,562,196</b>	<b>173,577</b>	<b>1,735,775</b>

**Annexure – 22****3.6.3 Illegal retention of public money – Rs.4.529 million**

S. No	V.No	Cheque No	Date	Amount (Rs. in million)
1	23	6573826	7-8-2013	0.015
2	28	6573831	20-8-2013	0.009
3	35	6533838	22-8-2013	0.005
4	48	6573865	22-8-2013	0.005
5	40	6614147	18-9-2013	0.020
6	2	6848963	1-11-2013	0.010
7	7	6848968	2-11-2013	0.015
8	18	6865710	5-11-2013	0.030
9	20	6965715	-	0.050
10	18	9516376	4-4-2014	0.050
11	19	9516378	4-4-2014	0.022
12	73	2519383	24-4-2014	0.030
13	06	6965779	8-12-2013	0.035
14	5	6965781	10-12-2013	0.010
15	9	6965782	10-12-2013	0.005
16	14	6965799	20-12-2013	0.015
17	20	6786108	21-12-2013	0.090
18	54	0786183	31-12-201	0.109
19	115	2555546	10-5-2014	0.040
20	140	7810708	3-5-14	0.300
21	5	3222917	6-5-2014	0.700
22	98	2555513	3-5-2014	0.020
23	168	7810760	29-5-2014	0.050
24	11	9445866	30-5-2014	0.156
25	55	3901626	30-6-2014	0.096
26	36	9445897	3-6-2014	0.500
27	80	3901683	4-6-2014	0.077
28	84	3901693	9-6-2014	0.050
29	92	3901696	13-6-2014	0.020
30	96	3901700	16-6-2014	0.089
31	237	4879792	23-6-2014	0.048
32	10	6573900	5-9-2013	0.050
33	19	6614119	12-9-2013	0.040
34	31	6614132	4-9-2013	0.030
35	22	6965711	7-11-2013	0.005
36	40	6965572	27-11-2013	0.040
37	09	6786200	4-1-2014	0.020
38	1	6786186	2-1-2014	0.050
39	17	6829720	6-1-2014	0.042
40	22	6879725	7-1-2014	0.010
41	47	6879751	23-1-2014	0.400

42	48	6879752	23-1-2014	0.035
43	50	6879754	25-1-2014	0.062
44	51	6879755	25-1-2014	0.057
45	59	6879777	30-1-2014	0.010
46	3	6879787	3-2-2014	0.100
47	63	3131816	18-2-2014	0.025
48	80	7131857	21-2-2014	0.500
49	95	7664103	27-2-2014	0.040
50	96	7664107	28-2-2014	0.030
51	102	706519	8-3-2014	0.020
52	131	9408235	18-3-2014	0.029
53	167	9516327	25-3-2014	0.030
54	350	9108795	26-6-2014	0.150
55	365	5016264	28-6-2014	0.070
56	27	6848924	10-10-2013	0.013
<b>Total</b>				<b>4.529</b>

**Annexure – 23**

**4.2.2 Non / less realization of outstanding usher of Rs.170.839 million**

<b>DC Jaffarabad at D.A. Yar (AIR No.1)</b>						
<b>S. No.</b>	<b>Name of Tehsils</b>	<b>Out Standing Dues of previous year (Rs.)</b>	<b>Demand for F.Y 2013-14</b>	<b>Total Recoverable Amount (Rs)</b>	<b>Recovery During 2013-14 (Rs)</b>	<b>Outstanding Balance (Rs)</b>
1	Jhat Pat	7.813	21.764	29.576	3.854	25.723
2	Usta Muhammad	2.649	17.802	20.452	2.079	18.373
3	Gandakha	10.001	16.699	26.699	1.128	25.571
	<b>Total</b>	<b>20.463</b>	<b>56.265</b>	<b>76.727</b>	<b>7.061</b>	<b>69.667</b>

<b>DC Naseerabad at D.M. Jamali</b>					
<b>S. No.</b>	<b>Revenue Head</b>	<b>Year</b>	<b>Demand (Rs.)</b>	<b>Recovery (Rs.)</b>	<b>Outstanding Balance (Rs.)</b>
1	Ushar	2012-13	48.983	1.335	47.648
2	Ushar	2013-14	57.155	3.631	53.524
<b>Total</b>					<b>101.172</b>

## Annexure – 24

## 4.2.3 Non / less realization of outstanding Abiana - Rs.41.412 million

(Rs. in million)

DC Jaffarabad at Deral Allah Yar (AIR No.2)						
S. No.	Name of Tehsils	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	Jhat Pat	2.600	6.333	8.933	0.606	8.327
2	Usta Muhammad	0.742	4.589	5.331	0.684	4.648
3	Gandakha	2.226	4.322	6.549	0.358	6.190
<b>Total</b>		<b>5.568</b>	<b>15.244</b>	<b>20.813</b>	<b>1.648</b>	<b>19.165</b>
DC Naseerabad at D.M. Jamali (AIR No.2)						
S. No.	Revenue Head	Year	Demand (Rs.)	Recovery (Rs.)	Outstanding Balance (Rs.)	
1	Abiana	2012-13	9.756	0.351	9.405	
2	Abiana	2013-14	13.522	0.680	12.842	
<b>Total</b>					<b>22.247</b>	

## Annexure – 25

## 4.2.5 Non-realization of route permits fee - Rs.3.298 million

S. No	Rout Permit No.	Vehicle No.	Valid Upto	Renewed upto	Appli cation Fee	Renew al Fee	Penalty	Total
<b>Oil Tanker</b>								
1	105/03	TTA 105	8/1/2011	7/12/2010	500	2,000	13,400	15,900
2	104/04	TTA 104	1/6/2010	31-05-2010	500	2,000	15,200	17,700
3	124/05	TTA 124	7/4/2011	6/3/2011	500	2,000	13,400	15,900
4	132/03	TTA 132	25-05-10	24-04-2010	500	2,000	15,400	17,900
5	134/03	TTA 134	12/9/09	11/8/2009	500	2,000	17,200	19,700
6	230/03	TTA 230	25-09-11	24-08-2011	500	2,000	12,400	14,900
7	232/04	TTA 323	25-05-10	24-04-2010	500	2,000	12,000	14,500
8	245/03	TTA 245	23-09-09	22-08-2009	500	2,000	17,200	19,700
9	251/04	TTA 251	17-09-10	16-08-2010	500	2,000	14,800	17,300
10	305/05	TTA 305	16-01-11	15-12-2010	500	2,000	14,000	16,500
11	311/03	TTA 311	25-08-09	24-07-2009	500	2,000	17,400	19,900
12	343/05	TTA 343	14-02-11	13-01-2010	500	2,000	16,200	18,700
13	348/04	TTA 348	5/7/10	4/6/2010	500	2,000	15,200	17,700
14	359/04	TTA 359	13-07-10	12/6/2010	500	2,000	15,200	17,700
15	379/04	TTA 379	5/6/10	4/5/2010	500	2,000	15,500	18,000
16	388/04	TTA 388	24-03-10	23-02-2010	500	2,000	16,000	18,500
17	440/04	TTA 440	3/12/10	2/12/2010	500	2,000	14,000	16,500
18	449/04	TTA 449	13-09-10	12/8/2010	500	2,000	14,800	17,300
19	618/06	TTA 618	3/9/10	2/8/2010	500	2,000	14,800	17,300
20	634/05	TTA 634	6/9/11	5/8/2011	500	2,000	14,800	17,300

S. No	Rout Permit No.	Vehicle No.	Valid Upto	Renewed upto	Application Fee	Renewal Fee	Penalty	Total
21	643/05	TTA 643	20-03-11	19-02-2011	500	2,000	13,600	16,100
22	691/05	TTA 691	16-02-11	15-01-2011	500	2,000	13,900	16,400
23	701/05	TTA 701	7/11/08	6/10/2008	500	2,000	18,600	21,100
24	716/06	TTA 716	3/4/09	2/3/2009	500	2,000	18,200	20,700
25	723/05	TTA 723	11/1/011	10/12/2010	500	2,000	14,000	16,500
26	729/06	TTA 729	29-05-09	28-04-2009	500	2,000	14,400	16,900
27	743/05	TTA 743	26-04-08	25-03-2008	500	2,000	19,300	21,800
28	744/07	TTA 744	23-02-10	22-02-2010	500	2,000	16,000	18,500
29	717/08	TTB 718	11/7/11	10/6/2011	500	2,000	12,800	15,300
30	966/08	TTB 699	28-07-11	27-06-2011	500	2,000	12,800	15,300
31	687/08	TTB 687	9/4/11	8/3/2011	500	2,000	13,600	16,100
32	677/08	TTB 677	1/7/11	30-06-2011	500	2,000	12,500	15,000
33	669/08	TTB 669	10/7/11	9/6/2011	500	2,000	12,800	15,300
34	668/08	TTB 668	18-11-11	17-10-2011	500	2,000	12,000	14,500
35	667/08	TTB 667	18-11-11	17-10-2011	500	2,000	12,000	14,500
36	654/08	TTB 654	22-08-11	21-07-2011	500	2,000	12,600	15,100
37	646/08	TTB 646	9/3/11	8/2/2011	500	2,000	13,600	16,100
38	643/08	TTB 643	9/6/11	5/5/2011	500	2,000	13,600	16,100
39	618/08	TTB 618	8/5/11	7/4/2011	500	2,000	13,600	16,100
40	607/08	TTB 607	6/5/11	5/4/2011	500	2,000	13,600	16,100
41	565/08	TTB-565	7/10/11	8/9/2011	500	2,000	13,600	16,100
<b>Sub Total</b>					<b>20500</b>	<b>82,000</b>	<b>596,000</b>	<b>698,500</b>
<b>Rikshaw</b>								
1	328/07	QAP306	3/8/10	2/8/2010	500	800	14,800	16,100
2	330/07	QAP 3981	3/8/10	2/8/2010	500	800	14,800	16,100
3	337/07	QAP 2373	3/8/10	2/8/2010	500	800	14,800	16,100
4	354/07	QAN 1498	7/8/10	6/8/2010	500	800	14,800	16,100
5	380/07	QAP 4838	10/8/10	9/8/2010	500	800	14,800	16,100
6	381/07	QAP 4840	10/8/10	9/8/2010	500	800	14,800	16,100
7	427/07	QAP 4595	17-8-10	16-8-2010	500	800	14,800	16,100
8	429/07	QAP 4885	17-8-10	16-8-2010	500	800	14,800	16,100
9	494/07	QAP 5252	31-8-10	30-8-2010	500	800	14,500	15,800
10	534/07	QAP 4629	11/9/10	10/9/2010	500	800	14,200	15,500
11	536/07	QAQ 5095	11/9/10	10/9/2010	500	800	14,200	15,500
12	540/07	QAQ 5309	11/9/10	10/9/2010	500	800	14,200	15,500
13	584/07	QAQ 5184	21-9-10	20-9-2010	500	800	14,200	15,500
14	649/07	QAQ 5540	17-10-10	16-10-2010	500	800	13,900	15,200
15	680/07	QAQ 5289	21-10-10	20-10-2010	500	800	13,900	15,200
16	682/07	QAQ 5559	21-10-10	20-10-2010	500	800	13,900	15,200
17	698/07	QAQ 4601	26-10-10	25-10-2010	500	800	13,900	15,200
18	708/07	QAQ 5287	29-10-10	28-10-2010	500	800	13,900	15,200
19	710/07	QAQ 5383	29-10-10	28-10-2010	500	800	13,900	15,200
20	713/07	QAQ 5645	30-10-10	29-10-2010	500	800	13,900	15,200
21	716/07	QAQ 5294	30-10-10	29-10-2010	500	800	13,600	14,900
22	728/07	QAQ 5638	1/11/10	30-10-2010	500	800	13,600	14,900
23	730/07	QAQ 5524	1/11/10	31-10-2010	500	800	13,600	14,900
24	740/07	QAQ 5635	1/11/10	31-10-2010	500	800	13,600	14,900

S. No	Rout Permit No.	Vehicle No.	Valid Upto	Renewed upto	Application Fee	Renewal Fee	Penalty	Total
25	746/07	QAQ 5641	4/11/10	3/11/2010	500	800	13,600	14,900
26	831/07	QAQ 5604	19-11-10	18-11-2010	500	800	13,600	14,900
27	837/07	QAQ 5783	19-11-10	18-11-2010	500	800	13,600	14,900
28	844/07	Q5485	20-11-10	19-11-2010	500	800	13,600	14,900
29	855/07	QAQ 5959	21-11-10	20-11-2010	500	800	13,600	14,900
30	902/07	QAQ 5926	28-11-10	27-11-2010	500	800	13,300	14,600
31	921/07	QAQ 6127	3/12/10	2/12/2010	500	800	9,200	10,500
32	933/07	QAQ 5957	4/12/10	3/12/2010	500	800	9,200	10,500
33	937/07	QAQ 5412	4/12/10	3/12/2010	500	800	9,200	10,500
34	941/07	QAQ 6179	4/12/10	3/12/2010	500	800	9,200	10,500
35	987/07	QAQ 6288	11/12/10	10/12/2010	500	800	9,200	10,500
<b>Sub Total</b>					<b>17500</b>	<b>28000</b>	<b>468,700</b>	<b>514,200</b>
<b>Truck</b>								
1	511/06	TKL 511	22-11-12	21-10-12	500	2,000	9,400	11,900
2	514/07	TKL 514	20-05-10	19-04-10	500	2,000	15,600	18,100
3	516/07	TKL 516	7/5/10	6/4/2010	500	2,000	15,600	18,100
4	550/07	TKL 550	1/5/12	30-04-12	500	2,000	9,400	11,900
5	562/07	TKL 562	8/4/10	7/3/2010	500	2,000	15,300	17,800
6	570/07	TKL 570	13-03-10	12/2/2010	500	2,000	15,600	18,100
7	579/07	TKL 579	2/10/08	1/9/2008	500	2,000	18,600	21,100
8	588/07	TKL 588	22-08-12	21-07-12	500	2,000	10,000	12,500
9	591/07	TKL 591	4/9/09	3/8/2009	500	2,000	17,200	19,700
10	613/07	TKL 613	9/5/10	8/4/2010	500	2,000	15,600	18,100
11	618/07	TKL 618	18-06-10	17-05-10	500	2,000	15,300	17,800
12	365/07	TKL 365	21-07-09	20-06-09	500	2,000	17,800	20,300
13	651/07	TKL 651	4/4/10	3/3/2010	500	2,000	15,300	17,800
14	658/07	TKL 658	29-11-10	28-10-10	500	2,000	14,000	16,500
15	667/07	TKL 667	29-12-09	28-11-09	500	2,000	16,200	18,700
16	669/07	TKL 669	4/6/10	3/5/2010	500	2,000	15,000	17,500
17	704/07	TKL 704	9/4/11	8/3/2011	500	2,000	12,900	15,400
18	730/07	TKL 730	3/9/10	2/8/2010	500	2,000	14,600	17,100
19	731/07	TKL 731	18-04-10	17-03-10	500	2,000	15,300	17,800
20	739/07	TKL 739	11/8/09	10/7/2009	500	2,000	17,800	20,300
21	744/07	TKL 744	16-07-10	15-06-10	500	2,000	14,700	17,200
22	748/07	TKL 748	4/4/10	3/3/2010	500	2,000	15,900	18,400
23	759/07	TKL 759	1/8/10	31-07-10	500	2,000	16,100	18,600
24	760/07	TKL 760	3/9/10	2/8/2010	500	2,000	15,900	18,400
<b>Sub Total</b>					<b>12000</b>	<b>48,000</b>	<b>359,100</b>	<b>419,100</b>
<b>Bus</b>								
1	151/Q/00	QAB 3209	9/12/04	8/11/2004	500	23,300	700	24,500
2	156/Q/00	ZB(T) 5339	12/4/10	11/3/2010	500	14,000	700	15,200
3	207/Q/00	QA 1760	31-07-11	30-06-11	500	13,200	700	14,400
4	116/Q/00	QAD 8399	12/4/03	11/3/2003	500	25,300	700	26,500
5	267/Q/00	QAA 7618	31-07-11	30-06-11	500	13,200	700	14,400
6	268/Q/00	QAG 7126	5/6/10	14-05-10	500	15,400	700	16,600
7	276/Q/00	BSA 290	31-07-11	30-06-11	500	13,200	700	14,400
8	353/Q/00	BMB 166	2/9/07	1/8/2007	500	20,000	700	21,200
9	370/Q/00	LEJ 2726	31-07-10	30-06-10	500	15,000	700	16,200



S. No	Route Permit No.	Vehicle No.	Valid Upto	Renewed upto	Application Fee	Renewal Fee	Penalty	Total
10	381/Q/00	BMB 031	1/11/10	31-10-10	500	14,200	700	15,400
11	22/Q/01	BMA 042	9/4/11	8/3/2011	500	13,400	700	14,600
12	131/Q/02	QAG 7114	9/7/11	8/6/2011	500	12,800	700	14,000
13	19/99	LSB 5338	1/11/10	31-10-10	500	14,200	700	15,400
14	145/Q/02	LS 9818	23-06-11	22-05-11	500	12,800	700	14,000
15	161/Q/02	R 2602	12/12/10	11/11/2010	500	14,200	700	15,400
16	10/Q/03	QAD 2477	6/5/10	5/4/2010	500	15,500	700	16,700
17	34/Q/03	BMB 109	6/12/10	5/11/2010	500	14,500	700	15,700
18	6-Jul	QAB 2033	12/4/11	11/3/2011	500	13,400	700	14,600
19	6-Sep	PE 3762	3/10/08	2/9/2008	500	18,700	700	19,900
20	7-Jan	QAA 6590	2/6/10	1/5/2010	500	15,400	700	16,600
21	159/Q/02	FDC 3276	6/2/10	5/1/2010	500	16,200	700	17,400
22	63/Q/00	QAB 2371	8/3/10	7/2/2010	500	16,000	700	17,200
23	301/Q/00	SI 358	31-07-11	30-06-11	500	12,600	700	13,800
24	306/Q/00	QAG 7125	12/3/11	11/2/2011	500	13,600	700	14,800
<b>Sub Total</b>					<b>12000</b>	<b>370,100</b>	<b>16800</b>	<b>398,900</b>
<b>Grand Total</b>					<b>62,000</b>	<b>528,100</b>	<b>1,440,600</b>	<b>2,030,700</b>

S.N	Route Permit No.	Vehicle No.	Validity of permit up to	Application Fee	Renewal Fee	Penalty	Total
<b>TAXI</b>							
1	10/93/PTA	PT-0049	14.02.2008	350	850	19300	20,500
2	27/93/PTA	PT-0024	02.03.2008	350	850	19200	20,400
3	34/93/PTA	PT-0111	11.03.2005	350	850	22800	24,000
4	35/93/PTA	PT-0062	13.03.2008	350	850	19200	20,400
5	39/93/PTA	PT-0090	18.03.2008	350	850	19200	20,400
6	41/93/PTA	PT-0102	29.03.2011	350	850	13200	14,400
7	52/93/PTA	PT-0076	17.04.2008	350	850	19100	20,300
8	57/93/PTA	PT-0140	19.04.2008	350	850	19100	20,300
9	102/93/PTA	PT-0276	13.07.2008	350	850	18800	20,000
10	124/93/PTA	PT-0027	25.07.2005	350	850	22400	23,600
11	128/93/PTA	PT-0127	29.07.2008	350	850	18800	20,000
12	138/93/PTA	PT-0246	03.08.2008	350	850	18700	19,900
13	154/93/PTA	PT-0369	09.08.2008	350	850	18700	19,900
14	157/93/PTA	PT-0382	12.08.2008	350	850	18700	19,900
15	162/93/PTA	PT-0044	16.08.2005	350	850	22300	23,500
<b>TOTAL (A)</b>							<b>307,500</b>

**Statement showing details of non-renewal of route permits of Buses**

S. NO.	Route Permit No.	Vehicle No.	Validity of permit up to	Application Fee	Renewal fee	Penalty	Total
1	119/2000	LSB-8911	15.11.2004	350	850	23200	24,400
2	120/2000	LSC-3133	15.11.2004	350	850	23200	24,400
3	123/2000	BMA-381	22.11.2008	350	850	18600	19,800
4	124/2000	QAG-9707	22.11.2006	350	850	20800	22,000

S. NO.	Route Permit No.	Vehicle No.	Validity of permit up to	Application Fee	Renewal fee	Penalty	Total
5	125/2000	BMA-964	22.11.2008	350	850	18600	19,800
6	128/2000	LZR-7697	24.11.2007	350	850	19600	20,800
7	129/2000	LSB-6932	01.12.2001	350	850	26700	27,900
8	130/2000	QAJ-9775	01.12.2001	350	850	26700	27,900
9	57/2001	BSA-573	09.09.2010	350	850	14200	15,400
10	58/2001	QAJ-2037	09.09.2002	350	850	25800	27,000
11	80/2001	QAJ-8638	03.10.2002	350	850	25700	26,900
12	Feb-2002	QAJ-9752	03.01.2003	350	850	25400	26,600
13	Mar-2002	QAJ-9753	03.01.2006	350	850	21800	23,000
14	15/2002	BSA-376	30.01.2005	350	850	23000	24,200
15	30/2002	BSA-891	20.05.2007	350	850	20200	21,400
16	31/2002	LSC-253	20.05.2005	350	850	22600	23,800
17	42/2002	LSC-929	04.06.2007	350	850	20100	21,300
18	43/2002	LSC-939	04.06.2009	350	850	17400	18,600
19	47/2002	PN-6445	11.07.2008	350	850	18800	20,000
20	49/2002	PN-6055	11.07.2008	350	850	18800	20,000
						<b>Total (B)</b>	<b>455,200</b>

S No	Route Permit No.	Vehicle No.	Validity of permit up to	Application fee	Renewal Fee	Penalty	Total
1	645/96/PTA	LS-3005	02.11.2008	500	2500	18600	21,600
2	657/96/PTA	LSB-1420	03.11.1999	500	2500	29200	32,200
3	662/96/PTA	JA-2872	03.11.2002	500	2500	25800	28,800
4	666/96/PTA	LSB-5428	05.11.2005	500	2500	22000	25,000
5	668/96/PTA	LSB-5608	05.11.2002	500	2500	25600	28,600
6	676/96/PTA	LSB-5413	01.04.2004	500	2500	23900	26,900
7	692/96/PTA	LSB-5655	10.11.2008	500	2500	18600	21,600
8	708/96/PTA	QAH-9568	22.11.2002	500	2500	25800	28,800
9	709/96/PTA	QAH-9575	22.11.2005	500	2500	22000	25,000
10	713/96/PTA	QAB-6975	05.06.2006	500	2500	21300	24,300
11	715/96/PTA	QAH-9677	06.11.2008	500	2500	18600	21,600
12	112/97/PTA	QAF-1797	06.03.2006	500	2500	21600	24,600
13	136/97/PTA	LS-4575	24.03.2009	500	2500	18000	21,000
14	150/97/PTA	LSB-6027	04.04.2006	500	2500	21500	24,500
15	158/97/PTA	LSB-676	08.04.2006	500	2500	21500	24,500
16	161/97/PTA	KL-1399	17.10.2006	500	2500	20900	23,900
17	190/97/PTA	LSB-6051	17.08.2007	500	2500	19900	22,900
18	192/97/PTA	LSB-6082	24.04.2006	500	2500	21500	24,500
19	193/97/PTA	LSB-6147	01.11.2005	500	2500	22000	25,000
20	210/97/PTA	LSB-5721	09.05.2003	500	2500	25000	28,000
						<b>Total (C)</b>	<b>503,300</b>
						<b>Grand total (A+B+C)</b>	<b>1,266,000</b>

**Annexure – 26**

**4.2.8 Irregular expenditure on procurement of stores – Rs.9.251 million**

<b>DC Washuk (AIR Para No.5)</b>				
<b>S. No.</b>	<b>Name of Firm</b>	<b>Bill No and Date</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	M/s Zahid Tailors	1787/Nil	Uniform cloth 500 meters	0.099
2	M/s Al-Hasnain Tailors	3967/Nil	Sewing charges 200 suits	0.054
3	M/s Al-Hasnain Tailors	3968/Nil	Uniform cloth	0.097
4	M/s Shehzad Enterprises	22/Nil	Uniform cloth, Chappal, cap, Jackets etc	0.058
5	M/s Al-Hasnain Tailors	3969/Nil	Uniform cloth 500 meters	0.097
6	M/s Shehzad Enterprises	21/Nil	Uniform cloth, Chappal, cap, Jackets etc	0.081
7	M/s Shehzad Enterprises	20/Nil	Uniform cloth, Chappal, cap, Jackets etc	0.081
8	M/s Shehzad Enterprises	19/Nil	Uniform cloth, Chappal, cap, Jackets etc	0.080
9	M/s Al-Hasnain Tailors	2114/Nil	Sewing charges 100 suits	0.050
<b>Total:</b>				<b>0.697</b>

<b>DC Panjgur (AIR Para No.7)</b>			
<b>S. No.</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
1	M/s Madina Construction Company,	P/o Uniforms	0.995
<b>Total:</b>			<b>0.995</b>

**(Rs. in million)**

<b>DC Barkhan (AIR Para No.7)</b>				
<b>S. No</b>	<b>Cashed on</b>	<b>Name of firm</b>	<b>Particulars</b>	<b>Amount</b>
1	28.02.14	Taj Brothers Barkhan	Purchase of 2400 meter cloth	0.475
2	28.06.14	Taj Brothers Barkhan	Purchase of 2400 meter cloth	0.595
<b>Total</b>				<b>1.07</b>

<b>DC Kachi (AIR Para No.8)</b>				
<b>S. No.</b>	<b>Payment date</b>	<b>Paid to</b>	<b>Items purchased</b>	<b>Amount</b>
1	14.10.13	Latif and Sons Cloth Merchant Quetta	3600 meter Cloth, Sewing charges of 650 dresses	1.224
2	04.02.14	M. Sharif Cloth House Quetta	Cloth, Shoes, etc	0.940
3	25.02.14	Sofi Abdul and Hasan Gul Tent Tarpal house Quetta	Caps etc	0.027
4	11.06.14	Syed Mohammad and Sons Quetta	800 meter Cloth, 94 Set Shoes	0.390
5	07.04.14	MS Enterprise Quetta	800 meter Cloth, 376 Shoes Set,	1.097
<b>Total</b>				<b>3.678</b>

**(Rs. in million)**

<b>DC Khuzdar (AIR Para No.5)</b>				
<b>S. No.</b>	<b>Name of Firm</b>	<b>Bill No. and Date</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	M/s Syed Muhammad and Sons	504, 24.04.2014	1290 pair of shoes @ Rs1600/per Number	2.064
2	Mr Naseeb and Co Import and Export General	032, 17.12.2013	6500 meters @ Rs245/per meter	1.592
<b>Total</b>				<b>3.656</b>

**Annexure – 27**

**4.2.9 Irregular / doubtful expenditure on different items –  
Rs.6.418 million**

(Rs. in million)

<b>DC Harnai (AIR No.5)</b>				
<b>S. No.</b>	<b>Name of Firm</b>	<b>Bill No. and date</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	M/s Raz Gull biryani house, Harnai	Nil	Chicken Biryani for levies personnels on MPA visit	0.050
2	M/s Elahi Bukhsh mutton and chicken shop, Harnai	Nil	Mutton and chicken meat	0.013
3	M/s Siddique Pakwan House, Harnai	Nil	Lunch and dinner	0.074
4	M/s Abdul Majeed Cook	Nil	Daig(biryani/salan) on visit of ministers	0.023
<b>Total</b>				<b>0.160</b>

<b>DC Harnai (AIR No.6)</b>			
<b>S. No.</b>	<b>Name of Firm</b>	<b>Description</b>	<b>Amount (Rs.)</b>
1	M/s Mohammed Anwar Truck driver	Transportation charges for Harnai to Quetta to Harnai	0.050
2	M/s Bismillah Truck driver	Transportation charges for Harnai to Quetta	0.016
3	M/s Bismillah Truck driver	Transportation charges for Harnai to Quetta	0.018
4	M/s Lal Mohammed Truck driver	Transportation charges for Quetta to Harnai	0.026
5	M/s Shabeer Ahmed Driver	Nil	0.056
6	M/s Fazal Mohammed Driver	Transportation charges for Quetta to Harnai	0.042
<b>Total</b>			<b>0.208</b>

<b>DC Barkhan (AIR No.4)</b>				
<b>S. No</b>	<b>Name of firm</b>	<b>Particulars</b>	<b>Cashed on</b>	<b>Amount</b>
1	Shahjee Kasab	1 sheep, 2 goats, 20 KG chicken	16.06.14	0.051
2	Haji Fareed Kasab	2 sheeps,1 goat, 15 KG chicken	16.06.14	0.049
3	Gul Khan Kasab	2 Sheep, 1 goat, 10 KG chicken	16.06.14	0.049
4	Haji Fareed Kasab	p/o 3 sheep, 1 goat, 10 KG chicken	16.06.14	0.059
<b>Total:-</b>				<b>0.208</b>

(Rs. in million)

DC Sibi (Chairman Mela Committee) (AIR No.3)				
S. No	Cashed on	Name of firm	Particulars	Amount
1	Feb: 2014	Alkhair ambulance center Sibi	2 ambulances for Auditorium 8 days * 6500	0.10
2	Feb: 2014	Alkhair ambulance center Sibi	2 ambulances for Numaish ground 8 days * 6500	0.10
3	Feb: 2014	Alkhair ambulance center Sibi	3 ambulances for stadium 8 days * 6500	0.16
4	Feb: 2014	Alkhair ambulance center Sibi	3 ambulances for numaish 8 days * 6500	0.16
<b>Total</b>				<b>0.52</b>

DC Sibi (Chairman Mela Committee) (AIR No.1)					
S. No	Drawl date	Firm	Quantity purchased	Price per unit	Amount
01	Feb: 2014	M. Zia and Sons-177	60 banners	6000	0.36
02	Feb: 2014	M. Zia and Sons-179	8 banners	15000	0.12
03	Feb: 2014	M. Zia and Sons-180	100 banners	4500	0.45
04	Feb: 2014	M. Zia and Sons-181	14 banners	96000	1.34
<b>Total</b>					<b>2.27</b>

DC Sibi (Chairman Mela Committee) (AIR No.7)					
S. No	Payment date	Bill date	Paid to	Amount	Items serviced
01	March 14	23.02.14	Shokat Bolan	250,100	1.Breakfast eggs, bread, paratha 2.Lunch chicken Qorma, rice, roti, mix vegetable 3.Dinner Mutton Qorma, Rice, Roti, Keema
02	March 14	24.02.14	Tent Service	555,100	
03	March 14	26.02.14	Sibi- 820	558,150	
04	March 14	28.02.14	uests at Girls	434,930	
05	March 14	27.02.14	College Sibi	689,300	
06	March 14	25.02.14		561,200	
<b>Total</b>				<b>3.048</b>	

**Annexure – 28**

**4.2.8 Irregular and unauthorized expenditure on purchase of stores  
- Rs.5.140 million**

<b>DC Harnai (AIR Para No.13)</b>				
<b>S. No</b>	<b>Name of firm</b>	<b>Bill No. and date</b>	<b>Particular</b>	<b>Amount</b>
1	M/s Al-Noor international, Quetta	391-B/10.7.2013	Purchase of Malasia Cloth for Uniform	0.095
2	M/s Al-Noor international, Quetta	410-C/2.8.2013	Purchase of Malasia Cloth for Uniform	0.089
<b>Total</b>				<b>0.184</b>

**DC Zhob (AIR Para No.1)**

**(Rs. in million)**

<b>S. No</b>	<b>DDO Code</b>	<b>Name of Firms</b>	<b>Description</b>	<b>Amount</b>
1	ZB-4032 Admin	M/s Wahid Tyre Dealers Zhob Bill No 1810 dt 29.10.13	2 Pair Tyres	0.096
2	ZB-4032 Admin	M/s Wahid Tyre Dealers Zhob Bill No 135 dt 23.03.14	5 Tyres	0.098
3	ZB-4025 Levies	M/s Abdullah Tyre Dealer Zhob/Nil	9 Tyres	0.098
4	ZB-4025 Levies	M/s Wahid Tyre Dealer Zhob /Nil	2 Pair Tyres	0.044
5	ZB-4025 Levies	M/s Wahid Tyre Dealers Zhob Bill Nil	1 Pair Tyres	0.024
6	ZB-4025 Levies	M/s Wahid Tyre Dealers Zhob Bill Nil	1 Pair Tyres	0.028
<b>Total</b>				<b>0.388</b>

**Commissioner Sibi / Project Director Kachi Canal Project Sibi (AIR Para No.16)**

<b>S. No.</b>	<b>Name of Firm</b>	<b>Bill No. &amp; Date</b>	<b>Particulars</b>	<b>Amount</b>
1	Nazir Ahmed Bil Bartan Store, Sadiqabad	1131, 1132, 1133, dt. Nil	Crockery and Other Store	20,150
2	Ghulam Jan General Store, Dera Bugti	303, 12.05.15	Batteries, Cells.	11,600
3	Yasir Nasir & Brothers Bardana Merchants, Sadiqabad	1399, 18.05.15	Gunny Bags	72,000
4	Seven Star Electronics, Kashmore	15, 12.05.13	Solar Cooler along with Solar Plates	97,500

S. No.	Name of Firm	Bill No. & Date	Particulars	Amount
			etc.	
5	Abdul Karim Electric Store, Dera Bugti	258, 12.05.15	Electric Wire & Motor pump	15,400
6	Walah Khair ul Raziqeen Traders, Dera Bugti	491, 12.05.15	Tents	85,000
7	Walah Khair ul Raziqeen Traders, Dera Bugti	492, 12.05.15	Tent Accessories	38,500
8	Walah Khair ul Raziqeen Traders, Dera Bugti	490, 12.05.15	1000 Empty Gunny Bags	95,000
<b>Total:</b>				<b>435,150</b>

DC Barkhan (AIR Para No.2)				
S. No	Head of account	Firm/ contractor	Cashed on	Amount
01	Transport	Taj Brothers Contractor	26.06.14	321,000
02	Transport	Taj Brothers Contractor	26.06.14	222,700
03	Transport	Taj Brothers Contractor	26.06.14	252,300
04	Transport	Chacha Autos Rakhni	20.08.13	99,500
05	Stationery	Pakistan Book Center Barkhan	12.11.13	80,700
06	Stationery	Pakistan Book Center Barkhan	26.02.14	87,450
07	Hot and cold	Sher Mohammad Contractor	18.03.14	151,200
08	Furniture	Iqbal Furniture Mart Barkhan	09.05.14	98,450
<b>Total</b>				<b>1,313,300</b>

(Rs. in million)

DC Kachi (AIR Para No.6)				
S. No	Cashed on	Name of firm	Particulars	Amount
1	04.02.14	Sharif Cloth House Quetta	Cloth, Shoes	94,200
2	11.06.14	Syed Mohammad and Sons Quetta	Cloth, Shoes	390,500
3	07.04.14	MS Enterprises Quetta. 0112	Cloth, Shoes	1,096,842
4	18.12.12	Nil	Dietary Charges.	781,300
5	11.10.13	Najeeb Engine Dealer Quetta-086	Engine	150,500
6	22.11.13	Hatim Ali Stationers Quetta	Stationery	94,100
7	-do-		Stationery	73,000
8	29.05.14	Bolan Photostat Kachi	Stationery	93,550
9	-do-		Stationery	46,330
<b>Total</b>				<b>2,820,322</b>



**Annexure - 29**

**4.2.10 Irregular and doubtful expenditure on repair of government vehicles – Rs.4.743 million**

<b>DC Panjgur (AIR Para No.5)</b>				
<b>S. No.</b>	<b>Name of firm</b>	<b>Bill No. and Date</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
1.	M/s Bolan Traders Quetta PG-26	415/nil	Repair of Vehicle	47,000
2.	M/s Bolan Traders Quetta PG-1	421/04.09.2012		95,000
3.	M/s Bolan Traders Quetta PG-26	418/07.09.2012		99,000
4.	M/s Muhammad Ali Autos QAX-1106	Nil/27.08.2013		96,000
5.	M/s Bolan Traders Quetta QAE-4272	406/nil		70,000
6.	M/s Maqbool & Brothers Tire and Battery stores	Nil/07.05.2012		56,000
7.	M/s Bolan Traders QAY-985	407/nil		99,500
<b>Total</b>				<b>562,500</b>

<b>DC Kharan (AIR Para No.3)</b>					
<b>S.No.</b>	<b>Name of firm</b>	<b>Invoice No. and date</b>	<b>Vehicle No.</b>	<b>Particular</b>	<b>Amount</b>
1	Naseeb Com	069/22.10.2013	KN-333	Engine overhauling etc	245,000
2	Naseeb Com	070/22.10.2013	KN-08	Engine overhauling etc	152,500
3	Naseeb Com	068/22.10.2013	KN-01	Engine overhauling etc	202,000
<b>Total</b>					<b>599,500</b>

<b>DC Washuk (AIR Para No.3)</b>				
<b>S. No.</b>	<b>Name of Firm</b>	<b>Bill No. and Date</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
1.	M/s Bolan Diesel service, Kharan	631/ Nil	Repair of vehicle No. Nil	75,000
2.	Various Firms	Various bills	Repair of vehicle No. Nil	28,200
3.	Various Firms	Various bills	Repair of vehicle No. Nil	86,330
4.	Various Firms	Various bills	Repair of vehicle No. Nil	72,160
5.	Various Firms	Various bills	Repair of vehicle No. Nil	49,630
6.	Various Firms	Various bills	Repair of vehicle No. Nil	46,390

S. No.	Name of Firm	Bill No. and Date	Particulars	Amount (Rs.)
7.	Various Firms	Various bills	Repair of vehicle No. Nil	74,000
8.	M/s Mohammed Azeem Tyres.	442/Nil	4 No. of Tyres	88,000
9.	M/s Niamat Autos	192/Nil	Repair of vehicle No. Nil	5,800
10.	M/s Datson Motors	Nil/31.7.2013	Repair of vehicle No. Nil	19,600
11.	M/s Al-Habeeb Tyres.	442/Nil	4 No. of Tyres	72,000
12.	M/s Mohammed & Hameedullah old spare parts	269/2.1.2014	Repair of 1 No.Engine	91,500
<b>Total:</b>				<b>708,610</b>

DC Sibi (AIR Para No.1)					
S. No	Name of firm	Vehicle No	Particulars	Cashed on	Amount
1	Al Ghafur Autos Store Sibi	SI-1	Wheel bearing, Water body etc	26.07.13	49,000
2	Khan Autos Quetta	SI-1	p/o 4 tyres	-	66,000
3	Asim Autos Garage Sibi	SI-1	Piston set, Ring set, Cylinder, Diesel pump, etc	-	47,000
4	Asim Autos Garage Sibi	SI-1	Clutch plate, Clutch disc, Seat cushion, Radiator, Bush, Valve set,	-	96,000
5	Asim Autos Garage Sibi	SI-1	Clutch plate, Clutch disc, Seat cushion, Radiator, Bush, Valve set,	03.09.13	99,500
6	Khan Autos Quetta	SI-1	P/O 4 Tyres	16.01.14	54,000
7	Al Ghafur Autos Store	Nil	Kamani, Shocks, Leather, Pad etc	16.01.14	62,000
8	Sada Bahar Autos sibi	SI-1	P/O 4 Tyres	16.01.14	54,000
9	Sada Bahar Autos Sibi	QAX-919	P/O 4 Tyres	16.01.14	54,000
10	Khan Autos Quetta	SI-4636	Shocks, Baring, Pump, Steering Box, Radiator, Generator,Etc	16.01.14	107,800
11	Sada Bahar Autos Sibi	Nil	P/O Pump Set, Shaft, Clutch, etc	30.06.14	51,500

12	Sada Bahar Autos Sibi	Nil	P/O Radiator, Kenchi Set, Wiring	30.06.14	48,500
<b>Total</b>					<b>789,300</b>

<b>DC Barkhan (AIR Para No.1)</b>					
<b>S. No</b>	<b>Name of firm</b>	<b>Vehicle No</b>	<b>Particulars</b>	<b>Cashed on</b>	<b>Amount</b>
1	Chacha Autos Rakhni	LI(T)6677	Agla hisa, Shocks, Steering Box, Kamani	20.08.13	99500
2	Taj Brothers Barkhan	BKN-1	R/o engine, Suspension, Tyres, Radiator, Shocks etc	26.06.13	252300
3	Taj Brothers Barkhan	QAA-4	Front Suspension, Tyres, Battery, Cross etc	26.06.14	222700
4	Taj Brothers Barkhan	LI(T)6677	Tyres, Battery, suspension etc	26.06.14	321000
<b>Total</b>					<b>895500</b>

<b>DC Kachi (AIR Para No.1)</b>					
<b>S. No</b>	<b>Name of firm</b>	<b>Vehicle No</b>	<b>Particulars</b>	<b>Cashed on</b>	<b>Rs.</b>
1	Muzamal Motor Garage Quetta	Nil	Denting painting	02.10.13	40000
2	Al Hafeez Tyres Center Quetta	Nil	4 tyres	-	49940
3		KA-1	4 tyres	-	45000
4	Sad Autos Quetta	KA-1	Piston, Ring Set, Cross Baring, Clutch Plate, Etc	-	49845
5	Al Hafeez Tyres Center Quetta	KI-666	4 tyres	-	32000
6	Janan Tyre and Rim Center Quetta	KA-1	4 tyres	21.02.14	60000
7	Phalwan Body Maker Quetta	Pickup	Denting painting	21.02.14	45600
8	Saad Autos Quetta	KA-1	Radiator, Fan, Bumper, Light	03.04.14	50500
9	Janan Tyre and Rim Center Quetta	QAY-432	2 tyres	21.02.14	31000
10	Al Kuwait Belts Center Quetta	Nil	Wheel pad, Frame etc	-	17500
11	Janan Tyre and Rim center Quetta	Nil	4 Tyres	-	36000
12	Bismillah Autos Quetta	Nil	Generator	-	15000
13	Shandar Tyre and Rim	Bolan-2	4 Tyres	21.02.14	55000

S. No	Name of firm	Vehicle No	Particulars	Cashed on	Rs.
	Center Quetta				
14	Khalid Autos Quetta		Shocks, Disk, Kamani Set, Battery etc	-	45500
15	Janan Tyre and Rim center Quetta	Nil	4 tyres	-	58000
16	Auto Palace Quetta	Mobile	Piston Set, Clutch, Valve set, Seal, Ring Set, Gas Kit etc	-	44800
17	Bolan Diesel Service Queta		Body	-	33000
18	Pameer Old New Parts Qta		Unknown items	-	20000
19	Asadullah Tyre and Rim Center Quetta	AC Mach	Purchase of 4 Tyres	-	72000
20	Asadullah Tyre and Rim Center Quetta	NT Balanari	Purchase of 4 Tyres	-	72000
21	Janan Tyre and Rim center Qta	AC Mach	Purchase of 4 Tyres	-	60000
22	Pahlwan Body Maker Quetta	Nil	Denting & Painting	-	45600
23	Janan Tyre and Rim Center Qta	KI-3	Purchase of 4 Tyres	-	60000
24	Pahlwan Body Maker Quetta	KI-3	Denting & Painting	-	45600
25	Janan Tyre and Rim Center Qta	KI-2	Purchase of 4 Tyres	-	60000
26	Pahlwan Body Maker Quetta	Nil	Denting & Painting	-	45600
<b>Total</b>					<b>1189485</b>

### Annexure – 30

#### 4.2.11 Non deduction of General Sales Tax from contractors/suppliers-Rs.1.824million

(Rs. in million)

DC Barkhan (AIR No.3)					
S. No	Cashed on	Name of firm	Particulars	Amount	GST 16%
01	17.09.13	Pakistan Book Center Barkhan	Stationery	50000	8000
02	12.11.13		Stationery	80700	12912
03	26.0.14		Stationery	87450	13992
04	26.06.14	Taj Brothers Barkhan	Tyres (BKN-1)	60000	9600
05	26.06.14		Tyres, Battery,	128000	20480

		Shock Absorbers, Radiator, Gear (QAQ-4)		
06	26.06.14	Tyres, Battery, Hydraulic Pump, (LI(T)6677)	93000	14880
<b>Total</b>			<b>499150</b>	<b>79864</b>

(Rs. in million)

<b>DC Sibi (AIR No.2)</b>					
<b>S. No</b>	<b>Cashed on</b>	<b>Firm</b>	<b>Items</b>	<b>Amount of bill</b>	<b>GST 17%</b>
1	26.07.13	Tanvir Stationery Sibi	Papers, File Covers, File Boards, Fax Rolls, Calculator, Pens, Staplers	92600	15742
2		Tanvir Stationery Sibi	200 rim white papers	92000	15640
3		Tanvir Stationery Sibi	120 register, 20 cash books, 40 pen books	60000	10200
4	26.07.13	Khan autos Quetta	4 tyres	66000	11220
5	16.01.14	Khan autos Quetta	4 tyres	54000	9180
6	16.01.14	Sada Bahar Autos Sibi	4 tyres	54000	9180
7	16.01.14	Sada Bahar Autos Sibi	4 tyres	54000	9180
8	16.01.14	Tanvir Stationery Sibi	Stationery	54600	9282
9	16.01.14	Tanvir Stationery Sibi	Stationery	86000	14620
10	18.06.14	Tanvir Stationery Sibi	Stationery	80000	13600
<b>Total</b>				<b>693200</b>	<b>117844</b>

(Rs. in million)

<b>DC Kachi (AIR No.3)</b>					
<b>S. No</b>	<b>Cashed on</b>	<b>Name of firm</b>	<b>Particulars</b>	<b>Amount</b>	<b>GST 17%</b>
1	02.10.13	Al Hafeez Tyres Center Quetta	P/O 4 tyres	49940	8490
2			P/O 4 tyres	45000	7650
3	02.10.13	Al Hafeez Tyres Center Quetta	P/O 4 tyres	32000	5440
4	02.10.13	Janan Tyre and Rim Center Qta	P/O 4 tyres	60000	10200
5	21.02.14	Janan Tyre and Rim Center Qta	P/O 2 tyres	31000	5270
6		Janan Tyre and Rim Center Qta	P/O 4 tyres	36000	6120
7		Bismillah Autos Quetta	Generator	15000	2550
8	21.02.14	Shandar Tyre and Rim Center Quetta	P/O 4 tyres	55000	9350
9		Khalid Autos Quetta	Shock absorbers, Disc, Kamani Set, Battery etc	45500	7735

S. No	Cashed on	Name of firm	Particulars	Amount	GST 17%
10		Janan Tyre and Rim Center Qta	P/O 4 tyres	58000	9860
11		Bolan Diesel Service Quetta	Body repair	33000	5610
12		Asadullah Tyre and Rim Center Qta	P/O 4 tyres	72000	12240
13		Asadullah Tyre and Rim Center Qta	P/O 4 tyres	72000	12240
14		Janan Tyre and Rim Center Qta	P/O 4 tyre	60000	10200
15		Janan Tyre and Rim Center Qta	P/O 4 tyres	60000	10200
16		Janan Tyre and Rim Center Qta	P/O 4 tyres	60000	10200
17	22.11.13	Hatim Ali Stationers Quetta	P/O Stationery	73000	12410
18	22.11.13	Hatim Ali Stationers Quetta	P/O Stationery	94100	15997
19	29.05.14	Bolan Photostate Kachi	P/O Stationery	93550	15903
20	22.11.13	Mool Chand Electric Store Sibi	P/O 15 Gas Heaters	59200	10064
21	04.03.14	Al Shakur Electric Store Kachi	P/O 4 Geysers	51500	8755
22	04.03.14	Al Shakur Electric Store Kachi	P/O Wire, Cutouts, etc	48780	8293
23	29.05.14	Bolan Photostate Dhadar	Pay Bill Forms, Contingent Forms	51000	8670
24	14.10.13	Latif and Sons Cloth Merchant Quetta	P/O 3600 meters Cloth	1223750	208037
25	11.06.14	Syed Mohammad and Sons Quetta	P/O Cloth, Shoes	390500	66385
26	07.04.14	MS Enterpizes Quetta	P/O Cloth, Shoes	1096842	186463
<b>Total</b>				<b>3966662</b>	<b>674332</b>

Deputy Commissioner, Chairman Mela Committee, Sibi (AIR No.4)						
S. No	Cashed on	Bill date	Firm	Items	Amount of bill	GST 16%
1	April 2014	06.03.14	New Shaheen Tent Queta	Food for 680 person, General for 700 person	1277000	204,320
2	Feb: 2014	Nil	M. Zia and Sons	60 boards	360000	57,600
3	Feb: 2014	Nil		8 boards	120000	19,200
4	Feb: 2014	Nil		100 Boards	450000	72,000
5	Feb: 2014	Nil		14 Boards	1344000	215,040

6	March 14	04.03.14	New Shaheen Tent Quetta	Food for 380 persons	475000	76,000
7	March 14	04.03.14		Food for 360 persons	450000	72,000
8	March 14	04.03.14		Food for 350 persons	437500	70,000
9	March 14	04.03.14		Food for 390 persons	550000	88,000
10	March 14	04.03.14		Food for 440 persons	487500	78,000
<b>Total</b>					<b>5951000</b>	<b>952,160</b>

### Annexure 31

#### 5.2.1 Overpayment due to allowing excess quantity-Rs.13.702 million

(Rs. in million)

Name of Scheme	AIR No / Year	Quantity stacked Cum	Quantity payable as per required compaction	Difference	Rate (Rs.)	Amount (Rs.)	
Construction of LCB-21 Dera Allah Yar-Usta Mohammad Road Section-IIB,	5/ 2013-14	33787.67	22637.74	11149.93	212.3	2.367	
		Add premium 60%+10% Escalation					1.657
		<b>Total (A)</b>					<b>4.024</b>
Construction of Dera Allah – Hair Din Road Section I (LCB-3),	6/ 2013-14	29353	19666.51	9686.49	212.3	2.056	
		Add premium 60%+10% Escalation					1.440
		<b>Total (B)</b>					<b>3.496</b>
Construction of Kach Shahrag Harnai Road (ICB-7) Km 00+00 to 47+00,	2/ 2014-15	51708.00	34644	18408	212.3	3.908	
		Add premium 8%+10% Escalation					0.703
		<b>Total (C)</b>					<b>4.611</b>
Construction of Remaining work of Dera Allah Yar-Usta Mohammad Road-	6/ 2014-15	43935.6	29436.87	4350.79	212.3	0.924	
		Add premium 60%+10% Escalation					0.647
		<b>Total (D)</b>					<b>1.571</b>

Section IIB (LCB-21) Km 29+00 to 41+500,			
<b>Grant Total</b>			<b>13.702</b>

**Annexure – 32**

**5.2.2 Overpayment due to allowing excess quantities – Rs.7.373 million**

(Rs in million)

(PD, BRDSP AIR Para-4 /2014-15					
Item of work	Quantity paid (Cum)	Quantity Payable (Cum)	Diff:	Rate Per Cum (Rs.)	Amount (Rs.)
Excavated unsuitable material” under SI No.3-1b	25567	2657	22910	22.38	0.513
<b>Add Premium 52% above</b>					0.267
<b>Total</b>					<b>0.780</b>
PD, BRDSP, AIR Para-5, 2014-15					
S. No.	Item of work	Quantity paid (Cum)	Rate Paid (Rs.)	Amount (Rs.)	
1.	Structural excavation in common material SI No.3-21/b	5044.996	56.50	0.285	
2.	Common backfill SI No.3-30	1464.944	45.60	0.067	
Total					0.352
Add Premium 52% above					0.183
<b>Total (A)</b>					<b>0.535</b>
3.	Dismantling of structure concrete SI No.4-13b	588	161.26	0.095	
Add Premium 97% above					0.092
<b>Total (B)</b>					<b>0.187</b>
<b>Grant Total (A+B)</b>					<b>0.722</b>

B&R Division-II Quetta, AIR Para No.5 / 2014-15					
Item of Work	Qty Paid	Qty Payable	Diff:	Rate Paid	Amount
P/L prime coat (NSR)	58966.82 Sqm	42661.06 Sqm	16305.76 Sqm	33 p Sqm	<b>538,090</b>

B&R Division-II Quetta, AIR Para No.7 / 2014-15			
Item of Work	Qty Paid	Rate Paid	Amount
Preparation & Compaction upto 90% modified AASHTO of natural ground upto a	17767.42 cum	8.15 per cum	144,804



depth of 20mm (8") in ordinary soil. (S.I.No.21-9/a)			
<b>Add premium (+)42.95%</b>			<b>62,193</b>
<b>Total:</b>			<b>206,997</b>

<b>B&amp;R Division-II, Khuzdar, AIR Para No.7 / 2014-15</b>				
S. No.	Item of work	Quantity (Cft)	Rate Per % Cft (Rs.)	Amount
1	Supplying and stacking well decayed cowdung manure from approved source including all leads and lift	90,000	325.10	0.293
Add Premium 25% above Premium				0.073
<b>Total</b>				<b>0.366</b>

<b>B&amp;R Division-I, Khuzdar, AIR Para No.6 / 2014-15</b>						
S. No.	Item of work	Quantity Payable	Quantity Paid	Difference	Rate (Rs.)	Amount
1.	Excavation or cutting to required grade, camber and side slopes including dressing top and sides SI No. 21-1/c	551,208 Cft	634,016 Cft	82,808 Cft	151.9 Per %Cft	0.126
Add Premium @ 28% above						0.035
<b>Amount</b>						<b>0.161</b>

<b>B&amp;R Division-I, Khuzdar, AIR Para No.6 / 2014-15</b>				
S. No.	Description	Quantity (Cft)	Rate (Rs.)	Amount
1.	24' dia pipe culvert 1x21x24x4.25x1.25	2,677.50	462.25	0.012
2.	Cause way 1x6x100x20x1.5	18,000	462.25	0.083
<b>Total</b>				0.095
<b>Add premium 28% above</b>				0.027
<b>Grand Total</b>				0.122

**B&R Division-I, Jaffarabad, AIR Para No.6 / 2014-15**

S. No	Description of Work	Quantity Paid	Quantity Payable	Excess Quantity Paid	Rate Paid (Rs.)	Amount
1	Making earthen	457843.92 Cft	388,352	69,491.92	431.65	0.300

S. No	Description of Work	Quantity Paid	Quantity Payable	Excess Quantity Paid	Rate Paid (Rs.)	Amount
	embankment SI No. 21-6/a + 21-9					
2	S/s machine crush stone SI No, 21-16/1 + 1-5	64746 Cft	59,040	5,706.00	1,655.70	0.094
3	L/s machine crush stone SI No. 21-25	43165 Cft	39,360	3,805.00	460.15	0.018
4	Applying prime coat	95037.72 Sft	78,720	16,317.72	311.05	0.051
5	P/L 35.50mm (1.5") thick asphalt	95037.72 Sft	78,720	16,317.72	1,661.55	0.271
<b>Total</b>						<b>0.734</b>
<b>Add premium on earth work @ 28.55%</b>						<b>0.086</b>
<b>Add premium on base work @ 28.49%</b>						<b>0.032</b>
<b>Add premium on bituminous items work @ 108.53%</b>						<b>0.349</b>
<b>Grand Total</b>						<b>1.201</b>

<b>B&amp;R Division-I, Killa Abdullah, AIR Para-5 / 2014-15</b>				
S. No	Description	Quantity Cft	Rate %Cft (Rs.)	Amount
1	S/S natural pitrun gravel SI No. 21-19/ii	47635.13	594.95	0.283
2	L/S natural pitrun gravel SI No. 21-23	33481.75	601.20	0.201
<b>Total</b>				<b>0.485</b>
<b>Add premium @ 22.97% above CSR</b>				<b>0.111</b>
<b>G Total</b>				<b>0.596</b>
<b>B&amp;R Division-I, Killa Abdullah, AIR Para-6 / 2014-15</b>				
S. No	Description	Quantity Cft	Rate (Rs.)	Amount
1	S/S/L/S natural pitrun gravel SI No. 21-19/ii + 21-23/b	207504	594.95	1.235
2	S/S/L/S hand broken stone ballast SI No. 21-15/c + 21-25	157200	601.20	0.945
<b>Total</b>				<b>2.180</b>
<b>Add premium @ 22.96% above CSR</b>				<b>0.500</b>
<b>G Total</b>				<b>2.680</b>

**Annexure –33**

**5.2.3 Overpayment due to non-utilization of available earth – Rs. 1.917 million**

**(Rs in million)**

<b>B&amp;R Division-I Khuzdar, AIR Para No.1 / 2014-15</b>				
<b>Quantity of available earth</b>	<b>Rate Paid Per% Cft</b>	<b>Rate Payable Per% Cft</b>	<b>Difference</b>	<b>Amount</b>
634016	462.25	310.5	151.75	0.962
<b>Add 28% above</b>				0.269
<b>Total</b>				<b>1.231</b>
<b>B&amp;R Division-I, Killa Abdullah, AIR Para No.8 / 2014-15</b>				
<b>Quantity of cutting Cum</b>	<b>Additional rate payable Per Cum (Rs.)</b>	<b>Rate paid (Excluding compaction) Per Cum (Rs.)</b>	<b>Difference Per Cum (Rs.)</b>	<b>Amount</b>
7,956.97	17.90	60.75	42.85	0.341
<b>Add premium @ 22.97% above CSR</b>				0.078
<b>Total: -</b>				<b>0.419</b>
<b>B&amp;R Division-II, Kharan, AIR Para No.4 / 2014-15</b>				
<b>Quantity</b>	<b>Rate paid (Rs.) per Cum</b>	<b>Rate to be paid (Rs.) per Cum</b>	<b>Difference (Rs.) per Cum</b>	<b>Amount</b>
4797 Cum	152.5	109.65	42.85	0.205
<b>Premium@ 29.94 % above</b>				0.062
<b>Total</b>				<b>0.267</b>

**Annexure – 34**

**5.2.4 Less recovery of cost of bitumen – Rs. 55.443 million**

(Rupees in million)

<b>Project Director, BRDSP, Quetta AIR Para No.7 of 2013-14</b>			
<b>S. No.</b>	<b>Name of Work</b>	<b>Cheque No. and Date</b>	<b>Amount</b>
1	Construction of Dera Allah Yar Usta Muhammad LCB-21 (150 ton @ Rs 105000/ton)	049865, 25.06.2014	15.75
2	Construction of Dera Allah Yar Usta Muhammad LCB-19	049871, 26,06,2014	4.200
<b>Total</b>			<b>19.950</b>
<b>B&amp;R Division-I, Kachhi, AIR Para No.4 /2013-14</b>			
1	Construction of Black Top Road Mither to Arrie to Gore cross” to the contractor, but local office have purchased the Bitumen 238.09 ton @ Rs.84000 per ton	MB No.199 Page- 20	19.999
<b>Project Director, BRDSP, AIR Para No.3 of 2014-15</b>			
1.	Construction of Dera Allah Yar Usta Mohammad Road LCB-19, M/s Haji Ranjha Khan - 131.50 ton @ 76000	050224, 23.6.2015	9.994
2.	Construction of Dera Allah Yar Usta Mohammad Road LCB-19, M/s Haji Ranjha Khan - 68.88 ton @ 83477	041607, 1.10.2014	5.500
<b>Total</b>			<b>15.494</b>
<b>GRAND TOTAL</b>			<b>55.443</b>

**Annexure –35**

**5.2.5 Less deduction of income tax – Rs 4.147 million**

(Rs. in million)

S. No.	Cheque No & Date	Name of Work	Work Done	I. Tax Deducted	I. Tax Due	Difference
<b>B&amp;R Division-1, KillaAbdullah, AIR Para-12/2013-14</b>						
1	438661 /25.04.14	BT Road from Gori Kahol	3.571	0.214	0.232	0.018
2	438677 / 26.05.14		1.607	0.096	0.104	0.008
3	-	BR Road from Roghani to Landi Kareez Road Length 8 Km	11.905	0.714	0.774	0.060
4	438678 / 26.05.14		7.738	0.464	0.503	0.039
5	438688 / 23.06.14		3.010	0.181	0.196	0.015
6	438663 / 02.05.14	Imp/Widening of 8 Km Road from NHA to Tabina Cross	5.952	0.357	0.387	0.030
7	438679/ 26.05.14		8.333	0.500	0.542	0.042
8	438696/ 30.06.14		1.393	0.084	0.091	0.007
9	438671 / 06.05.14	Box Culverts & Flood Protection Wall in Abatoo	3.571	0.214	0.232	0.018
10	438683/ 08.06.14		3.571	0.214	0.232	0.018
11	438664/ 05.05.14	BT Road Killi Shamshozai	5.952	0.357	0.387	0.030
12	438674/ 26.05.14		5.952	0.357	0.387	0.030
13	438618/ 02.09.13	BT Road from Gulistan Bazar to Naurak Suleman Khail	12.313	0.739	0.800	0.062
14	438657/ 07.04.14		5.952	0.357	0.387	0.030
15	438688/ 23.06.14		6.241	0.374	0.406	0.031
16	-	Re-Carpeting to Inayatullah Kareez	1.000	0.060	0.065	0.005
17	438646/ 04.02.14		8.200	0.492	0.533	0.041
18	438653 dt 24.03.14		8.928	0.536	0.580	0.045
19	438676/ 26.05.14		2.474	0.148	0.161	0.012
20	438665/ 05.05.14	BT Road In Naurak Suleman Khail	5.952	0.357	0.387	0.030
21	438681/		5.952	0.357	0.387	0.030

S. No.	Cheque No & Date	Name of Work	Work Done	I. Tax Deducted	I. Tax Due	Difference
	02.06.14					
22	438695 / 30.06.14		1.408	0.084	0.092	0.007
23	438685/ 06.06.14	BT Road Killi Mazai, Killi Zarif	10.000	0.600	0.650	0.050
24	438662/ 25.04.14		3.571	0.214	0.232	0.018
25	438673/ 19.05.14	BT Road College Haji Sado Khan	3.571	0.214	0.232	0.018
26	438680/ 2.06.14		3.571	0.214	0.232	0.018
						<b>0.712</b>
<b>Project Director, Quetta Development Package, AIR Para-6/2013-14</b>						
<b>1</b>	0488586/ 26.06.14	Construction of Flyover at Sariab Phattak Quetta	12.600	-	0.819	0.819

<b>B&amp;R Division-I, Jaffarabad, AIR Para-7 of 2014-15</b>						
1	81 / 25.9.14	M/s Itfaq Const: Co:	11.229	0.73	0.842	0.112
2	82/ 29.9.14	M/s Kanrani Const: Co:	0.708	0.046	0.053	0.007
3	83/ 29.9.14	M/s Al-Asif Const: Co:	0.501	0.033	0.038	0.005
4	84 / 29.9.14	M/s Raheem Dad	0.5	0.033	0.038	0.005
5	85 / 29.9.14	M/s Al-Asif Const: Co:	0.354	0.023	0.027	0.004
6	86 / 29.9.14	M/s Raheem Dad	0.434	0.028	0.033	0.005
7	87 / 29.9.14	M/s Abdul Jabar	0.659	0.043	0.049	0.006
8	88 / 29.9.14	M/s Kanrani Const: Co:	0.351	0.023	0.026	0.003
9	89 / 29.9.14	M/s Khosa & Bro:	0.351	0.023	0.026	0.003
10	90 / 29.9.14	M/s Kanrani Const: Co:	0.351	0.023	0.026	0.003
11	91 / 29.9.14	M/s Al-Asif Const: Co:	0.354	0.023	0.027	0.004
12	92 / 29.9.14	M/s Raheem Dad	0.35	0.023	0.026	0.003
13	93 / 29.9.14	M/s Raheem Dad	0.351	0.023	0.026	0.003
14	94 / 29.9.14	M/s Mujeeb-ur- Rehman	0.309	0.02	0.023	0.003
15	95 / 29.9.14	M/s Khosa & Bro:	0.352	0.023	0.026	0.003

S. No	Cheque No & Date	Name of Work	Work Done	I. Tax Deducted	I. Tax Due	Difference
16	96 / 29.9.14	M/s Khosa & Bro:	0.565	0.037	0.042	0.005
17	97 / 29.9.14	M/s Raheem Dad	0.351	0.023	0.026	0.003
18	98 / 29.9.14	M/s Raheem Dad	0.351	0.023	0.026	0.003
19	99 / 29.9.14	M/s Farooq Const: Co:	0.78	0.051	0.059	0.008
20	100/ 29.9.14	M/s Khosa & Bro:	0.209	0.014	0.016	0.002
21	101 / 29.9.14	M/s Kanrani Const: Co:	0.339	0.022	0.025	0.003
22	102 / 29.9.14	M/s Bismillah Const: Co:	0.351	0.023	0.026	0.003
23	103 29.9.14	M/s Bismillah Const: Co:	0.351	0.023	0.026	0.003
24	104 / 29.9.14	M/s Bismillah Const: Co:	0.351	0.023	0.026	0.003
25	105 / 29.9.14	M/s Mujeeb-ur- Rehman	0.287	0.019	0.022	0.003
26	106 / 29.9.14	M/s Mujeeb-ur- Rehman	0.287	0.019	0.022	0.003
27	107 / 29.9.14	M/s Mujeeb-ur- Rehman	0.287	0.019	0.022	0.003
28	108 / 29.9.14	M/s Raheem Dad	0.351	0.023	0.026	0.003
29	109 / 29.9.14	M/s Raheem Dad	0.287	0.019	0.022	0.003
30	110 / 29.9.14	M/s Hayatullah	0.351	0.023	0.026	0.003
31	111 /29.9.14	M/s Hayatullah	0.287	0.019	0.022	0.003
32	112 / 29.9.14	M/s Sarfaraz Ahmed	0.351	0.023	0.026	0.003
33	113 / 29.9.14	M/s Khosa & Bro:	0.253	0.016	0.019	0.003
34	114 / 29.9.14	M/s Al-Asif Const: Co:	0.253	0.016	0.019	0.003
35	115 / 29.9.14	M/s Mohammad Kareem	0.351	0.023	0.026	0.003
36	116 / 29.9.14	M/s Al-Asif Const: Co:	0.351	0.023	0.026	0.003
37	117 /	M/s Bismillah Const: Co:	1.475	0.096	0.111	0.015
38	118/ 29.9.14	M/s Kanrani Const: Co:	0.351	0.023	0.026	0.003
39	119 / 29.9.14	M/s Khosa & Bro:	2	0.13	0.15	0.02
40	120 /	M/s Raheem Dad	4.92	0.32	0.369	0.049

	29.9.14					
41	121 / 29.9.14	M/s Al-Asif Const: Co:	4.922	0.32	0.369	0.049
42	122 / 29.9.14	M/s Hayatullah	0.351	0.023	0.026	0.003
43	124 / 29.9.14	M/s Hayatullah	4.921	0.32	0.369	0.049
44	126 / 29.9.14	M/s Hayatullah	5.175	0.336	0.388	0.052
<b>Total</b>						<b>0.478</b>

<b>B&amp;R Division-1, Khuzdar, AIR Para No.5 / 2014-15</b>						
1	Dec-15		6.000	0.420	0.450	0.030
2	Feb-15		8.080	0.566	0.606	0.040
3	Mar-15		23.054	1.614	1.729	0.115
4	Apr-15		3.378	0.236	0.253	0.017
5	May-15		7.000	0.490	0.525	0.035
6	Jun-15		22.586	1.581	1.694	0.113
<b>Total</b>						<b>0.350</b>
<b>B&amp;R Division-1I, Khuzdar, AIR Para No.1 / 2014-15</b>						
1	Dec-14		26.855	1.746	2.014	0.269
2	Feb-15		18.724	1.316	1.404	0.089
3	Mar-15		36.664	2.567	2.750	0.183
4	Apr-15		19.260	1.376	1.445	0.069
5	May-15		23.733	1.691	1.780	0.089
6	Jun-15		71.967	5.038	5.397	0.360
<b>Total</b>						<b>1.059</b>

<b>B&amp;R Division-1I, Quetta, AIR Para No.3 / 2014-15</b>						
1	0455493, 15.09.14	M/s S.N. Construction Co.	0.884	0.053	0.088	0.035
2	0479036, 13.03.15		0.627	0.047	0.063	0.016
3	0455479, 25.8.14	M/s Ittefaq Construction Co.	1.075	0.064	0.107	0.043



4	0455491, 15.09.14		3.875	0.232	0.388	0.156
5	0455483, 25.8.14	M/s Ideal Construction Co.	5.940	0.356	0.594	0.238
6	0455485, 26.8.14		1.689	0.101	0.127	0.025
7	0455480, 25.8.14	M/s Ahmed Din Construction Co.	3.960	0.238	0.297	0.158
8	0455480, 25.8.14		3.960	0.237	0.297	0.059
<b>Total:</b>						<b>0.730</b>
<b>Total</b>						<b>4.147</b>

**Annexure – 36**

**5.2.6 Non realization of stamp duty – Rs.3.553 million**

(Rs inmillion)

S. No.	Name of Contractor / Scheme	Cost (Rs.)	Stamp duty Realized (Rs.)	Stamp Duty to be realized (Rs.)	Differ ence (Rs.)
<b>BRDSP, Project, AIR Para No.7/ 2014-15</b>					
1	M/s Haji Rangha Khan - Construction of remaining work of Dera Allah Yar-Hair Din road section-I	347.441	0.520	0.869	0.349
2	M/s Haji Rangha Khan - Construction of remaining work of Dera Allah Yar-Hair Din road section-II	568.853	0	1.422	1.422
3.	M/s Haji Rangha Khan - Construction of remaining work of Dera Allah Yar-Usta Mohammed road section-I (LCB-19),	363.505	0.576	0.909	0.333
4.	M/s Umaid Khan and sons - Construction of remaining	410.875	0.558	1.027	0.469

S. No.	Name of Contractor / Scheme	Cost (Rs.)	Stamp duty Realized (Rs.)	Stamp Duty to be realized (Rs.)	Difference (Rs.)
	work of Dera Allah Yar-Usta Mohammed road section-II (LCB-21),				
5.	M/s Haji Mohammed Din - Construction of remaining work of Kach shahrag-Harnai road (ICB-7)	62.115	0.088	0.155	0.067
<b>Total</b>		<b>1,752.789</b>	<b>1.222</b>	<b>4.382</b>	<b>2.640</b>
<b>B&amp;R Division No.II, Khuzdar, AIR Para No.5/2104-15</b>					
1.	M/s Irshad Mengal, - Construction of Building for Hostel inter college Tehsil Wadh, at District Khuzdar	68.587	0.171	-	0.171
2.	M/s Abdul Wahis Sayapad - Construction of 2 Nos of Rooms at Girls Primary School, Allahadab	2.750	0.007	-	0.007
3.	M/s Mashallah construction - Construction of bungalows BPs 15-17	4.5	0.011	-	0.011
4.	M/s Abdul Wahab Sayapad - Construction of shelter less schools Mulla dad Nal	3.167	0.008	-	0.008
5.	M/s Rasool Bux - Construction of shelter less primary Nal	3.167	0.008	-	0.008
6.	M/s Muhammad Rahim - Construction of boundary wall and repair of veterinary, Schools	3.845	0.009	-	0.009
7.	M/s Allah Dina - Construction of 2 Add class rooms and rising boundary wall G/H, Loop	3.319	0.008	-	0.008
8.	M/s Baranzai - Up gradation of Middle School to High schools GGHS Kark, Khuzdar	9.332	0.023	-	0.023
9.	M/s Mashaallah - Construction of GBPS waroom Karak, Khuzdar	3.550	0.009	-	0.009

S. No.	Name of Contractor / Scheme	Cost (Rs.)	Stamp duty Realized (Rs.)	Stamp Duty to be realized (Rs.)	Difference (Rs.)
10.	M/s Zahoor Ellahi - Construction of GBMS shah noorani Khuzdar	5.750	0.014	-	0.014
11.	M/s Muhammad Yousaf - Construction of GBMS Peshi kappar, Khuzdar	5.750	0.014	-	0.014
12.	M/s Muhammad Amin Zahri - Construction of Bungalow for judges Bps- 18-19	7.200	0.018	-	0.018
13.	M/s Bismillah - Construction of GBPS sumbacha karak	3.350	0.009	-	0.009
14.	M/s Muhammad Amin Zehri - Construction and improvement of Admin building commissioner Kalat	9.701	0.024	-	0.024
15.	M/s Irshad Ahmed Mengal - Construction of sub office of anti-corruption office Khuzdar	5.00	0.013	-	0.013
16.	M/s Bajoi Brohers - Rehabilitation of Kaccha Road from Amber Hotel to Soomar Cross	6.692	0.017	-	0.017
<b>Total</b>			<b>0.363</b>	<b>-</b>	<b>0.363</b>
<b>B&amp;R Division-I Panjgur, AIR Para No.2/2013-14</b>					
1	M/s Shabir Ahmed - Constn. of 2 Additional C/Rooms GBPS Gharibabad	2.248	0.006	-	0.006
2	M/s Shabir Ahmed - Constn. of 1 Additional C/Rooms GGPS H Saleh Mohalla	1.207	0.003	-	0.003
3	M/s Shabir Ahmed - 1 Additional C/Rooms GGHS Chitkan	1.223	0.003	-	0.003
4	M/s Ahmed Baloch - 2 Additional C/Rooms GGHS Essai	2.277	0.005	-	0.005
5	M/s Jahan Zaib - 2 Additional C/Rooms GGHS Sordo	2.277	0.006	-	0.006
6	M/s Mohammad Bakhsh - 2	2.277	0.006	-	

S. No.	Name of Contractor / Scheme	Cost (Rs.)	Stamp duty Realized (Rs.)	Stamp Duty to be realized (Rs.)	Difference (Rs.)
	Additional C/Rooms GBHS Balgathar				0.006
7	M/s Jahan Zaib - Upgradation GGPS Sordo	4.595	0.011	-	0.011
8	M/s Shabir Ahmed - Upgradation GBPS A Wahid	4.595	0.011	-	0.011
9	M/s Mohammad Tariq - Upgradation GGPS H Shay Bux	4.595	0.011	-	0.011
10	M/s Jahan Zaib - New PS Sordo	3.200	0.008	-	0.008
11	M/s Shabir Ahmed - New PS Chitkan	3.200	0.008	-	0.008
12	M/s Mohammad Hasil - New PS Essai	3.200	0.008	-	0.008
13	M/s Mohammad Bakhsh - New PS Keelkore	3.200	0.008	-	0.008
14	M/s Mohammad Ali - New PS Bonistan	3.200	0.008	-	0.008
15	M/s Noor Mohammad - Repair of RHC Essai	1.000	0.003	-	0.003
16	M/s Shabir Ahmed - Repair of BHU Parome	1.000	0.002	-	0.002
17	M/s Mohammad Hasil - Flood damages Hoshab Road	1.000	0.003	-	0.003
18	M/s Zema Builders - Sewerage line karimabad link road	7.700	0.019	-	0.019
19	M/s Zema Builders - Sewerage line Haji sale Muhallah	12.343	0.031	-	0.031
20	M/s Zema Builders - Constt of BT road Karimabad	2.000	0.005	-	0.005
21	M/s Zema Builders - BT road Faqir bazar	2.390	0.006	-	0.006
22	M/s Zema Builders - BT road Haji Saleh bazar	6.300	0.016	-	0.016
23	M/s Baqiullah - BT road UC tarp	4.565	0.011	-	0.011

S. No.	Name of Contractor / Scheme	Cost (Rs.)	Stamp duty Realized (Rs.)	Stamp Duty to be realized (Rs.)	Difference (Rs.)
24	M/s Shabir Ahmed - Repair of BHU at Gwargo	1.000	0.002	-	0.002
25	M/s Jahan Zaib - Repair of DHQ hospital	2.000	0.005	-	0.005
26	M/s Sarfiaz Ahmed - Constt of Library Govt college	7.453	0.019	-	0.019
27	M/s Jahan Zaib - Constt of Science lab GGHS	2.510	0.006	-	0.006
28	M/s Shabir Ahmed - Constt of Science lab GGHS	2.510	0.006	-	0.006
29	M/s Jahan Zaib - Special repair of G B school	2.460	0.006	-	0.006
30	M/s Mohammad Bakhsh - Repair of BHU at shahookahn	4.255	0.011	-	0.011
31	M/s Pir Mohammad - Repair of BHU sordo	1.000	0.003	-	0.003
32	M/s Mohammad Ali - Repair of BHU Bonistan	1.000	0.003	-	0.003
<b>Total</b>		<b>103.78</b>	<b>0.259</b>	<b>-</b>	<b>0.259</b>
<b>B&amp;R Division-II Kharan, AIR Para No.2/2014-15</b>					
1	M/s Abdul Latif - Construction/cutting/improvement and Blacktopping Road of Holangi Tank Road	90.627	0.226	0.111	0.115
2	M/s Muhammad Tayyab - Additional works in Killa Girls High School, Girls School Sardar Mohammad Younas Girls School Garook etc Distt Kharan	3.462	0.009	0.003	0.006
<b>Total</b>		<b>94.089</b>	<b>0.235</b>	<b>0.114</b>	<b>0.121</b>

<b>B&amp;R Division-I, Washuk, AIR Para No.7 of 2013-14</b>					
1	BT Road from Darech to Haddu 4 Km	28.000	0.070	-	0.070
2	BT Road from Rahaja to New Jangain 2 Km	16.558	0.041	-	0.041
3	Up gradation of BHU into RHC	9.849	0.024	-	0.024

	plus District Washuk				
4	Up gradation of BHU into RHC plus District Washuk	1.815	0.004	-	0.004
5	Up gradation of BHU into RHC	3.456	0.008	-	0.008
6	Additional rooms in BHU Aahogo	2.375	0.006	-	0.006
7	Additional rooms in BHU Thull	2.375	0.006	-	0.006
8	Boundary wall BHU Plantak	2.565	0.006	-	0.006
9	Preliminary study for master plan of Mashkail Town	2.800	0.007	-	0.007
<b>Total</b>		<b>69.793</b>	<b>0.172</b>	<b>-</b>	<b>0.172</b>
<b>GRANT TOTAL</b>					<b>3.553</b>

**Annexure –37**

**5.2.7 Execution of works without technical sanctions - Rs.3,766.324 million**

(Rs in million)

S. No.	Name of Work	Amount
<b>B&amp;R Division-I, Panjgur, AIR Para No.1/2013-14</b>		
1	Upgradation GGPS Sordo	4.595
2	Upgradation GBPS A Wahid	4.595
3	Upgradation GGPS Mir Karim	4.595
4	Upgradation GGPS H Shay Bux	4.595
5	Upgradation GGPS Essai Shaho	4.595
6	Repair of BHU Rahinigore	5.000
7	Sewerage Line Karimabad Link Road	7.700
8	Sewerage Line Haji Sale Muhellah	12.343
9	BT Road Haji Saleh Bazar	6.300
10	BT Road UC Tasp	17.130
11	BT Road UC Tasp	4.565
12	Bt Road UC Khudabadan	3.974
13	Const of Library Govt College	7.453
14	Repair of BHU at Shahookahn	4.255
<b>Total</b>		<b>91.695</b>

<b>B&amp;R Division-II, Kohlu, AIR Para-1/2012-14</b>		
1	Construction of Inter College for Girls Kohlu	125.590
2	Consturction of Police Line Kohlu	5.460
3	Up gradation of GGMS Killi Wazir Abad	7.500
4	Up gradation of GPS to Middle Killi Anwar Jan	19.707
5	Construction of GGPS Killi Syed Karim Shah District Kohlu	5.700
6	Up gradation of GGPS Killi Faisalabad	5.914
7	Up gradation of GPS Killi Jabir Khan Kohlu	4.616
8	Up gradation of GPS Killi Haji Rehzan Laghani District Kohlu	4.616
9	Up gradation o GPS Killi Ali Murtaza	4.616
10	Up gradation of GPS Killi Allahabad	4.616
11	Up Gradation Of GPS Killi Mir Hazar Khan	4.616
12	Up gradation of GGPS Killi Bashir Ahmed	3.999
13	Const: of GPS Killi Gul Khan district Kohlu	3.500
14	Const: of GPS Killi Haji Murad Khan	3.500
15	Const: of exam Hall and Library GHS Maiwand	5.644
16	Construction o GGPS Killi Abdul Samad Kohlu	3.100
17	Up gradation of GGPS Killi Baloo Khan Kohlu	5.914
18	Construction of GGMS and Residential Quarters Killi Wadera Katal Khan	9.905
19	Up gradation of GGPS Killi Babu Kamal Khan	5.643
20	Up gradation of GMS Sardar Rasheed Zarkoon	5.180
21	Up gradation of GBMS Haji Abdullah Salarani	5.100
22	Up gradation of GGMS Haji Yar Muhammad	5.100
23	Construction of GGPS at Killi Noor Khan	3.000
24	Provision Of Missing Infrastructure In Existing Schools Of District Kohlu	7.690
25	Construction of Additional Class Rooms in Various Schools of District Kohlu	14.850
26	Construction Of Veterinary Hospital At Killi Wazir Abad District Kohlu	5.000
27	Up gradation of BHU plus in Killi Faisal Abad	7.614
28	Construction Of Bhu Killi Jahangir Shaheed	10.000
	<b>Total</b>	<b>297.690</b>
<b>B&amp;R Division-I Kohlu, AIR Para No.1/2013-14</b>		
1	Construction Of Black Top Road Killi Abdul Rahim Marri To Main Tamboo Road Kohlu	7.598
2	Construction Of Black Top Road From Main Road To Killi Metazai District Kohlu	6.150
3	Construction Of Black Top Raod Main Tamboo Road To Killi Master Nabi Dad District Kohlu	7.776
4	Consturction Of Black Top Road Main Road To Killi Nahal Khan, Mian Khan Mizarani To Patti Zeng Combined	10.000
5	Construction Of Black Top Road Killi Khalil Ibrahim Qalandarani	6.876
6	Construction of Black Top Road Nehal Khan Mandani to	10.000

	Killi Jalamb	
7	Construction of Black Top Road From Main Road To Killi Saifabad	10.000
8	Construction of Black Top Road DC House to Main Bazaar Peoples Colony	10.000
9	Up gradation of GBPS to Middle Level At Killi Yaqoob Khan	5.700
<b>Total</b>		<b>74.100</b>
<b>B&amp;R Division-II, Kachhi, AIR Para No.1/2013-14</b>		
1	Reh/ reconditioning of Shoran Gendah wah black top road	45.543
2	Improvement of boys school Hindu Mohllah Bhag District Kachhi	1.100
3	Construction of boys high school Jalal Khan Bhag District Kachhi	5.149
4	Constt: of boys primary school Salarabad Bhag District Kachhi	2.256
5	Repair of DHQ Hospital Dhadhar	1.000
<b>Total</b>		<b>55.048</b>
<b>B&amp;R Division-II Kharan, AIR Para No.6/2014-15</b>		
1	Construction/Rehabilitation/Cutting, and Black topping of kharan Quetta road. PSDP No.564, (Group-I) 0+00Km to 10+00Km	120.556
2	Construction/Rehabilitation/Cutting, and Black Topping Of Kharan Quetta Road. PSDP No.564, (Group-II) 10+00Km to 21.528+00Km	126.968
3	Construction/Cutting/Improvement and Blacktopping Road of Holangi Tank Road	90.627
4	Construction and Blacktopping of Kharan Dalbandin Road	56.727
5	Construction of Balochistan Residential College (BRC) PSDP No.1127	187.437
6	Construction Of Road From Miskani-e-Kalat to village Maseeth Distt Kharan	19.8
7	Construction/Improvement/Cutting and Blacktopping of Kharan Nagut Road	30.0
8	Construction Of Road From Jhungo To Main Road District Kalat	20.0
9	Upgradation of GGHS Noroz Kalat	9.7
<b>Total</b>		<b>661.815</b>
<b>B&amp;R Division-II Sibi, AIR Para No.7/2014-15</b>		
1	Laying of Hockey Turf in Sibi	65.523
2	Improvement Patch work, from sibi mall ghashkori Road Sibi	8.500
3	Construction of B/T Road With Side Drains Sibi Town 1 Km	10.137
4	Construction of B/T Road With Side Drains Sibi Town 2 Km	11.537
5	Construction of B/T Road With Side Drains Sibi Town 1 Km	9.983
6	Construction of B/T Road With Side Drains Sibi Town 2 Km	7.750
7	Construction of B/T Road with Side drains Lehri Town sibi	30.000
8	Construction of B/T Road Bakhtairabad sibi	14.845



9	Construction of B/T Road Form Gohri Road To Kach Tallani Road Lehri	3.954
10	Construction of B/T Road with Side Drains/ PCC Streets Village Talli	14.783
11	Construction of B/T Road Musa Tallani to Much Village Lehri	979.000
12	Conts: of drains savage system at Christian Colony Sibi	2.947
13	Balochistan Residential Collage Sibi Package-1	95.767
14	Balochistan Residential Collage Sibi Package-2	68.641
15	Balochistan Residential Collage Sibi Package-3	22.395
16	Up-gradation of Govt: Primary School, Basti Thanggo Khan, Ahra	3.920
17	Up-gradation of Govt: Primary School, Kach Walari, Sibi	3.920
18	Construction Additional Class Rooms	4.975
19	Provision of missing facilities in Existing MHS Sibi	4.975
20	Provision of missing facilities in BHU Bakhayarabad, Lehri	0.985
21	Construction of Patient Ward, Lab, store at BHU Sultan Coat, Sibi	3.980
22	Rehabilitation of missing facilities RHC Talli, Sibi	2.450
23	Rehabilitation of missing facilities RHC Talli, Lehri	2.450
24	Rehabilitation of Missing Facilities DHQ Hospital Sibi	3.942
25	Construction of General Toilets in Schools	2.100
26	Construction Incomplete screams, Vetery Hospital, Sibi	0.995
27	Construction of Barricks for 60 Constables, B/T Road Police Line, SiBi	9.950
28	Improvement of Burms Sanglila Dera Bugti Road	2.00
29	Improvement Of Burms Lehri Kharwa Road	
30	Improvement of Burms Bakhterayr Abad Road	
31	S/R Rest House Sibi	0.899
32	S/R Circuit House Sibi	0.540
33	R/O Agriculture Rest House	0.899
34	S/R Livestock Rest House Sibi	0.500
<b>Total</b>		<b>1,395.242</b>
<b>B&amp;R Division-II, Washuk AIR Para No.1/2013-14</b>		
1	Establishment of GGPS at Killi New Jangain, District Washuk	3.500
2	Establishment of GGPS at Killi Tallo, District Washuk	3.500
3	Establishment of GGPS at Killi Haddo / Abbabkari, District Washuk	3.500
4	Establishment of GGPS at Killi Saqi Chah, District Washuk	2.400
5	Establishment of GGPS at Killi Patt Sar , District Washuk	2.400
6	Construction of Two Class Rooms GBPS Killi Azeem Sasoli, District Washuk	1.440
7	Construction of Two Class Rooms GBPS Killi Faqeerabad, District Washuk	1.750
8	Construction New Primary School Killi Mullah Abdul Hameed Khumagai, District Washuk	1.490

9	Construction New Primary School Killi Sultan Mohammad Khurmagai, District Washuk	1.490
10	Upgradation of GBPS Killi New Jangian into Middle level, District Washuk	4.980
11	Up-gradation of GBPS Killi New Jangian into Middle level, District Washuk	4.980
12	Up-gradation of GBPS Killi Mohammad Umer Dammag into Middle Level District Washuk	4.300
13	Up-gradation of GBPS Killi Dali Kallagain into Middle Level, District Washuk	4.300
14	Up-gradation of GBPS Killi Gawashank into Middle level, District Washuk	4.300
15	Up-gradation of GGMS Khorgai Basema, District Washuk	7.610
16	Up-gradation of GGMS Mohammad Gul Khumagi, District Washuk	7.620
17	Up-gradation of GGHS Besima into High Level, District Washuk	2.990
18	Provision of Missing Infrastructure In Existing Schools	7.380
19	Construction of Examination Hall, Libraries	7.660
20	Construction of Additional Class Rooms In Existing Schools in District Washuk	7.690
21	Construction of Three Class Rooms in GMS Kerchi District Washuk	3.650
22	Construction Of Three Class Rooms in GHS Old Ladgashet, District Washuk	3.600
23	Complete Building of Middle School Aahogo Mashkail	5.300
24	Construction of Two Class Rooms in GHS Saozai, District Washuk	2.400
25	Construction of Veterinary Dispensary with Quarter	7.700
26	Construction of Residence Quarter for Agriculture Field Staff at New Jangain	3.100
27	Construction of Various Buildings in District Washuk	3.580
<b>Total</b>		<b>114.610</b>
<b>B&amp;R Division -II Pishin, AIR Para-4/2013-14</b>		
1	Construction of Govt Primary School at Hakeem Nanabad Road Mulazai District, Pishin	4.872
2	Construction of Govt Primary School at Killi Shagul (Shingri and Malik Fid Jan Sanzala Shingri, Pishin	7.651
3	Up-Gradation of Primary to Middle Shools at Tore Ghundai Wahab Hussain Yaroo PB-10	5.737
4	Up-Gradation of 300 Primary Schools into Middle Schools at Killi Surala PB-10	5.737
5	Up Gradation of Primary to Middle School at PB-8, City -11.	5.737
6	Construction of Examination Hall Lab for Various High Schools PB-10, District Pishin	7.651
7	Establishment of 300 Primary School in Balochistan Missing Infrastructure in various High School at PB-8 District Pishin.	8.000
8	Up-gradation of GBMS at Killi Ghaiz Toba Kakari Pishin.	7.957

<b>Total</b>		<b>53.342</b>
<b>B&amp;R Division-I, Washuk, AIR Para No.1/2013-14</b>		
1	BT Road from Darech to Haddu 4 Km	28.000
2	BT Road from Rahaja to New Jangain 2 Km	16.558
3	Up gradation of BHU into RHC plus District Washuk	9.849
4	Up gradation of BHU into RHC plus District Washuk	1.815
5	Up gradation of BHU into RHC	3.456
6	Additional rooms in BHU Aahogo	2.375
7	Additional rooms in BHU Thull	2.375
8	Boundary wall BHU Plantak	2.565
9	Preliminary Study for Masterplan of Mashkail Town	2.800
<b>Total</b>		<b>69.793</b>
<b>B&amp;R Division-I Khuzdar, AIR Para No.3/2014-15</b>		
1	Construction of Black Top Road of Nal from Harmbo at District Khuzdar	462.004
2	Construction of Black Top Road of Dahal Channel at District Khuzdar	22.406
3	Repair/Patch work Premix Carpeting Various Reaches on Khuzdar Nal Road	22.433
4	Construction of Black Top Road From parko 5Km Tehsil Nal at District Khuzdar	32.933
<b>Total</b>		<b>539.776</b>
<b>B&amp;R Division-I, Jaffarabad AIR Para-8/2014-15</b>		
1	Construction of BT Road from Yet Garh to Mohbat Shakh	3.487
2	Construction of BT Road from Yet Garh to Mohbat Shakh Rev	19.303
3	Construction of PCC Streets & Side Drains Tehsil Jhatpat	9.947
4	Construction of PCC Streets & Side Drains Tehsil Jhatpat	9.945
5	Construction of PCC Streets & Side Drains Tehsil Jhatpat	9.943
6	Construction of PCC Streets & Side Drains Tehsil Jhatpat	0.755
7	Construction of BT Road from Main Usta Mohammad to Goth Mula Bakhsh	3.717
8	Construction of BT Road from Murad Khan	49.572
9	Construction of Internal Road & Sewerage system Dera Allah Yar	39.900
10	Construction of BT Road Tehsil Usta Mohammad & Gandakha	49.710
11	P/L tough Tiles in Streets Usta Mohammad & Gandakha	16.825
12	Construction of BT Road from Mohabat shakh to Sim Shakh	4.975
13	Construction of BT Road Goth Noor Mohammad	1.481
14	Construction of BT Road from Killi Rawat Khan	3.163
15	Construction of BT Road Goth Ghulam Dastagir	3.226
<b>Total</b>		<b>225.948</b>
<b>GRAND TOTAL</b>		<b>3,766.324</b>

**Annexure –38**

**5.2.10 Irregular/unjustified expenditure on repair of roads –  
Rs.4.499 million**

(Rs in million)

<b>B&amp;R Division No.1, Kohlu, AIR Para No.5 /2013-14</b>						
<b>S #</b>	<b>Date</b>	<b>Name of scheme</b>	<b>Name of Contractor</b>	<b>Item of work</b>	<b>Quantity</b>	<b>Bill amount</b>
1	3.6.14	Repair/ maintenance of different roads at Kohlu	M/s Jamil Ahmed	Laying pitrun gravel in sub base/ base course stacked at site of any thickness to required grade and chamber without watering and compactness SI-21-23/b 569932.80 cft @ Rs.404.95 and 30% p	569,932.80 Cft	3.000
<b>Total (A)</b>						<b>3.000</b>
<b>B&amp;R Division No.1, Kohlu, AIR Para No.6 /2013-14</b>						
1	30.06.14	Not recorded	M/s Jamil Ahmed	Laying of pitrun gravel in sub base or base course stacked at site of any thickness without watering and compaction I/C all lead and lift SI-21-23 c-	9408 cft	0.0490
2					14250 cft	0.075
3					14250 cft	0.075
4					18995.4 cft	0.100
5					14250 cft	0.075
6					14250 cft	0.075
7					14250 cft	0.075
8					14250 cft	0.075
9					18995.4 cft	0.100
10					18995.4 cft	0.100
11					18995.4 cft	0.100
12					9498 cft	0.050
13					18995.4 cft	0.100
14					18995.4 cft	0.100
15					18995.4 cft	0.100
16					18995.4 cft	0.100
17					18995.4 cft	0.100
18					9498 cft	0.050
<b>Total (B)</b>						<b>1.499</b>
<b>GRAND TOTAL</b>						<b>4.499</b>

**Annexure –39**

**5.2.12 Unauthorized expenditure on NSR items – Rs.5.374 million  
(Rs in million)**

<b>B&amp;R Division-II, Sibi, 1 / 2014-15</b>				
<b>S. No</b>	<b>Name of Item</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
1	P/L Tough Tiles	14792 Sft	100 P.Sft	1.479
2	P/L PVC Pressure pipe 2" dia	2000 Rft	150 P.Rrft	0.300
3	P/L Approved Quality Sprinklers of Required Specification	4 No.	150,000	0.600
4	P/Focal Bore Approved	2 No.	150,000	0.300
5	S/f of Heavy Duty Electric Motor Pump	1 No.	250,000	0.250
6	P/L App and Quality and Design False Ceiling	2222.93 Sft	100 P.Sft	0.222
7	P/F Fiber Glass sets of app and design NSR	300	1500 P.No.	0.450
8	P/L Steel Stair of Approved Quality and Design	1 Job	0.1 P.Job	0.100
9	S/o Bitumen For Primacy Carpet Under Turf Dumped	12 Ton	87,145 Per ton	1.046
<b>Total</b>				<b>4.747</b>
<b>B&amp;R Division-II, Quetta, AIR Para.4 / 2014-15</b>				
1	P/F Of Hockey Turf Made in Holland	28.513 Sft	22000 Sft	<b>0.627</b>
<b>GRANT TOTAL</b>				<b>5.374</b>

**Annexure –40**

**5.2.13 Unauthorized payment of lead charges – Rs.1.826 million**

**(Rs inmillion)**

<b>B&amp;R Division-I, Jaffarabad, AIR Para.2 of 2014-15</b>							
<b>S. No</b>	<b>Name of Work</b>	<b>Qty</b>	<b>Lead allowed (Km)</b>	<b>Lead Paid % Cft (Rs.)</b>	<b>Lead Payable P% Cft (Rs.)</b>	<b>Diff; P% Cft (Rs.)</b>	<b>Amount</b>
1	Usta Mohammad to Head Bagh Road	4200.00	77	661.00	329.56	331.44	0.014
2	Head Bagh to Goth Ghulam Dastagir	2440.00	87	711.45	380.75	330.70	0.008
3	Usta Mohammad to Head Bagh Road	9600.00	68	614.75	283.62	331.13	0.032
4	Killi Rawat Khan	2361.60	45	491.00	160.25	330.75	0.008
5	Usta Mohammad to Head Bagh	12025.00	73	638.90	307.25	331.65	0.040
6	Usta Mohammad to Hafeezabad Road	16649.28	91	732.50	401.75	330.75	0.055
7	Quetta Road to Sabzi Mandi	1973.45	80	675.10	344.00	331.10	0.007
8	Main Tehsil Road to DHQ Colony	1973.45	80	675.10	344.00	331.10	0.007
9	BT Road Ahmed Khan	2209.20	80	675.10	344.00	331.10	0.007
10	Quetta Road to Ghulam Mujtaba Rind	2209.20	80	675.10	344.00	331.10	0.007
11	BT Road Atta Ullah Gola Mohalla	3936.00	80	675.10	344.00	331.10	0.013
12	Ice Factory to Zeb Chowk	6432.00	80	675.10	344.00	331.10	0.021
13	Usta Mohammad to Mashook Chowk	7482.00	80	675.10	344.00	331.10	0.025
14	Goth Ghaffar Shah	5904.00	104	800.75	470.00	330.75	0.020
<b>Total</b>							<b>0.263</b>
<b>Add Premium @ 30%</b>							<b>0.079</b>
<b>G Total</b>							<b>0.342</b>

<b>B&amp;R Division-I, Jaffarabad, AIR Para.1 of 2014-15</b>					
<b>S. No</b>	<b>Name of Work</b>	<b>Lead Allowed</b>	<b>Quantity Paid Cft</b>	<b>Rate Per %Cft (Rs.)</b>	<b>Amount</b>
1	Usta Mohammad to Head Bagh Road	2 Km	83992.00	173.05	0.145
2	Quetta Road to Sabzi Mandi	2 Km	37182.00	173.05	0.064
3	Main Tehsil Road to DHQ Colony	2 Km	37182.00	173.05	0.064
4	BT Road Ahmed Khan Qandrani	2 Km	21273.00	173.05	0.037
5	Quetta Road to Ghulam Mujtaba Rind	2 Km	47336.80	173.05	0.082
6	BT Road Atta Ullah Gola Mohalla	2 Km	95004.00	173.05	0.164
7	Usta Mohammad to Mashook Chowk	2 Km	147218.00	173.05	0.255
					0.811
<b>Add Premium @ 30%</b>					<b>0.244</b>
<b>G Total</b>					<b>1.056</b>
<b>B&amp;R Division-I, Killa Abullah, AIR Para.2 of 2013-14</b>					
<b>S. No.</b>	<b>Name of Scheme</b>	<b>Lead allowed</b>	<b>Quantity paid (Cft)</b>	<b>Rate paid (Rs )</b>	<b>Amount</b>
1	Construction / Imp / Revamping of DHQ Hospital Chaman P-II District Killa Abdullah	4.5	89023	236.90	0.211
<b>Add Premium @ 102.90%</b>					0.217
<b>Total</b>					<b>0.428</b>
<b>GRAND TOTAL</b>					<b>1.826</b>

**Annexure – 41**

**7.2.3 Doubtful payment on hired vehicles – Rs.1.187 million**

S. No	District	Union Council	Name of Driver	CNIC #	Vehicle No	Amount
1	Pishin	Ajrums	Noor Mohammad	54303-2057947-1	KEF-0449	27600
2		Ajrums	Abdul Nafay Mohammad	54303-7531410-5	L-6769	27600
3		Balozai	Nadir	54302-1227947-9	V-4156	27600
4		Batazai	Syed Abdul Ghani Shah	54303-2044128-3	ABX 262	27600
5		Dilsora	Mohammad Israel	54302-3697531-5	C-3285	27600
6		Dilsora	Abdul Azim	54302-0778874-9	AZJ-514	27600
7		Dub Khanzai	Mohammad Jaffar	54303-2014549-7	ARF 308	27600
8		Khanzai	Mohammad Jaffar	54302-1683830-3	PAG 911	27600
9		Kutt	Gulab Shah	54301-9284402-7	AAF 927	27600
10		Malikyar	Ashraf ud Din	54303-2033353-1	ABV-355	27600
11		Malizai	Shakur ud Din	54303-2050117-9	N-8317	27600
12		Manzarai	Mohammad Abbas	54302-4927128-5	RNB 560	27600
13		Muchan	Syed Abdul Fahim Shah	54303-2027880-5	AWG-562	27600
14		Pishin Town	Allah Dad Khan	54400-0491664-1	U-G-206	27600
15		Kaza walla	Zainullah	54301-0912295-5	M-2159	27600
16		Saranan	Shukat Ali	54303-2019041-5	AAC 249	27600
17		Shahdeezai	Abdul Kahir	54301-0910841-7	AJW-192	27600
18		Thrata	Abdul Makik Khushal	54303-2047537-1	K-9385	27600
19		Ziarat	Abdul Ghaffar	54301-0918929-1	E-9180	27600
20		Mobile Team Pishin	Nizam ud Din	54303-2013992-1	G-1948	60000
21		Mobile Team Harimzai	Mohammad Naseem	54303-2023152-7	AAC-290	60000



S. No	District	Union Council	Name of Driver	CNIC #	Vehicle No	Amount
<b>Total</b>						<b>644400</b>
22	Killa Abdullah	Dist: Supervisor	Ain ud Din	54203-3892788-1	PAA-2211	42000
23		Murda Kareez	Abdul Sajid	54201-4927901-1	LEB 7899	27600
24		Jilga	Abdul Bari	54201-0703016-3	QAF 400	27600
25		Nil	Mohammad Sagheer	54201-7832879-3	ASJ 871	27600
26		Daman Ashazai	Shamsullah	54201-0930740-9	RAF-2708	27600
27		Roghani-2	Saadullah	54201-8904775-9	QUB 1300	27600
28		Purana Chaman	Mohammad Ismail	54201-3444953-1	DAN-654	27600
Total Rs						207600
29	Loralai	Oryagi	Nasrullah	56302-8186355-1	ANE 892	27600
30		Lakhi	Mohammad Tariq	56302-6007526-7	SND 121	27600
31		Wahvi	Latif	56301-1081630-5	ALL-609	27600
32		Chamalang	Ghazanfar Hameed	32103-6001884-7	Townis	27600
33		Circle - II	Abdul Latif	56302-0843711-3	BMA 337	27600
Total Rs						138000
34	Ziarat	Ghouski	Lal Mohammad	55401-2059776-3	AHJ 854	27600
35		Aghbarg	Abdul Hadi	56302-0838447-9	AZV-377	27600
36		Mobil Team	Ihsanullah	55401-2057567-5	ASG-398	60000
37		M.T Tehsile Sinjavi	Jahanzaib Khan	55402-3008884-3	JE-2983	60000
38		Tehsile Sinjavi UCS	Hafeezullah	55401-8210188-7	LIA-402	22500
<b>Total</b>						<b>197700</b>
<b>Grand Total</b>						<b>1187700</b>

**Annexure – 42****7.2.6 Un-authorized Payment of House Rent Allowance - Rs.1.802 Million****(Rs. in million)**

<b>S. No.</b>	<b>Name of employee and designation / Flat No.</b>	<b>Rate of House Rent P/M</b>	<b>Period (from the date of allotment) / Month</b>	<b>Recovery of HRA</b>	<b>5% deduction</b>	<b>G. Total</b>
1	Dr. Jehanzaib, Demonstrator / B-1	4,432	11.9.2012 to 30.6.2015 / 33	0.146	0.016	0.162
2	Dr. Munir Ahmed, Associate Professor / B-2	8,856	12.12.2011 to 30.6.2015 / 42	0.372	0.041	0.413
3	Dr. Farid-ud-Din Associate Professor / Bungalow No.3	8,856 6,417	2004 to June 2015 / 144	1.129	0.126	1.255
4	Dr. Khan Mohammad Babar Associate professor / Bungalow No.3	5,809	1.7.2013 to 30.6.2015 / 24	0.139	0.015	0.154
5	Mr. Shaukat Masih, Sweeper / Old BMC Colony	1,366	1.7.2014 to 30.6.2015 / 12	0.016	0.002	0.018
			<b>Total</b>	<b>1.802</b>	<b>0.2</b>	<b>2.002</b>

**Annexure – 43**

**7.2.7 Unauthorized Payment for repair and maintenance of vehicles- Rs.1.488 Million**

**Repair of Off road Vehicle**

S. No	District	Invoice #	Firm	Particular	Vehicle/M. bike	Amount
1	Lasbella	430/	M/S Shah Autos	R/O Ridiator	QAF-4088	2000
2		Nil/25-5-15		P/O oil,filter	QAF-4878	3520
3		428/Nil		R/O Ridiator	QAF-4878	2000
4		nil	Nil	R/O silencer	QAF-4088	2000
5		nil	Nil	R/O Kamani, steering/etc	QAF-4878	4330
6		540/feb,2015	Lahore Diesel Lab	P/O nozel, wall pump etc	QAF-4878	7100
7	Naseera bad	679/25-5-15	Lal autos		QAH-6345	9100
8		273/25-5-15	Nader Autos		QAH-6345	2000
<b>Total</b>						<b>32050</b>

**Not listed vehicles detail on account of repair of vehicle**

S. No.	District	Invoice #	Firm	Particular	Vehicle / M.bike	Amount
1	Harnai	298 / 13-5-15	M/S Siraj Autos	P/O tire	Nil	3580
2		296 / 23-2-15	M/S Siraj Autos	R/O engine	Nil	6050
3		297/ 03-4-15	M/S Siraj Autos	P/O shock	Nil	4000
4		Nil/ 3-2-15	M/S Shah Zain Autos	P/O tire, etc	QAM-4184	5800
5	Jaffara bad	Nil/ 26-5-15	M/S PAK Al-Madina Autos	R/O Yamaha 100cc	QAQ-2451	9980
6	Kalat	Nil/ 1-1-15	Israr Autos Kalat	P/O M.oil & Filters	QAG-3819	5000
7		Nil/ 20-1-15			QAG-3819	4100
8		Nil/ 3-2-15			QAG-3819	4600

9		Nil/ 24-2- 15			QAG-3819	4100
10		Nil/ 28-2- 15		R/O kamani	QAG-3819	3150
11		Nil/ 5-3-15		P/O M.oil & Filters	QAG-3819	4600
12		Nil/ 14-3- 15			QAG-3819	4800
13		Nil/ 23-3- 15			QAG-3819	48004
14	<b>Turbat</b>	23-5- 15	M.Waleed	R/O different items	QAM-6506	8200
15		Do	Do	Do	Do	14760
16		5-4- 2015	Ok Workshop	R/O Diesel Pump	X-68-3919	16500
17		20-4- 15	Do	R/O filter	X-68-3919	8500
18	<b>Awara n</b>	14-4- 15	Allahdin Autos	R/O shock	QAS-5600	6000
19		18-5- 15	Allahdin Autos	P/O battery	QAS-5600	8500
20	<b>Jhal Magsi</b>	20-5- 15	Ghousia Autos	R/O vehicle, hiring etc	QAS-4055	9000
21	<b>Zhob</b>	18-2- 14	Gaffar Autos	R/O shock	ZBT-537	7890
22		10-11- 14	Mustafa Autos	P/O Battery	ZBT-537	8800
23		24-8- 14	Japan Parts Store	R/O Generator	ZBT-537	5700
24		17-09- 14	Gaffar Autos	R/O Cross,Clut ch etc	QAF-3494	5200
25		8-9-14	Japan Parts Store	R/O Clutch etc	QAH-3137	6800
26		22-10- 14	FiazAutos Electrition	P/O battery	QAH-3137	6800
<b>Total</b>						<b>220414</b>

**POL drawn against Not listed vehicle**

S. No.	District	Invoice #, Date	Firm	Particular	Vehicle/ M.bike	Amou nt
1		518/	M/S Alfahim	P/O POL	QAM-	3320

		1-1-15	Petroleum Service Harnai		4185	
2	<b>Harnai</b>	522/ 1-2-15		P/O POL	QAM-4185	3080
3		537/ 1-4-15		P/O POL	QAM-4185	3227
4		542/ 1-5-2015		P/O POL	QAM-4185	3317
5		504/ 1-1-15		P/O POL	QAM-4184	3320
6		512/ 1-2-15		P/O POL	QAM-4184	3080
7		516/ 1-3-15		P/O POL	QAM-4184	3107
8		518/ 1-4-15		P/O POL	QAM-4184	3227
9		521/ 1-5-15		P/O POL	QAM-4184	3317
10		3600/ 5-2-15	PSO Petroleum Service Harnai	P/O POL	QAL-4663	3530
11		3589/		P/O POL	QAL-4663	3890
12		3596/ 04-2015		P/O POL	QAL-4663	3470
13		3597/ 04-2015		P/O POL	QAL-4663	3475
14		3598/ 01-2015		P/O POL	QAL-4663	3800
15		<b>Jaffarabad</b>	2731 to 2741/ Jan to Mar 2015 & Jul to Oct 2014	Zeeb Petroleum Service	P/O POL	Nil
16	660 to 667/ Jan to Apr 2015		Jamali Station osta muhammad	P/O POL	Nil	55896
17	<b>Kalat</b>	1078/ 1-1-15	Nil	P/O POL	QAG-3819	7680
18		686/ /30-1-15	M/S Muslim Petroleum Services	P/O POL	QAG-3819	41280
19		1087/ 2-2-15	nil	P/O POL	QAG-3819	6370
20		810/ 28-2-15	M/S Muslim Petroleum Services	P/O POL	QAG-3819	34580
21		1094/ 2-3-15	nil	P/O POL	QAG-3819	5880
22		019/	M/S Muslim	P/O POL	QAG-	34440

		28-3-15	Petroleum Services		3819	
23	<b>Ziarat</b>	41, 25-9-14	Itifaq Petroleum Service Sanjavi	P/O POL	QAQ 2822	7596
24		43, 22-12-14		P/O POL	QAQ 2822	7096
25		44, 24-3-15		P/O POL	QAQ 2822	6060
26		37, 22-5- 15		P/O POL	QAQ 2822	4080
27	<b>Turbat</b>	828, 31-12-14	Shahrak Petroleum	P/O POL	QAH- 724	14352
28	<b>Khuzdar</b>	16-2-15	Pak Petroleum Service	P/O Oil	KZ-603	60000
29		1141/ 11-1-15	Pak Petroleum Service	P/O Oil	X-68	37500
30		1143/ 12-2-15	Pak Petroleum Service	P/O Oil	X-68	22500
31	<b>Awara n</b>	23-12-14	Sadabahar	P/O POL	QAS- 5600	13855
32		13-1-15		P/O POL	QAS- 5600	12495
33		10/3/2015		P/O POL	QAS- 5600	16745
34		24-3-15		P/O POL	QAS- 5600	16405
35		13-4-15		P/O POL	QAS- 5600	11560
36		18-5-15		P/O POL	QAS- 5600	13600
37	<b>Naseer abad</b>	189, Jan- 15	Shah Petroleum	P/O POL	CS-5706	12615
38		618/feb- 15		P/O POL	CS-5706	9816
39		1168/mar- 15		P/O POL	CS-5706	9407
40		1890/Apri- 15		P/O POL	CS-5706	15688
41		1904/May -15		P/O POL	CS-5706	10176
42	<b>Jhalma gsi</b>	31-1-15	Magsi Filling Station	P/O POL	Un- Registere d	39850
43		28-2-15		P/O POL	Un- Registere d	33650
44		30-4-15		P/O POL	Un- Registere d	28060

45	Noshki	692/ Mar 2015	Aziz ahmed	P/O POL	528	9350
46		696/ Apr 2015	Aziz ahmed	P/O POL	528	22100
47	Zhob	Aug-14	Malik Gul Hassan & Com	P/O POL	QAF- 3494	47947
48		Oct-14		P/O POL	QAF- 3494	46435
49		Dec-14		P/O POL	QAF- 3494	46553
50	Kharan	28, 16-4-15	Alkharan Petroleum	P/O POL	IDM 7564	8944
51		29, 16-4-15		P/O POL	IDM 7564	40248
52		30, 16-4-15		P/O POL	IDM 7564	4472
53		32, X-68- 3922		P/O POL	X-68- 3922	29537
<b>Total</b>						<b>102138 6</b>

**POL drawn against Off road vehicles detail**

S.No	District	Invoice #, Date	Particular	Vehicle/M.bike	Amount
1	Lasbella	Nil/8-5-15	P/O POL	QAF-4878	13080
2		Nil/26-3-15	P/O POL	QAF-4878	19310
3		Nil/26-3-15	P/O POL	QAF-4088	16370
4		Nil/25-2-15	P/O POL	QAF-4088	20970
5		Nil/25-2-15	P/O POL	QAF-4878	14710
6		Nil/25-1-15	P/O POL	QAF-4878	15060
7		Nil/24-11-14	P/O POL	QAF-4878	20725
8		Nil/24-11-14	P/O POL	QAF-4088	20265
9		Nil/24-10-14	P/O POL	QAF-4088	21690
10		Nil/24-10-14	P/O POL	QAF-4878	18360
11		Nil/8-5-15	P/O POL	QAF-4088	19240
12	Sibi	7/5/2015	P/O POL	QAH-3128	10000
13		30-6-15	P/O POL		5180
<b>Total</b>					<b>214960</b>

**Annexure – 44**

**8.2.1 Overpayment Due to Allowing Incorrect Higher Rates -  
Rs.54.088 Million**

**(Rs. in million)**

<b>S. No</b>	<b>Description of Work</b>	<b>Quantity (Cum)</b>	<b>Rate Paid (Rs.)</b>	<b>Rate Payable (Rs.)</b>	<b>Excess Rate Paid (Rs.)</b>	<b>Amount</b>
<b>Construction of Head Works &amp; Sluice Mithri Weir, AIR Para # 1 / 2013-14</b>						
1	Dismantling Cement concrete Additional quantity	4489.86	1,848.75	1,450.00	398.75	1.790
2	Earth Work excavation in irrigation channel Additional quantity	14413.93	255.00	200.00	55.00	0.793
3	Earthwork for embankment Additional quantity	29565.15	414.38	325.00	89.38	2.642
<b>Total (A)</b>						<b>5.225</b>
<b>Dispersal Structure at Eari Weir, AIR Para # 2/2013-14</b>						
1	P/F stone or boulders in wire crates additional quantity	7959.587	2,295.00	1,800.00	495.00	3.940
2	Earthwork for embankment additional quantity	212162.86	414.38	325.00	89.38	18.962
3	P/F stone sprawl on slope additional quantity	7069.52	1,500.00	1,100.00	400.00	2.828
4	P/I stone pitching by hand packing additional quantity	22216.52	4,000.00	3,000.00	1,000.00	22.217
5	P/I situ cement concrete C-25 additional quantity	916.22	13,000.00	12,000.00	1,000.00	0.916
<b>Total (B)</b>						<b>48.863</b>
<b>Grant Total (A+B)</b>						<b>54.088</b>



**Annexure – 45**

**8.2.5 Execution of Works Without Technical Sanctions - Rs.118.868 Million**

**(Rs. in million)**

<b>S. No</b>	<b>Name of Office</b>	<b>AIR Para # / Year</b>	<b>Amount</b>
<b>XEN Quetta Irrigation Division, Quetta</b>			
1	Construction of protection Wall/ Gabion Walls at Killi Syadan, Nohisar, Nawa Killi, Saraghurgai and Hanna Area PB-6 District Quetta	5 / 2013-14	7.690
2	Protection wall at Shin Ghar Manda Usman Dara Pashtoonabad UC-39 Quetta		7.660
3	Construction of Irrigation Scheme at Murghi Kotal Area District Quetta		10.000
<b>XEN Irrigation Division Musa Khail</b>			
1	Land leveling and making of bundats and their boundaries in all kind of soil through front blade Tractor	4 / 2013-14	7.450
2	Construction of kareez and protection bundats for irrigation in district Musakhail		25.000
3	Construction of Sando Wali Check/storage Dam killi haji sofi in kingri area		6.458
4	Construction of Gravity Dam killi Malik Abdullah in kingri area		8.920
5	Small Irrigation Project in Balochistan in Constituency No. PB-17 Musa khail (17 No Schemes)		7.690
<b>XEN Irrigation Division Sibi</b>			
1	Construction of flood protection bund / wall for Harnai	3 / 2013-14	38.000
<b>Total</b>			<b>118.868</b>

**Annexure – 46**

**8.2.6 Irregular expenditure on supply of pipes-Rs.1.274 million**

<b>S.No</b>	<b>Name of Scheme</b>	<b>V.No</b>	<b>DOP</b>	<b>Chq No</b>	<b>Amount</b>
1	S/O Suction Pipe flench 8" dia hose Pipe	D-9	18.04.14	423769	48000
2	S/O Suction Pipe flench 8" dia hose Pipe	D-10	18.04.14	423769	48000
3	S/O Suction Pipe flench 8" dia hose Pipe	D-11	18.04.14	423769	48000
4	S/O Suction Pipe flench 8" dia hose Pipe	D-12	18.04.14	423769	48000
5	S/O MS Blind 8" dia	D-13	18.04.14	423769	45000
6	S/O MS Blind 8" dia	D-14	18.04.14	423769	45000
7	S/O MS Blind 8" dia	D-15	18.04.14	423769	45000
8	S/O MS Pipe 6" Dia 3/8 dia thick	D-16	18.04.14	423769	35000
9	S/O MS Pipe 6" Dia 3/8 dia thick	D-17	18.04.14	423769	35000
10	S/O MS Pipe 6" Dia 3/8 dia thick	D-18	18.04.14	423769	35000
11	S/O MS Pipe 6" Dia 3/8 dia thick	D-19	18.04.14	423769	35000
12	S/O MS Pipe 6" Dia 3/8 dia thick	D-20	18.04.14	423769	35000
13	S/O MS Pipe 6" Dia 3/8 dia thick	D-21	18.04.14	423769	35000
14	S/O MS Pipe 6" Dia 3/8 dia thick	D-22	18.04.14	423769	35000
15	S/O MS Pipe 6" Dia 3/8 dia thick	D-23	18.04.14	423769	35000
16	Carriage of Motor Pumps	D-24	18.04.14	423769	30000
17	S/O Suction Pipe flench 8" dia hose Pipe	D-9	18.04.14	423769	48000
18	S/O Suction Pipe flench 8" dia hose Pipe	D-10	18.04.14	423769	48000
19	S/O Suction Pipe flench 8" dia hose Pipe	D-11	18.04.14	423769	48000
20	S/O Suction Pipe flench 8" dia hose Pipe	D-12	18.04.14	423769	48000
21	S/O MS Blind 8" dia	D-13	18.04.14	423769	45000
22	S/O MS Blind 8" dia	D-14	18.04.14	423769	45000
23	S/O MS Blind 8" dia	D-15	18.04.14	423769	45000
24	S/O MS Pipe 6" Dia 3/8 dia thick	D-16	18.04.14	423769	35000
25	S/O MS Pipe 6" Dia 3/8 dia thick	D-17	18.04.14	423769	35000
26	S/O MS Pipe 6" Dia 3/8 dia thick	D-18	18.04.14	423769	35000
27	S/O MS Pipe 6" Dia 3/8 dia thick	D-19	18.04.14	423769	35000
28	S/O MS Pipe 6" Dia 3/8 dia thick	D-20	18.04.14	423769	35000
29	S/O MS Pipe 6" Dia 3/8 dia thick	D-21	18.04.14	423769	35000
30	S/O MS Pipe 6" Dia 3/8 dia thick	D-22	18.04.14	423769	35000
31	S/O MS Pipe 6" Dia 3/8 dia thick	D-23	18.04.14	423769	35000
32	Carriage of Motor Pumps	D-24	18.04.14	423769	30000
	<b>Total</b>				<b>1274000</b>

**Annexure - 47**

**9.2.3 Un-authorized expenditure on Non-Schedule items - Rs.45.216 million**

(Rs. in million)

S. No.	Name of contractor	Name of scheme	Voucher No. and date	Amount (Rs.)
<b>Executive Engineer, Public Health Engineering Kachi at Dhadhar</b>				
1	M/s S.K Associates	Supply of GI pipe for W.S.S Kol Pur Tehsil Mach	D-96/13.6.2014	1.368
2	M/s Kamal Engineering	Supply/ Installation Of Submersible Pump W.S.S Kol Pur Tehsil Mach	D-97/13.6.2014	1.399
3	M/s Kamal Engineering	Supply/ Installation of Pumping Machine for W.S.S Shoran, Kachi	D-98/16.6.2014	0.700
4	M/s S.K Associates	Supply of PVC pipe for W.S.S Shoran	D-99/16.6.2014	1.166
5	M/s Kamal Engineering	Supply/ installation of pumping machine for W.S.S Dera Sardar Khan	D-100/17.6.2014	0.800
6	M/s S.K Associates	Supply of PVC pipe for W.S.S Dera Sardar Khan	D-103/18.6.2014	0.883
7	M/s Kamal Engineering	Supply/ Installation of Pumping Machine for W.S.S Kot Meeran	D-102/17.6.2014	0.800
8	M/s S.K Associates	Supply of PVC Pipe For W.S.S Kot Meeran	D-101/17.6.2014	1.430
9	M/s S.K Associates	Supply/Installation Of Generating Set For W.S.S Shoran	D-104/19.6.2014	2.995
10	M/s Kamal Engineering	Supply/ Installation Of Pumping Machine For W.S.S Lundi Khoso	D-105/19.6.2014	0.750
11	M/s S.K Associates	Supply Of Pvc Pipe For W.S.S Lundi Khoso	D-106/20.6.2014	0.367
			<b>Total</b>	<b>12.658</b>
<b>Executive Engineer, Public Health Engineering Musa Khail</b>				
12	N/m	Slit Clearance Of 6" Dia Gi Pipe Line Of Gravity Flow Of Wss Musakhail Town	N/m	0.250
13	N/m	Slit Clearance Of Sump Well Of Gravity Flow For Wss Musakhail Town	N/m	0.199
14	N/m	Drilling and Development of Hand Bore (10 No) for WSS in different areas in Musakhail	N/m	2.626
15	N/m	Drilling and Development of Hand Bore (16 No) for WSS in	N/m	4.881

S. No.	Name of contractor	Name of scheme	Voucher No. and date	Amount (Rs.)
		different areas in Musakhail		
16	N/m	Drilling and Development of Hand Bore (40 No) for WSS in different areas in Musakhail	N/m	6.310
17	N/m	Drilling and Development of Hand Bore (40 No) For Agriculture purpose In Different Areas Of Musakhail	N/m	13.094
			<b>Total</b>	<b>27.36</b>
<b>Executive Engineer, Public Health Engineering Mastung</b>				
18	M/s Irshad Drilling Co.	Drilling and Development of WSS Killi Hassani Shahwai Dasshat	D-4, 6.6.2014	1.805
19	M/s Hazoor Bakhsh	Drilling and Development of WSS Killi Shahwani Abad Soriazi Kungur Mastung	D-3, 6.6.2014	1.359
20	M/s Ali Ahmed Drilling Company	Drilling and Development of WSS Killi Kund Umrani Khad Kocha	D-114, 27.6.2014	2.034
		<b>Total</b>		<b>5.198</b>
		<b>Grand Total</b>		<b>45.216</b>

#### Annexure – 48

#### 9.2.5 Execution of works without technical sanctions - Rs.36.773 million

S. No.	Name of scheme	Estimated Cost (Rs. in million)
<b>Executive Engineer Public Health Engineering Kachi at Dhadar</b>		
1	Gravity water supply scheme Killi Haji Abdullah Thal based on Getani spring Mach District	11.621
2	Providing PVC pipe for Agriculture purpose at Killi Haji Wazir Khan Kurd Gundain Mach	2.960
3	Extension and improvement of water supply scheme Mushkaf District Kachi	0.700
4	Providing PVC pipe for Agriculture purpose at Killi Jalbani Denar Khan Tehsil Dhadar	1.497
	<b>Total</b>	<b>16.778</b>
<b>Executive Engineer Public Health Engineering Mastung</b>		
5	Water Supply Scheme Mastung Town	19.995
	<b>Grand Total</b>	<b>36.773</b>

**Annexure – 49**

**9.2.8 Irregular payment due to allowing high premium - Rs.1.986 million**

Name of Schemes / Constructor	Items Paid	Amount Paid	Paid Premium rate above CSR	Premium paid (3*4)	Payable Premium rate above CSR	Premium Payable (3*6)	Over Payment (5-7)
1	2	3	4	5	6	7	8
Laying of Pipe Line for WSS KSF / M/s Ashraf and Brothers	Excavation in trenches (3-10)	821576	85%	698340	25%	205394	492946
WSS Ragha Bkalzai and Wacha Zama / M/s Azizullah	Excavation in trenches (3-10)	302189	108%	326364	28%	84613	241751
WSS Assay Wall KSF / M/s Raise Ahmed	Excavation in trenches (3-10)	187924	85%	159735	28%	52619	107116
WSS Sam Khail / M/s Dila Rahim	Excavation in trenches (3-10)	113321	88%	99722	28%	31730	67992
WSS Killi Jangle Murgaha Faqirzai - M/s Khaliq Dad	Excavation in trenches (3-10)	267839	88%	235698	28%	74995	160703
WSS Ferozi Kan - M/s Azizullah	Excavation in trenches (3-10)	173065	88%	152297	28%	48458	103839
WSS Ghuti Instead of Rod Jomezai KSF - M/s Twin Brothers	Excavation in trenches (3-10)	226642	85%	192645	28%	63460	129185
WSS Pasha Morezai - M/s Azizullah	Excavation in trenches	185090	88%	162879	28%	51825	111054
WSS Killi Gangli	Excavation in	472170	48%	226642	03%	14165	212477

Name of Schemes / Constructor	Items Paid	Amount Paid	Paid Premium rate above CSR	Premium paid (3*4)	Payable Premium rate above CSR	Premium Payable (3*6)	Over Payment (5-7)
KSF - M/s Ashraf and Brothers	trenches						
WSS Mala Khalaq ali Khail in KSF- M/s Ghani and Brothers	Excavation in trenches (3-10)	421412	48%	202278	03%	12642	189636
WSS Shin Khura - M/s Abdul Bari	Excavation in trenches	377736	48%	181313	03%	11332	169981
<b>Total</b>							<b>1,986,688</b>

#### Annexure –50

#### 10.2.5 Irregular expenditure on repair of vehicles – Rs.2.197 million

(Rs. in million)

S. No.	Name of firm	Bill No. and Date	Cheque No. and Date	Particulars	Amount (Rs.)
1	M/s Allied Autos, Quetta	Various bills/ June,2014	0861120/ 19.6.2014	Repair of various vehicles	0.096
2	M/s Allied Autos, Quetta	Various bills/ June,2014	0861880/ 24.6.2014	Repair of various vehicles	0.074
3	M/s Allied Autos, Quetta	Various bills/ June,2014	0861876/ 24.6.2014	Repair of various vehicles	0.099
4	M/s Allied Autos, Quetta	Various bills/ June,2014	0861876/ 24.6.2014	Repair of various vehicles	0.097
5	M/s Allied Autos, Quetta	Various bills/ June,2014	0861877/ 24.6.2014	Repair of various vehicles	0.094
6	M/s Allied Autos, Quetta	Various bills/ June,2014	0861888/ 24.6.2014	Repair of various vehicles	0.072
7	M/s Allied Autos, Quetta	Various bills/ June,2014	0861891/ 24.6.2014	Repair of various vehicles	0.091
8	M/s Allied Autos, Quetta	Various bills/ June,2014	0861872/ 24.6.2014	Repair of various vehicles	0.089
9	M/s Allied Autos, Quetta	Various bills/ June,2014	0861894/ 24.6.2014	Repair of various vehicles	0.099
10	M/s Allied Autos, Quetta	Various bills/ June,2014	0861889/ 24.6.2014	Repair of various vehicles	0.094
11	M/s Allied Autos, Quetta	Various bills/ June,2014	0861882/ 24.6.2014	Repair of various vehicles	0.098
12	M/s Saleem Autos, Quetta	Various bills/ June,2014	0861890/ 24.6.2014	Repair of various vehicles	0.075

<b>S. No.</b>	<b>Name of firm</b>	<b>Bill No. and Date</b>	<b>Cheque No. and Date</b>	<b>Particulars</b>	<b>Amount (Rs.)</b>
13	M/s Saleem Autos, Quetta	Various bills/ June,2014	0861887/ 24.6.2014	Repair of various vehicles	0.076
14	M/s Saleem Autos, Quetta	Various bills/ June,2014	0861886/ 24.6.2014	Repair of various vehicles	0.075
15	M/s Talha Traiders, Quetta	Various bills/ June,2014	0861893/ 24.6.2014	Repair of various vehicles	0.100
16	M/s Talha Traiders, Quetta	Various bills/ June,2014	0861892/ 24.6.2014	Repair of various vehicles	0.093
17	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861883/ 24.6.2014	Repair of various vehicles	0.080
18	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861878/ 24.6.2014	Repair of various vehicles	0.100
19	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861885/ 24.6.2014	Repair of various vehicles	0.096
20	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861881/ 24.6.2014	Repair of various vehicles	0.095
21	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861875/ 24.6.2014	Repair of various vehicles	0.097
22	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861874/ 24.6.2014	Repair of various vehicles	0.100
23	M/s Aamir Autos, Quetta	Various bills/ June,2014	0861873/ 24.6.2014	Repair of various vehicles	0.064
24	M/s Maqsood cushion makers, Quetta	Various bills/ June,2014	0861982/ 25.6.2014	Repair of various vehicles	0.077
25	M/s Allied Autos, Quetta	Various bills/ June,2014	0860807 17.6.2014	Repair of various vehicles	0.066
<b>Total</b>					<b>2.197</b>