



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF BALOCHISTAN
AUDIT YEAR 2016-17**

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 |
| BPPRA | Balochistan Public Procurement Regularity Authority |
| CNIC | Computerized National Identity Card |
| 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 |
| 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 |
| ISA | Inter Security Allowance |
| Kg | Kilogram |
| Km | Kilometer |
| MB | Measurement Book |
| MFDAC | Memoranda for Departmental Accounts Committee |

| | |
|--------|-----------------------------------|
| M | Meter |
| mm | Millimeter |
| MSD | Medical Store Depot |
| NIT | Notice Inviting Tender |
| 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 (Performa-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 | Reduce Distances |
| Rft. | Running Feet |
| SDO | Sub Divisional Officer |
| Sft. | Square Feet |
| S/R | Supplying and Repairing |
| UoB | University of Balochistan |
| UPVC | Unplasticized Polyvinyl Chloride |
| 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 2015-16 and accounts of some entities of Departments pertaining to previous financial years. The Directorate General of Audit Balochistan conducted audit during 2016-17 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: 24, February 2017

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 46 personnel resulting in 11,132 man-days. The annual budget of the DG Audit Balochistan amounted to Rs.54.43 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 Rs.223,232 million of the Government of Balochistan for the Financial Year 2015-16, auditable expenditure under the jurisdiction of DG Audit Balochistan was Rs.150,639 million, covering 36 PAOs and 1812 formations. Of this, DG Audit Balochistan audited an expenditure of Rs.72,764.18 million which in terms of percentage is 48.3% of auditable expenditure. Report also covers expenditure incurred in the previous financial year from January to June 2016. Further, DG Audit Balochistan audited receipt of Rs.2,584.72 million against budgeted receipt of Rs.7,581.248 million which in terms of percentage is 34%. In addition, DG Audit Balochistan conducted audit of 9 foreign aided projects. Reports of these audits are being published separately.

b. Recoveries at the Instance of Audit

Recovery of Rs.10,235.965 million was pointed out during audit of 2015-16, and an amount of Rs.732.748 million was recovered during period under report. Out of the total recoveries, Rs.719.474 million was not in the notice of the executive before audit was conducted.

c. Audit Methodology

The audit year 2016-17 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 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

- Government receipt was ignored
- Stock accounts were not maintained properly
- Non-recovery of Government taxes and duties,
- 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,

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.17840 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. 48 instances of irregular expenditure - Rs.6,625.483 million¹
- ii. 7 instances of non-production of record - Rs.7,257.275 million²
- iii. 26 instances of recoverable - Rs.2,054.728 million³
- iv. 10 instances of unauthorized expenditure - Rs.755.917 million⁴
- v. 15 instances of embezzlement/doubtful expenditure - Rs.732.946 million⁵
- vi. 23 instances of overpayment - Rs.314.097 million⁶
- vii. 14 instances of evasion of taxes and duties - Rs.99.675 million⁷

¹Para 2.2.12, 2.2.13, 2.2.14, 2.2.15, 2.2.16, 2.2.18, 3.2.10, 3.2.11, 3.2.12, 4.2.9, 4.2.10, 4.2.11, 4.2.12, 4.2.13, 4.2.14, 4.2.15, 4.2.16, 4.2.17, 4.2.18, 4.2.19, 4.2.20, 4.2.21, 5.2.10, 5.2.11, 5.2.12, 5.2.14, 6.2.5, 7.2.6, 7.2.7, 8.2.5, 8.2.6, 9.2.6, 9.2.7, 9.2.8, 11.2.3, 11.6.1, 11.6.2, 12.2.6, 12.2.7, 12.2.8, 13.2.2, 14.2.4, 15.2.1, 15.2.2, 15.2.5, 16.1.1, 16.1.3, 16.1.4

²Para 2.2.1, 4.2.1, 4.2.23, 6.2.1, 8.2.1, 9.2.1, 11.2.1

³Para 3.2.7, 4.2.5, 4.2.6, 5.2.1, 5.2.3, 5.2.4, 5.2.5, 5.2.7, 5.2.8, 6.2.2, 6.2.3, 6.2.4, 7.2.1, 7.2.4, 8.2.4, 10.2.1, 10.2.2, 11.4.7, 11.4.8, 11.4.9, 11.4.11, 11.8.1, 12.2.1, 12.2.2, 13.2.1, 14.2.2

⁴Para 5.2.9, 7.2.8, 7.2.9, 8.2.7, 8.2.8, 8.2.9, 9.2.5, 11.6.4, 14.2.5, 15.2.4

⁵Para 3.2.1, 3.2.2, 3.2.3, 3.2.4, 3.2.5, 3.2.6, 3.2.8, 4.2.2, 4.2.3, 4.2.4, 5.2.2, 8.2.2, 9.2.2, 9.2.3, 14.2.1

⁶Para 2.2.2, 2.2.3, 2.2.4, 2.2.5, 2.2.6, 2.2.7, 2.2.8, 2.2.9, 3.2.9, 4.2.7, 5.2.6, 7.2.2, 7.2.3, 8.2.3, 9.2.4, 11.2.2, 11.4.1, 11.4.2, 11.4.3, 11.4.4, 11.4.5, 11.4.6, 16.1.3

⁷Para 2.2.10, 2.2.11, 4.2.8, 7.2.5, 11.4.10, 11.4.12, 11.6.5, 11.8.2, 12.2.3, 12.2.4, 12.2.5, 12.2.9, 14.2.3, 15.2.3

g. Recommendations

- i. PAOs need to comply with the Balochistan Public Procurement Rules strictly.
- ii. Works departments need to follow schedule rates and prescribed procedures.
- iii. Civil works should only be executed by the works departments.
- iv. Overlapping of development activities should be avoided.
- v. PAOs of revenue earning departments should make serious efforts for realization of taxes and duties.
- vi. Drawl of public money on abstract bills should be restricted and allowed in cases where it is justified.
- vii. Purpose for which the money is granted should be clearly specified in case of grant-in-aid and no fresh grant should be given without obtaining detail accounts of the previous grant.
- viii. Public sector development program should be restricted to the development activities only instead of spending money on activities like scholarships to the students or medical reimbursement.
- ix. Public money should not be retained in commercial bank accounts without any justification.
- x. Efforts need to be made by the PAOs to recover overpaid amount.
- xi. Establish a mechanism of management controls with built-in checks and balances to prevent unauthorized practices and utilization of public assets.
- xii. 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.

- xiii. Inquiries need to be conducted to fix responsibilities for loss, fudge payments and doubtful expenditure.
- xiv. Prompt recovery of Government dues, wherever applicable, and their credit into the Government treasury.
- xv. All the PAOs are advised to adhere with the provision of GFR 10 pertaining to standards of financial propriety.
- xvi. PAOs should instruct their attached departments and field offices to respond to the Audit Inspection Reports well in time.
- xvii. 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

| S. No. | Description | No. | Budget (Rs. in million) |
|---------------|---|------------|------------------------------------|
| 1 | Total entities (PAOs) in audit jurisdiction | 36 | 167,983 |
| 2 | Total formations in audit jurisdiction | 1,812 | 167,983 |
| 3 | Total entities (PAOs) audited | 23 | 79,144 |
| 4 | Total formations audited | 168 | 79,144 |
| 5 | Audit Inspection Reports | 168 | 79,144 |
| 6 | Special Audit Reports | 2 | 22,713.943 |
| 7 | Performance Audit Reports | 2 | 2,403.31 |
| 8 | Other Reports [Foreign-Aided Projects (FAPs)] | 9 | 2,403.31 |

Table 2: Audit observations regarding Financial Management

| S. No. | Description | Amount Placed under Audit Observation (Rs. in million) |
|---------------|---|---|
| 1 | Unsound asset management | 2,054.728 |
| 2 | Weak financial management | 7,381.400 |
| 3 | Weak Internal Controls relating to financial management | 7,671.047 |
| 4 | Others | 732.946 |
| Total | | 17,840.121 |

Table 3: Outcome statistics

| S. No. | Description | Expenditure on acquiring physical assets (Procurement) | Civil Works | Receipts | Others | Total Current | Total Last Years |
|---------------|--|---|--------------------|-----------------|---------------|----------------------|-------------------------|
| 1 | Outlays audited | - | 24,819.61 | 2,584.721 | 47,944.57 | 75,348.901 | 48,848.49 |
| 2 | Amount placed under Audit observation /irregularities of Audit | - | 3,695.074 | 1,415.583 | 12,729.464 | 17,840.121 | 5,869.06 |
| 3 | Recoveries pointed out at the instance of Audit | - | 3,026.290 | 5,196.973 | 2,012.702 | 10,235.965 | 3,226.83 |
| 4 | Recoveries accepted /established at the instance of Audit | - | 1,652.63 | 5,999.336 | 732.522 | 8,384.488 | 439.87 |
| 5 | Recoveries realized at the instance of Audit | - | 433.178 | 13.274 | 286.296 | 732.748 | 193.663 |

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

| S. No. | Description | Amount placed under audit observation |
|---------------|---|--|
| 1 | Violation of Rules and regulations and violation of principal of propriety and probity in public operations. | 7,381.400 |
| 2 | Reported cases of fraud, embezzlement, thefts and misuse of public resources. | 732.946 |
| 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 | 2,468.500 |
| 6 | Non-production of record. | 7,257.275 |
| 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

| S. No. | Description | Amount |
|---------------|--|---------------|
| 1 | Outlays Audited (Items 1 of Table 3) | 75,348.901 |
| 2 | Expenditure on Audit | 54.43 |
| 3 | Recoveries realized at the instance of Audit | 732.748 |
| | Cost-Benefit Ratio | 1:13.5 |

Chapter 1

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

1.1.1 Expenditure without budget- Rs.267.174 million

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

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that an expenditure of Rs.267.174 million was incurred by different departments without any budgetary allocation under the relevant head of account, as detailed in Annexure – 1.1.

The same irregularity was also observed in the previous year when expenditure of Rs.3,294 million was incurred without any budgetary allocation under the relevant head of accounts.

The matter was reported to the management in in November 2016 to which it was replied that AG Balochistan has already pointed out this issue and taken up the matter with the Finance Department on 22nd August 2016 followed by several reminders but no response was received.

In the DAC meeting held on December 2, 2016, the management informed that certain budget 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.

It was decided that level of correspondence with the Provincial Government may be raised to resolve the issue.

No progress was intimated till finalization of this report.

Audit recommends that expenditure needs to be regularized by the competent authority.

1.1.2 Variations between revised budget allocation and annual budget-Rs.24,387 million

According to para 7.4.6.3 of APPM, the AG shall only prepare the Appropriation Accounts once the Annual Accounts have been finalized. The figures used for actual expenditures shall be drawn from the Annual Accounts. The budget figures used shall be confirmed by the respective Finance Department.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed the final grant / revised budget reported in the Appropriation Accounts for the year 2015-16 did not correspond with the figures given in the Annual Budget Book of the Government of Balochistan 2015-16 which resulted in a difference of Rs.24,387 million, as detailed below:

| Page No. | Grant No. | Department | Final Grant Reported in Appropriation Accounts | Revised Budget as per Budget Book 2016-17 | Variation |
|----------|-----------|------------------------|--|---|---------------|
| 251 | BC21014 | Public Health Services | 3,304,110,679 | 3,136,060,679 | (168,050,000) |
| 274 | BC21016 | Education | 7,612,276,925 | 7,612,531,190 | 254,265 |
| 384 | BC21041 | Secondary Education | 29,558,499,200 | 29,557,519,200 | (980,000) |

| | | | | | |
|---------------------------------|---------|------------------------------------|------------------------|-----------------------|-------------------------|
| 981 | BC21021 | Sports and Recreation Facilities | 662,299,169 | 660,099,169 | (2,200,000) |
| 995 | BC21022 | Social Security and Social Welfare | 724,288,379 | 722,888,379 | (1,400,000) |
| 1185 | BC21029 | Forestry | 832,419,976 | 832,819,976 | 400,000 |
| 1224 | BC21032 | Irrigation | 2,239,752,398 | 2,240,052,398 | 300,000 |
| 1394 | BC12101 | General Public Service | 1,570,259,000 | 540,971,000 | (1,029,288,000) |
| 1395 | BC12103 | Public Order & Safety Affairs | 1,848,721,000 | 1,028,502,000 | (820,219,000) |
| 1396 | BC12104 | Economic Affairs | 31,729,751,000 | 22,047,252,000 | (9,682,499,000) |
| 1400 | BC12105 | Environment Protection | 5,707,538,000 | 4,234,359,000 | (1,473,179,000) |
| 1401 | BC12106 | Housing And Community Amenities | 15,899,305,000 | 8,461,690,000 | (7,437,615,000) |
| 1402 | BC12107 | Health | 4,469,735,000 | 3,936,974,000 | (532,761,000) |
| 1403 | BC12108 | Recreational, Culture And Religion | 2,374,583,000 | 615,967,000 | (1,758,616,000) |
| 1404 | BC12109 | Education Affairs And Services | 12,233,195,000 | 10,751,781,000 | (1,481,414,000) |
| 1406 | BC12110 | Social Protection | 256,478,000 | 256,478,000 | - |
| Grand Total (Provincial) | | | 121,023,211,726 | 96,635,944,991 | (24,387,266,735) |

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 in November 2016 to which it was replied that the issue regarding Development and Non-development budget has already been taken up with Finance Department, Government of Balochistan vide letter dated 29th July, 2016 and dated 3rd August, 2016 along with statements showing the overall picture of variation between the figures of Budget Book and SAP reports on non-development budget of the financial year 2015-16. Several reminders have been issued to all the quarters concerned but no response was received.

In the DAC meeting held on December 2, 2016, the matter was discussed in detail.

It was decided that AG Balochistan will take up matter with the Finance Department for corrective action.

No progress was intimated till finalization of this report.

Audit recommends that variations between the budget book and appropriation accounts are required to be investigated by the government of

Balochistan Finance department in consultation with Accountant General Balochistan.

1.1.3 Difference between annual accounts and financial statements - Rs.54.00 million

According to para 7.4.6.3 of the APPM, the AG/AGPR shall only prepare the Appropriation Accounts once the Annual Accounts have been finalized. The figures used for actual expenditures shall be drawn from the Annual Accounts. The budget figures used shall be confirmed by the respective Finance Division/ Department

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was noticed that as per Annual Accounts, gross expenditure of Rs.223,286 million was incurred. Whereas in annual financial statement, gross expenditure of Rs.223,232 million was reported by the AG Balochistan which resulted in less reporting of Rs.54 million. Further, there was a variation between figures of public accounts receipts Rs.17,955 million and payments (-)Rs.40,822 million reported in Annual Accounts and Financial Statements of the Government of Balochistan 2015-16, as detailed in Annexure – 1.2.

Difference between the two sets of accounts affects the reliability of financial statements.

The matter was reported to the management in in November 2016 to which it was replied that after the issuance of June Supplementary 2015-16 the un-cashed cheques at AG Quetta were reversed for a gross amount of Rs.58,011,540. However, a JE of only Rs.41,854,622 could be passed while the remaining JE of Rs.16,156,918 was missed due to error as these transactions were related to commitment accounting. Whereas, the financial statements are prepared from the Integrated Financial Management Information System (IFMIS) report. On investigation of accounts, it was found that four transactions amounting to Rs.3,154,757 were posted by the Treasury Officer (TO) Pishin in the month of June 2016 by using posting period 16.

Besides, to find out system error, the matter has been referred to the Financial Accounting and Budgeting System – Competency Centre (FABS-CC) Islamabad.

In the DAC meeting held on December 2, 2016, the matter was discussed in detail. It was decided to rectify the error before finalization of Annual Accounts.

No progress was intimated till finalization of this report.

Audit recommends that posting of Monthly Data by each DAO should be restricted maximum upto 5th of the month as prescribed in the standard operating procedure. No entry may be allowed after June final account.

1.1.4 Non-clearance of various accounts at year end –Rs.2,135 million

According to para 16.4.2.1-2 of the APPM, Where a suspense account is used, the delegated officer in the DAO/AG/AGPR shall identify the correct transaction head to be used and clear the above suspense account on a monthly basis. The Accountant General is responsible to make sure that suspense accounts are cleared on a monthly basis and any outstanding item is investigated.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that suspense accounts appearing in the Finance Accounts have not been cleared at the year-end, as detailed below:

| Object Code | Account | Opening Balance (Rs.) | Receipts (Rs.) | Payments (Rs.) | Closing Balance (Rs.) |
|-------------|--|-----------------------|----------------|----------------|-----------------------|
| G05103 | Suspense Account | 44,048,709 | 0 | 0 | 44,048,709 |
| G05106 | Inter Provincial Settlement Accounts | 9,807,460 | 0 | 0 | 9,807,460 |
| G05107 | Adjusting Account between Federal and Provincial Governments | 701,111,802 | 53,039 | 75,023 | 701,089,818 |
| G05110 | State Bank Suspense | 4,702,163,316 | 0 | 6,082,133,745 | (1,379,970,429) |

Source: Page No.91 of Finance Accounts 2015-16

Against opening balance of Rs.4,702 million in State Bank Suspense Account, an amount of Rs.6082 million was cleared which is not understood. Nevertheless an amount of Rs.1,379.97 million was still shown as closing balance. On scrutiny of relevant files, it was found that closing balance relates with grants made to the local governments, payments made for the National Population and House Census and PEPCO. These payments should have been booked under the relevant head of accounts.

The matter was reported to the management in November 2016 to which it was replied that balances against G05103, G05106 and G05107 were created by Treasury Office Quetta, for which case has been taken up with them, however response is still awaited. Besides, negative balance under head G05110 appeared due to non availability of budget under the head of accounts to the Local governments, National population and House census and PEPCO. These payments were deducted at source by the Federal Government and reported to the AG Balochistan by the State Bank of Pakistan. Although Finance Department Government of Balochistan reconciled these amounts with this office but did not allocate budget under respective heads. The matter has been taken up time-and-time again with the Finance Department but no response was received.

In the DAC meeting held on December 2, 2016, the management replied that efforts are under way to clear suspense head. It was decided that level of correspondence with the Provincial Government may be raised to resolve the issue.

No progress was intimated till finalization of this report.

Audit recommends that suspense accounts which are outstanding since long may be investigated and adjusted/charged to income / expenditure etc. accordingly.

1.1.5 Non settlement of outstanding balance of un-cashed cheques - Rs.15,555 million

According to para 4.2.13.3 of the APPM, after the validity period of cheque 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. Further as per S.R.O (1)2010 of Finance Division dated March 31, 2010 regarding amendment in Rule 162 of Treasury Rules, cheques shall be payable at any time within three months of issue but not beyond the 30th June. 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 30th June.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that the Finance Account for the Financial Year 2015-16 shows an un-adjusted balance of Rs.15,555 million under the following object heads.

| Object Element | | Balance on 1st July, 2015 | Receipt during the year 2015-16 | Payment during the Year 2015-16 | Balance on 30th June, 2016 |
|---------------------------------|-----------------------------------|------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| | | Rs. | Rs. | Rs. | Rs. |
| G10 | Trust Account others | | | | |
| G101 | Accounts of Others | | | | |
| G10105 | Public Works Departmental Cheques | 1,871,437,177 | 0 | 0 | 1,871,437,177 |
| G10139 | Pre-Audit Civil Cheques | 1,050,142,364 | 0 | 0 | 1,050,142,364 |
| G10425 | P.W Cheques and Bills | 336,550,175 | 0 | 0 | 336,550,175 |
| GO1191 | Assignment Account cheques | 641,332,877 | 13,381,285,895 | 13,381,285,895 | 641,332,877 |
| G01194 | Works Cheque | 11,656,111,369 | 24,947,544,016 | 24,947,544,016 | 11,656,111,369 |
| Total – Account of Other | | 15,555,573,962 | 38,328,829,911 | 38,328,829,911 | 15,555,573,962 |

Source: Finance Accounts 2015-16 page 91, 97 & 99.

Non clearance of unclaimed cheques in time resulted in outstanding balances at the year end.

The matter was reported to the management in November 2016 to which it was replied that the object heads G01191 and G01194 are used for clearing assignment accounts and works cheques. This office through various letters has directed the TOs/DAOs for using appropriate heads in clearing these heads. The balances of misclassified heads will be consolidated in the current clearing heads.

In the DAC meeting held on December 2, 2016 it was decided that the matter will be taken up by the AG Balochistan with the Provincial Government at higher level to resolve the issue.

No progress was intimated till finalization of this report.

Audit recommends that balances outstanding at the year-end may be cleared before preparation of annual accounts.

1.1.6 Un-adjusted negative balances appearing in the annual account - Rs.11,226 million

According to para 7.2.4.2 of APPM, the Accountant Generals offices shall produce the Annual Accounts by consolidating the Monthly Accounts submitted by DAOs and self-accounting entities and its own accounts and incorporating adjustments and other financial information as required by the AG.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that the Finance Account for the Financial Year 2015-16 contained an un-adjusted negative balances of Rs.11,226 million, as detailed in Annexure – 1.3.

These negative balances reflect excess payments against different head of accounts due to which not only reliability of financial statements has been compromised but also indicate weakness of the pre audit system.

The matter was reported to the management in November 2016 to which it was replied that to clear balances outstanding against different heads of accounts, letters have been written to the Finance Department, DG Treasuries & Accounts and concerned TOs/DAOs for corrective action on case to case basis. The reasons for un-cleared heads are as under:

- G01135:** It happened due to non-clearance of paid cheques in the system by the DAOs/TOs.
- G01138:** The negative balance was created due to wrong classification/punching of accounting data by TO Panjgur, Bolan and Kohlu.
- G01190:** These entries were made due to misclassifications of expenditure by various TOs/DAOs.
- G01201:** This is a system error for which the case has been referred to the FABS-CC Islamabad.
- G05104:** The negative balance was generated due to wrong posting of payroll by the TO Khuzdar.
- G05105:** During the current period the steps have been taken to resolve the matter like running of supplementary payroll within the same period, posting of payroll before issuance of payroll cheques etc. However, the earlier balances are still outstanding, which will be cleared once the process is completed for the whole province.
- G05110:** Unadjusted balance appeared due to non availability of budget under the head of accounts to the Local governments

In the DAC meeting held on December 2, 2016, the matter was discussed in detail. It was decided that AG Balochistan will investigate all of the above heads and rectify the accounts accordingly.

No progress was intimated till finalization of this report.

Audit recommends that each negative balance account may be separately investigated and adjusted to reflect true picture of the accounts.

1.1.7 Lack of reconciliation between DAOs and NBP -Rs.2,519 million

According to para 6.4.3.2 & 6.4.3.3 of the APPM, On receiving the daily bank returns from the Main Designated Branch, the delegated officer in the Account Section of the DAO/AG/AGPR shall check that (i) supporting documents detail (i.e. paid cheques, receipt vouchers, transfer advice) agrees with the bank scroll, (ii) bank scroll entry agrees with a payment advice note entry previously sent to the Main Designated Branch of the bank. Where there are any discrepancies in the bank scroll, the officer shall immediately inform the Main Designated Branch and resolve any differences in writing.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that payment made by various District Accounts Offices during the month of July 2015 do not tally with the payment made by the NBP, as bank made payment over and above the authorization of DAO amounting to Rs.2,519 million, as detailed in Annexure – 1.4

Lack of reconciliation of expenditure between the NBP and DAOs resulted in unauthorized payment.

The matter was reported to the management in November 2016 to which it was replied that the differences shown in above statement is due to late postings of payroll, pension payment and non-punching of paid cheques in SAP system for the month of July 2015 by the TOs/DAOs. Thus this office has to depend upon information generated from the SAP system. This compiled information is compared with Bank Scroll from State Bank of Pakistan Karachi and variation either on the part of TOs/DAOs or the bank is communicated to the respective TOs/DAOs for rectification.

In the DAC meeting held on December 2, 2016, it was decided that the SOP for posting of transactions by the DAOs may be complied with strictly by management.

No progress was intimated till finalization of this report.

Audit recommends that the delegated officer in the ‘Cash Balance Section’ of Accountant General may ensure rectification / reconciliation of such differences with the SBP-HQ as well as NBP.

1.1.8 Difference between cash and book balance -Rs.611 million

According to para 6.5.3.7 of the APPM, the Accountant General shall consolidate the information received from the DAOs and prepares an ‘AG Consolidated Monthly Report’ (Form 6E) of total balances of expenditures and receipts. Further according to Para 6.5.3.8 of APPM, the delegated Officer shall prepare an AG Monthly Reconciliation Statement on the basis of the AG Consolidated Monthly Report, as outlined in Section 6.3.5.2, for each Government bank account.” This will help in removing the differences between the book and the bank.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that Cash Balance Section did not prepare AGs Consolidated Monthly Report of expenditure and receipt for each bank account which resulted in difference between the closing balance of the Accounts and balance appearing in the records of the SBP-HQ as on June 30, 2016, as detailed below:

(Rs. in million)

| Description | Balance as per ‘Financial Statements’ | Balance as per ‘SBP-HQ’ | Difference |
|----------------------------|---------------------------------------|-------------------------|------------|
| Account 1,2 (30.6.2016) | 15943 | 16554 | 611 |

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Non maintenance of essential record and reconciliation of accounts balances between the AG Balochistan and SBP resulted in variation between Financial Statements and accounts maintained by the SBP.

The matter was reported to the management in November 2016 to which it was replied that the differences between the cash balances of State Bank of Pakistan and Financial statements may arise due to un-cashed cheques

at the end of the financial year, and also misclassifications / mis-postings by National Bank of Pakistan in the central and provincial accounts. Every year these differences arise and settled after end of the financial year. Difference pointed out by audit will be settled soon.

In the DAC meeting held on December 2, 2016, it was decided that all such differences will be removed before finalization of current year's accounts.

No progress was intimated till finalization of this report.

Audit recommends that all essential record should be maintained and reconciliation be carried out to remove the differences between the books and bank before preparation of accounts.

1.1.9 Non-settlement of abstract draws - Rs.488 million

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

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that an amount of Rs.488 million was drawn by different departments on abstract bills but detail of accounts of expenditure were not submitted to the AG Balochistan as detailed in Annexure – 1.5.

The same weakness of the system was identified and reported to the management in the reports of last two years but no concrete action was taken despite the fact that audit recommended stoppage of further payment to those departments, which do not submit detailed accounts against the abstract bills.

The matter was reported to the management in November 2016 to which it was replied that the matter has been taken up with the concerned

departments for submission of detail accounts of abstract bills drawn during the last financial year 2015-16.

In the DAC meeting held on December 2, 2016, the matter was discussed in detail. It was decided that management ensure submission of detail accounts of expenditure failing which no further payment on abstract will be allowed.

No progress was intimated till finalization of this report.

Audit recommends that appropriate action may be taken to obtain detailed accounts / adjustment bills before close of financial year.

1.1.10 Non-maintenance of debt balances and agreement record by Finance Department

According to para 11.7.1.3, Chapter 11 of the APPM, AG/AGPR shall then verify the information submitted in the Credit Report to their own liability records and registers, before incorporating into the Consolidated Monthly Accounts. The AG/AGPR shall investigate and agree with the EAD/MoF any differences which may arise during their verification of the Credit Report.

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, As per Balochistan “Rules of Business” the Finance Department, is responsible for floating and administering debts which includes responsibility to maintain complete record of all debts raised and repaid. The Finance Accounts of Government of Balochistan for the year 2015-16, shows balances of foreign debt only. Last year balances were not shown in the Financial Statements as detailed below:

| Description | Balances as appearing in Finance Account as on June 30, 2015 (Rs.) |
|---------------------------------------|---|
| Permanent Debt | 770,349,430 |
| Loan received from Federal Government | 14,345,863 |

| | |
|---------------------------------|----------------|
| Domestic Debt | 5,856,433,062 |
| Floating Debt | 1,091 |
| Foreign Debt-Direct | 95,803,970 |
| Foreign Debt-Federal Government | -2,769,262,834 |

Source: Page No.81-82 of Finance Account 2014-15 & page No.83 of Finance Accounts 201516.

Non maintenance of records may result in improper reconciliation.

The matter was reported to the management in November 2016 to which it was replied that the matter was taken up with Finance Department vide letter dated 12th July, 2016. In response, the Finance Department provided information regarding Debt Balances vide their office letter dated 18th August, 2016, and later on the figures of debt balances incorporated/ included in the Finance Accounts for the financial year 2015-16. It is added that for detailed information on debt balances this office has to rely on the information provided by the Finance Department.

In the DAC meeting held on December 2, 2016, it was decided that the AG will maintain debt record of the province and reconcile with the Finance Department.

No progress was intimated till finalization of this report.

AG is required to maintain debt record of the province and its reconciliation with the FD on monthly basis as well as at the close of financial year for proper debt management.

1.1.11 Non recording of GP Fund payments in the subscriber accounts - Rs.157.601 million

According to para 4.8.9.1 of the APPM, GP Fund expenditure shall be reported to the Accountant General as part of the Monthly Accounts prepared by the District Accounts Offices / Treasury Offices. Further, according to para 238 of Audit Manual, these schedules will be posted in the relevant columns

of the ledger. Similarly according to para 280 of the Audit Manual, a record of advances to the Government Servants should be kept in the Broadsheets.

During the certification of accounts of Government of Balochistan for the year 2015-16, it was observed that heavy GP fund payment were made in various districts but their paid vouchers were not received and entered in concerned ledger despite lapse of considerable time. This resulted in non recording of payments against subscriber accounts amounting to Rs.157.601 million. Broadsheets were also not maintained to watch the progress of advances. This observation was raised in the previous year also but no corrective action was taken. Detail of GPF payments made in different district is as under;

| S. No | Name of District | Period | Amount 2015-16 | Amount 2014-15 |
|--------------|------------------|---|----------------|----------------|
| 1 | Awaran | July 2015 to June 2016 | 20.562 | 9.231 |
| 2 | Barkhan | January 2016 | 0.323 | |
| 3 | Dhadar/Bolan | January & February 2016 | 2.842 | 34.920 |
| 4 | Dalbandin | September & October 2015 | 1.240 | |
| 5 | Kharan | July 2015 to June 2016 | 25.826 | |
| 6 | Kohlu | January, February & April 2016 | 0.421 | |
| 7 | Loralai | April 2016 | 8.052 | |
| 8 | Mastung | September 2015 | 2.297 | |
| 9 | Nushki | October 2015, February, March, April & May 2016 | 4.919 | |
| 10 | Panjgur | July 2015 to June 2016 | 12.485 | 30.704 |
| 11 | Killa Abdullah | July to October 2015 | 3.505 | |
| 12 | Sherani | April 2016 | 1.922 | 11.921 |
| 13 | Turbat | July 2015 to June 2016 | 24.387 | |
| 14 | Washuk | July 2015 to June 2016 | 17.460 | 6.547 |
| 15 | Zhob | August 2015 to June 2016 | 31.360 | |
| Total | | | 157.601 | |

The above weakness of control may result into double payments to the subscribers.

The matter was reported to the management in November 2016 to which it was replied that AG Balochistan has taken up the matter of non-submission of paid vouchers with Finance department, DG Treasuries,

concerned DAO/ TOs time and again but no response was received. So far as Broadsheets are concerned, record of advances in district Quetta is maintained in the SAP system and their progress is watched through system generated Broadsheets.

In the DAC meeting held on December 2, 2016, it was decided that personal attention of the Secretary Finance Department will be invited by the AG Balochistan to obtain payment schedules from the concerned DAOs. Broadsheets will be maintained until and unless GPF Module is implemented all over the province.

No progress was intimated till finalization of this report.

Audit recommends that GP Fund accounts of each subscriber may be updated to avoid double payments and Broadsheets may be prepared to watch adjustment of advances.

1.1.12 Non closing of annual GP fund accounts

According to para 242 of the Audit Manual, immediately after the accounts for June Final are closed, the balance at credit of each subscriber on 30th June including interest for the year should be worked out in the ledger as well as in the unit Broadsheet. 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 audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that annual closing of GP Fund Accounts was not done by the GP Fund section. Therefore,, actual expenditure of departments cannot be verified. Further, GP Section did not reconcile its figure with Book Section. This observation was also raised last year during certification of accounts and discussed in DAC meeting in which it was directed to close the GP Fund Accounts annually but no action was taken.

Non closing of accounts at year end resulted in inaccurate reporting of GP Fund account balance / liability.

The matter was reported to the management in November 2016 to which it was replied that System based closing of account is going on in districts Quetta, Lasbella at uthal where GP Fund module is implemented. Once all the districts are brought on GP Fund module, system based closing of accounts will be started. Moreover the TOs/DAOs do not send GP Fund subscription schedule. The matter has been taken up with the Finance department, DG treasuries and TOs/ DAOs time and again but no response was received.

In the DAC meeting held on December 2, 2016, the management replied that the implementation of GP Fund Module all over the Balochistan will be ensured to close accounts through the system. However, audit emphasized on closing of accounts manually unless GPF Module is implemented all over the province.

No progress was intimated till finalization of this report.

Audit recommends that efforts may be made for preparation of annual GP Fund accounts and its reconciliation with Book Section.

1.1.13 Less reporting of expenditure under assignment accounts - Rs.1,482.435 million

According to para 7.4.6.3 of the APPM, the AG/AGPR shall only prepare the Appropriation Accounts once the Annual Accounts have been finalized. The figures used for actual expenditures shall be drawn from the Annual Accounts. The budget figures used shall be confirmed by the respective Finance Division/ Department

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was noticed that as per Annual Accounts,

gross payment of Rs.14,863.721 million under head G01191 - Assignment Account Cheques was made. Whereas in Annual Financial Statement and Finance Account for the year 2015-16, an expenditure of Rs.13,381.286 million was reported by the AG Balochistan which resulted in less reporting of Rs.1,482.435 million.

Less reporting of expenditure resulted in understatement of expenditure incurred out of Assignment Accounts.

The matter was reported to the management in November 2016 to which it was replied that there may be an error on part of the Treasury Officer Quetta, by debiting amount in excess of cheques issued. The matter has been taken up with TO, Quetta, vide letter dated 30th November, 2016.

In the DAC meeting held on December 2, 2016, the matter was discussed in detail. It was decided that AG Balochistan will rectify the error immediately.

No progress was intimated till finalization of this report.

Audit recommends that all rectification in the accounts may be made before finalization of Accounts.

1.1.14 Unauthorized expenditure out of assignment accounts-Rs.1,329 million

According to para 17.2.3.4 of the APPM, where Assignment Account or PLA expenditure is incurred from the Consolidated Fund, its funding must be included in the Schedule of Authorized Expenditure for a given financial year. Consequently, the balance remaining in each Assignment Account at the end of each financial year must lapse (i.e. not carried forward to the next year)

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that unspent balances

amounting to Rs.1,435.80 million were re-authorized in violation of rules during August 2015, out of which an expenditure of Rs.1,329 million was incurred unauthorized, as detailed below:

| No of Posts | Project Description | Order No. | Amount Rs. | Expenditure Rs. |
|-------------|--|---|----------------------|----------------------|
| AP109 | QA13002004-Re-authorization of Funds of Assignment Account No. 109 GIDA | FD-1- 348-55-26 th August 2015 | 151,622,068 | 58,255,979 |
| AP114 | QA15001904-Re-authorization Project Director Cadet College Balochistan | FD-1- 181-88-18 th August 2015 | 114,654,452 | 107,289,980 |
| AP94 | QA13001934-Re-authorization of Funds of assignment account No. AP-94 for Sibi Rakhni Road Project Sibi | FD-1- 389-97-27 th August 2015 | 1,169,530,451 | 1,163,183,723 |
| | | Total | 1,435,806,971 | 1,328,729,682 |

Re-authorization of lapsed balances resulted in excess expenditure over authorized budget.

The matter was reported to the management in November 2016 to which it was replied that unspent balance is lapsed at the end of the each financial year. The Finance Department Government of Balochistan re-authorized the unspent balance of Assignment Accounts.

In the DAC meeting held on December 2, 2016, the matter was discussed in detail. The audit was of the view that Finance Department cannot reauthorize same amount which was lapsed in the previous year, however, new allocation out of the current budget may be made so that the budget allocated for each year should be watched strictly.

It was decided that AG Balochistan will look into the matter further to satisfy audit observation.

No progress was intimated till finalization of this report.

Audit recommends that matter may be taken up with the Government of Balochistan for regularization of above expenditure with the advice to follow government policy on the issue.

1.1.15 Expenditure in excess of the revised budget Rs.15,228 million

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

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that an expenditure of Rs.15,228 million was incurred in excess of the revised budget estimates as summarized below and detail in Annexure – 1.6.

(Rs. in million)

| Original Grant (Rs.) | Revised Grant (Rs.) | Actual Expenditure (Rs.) | Variation (Rs.) | %age variance |
|-----------------------------|----------------------------|---------------------------------|------------------------|----------------------|
| 53,140 | 51,302 | 66,530 | 15,228 | 30% |

Weak financial control resulted poor budget planning and inaccurate estimate of actual budget.

The matter was reported to the management in November 2016 to which it was replied that matter regarding expenditure incurred in excess of the allotted budget has already been taken up with Finance Department, Government of Balochistan vide letter dated 22nd September, 2016 with subsequent reminders but no response has so far been received.

In the DAC meeting held on December 2, 2016, the management informed 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.

It was decided that level of correspondence with the Provincial Government may be raised to resolve the issue.

No progress was intimated till finalization of this report.

Audit recommends that excess expenditure needs to be regularized by the competent authority.

1.1.16 Savings not surrendered – Rs.25,555 million

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

During certification audit of the Accounts of Government of Balochistan for the year 2015-16, it was observed that a huge sum of Rs.25,555 million could not be utilized by the concerned departments for the intended purposes and lapsed at the close of financial year as detailed in Annexure – 1.7.

Management did not forecast its actual requirement before the close of financial year which resulted in lapse of budget.

The matter was reported to the management in November 2016 to which it was replied that matter regarding non-surrendering of anticipated savings timely has already been taken up with Finance Department, Government of Balochistan vide letter dated 27th September, 2016. It is added

that well before close of the every financial year a letter/ reference is also issued from this office regarding timely surrender of the anticipated savings. It is also added that the control of expenditure (saving, excess) comes within the purview of authority administering a grant in terms of para-12 of G.F.R with Para-88.

In the DAC meeting held on December 2, 2016, the management was of the view that actually administrative authorities bound to take implicit and concrete measures in this regard. Any how 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 statement in time.

It was decided that level of correspondence with the Provincial Government may be raised to resolve the issue.

No progress was intimated till finalization of this report.

Audit recommends that budget needs to be forecasted properly and savings accrued may be surrendered to the finance department as per prescribed time.

Chapter 2

2.1 Communication and Works (C&W) Department

2.1.1 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.

2.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.24,368.4 million were allocated to the Department during financial year 2015-16. Against the said allocation, an expenditure of Rs.23,338.2 million was incurred, as summarized below:

(Rs. in million)

| Grant No. | Type of grant | 2015-16 | | | |
|--|---------------------------------|-----------------|--------------------|------------------|---------------|
| | | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| 13 | Non- Development | 8,961.4 | 8,298.8 | (662.6) | (7.4) |
| 41 | Housing and Community Amenities | 2,652 | 2,546 | (106) | (4) |
| 41 | Roads | 12,755 | 12,493.4 | (261.6) | (2.05) |
| Total Development | | 15,407 | 15,039.4 | (367.6) | (2.4) |
| Grand Total (Non-Development + Development) | | 24,368.4 | 23,338.2 | (1030.2) | (4.23) |

Department did not surrender the saving of Rs.662.6 million against non-development. However, saving against development is nominal.

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 | 1984-85 | 42 | - | 42 | 0 |
| 2 | 1988-89 | 22 | - | 22 | 0 |
| 3 | 1989-90 | 137 | - | 137 | 0 |

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|---------------|--------------------------|--------------------|----------------------------|--------------------------------|---------------------------------|
| 4 | 1990-91 | 62 | - | 62 | 0 |
| 5 | 1991-92 | 86 | - | 86 | 0 |
| 6 | 1992-93 | 36 | - | 36 | 0 |
| 7 | 1993-94 | 20 | - | 20 | 0 |
| 8 | 1994-95 | 32 | - | 32 | 0 |
| 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 | 16 | 25 | 39% |
| 15 | 2002-2003 | 65 | - | 65 | 0 |
| 16 | 2003-2004 | 15 | - | 15 | 0 |
| 17 | 2004-2005 | 28 | - | 28 | 0 |
| 18 | 2005-2006 | 38 | 23 | 15 | 60% |
| 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 |
| 28 | 2015-2016 | 13 | - | 13 | 0 |
| TOTAL | | 1046 | - | 933 | 11.9% |

Most of the Audit Reports have not yet been discussed by the PAC.

2.2 AUDIT PARAS

2.2.1 Non-production of record – Rs.1070.59 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 (b) and 2 of the Auditor General’s Ordinance 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, 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 Divisions of Communication and Works department incurred an expenditure of Rs.1070.59 million on different schemes during 2013-14 and 2014-15, but in support of said payments, the vouchers, MBs, Contract agreements, PC-I/Technically sanctioned estimates were not available in Divisional Offices. Therefore, the payments could not be verified as detailed in Annexure – 2.1.

(Rs. in million)

| S. No. | Department | AIR Para No. / year | Amount |
|--------------|---------------------------|---------------------|----------------|
| 1 | B&R Division-II, Lasbela | 5 / 2014-15 | 188.938 |
| 2 | B&R Division-I, Loralai | 1 / 2014-15 | 169.478 |
| 3 | B&R Division-II, Loralai | 1 / 2014-15 | 523.842 |
| 4 | B&R Division-I, Musakhel | 7 / 2014-15 | 112.935 |
| 5 | B&R Division-II, Musakhel | 8 / 2014-15 | 75.397 |
| Total | | | 1070.59 |

Due to non-production of record, expenditure remained unaudited.

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

In the DAC meeting held on July 28-29, 2016 and November 21-22, 2016, the Committee directed the respective divisions to produce original record to audit for scrutiny.

No record was produced till finalization of this report.

Audit recommends disciplinary proceedings against the officials at fault as the expenditure remained unaudited.

DP 320, 340, 344, 399, 401

2.2.2 Overpayment due to incorrect / higher rate of premium – Rs.70.994 million

The Government of Balochistan Planning & Development Department vide Notification No. P&D.PROCT(1)/129/2013/624 dated 16.09.2013 has fixed district-wise premium against different nature of civil works.

In the following Divisions of Communication and Works department, an overpayment of Rs.70.994 million was made to different contractors due to allowing premium at a higher rate than approved and notified by the Planning and Development department as detailed in Annexure – 2.2.

(Rs. in million)

| S. No. | Department | AIR Para No. / year | Amount overpaid |
|---------------|----------------------------|----------------------------|------------------------|
| 1 | B&R Division-II, Kalat | 7 / 2014-15 | 19.57 |
| 2 | B&R Division-II, Awaran | 4 / 2014-15 | 0.151 |
| 3 | B&R Division-II, Awaran | 6 / 2014-15 | 0.147 |
| 4 | B&R Division-II, Chaghi | 5 / 2014-15 | 0.12 |
| 5 | Project Division-I, Quetta | 1 / 2014-15 | 51.006 |
| Total | | | 70.994 |

Excess payment of premium resulted in undue financial benefit to the contractors.

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

In the DAC meeting held on July 28-29, 2016 and November 21-22, 2016, it was directed to refer the case of B&R Division-II, Chaghi to P&D for clarification and remaining divisions were directed to affect recovery of overpayments from the concerned contractors.

No further progress was intimated till finalization of this report.

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

DP 302, 306, 311, 325, 330

2.2.3 Overpayment due to wrong calculation of escalation charges – Rs.36.065 million

As per P&D Department Notification No. P&D.ROCT(I)129/ 2008 /2383 dated June 14, 2008, “The escalation would be payable on the 2nd, 3rd, 4th and 5th year of completion @ 5%, 10%, 15% and 20% of bill to be paid for road and road structures and 7%, 14%, 21% and 28% for works other than road and road structure respectively”.

The following Divisions of Communication and Works department, during financial year 2014-15, paid inadmissible escalation to different contractors from the year of award of work whereas the escalation was payable on the quantum of work executed from second year of commencement of work. This resulted in overpayment of Rs.36.065 million, as detailed in Annexure – 2.3

(Rs. in million)

| S. No. | Department | AIR Para No. / year | Amount |
|---------------|---|----------------------------|---------------|
| 1 | E&M Division, Quetta | 9 / 2014-15 | 23.425 |
| 2 | Executive Engineer Maintenance -I, Quetta | 3 / 2014-15 | 12.64 |
| Total | | | 36.065 |

Undue financial benefit was extended to the contractors at the risk of public interest.

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

In the DAC meeting held on July 28-29, 2016 and November 21-22, 2016, Audit contended that the payment of escalation should have been made in accordance with P&D Notification.

DAC directed that the overpaid amount should be recovered from the contractors.

No further progress was intimated till finalization of this report.

Audit recommends that the recovery may be affected from the contractors.

DP 321, 336

2.2.4 Overpayment due to excess quantities – Rs.35.138 million

According to 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 Communication and Works department, contractors were paid for different items of work by allowing excess quantities than provided in approved PC-I's / technically sanctioned estimates during the financial year 2014-15. This resulted into overpayment of Rs.35.138 million to the contractors, as detailed in Annexure – 2.4.

(Rs. in million)

| S. No. | Name of office | Amount |
|--------------|---|---------------|
| 1 | B&R Division-II, Awaran AIR Para-3, 2014-15 | 0.634 |
| 2 | B&R Division-II, Pishin AIR Para-3, 2014-15 | 23.712 |
| 3 | B&R Division-II, Kila Abdullah AIR Para-3, 2014-15 | 4.273 |
| 4 | B&R Division-II, Zhob AIR Para-5, 2014-15 | 3.255 |
| 5 | B&R Division-I, Kohlu AIR Para-2, 2014-15 | 1.987 |
| 6 | Maintenance Division-I, Quetta AIR Para-10, 2014-15 | 0.388 |
| 7 | B&R Division-I, Ziarat AIR Para-3, 2014-15 | 0.889 |
| Total | | 35.138 |

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

In the DAC meeting held on July 28-29, and November 21-22, 2016, the forum directed B&R Division-II Quetta and B&R Division-II Kila Abdullah to recover the amount and produce evidence for verification. Whereas, B&R Division-II Pishin was directed to produce evidence in support of the reply or affect recovery. The remaining divisions were directed to produce relevant record to audit for verification.

No further progress was intimated till finalization of this report.

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

DP 301, 303, 310, 402, 435, 444, 464

2.2.5 Overpayment due to non-utilization of excavated material for embankment – Rs.11.122 million

According to provision of technical sanction estimates, “The existing quantities of Sub-base / base, premix and gravel on shoulder and structure work shall be deducted from the overall quantities of earth work embankment. As per Para 2.86 of the B&R Code and 56 of CPWD Code, The authority granted by a sanction to an estimate must remain strictly limited to the precise

objects for which the estimate was intended.

Executive Engineer, B&R Division-I, Jhal Magsi awarded the works “Widening / Reconditioning of BT Road from Jhal Magsi to Kot Magsi upto Lundi Bridge from Km 37.200 to 52.00 Km Group-II” and “Construction of BT Road from Tariq Abad to Zarian Abad 16 Km i/c Structure Work” to M/s Haji Riaz & Brothers Construction Company and M/s Mohammad Ismail Mengal, respectively. The Measurement Books revealed that earthen embankment was constructed with new earth taken from borrow pits, whereas 2652160.21 Cft of earth was already available on the site of works due to excavation and as per technical sanction estimates, the said excavated material was to be utilized in earthen embankment but only 957737.22 Cft was used. Thus, by allowing new earth instead of utilizing excavated material, an overpayment of Rs.11.122 million was made to the contractors as detailed in Annexure – 2.5.

Undue financial benefit was extended to the contractors.

The matter was reported to the department in June 2016 but no reply was received.

In the DAC meeting held on November 21-22, 2016, the concerned Divisional Office was directed to affect the recovery as pointed out by the audit.

No further progress was intimated till finalization of this report.

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

DP 301

2.2.6 **Overpayment due to excess laying of base/sub base items - Rs.6.606 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. Further according to Book of Specification, “Maximum permissible limit of murum to be spread over stone metal laid in base course is 25% of road metal quantity”.

The following Divisions of Communication and Works department allowed payment for base/sub base items during the financial year 2014-15 without converting loose quantities into compacted by applying factor of 0.67% and 0.25% respectively. Resultantly, an overpayment of Rs.6.606 million was made as detailed in Annexure – 2.6.

(Rs. in million)

| S. No. | Department | AIR Para No. / year | Amount |
|---------------|--------------------------|----------------------------|---------------|
| 1 | B&R Division-II, Kalat | 8 / 2014-15 | 3.871 |
| 2 | B&R Division-I, Chaghi | 3 / 2014-15 | 0.172 |
| 3 | B&R Division-I, Chaghi | 7 / 2014-15 | 0.121 |
| 4 | E&M Division, Quetta | 3 / 2014-15 | 2.136 |
| 5 | B&R Division-I, Turbat | 1 / 2014-15 | 0.112 |
| 6 | B&R Division-I, Panjgoor | 4 / 2014-15 | 0.194 |
| Total | | | 6.606 |

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 but no reply was received.

In the DAC meeting held on July 28-29, 2016 and Nov 21-22, 2016, there was a consensus in the meeting that observation of the audit is correct as compacted quantity of sub base or base course should not be 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 may be fixed against the officials at fault, besides affecting recovery.

DP 307, 365, 406, 411, 442, 481

2.2.7 Overpayment due to non-deduction of structure work - Rs.3.388 million

According to CPWA Code 16 & 220, “the Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities recorded in the Measurement book and rates are correct and calculations have been checked arithmetically”.

In the following divisions of Communication and Works department, the payments were made to the contractors for construction of roads but while taking measurements of earthwork and base/sub base, no deductions were made for structure work executed on the site. This resulted in an overpayment of Rs.3.388 million, as detailed in Annexure –2.7

(Rs. in million)

| S. No. | Department | AIR Para No. / Year | Amount |
|---------------|---------------------------------|----------------------------|---------------|
| 1 | E&M Division, Khuzdar | 2 / 2014-15 | 2.036 |
| 2 | E&M Division, Khuzdar | 7 / 2014-15 | 0.133 |
| 3 | B&R Division-I, Mastung | 3 / 2014-15 | 0.239 |
| 4 | B&R Division-I, Killa Saifullah | 3 / 2014-15 | 0.394 |
| 5 | E&M Division, Quetta | 6 / 2014-15 | 0.586 |
| Total | | | 3.388 |

Undue financial benefit was extended to the contractors.

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

In the DAC meeting held on July 28-29, 2016, the committee directed the B&R Division-I Mastung and E&M Division Khuzdar to produce PC-I / estimates and measurement books to Audit for verification. DAC directed to recover the overpaid amount from the concerned contractors.

No further progress was intimated till finalization of this report.

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

DP 304, 323, 405, 422, 491

2.2.8 Overpayment due to inadmissible items of work - Rs.2.445 million

As per CPWA Code 16 & 220, “the Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities recorded in the M.B and rates are correct and calculations have been checked arithmetically”.

In the following divisions of Communication & Works department, the divisional officers allowed payments against different items of work which were not admissible. This resulted in an overpayment of Rs.2.445 million, as detailed in Annexure – 2.8.

(Rs. in million)

| S No. | Department | AIR Para No. / year | Amount |
|--------------|-----------------------------|----------------------------|---------------|
| 1 | E&M Division, Khuzdar | 6 / 2014-15 | 0.183 |
| 2 | Project Division-II, Quetta | 5 / 2014-15 | 1.234 |
| 3 | Project Division-II, Quetta | 9 / 2014-15 | 0.48 |
| 4 | B&R Division-I, Panjgoor | 2 / 2014-15 | 0.548 |
| Total | | | 2.445 |

Undue financial benefit was extended to contractor.

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

In the DAC meeting held on July 28-29, 2016 and November 21-22, the Committee directed to recover the amount overpaid to the contractors.

No further progress was intimated till finalization of this report.

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

DP 305, 315, 395, 460

2.2.9 Overpayment by allowing inadmissible scaffolding charges- Rs.1.006 million

According to para 16 and 221 of CPWA Code, Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before signing the bill of the contractor.

The Executive Engineer B&R-I Division Zhob, made payments for an item of work “P/L stone masonry in foundation i/c scaffolding” under SI No.12-6. While checking the MB with reference to book of specifications chapter 21 Brickwork “5 feet is the greatest height than an average man can work with ease”. Therefore,, there should have been deduction of 5% on account of scaffolding charges from the rates being paid, but no such deduction was made while making the payments. This resulted in an overpayment of Rs.1.006 million to the contractors as detailed below:

(Rs. in million)

| S No. | Name of Work | Item of Work | Quantity Cft | Rate Paid P%Cft | Deduction of 5% | Amount |
|-----------------------|---|---|--------------|-----------------|-----------------|--------------|
| 1 | Const: of B/T Qamardin Kareaz from 00 to 3km & 3 to 10.775/ 16 km | P/L stone masonry in foundation i/c scaffolding | 206431.46 | 5520.9 | 276.045 | 0.57 |
| Add Premium 47% Above | | | | | | 0.268 |
| Sub Total (A) | | | | | | 0.838 |
| 2. | Const:B/T of Lawarge to Quetta Zhob Road (10 km) | P/L stone masonry in foundation i/c scaffolding | 41110.5 | 5520.9 | 276.045 | 0.113 |
| Add Premium 48% Above | | | | | | 0.054 |
| Sub Total (B) | | | | | | 0.168 |
| Grand Total | | | | | | 1.006 |

Undue financial benefit was extended to the contractor.

The matter was reported to the department in May, 2016 but no reply was received.

In the DAC meeting held on November 21-22, 2016, the Divisional Office was directed to recover the overpaid amount from the concerned contractor.

No further progress was intimated till finalization of this report.

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

DP 461

2.2.10 Loss due to Non / less deduction of income tax – Rs.6.970 million

According to Section–153(1)(c) of Income Tax Ordinance 2001, “Every prescribed person making a payment in full or part including a payment by way of advance to a resident person on account of the execution of a contract shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified i.e. @ 7.5%.

In the following Divisions of Communication and Works department, income tax amounting to Rs.6.970 million was non / less deducted during 2014-15 as detailed in Annexure – 2.9.

(Rs. in million)

| S. No. | Name of office | AIR Para No. / Year | Amount (Rs) |
|---------------|--|----------------------------|---------------------|
| 1. | B&R Division-I, Naseerabad | 5 / 2014-15 | 0.212 |
| 2. | Project Division-II, Quetta | 4 / 2014-15 | 0.845 |
| 3. | B&R Division-II, Loralai | 8 / 2014-15 | 0.131 |
| 4. | B&R Division-II, Kalat | 3 / 2014-15 | 1.069 |
| 5. | B&R Division-II, Awaran | 1 / 2014-15 | 0.678 |
| 6. | B&R Division-I, Awaran | 1 / 2014-15 | 0.954 |
| 7. | Project Director, Improvement of Quetta City Roads Project, Quetta | 3 / 2014-15 | 0.827 |

| | | | |
|--------------|--|-------------|--------------|
| 8. | B&R Division II, District Noshki | 3 / 2014-15 | 0.143 |
| 9. | B&R Division-I, Killa Abdullah | 8 / 2014-15 | 0.271 |
| 10. | B&R Division-II, Harnai | 1 / 2014-15 | 0.359 |
| 11. | The Executive Engineer, Project Division-1, Quetta | 7/ 2014-15 | 1.481 |
| Total | | | 6.970 |

Less deduction of income tax transpires non adherence to taxation laws.

The matter was reported to the department from January to June, 2016, but no reply was received.

In the DAC meeting held on July 28-29, 2016 and November 21-22, 2016, the committee directed to affect recovery from the contractors at the rates prescribed by the government.

No further progress was intimated till finalization of this report.

Audit recommends recovery of tax money from the contractors besides disciplinary proceedings against the officials at fault.

DP 309, 316, 317, 318, 403, 404, 420, 455, 465, 471, 478

2.2.11 Non realization of stamp duty – Rs.6.592 million

According to 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 Communication and Works department awarded contracts to different contractors, but stamp duty amounting to Rs.6.592 million in the shape of non-judicial stamp papers of the contract

value was not realized during the financial year 2014-15, which resulted in loss to the government exchequer, as detailed in Annexure – 2.10.

(Rs. in million)

| S. No. | Name of Office | Amount |
|--------|--|--------------|
| 1 | B&R Division-II, Kalat, AIR Para No. 9 / 2014-15 | 2.968 |
| 2 | Project Director, Improvement of Quetta City Roads Project, Quetta, AIR Para No. 6 / 2014-15 | 0.491 |
| 3 | B&R Division-II, Pishin, AIR Para No. 8 / 2014-15 | 1.299 |
| 4 | B&R Division-II, Harnai, AIR Para No. 7 / 2014-15 | 0.188 |
| 5 | B&R Division-I, Lasbela at Uthal, AIR Para No. 2 / 2014-15 | 0.237 |
| 6 | B&R Division-I, Ziarat, AIR Para No. 7 / 2014-15 | 1.051 |
| 7 | B&R Division-II, Ziarat, AIR Para No. 7 / 2014-15 | 0.358 |
| | Total | 6.592 |

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 department 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.

No progress was reported till finalization of this report.

Audit recommends that recovery may be affected from the contractors.

DP 321, 366, 391, 392, 407,437, 439

2.2.12 Irregular enhancement of contract agreement - Rs.140.0 million

According to Government of Balochistan Finance Department order No SO(COD)/PIFRA/3-47/2011/1117-1302 dated September 27, 2011, “Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs.0.100 million”. Further as per Para 146 of GFR Vol-I, purchase order should not be split up to avoid the necessity for

obtaining the sanction of higher authority and invitation of open tender required with reference to the total amount of the orders”.

The Project Engineer, Area Development Project Mastung awarded the work “Improvement of Roads, PCC Streets & Drainage System in Mastung Town” (Group-I) to M/s Haji Mohammad Akbar Shahwani & Brothers during 2014-15 at a cost of Rs.9.9 million. It was observed that the said scheme was approved at a cost of Rs.150.0 million containing eight components as detailed below:

(Rs. in million)

| S No. | Description | Amount (Rs.) |
|--------------|---|---------------------|
| 1. | Construction of Various Black top Roads at Killi Gazi Methran Link Road/Killi Agha Ismail Shah/Dak Khana Road/Killi Behram. | 44.5 |
| 2. | Construction of various Sewerage Lines & Drainage System. | 9.8 |
| 3. | Construction of Different Flood Channel & Retaining walls & Flood Drain. | 13.0 |
| 4. | Construction of Box Culverts for Flood Channels. | 15.0 |
| 5. | Cleaning of Sewerage Lines/Drains Dispose of Silt Slush Sludge. | 6.2 |
| 6. | Providing and fixing Tough Tiles different lanes at Masjid street links lanes Hindu Muhala & links Kalat street & links. | 13.25 |
| 7. | Rehabilitation/Improvement of black top Roads at Killi Agha Ismail Shah Road, Capt Mohammad Hashim Road, Tehsil Road Raisani street Elementary College Road Dak Khana Road. | 34.3 |
| 8. | Providing and Installation of Street Lights Mastung Town | 13.95 |
| Total | | 150.0 |

The Divisional office tendered work costing Rs.9.9 million instead of total cost of project which was Rs.150.0 million. Later on the contract was enhanced by Rs.140.0 million including all components in favor of same contractor without inviting tender for the remaining work.

Undue financial benefit was extended to the contractor.

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

In the DAC meeting held on July 28-29, 2016, reply of the Division concerned was not found satisfactory therefore, Committee directed that the irregularity may be regularized by the competent authority.

No further progress was intimated till finalization of this report.

Audit recommends that the responsibility may be fixed against the officials at fault and expenditure may be regularized by the competent authority.

DP 417

2.2.13 Award of contract in violation of BPPRA rules - Rs.113.755 million

According to Rule 7 BPPRA, the procuring agency shall, with approval of its head of Department constitute a committee comprising odd number of persons and headed by an officer not below the rank of BPS-18, and shall ensure that at least one third of the members of a procurement committee are from the departments other than the procuring agency, Further as per Rule-15 sub-rules 2&3 of Balochistan Public Procurement Rules, 2014, All procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules. The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages.

The Executive Engineer B&R Division-II, Loralai awarded different works to various contractors during the year 2014-15 without constituting purchase committee, posting tender on the website on BPPRA and publishing in widely circulated newspaper as detailed below:

(Rs. in million)

| S. No | Name of Contractor | Scheme | Work Order No. & Date | Amount (Rs.) |
|--------------|--|--|------------------------|----------------|
| 1 | M/S Malik Haji Bahadur Khan | Const of Drainage System Tehsil Duki | 6086 dated 27.01.15 | 31.760 |
| 2 | M/S Akber Hussain & Bro | R/R of DC House & AC Bori House | 5892-84 dated 19.12.14 | 2.000 |
| 3 | M/S Malik Haji Bahadur Khan | Const of Tehsil Office at Duki | 6055-57 dated 12.01.15 | 9.995 |
| 4 | M/S Rahim Dad GC Loralai | Const of Cricket Stadium at Duki | 6061-63 dated 12.01.15 | 10.000 |
| 5 | M/S KK Sherani GC | Widening of Road from By pass to Salazai Cross 4.5KM | 7019-21 dated 02.02.15 | 30.000 |
| 6 | M/S Shaikh Muhammad Rasool & Sons GC Loralai | Const of BT Road from Loralai to Habib Qilla Duki | 6083-85 dated 27.01.15 | 30.000 |
| Total | | | | 113.755 |

Weak internal controls resulted in violation of rules.

The matter was reported to the department in February 2016, but no reply was received.

In the DAC meeting held on July 28-29, 2016, the reply of Executive Engineer was not satisfactory therefore, DAC decided to get the expenditure regularized by the competent authority.

No further progress was intimated till finalization of this report.

Contract was awarded without any competitive bidding is a serious violation of rules, therefore, audit recommends disciplinary action against the officials at fault.

DP 355

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2.2.14 Irregular expenditure on land / property compensation- Rs.70.062 million

According to 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, got sanctioned and 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 Executive Engineer, Project Division II Quetta remitted an amount of Rs.70.062 million to Deputy Commissioner Quetta, for land compensation to the owners of land for construction of three Police Stations at Kharot Abad/ Kechi Baig/ Zarghoon Abad, Graveyard / Cultural Complex at Nawa Kili, Quetta during the financial year 2014-15, but estimates were not prepared to assess the value of land. Moreover, mutation/transfer deeds of the property in the name of government were also not executed.

Payment to the Deputy Commissioner without obtaining essential record may lead to misappropriation of government money and unnecessary litigations.

The matter was reported to the department in January 2016, but no reply was received.

In the DAC meeting held on July 28-29, 2016, the officers concerned were directed to produce land mutation deeds and adjustment accounts from Deputy Commissioner Quetta for audit scrutiny.

No further progress was intimated till finalization of this report.

Audit recommends that detail of expenditure and transfer deeds may be obtained from the Revenue Department to authenticate expenditure and till then no payment be made to the claimants.

DP 361

2.2.15 Irregular expenditure on repair and maintenance of roads - Rs.2.00 million

As per section 21-9 of Balochistan CSR 1998, “Compaction of earthen embankments to full depth and width below sub grade level by mechanical means in layers not exceeding 230 mm (9”) in depth at optimum moisture content including watering and mixing by mechanical means. The sub grade embankments shall be compacted to at least 95% modified AASHTO maximum dry density for their full depth and width”.

Executive Engineer, B&R Division-I, Panjgoor, incurred an expenditure of Rs.2.00 million on repair and maintenance of roads during the year 2014-15. The contractor was paid for an item of work making earthen embankment @ Rs.71.5 per cum under SI. No.21+6 (a) at different portion of the roads however no subsequent entry regarding compaction of soil was available in the MB. Total funds were utilized without leaving anything for compaction as detailed below.

(Rs. in million)

| S. No. | Name of Work, Contractor | Voucher No. and Date | Item of work | Quantity | Rate (Rs.) | Amount |
|-----------------|--|----------------------|------------------------------------|----------|------------|-------------|
| 1. | Repair and maintenance of Panjgoor Parome Road on various portion, M/s Sageer Jan and Brother GC | D-14, 24.12.2014 | Making earthen embankment (21-6/a) | 10686 | 71.5 | 0.764 |
| 2. | Repair and maintenance of Panjgoor Gichk Road on various portion, M/s Sageer Jan and Brother GC | D-15, 24.12.2014 | Making earthen embankment (21-6/a) | 10686 | 71.5 | 0.764 |
| Total | | | | | | 1.528 |
| Add 31% Premium | | | | | | 0.474 |
| Total | | | | | | 2.00 |

The matter was reported to the department in September, 2016 but no reply was received.

..

In the DAC meeting held on November 21-22, 2016, the relevant MB was verified and contention of audit was found correct. The Committee directed to affect recovery as pointed out by the audit.

No further progress was intimated till finalization of this report.

Audit recommends recovery may be affected from the contractors and responsibility be fixed against the officials at fault.

DP 398

2.2.16 Irregular appointment of females as Cooli

As per Para-11 of GFR Vol-I, "Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

In the B&R Division-II, Lasbela at Uthal, eight females were appointed as Cooli and it was also observed that neither these employees were attending the office nor their place of duty was known to the Divisional officials. Moreover, the job description of the said posts demands appointment of male employees as female staff is unsuitable for the said job. Moreover, overage female employees were also appointed as detailed in Annexure – 2.11

The appointment of female coolies indicates that these appointments were made just to compensate them.

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

In the DAC meeting held on July 28-29, 2016, the department replied that the jobs were offered to the females in the light of Family Assistance Package and with the approval of competent authority. Audit did not agree with the reply and asked for documentary evidence in support of the reply. DAC directed to produce service record of their husbands, death certificates,

succession certificates and age relaxation orders of overage employees to audit for further scrutiny.

No record was produced till finalization of this report.

Audit recommends an inquiry into the matter for fixing the responsibility.

DP 415

Chapter 3

3 Food Department

3.1 Introduction

The major function of Food Department is procurement, storage and distribution of wheat for masses of Balochistan province. The department is responsible to have sufficient reserve / stock of wheat to meet the requirements in case of drought, and other emergencies likely to be occurred in future.

3.1.1 Comments on Budget and Accounts

Non-Development funds amounting to Rs.2,601.769 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.2601.769 million was incurred, as summarized below:

(Rs. in million)

| Type of grant | 2015-16 | | | |
|-----------------|-------------|--------------------|------------------|------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 335.866 | 307.823 | (28) | (8.35) |
| State Trading | 2375.360 | 2293.946 | (81.414) | (3.43) |
| Total | 2711.226 | 2601.769 | (109.536) | (4.04) |

Saving of Rs.28.00 million was not surrendered by the department.

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 | 2004-2005 | 5 | - | 5 | 0 |
| 2 | 2006-2007 | 9 | 5 | 4 | 55 |
| 3 | 2011-2012 | 5 | - | 5 | 0 |
| 4 | 2013-2014 | 10 | - | 10 | 0 |
| Total | | 29 | 5 | 24 | 17 |

Most of the Audit Reports have not yet been discussed by the PAC.

3.2 AUDIT PARAS

3.2.1 Embezzlement of wheat – Rs.304.567 million

Under GFR 15, everyone whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.

During checking of Monthly Account of PR Center Sariab for the month of January and February 2014 it was noticed that there was a difference of 83,443 Bags, as per following detail:

| | |
|--|---------------------------|
| Closing Balance (Old & New Stock) January 2014 | 333,384 Bags |
| Opening Balance February 2014 | 249,941 Bags |
| Difference | 83,443 Bags |
| Rate per bag | Rs.3,650/- |
| Cost of wheat embezzled | Rs.304.567 million |

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, it was informed that the case is already under investigation in NAB and disciplinary proceedings have also been initiated, however the accused is absconder. It was decided that further progress of the case shall be intimated to Audit.

No further progress was intimated to audit till finalization of this report.

Audit recommends that money embezzlement may be recovered besides fixing responsibility against the officials at fault.

DP 551

**3.2.2 Embezzlement due to procurement of sub-standard wheat -
Rs.56.523 million**

According to mode of purchase under Chapter-V of Food Manual VOL I-II of Government of Balochistan Food Department, purchasing centers will accept stocks of indigenous wheat including Mexican varieties tendered for sale by the grower/seller only at the support price fixed by the Government for particular crop year. No damage or shriveled wheat and impure wheat will be accepted.

The Director Food Balochistan, Quetta incurred an expenditure of Rs.56.523 million on procurement of wheat from different purchase centers including handling and transportation charges during the year 2013-14. According to quality report of heads of Provincial Reserve Centers, the procured wheat was substandard quality and unfit for human consumption. Detail of wheat dispatched to different centers is as under:

(Rs. In million)

| S. No. | Name of Purchase Center | Reserve Center | Bags | Rate | Amount |
|--|--------------------------------|-----------------------|---------------|-------------|---------------|
| 1 | PC Sardar Sanaullah Zehri | Panjugur | 3,075 | 3,250 | 9.994 |
| 2 | PC Abdul Sattar Umrani | Mastung | 670 | 3,250 | 1.203 |
| 3 | PC Sardar Sanaullah Zehri | Zhob | 5,992 | 3,250 | 19.474 |
| 4 | PC Usta Mohammad | Nushki | 1,900 | 3,250 | 6.175 |
| Total | | | 11,637 | | 36.845 |
| Handling / Transportation Charges | | | | | 19.678 |
| Total | | | | | 56.523 |

Violation of Government rules, weak internal controls resulted into loss to the Government.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, the department informed that the whole quantity of sub-standard wheat was got replaced by sound wheat on the expenses of Incharge Provincial Reserve Center.

DAC directed the department to produce the evidence of replacement of wheat to audit for verification.

No evidence was produced by the department till finalization of this report.

Audit recommends fixing responsibility on the defaulters.

DP 590

3.2.3 Misappropriation of 10,296 bags of wheat at reserve center – Rs.48.797 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”.

During scrutiny of abstract of wheat of Provincial Reserve Center Chaman for the year 2014-2015, it was observed that 10,296 bags of wheat costing Rs.48.797 million were shown damaged as per entries recorded in the Stock Register. However, no documentary proof of the screening, report of Entomologist/ PCSCIR, Inspection Committee and samples of damaged wheat were available. Therefore,, audit has cogent reasons to believe that wheat was actually misappropriated because no evidence regarding disposal of damaged wheat was found.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, the matter was discussed at length and it was informed that actually screening was not carried

out. Inquiry into the matter is under process and actual status of the case will be intimated to audit accordingly.

No progress was intimated till finalization of this report.

Loss made to the government may be recovered and officials responsible for the embezzlement be punished.

DP 571

3.2.4 Misappropriation of 4449 bags of wheat at procurement center – Rs.13.903 million

Under GFR 26, it is the duty of the departmental controlling officers to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the Public Account.

In Food Department Balochistan, wheat costing Rs.13.903 million was misappropriated in the following Purchase Centers during the Procurement Campaign 2014, as evident from the food account prepared by the Director Food as detailed below:

(Rs. in million)

| S. No | Purchase Center | No of Bags Purchased | No. of Bags dispatched | Diff: | Rate of Wheat Rs. | Amount |
|---------------|-------------------------|-----------------------------|-------------------------------|--------------|--------------------------|---------------|
| 1 | Sardar Sana Ullah Zehri | 16755 | 13567 | 3188 | 3125 | 9.962 |
| 2 | Ghafoor Abad | 35305 | 34044 | 1261 | 3125 | 3.941 |
| Total: | | 52060 | 47611 | 4449 | 6250 | 13.903 |

Negligence on part of the Director Food resulted in loss to the government.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, the matter was discussed at length and it was decided that Stock Accounts of PR Centers

where wheat was delivered shall be submitted to audit for verification and loss made to the state be recovered.

No progress or any record was produced to audit till finalization of this report.

Loss made to the public exchequer may be recovered besides fixing responsibility against the officials concerned.

DP 566

3.2.5 Theft of wheat from sealed Reserve Center – Rs.11.853 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”.

Scrutiny of record of Director Food Balochistan for the year 2013-14 to 2014-15, it was observed that Provincial Reserve Center Whyte Road was sealed by the NAB Balochistan in connection with an inquiry in September 2012 where a quantity of 5,478 bags of wheat weighing 547,800 Kg was stored. When the center was unsealed during May 2014, the quantity of wheat available was 86,600 Kg resulting in shortage of 461,200 Kg costing Rs.11.853 million, as detailed below:

| Description | Weight |
|---------------------------------------|----------------------------------|
| Closing Balance before Center sealed | 547800 |
| Opening Balance after Center unsealed | 86600 |
| Shortage: | 461200 |
| Rate per Kg Rs.25.70 | 461200*25.70 = 11,852,840 |

Appointment of junior officials as Incharges of the Provincial Reserve Centers resulted in loss to the government.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, Directorate of Food accepted recovery pointed out by Audit. DAC directed to effect recovery and provide evidence thereof to audit for verification.

No further progress was intimated to audit till finalization of this report.

Audit recommends an inquiry into the matter to fix responsibility against the defaulters and recovery of the embezzled amount.

DP 583

3.2.6 Misappropriation due to bogus screening of wheat – Rs.11.504 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”.

During scrutiny of record of Director Food for the year 2013-14 and 2014-15, it was noticed that 7526 bags of wheat damaged by weevil (insect) was screened at PR Center Whyte road from 04.02.2015 to 10.03.2015 to segregate sound wheat. Audit observed that this wheat was received from PR Center Usta Muhammad during September 2014 and in January 2015; Secretary Food Department ordered screening of the wheat. After screening, only 4,415 bags weighing 441,500 Kg out of 7,526 bags weighing 699,744 Kg

was found sound. No laboratory report, sample of damaged wheat, report of the Entomologist or any other evidence was available to prove the process of screening. It was also not understood that if the wheat was damaged, then why not screened at Usta Muhammad and brought to Quetta by paying transportation charges of Rs.0.777 million.

Thus audit believes that wheat of Rs.11.504 million was embezzled as detailed below:

| (Rs. in million) | | | | |
|-------------------------------------|----------------------------|-----------------|--------------------|---------------|
| Total Qty | Qty after Screening | Variance | Issue Price | Amount |
| 699744 Kg | 441500 Kg | 258244 Kg | 4154 per 100 Kg | 10.727 |
| Handling and transportation charges | | | | 0.777 |
| Total | | | | 11.504 |

Weak supervision by the management and posting of lower rank officials as Incharge of Provincial Reserve Centers resulted in loss to the government.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, the forum was informed that an inquiry is under process and the loss will be recovered from those who proved to be responsible for it.

No further progress was intimated to audit till finalization of this report.

Audit recommends strict action against those found guilty for making loss to the government.

DP 553

3.2.7 Loss due to sale of wheat on lower rate – Rs.151.200 million

According to para 23 of GFR, Vol-I, “Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part 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”.

Director Food Balochistan directed the Project Director Wheat Procurement 2014 to change year mark of EG bags which remained unutilized during Wheat Procurement of 2013. During checking of record of Food Directorate Balochistan for the year 2013-15 it came to the notice that the Project Director did not change the year mark and utilized 300,000 EG Bags of 2013 which may have resulted in a huge loss to the government, as detailed below:

| (Rs. in million) | |
|--|------------------------|
| Year | Particulars |
| 2013 | Rs.3650 per 100 Kg Bag |
| 2014 | Rs.4154 per 100 Kg Bag |
| Difference in Rate | Rs.504 per bag |
| Bags of 2013 packed with Wheat of 2014 | 300,000 Nos. |
| Total: | Rs.151.200 |

This is outcome of the inefficiency and negligence of the management which ultimately leads towards loss to the government.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, Director Food replied that instruction to change year mark could not be transmitted to the concern Project Director properly, however, no loss occurred to the

government. The audit did not agree with the instance of department and recommends that the matter may be probed and the responsibility be fixed.

DAC decided that the Department may re-examine the issue and submit revised reply to audit in true perspective.

No reply was submitted by the department till finalization of this report.

Audit recommends that the responsibility may be fixed against officials at fault for making loss to the government.

DP 592

3.2.8 Misappropriation of honorarium – Rs.2.386 million

Under Rule 283 (i) of Treasury Rules, the head of an office is personally responsible for amount drawn on a bill signed by him on his behalf until he has paid it to the persons entitled to receive it and obtained a legally valid acquaintance on office copy of the bill.

Secretary Food Department during the year 2012-13 to 2014-15 withdrew an amount of Rs.6.782 million in the name of DDO on account of honorarium, but disbursement of Rs.4.396 million was made, as detailed below:

| (Rs. in million) | | | | |
|-------------------------|-------------|--|-------------------------|-------------------|
| S. No. | Year | Amount as per Expenditure Statement | Amount Disbursed | Difference |
| 1 | 2012-13 | 2.225 | 0.480 | 1.745 |
| 2 | 2013-14 | 2.087 | 1.858 | 0.229 |
| 3 | 2014-15 | 2.470 | 2.058 | 0.412 |
| Total | | 6.782 | 4.396 | 2.386 |

Negligence on the part of the top management resulted in misappropriation of public money.

The matter was reported to the department during May 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, it was decided that the relevant record be produced to audit for verification.

No record was produced till finalization of this report.

Audit recommends an inquiry into the matter for fixing responsibility on the persons at fault.

DP 567

3.2.9 Overpayment due to excessive rates without inviting tender – Rs.42.842 million

According to S. No. 24 of Annexure - A to Chapter 8 of GFR Vol-I, read with Government of Balochistan Finance Department order No.SO(COD)/PIFRA/1-47/2011/913-1098 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”. Further, 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.”

Director Food Department Balochistan overpaid an amount of Rs.42.842 million during the year 2013-15 to M/s NLC on account of handling & transportation charges of Wheat from Purchase Centers to PR Centers in Balochistan, as detailed in Annexure – 3.1. Scrutiny of record revealed that there was substantial difference between the rates offered by M/s NLC during the year 2013 and the year 2014. Excessive rates were paid to the firm during 2014 without inviting open tender.

Award of contract without inviting open tenders resulted in uneconomical rates of transportation.

The matter was reported to the department during August, 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, there was consensus among the forum that rates of transportation of wheat given to NLC are not justified. Department informed that inquiry is under process, findings of which shall be shared with the audit.

No progress into the matter was intimated to audit till finalization of this report.

The findings of the inquiry committee may be furnished to audit and responsibility be fixed on the persons at fault.

DP 555

3.2.10 Procurement of substandard wheat crop 2013 – Rs.47.446 million

According to mode of purchase under Chapter-V of Food Manual VOL I-II of Government of Balochistan Food Department, purchasing centers will accept stocks of indigenous wheat including Mexican varieties tendered for sale by the grower/seller only at the support price fixed by the Government for particular crop year. No damage or shriveled wheat and impure wheat will be accepted.

Director Food procured 150487 Bags weighting 15054.470 MT from different purchase centers under the Wheat Procurement 2013. Scrutiny of relevant record of Quetta Zone revealed that 41624 bags were dispatched to Provincial Reserve Centers Quetta, out of which 12999 bags were found damaged as detailed below:

(Rs. in million)

| Date of Report | Name of Center | No. of Bags | Weight in Kg. | Rate Rs. | Amount |
|-----------------------|-----------------------|--------------------|----------------------|-----------------|---------------|
| 05.06.13 | Whyte Road Quetta | 2070 | 205890 | 3650 | 7.555 |
| 10.06.13 | Whyte Road Quetta | 3840 | 381120 | 3650 | 14.016 |
| 28.5.13 | Spinny Road Quetta | 720 | 72910 | 3650 | 2.628 |
| 26.5.13 | Sariab Road Quetta | 680 | 67850 | 3650 | 2.482 |

| | | | | | |
|--------------|--------------------|--------------|----------------|------|---------------|
| 28.5.13 | Sariab Road Quetta | 5319 | 533121 | 3650 | 19.414 |
| 06.06.13 | Sariab Road Quetta | 370 | 37590 | 3650 | 1.350 |
| Total | | 12999 | 1298481 | | 47.446 |

The above situation reflects that almost 9% of the wheat was reported damaged by the Incharges which should have been investigated by the Director Food but no action was taken.

Weak internal controls resulted into loss to Government.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, the Director Food informed that damage wheat was replaced. DAC directed the department that the evidence of replacement of wheat may be provided to audit for verification.

No evidence was produced till finalization of this report.

Audit recommends responsibility may be fixed on the defaulters.

DP 562

3.2.11 Illegal award of contract to NLC – Rs.460.915 million

According to the honorable Supreme Court of Pakistan decision in a Sue Moto Case No.13 of 2009, the government bodies are invested with powers to dispense and regulate special services by means of leases, licenses, contracts, quotas, etc. They are expected to exercise their powers fairly, justly and in a transparent manner and such powers cannot be exercised in an arbitrary manner. Transparency lies at the heart of every transaction entered into by, or on behalf of a public body. To ensure transparency and fairness in contracts, inviting of open bids is a prerequisite. Further the Supreme Court orders dated 23.08.2012 clearly transpires that unsolicited contract to FWO / NLC / NESPAK etc. will be contempt of Court, Illegal and void ab initio.

Director Food Balochistan incurred an expenditure of Rs.460.915 million on account of handling and transportation of wheat during the years 2013-15. Out of above amount, an amount of Rs.284.591 million was paid to M/s NLC Ltd without open bidding process. Moreover, an amount of Rs.176.324 million was directly paid out of loan obtained from consortium of a commercial banks, by the orders of the Secretary Food Department.

It is pertinent to be mentioned that Cash Credit is arranged for procurement of wheat only. Legality of the above transaction was also questioned by the Director Food in numerous letters addressed to the Secretary Food.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, department replied that approval of the Chief Executive of the province was obtained before making payment to the NLC. Audit did not agree with the reply.

DAC decided that the case may be referred to the Law Department for seeking legal advice.

No progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed on the persons at fault.

DP 589

3.2.12 Procurement of wheat in excess of storage capacity - Rs.2380.00 million

Under GFR 145, Purchases must be made in most economical manner in accordance with definite requirement of public service. Store should not be purchased much in advance of actual requirement and Para 148 of ibid, the officer receiving the stores is required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.

During the audit of Director Food Department Balochistan for the years 2013-15, it was observed that the Balochistan Food Department had a total storage capacity of 181,500 MTs of wheat, whereas wheat was procured in excess of the storage capacity, as detailed below:

| | (weight in metric ton) |
|--|-------------------------------|
| Total Storage Capacity of Wheat (excluding hot climate and non-functional regions) | 136300 |
| Available Stock as on 24.03.2015 | 112493 |
| Space available for storage of fresh stock | 23807 |
| Wheat procured during 2015 | 97031 |
| Excess procurement than storage capacity | 73224 |
| | (Rs.2380.00 million) |

Excess procurement of wheat than the storage capacity may result into damage of wheat and embezzlement.

The matter was reported to the department during August 2016, but no reply was received.

In the DAC meeting held on November 10, 2016, Department admitted that wheat was procured in excess of the storage capacity. Audit stressed upon fixing responsibility against individuals at fault.

Audit recommends responsibility may be fixed against the officials at fault for procuring wheat in excess of the storage capacity.

DP 581

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.3,474 million were allocated to the Department during financial year 2015-16. Against the said allocation, an expenditure of Rs.3,345.4 million was incurred by the Department, as summarized below:

(Rs. in million)

| Type of grant | 2015-16 | | | |
|------------------|-------------|--------------------|------------------|------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non- Development | 3,474 | 3,345.4 | (129) | (3.7) |

Saving is nominal.

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 |
| 4 | 2015-2016 | 11 | - | 11 | 0 |
| Total | | 55 | - | 55 | 0 |

Audit Reports have not been discussed by the PAC.

4.2 AUDIT PARAS

4.2.1 Non-production of record – Rs.6114.71 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 (b) and 2 of the Auditor General’s Ordinance 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, 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.6114.71 million during financial year 2014-15, but did not provide record to audit for inspection as required under the rules as detailed in Annexure 4.1.

(Rs. in million)

| S. No | AIR Para No | Name of Office | Particular | Amount |
|--------------|-------------|--------------------------------|---|----------------|
| 1 | 1 | Commissioner Quetta Division | Non submission of Detail account | 3.00 |
| 2 | 9 | Deputy Commissioner, Quetta | Non submission of Detail account/non production of record | 27.10 |
| 3 | 1 | Deputy Commissioner, Gawadar | Non-Production of Record | 6050.00 |
| 4 | 9 | Deputy Commissioner Dera Bugti | Non-Production of Record | 4.61 |
| 5 | 5 | Deputy Commissioner Kalat | Non-production of record | 30.00 |
| Total | | | | 6114.71 |

Expenditure remained unaudited because of indifferent attitude of the district administration towards financial management

The matter was reported to the departments during November, 2015 and September, 2016, but no replies were received.

In the DAC meetings held on 2nd & 3rd June, 2016 and December 28, 2016, 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.

DP 151, 155, 161, 170, 178

4.2.2 Misappropriation of scholarship funds - Rs.158.85 million

According to Government of Balochistan, Planning & Development Notification No. P&D/RO(Prog.)/Gen/2014-15/5147 dated 28.02.2015, the following criteria for the scheme scholarship program for deserving students was prescribed:

- i. A committee under the Chairmanship of Deputy Commissioner along with District Education officer shall scrutinize the applications and award scholarships among the deserving students on merit and need basis.
- ii. The required amount of scholarship must be transferred directly into the account of educational institution or through cross Cheque to students. In case of Institution’s bank account, it shall be in the name of educational institution having dual signatory account. No scholarship amount in cash should be given to students/guardian directly.

The following Deputy Commissioners paid an amount of Rs.158.852 million during 2014-15 out of grant in aid placed at the disposal of concerned MPAs for grant of scholarships to the deserving students as detailed in Annexure – 4.2.

| (Rs. in million) | | | |
|-------------------------|--------------------|--------------------------------|---------------|
| S. No | AIR Para No | Name of Office | Amount |
| 1 | 3 | Deputy Commissioner Ziarat | 13.00 |
| 2 | 5 | Deputy Commissioner Zhob | 3.00 |
| 3 | 17 | Deputy Commissioner Kalat | 24.98 |
| 4 | 6 | Deputy Commissioner Dera Bugti | 7.43 |
| 5 | 3 | Deputy Commissioner Washuk | 10.00 |
| 6 | 4 | Deputy Commissioner Quetta | 70.44 |
| 7 | 6 | Deputy Commissioner Awaran | 10.00 |
| 8 | 2 | Deputy Commissioner Loralai | 20.00 |
| Total | | | 158.85 |

The expenditure was held irregular due to the following reasons: -

- i. Applications for scholarships to the deserving students were not scrutinized by the committee.

- ii. Record of the Students authenticated by their educational institutions was not available.
- iii. In most of the cases payment was made to the beneficiaries in cash instead of cross cheque in the name of educational institution or student.

In the presence of Balochistan Endowment Fund already established in P&D Department, payment of scholarships through district administration was not justified.

Non-compliance of government policy may result in misappropriation of public money.

The matter was reported to the concerned offices during November 2015 to September 2016, to which they replied that all the payments were made in accordance with the policy.

In the DAC meeting held on 2-3 June and 28th December, 2016, concerned Deputy Commissioners replied that all codal formalities were fulfilled in accordance with the government policy. However, no documentary evidence was produced.

DAC directed them to produce the relevant record to audit for verification.

No record was produced till finalization of this report.

Audit recommends that responsibility may be fixed against the officials at fault as no evidence regarding disbursement of scholarships to the deserving student was found.

DP 180, 195, 192, 210, 221, 229, 250, 261, 269, 278

4.2.3 Misappropriation of public money – Rs.14.70 million

According to Para 7 GFR Vol-I, Unless otherwise expressly authorized by any law or rule or order having the force of law moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Finance Department. Further as per B&R Code 2.82, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergency works, which must also be immediately reported to the authorities competent to accord technical sanction”.

During audit of the Deputy Commissioner Dera Bugti, for the year 2014-15, it was noticed that an amount of Rs.14.70 million was drawn and paid to Executive Engineer PHED Dera Bugti out of funds under head grant-in-aid for Educational & Health Institutions and Community Development, as detailed below.

(Rs. in million)

| S. No. | Particulars | Cheque No. | Date | Amount |
|--------------|--|------------|------------|---------------|
| 1 | Digging of Bore Killi Bhutto Bech Shunali | 930412 | 04.05.2015 | 1.000 |
| 2 | Development Package for community development schemes | 930429 | 25.05.2015 | 7.700 |
| 3 | Development Package for provision of missing facilities in educational institutions in district Dera Bugti | 930430 | 25.05.2015 | 5.000 |
| 4 | Digging of Bore and Purchase of diesel engine for Killi Haji Gul Muhammad Tehsil Pelag | 936325 | 26.08.2015 | 1.000 |
| Total | | | | 14.700 |

The payments were held unauthorized due to the following reasons:

- i. Amount was paid to the Executive Engineer PHED Dera Bugti without any approved PC-I and involvement of administrative department.

- ii. Administrative approval for Development Schemes was not obtained.
- iii. Schemes were not executed till the month of June 2016 when audit was conducted.
- iv. The money was lying in a bank account of XEN PHED Dera Bugti till June, 2016.

Drawl of public money is violation of Government rules resulted in misappropriation of public funds.

Matter was reported to the concerned office in August, 2016, but no reply was received.

In the DAC meeting held on 28th December, 2016, concerned Deputy Commissioner intimated that the schemes have now been executed but did not provide any evidence.

DAC directed to produced (PC-1, estimates, MBs, Tender, Completion certificate) to audit for verification.

No record was produced till finalization of this report

Audit considers that payment to the Executive Engineer was made without any scheme approved by the competent forum. Therefore,, it is recommended that responsibility may be fixed for violation of rules.

DP 153

4.2.4 Embezzlement of public money –Rs.2.455 million

According to Government of Balochistan Planning & Development Notification No P&D/RO(Prog.)/Gen/2014-15/5147 dated 28.02.2015, the following criteria for the scheme namely “Scholarship Program for Deserving Students”, was prescribed.

- i. A committee under the Chairmanship of Deputy Commissioner along with District Education officer shall scrutinize the

application and award scholarship among the deserving students on merit basis and on need basis.

- ii. The required amount of scholarship must be transferred directly into the account of education institute or through cross Cheque to students. In case of institution’s bank account, it shall be in the name of education institute having dual signatory account. No scholarship amount in cash should be given to students/guardian directly.

During audit of the Deputy Commissioner, Dera Bugti, for the financial year 2014-15, it was observed that an amount of Rs.2.455 million was paid on account of scholarships out of funds under head Grant-in-Aid to the following beneficiaries:

(Rs. in million)

| S. No. | Name of beneficiary | Name of School | Class | Amount |
|---------------|---|--------------------------------|--------------|---------------|
| 1 | Abdul Rasheed S/o Juma Khan, Cheque No.930480 dated 10.08.2015 | City School Quetta Main Branch | VIII | 0.375 |
| 2 | Sabz Ali S/o Ali Jan, Cheque No.930481 dated 10.08.2015 | City School Quetta Main Branch | IX | 0.375 |
| 3 | Samar Khan S/o Pir Muhammad, Cheque No.930482 dated 10.08.2015 | City School Quetta Main Branch | X | 0.375 |
| 4 | Moula Bux S/o Naseer Muhammad, Cheque No.930485 dated 10.08.2015 | City School Quetta Main Branch | VIII | 0.375 |
| 5 | Muhammad Hanif S/o Muhammad Khan, Cheque No.930486 dated 10.08.2015 | City School Quetta Main Branch | VIII | 0.375 |
| 6 | Adam Khan S/o Khan Muhammad, Cheque No.930484 dated 10.08.2015 | Beacon House Quetta | VIII | 0.290 |
| 7 | Gul Muhammad S/o Lal Jan, Cheque No.930483 dated 10.08.2015 | Beacon House Quetta | IX | 0.290 |
| Total | | | | 2.455 |

When the respective schools were contacted in written to authenticate and verify the payments, it was replied that the beneficiaries / students to whom scholarships were awarded are not enrolled in their schools. Thus audit has cogent reason to believe that public money was embezzled.

Non-compliance of the policy of government resulted in embezzlement of public money.

Matter was reported to the concerned office in August, 2016, to which it was replied that the amount was paid to the deserving students through cross cheques after obtaining School Certificates and with the approval of District Scholarship Committee as per recommendation of MPA.

In the DAC meeting held on 28th December, 2016, reply of the office was not found satisfactory. Therefore, DAC directed to appoint an Inquiry Officer to probe into the matter to fix responsibility and share findings with audit.

No progress was intimated till finalization of this report.

Audit recommends that disciplinary action against official concerned may be initiated besides the recovery of the money.

DP 164

4.2.5 Less realization of Usher Rs.459.345 million

According to Sub Rule 2 of Rule 17 of Usher (Assessment and Collection) Rule -1994, "If the Usher demanded 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 2014-15, Usher was either not realized or less realized from the farmers of the concerned areas, which resulted in loss to the government as detailed in Annexure – 4.3.

(Rs. in million)

| S. No | AIR Para No | Name of Office | Amount |
|--------------|-------------|--|----------------|
| 1 | 3 | Deputy Commissioner Jhal Magsi at Gandawah | 1.161 |
| 2 | 1 | Deputy Commissioner Jaffarabad | 44.009 |
| 3 | 2 | Deputy Commissioner Naseerabad | 380.580 |
| 4 | 1 | Deputy Commissioner Lasbela | 7.617 |
| 5 | 1 | Deputy Commissioner Sohbat Pur | 14.890 |
| 6 | 3 | Deputy Commissioner Kachhi at Dhadar | 10.282 |
| 7 | 20 | Deputy Commissioner Kalat | 0.806 |
| Total | | | 459.345 |

Negligence of the district administration resulted in less realization of Usher which affected Government revenue.

The matter was reported to the departments during November, 2015 to September, 2016, but no replies were received.

In the DAC meetings held on 2-3 June and December 28th, 2016, the department was directed 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 besides, fixing responsibility against officials at fault.

DP 175, 186, 191, 222, 225, 241, 245

4.2.6 Non / Less realization of Abiana Rs.395.801

As per Balochistan Occupiers Rates Abiana Rules 1999, the Abiana in respect of water supply from irrigation schemes, canals, bed work, 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 2014-15, Abiana was either not or less realized from the farmers of the concerned areas as detailed in Annexure – 4.4.

(Rs. in million)

| S. No | AIR Para No | Name of Office | Particular | Amount |
|--------------|--------------------|--------------------------------|-------------------|----------------|
| 1 | 2 | Deputy Commissioner Jaffarabad | Less realization | 12.866 |
| 2 | 1 | Deputy Commissioner Naseerabad | Less realization | 341.305 |
| 3 | 2 | Deputy Commissioner Lasbela | Non realization | 36.560 |
| 4 | 2 | Deputy Commissioner Sohbat Pur | Less realization | 5.070 |
| Total | | | | 395.801 |

Negligence of the district administration resulted in less/non realization of Abiana which affected Government revenue.

The matter was reported to the department during January to September 2016, but no replies were received.

In the DAC meetings held on 2-3 June and December 28th, 2016, the department was directed 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 besides, fixing responsibility against officials at fault.

DP 152, 157, 163, 270

4.2.7 Overpayment due to allowing inadmissible items of work - Rs.2.416 million

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

The Commissioner Quetta Division the work “Construction of BT Road at Brewery Road, Quetta and paid contractor for earthwork for construction of embankment with gravelly soil @ 462.25 Per% Cft under S.I.No.21-6(c) + 21-9 for 291425 Cft. Over the gravelly soil, the sub base was constructed with pitrun gravel and paid under SI No.21-19 ii. As the embankment was constructed with gravelly soil, which includes natural pitrun gravel, therefore,, separate payment for pitrun gravel was not admissible. Thus, due to allowing in admissible item of work an excess payment of Rs.2.416 million was made to contractor, as detailed below:

(Rs. in million)

| S. No. | Description | Quantity (Cft) | Rate Per% Cft (Rs.) | Amount |
|--------------------|-------------------------------|----------------|---------------------|--------------|
| 1. | Pitrun Gravel SI No.21-19ii | 202162 | 594.95 | 1.203 |
| 2. | Laying pitrun gravel, 21-23/b | 134775 | 601.20 | 0.810 |
| Total | | | | 2.013 |
| Add 20% Premium | | | | 0.403 |
| Grand Total | | | | 2.416 |

Payment of inadmissible item of work depicted that undue financial benefit was extended to the contractor at the cost of public interest.

The matter was reported in March 2016, but no reply was received.

In the DAC meeting held on 2-3 June, 2016, the department admitted the recovery and committee directed to affect recovery and produce evidence to audit.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected besides fixing responsibility against the officials at fault.

DP 264

4.2.8 Outstanding agriculture income tax - Rs.1.503 million

According to section 113 to 115 of Land Revenue Act, 1967 any sum of Government dues referred to a revenue officer is required to be recovered as arrears of Land revenue in accordance with the procedure as laid down in section 80 to 90 of the Act *ibid*.

Deputy Commissioner, Lasbela at Uthal recovered only Rs.0.046 million during 2014-15 against outstanding balance of Rs.1.503 million on account of "Agriculture Income Tax" from Zamindars of different tehsils of District Lasbela. This resulted in short realization of the Government revenue as detailed below:-

(Rs. in million)

| S. No. | Name of Tehsil | Out Standing Dues of Previous Years | Assessment for the year 2014-15 | Total Amount Recoverable | Amount Recovered during 2014-15 | Outstanding |
|---------------|-----------------------|--|--|---------------------------------|--|--------------------|
| 1 | Sonmiani | 0.016 | 0.036 | 0.052 | 0.046 | 0.006 |
| 2 | Hub | 1.497 | 0 | 1.497 | 0 | 1.497 |
| | | 1.513 | 0.036 | 1.549 | 0.046 | 1.503 |

Inefficiency and weak financial management resulted in loss to the government.

The matter was reported to the department in April 2016, to which it was replied that all possible efforts are being made to affect the recovery.

In the DAC meeting held on 2-3 June 2016, the forum stressed upon recovery within two months.

No progress was intimated till finalization of this report

Audit recommends recovery of government tax besides fixing responsibility against the officials at fault.

DP 298

4.2.9 Illegal retention of public money- Rs.1131.141 million

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

During audit of the following offices of Board of Revenue for the year 2014-15, it was observed that public money was lying in the unauthorized bank accounts without any justification as detailed below:-

| (Rs. in million) | | | |
|-------------------------|--------------------|--------------------------------|-----------------|
| S. No | AIR Para No | Office | Amount |
| 1 | 4 | Deputy Commissioner Kachhi | 106.090 |
| 2 | 2 | Deputy Commissioner Quetta | 659.973 |
| 3 | 12 | Deputy Commissioner Quetta | 120.750 |
| 4 | 13 | Deputy Commissioner Dera Bugti | 57.496 |
| 5 | 8 | Deputy Commissioner Kalat | 46.212 |
| 6 | 1 | Deputy Commissioner Zhob | 26.624 |
| 7 | 1 | Deputy Commissioner Ziarat | 113.996 |
| Total | | | 1131.141 |

Unauthorized retention of government money depicts irresponsible behavior of the management.

Matter was reported to the concerned offices during November, 2015 to September, 2016, but no replies were received.

In the DAC meetings held on 2-3 June, 2016 and December 28, 2016, concerned Deputy Commissioners could not justify retention of public money in the bank accounts.

DAC directed to deposit money in the government account and get it verified by the audit.

No progress was intimated till finalization of this report

Audit recommends that money illegally retained may be deposited into government treasury immediately and all offices of the district administration be advised to follow rules.

DP 201, 202, 218, 228, 233, 239, 251

4.2.10 Irregular expenditure on medical treatment - Rs.128.536 million

According to Government of Balochistan Planning & Development Department notification No. P&D/RO(Prog.)/Gen/2014-15/5145 dated 28.01.2015 the following criteria for the scheme namely “Medical Reimbursement Scheme for Needy/ Poor Patients” was prescribed:

- i. The amount of medical treatment or reimbursement shall be determined on the basis of treatment taken or to be taken by the concerned needy patients.
- ii. A committee under the Chairmanship of Deputy Commissioner along with District Health Officer will scrutinize the applications of the patients.
- iii. For new medical treatment, the required amount of medical treatment may be provided to the patient through cross Cheque as medical advance and the required documents must be submitted back to the office concerned for record.
- iv. The head of hospital shall verify the amount spent on medical treatment and convey to Deputy Commissioner concerned.

The following Deputy Commissioners, paid an amount of Rs.128.536 million during 2014-15 out of grant in aid placed at the disposal of concerned MPAs for medical treatment to the needy and poor people as detailed in Annexure – 4.5.

(Rs. in million)

| S. No | AIR Para No | Name of Office | Amount |
|--------------|-------------|--------------------------------|----------------|
| 1 | 6 | Deputy Commissioner Awaran | 10.00 |
| 2 | 6 | Deputy Commissioner Jhal Magsi | 9.126 |
| 3 | 13 | Deputy Commissioner Quetta | 28.930 |
| 4 | 4 | Deputy Commissioner Washuk | 10.00 |
| 5 | 5 | Deputy Commissioner Dera Bugti | 9.980 |
| 6 | 16 | Deputy Commissioner Kalat | 27.50 |
| 7 | 4 | Deputy Commissioner Ziarat | 13.0 |
| 8 | 2 | Deputy Commissioner Loralai | 20.00 |
| Total | | | 128.536 |

The expenditure was held irregular because applications for medical reimbursement were not scrutinized by the committee, in majority of cases, open cheques were issued instead of cross cheques and medical documents were not verified by concerned hospitals.

Non-compliance of government policy resulted in misappropriation of public money.

The matter was reported to the concerned offices from during November 2015 to September 2016, to which they replied that all the payments were made in accordance with the policy.

In the DAC meeting held on 2-3 June and 28th December, 2016, concerned Deputy Commissioners replied that all codal formalities were fulfilled in accordance with the Government Policy. However, no documentary evidence was produced.

DAC directed them to produce the relevant record to audit for verification.

No record was produced till finalization of this report.

Audit recommends that responsibility may be fixed against the officials at fault as no evidence regarding reimbursement of medical charges to the needy and poor people were found.

DP 156, 162, 167, 171, 211, 213, 243, 280

4.2.11 Drawl of pay in excess of sanctioned strength - Rs.63.038 million

The sanctioned strength of an office is determined through Budget Book Vol-III and salaries to the officials are paid accordingly.

The following Deputy Commissioners were drawing salaries in excess of sanctioned strength of staff of different cadres which resulted in an authorized payment of Rs.63.038 million as detailed below:

| (Rs. in million) | | | | | | |
|-------------------------|--------------------|----------------------------|----------------------------|-----------------------|---------------|---------------|
| S. No | AIR Para No | Name of Office | Sanctioned Strength | Salaries drawn | Excess | Amount |
| Sepoy B-5 | | | | | | |
| 1 | 1 | Deputy Commissioner Noshki | 305 | 395 | 90 | 28.080 |
| Daffadar B-7 | | | | | | |
| 2 | 1 | Deputy Commissioner Noshki | 11 | 100 | 89 | 33.108 |
| 3 | 20 | Deputy Commissioner Quetta | 14 | 30 | 16 | 1.85 |
| Total | | | | | | 63.038 |

Improper forecasting of expenditure and budgeting resulted in excess drawl of pay.

The matter was reported in March 2016, but no reply was received.

In the DAC meeting held on 28th December, 2016, concerned Deputy Commissioners replied that due to conversion of B into A area and vice versa

resulted in excess of sanctioned strength. The forum directed to move case for regularization of expenditure by the Finance department.

No progress was intimated till finalization of this report.

Audit recommends that expenditure incurred on pay and allowance in excess of sanctioned strength needs to be investigated to find out the possibility of ghost employees.

DP 177, 188, 193

4.2.12 Irregular expenditure from Secret Service Fund – Rs.48.26 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".

Deputy Commissioner, Dera Bugti drew an amount of Rs.48.260 million during the financial year 2014-15 on abstract bills on account of Secret Service Funds and paid to Commandant FC Bambore Rifles Dera Bugti, but no detailed accounts were available for scrutiny by the audit as detailed in Annexure – 4.6.

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 concerned office July, 2016, but no reply was received.

In the DAC meetings held on December 28, 2016, the department replied that record will be obtained from concerned agencies and produced to audit for scrutiny.

DAC directed to produce the record to audit at the earliest for verification.

No record was produced in this regard till finalization of this report.

Audit recommends that relevant record may be produced for the scrutiny.

DP 205

4.2.13 Irregular expenditure on execution of civil works Rs.13.23 million

According to the S. No. 8 of Government of Balochistan Delegation of Powers 2008, the Deputy Commissioner is not empowered to sanction expenditure on maintenance and repair of government buildings beyond Rs. 25,000/- at a time. Further as per GFR 192 Vol-I, when works are allotted to a civil department other than the Public Works Department, the forms and the procedures prescribed for Civil Works Department should be followed.

The Deputy Commissioner, Quetta incurred an expenditure of Rs.13.23 million for the work “Up-Gradation and Construction of Ghazi Abdullah Khan Ilmi Markaz Kakar Colony” out of Special grant in aid provided by Honorable Governor Balochistan. The expenditure was held irregular as the work was executed departmentally without calling open tender, preparation of estimates and MB, as detailed below.

(Rs. In million)

| S. No. | Name of Institute | Cheque No. and Date | Amount |
|---------------|-----------------------------|----------------------------|---------------|
| 1. | Ghazi Abdullah khan Ilmi | 5528592, 21.01.2015 | 4.410 |
| 2. | Markaz Kakar Colony, Quetta | 33252264, 14.05.2015 | 8.820 |
| Total | | | 13.23 |

Incurring of expenditure without fulfilling the prescribed procedure and codal formalities resulted in unauthorized expenditure

The matter was reported to the concerned office in March, 2016, but no reply was received.

In the DAC meetings held on 2-3 June, 2016, it was replied that office of the Deputy Commissioner is not a works department therefore, codal formalities at that time could not be fulfilled. Now all the formalities are complete.

DAC directed to produce relevant record in support of reply to audit for scrutiny.

No record was produced till finalization of this report.

Audit recommends that responsibility may be fixed for violation of rules.

DP 207

4.2.14 Non-accountal of costly store items - Rs.12.184 million

According to GFR 148 , Vol-I, "All materials received should be examined counted, measured or weighted as the case may be when delivery is taken and they should be taken in charge by a responsible Government Officer who should see that the quantities are correct and their quality good and record a certificate to that effect. The Officer receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock Register." Further, As per GFR-149 "When materials are issued from stock for departmental use, manufacture, sale etc., the officer incharge of the stores should see that an indent in the prescribed form has been made by a properly authorized person. Further, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched."

In the following offices of Board of Revenue, an expenditure of Rs.12.184 million was incurred during financial year 2014-15 on purchase of vaccine and hospital equipment, sports articles, sewing machine, uniform and stationery without maintaining stock account as detailed in Annexure– 4.7.

(Rs. in million)

| S. No | AIR Para No | Name of Office | Amount |
|--------------|--------------------|--------------------------------|---------------|
| 1 | 5 | Deputy Commissioner Jhal Magsi | 9.900 |
| 2 | 4 | Deputy Commissioner Gawadar | 2.284 |
| Total | | | 12.184 |

In the absence of stock account and physical verification, the proper utilization of government assets cannot be ensured.

The matter was reported to the department during November, 2015 & June, 2016 respectively, to which it was replied that all the record is available for scrutiny.

In the DAC meeting held on 2-3 June and December 28th, 2016, the forum directed to produce relevant record to audit for scrutiny.

No record was produced till finalization of this report.

Audit recommends that relevant record may be produced for scrutiny besides fixing responsibility against the officials at fault.

DP 189, 196

4.2.15 Irregular payments of grant-in-aid – Rs.10 million

According to Government of Balochistan Planning & Development Department notification No P&D/RO(Prog.)/Gen/2014-15/5149 dated 28.01.2015, a committee was required to be constituted under the Chairmanship of Deputy Commissioner to scrutinize applications recommended by the MPA concerned for “Grant-in-Aid for Community Development Schemes, Sports and Cultural Activities”.

During the audit of the Deputy Commissioner Dera Bugti, for the year 2014-15, it was noticed that an amount of Rs.10 million was paid on account of cultural and sports activities to various beneficiaries out of funds under head grant-in-aid, but vouched accounts were not obtained as detailed in Annexure – 4.8.

The payments were held irregular because neither applications were scrutinized by the committee nor were detail accounts found available.

Non observance of financial rules may result in to misappropriation of public money.

Matter was reported to the concerned office in April, 2016, to which it was replied that the payments were made to the quarter concerned on the recommendation of respective MPA and with the prior approval of district constituted committee for Community Development Schemes.

In the DAC meeting held on 28th December 2016, the forum directed to produce relevant record like recommendation of MPA, approval of the committee and vouched account to audit for verification.

No record was produced till finalization of this report.

Audit considers the payment irregular and recoverable from the official besides disciplinary proceedings against them.

DP 200

4.2.16 Irregular expenditure without obtaining accounts – Rs.6.979 million

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

Following offices of Board of Revenue drew an amount of Rs.6.979 million on abstract bills and paid to different offices and organizations without

obtaining detailed accounts for the purpose of audit as detailed below:-

(Rs. in million)

| S. No | AIR Para No | Name of Office | Purpose | Amount |
|--------------|-------------|------------------------------|------------------------------|--------------|
| 1 | 2 | Deputy Commissioner Gawadar | Polio Campaign | 1.557 |
| 2 | 4 | Deputy Commissioner Noshki | Polio Campaign | 1.158 |
| 3 | 3 | Deputy Commissioner Musakhel | Polio Campaign | 0.764 |
| 4 | 2 | Deputy Commissioner Washak | Director New Vision Academy | 0.500 |
| 5 | 1 | Commissioner Quetta | Independence Day Celebration | 3.000 |
| Total | | | | 6.979 |

In this way, both pre-audit and post audit were avoided.

The matter was reported to the concerned offices during November, 2015 and September, 2016, but no replies were received.

In the DAC meeting held on 28th December, 2016, the forum directed to produce record to audit for verification,

No record was produced till finalization of this report.

Audit recommends that record may be produced for verification otherwise recovery may be affected from the concerned officials.

DP 206, 212, 231, 253, 267

4.2.17 Irregular expenditure on drawl of abstract bills - Rs.5.271 million

According to Para 146 of GFR Vol-I, purchase order should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders”.

Following offices of Board of Revenue incurred an expenditure of Rs.5.271 million during the year 2014-15 by splitting up the amount of purchase orders to avoid tender as detailed in Annexure – 4.9.

(Rs. in million)

| S. No | AIR Para No. | Office | Particulars | Amount |
|--------------|--------------|--------------------------------|---------------------------------|--------------|
| 1 | 6 | Deputy Commissioner Sibi | Purchase of liveries for Levies | 1.56 |
| 2 | 7 | Deputy Commissioner Quetta | Repair of vehicle | 0.723 |
| 3 | 18 | Deputy Commissioner Quetta | Muharram duty | 1.08 |
| 4 | 3 | Deputy Commissioner Gwader | Repair of vehicle | 0.98 |
| 5 | 10 | Deputy Commissioner Dera Bugti | Repair of vehicle | 0.93 |
| Total | | | | 5.271 |

Incurring of expenditure without fulfilling the prescribed procedure and codal formalities resulted in unauthorized expenditure.

Matter was reported to concerned offices during November, 2015 and September, 2016, but no reply was received.

In the DAC meetings held on 2-3 June, 2016 and December 28, 2016, the department replied that expenditure was incurred on need basis after fulfilling all codal formalities. DAC directed to produce record to audit for scrutiny.

No record was produced in this regard till finalization of this report.

Audit recommends that record justifying sanction of expenditure at different dates may be produced.

DP 208, 227, 240, 246, 256

4.2.18 Irregular expenditure on purchase of medical equipment -Rs.5.000 million

According to BPPRA 2014, part- II procurement of goods, works and related services S.No.15 (2) All procurements opportunities over one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. Further, according to delegation of power of 2008 section 1(i) the Deputy Commissioner being administrative officer has power to incur expenditure of Rs.0.050 million on purchase of machinery each item.

The Deputy Commissioner, Ziarat incurred an expenditure of Rs.5.000 million during the year 2014-15 on purchase of medical equipment, as detailed below:

(Rs. in million)

| Date of Cheque | Name of Firm | Bill No & Date | Particulars | Date of Delivery | Amount |
|-----------------------|----------------------------------|---------------------------|---------------------|-------------------------|---------------|
| June 2015 | M/s Alam Instruments & Chemicals | 2001 & 2003 dt Nil | Medical Equipment's | 15.12.2015 | 5.000 |

The expenditure was held irregular due to the following reasons.

- i.** The expenditure was incurred beyond delegated powers.
- ii.** Open tender was not posted on the web site of BPPRA.
- iii.** 17 % GST and income tax were not deducted from the firm.
- iv.** Purchase committee was not constituted.
- v.** Warranty of the costly machines was not obtained from the manufacturer.
- vi.** Make model, serial No. of Machine was not found in office record.
- vii.** NOC from MSD was not shown to audit.

Violation of procurement rules resulted in uneconomical expenditure.

..

The matter was reported to the concerned office during September 2016, but no reply was received.

In DAC meeting held on 28th December, 2016, the department was directed to verify the record by audit. During verification of record audit observed that NIT was not posted on website of BPPRA. Tender documents were not prepared and purchase committee not constituted. Comparative statement was only signed by DC Ziarat. Invoice & delivery challan did not bear any date and approval /sanction of the competent authority.

Audit recommends that disciplinary proceeding may be initiated against the officials at fault.

DP 190

4.2.19 Irregular expenditure on procurement of uniform and protective clothing - Rs.3.622 million

Under rule 12.15 & 16 of BPPRA, the Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism. Further, As per Rule – 15(1 and 2) of BPPRA, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. These Procurement opportunities may also be advertised in print media. All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers. Moreover, the procuring Agency shall give due consideration to the scope, magnitude and nature of procurement, while deciding the response time which shall not be less than fifteen (15) calendar days from the date of publication of Notice Inviting Tender in the newspapers or uploading on the website,

Deputy Commissioner Kachhi at Dhadar incurred an expenditure of Rs.3.622 million on the procurement of “Uniform and Protective Clothing” on three different occasions. The expenditure was incurred without procurement planning and posting of tender notice on “BPPRA website, Purchases were split into packages and response time was reduced to 5 days. The contract was

awarded to the same supplier at each occasion but at different rates as detailed below:

(Rs. in million)

| S. No | Name of Firm | Description | Vr.No / Date | Cashed on | Amount |
|--------------|----------------------------------|--|---------------|-----------|--------------|
| 1 | M/s Syed Muhammad & Sons Quetta. | P/o Militia Clothes 3856 Meter@ Rs.298, Shoulders Badge 700 @Rs.50,Cap Badges 700@ Rs. 39 and Caps 700@ Rs. 142.5. | 947/01.09.14 | 02.09.14 | 1.312 |
| 2 | | P/o Militia Clothes 4122 Meter @ Rs. 318 | 151/18.01.15 | 19.01.15 | 1.311 |
| 3 | | P/o Militia Clothes 3575 Meter @ Rs. 279.70 | 692/ 24.06.15 | 26.06.15 | 0.999 |
| Total | | | | | 3.622 |

Due to non-observance of proper tendering procedure, competitive rates could not be obtained.

In the DAC meeting held on 2-3 June. 2016, the department replied that the purchases were made as per requirements from time to time and availability of fund. DAC directed to produce relevant record to audit in support of the reply to assess the factual situation.

No record was produced till finalization of this report.

Audit recommends that responsibility may be fixed against the officials at fault.

DP 181

4.2.20 Irregular expenditure on purchase of furniture-Rs.2.99 million

As per Rule – 15(1 and 2) of BPPRA, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency. All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers as prescribed in these rules.

Further, as per S.No.5(ix) of Delegation of Powers, 2008, "the Deputy Commissioner being a Category-I officer, can incur and sanction expenditure of Rs.20,000/- only at a time on purchase of office furniture."

Deputy Commissioner Quetta incurred an expenditure of Rs.2.99 million during the year 2014-15 on purchase of furniture from M/s Hashir Printers and General Order Supplier without calling open tender and obtaining sanction of the competent authority.

Incurring of expenditure without fulfilling the prescribed procedure and codal formalities resulted in unauthorized expenditure.

The matter was reported to the concerned office in March, 2016, but no reply was received.

In the DAC meeting held on 2-3 June, 2016, the department replied that expenditure was incurred after fulfilling all the codal formalities. Since the irregularity was obvious, committee directed to get the expenditure regularized by the competent authority.

No progress regard was intimated till finalization of this report.

Audit recommends that expenditure is to be regularized.

DP 199

4.2.21 Irregular expenditure on account of holding boards Rs.2.976 million

According to Para 13 of GFR vol-1, "every controlling Officer is responsible for systematic internal checks within the department in order to prevent and detect error and irregularities in the financial proceedings and to safe guard against waste and loss of public money".

The Deputy Commissioner (Chairman Mela Committee), Sibi paid Rs.2.976 million on account of 194 Holding Boards during the Sibi Mela 2014.15. The following irregularities were noticed.

- i. Expenditure of Rs.2.27 million was incurred on the same item which should have been utilized in the following year.
- ii. Tender was not called.
- iii. Stock account was not maintained.
- iv. Income tax was not deducted.
- v. Cheque was prepared in the name of DDO instead of firm. Public money was used in unwise manner.

The matter was reported to the departments during November, 2015 and September, 2016, but no replies were received.

In the DAC meeting held on June 2-3, 2016, the department replied that the expenditure was incurred after fulfilling all the codal formalities and all the relevant record is available. The committee directed to get the record and physical verification report verified by the audit along with recovery of income tax.

No progress in this regard was intimated till finalization of this report.

Audit recommends that expenditure is to be regularized besides fixing responsibility against the officials at fault.

DP 215

4.2.22 Non deduction of general sales tax from contractors/ suppliers - Rs.1.281 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 the following offices of Board of Revenue Balochistan during financial year 2013-14 & 2014-15, GST was not deducted on supplies, resulting in loss to the public exchequer, as detailed in Annexure – 4-10.

(Rs. in million)

| S. No | AIR Para No | Year | Office | GST @ | Amount |
|--------------|-------------|---------|---------------------------|-------|--------------|
| 1 | 04 | 2013-14 | Deputy Commissioner Kohlu | 16% | 0.674 |
| 2 | 05 | 2014-15 | Deputy Commissioner Sibi | 17% | 0.607 |
| Total | | | | | 1.281 |

Non-compliance of Sales Tax Act resulted in loss to the government exchequer.

The matter was reported to the department in July 2015 and April 2016, but no reply was received.

In DAC meeting held on 2-3 June, 2016, the department was directed to affect the recovery.

No progress in this regard was intimated till finalization of this report.

Audit recommends that the amount of GST be recovered and deposited into Government treasury.

DP 272, 293

Chapter 5

5.1 Health Department

5.1.1 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.

5.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs.17,281.066 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.15,947.94 million was incurred, as summarized below:

(Rs. in million)

| Type of grant | 2015-16 | | | |
|--|-------------------|--------------------|------------------|--------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non- Development | 13,344.066 | 13,122.34 | (222) | (1.6) |
| Development | 3,937 | 2,825.6 | (1111.3) | (28.2) |
| Grand Total (Non-Development + Development) | 17,281.066 | 15,947.94 | (1333.13) | (7.7) |

There is significant saving of Rs.1111.3 million against development expenditure which indicates improper budgeting and inefficient utilization of funds.

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 | 6 | - | 6 | 0 |
| 2 | 1988-89 | 12 | - | 12 | 0 |
| 3 | 1989-90 | 12 | - | 12 | 0 |
| 4 | 1990-91 | 38 | - | 38 | 0 |

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------|-------------------|-------------|---------------------|-------------------------|--------------------------|
| 5 | 1991-92 | 52 | - | 52 | 0 |
| 6 | 1992-93 | 30 | - | 30 | 0 |
| 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 | 4 | 2 | 66 |
| 17 | 2006-2007 | 7 | 3 | 4 | 42 |
| 18 | 2007-2008 | 4 | - | 4 | 0 |
| 19 | 2008-2009 | 7 | 4 | 3 | 57 |
| 20 | 2009-2010 | 3 | 2 | 1 | 67 |
| 21 | 2010-2011 | 7 | 4 | 3 | 57 |
| 22 | 2011-2012 | 8 | - | 8 | 12 |
| 23 | 2012-2013 | 16 | - | 16 | 0 |
| 24 | 2013-2014 | 16 | - | 16 | 0 |
| 25 | 2014-2015 | 12 | - | 12 | 0 |
| 26 | 2015-2016 | 7 | - | 7 | 0 |
| | Total | 437 | 17 | 420 | 3.89 |

Most of the Audit Reports have not yet been discussed by the PAC.

5.2 AUDIT PARAS

5.2.1 Loss due to missing medicines - Rs.19.875 million

According to para 148 & 149 of GFR Vol-I, all material received should be examined, counted, measured, or weighed as the case may be. When delivery is taken, the officer receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock register. When materials are issued from stock for departmental use, manufacture and sale etc., the officer incharge of the stores should see that an indent in the prescribed form has been made by a properly authorized person. Further, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched.

Medical Superintendent, Bolan Medical Complex Hospital Quetta, constituted a committee for evaluation of burn unit store under the supervision of Deputy Medical Superintendent during 2012-13. Committee pointed out that medicines and disposable items valuing Rs.19.875 million were found missing. The following irregularities were observed:

- i. Medicines and disposable items of Rs.15.790 million received from MSD for burn unit were not found present in the store.
- ii. Indents of Rs.2.069 million issued by the MSD for Burn Unit were not entered in the Stock Register.
- iii. Medicines of Rs.2.016 million were issued on a bogus indent of Plastic Surgery Ward but not accounted for in the stock register.

Weak internal controls resulted in missing of medicines and loss to the Government.

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

In the DAC meeting held on July 27, 2016, department replied that matter has already been reported to the competent authority for disciplinary proceeding against the defaulters. DAC directed that latest position of the case may be intimated to audit within month.

No further progress was communicated till finalization of this report.

Audit recommends that disciplinary action may be initiated against the persons at fault besides recovery of public money.

DP 621, 645, 649

5.2.2 Misappropriation of government receipt - Rs.2.106 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".

Record of Sandeman Provincial Hospital Quetta revealed that an inquiry was conducted during 2011-12 against Mr. Ahmed Jan, ex in-charge of computer section. The inquiry revealed the receipt amounting to Rs.2.106 million was not deposited into the government treasury. Instead of taking any action against the defaulter, charge of computer section again was assigned to him.

Weak internal controls resulted in to misappropriation of Government receipts.

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

In the DAC meeting held on November 28, 2016, the matter was discussed at length and DAC directed to initiate disciplinary action against the accused to recover the loss.

No further progress was communicated till finalization of this report.

Audit recommends that disciplinary action against the defaulter may be initiated besides recovery of receipt.

DP 602

5.2.3 Loss due to purchase of medicines at higher rate - Rs.12.490 million

According to para 19 (vi) of GFR Vol. I, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted reasons should be recorded.

Additional Director, Medical Store Department, Quetta purchased medicines of Rs.113.400 million during 2014-15 by ignoring lowest rates without giving solid reasons and evidence, due to which the Government exchequer was put to loss of Rs12.490 million as detailed in Annexure – 5.1.

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

The matter was reported to the department in March 2016, but no reply was received.

In the DAC meeting held on July 27, 2016, management replied that procurement was made at the recommendation of purchase committee comprising senior doctors from various specialties, so medicine were purchased on higher rate on the basis of quality. DAC did not agree with the contention of the management and informed the forum that a mere experience of doctors is not enough to reject a medicine on the basis of quality but specific reasons are required to be recorded in the comparative statement for justifying procurement at higher rate. A medicine can only be rejected on the basis of technical grounds like laboratory test. Moreover technical evaluation of bidders was not posted on the website of BPPRA.

..

DAC decided that an inquiry committee may be constituted by the PAO to know the facts and fix responsibility for making loss to the state.

No further progress was intimated till finalization of this report.

Audit recommends that matter may be investigated and responsibility may be fixed against officials at fault because medicines of similar generic name can only be preferred over other on solid grounds. Moreover, specific technical detail and compressive information about the required medicines was not incorporated in the tender documents.

DP 613

5.2.4 Loss to the government due to expiry of laboratory items - Rs.6.933 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”.

Medical Superintendent, Bolan Medical Complex Hospital Quetta, constituted a committee for evaluation of burn unit store under the supervision of Deputy Medical Superintendent during 2012-13. Committee pointed out that Lab items valuing Rs.6.933 million were found expired in Plastic Surgery Department (Burn Unit) without utilization. But no action was taken by the management to fix responsibility for the loss made to the government.

Negligence of the management resulted in expiry of lab items and loss to the Government.

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

In the DAC meeting held on July 27, 2016, department replied that matter has already been reported to the competent authority for disciplinary

proceeding against the defaulter. DAC directed that latest position of the case may be intimated to audit within month.

No further progress was communicated till finalization of this report.

Audit recommends that action may be initiated against the persons at fault.

DP 641

5.2.5 Less realization of Government receipt-Rs.3.766 million

According to Government of Balochistan Health Department, Notification No.SO(B)9-88/2009/47-56 dated 01st January, 2010 has fixed the fee of Rs.50 per laboratory test, Rs.05 per day per bed, Rs.300 for major operation and Rs.100 for minor operation and Rs.50/ per teeth for teeth extraction. Further 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”.

During scrutiny of record of Medical Superintendent of Sandeman Provincial Hospital, Quetta for the year 2014-15 a shortfall of receipt of Rs.3.766 million was observed which was realized less than the actual as detailed in Annexure – 5.2 and summarized below.

(Rs. in million)

| S. No. | Name of Department | Amount less realized | AIR Para No. |
|---------------|---------------------------|-----------------------------|---------------------|
| 1 | Lab | 1.284 | 04 |
| 2 | Blood Bank | 0.138 | 04 |
| 3 | Bed Charges | 0.391 | 07 |
| 4 | Operation Theater Charges | 1.786 | 23 |
| 5 | Dental Charges | 0.168 | 24 |
| Total | | 3.767 | |

Weak internal controls resulted in less realization of Government receipts.

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

In the DAC meeting held on November 28, 2016, management replied that an inquiry has been initiated to probe the matter but no progress was intimated.

DAC directed to complete the proceedings as soon as possible and make loss good from the defaulters.

No progress was intimated till finalization of this report.

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

DP 630

5.2.6 Overpayment due to acceptance of exorbitant higher rate of oxygen gas -Rs.3.464 million

According to Para 43 of BPPRA, the bidder with the lowest evaluated bid should be awarded the procurement contract. The price may be compared with the prevailing market prices, if so required.

Medical Superintendent Bolan Medical Complex Hospital Quetta, incurred an expenditure of Rs.3.464 million on purchase of oxygen gas on higher than market rates. During 2013-14 oxygen gas was filled @ Rs.450/- per cylinder of 240 Cft, but during 2014-15, the same supplier was paid @ Rs.1,050/ per cylinder of 240 Cft, which was extraordinary high. It was observed that before approving the rate of the firm, the purchase committee constituted a sub-committee for market survey to access actual price of the

gas. The sub-committee visited three well reputed hospitals and obtained following market rates. The as detailed below:

(Rs. in million)

| S. No. | Name of Hospital | Name of Firm | Rate per cylinder (240 Cft) (Rs.) |
|--------|-------------------------------------|-------------------------------|-----------------------------------|
| 1 | Doctors Hospital Patel Road, Quetta | M/s Naseeb oxygen gas company | 670 |
| 2 | Saleem Medical Complex, Quetta | M/s Qadri oxygen gas company | 620 |
| 3 | Quetta Hospital, Quetta | M/s Naseeb oxygen gas company | 700 |

Despite knowing the market rates, the management awarded contract for supply of oxygen gas on higher rates to the M/s Qadari Oxygen Gas Company which was already supplying gas to a private hospital @ Rs. 620/ per cylinder. The overpayment made to the firm has been calculated on the basis of market rate averaged out as detailed below.

(Rs. in million)

| Rate paid per cylinder (Rs.) | Market Rate Per cylinder (Rs.) | Difference (Rs.) (1-2) | No. of Cylinders purchased | Amount (3*4) |
|------------------------------|--------------------------------|------------------------|----------------------------|--------------|
| 1 | 2 | 3 | 4 | 5 |
| 1,050 | 663 | 387 | 8,950 | 3.464 |

Negligence of the management resulted in loss to the Government.

The matter was reported to the department in November 2015 but not reply was received.

In the DAC meeting held on July 27, 2016, MS Bolan medical Complex replied that M/s Qadri Gas Company has some sort of monopoly in the market so management of the Complex has no other option but to purchase gas from them at higher rates.

..

DAC directed that case may be moved to the government for blacklisting the company as the same firm was supplying gas to the private hospitals at lower rates.

No further progress was communicated till finalization of this report.

Audit recommends that an inquiry into the matter may be conducted and amount overpaid to the firm be recovered, besides taking action against the firm under law.

DP 640

5.2.7 Non-deduction of house rent and conveyance allowance - Rs.7.965 million

According to Finance Division's OM No 2(2)P-5/83, dated April 10, 1988, and number 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 As per Finance Department Government of Balochistan notification dated 18th May 1977 Conveyance allowance is not admissible to the employees residing in office premises.

In Sheikh Khalifa Bin Zayyed Hospital, Quetta an amount of Rs.7.965 million was paid on account of House Rent and Conveyance Allowance during 2014-15, to the officials residing in government accommodation provided by the hospital in the same premises in violation of rules, as detailed in Annexure – 5.3.

Payment of House Rent Allowance to those who have been allotted government accommodation and conveyance allowance in the same premises is violation of rules.

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

In the DAC meeting held on July 27, 2016, unauthorized drawl of house rent and conveyance allowance was admitted by the department. DAC directed to effect recovery and submit proof thereof to audit.

No progress was intimated till finalization of this report.

Audit recommends that recovery on account house rent and conveyance allowance may be affected.

DP 611

5.2.8 Inadmissible drawl of rural incentive allowance - Rs.3.079 million

According to Government of Balochistan, Health Department order No SO(B)9-49/2011-12/25474-580 dated September 17, 2011 “Rural Incentive Allowance” for the Doctors of B-17 and B-18 @ Rs.6000 and B-19 and B-20 @ Rs.8000 per month is admissible for those who perform their duties in peripheries outside District Head Quarters i.e. in Civil Dispensaries, Basic Health Units etc. after authorization from concerned Deputy Commissioner and Commissioners to verify presence of medical doctors and their services.

Chief Executive Officer Shaheed Nawab Ghous Bakhsh Raisani Memorial Hospital Mastung and DHO Lasbella at Uthal, paid an amount of Rs.3.079 million as “Rural Incentive Allowance” during 2012-15 to doctors who were posted in the District Headquarters instead of periphery as calculated below and detailed in Annexure – 5.4.

(Rs. in million)

| S. No. | Name of Office | Amount |
|---------------|--|---------------|
| 1 | Chief Executive Officer Shaheed Nawab Ghous Bakhsh Raisani Memorial Hospital Mastung | 1.639 |
| 2 | DHO Lasbella at Uthal | 1.440 |
| Total | | 3.079 |

Weak internal control resulted in unauthorized payment of Rural Incentive Allowance.

The matters were reported to the department in December 2015 but no reply was received.

In the DAC meeting held on July 27, 2016, Chief Executive Officer Shaheed Nawab Ghous Bakhsh Raisani Memorial Hospital Mastung replied that hospital lies in Union Council Karez North. Audit did not agree with contention of the CEO of the hospital because hospital is very much situated in the urban area.

DAC directed DHO Lasbella at Uthal to affect recovery @ Rs.6000/- per month from the pay of concerned employees and decided that authorities of Health Department shall verify the status of Shaheed Nawab Ghous Bakhsh Raisani Memorial Hospital for grant of the said allowance.

No progress was communicated till finalization of this report.

Audit recommends that amount in question may be recovered.

DP 617, 629

5.2.9 Unauthorized drawl of non-practicing allowance – Rs.2.312 million

According to Government of Balochistan Finance Department Notification No FD(R)II-17/1992/4034, Dated 20th December, 1992, Non-practicing allowance is admissible to all the Doctors who are not allowed private practice, including Administrative post in the Secretariat and in the Health Directorate

In office of the District Health Officer, Lasbella at Uthal, some doctors were drawing “Non-Practicing Allowance” and also doing private practice as evident from record. Due to allowing inadmissible allowance, an amount of Rs.2.312 million was paid unauthorized, as detailed in Annexure – 5.5.

Negligence of management resulted into payment of inadmissible allowance and loss to the public exchequers.

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

In the DAC meeting held on July 27, 2016, unauthorized drawl of Non-Practicing Allowance was admitted by the DHO and assured to affect recovery from the concerned doctors.

DAC directed to recover outstanding amount from the date of their posting and produce record to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends recovery of the amount paid unauthorized.

DP 641

5.2.10 Irregular purchase of stents on higher rates– Rs.38.860 million

According to TOR 27 and 38 of MSD Bidding documents, in case of imported items of supplier shall submit copy of agreement with foreign manufacturer through foreign mission of Pakistan or commercial attaché of country of origin and which is required to be produced at time of bidding and supplier shall submit certificate of Ministry of Health and warranty letter under the drug Act, 1976. Further, as per Para 19 (vi) of GFR Vol. I, contracts should be placed only after tenders have been openly invited and, in cases where the lowest tender is not accepted reasons should be recorded.

Additional Director, Medical Store Department, Quetta procured 580 mounted stent pioneer @ Rs.116,000 per stent for Rs.67.280 million during 2014-15 from M/s Health Tec. Stent was approved by the Purchase Committee at the bid price of Rs.49,000 per stent. Government sustained loss of Rs.38.860 million due to ignoring lowest rates as detailed below:

(Rs. in million)

| (A) Items required to be purchased | Quantity | Rate | Amount |
|--|----------|-------|---------------|
| Item No 47 Mounted Stent [(Pioneer) (Blue Medical Netherland)] | 580 | 0.049 | 28.420 |
| (B) Item purchased | | | |
| Item No 45-A Mounted Stent [(Pioneer) with free balloon, with free sheath, free pressure line (Blue Medical Netherland)] | 580 | 0.116 | 67.280 |
| Total | | | 38.860 |

Following irregularities were also observed;

- i. Purchase Committee approved bid price of Rs.49,000/ stent but later another stent named as Pioneer with free balloon, free sheath, free pressure line was added with pen in the approved typed price list and procured @ Rs.116,000/- stent. Only two committee members out of seven signed on item added at the bottom of the approved price list as 45-A.
- ii. Manufacturer of both the stent is Blue Medical. On checking website of Blue Medical Netherland, it was observed that manufacturer do not offer extra items with the stent like free balloon, free sheath and free pressure line as mentioned in the quotation.
- iii. In the invoices of the supplier only Mounted Stent (Pioneer) has been mentioned without giving any detail of extra items as mentioned in the comparative statement.
- iv. Agreement of the supplier with manufacturer was not available as required under TOR 27 & 38 of MSD.

Non adherence with rules resulted in uneconomical purchases.

The matter was reported to the department in March 2016 but no reply was received.

In the DAC meeting held on July 27, 2016, management replied that actually both type of stents are purchased on the demand put forward by different hospitals. DAC did not agree with the management, as types of stents

were not specifically mentioned in the tender documents. Only mounted stent at serial No.47 was included in the comparative statement which was offered at the rate of Rs.49,000/- by Heath Tec. Later on another stent named as mounted stent (drug eluting stent) was added at the bottom of final price list as serial No.45 A. This addition was hand written without endorsement by all members of the purchase committee.

DAC decided that an inquiry committee may be constituted by the PAO to know the facts and fix responsibilities for making loss to the state.

No further progress was intimated till finalization of this report.

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

DP 622

5.2.11 Irregular expenditure on electricity charges-Rs19.839 million

According to 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”

Executive Director Sheikh Khalifa Bin Zayyed Hospital, Quetta incurred an expenditure of Rs.19.839 million on account of electricity, consumed by hospital and residential area/colony during 2014-15, as detailed in Annexure – 5.6.

Due to non-installation of separate electricity meters for the residential area resulted in unnecessary burden on the government resources.

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

In the DAC meeting held on July 27, 2016, Executive Director of the hospital replied that several letters have been written to QESCO authorities and Energy department for separation of residential meter but they are of the view that separation is not feasible.

DAC decided that Secretary Health may take up the matter with QESCO for installation of meters. Further, Executive Director was directed to affect recovery from the residents at reasonable rates till installation of separate electric meters.

No further progress was communicated till finalization of this report.

Audit recommends that recovery of the past dues may be affected from the residents besides installation of separate meters.

DP 610

5.2.12 Illegal retention of government money Rs.16.50 million

According to para 290 of FTR, no money shall be drawn from Treasury/AG unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demand or to prevent the laps of budget grant, and according to GFR 14, Vol-I, "Delay in payment of money indisputably due by Government is contrary to all rules and budgetary principles and should be avoided."

District Health Officer, Loralai, drew an amount of Rs. 20.00 million during 2014-15 for onward disbursement amongst the needy people for medical treatment. An amount of Rs.3.50 million was disbursed upto 30th June 2015, while a sum of Rs.16.50 million was still lying in Bank Account No. 2067-5 maintained in NBP Loralai till audit was conducted in March, 2016.

The retention of such a huge amount is a serious financial irregularity on the part of entity and may result in misuse of public money.

The matter was reported to the Department in April, 2016 but no reply was received.

In the DAC meetings held on July 27, 2016 and November 28, 2016, neither District Health Officer nor his representative attended meetings.

Audit recommends that amount retained in the bank account may be deposited into Government treasury besides fixing responsibility against the officials at fault.

DP 633

5.2.13 Irregular purchase of pressure garments-Rs.3.624 million

According to TOR No 11 of MSD, any bidding firm submitting forged/falsified documents or found involved in the miss-declaration, their tender will be rejected, earnest money forfeited and the firm will be black listed.

During audit of office of the Additional Director, Medical Store Department Quetta during the year 2014-15, it was observed that contractors did not supplied items as approved by the Purchase Committee which resulted in irregular expenditure of Rs.3.642 million as detailed below:

(Rs. in million)

| S.# | Supplier | Items | Approved Items | Items Supplied | Amount |
|--------------|-------------------|---|-------------------------|-----------------------|---------------|
| 1 | M/S Baig Brothers | Pressure Garments for burns & hypertrophic sear upilumb, face, neck, etc. | Zimmer Medical, Germany | China Made | 3.505 |
| 2 | M/S Health | Stocknet | Imported | Local Made | 0.119 |
| Total | | | | | 3.624 |

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Further audit also noticed that Zimmer Company of Germany designs & manufacture orthopedic reconstructive, spinal and trauma devices, dental implants and related surgical products. Company does not manufacture Pressure Garments for burn and hypertrophic as mentioned in quotation.

Collusive practice resulted in purchase of inferior quality items at higher rates and undue favor was extended to the contractor.

The matter was reported to the department in March 2016 but no reply was received.

In the DAC meeting held on July 27, 2016, management replied that “Zimmer Medical Germany” is the name of the manufacturer which is a china based firm. Audit pointed out that it has clearly been mentioned in the comparative statement as “Germany Zimmer Medical”. Moreover supplier of the product (Baig Brothers) while offering bid, indicated country or origin of the product as German.

DAC decided that an inquiry committee may be constituted by the PAO to know the facts and fix responsibilities for making loss to the state.

No progress was intimated till finalization of this report.

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

DP 601

Chapter 6

6.1 Mines and Minerals Department

6.1.1 Introduction

The main function of Mines and Minerals Department is to facilitate and provide service for the exploitation of Mineral resources in the province and encourage foreign investment in exploration of large scale mining and to provide infrastructure facilities to the mining areas.

6.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1021.7 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.883.467 million was incurred, as summarized below:

(Rs. in million)

| 2015-16 | | | | |
|--|---------------|--------------------|------------------|---------------|
| Type of grant | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 886.546 | 812.755 | (73.791) | (8.32) |
| Development | 135.138 | 70.712 | (64.426) | (47.67) |
| Grand Total (Non-Development + Development) | 1021.7 | 883.467 | (138.233) | (13.5) |

There is significant saving in terms of percentage which should have been surrendered by the department.

6.2 AUDIT PARAS

6.2.1 Non-production of record

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 (b) and 2 of the Auditor General's Ordinance 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, 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.

While granting extension of lease agreement of Saindak for another five years to MRDL (MCC Resource Development Limited) a subsidiary of MCC (Metallurgical Corporation of China) in October 2012, it was decided by the Government of Pakistan that 30% shares in Saindak Metals Ltd will be transferred to the Government of Balochistan. During audit of Mines and Minerals Development Department for the year 2013-14, following record pertaining to the above arrangement was demanded by the audit:

- i. Documents regarding share of the Government of Balochistan in Saindak right from its inception.
- ii. Actual share received from Saindak
- iii. Any legal arrangement made between the Government of Balochistan and Saindak.
- iv. Record relating to payment of EPZ (Export Processing Zone) development surcharge.

But the management did not provide above mentioned record due to which it remained unaudited.

The matter was reported to the department on December 2, 2014, but no reply was received.

In the DAC meeting held on February 9, 2016, the department was directed to produce record to audit for scrutiny as soon as possible.

No record was produced till despite the fact that the department was reminded again on September 23, 2016 regarding implementation of the

decision taken in the DAC but no progress was intimated till finalization of this report.

Audit recommends disciplinary action against persons at fault as laid down under the Auditor General's Ordinance 2001.

DP 751

6.2.2 Loss due to non-collection of royalty - Rs.186.654 million

According to Rules 101, 104 and 108 of the Balochistan Minerals Concession Rules, 2002, "Royalty is payable on any Minerals/mines and rentals recoverable in respect of arrears to which the Minerals title or Minerals concession relates in accordance with Second Schedule as may be amended from time to time through notification in official gazette".

During scrutiny of contract rights for collection of Royalty on minerals awarded by the Director General Mines and Minerals Development Balochistan Quetta awarded up to 2014-15, it was observed that an amount of Rs.186.654 million on account of royalty was outstanding against different contractors after expiry of prescribed time limits as detailed in Annexure – 6.1.

Weak internal controls and inefficiency of the management resulted in non-realization of annual rental and renewal of licenses & leases which ultimately affected the revenue of the government negatively.

Matter was reported to the department but no reply was received.

In the DAC meeting held on February 9, 2016, departmental reply was not found satisfactory. DAC directed to affect recovery of the government dues and produce documentary evidence to audit for verification.

No record was produced despite the fact that the department was reminded again on September 23, 2016 regarding implementation of the decision taken in the DAC but no progress was intimated till finalization of this report.

Audit recommends that royalty may be recovered as well as penalty should be imposed as per Rule 104,2(ii) of Balochistan Minerals Concession Rules, 2002. Further disciplinary proceedings may be initiated against the officials at fault.

DP 777

6.2.3 Non-realization of the annual rental / deed fee from mines owners - Rs.159.732 million

According to Rules 104 and 108 of the Balochistan Minerals Concession Rules, 2002 read with Mines & Mineral Development Department Notification No. SOT(MMD)/4-1/2010/201-300 dated February 20, 2010, “Royalty in respect of any mineral or group of minerals won, mined or found as provided in Rule 101 and disposed off shall be payable on the first day of January and the first day of July each year.”

Contrary to above it was observed that Director General, Mines and Minerals Development Balochistan Quetta did not realize the annual rental / deed fee of Rs.159.732 million during 2013-14. Moreover validity period of various Prospecting Licenses and Mining Leases issued to miners expired but they did not get their licenses and leases renewed and continued their work. In this way government was further put to a loss of Rs.159.732 million as detailed in Annexure – 6.2.

Weak internal controls and inefficiency of the management resulted in non-realization of annual rental and renewal of licenses & leases which ultimately affected the revenue of the government negatively.

The matter was reported to the department on December 2, 2014, but no reply was received.

In the DAC meeting held on February 9, 2016, DG Mines & Minerals informed that amount pointed out by the audit has been recovered. DAC directed to produce documentary evidence to audit for verification.

No documentary evidence of recovery was produced despite the fact that the department was reminded again on September 23, 2016 regarding implementation of the decision taken in said DAC meeting but no progress was intimated till finalization of this report.

Audit recommends recovery of the government revenue.

DP 762, 765, 774, 785, 796, 797, 798, 799

6.2.4 Loss due to non-realization of income tax on royalty - Rs.39.184 million

According to Section 236-A of Income Tax Ordinance 2001, “The contractor shall deposit income tax @ 10% of bid money”.

Director General, Mines and Minerals Development Balochistan Quetta awarded contracts to various contractors during 2013-14 & 2014-15, for collection of royalty on Marble & other minerals in different Blocks covering mining fields of District Quetta, Loralai, Musa Khalil, Duki, Sanjavi, Mastung, Kalat, Khuzdar & Lasbela, Degari, Marwar, Pir Ismail Ziarat and Hanna. Scrutiny of record revealed that income tax on bid money was not paid by the contractors which resulted in tax arrears of Rs.39.184 million as detailed below:

(Rs. in million)

| S. No. | Name of Contractor | Area | Period | Bid Money | Income Tax |
|---------------|-------------------------------|------------------|----------------------|------------------|-------------------|
| 1 | M/s Syed Mohammad Hassan Agha | Block No. I & II | 27.12.12 to 26.12.13 | 70.500 | 7.050 |
| | | | 27.12.13 to 26.07.14 | 45.237 | 4.524 |
| 2 | M/s Liaqat Ali Lehri | Block No. V | 05.01.14 to 04.01.14 | 32.200 | 3.220 |
| 3 | M/s Abdul Wasey & Co | Block No. VIII | 01.09.14 to 31.08.15 | 77.500 | 7.750 |
| 4 | M/s Malik Minerals & Co | Block No. VII | 01.11.14 to 30.10.15 | 20.900 | 2.090 |

| S. No. | Name of Contractor | Area | Period | Bid Money | Income Tax |
|---------------|---|----------------|----------------------|------------------|-------------------|
| 5 | M/S Mir Baloch Khan Lehri & Co | Distt Quetta | 01.12.14 to 30.11.15 | 10.000 | 1.000 |
| 6 | M/s Malik Salah ud din & Co | Block No. VIII | 01.03.14 to 28.02.15 | 78.000 | 7.800 |
| 7 | M/s Abdul Qaddus S/O Abdul Baki C/o Mehrullah PS Qta. | Block No IV | 30.04.15 to 31.03.16 | 23.000 | 2.300 |
| 8 | M/s Haji Liaqat Ali Lehri | Block No V | 01.01.15 to 30.12.15 | 34.500 | 3.450 |
| Total | | | | | 39.184 |

Non realization of income tax from the contractors resulted in loss to the government.

Audit reports were issued to the department on December 2, 2014 and December 10, 2015 respectively but no replies were received.

In the DAC meeting held on February 9, 2016, Director General Mines & Minerals was directed to realize income tax from the contractors and produce documentary evidence to audit for verification.

No record was produced despite the fact that the department was reminded again on September 23, 2016 regarding implementation of the decision taken in said DAC meeting but no progress was intimated till finalization of this report.

Audit recommends that the tax may be recovered and verified by the audit.

DP 753, 791

6.2.5 Irregular award of contract – Rs.4.100 million

According to Government of Balochistan, Finance Department order dated September 27, 2011 “open tender through leading newspaper should be invited where the value of purchase exceeds the limit of Rs.0.100 million.

Director General Mine & Mineral Development Balochistan, Quetta awarded the contract for Rs.19.00 million for collecting the royalty from block-VII comprising mining fields of District Muslim Bagh Khanozai to M/s Malik Minerals, Government contractor during the financial year 2013-14 which expired on 31.10.2014. However management extended the contract from 01.11.2014 to 31.10.2015 by increasing contractual value to the tune of Rs.20.900 million giving increase of 10 per cent without inviting fresh tender. Meanwhile another contractor named as M/s Haji Mir Liaqat Ali Lehri & Company offered an amount of royalty valuing Rs.25.000 million for the same block for the financial year 2014-15 but management rejected his proposal without any justification. Thus Government sustained a loss of Rs.4.100 million.

Violation of prescribed procedure for favoring a contractor resulted in loss to the government.

The matter was reported to the department on December 10, 2015, but no reply was received.

In the DAC meeting held on February 9, 2016, departmental reply was not found satisfactory. The application of contractor who offered higher amount than the contractor to whom extension was granted was on record and placed before the forum by audit.

DAC directed to fix responsibility against officials on fault to recover loss made to the government.

No documentary evidence was produced to audit despite the fact that the department was reminded again on September 23, 2016 regarding

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implementation of the decision taken in DAC meeting but no progress was intimated till finalization of this report.

Audit recommends fixing responsibility to make loss good from those who were responsible for it.

DP 770

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.10,912.9 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.10,250.3 million was incurred, as summarized below:

| Type of grant | 2015-16 | | | |
|--|-----------------|--------------------|------------------|---------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non- Development | 2239.75 | 2196 | (43.8) | (1.9) |
| Development: | 4,981.15 | 4,762.3 | (218.85) | (4.4) |
| i. Dams | | | | |
| ii. Surface Irrigation | 3,701 | 3,292 | (408.432) | (11) |
| Total Development (i+ii) | 8682.15 | 8054.3 | (627.85) | (7.23) |
| Grand total (Non-Development + Development) | 10,912.9 | 10,250.3 | (662.6) | (6) |

There is substantial saving of Rs.627.85 million against development which should have been surrendered by the department.

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 |

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------------|-------------------|-------------|---------------------|-------------------------|--------------------------|
| 3 | 1989-90 | 36 | - | 36 | 0 |
| 4 | 1990-91 | 7 | - | 7 | 0 |
| 5 | 1991-92 | 47 | - | 47 | 0 |
| 6 | 1992-93 | 27 | - | 27 | 0 |
| 7 | 1993-94 | 50 | - | 50 | 0 |
| 8 | 1994-95 | 24 | - | 24 | 0 |
| 9 | 1995-96 | 34 | - | 34 | 0 |
| 10 | 1996-97 | 8 | - | 8 | 0 |
| 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 | 5 | 3 | 62.5 |
| 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 |
| 27 | 2015-2016 | 6 | - | 6 | 0 |
| TOTAL | | 496 | 47 | 449 | 9.6 |

Most of the Audit Reports have not yet been discussed by the PAC.

7.2 AUDIT PARAS

7.2.1 Loss due to unauthorized amendment in contract agreement - Rs.9.640 million

According to Clause 3.3 of Article-III of Services of contract agreement dated 21.12.2004, "The consultant will implement the services within the stipulated period of thirty six (36) months – 12 months for detailed design and 24 months for detailed construction supervision and as per implementation schedule attached as Annexure-B except if the schedule is modified / changed with the approval of the client during the cause of implementation".

Project Director, Extension of Pat Feeder Canal Project, Dera Murad Jamali executed a contract agreement on December 21, 2004 with M/s National Development Consultants, Lahore for consultancy services for the Project. As per agreed terms and conditions, the consultants were bound to render their services for a period of three (3) years on agreed rates/charges. But in August 18, 2008, an amendment was made in the agreement by enhancing the rate of remuneration of various positions w.e.f. June 2006.

The Project Management paid Rs.9.640 million during June 2015 to M/s National Development Consultants Lahore on account of Salary Cost / Remuneration Arrears for the period from June 2006 to July 2008 on the basis of said addendum. In this regard it is stated that the said irregularity was pointed out during audit for the year 2009-10 and discussed in DAC meeting held on December 18, 2010, and finally the recovery was made from the consultant during June 2013. However, the consultant again submitted their claim of arrears for the said period which was admitted by the management and payment made as detailed below:

(Rs. in million)

| Description | Voucher No. & Date | Cheque No. & Date | Amount |
|---|------------------------|--------------------------|--------------|
| Salary Cost / Remuneration Arrears for the period from June 2006 to July 2008 | PD-01 dated 02.06.2015 | C085820 dated 02.06.2015 | 9.640 |
| Total | | | 9.640 |

Violation of contract agreement resulted in loss to the government.

The matter was reported to the Department in January 2016 but no reply was received.

In the DAC meeting held on November 2-3, 2016, reply of the department was not found satisfactory. DAC directed the management to submit proper reply along with supporting documents.

No further progress was intimated till finalization of this report.

Audit recommends that responsibility may be fixed against the persons at fault, besides recovery of the amount overpaid to the contractor.

DP 666

7.2.2 Overpayment due to incorrect items of work – Rs.51.035 million

According to paras 16 and 221 of CPWA Code, the Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before signing the bill of the contractor.

Executive Engineer, Pat Feeder Canal Division at Dera Murad Jamali overpaid Rs.51.035 million to various government contractors during the year 2014-15 for item of work “Making earthen embankment with earth taken from approved borrow pits including cost of excavation and compaction of earthwork in embankment to full depth and width by approved mechanical means 85% maximum modified AASHTO dry density” under 21-6/a + SI No 3-25/c @ Rs.373.83 p% cft which pertains to road work. Whereas, the correct rate of Rs.220.90 per % cft provided under SI No.3-5/b (iii) meant for ordinary soil under general earth work was required to be paid. Thus, an overpayment of Rs.51.035 million was made, as detailed in Annexure – 7.1.

Non observance of financial rules leads to such overpayments.

The matter was reported to the Department in January 2016 but no reply was received.

In the DAC meeting held on November 2-3, 2016, department replied that the rates were allowed in the light of P&D department letter dated 13.1.2011, however, no evidence was produced.

DAC directed that the department may take up the matter with P&D Department for clarification.

No further progress was intimated till finalization of this report.

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

DP 651

7.2.3 Overpayment due to less deduction of voids - Rs.2.912 million

According to chapter 7.1 of Specification Book Vol-III, "(Stones), 25% voids should be deducted from the work "Filling wire crates" (3" to 5" thickness).

In the following Divisions of Irrigation department, contractors were paid for an item of work "Providing and filling in wire crates including sewing the crates (a) Stones or Boulders @ Rs.1,058.35 P% Cft under S.I No.19-21(a) of CSR 1998 without deduction of 25% voids during the financial year 2014-15 due to which an overpayment of Rs.2.912 million was made as detailed in Annexure – 7.2.

(Rs. in million)

| S. No. | Name of office | Amount |
|---------------|---|---------------|
| 1 | Executive Engineer, Irrigation Division, Khuzdar | 0.705 |
| 2 | Executive Engineer, Irrigation Division, Kachhi at Dhadar | 1.035 |
| 3 | Executive Engineer, Irrigation Division, Sibi | 1.172 |
| Total | | 2.912 |

Payments made without deduction of voids depicts extending of undue financial benefit to the contractors at the cost of public money.

The matter was reported to the Department in June 2016 but no reply was received.

In the DAC meeting held on November 2-3, 2016, it was replied by the concerned offices that 10% voids were deducted while making payments. But Audit was of the view that as per CSR Specification No.7.1(8), actual stone contents shall be obtained by multiplying the stack measurement with a factor of 0.75.

DAC directed that the department may take up the matter with P&D Department for interpretation of relevant provision of CSR and produce the same to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that matter may be resolved in consultation with Planning and Development Department.

DP 671, 680, 697

7.2.4 Less realization of water charges from LIEDA – Rs.358.252 million

According to para 26 of G.F.R Vol-I, it is the duty of the departmental Controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account.

Executive Engineer, Canal Irrigation Division, Hub is responsible for collection of water charges from the Lasbela Industrial Estate Development Authority supplied by the Irrigation Department. Against recoverable water charges of Rs.438.845 million, only Rs.80.593 million was recovered upto June, 2015, leaving a balance of Rs.358.252 million.

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

The matter was reported to the department in April 2016, but no reply was received.

In the DAC meeting held on November 2-3, 2016, management replied that the matter has been taken up with higher authorities for recovery of the amount from LIEDA.

DAC directed that serious efforts should be made to recover the amount under intimation to audit.

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.

DP 662

7.2.5 Non realization of stamp duty - Rs.16.151 million

According to 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 following offices of Irrigation Department, contracts were awarded to various contractors during financial year 2014-15 without realizing stamp duty in the shape of non-judicial stamp papers amounting to Rs.16.151 million, as detailed in Annexure – 7.3.

(Rs. in million)

| S.No. | Name of office | Amount |
|--------------|--|---------------|
| 1 | Project Director, Toiwar/Batozai Storage Dam | 9.347 |
| 2 | Project Director, Construction of Shadi Kaur Dam | 4.056 |
| 3 | Project Director, Construction of Six Dispersal Structures on Nari River | 1.765 |
| 4 | Executive Engineer, Pat Feeder Canal Irrigation Division, DM Jamali | 0.708 |
| 5 | Executive Engineer, Irrigation Division, Gwadar | 0.275 |
| Total | | 16.151 |

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

The matter was reported to the department in January, April and May 2016 but no reply was received.

In the DAC meeting held on November 2-3, 2016, department replied that stamp papers have been obtained from the 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.

DP 653, 664, 669, 681, 686

7.2.6 Irregular enhancement of contract agreement on higher rates - Rs.1025.99 million

According to clause 51(b)(iv) of Balochistan Public Procurement Rules, "Where civil works are to be contracted and are a natural extension of an earlier or ongoing job and it can be ascertained that the engagement of the same contractor will be more economical and will ensure compatibility of results in terms of quality of work provided that the cost of additional quantities of item(s) shall not exceed fifteen percent (15%) of the original contract amount".

The Project Director, Construction of Six Dispersal Structure on Nari River at Quetta awarded the works "Construction of Six Dispersal Structures (Package-I and II)" to M/s Agha Construction Co, Government Contractor at cost of Rs.1,349.716 million and Rs.748.73 million respectively during the year 2011-12. Later on the management enhanced the scope of work and contractual values of agreements through 4 different variation orders on higher rates than originally sanctioned during the year 2014-15. The enhancement of ongoing contract to the same contractor was irregular because the increased amount was more than 15% of the original contract amount for which retendering was required, as detailed below:

(Rs. in million)

| S. No. | Name of work / contractor | Original Contract Cost | Revised Contract Cost | Difference | Increase Percentage |
|---------------|--|-------------------------------|------------------------------|-------------------|----------------------------|
| 1 | Construction of Six Dispersal Structure on Nari River at Quetta (Package-I)" M/s Agha Construction Co, Government Contractor. | 1,349.729 | 2,170.893 | 821.16 | 61 |
| 2 | Construction of Six Dispersal Structure on Nari River at Quetta (Package-II)" M/s Agha Construction Co, Government Contractor. | 748.734 | 953.567 | 204.83 | 27 |
| Total | | 2,098.463 | 3,124.46 | 1025.99 | |

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 resulted into overpayments and irregular enhancement of award of contract.

The matter was reported to the Department in May 2016 but no reply was received.

In the DAC meeting held on November 2-3, 2016, the Project Director explained that the rates were allowed on the basis of approved PC-I and contract agreement. Audit informed the committee that the matter was also reported in the previous Audit Report 2013-14 on which DAC was held in September 7, 2015.

DAC directed to affect recovery of the amount overpaid to the contractor.

No compliance was reported till finalization of this report.

Audit recommends that recovery be affected from the contractor and responsibility be fixed against the officials at fault.

DP 655

7.2.7 Irregular expenditure on purchase of vehicles - Rs.7.00 million

According to section 19 of Staff Car Rules, "All officers posted in Secretariat, Grade 19 & Above can use only one entitled vehicle at a time." Further Chief Minister Balochistan relaxed the ban for purchase of 2 double door pickups for field offices.

Secretary, Irrigation Department, Quetta purchased (1) Toyota Vigo Champ and (2) Suzuki Cults valuing Rs.7.00 million instead of 2 double door pickups as approved by Chief Minister Balochistan, during the year 2014-15. The purchases were made contrary to the approval granted by the Chief

Minister. Further, the vehicles were retained by the administrative department instead field offices. Moreover, Suzuki Cults Car Model 2013 was purchased @ Rs.1.415 million whereas the actual market price of said vehicle at that time was up to Rs.1.050 million. The detail of expenditure is as under:

(Rs. in million)

| S. No. | Name of Firm | Description | Bill No. & date | Cheque No. & Date | Amount |
|--------------|---------------------------|---------------------------------------|------------------------|---------------------|--------------|
| 1. | M/s Indus Motor Company, | Toyota Hilux double cabin Pickup VIGO | TZM/1896/13, 4.12.2013 | 0760202, 30.12.13 | 4.100 |
| 2. | M/s Southern Automobiles, | Two Suzuki Cults VXRi | SAM/1086/13, 4.12.2013 | 0760203, 30.12.2013 | 2.900 |
| Total | | | | | 7.000 |

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

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

In the DAC meeting held on November 2-3, 2016, the department replied that vehicles are under the use of Ex-Secretaries. DAC directed to appoint an Inquiry Committee to fix responsibility and make loss good from those who have made excess payment for Suzuki Cults cars. It was also decided that vehicles be retrieved from the officers who were using these vehicles illegally.

No further progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the persons at fault, besides retrieval of vehicles from the concerned officers.

DP 682

7.2.8 Unauthorized payment of lead charges – Rs.84.176 million

According to section No I of CSR, 1998 and P&D Notification No. P&D-ROCT(I) 129/2008/2383 dated 14th 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”.

Project Director, Extension of Pat Feeder Canal Project, Dera Murad Jamali made payment of lead charges for carriage of material within 20 km and without preparation of lead plan in disregard of above notification, which resulted in unauthorized payment of Rs.84.495 million as detailed in Annexure-7.4.

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

The matter was reported to the Department in January 2016 but no reply was received.

In the DAC meeting held on November 2-3, 2016, management replied that the project is federally funded and payment of lead has been allowed as per contract agreement. Audit did not agree with the reply as rules of civil work of government of Balochistan were fully applicable on the project being funded by the Federal Government.

DAC directed that a committee may be constituted by the department to look into the matter and submit its findings to audit.

No further progress was intimated till finalization of this report.

Audit recommends that unauthorized payment made to the contractors may be recovered.

DP 656

7.2.9 Unauthorized expenditure on NSR Items without approved rate analysis – Rs.83.504 million

According to 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 Irrigation department incurred expenditure of Rs.83.504 million on different works during the year 2014-15 on NSR without preparing rate analysis approved by the competent authority, as detailed in Annexure – 7.5.

(Rs. in million)

| S. No. | Department | Amount (Rs.) |
|---------------|--|---------------------|
| 1 | Project Director, Construction of Toiwar / Batozai Dam | 63.898 |
| 2 | Executive Engineer, Irrigation Division, Killa Saifullah | 12.743 |
| 3 | Executive Engineer, Irrigation Division, Musa Khail | 4.589 |
| 4 | Executive Engineer, Irrigation Division Gwadar | 2.274 |
| Total | | 83.504 |

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 department but no reply was received.

In the DAC meeting held on November 2-3, 2016, management replied that the rates were paid after taking approval from the Planning and Development Department. However, audit did not agree with the contention of

department as preparation of rate analysis statement was the responsibility of the department.

DAC directed to produce rate analysis approved by the competent authority to audit for verification.

No record was produced till finalization of this report.

Audit recommends that rate analysis approved by the competent authority may be produced for verification.

DP 667, 673, 677, 689

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.8833.06 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.7738.6 million was incurred, as summarized below: -

(Rs. in million)

| Type of grant | 2015-16 | | | |
|--|-----------------|--------------------|-------------------|---------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 3,136.06 | 3,391.6 | 255.54 | 8.12 |
| Development | 5,697 | 4,347 | (1,350) | (23.6) |
| Grand Total (Non-Development + Development) | 8,833.06 | 7,738.6 | (1,094.46) | (12.4) |

Saving of Rs.1,350.0 million against development expenditure is substantial. Non utilization of development funds deprived public from basic amenities. Saving against non-development was not surrendered by the department.

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 |
| 6 | 2015-2016 | 8 | - | 8 | 0 |
| TOTAL | | 47 | - | 47 | 0 |

Audit Reports have not yet been discussed by PAC.

8.2 AUDIT PARAS

8.2.1 Non-Production of Record - Rs.35.394 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 (b) and 2 of the Auditor General’s Ordinance 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, 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 Executive Engineer, Public Health Engineering, Barkhan incurred an expenditure of Rs.35.394 million against various heads during 2012-13, but in support of said payments, the vouchers, MBs, contract agreements, PC-I/Technically sanctioned estimates were not available in the divisional office, therefore, the payments could not be verified as detailed below:

(Rs. in million)

| S No. | Description | Total |
|--------------|-------------------------------|---------------|
| 1 | Non-Development Establishment | 15.548 |
| 2 | Development | 19.846 |
| Total | | 35.394 |

Non production of record may lead to misappropriation of public money.

The matter was reported to the department in August 2016, but no reply was received.

In the DAC meeting held on November 14-15, 2016, the Executive Engineer replied that all the relevant record for the financial year 2012-13 would be provided to audit. The forum agreed with the reply and directed to produce the record to audit for scrutiny.

No further progress was intimated till finalization of this report.

Audit recommends that responsibility may be fixed against the officials at fault, besides production of record for scrutiny.

DP 721

8.2.2 Misappropriation on procurements of machinery & equipment - Rs.90.0 million

According to para 148 of GFR Vol-I, “all material received should be examined, counted, measured, or weighed as the case may be. When delivery is taken, the officer receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock register”. Further, as per CPWD Code, Para-56 and CPWA Code 228 and 209 “advances to contractors are as a Rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done”.

Executive Engineer E&M Division, PHE Department, Quetta awarded the work “purchase of drilling bits and allied equipment for drilling rigs” and Procurement of 100 Sets Machinery” to contractors. The payments of Rs.40.0 million and Rs.50.0 million were made to the contractors respectively but supplies were not received as detailed below:

(Rs. in million)

| S No. | Voucher No. & Date | Cheque No. & Date | Name of Contractor | Work Order No. & Date | Amount (Rs.) |
|--------------|------------------------|---------------------|--------------------------------|--|--------------|
| 1 | D-46, 17.06.2015 | 495202, 17.06.15 | M/s. Hashim Khan Nasir, Quetta | Purchase of drilling bits and allied equipment's for drilling rigs | 40.0 |
| 2 | D-47 dated 18.06.15 | 495203, 17.06.15 | M/s. Al-Yousaf Shahwani | Procurement of 100 Sets Machinery (2nd Bill) | 30.0 |
| 3 | D-80 dated 24.06.15 | 495146, 24.06.15 | M/s. Al-Yousaf Shahwani | Procurement of 100 Sets Machinery (Final) | 20.0 |
| Total | | | | | 90.0 |

The expenditure was held doubtful which resulted in loss to the public exchequer.

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

In the DAC meeting held on November 14-15, 2016, the committee did not agree with the replies of management. DAC directed that an inquiry should be initiated for fixing responsibility and making loss good from the defaulters. PAO informed that an inquiry has already been initiated to probe the matter and the case is with Anti-corruption Department. Further progress of the case will be intimated to audit as it moves ahead.

No further progress was intimated till finalization of this report.

The audit recommends that responsibility may be fixed against the officials at fault.

DP 711, 723

8.2.3 Overpayment due to allowing higher rate of premium - Rs.5.899 million

According to Chapter 3 Earthwork of specification Part-II, CSR, 1998, “Earthwork covers any or all works involved in cutting or digging in spoil or soil of various classification, dressing the excavated pits to specified grades, sorting transporting and re handling of excavated material, stocking filling or refilling, compacting, dressing of the resultant embankment or spoil bank only with all other related operation. Beside, earth, stone, gravel, shingle, brick heats are reckoned for base or sub base material”. Further, as per the Planning and Development Notification dated 16th September 2013, “the ceiling rate of premium for earth and civil work for district Killa Abdullah has been fixed as 20% and 100% respectively for the works executed in town, whereas for outside Killa Abdullah the rate are 23% and 103% respectively”.

The Executive Engineer, PHE Division, Killa Abdullah, awarded tenders of various water supply schemes to different contactors during the year 2014-15. The premium of civil works was paid on excavation and earthen

embankment which falls under the category of “Earthwork”, therefore, the premium of earthwork was payable instead of civil works. It resulted in overpayment of Rs.5.899 million, as detailed in Annexure – 8.1.

Excess payment of premium resulted into undue financial benefit to the contractors

The matter was reported to the management in August, 2016 but no reply was received.

In the DAC meeting held on November 14-15, 2016, the recovery as observed by the audit was admitted by the PAO. DAC directed to affect recovery immediately and produce evidence to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the concerned contractors.

DP 709, 739

8.2.4 Less realization of water tariff - Rs.15.483 million

According to 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. Further as per GFR 26, “It is the duty of departmental controlling officer to see that all sums due are regularly and promptly assessed, realized and duly credited in the Account.”

In the following divisions of Public Health Engineering, an amount of Rs.15.483 million remained outstanding during the years 2012-13, 2013-14 and 2014-15 on account of water tariff charges against various residential and commercial units, as detailed in Annexure - 8.2.

(Rs. in million)

| S. No. | Name of Division | Categories | Amount Recoverable (Rs.) | Amount Realized (Rs.) | Difference (Rs.) |
|--------------|--------------------------------------|--------------------------|--------------------------|-----------------------|------------------|
| 1 | Public Engineering Division Sibi | Residential / commercial | 1.935 | 1.112 | 0.824 |
| 2 | Public Engineering Division Lasbela | Residential / commercial | 10.424 | 0.29 | 10.134 |
| 3 | Public Engineering Division Kohlu | Residential / commercial | 0.54 | 0.056 | 0.484 |
| 4 | Public Engineering Division Chaghi | Residential / commercial | 3.734 | 0.734 | 3.0 |
| 5 | Public Engineering Division Panjgoor | Residential / commercial | 1.167 | 0.126 | 1.041 |
| Total | | | | | 15.483 |

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

The matter was reported to the departments in October, 2015 and April to July, 2016, but no reply was received.

In the DAC meeting held on May, 17, 2016 and November, 14-15, 2016, the DAC directed to realize revenue (water tariff) as per rates prescribed by the government.

No further progress was intimated till the finalization of this report.

Audit recommends that the recovery of outstanding Government dues from the concerned consumers be effected at earliest under intimation to Audit.

DP 704, 722, 737, 744, 749

8.2.5 Irregular expenditure on procurements in violation of BPPRA Rules - Rs.206.423 million

According to BPPRA issued by Government of Balochistan, Finance Department dated November 15, 2014, As per Rule – 7, the procuring agency shall, with approval of its head of Department constitute a committee comprising odd number of persons and headed by an officer not below the rank of BPS-18, and shall ensure that at least one third of the members of a procurement committee are from the departments other than the procuring agency”. Further as per Rule-15 sub-rules 2&3 of Balochistan Public Procurement Rules, 2014 “All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers as prescribed in these rules.” “The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages.”

Executive engineers of following divisions of Public Health Engineering department awarded different works to various contractors during the year 2014-15 without posting tenders on the website of BPPRA and formation of committees for bid evaluation as detailed in Annexure – 8.3.

(Rs. in million)

| S. No. | Name of Division | Amount (Rs.) |
|---------------|--|---------------------|
| 1 | Public Health Engineering, Kohlu, AIR Para-9, 2014-15 | 4.8 |
| 2 | Public Health Engineering, Killa Abdullah, AIR Para-1, 2014-15 | 64.86 |
| 3 3 | Public Health Engineering, E&M Division, Quetta, AIR Para-2, 2014-15 | 78.589 |
| 4 | Public Health Engineering, E&M Division, Quetta, AIR Para-6, 2014-15 | 58.174 |
| Total | | 206.423 |

Weak internal controls resulted in violation of rules.

The matter was reported to the management in May, August and October, 2016, but no reply was received.

In the DAC meeting held on November 14-15, 2016, the concerned XENs of the divisions replied that all codal formalities were fulfilled before incurring expenditure, however supporting documents were not provided.

DAC directed to produce relevant record in support of reply to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that the expenditure may be regularized and relevant record be produced for verification besides fixing the responsibility against the officials at fault.

DP 704, 707, 713, 720

8.2.6 Irregular expenditure on repair of vehicles and machinery – Rs.14.997 million

According to Para 146 of GFR, Vol-I and S. No. 24 of Annexure – A to Chapter 8 of GFR Vol-I, 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. Further according to S. No. 17.10 of Delegation of Powers 2008, Executive Engineer is empowered to sanction expenditure on repair of tools and plants up to Rs.0.100 million at a time.

The following divisions of the Public Health Engineering department incurred an expenditure of Rs.14.997 million on repair of vehicles and machinery during the year 2014-15. The expenditure was split to avoid tender and sanction of the competent authority. Further the defect reports of machinery, MB's and dismantled parts register were also not available. The detail is provided in Annexure – 8.5.

(Rs. in million)

| S No. | Name of Division | AIR Para No / Year | Amount |
|--------------|---|---------------------------|---------------|
| 1 | Public Health Engineering Division Harnai | 3 / 2014-15 | 1.585 |
| 2 | Public Health Engineering Division Musakhel | 3 / 2014-15 | 2.357 |
| 3 | Public Health Engineering Division Dera Bugti | 6 / 2014-15 | 1.520 |
| 4 | Public Health Engineering Division Washuk | 4 / 2014-15 | 1.129 |
| 5 | Public Health Engineering Division Kharan | 4 / 2014-15 | 1.880 |
| 6 | Public Health Engineering Division Panjgoor | 2 / 2014-15 | 0.999 |
| 7 | Public Health Engineering Division Barkhan | 3 / 2014-15 | 3.131 |
| 8 | Public Health Engineering E&M Division | 5 / 2014-15 | 2.396 |
| Total | | | 14.997 |

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

The matter was reported to the department in April to August 2016, but no reply was received.

In the DAC meeting held on May 17, 2016 and November 14-15, 2016, DAC directed the PHE divisions of Panjgoor and Barkhan for regularization of expenditure by the Finance Department whereas for remaining paras the respective divisions were directed to produce relevant record to audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends that responsibility be fixed on officials at fault besides regularization of the expenditure.

DP 705, 706, 711, 726, 729, 741, 742, 748

8.2.7 Unauthorized expenditure on drilling material and award of contract without tender – Rs.17.018 million

According to para 148 of GFR Vol-I “all material received should be examined, counted, measured, or weighed as the case may be. When delivery is taken, the officer receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock register”. Further as per S. No.17.10 of Delegation of Powers under the Financial Rules & the Powers of Re-appropriation Rules 2008, the Executive Engineer being a category-III officer is empowered to incur expenditure of Rs.200,000/- on account of tools and plants.

The Executive Engineer, E&M Division, PHED, Quetta made payments of Rs.17.018 million on account of purchase of drilling materials during financial year 2014-15. The expenditure was incurred without inviting open tender and beyond powers delegated to him. Moreover, no stock register was being maintained due to which the utilization remained unverified as detailed in Annexure – 8.5.

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

In the DAC meeting held on November 14-15, 2016, the reply by the officer concerned did not correspond with the audit observation. DAC directed him to submit a revised reply to audit along with documentary evidence if any for verification.

No further progress was intimated till finalization of this report

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

DP 730

8.2.8 Unauthorized retention of public money –Rs.14.70 million

According to para 7 of GFR Vol-I, Unless otherwise expressly authorized by any law or rule or order having the force of law, moneys may not be removed from the Public Account for investment or deposit elsewhere without the consent of the Ministry of Finance. Further, according to Finance Department, Government of Balochistan, “No any Government officer can open official bank account without permission/NOC from the Finance Department, Government of Balochistan.

During the audit of the Executive Engineer Public Health Engineering Division, Dera Bugti, for the year 2014-15, it was noticed that an amount of Rs.14.70 million out of grant-in-aid for educational and health institutions was received from Deputy Commissioner, Dera Bugti which was transferred and retained in the National Bank of Pakistan, Dera Bugti in violation of rules and regulations. The detail is given below:

(Rs. in million)

| S No. | Particulars | Cheque No. | Date | Amount |
|--------------|--|-------------------|-------------|---------------|
| 1 | Digging of Bore Killi Bhutto Bech Shunali | 930412 | 04.05.2015 | 1.0 |
| 2 | Development Package for community development schemes | 930429 | 25.05.2015 | 7.7 |
| 3 | Development Package for provision of missing facilities in educational institutions in district Dera Bugti | 930430 | 25.05.2015 | 5.0 |
| 4 | Digging of Bore and Purchase of diesel engine for Killi Haji Gul Muhammad Tehsil Pelag | 936325 | 26.08.2015 | 1.0 |
| Total | | | | 14.7 |

The retention of public money without obtaining approval of the Finance Department is violation of rules and may lead to misappropriation of money.

The matter was reported to the management in June, 2016 but no reply was received.

In the DAC meeting held on November 14-15, 2016, the forum was of the view that placing of public money in a bank account for more than a year could not be justified by the officer concerned and directed to close the account and deposit money into the government account immediately.

No further progress was intimated till finalization of this report.

Audit recommends that unauthorized bank account may be closed money be deposited into the government account.

DP 719

8.2.9 Purchase of UPVC pipes from the unauthorized contractor - Rs.8.354 million

According to Government of Balochistan Planning and Development department notification, dated September 16, 2013, "PVC pipes are required to be purchased by the department on market rate basis from the approved manufacturing firms for supply to the contractors".

The Executive Engineer, Public Health Engineering Division, Chaghi incurred an expenditure of Rs.8.354 million on purchase of UPVC Pipes of different diameter from M/s G.M Baloch & Brothers, Government Contractor & General Order Supplier, during the financial year 2014-15. It was observed that the firm was not registered as manufacturer in the sales tax and Pakistan Engineering Council as detailed below:

(Rs. in million)

| Public Health Engineering Division, Chaghi, AIR Para-1, 2014-15 | | | | | |
|--|-------------------------------------|-------------------------------|-----------------------|------------------------|---------------|
| S No. | Description | Voucher No. & Date | Quantity (Rft) | Rate Paid (Rs.) | Amount |
| 1 | UPVC Pressure Pipe B Class (3") dia | D-58, 25.3.2015 | 12,122 | 174 | 2.109 |
| 2 | UPVC Pressure Pipe B Class (4") dia | D-58, 25.3.2015 | 10,000 | 264 | 2.640 |
| 3 | UPVC Pressure Pipe B Class (6") dia | D-58, 25.3.2015 | 7,000 | 515 | 3.605 |
| Total | | | | | 8.354 |

Weak internal controls resulted in violation of government policy

The matter was reported to the management in July and August, 2016 but no reply was received.

In the DAC meeting held on November 14-15, 2016, reply of the Divisional Engineer was not found satisfactory as the firm from which the pipes were purchased, was not registered as manufacturer with the Pakistan Engineering Council.

DAC decided that the department will inquire into the matter and affect recovery of the amount paid over and above the manufacturer price.

No further progress was intimated till finalization of this report.

Audit recommends to affect recovery and responsibility may be fixed against the officials at fault for non observance of government policy.

DP 750

Chapter 9

9.1 Education Department

9.1.1 Introduction

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

9.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs.45,433.331 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.44,403.798 million was incurred, as summarized below:

(Rs. in million)

| Grant No. | Type of grant | 2015-16 | | | |
|--|-----------------|-------------------|--------------------|--------------------|--------------|
| | | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| 16 | Non-Development | 37,170.05 | 35,193.663 | (1976.4) | (5.3) |
| 9 | Development | 10,263.281 | 9,210.135 | (1053.146) | (10.3) |
| Grand Total (Non-Development + Development) | | 47,433.331 | 44,403.798 | (3,029.533) | (6.4) |

There is significant saving of Rs.1053.146 million against development expenditure which indicates improper budgeting and inefficient utilization of funds.

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 | 1984-85 | 3 | - | 3 | 0 |
| 2 | 1988-89 | 60 | - | 60 | 0 |
| 3 | 1989-90 | 11 | - | 11 | 0 |
| 4 | 1990-91 | 6 | - | 6 | 0 |
| 5 | 1991-92 | 17 | - | 17 | 0 |
| 6 | 1992-93 | 33 | - | 33 | 0 |
| 7 | 1993-94 | 29 | - | 29 | 0 |
| 8 | 1994-95 | 6 | - | 6 | 0 |
| 9 | 1995-96 | 19 | - | 19 | 0 |
| 10 | 1996-97 | 41 | - | 41 | 0 |
| 11 | 1997-98 | 22 | 13 | 9 | 59 |
| 12 | 1998-99 | 13 | 7 | 6 | 54 |
| 13 | 1999-2000 | 19 | 9 | 10 | 47 |
| 14 | 2001-2002 | 14 | - | 14 | 0 |
| 15 | 2004-2005 | 15 | - | 15 | 0 |
| 16 | 2005-2006 | 9 | - | 9 | 0 |
| 17 | 2007-2008 | 2 | - | 2 | 0 |
| 18 | 2008-2009 | 6 | - | 6 | 0 |
| 19 | 2009-2010 | 8 | - | 8 | 0 |
| 20 | 2010-2011 | 8 | - | 8 | 0 |
| 21 | 2011-2012 | 10 | - | 10 | 0 |
| 22 | 2012-2013 | 24 | - | 24 | 0 |
| 23 | 2013-2014 | 23 | - | 23 | 0 |
| 24 | 2014-2015 | 16 | - | 16 | 0 |
| Total | | 398 | 29 | 369 | 7.73 |

Most of the Audit Reports have not yet been discussed by PAC.

9.2 AUDIT PARAS

9.2.1 Non-production of record - Rs.27.232 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 (b) and 2 of the Auditor General's Ordinance 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, 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 Education Department incurred an expenditure of Rs.27.232 million during the financial year 2014-15 on procurement of vehicles and training courses, but no record was produced to audit for scrutiny as detailed below:

(Rs. in million)

| S. No. | Name of Office | AIR Para/ Year | Description | Amount |
|--------------|--|----------------|---|---------------|
| 1. | Director Education Schools Balochistan, Quetta | 09/ 2014-15 | Procurement of vehicle | 22.837 |
| 2. | Director Technical Education, Quetta | 2/ 2014-15 | Short Term Skill Development Courses under Prime Minister Youth Skill Development Program | 4.395 |
| Total | | | | 27.232 |

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

The matter was reported to the department in March and July, 2016 but no reply was received.

In the DAC meeting held on June 7, 2016 and October 31, 2016, the departments were directed to produce relevant record to audit for verification.

No further record was produced till finalization of this report.

Audit considers that fund might have been misappropriated as expenditure remained unaudited for which responsibility may be fixed against the officials at fault.

DP 511, 525

9.2.2 Embezzlement of government funds on transportation of books - Rs.10.353 million

According to rule – 15(1 and 2) of BPPRA, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency. All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers as prescribed in these rules. Further as per GFR 23, “Every Government Officer should realize fully and clearly that he would be held personally responsible for any loss sustained by the 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”.

Director Education Schools, Quetta incurred an expenditure of Rs.10.353 million for transportation of books to all District Education Officers and schools of Balochistan during the year 2014-15, as detailed in Annexure– 9.1.

The following irregularities were observed:

- i.** Expenditure of Rs.7.459 million was incurred without invitation of tender.
- ii.** Cheques were prepared in the name of DDO.
- iii.** An amount of Rs.0.740 million was shown paid to the transporter on simple computer generated invoices having no details i.e. number of books, date and type of vehicle, (S.No.1 to 77 of Annexure 9.1).
- iv.** Acknowledgment receipts of books by the District Education officers and Principals of concerned schools were not available.
- v.** In some cases names of schools were not mentioned to whom books were supplied.
- vi.** Sandeman and Special high Schools are few meters away from DEO Quetta but transportation charges were paid @ Rs.4000 per vehicle.
- vii.** Twenty two vehicles @ Rs.5000/ each have shown dispatched to the Baleli and Kuchlak which is too exorbitant rate.
- viii.** Directorate paid liabilities of 2013-14 amounting to Rs.3.305 million to the District Education Offices Jaffarabad, Noshki, Kohlu, Lasbela, Mastung, Dhadar, Harnai, Jhal Magsi, Ziarat, Washuk, Khuzdar, Killa Abdullah and Kalat for supply of books. Whereas according to record held with the Directorate it came to notice that books were transported to different districts by the Directorate itself during 2013-14. (from S.No.77 to 140 of Annexure 9.1)
- ix.** District Education Offices Noshki, Kohlu, Lasbela, Dhadar, Harnai, Jhal Magsi, Ziarat and Washuk submitted hand written receipts without supplier name, acknowledgment receipt of

payment by the firms and receipts of books by the head of schools, (S.No.141 to 173 of Annexure 9.1).

- x. District Education Officer, Mastung claimed Rs.0.360 million by tempering S.No's of the invoices obtained from different Transport Companies. Actually one invoice was obtained from each company and duplicated to claim twice from the department, (S.No.174 to 177 of Annexure 9.1).
- xi. During the scrutiny of record audit noticed that Directorate had already supplied the books to DEO, Loralai for further distribution to schools by making payment to supplier for Rs.57800/-. But according to invoices DEO, Loralai claimed unauthorized transportation charges from Quetta to Loralai (Rs.0.154 million). Furthermore, DEO claimed twice on the same invoice without mentioning particulars, (from S.No.193 to 198 of Annexure 9.1).

Public money was used against the standards of financial property.

The matter was reported to the department in March 2016, but no reply was received.

In the DAC meeting held on June 7 2016, the forum appointed a Deputy Secretary as Inquiry Officer to probe into the matter and to recover amount embezzled from the concerned officials.

No further progress was intimated till finalization of this report.

Audit recommends that amount may be recovered besides fixing responsibility against officials at fault.

DP 501, 545

9.2.3 Fraudulent payment for supply of reading / writing material - Rs.3.449 million

According to GFR 148, Vol.I, “all materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register. Further, according to agreement and supply order, last date for completion of supply was 31st may, 2014. In case of late delivery/supply penalty @ 10 % of the total cost was required to be imposed.

Director Education Schools, Quetta awarded contracts to M/s Haqqani Construction Company and M/s Zohaib & Brothers during the 2013-14 for supply of reading / writing supply and synthetic mat for district Awaran. Payment of Rs.3.449 million was made to the firm on June 04th and 06th, 2015. Directorate awarded contract to the firms on 06th May 2014 and last date for completion of supply of material was 31st May, 2014.

The following irregularities were observed;

- i. On inspection of material by the inspection committee, it was observed that neither total quantity was supplied nor quality was satisfactory. Therefore, Director Schools requested administrative department on 25-08-2014 for imposition of penalty and black-listing of both the firms as per recommendations of the Inspection Committee.
- ii. Different notices were served upon the firms for replacement of material as per agreement upto November 2014.
- iii. The firms approached Directorate on 13th November, 2014 for replacement of material and composition of new Inspection Committee. However, instead of penalizing the firms a new Inspection Committee was constituted on 20.02.2015 to inspect material at Awaran again.

- iv. On receipt of inspection report by the new Committee payment was released to both the firms on June 04th and 06th 2015 without imposing any penalty for late delivery of the material.

Weak internal controls resulted in undue favor to the firm at the cost of public money.

The matter was reported to the management in March 2016, but no reply was received.

In the DAC meeting held on June 7 2016, the PAO appointed a Deputy Secretary to probe into the matter and to recover embezzled amount from the officials concerned.

No further progress was intimated till finalization of this report.

It is recommended that outcome of the inquiry may be shared with the audit.

DP 505

9.2.4 Overpayment due to excess quantities than approved in PC-I – Rs.4.683 million

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

Project Director, Restructuring of Technical Education and Vocational Training System Quetta awarded the work “Construction of Government Polytechnic Institute for Boys at Sibi (Package-1) to M/s GZK Construction Company at a cost of Rs.77.921 million @ 35.90% above on Civil Work and 42.80% on Steel Items on CSR 1998. Review of MB for the year 2014-15,

revealed that the contractor was paid for different items of work by allowing excess quantities than provided in approved PC-I's due to which an overpayment of Rs.4.683 million was made as detailed in Annexure – 9.2.

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

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

In the DAC meeting held on October 31, 2016, the recovery was admitted and project management ensured to recover the amount.

No further progress was intimated till finalization of this report.

Audit recommends that responsibility be fixed against the officials at fault, besides affecting recovery.

DP 523

9.2.5 Unauthorized retention of government money - Rs.532.885 million

According to Rule 290 of Treasury Rules, no money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury only to prevent the lapse of budget grant.

The following offices of Education Department, illegally retained an amount of Rs.532.885 million in bank accounts from 2012-13 to 2014-15, as detailed below;

(Rs in million)

| S. No. | Name of Office | AIR Para / Year | Description | Bank Account Number | Amount |
|--------------|-----------------------------|-----------------|---|------------------------------------|----------------|
| 1 | Director Education Schools | 2/ 2012-13 | A05270-Other (Grant for Study Tours) | 4002783471 NBP, City Branch Quetta | 2.500 |
| 2 | | 2/ 2013-14 | | | 3.000 |
| 3. | | 6/ 2013-14 | Pertains to Balochistan Middle Level Education Project (JIBC) | | 3.578 |
| 4. | | 2/ 2013-14 | Parents Teachers Management Schools Committee (PTMSC) | | 23.807 |
| 5. | Director Education Colleges | 9/2014-15 | Endowment Fund | NBP | 500.00 |
| Total | | | | | 532.885 |

Weak internal controls resulted in unauthorized retention of public money and loss to the government in terms of interest and undue advantage to banks created an opportunity of misappropriation.

The matter was reported to the department in March 2016, but no reply was received.

In the DAC meeting held on June 7 2016, the Director Education Schools was directed to deposit the amount into government treasury without further delay. PAO appointed a Deputy Secretary to probe into the matter for fixing responsibility and directed Director Education Colleges to transfer Endowment Funds to Balochistan Education Endowment Fund, an organizations established by the government of Balochistan for the purpose.

No further progress was intimated till finalization of this report.

It is recommended that outcome of the inquiry may be shared with the audit and the amount retained illegally may be transferred back to the government. Account of Endowment Fund may also be closed and funds be

transferred to the Balochistan Education Endowment Fund to save the money from misappropriation.

DP 544

9.2.6 Non rendering of vouched account - Rs.168.349 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, the amount drawn for the payee, shall be refunded to Government”.

The Director Education Schools and Director PITE Quetta drew an amount of Rs.168.349 million during the year 2013-14 as detailed below on abstract contingent bills but no adjustment account was available for audit scrutiny, as detailed in Annexure – 9.3.

(Rs. in million)

| S. No. | Name of Office | AIR Para/ Year | Description | Amount |
|---------------|--------------------------|-----------------------|--------------------------------------|----------------|
| 1. | Director Schools, Quetta | 15/ 2013-14 | Grant in Aid to 21 Institutions | 148.955 |
| 2. | | | Payment to DEOs on account of PTMSCs | 9.394 |
| 3. | Director, PITE, Quetta | 11/ 2013-14 | Training of Teachers | 10.00 |
| Total | | | | 168.349 |

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

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

In the DAC meeting held on June 7 2016, the PAO appointed a Deputy Secretary to probe into the matter for and submit report to audit as well as

Administrative Department for further necessary action. The Director PITE was also directed to produce relevant record to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that detail account may be obtained and PAO may be instructed not to sanction further grant in aid without obtaining adjustment account of the previous grant besides fixing responsibility against officials at fault.

DP 535

9.2.7 Irregular expenditure on scholarship - Rs.20.00 million

According to Government of Balochistan, Planning & Development Notification No P&D/RO(Prog.)/Gen/2014-15/5147 dated 28.02.2015, following criteria for the scheme “Scholarship Program for Deserving Students” was prescribed.

- i. A committee under the Chairmanship of Deputy Commissioner along with District Education officer shall scrutinize the applications and award scholarships among the deserving students on merit and need basis.
- ii. The required amount of scholarship must be transferred directly into the account of educational institution or through cross Cheque to students. In case of institution’s bank account, it shall be in the name of educational institution having dual signatory account. No scholarship amount in cash should be given to students/guardian directly.

The District Education Officer, Loralai paid an amount of Rs.20.00 million during 2014-15 out of grant in aid placed at the disposal of concerned MPAs for grant of scholarships to the deserving students.

The expenditure was held irregular due to the following reasons: -

- i. Applications for scholarships to the deserving students were not scrutinized by the committee.
- ii. Record of the Students authenticated by their educational institutions was not available.

- iii. In most of the cases payment was made to the beneficiaries in cash instead of cross cheque either in the name of educational institution or student.
- iv. In the presence of Balochistan Endowment Fund already established in P&D Department, payment of scholarships through district administration was not justified.

Non-compliance of government policy may result in misappropriation of public money.

The matter was reported to the department in April 2016, but no reply was received.

In the DAC meeting held on June 7 2016, the District Education Officer replied that all codal formalities were fulfilled in accordance with the government policy. However, no documentary evidence was produced.

DAC directed to produce the relevant record to audit for verification.

No record was produced till finalization of this report.

Audit recommends that responsibility may be fixed against the officials at fault as no evidence regarding disbursement of scholarships to the deserving student was found.

DP 509

9.2.9 Illegal payment of remuneration - Rs.1.285 million

According to para 12 of GFR Vol-1, a controlling officer must see that the fund allotted to spending units are expended in the public interest and upon objects for which the money was provided. Further, according to F.R 11 “The whole-time of a Government servant is at the disposal of the Government which pays him, unless it is distinctly provided otherwise. He may be employed in any manner required by appropriate authority without claim for additional remuneration. He may be compensated “if the work is occasional in character and is so laborious as to justify special award in the form of Honorarium (FR 46 to 48).

Director Education Schools, Quetta incurred an expenditure of Rs.1.285 million during the year 2014-15 on remuneration of employees for working in late hours and engaged in the celebration of Anti-Corruption day held on 07th December, 2014, as detailed in Annexure – 9.4.

The following irregularities were observed.

- i. There was no provision of funds for remuneration in the budget therefore the funds were drawn from “Others” in violation of rules.
- ii. There exist no provision for Category-I officer in “Delegation of Power 2008 of Balochistan Government” to sanction expenditures on remuneration

Weak internal controls resulted in illegal payment out of public money.

The matter was reported to the department in March 2016, but no reply was received.

In the DAC meeting held on June 7 2016, the forum agreed with the contention of audit and Chairman DAC directed Director Schools to recover money paid to the officials in violation of rules.

No further progress was intimated till finalization of this report.

Audit recommends inquiry into the matter for fixing responsibility besides, recovery of the amount.

DP 521

Chapter 10

10 Industries Department

10.1 Introduction

Main function of the Industries Department is to attract foreign and local for setting up of Industries in Balochistan, which on one hand create job opportunities and on the other increase the revenue towards national exchequer. The Department of Industries is striving to establish Industrial Estate all over Balochistan and for this purpose the following Industrial Estates with possible basic infrastructure have been established.

- I. Quetta Industrial and Trading Estate, Quetta.
- II. Industrial Estate at Dera Murad Jamali.
- III. Lasbela Industrial Estate.
- IV. Hub Industrial and Trading Estate.
- V. Gwadar Industrial Estate.
- VI. Marble City Gaddani.
- VII. Winder Industrial Estate

10.1.1 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,000 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.835.421 million was incurred, as summarized below:

| Type of grant | (Rs. in million) | | | |
|--|------------------|--------------------|------------------|---------------|
| | 2015-16 | | | |
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non- Development | 900 | 681.055 | (219) | (24.33) |
| Development | 100 | 154.366 | 54.4 | 54 |
| Grand total (Non-Development + Development) | 1000 | 835.421 | (164.6) | (16.4) |

An expenditure of Rs.54.0 million was incurred in excess against development which indicates improper budgeting and financial mis-management.

10.1.3 Brief comments on the status of compliance with PAC directives

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------------|-------------------|-------------|---------------------|-------------------------|--------------------------|
| 1 | 2007-2008 | 3 | - | 3 | 0 |
| 2 | 2013-2014 | 3 | - | 3 | 0 |
| TOTAL | | 6 | - | 6 | 0 |

Audit Reports have not yet been discussed by the PAC.

10.2 AUDIT PARAS

10.2.1 Loss due to less realization of Cost of land – Rs.43.004 million

According to para 26 of GFR Vol-I, “It is the duty of Department controlling Officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the public account”. Further, According to revised Government of Balochistan, Industries Department Notification No SO-I(Ind)4-1/2012/66-76 dated, January 20, 2014, has fixed the rate of cost of land @ Rs.436 per sqm with 10% increase per annum from the allottees of Industrial Estates.

During audit of 2014-15, of office of the Director General, Industries and Commerce, Quetta it was observed that an amount of Rs.43.004 million was outstanding against various factories/industries on account of cost of land, as detailed in Annexure – 10.1.

Non-compliance with the government orders resulted non realization of cost of land.

The matter was report to the department in December, 2015 to which it was replied that the units against whom the cost of land is outstanding are closed due to one or other reasons.

In DAC meeting held on November 30, 2016, reply of the Directorate was not found satisfactory and DAC emphasized upon the department to formulate an action plan for recovery of outstanding dues from concerned.

No further progress was communicated till finalization of this report.

Audit recommends recovery of outstanding Government dues from the defaulters.

DP 752

10.2.2 Loss due to less realization of ground rent – Rs.26.532 million

According to para 26 of GFR Vol-I, As per GFR 26, “It is the duty of Department controlling Officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the public account”. Further, According to Government of Balochistan through Industries Department Notification No SO-I(Ind)4-2/2003/3414-23 dated, June 7, 2005, the has fixed the rate of ground rent @ Rs.3 per sqm from the landowners of Industrial Estates.

During audit of office the Director General, Industries and Commerce Department Quetta, for the year 2014-15, it was observed that an amount of Rs.26.532 million was outstanding against landowners/industrialists on account of ground rent, as detailed in Annexure – 10.2

Non-compliance with the government orders resulted in non-realization of Government dues.

The matter was report to the department in December, 2015 to which it was replied that due to prevailing law and order situation a number of

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industrial units have been closed. Moreover owners are using delay tactics to deposit the Government dues in time.

In DAC meeting held on November 30, 2016, the Directorate reply was not found satisfactory. DAC emphasized upon the Directorate to formulate an action plan for recovery of outstanding dues from the concerned.

No further progress was communicated till finalization of this report.

Audit recommends recovery of outstanding Government dues.

DP 767

Chapter 11

11 Autonomous Bodies

11.1 Balochistan Coastal Development Authority

11.1.1 Introduction

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

11.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.126.717 million were allocated to the Authority during the Financial Year 2014-15. Against the said allocation, an expenditure of Rs.126.717 million was incurred, as summarized below:

| Type of grant | (Rs. in million) | | | |
|--|------------------|--------------------|------------------|----------------|
| | 2014-15 | | | |
| | Final Grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 100 | 87.095 | (13) | (13) |
| Development | 10 | 9.975 | (0.025) | (0.25) |
| Grand total (Non Development + Development) | 110 | 97.07 | (12.93) | (11.75) |

Significant saving accrued in non development which indicates improper budgeting by the authority.

11.1.3 Brief comments on the status of compliance with PAC directives

| S. No | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------------|--------------------------|--------------------|----------------------------|--------------------------------|---------------------------------|
| 1 | 2009-2010 | 5 | - | 5 | 0 |
| 2 | 2013-2014 | 1 | - | 1 | 0 |
| 3 | 2014-2015 | 8 | - | 8 | 0 |
| Total | | 14 | - | 14 | 0 |

Most of the Audit Reports have not yet been discussed by the PAC.

11.2 AUDIT PARAS

11.2.1 Non-production of record – Rs.8.068 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 (b) and 2 of the Auditor General’s Ordinance 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, 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.

Director General Balochistan Coastal Development Authority, Gawadar did not produce account record of Rs.8.068 million, incurred in November 2014, due to which audit was unable to proceed further and verify the expenditure as detailed below:

(Rs. in million)

| S. No | Description | Amount |
|--------------|-----------------------|---------------|
| 1 | Development | 3.081 |
| 2 | Staff loan | 2.180 |
| 3 | Others | 1.201 |
| 4 | Purchase of furniture | 0.160 |
| 5 | Repair of Transport | 1.446 |
| Total | | 8.068 |

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

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

In the DAC meeting held on 6th October, 2016, the office replied that record could not produce due to negligence of officials. DAC directed the department to produce relevant record to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that detailed auditable record may be provided for scrutiny besides fixing responsibility against officials at fault.

DP 77

11.2.2 Overpayment due to allowing higher rate of premium - Rs.1.320 million

According to Government of Balochistan Planning and Development Department's Notification No P&D/ROCT (1) 129/2013/3624 dated September 16, 2013, the Government has fixed premium @ 23 % above on Composite Schedule of Rates, 1998 for earth work items outside Uthal.

Director General Balochistan Coastal Development Authority, Gawadar awarded contract of Rs.1.320 million during the year 2013-14 to the contractor for the work “Cleaning of channel and Basin Yard of Gadani Jetty”. The Authority allowed payment for an item of work “Earth work excavation in open cutting upto 1.5 meter depth for storm water channels drains in area” @ 103% instead of 23%. It resulted in overpayment of Rs.1.398 million, as detailed below:

(Rs. in million)

| Amount of Premium due @23% above on CSR | Amount of Premium paid @ 103% above on CSR | Amount Overpaid |
|--|---|------------------------|
| 0.402 | 1.800 | 1.398 |

Weak internal controls resulted in overpayment to the contractor.

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

In the DAC meeting held on 6th October, 2016, the officer concerned replied that the work was executed in sea water below 1.5 meter to 3 meter depth. DAC directed to produce relevant record to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that amount overpaid to the contractor may be recovered.

DP 81

11.2.3 Irregular expenditure on purchase of computers, equipment and furniture - Rs.1.024 million

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.0.100 million”. Under Para 148 of GFR Vol.I, “all material received should be examined, counted, measured, or weighed as the case may be. When delivery is taken, the officer receiving the stores should also be required to give a certificate that he has actually received the material and recorded them in the appropriate stock register”.

Director General Balochistan Coastal Development Authority, Gawadar incurred an expenditure of Rs.1.024 million during 2014-15 on the purchase of laptops, UPS and furniture without calling tender and maintaining stock registers as detailed in Annexure – 11.1

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

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

In the DAC meeting held on 6th October, 2016, the office replied that tender was invited and codal formalities fulfilled. On verification of tender, it was observed that purchase of laptops, UPS and furniture were not specifically mentioned in the notice inviting tender.

Audit recommends that responsibility may be fixed against the officials at fault.

DP 83, 88

11.3 Balochistan Development Authority

11.3.1 Introduction

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

11.3.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.3,958 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.3,958 million was incurred, as summarized below:

(Rs. in million)

| Type of grant | 2014-15 | | | |
|--------------------------|---------------|--------------------|------------------|------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Development | 3958.5 | 3958.5 | 0 | (0) |
| Total Development | 3958.5 | 3958.5 | 0 | (0) |

11.3.3 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 | 2000-2001 | 91 | - | 91 | 0 |
| 2 | 2005-2006 | 5 | - | 5 | 0 |
| 3 | 2007-2008 | 30 | - | 30 | 0 |
| 4 | 2009-2010 | 5 | - | 5 | 0 |
| 5 | 2010-2011 | 30 | - | 30 | 0 |
| 6 | 2011-2012 | 30 | - | 30 | 0 |
| 7 | 2012-2013 | 13 | - | 13 | 0 |
| 8 | 2013-2014 | 9 | - | 9 | 0 |
| 9 | 2014-2015 | 8 | - | 8 | 0 |
| Total | | 221 | - | 221 | 0 |

11.4 AUDIT PARAS

11.4.1 Overpayment due to non-deduction of cost of prime coat – Rs.10.37 million

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

In following works of BDA, the premix carpeting was carried out in various road works and paid @ Rs.239.10 per sqm under SI. No. 21-35 that included cost of tack coat @ Rs.51.30 per sqm. In addition, prior to premix carpeting, prime coat at non-scheduled rate was also paid @ Rs.33/. Additional payment based on non-scheduled rates for prime coat was not in order because cost of tack coat already included in the premix carpeting rate. This resulted in an overpayment of Rs.10.370 million as detailed in Annexure – 11.2.

Payment of prime coat resulted in overpayment to the contractor.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management informed that recovery of Rs.0.012 million was made from the work at S. No. 3 of the table vide abstract of cost and quantities recorded at Page No. 187 of the MB.

DAC directed that recovery of remaining cases as observed by the audit should also be made.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the contractors.

DP 91

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11.4.2 Overpayment due to excess escalation charges - Rs.8.437 million

According to sub-para ii of Government of Balochistan, Planning and Development Department Notification issued vide No. P&D.ROCT(1) 129/2008/3619 dated August 20, 2008, “A lump sum escalation of 8% on the balance cost / quantum of work as on July 2008 i.e. awarded before 14.06.2008 may be provided for the schemes to be continued in subsequent years”.

Balochistan Development Authority, Quetta awarded the work “Construction of B/T Roads from Dergai to Takarai & Dergai to Dergah Mullezai (length 14 Km) District Zhob” to a contractor on 19.09.2006. Gross work done of Rs.243.636 million plus escalation of Rs.20.848 million up to 27th running bill paid on March 30, 2015. The contractor was paid escalation @ 8% up to 25th bill, but in 26th bill onward, the rate of escalation was changed which resulted in an over payment of Rs.8.437 million to the contractor as detailed in Annexure – 11.3.

The excess payment of escalation charges than admissible resulted in over payment to the contractor in violation of Government standing orders.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, it was replied that escalation was calculated as per P&D Notification dated June 14, 2008. Audit contended that the said notification was not applicable on the schemes awarded before June 14, 2008 as clarified vide notification dated August 20, 2008.

DAC directed to recover the amount under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the contractor.

DP 99

11.4.3 Overpayment due to inadmissible item of work - Rs.6.911 million

As per para 221 of CPWA Code, “The Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with these recorded in measurement book and check arithmetically”.

Balochistan Development Authority, Quetta awarded the work “Construction of Road from Syed Hameed Cross to Gulistan 22 Km District Killa Abullah” to M/s Saadat Akhtar Construction Co; Government Contractor on 27.10.2010. It was observed that road berms / shoulders were constructed under S.I.No. 21-19/ii and 21-23/b by laying natural pitrun gravel. In this connection it is stated that if there was a necessity of construction of shoulders then it should have been made with gravelly soil under SI No. 21-6/c + 21-9. Thus due to allowing inadmissible item of work it resulted in an overpayment of Rs.6.911 million to the contractor as detailed below:

(Rs. in million)

| S. No | Description | Quantity Paid Cum | Rate Paid (Rs.) | Rate Payable (Rs.) | Excess Rate Paid (Rs.) | Amount |
|--------------------------------------|---|-------------------|-----------------|--------------------|------------------------|--------------|
| 1 | S/S natural pitrun gravel SI No. 21-19/ii | 27064.92 | 210.10 | 71.50 | 138.60 | 3.751 |
| 2 | L/S natural pitrun gravel SI No. 21-23/b | 24809.51 | 212.30 | 91.75 | 120.55 | 2.991 |
| Total | | | | | | 6.742 |
| Add premium @ 2.50% above CSR | | | | | | 0.169 |
| G Total | | | | | | 6.911 |

Payments by allowing incorrect rate resulted in undue financial benefit to the contractor.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, Management informed that natural pitrun gravel was laid on shoulders of road. Audit contended that shoulders of roads should have been constructed under S.I. No.21-6c+21-9.

DAC directed to affect recovery and produce evidence to audit.

No progress was reported till finalization of this report.

Audit recommends affecting recovery of the amount from the contractor.

DP 101

11.4.4 Overpayment due to wrong calculation - Rs.2.635 million

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

Balochistan Development Authority, Quetta, awarded the work “Construction of additional class rooms in various school of PB-VI Quetta” to M/s Habib Builders, Government Contractor; vide work order dated 02.03.2014 @ 39.75% above on Civil Works and 119.75% above on Steel Works on Balochistan CSR 1998. The 6th running bill was paid vide MB No.2/497, Page 184 on 29.6.2015. Scrutiny of contractor's bill revealed that gross work done for steel items i.e. Steel and GI Pipes etc. comes to Rs.5.117 million whereas Rs.6.317 million was paid. Due to wrong calculation of steel items, the contractor was overpaid Rs.2.635 million, as detailed below.

| (Rs. in million) | | |
|---------------------------|-----------------------------|-------------------------|
| Amount Paid (Rs.) | Amount Payable (Rs.) | Difference (Rs.) |
| 6.317 | 5.118 | 1.199 |
| Add Premium 119.75% above | | 1.436 |
| Total | | 2.635 |

Wrong calculation of work done provided extra financial benefit to the contractor.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management was directed to affect recovery from the next running bill.

No progress of recovery was reported till finalization of this report.

Audit recommends that recovery may be affected from the contractor.

DP 110

11.4.5 Overpayment due to excess quantities than admissible - Rs.2.680 million

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

Balochistan Development Authority, Quetta awarded various works to contractor during 2014-15. Scrutiny of record revealed that contractors were paid excess quantities than admissible / approved in the estimates / PC-I, which resulted in overpayment of Rs.4.010 million to the contractors as detailed in Annexure – 11.4.

Payments due to allowing excess quantities than admissible depicted extending undue financial benefits to the contractors at the cost of public exchequer.

The matter was reported to the authority in June 2016 but no reply was received.

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In DAC meeting held on October 25, 2016, management accepted recovery and informed that a sum of Rs.1.330 million has been recovered and the remaining amount of Rs.2.680 million will be recovered from the contractors.

DAC directed that the recovery may be affected from the next running bills of the contractors and evidence be produced to audit for verification.

No progress of recovery was reported till finalization of this report.

Audit recommends that recovery may be affected from the contractors.

DP 115, 121, 133

11.4.6 Overpayment due to allowing withheld quantity - Rs.1.193 million

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

Balochistan Development Authority, Quetta awarded the work “Construction of Road from Main Toiser Road to Taghini, Shina, Kasha Kodezai, Aam Ali Khail, Mohammadzai, Shamozai, Shadezai and Killi China Khondi 10 Km” to a contractor on November 24, 2010.

Scrutiny of detail measurement recorded at Page No. 04 to 106 of MB revealed that excavation or cutting to a required grade and camber was executed on different RDs between Km 0.000 to Km 12.067 but the same item of work was again executed on Km 0.000 to Km 2.175. As result of excavation or cutting, 177705 Cum of common material and 44076.701 Cum of soft rock was obtained. Out of the said quantities, 13539.6 Cum of common material and 1311.80 Cum of soft rock were withheld, but while making payment, full quantities were brought forwarded in abstract of cost and quantities at page No.107 and paid accordingly. Thus no reasons for payment

of withheld quantities were recorded in the Measurement Book which resulted in overpayment of Rs.1.193 million, as detailed below:

(Rs. in million)

| S. No. | Description | Quantity Paid Cum | Quantity withheld Cum | Quantity Payable Cum | Rate Paid (Rs.) | Amount |
|---|--|-------------------|-----------------------|----------------------|-----------------|--------------|
| 1 | Excavation or cutting to a required grade, camber In wet silt clay and mud SI No. 21-1/c | 177705.65 | 13539.6 | 164166.050 | 71.50 | 0.968 |
| 2 | Excavation or cutting in soft rock by blasting SI No. 21-3 | 44076.701 | 1311.810 | 42764.891 | 145.35 | 0.191 |
| Total | | | | | | 1.159 |
| Add Premium @ 2.95% Above CSR 1998 | | | | | | 0.034 |
| Total | | | | | | 1.193 |

Non-checking of abstract of costs and wrong brought forward of withheld quantities resulted in overpayment and undue financial benefit to the contractor.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, reply of the management was not found satisfactory. DAC directed to produce original record to audit for scrutiny / verification. On verification of record it was observed that payment for withheld quantities was not justified. Therefore, recovery was ordered.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the contractor.

DP 145

11.4.7 Less realization of tonnage fee from vessel - Rs.22.642 million

As per Planning & Development Department Notification No. P&D-BDA(313)/2011/2883 dated 22.07.2013, “The ship breakers are required to pay the amount of tonnage charges on the arrival of vessel at sea shore @ Rs.50/ per MT on the basis of net tonnage of vessel”.

The Balochistan Development Authority, Quetta is maintaining ship breaking industry at Gaddani and hundreds of vessels are brought and beached at sea shore for dismantling. On checking of receipt of tonnage charges it was observed that during 2012-2015, a quantity of 4820740 MT was collected by the ship breakers after dismantling of vessels. Tonnage fee of Rs.209.947 million was recoverable against which the BDA management realized a sum of Rs.187.305 million. It resulted in less realization / deposit of Rs.22.642 million as detailed below:

(Rs. in million)

| S. No | Period | Quantity Paid MT | Rate Per MT (Rs.) | Amount Realized | Amount to be Realized | Difference |
|--------------|---------|------------------|-------------------|-----------------|-----------------------|---------------|
| 1 | 2012-13 | 1554503 | 30.00 | 44.718 | 46.635 | 1.917 |
| 2 | 2013-14 | 1620642 | 50.00 | 72.266 | 81.032 | 8.766 |
| 3 | 2014-15 | 1645595 | 50.00 | 70.321 | 82.280 | 11.959 |
| Total | | | | | | 22.642 |

Less realization and deposit of revenue put the authority in loss.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management informed that the difference in amount realized is because of the fact that the vessels arrived at the closing dates of concerned financial years.

DAC directed to produce vessel wise detail of the recovery to audit for further consideration.

No record was produced till finalization of this report.

Audit recommends recovery of tonnage charges from the defaulters.

DP 107

11.4.8 Non-deduction of sorting & stacking charges as a result of excavation - Rs.7.199 million

According to S. I. No. 21-2, 21-3 & 21-4 and detailed analysis of CSR 1998, “The rates for excavation or cutting in soft rock, medium rock and hard rock were inclusive of labor charges for stacking at site. The unit rate paid includes Rs.26.71 per cum for sorting and stacking the excavated material at the site of work”.

In BDA, the contractors of various works were paid for items of work “Excavation or cutting in soft rock and hard rock by blasting including sorting and stacking the excavated material within a lift 1.5m (5 Ft) and lead upto 30m (100 Ft)” under SI No.21-3 & 21-4 @ Rs.145.35 Per Cum @ Rs.259.45 Per Cum. The rate paid was inclusive of sorting and stacking the excavated material at the site of work, but review of Measurement Books revealed that excavated material was not stacked at site of work. Therefore,, unit rate paid was to be reduced @ Rs.27.71 Per Cum which was not done. It resulted in overpayment of Rs.7.199 million as detailed in Annexure – 11.5.

Non deduction of stacking charges from unit rate of items resulted in overpayment for the rate of sorting and stacking of materials.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management accepted the contention of audit. DAC directed that recovery should be made from the next running bills.

No progress of recovery was reported till finalization of this report.

Audit recommends recovery of the amount from the contractors.

DP 113

11.4.9 Non recovery of lease charges - Rs.3.750 million

As per GFR 28, “No amount due to Government should be left outstanding without sufficient reasons. Further as per terms and condition of lease agreement made on 12th day of May 2011 clause 3, that the party shall pay the following charges to the party of First Part for running the factory and using its building and machinery as a lease money of Rs.1.500 million per year (lump sum for 1st year and Rs.0.375 million after every three months”.

The Chairman Balochistan Development Authority, Quetta made an agreement with M/s Teerath Ram to run a Cotton Ginning, Pressing Factory and Oil Mills at Uthal. The factory was leased out for 25 years commencing from 15.5.2011. However, the firm failed to deposit lease charges valuing Rs.3.750 million, as detail in Annexure – 11.6.

Non recovery of outstanding dues indicated inefficiency of the management which resulted in loss to the authority.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management informed that agreement was rescind and several notices regarding recovery were served. Audit emphasized on that when no expertise were available with the authority than why such a huge expenditure was incurred which resulted in blockage of funds.

DAC recommended that an inquiry may be conducted for fixing responsibility against the persons at fault. Besides, current status of recovery may be intimated to audit for verification.

No progress was reported till finalization of this report.

Audit recommends that outstanding dues be recovered from the firms besides conducting inquiry to fix responsibility against persons at fault.

DP 149

11.4.10 Non-realization of stamp duty - Rs.2.005 million

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

Balochistan Development Authority, Quetta, awarded contracts to various Government Contractors during 2014-15, but agreements were not executed on stamp papers, which resulted in loss of Rs.2.005 million of stamp duty, as detailed in Annexure – 11.7.

Non execution of agreements on stamp papers resulted in loss to the government.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management informed that Rs.0.835 million out of Rs.2.840 million has been recovered and the rest will be recovered from the security deposits of the contractors.

DAC directed to produce original stamp papers to audit for verification.

No progress of recovery was reported till finalization of this report.

Audit recommended that stamp duty may be recovered.

DP 79

11.4.11 Inadmissible payment of lead / carriage charges - Rs.3.65 million

According to Government of Balochistan Planning and Development Department Notification No.P&D-ROCT(I) 129/2008/2383 dated 14th June, 2008, “The lead/carriage charges are allowed beyond 20 Km radius in all districts of the province from July, 2008 against S.I.No.1-1, 1-5 (a) 1-6 Of CSR, 1998. The Department is also required to submit a lead plan in the PC-I with a certificate of shortest distance”.

Balochistan Development Authority, Quetta, awarded the work “Construction of BT Road from Ziarat Cross Surah Khula to Kach Road” to M/s Hakeem Khan Kibzai and Brothers, Government Contractor on 29.8.2011. Lead / carriage charges were paid to the contractor for disposal of excavated material within 2 Km radius from site in disregard of above notification which resulted in overpayment of Rs.3.65 million.

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

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management accepted the contention of audit. DAC directed that recovery should be made in next running bills.

No progress of recovery was reported till finalization of this report.

Audit recommends that inadmissible payment made to the contractors may be recovered.

DP 109

11.4.12 Non deduction of GST - Rs.1.098 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.

Balochistan Development Authority, Quetta, awarded the work “Construction of additional class rooms in various schools of PB-VI Quetta” during the year 2014-15, to M/s Habib Builders, Government Contractor; vide work order dated 02.03.2014. The contractor was paid for supply of furniture valuing Rs.6.464 million without deducting GST amounting to Rs.1.098 million.

Non deduction of GST from the contractor resulted in loss to the government.

The matter was reported to the authority in June 2016 but no reply was received.

In DAC meeting held on October 25, 2016, management accepted the recovery. DAC directed that recovery should be made in next running bills.

No progress of recovery was reported till finalization of this report.

Audit recommends recovery of general sales tax from the contractor.

DP 131

11.5 Lasbela University of Agriculture, Water & Marine Sciences, Uthal

Lasbela University of Agriculture, Water and Marine Sciences

11.5.1 Introduction

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

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

11.5.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.520.14 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.440.04 million was incurred, as summarized below:

(Rs. in million)

| Type of grant | 2014-15 | | | |
|------------------------------|---------------|--------------------|------------------|---------------|
| | Final Grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 372.31 | 292.21 | (80) | (21.5) |
| Development | 147.83 | 147.83 | 0 | 0 |
| Total Non-Development | 520.14 | 440.04 | (80) | (15.4) |

There is 21.5% saving in non development expenditure which indicates improper preparation of budget and forecasting before financial year.

11.5.3 Brief comments on the status of compliance with PAC directives

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------------|-------------------|-------------|---------------------|-------------------------|--------------------------|
| 1 | 2014-2015 | 2 | - | 2 | 0 |
| Total | | 2 | - | 2 | 0 |

The Audit Report has not yet been discussed by the PAC.

11.6 AUDIT PARAS

11.6.1 Irregular award of work without technical sanction - Rs.8.522 million

As per Rule-12(2) &(3)of Public Procurement Rules-2004, “all procurement opportunities over two million rupees should be advertised on the Authority’s website as well as in other print media or newspapers having wide circulation. The advertisement in the newspapers shall principally appear in at least two national dailies, one in English and the other in Urdu. In cases where the procuring agency has its own website it may also post all advertisements concerning procurement on that website as well”.

In Lasbela University of Agriculture, Water and Marine Sciences, at Uthal contract of “Construction of Boundary Wall University Hostel” was awarded during 2014-15 at a total cost of Rs.8.522 million. The advertisement was published in only one local newspaper i.e. Daily “Intekhab Hub” and work was awarded to the 2nd lowest bidder instead of 1st lowest bidder without any proper justification as detailed below. Moreover, expenditure was incurred without obtaining technical sanction.

(Rs in million)

| S. No | Name of Bidder | Less to Estimated Cost | Quoted Cost |
|-------|---|------------------------|-------------|
| 01 | M/s Lasbela Construction Company | 12.42% | 8.400 |
| 02 | M/s A.A.N Construction Govt. Contractor | 11.04% | 8.522 |
| 03 | M/s Muh. Umar Baloch Govt. Contractor | 10.25% | 8.598 |

Irregularity caused due to non-adherence with the standards of financial propriety which resulted in uneconomical procurements.

The matter was reported to the University in April, 2016, but no reply was received.

In the DAC meeting held on October 20, 2016, the management replied that work was awarded to the 2nd lowest bidder as his bid was close to estimated cost. After lengthy discussion, the forum agreed with the audit contention.

Audit recommends that expenditure is to be regularized besides fixing responsibility against officials at fault.

DP 131

11.6.2 Irregular expenditure on catering services – Rs.1.992 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 upto 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 Lasbela University of Agriculture, Water and Marine Sciences, at Uthal, and expenditure of Rs 1.992 million was incurred during financial year 2014-15 for catering service on the Convocation without inviting open tender to obtain competitive rates.

Non adherence with the procurement rules resulted in uneconomical procurements.

The matter was reported to the University in April, 2016, but no reply was received.

In the DAC meeting held on October 20, 2016, the management replied that due to shortage of time, the tender could not be invited. The reply was not found satisfactory as the convocations are planned well in advance.

DAC directed that the case may be send to the syndicate for regularization.

No further progress was intimated till finalization of this report.

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

DP 141

11.6.3 Unauthorized payment of house rent allowance – Rs.4.926 million

According to Finance Division's OM No 2(2)P-5/83, dated 10.04.1988, 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 Lasbela University of Agriculture, Water and Marine Sciences, at Uthal, an unauthorized amount of Rs.4.926 million was paid on account of House Rent Allowance during the period July 2012 to December 2015, to the officers of the university residing in the colony. Moreover, 5% of basic pay as repair and maintenance charges were also not deducted from salaries of the officers concerned as detailed in Annexure – 11.8.

Weak internal control resulted into unauthorized payment of house rent allowance and non-deduction of 5% repair and maintenance charges.

The matter was reported to the University in April, 2016, but no reply was received.

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In the DAC meeting held on October 20, 2016, the management replied that the reduced house rent charges were deducted as the condition of the houses was deplorable. The reply was not justified.

DAC directed to recover full amount of house rent from residents.

No further progress was intimated till finalization of this report.

Audit recommends that the unauthorized amount paid may be recovered and responsibility be fixed against officials at fault.

DP 76

11.6.4 Non- recovery of government taxes - Rs1.039 million

A- As per Section 153 of Income Tax Ordinance, 2001 amended from time to time, "Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payments. Further As per Sales Tax Act 1990, read with sales tax department circular letter no. (47)STB/98(Vol-I) dated: 04-8-2001 as amended up to date, all government departments/ organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices and deduct sales tax at the applicable rates.

During the financial year 2014-15 Lasbela University of Agriculture, Water and Marine Sciences, at Uthal failed to recover income tax and general sales tax from the suppliers / contractors to the extent of Rs1.039 million as detailed in Annexure – 11.9.

Due to weak financial management and internal controls resulted in loss to the public exchequer.

The matter was reported to the University in April 2016, but no reply was received.

In the DAC meeting held on October 20, 2016, the management replied that the recovery of taxes is under progress. DAC directed to recover the amount from the concerned contractors / suppliers.

No further progress was intimated till finalization of this report.

Audit recommends that the amount in question may be recovered.

DP 80, 125, 150

11.7 University of Balochistan

11.7.1 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.

11.7.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs.1,921.107 million were allocated to the University of Balochistan during the financial year 2014-15. Against the said allocation, an expenditure of Rs.1,590.463 million was incurred, as summarized below:

(Rs. in million)

| 2014-15 | | | | |
|--|-----------------|--------------------|------------------|----------------|
| Type of grant | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 1671.56 | 1464.28 | (207.56) | (12.4) |
| Development Agriculture Extension & Research | 249.547 | 126.183 | (123.364) | (49.43) |
| Grand Total (Non-Development + Development) | 1921.107 | 1590.463 | (330.644) | (17.21) |

There is a saving of Rs.123.364 million on development side which indicates inefficiency of the management.

11.7.3 Brief comments on the status of compliance with PAC directives

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------------|-------------------|-------------|---------------------|-------------------------|--------------------------|
| 1 | 2009-2010 | 1 | 0 | 1 | 0 |
| 2 | 2013-2014 | 6 | 0 | 6 | 0 |
| 3 | 2014-2015 | 3 | 0 | 3 | 0 |
| Total | | 10 | 0 | 10 | 0 |

Audit Report has not yet been discussed by the PAC.

11.8 AUDIT PARAS

11.8.1 Non-deduction of 5% repair and maintenance charges - Rs.10.553 million

According to Finance Division's OM No 2(2)P-5/83, dated 10.04.1988, 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.

Scrutiny of record in the University of Balochistan Quetta for the year 2014-15 revealed that that 5% repair and maintenance charges were not realized from the occupants of various government residential bungalows, flats & quarter allotted to the officials, which resulted in an outstanding amount of Rs.10.553 million, as detailed in Annexure – 11.10.

Non-Deduction of 5% repair and maintenance charges transpires weak financial management.

The matter was reported to the University management in May 2016, but no reply was received.

In the DAC meeting held on August 29, 2016, management replied that deduction of 5% repair and maintenance charges has been stopped by the Vice Chancellor on the demand of Joint Action Committee. Reply of the management was not convincing.

DAC directed to affect recovery under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends recovery of 5% repair and maintenance charges from the occupants.

DP 144

11.8.2 Non-obtaining of sales tax return - Rs.8.579 million

According to Collectorate of Custom, Sales Tax and Central Excise, Quetta's Circular No. 8/ST/S-PHD/QTA/99-2001/29873 dated November 10, 2011, "Supplier, purchaser should be made from registered firm, supplier from supply against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch of NBP of Pakistan." Similarly, "The heads of office making procurement are required to entertain claim of supplies with valid sales tax invoices with proof of payment of sales tax thereon."

The University of Balochistan incurred an expenditure of Rs.54.523 million on the procurement of computers, furniture and printing from various firms during the year 2014-15, but GST invoices amounting to Rs.8.579 million were not available to verify deposit of tax into the government account as detailed in Annexure 11.11.

Non obtaining sales tax return indicates lack of internal controls.

The matter was reported to the University management in May 2016, but no reply was received.

In DAC meeting held in August 29, 2016, DAC directed to produce sales tax invoices and returns of suppliers to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that proof of payments of GST into government treasury may be obtained from the suppliers, otherwise recovery be affected.

DP 139

Chapter 12

12.1 Agriculture and Cooperatives Department

12.1.1 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.

12.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.10,848.751 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.10,332.425 million was incurred, as summarized below:

(Rs. in million)

| Grant No. | Type of grant | 2015-16 | | | |
|--|--|------------------|--------------------|------------------|---------------|
| | | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| 26 | Non-Development | 6,151.123 | 5,858 | (293.123) | (4.76) |
| 042103 | Development Agriculture Extension & Research | 4697.628 | 4,474.425 | (223.203) | (4.75) |
| Grand Total (Non-Development + Development) | | 10848.751 | 10,332.425 | (516.326) | (4.76) |

No excess payment was made, whereas savings are negligible.

12.1.3 Brief comments on the status of compliance with PAC directives

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|--------|-------------------|-------------|---------------------|-------------------------|--------------------------|
| 1 | 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 |
| 24 | 2015-2016 | 8 | - | 8 | 0 |
| Total | | 360 | 13 | 347 | 3.67 |

Most of the Audit Reports have not yet been discussed by the PAC.

12.2 AUDIT PARAS

12.2.1 Non-recovery of hiring charges of bulldozers from the beneficiaries - Rs.5.992 million

According to Government of Balochistan Agriculture & Cooperative Department Notification No SOA(IV)/5/2009 dated 4th June, 2009, “The Zamindar / beneficiary shall hire bulldozer for agriculture purpose on cash work basis @ Rs.550/- per hour. Similarly hiring charges of bulldozer per hour sponsored by Government of Balochistan shall be @ Rs.1000/- per hour out of which the share of Government shall be Rs.850/- and the Zamindar / beneficiary shall pay Rs.150/- per hour”.

In the following field offices of Agriculture Engineering Department, an amount of Rs.5.992 million remained outstanding against beneficiaries / Zamindars on account of hiring charges of bulldozers during the year 2014-15, as detailed in Annexure – 12.1.

(Rs. in million)

| S. No. | Name of Office | Air No/Year | Amount Outstanding |
|---------------|--|--------------------|---------------------------|
| 1. | Agriculture Engineering, Workshop, Kalat 2014-15 | 1 & 3/2014-15 | 2.813 |
| 2. | Agriculture Engineer Jhal Magsi 2014-15 | 1 /2014-15 | 3.179 |
| Total | | | 5.992 |

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

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

In the DAC meeting held on Dec 15th, 2016, the department admitted the recovery and directed concerned officers to affect recovery and provide evidence to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the beneficiaries.

DP 1, 7, 11

12.2.2. Non-deduction of house rent allowance - Rs.1.422 million

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

Various Officer / Officials of Director General Agriculture Research Balochistan, Quetta, residing in Government accommodation were also drawing house rent allowance. This resulted in irregular drawl of public money amounting to Rs.1.422 million, as detailed in Annexure – 12.2.

Non-compliance of rules and regulations transpires lack of internal controls.

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

In the DAC meeting held on December 15th 2016, the recovery was admitted by the management, therefore, DAC directed to recover the amount from the concerned employees.

No further progress was intimated till the finalization of this report.

Audit recommends that recovery may be affected from the date of occupation.

DP 9, 13

12.2.3 Non deduction of general sales tax from contractors / suppliers- Rs.19.825 million

According to General Sales Tax Act 1990, amended from time to time, 17% General Sales Tax is required to be deducted on gross amount from the bills of the contractors / Supplier.

In following offices of Agriculture and Cooperatives Department during 2014-15, GST was not deducted on supplies made by different firms which resulted in non-deduction of tax amounting to Rs.19.825 million, as detailed in Annexure – 12.3.

(Rs. in million)

| S. No. | AIR Para No. | Name of Office | GST Amount | Rate of GST |
|---------------|--------------|---|---------------|-------------|
| 1 | 2 | Project In-charge Production Enhancement Quetta | 0.692 | 17% |
| 2 | 7 | DG OFWM Quetta | 16.394 | 17% |
| 3 | 3 | Agriculture Engineer DM Jamali | 2.534 | 17% |
| 4 | 4 | Agriculture Engineer Sibi | 0.205 | 17% |
| Total: | | | 19.825 | |

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

The matter was reported to the department during September 2015 and June 2016, but no reply was received.

In the DAC meeting held on December 15th 2016, management informed that GST was deducted in accordance with SRO of the FBR.

DAC directed to produce expenditure break-up along with GST Invoices and evidence of sales tax returns for verification to audit.

No progress was intimated till finalization of this report.

Audit recommends prompt recoveries of taxes.

DP 21, 24, 31, 32

12.2.4 Non-deduction of income tax - Rs.20.735 million

As per Para 1 (iii) of FBR Notification No.SRO.586/(10/91 dated June 30, 1991, “Persons who are residents of the Tribal Areas and execute contracts in Tribal Areas and produce a certificate to this effect from the Political Agent concerned are exempt from deduction of income tax at source. Provided that where the value of payments, on account of the aforesaid transaction, exceeds Rupees Ten Thousand (10,000) during a Financial Year, the payer shall deduct tax from the payments including the tax on payments of Rupees One Thousand or less made earlier without deduction of tax during the same Financial Year”.

In various offices of Agriculture and Cooperatives Department, Balochistan income tax was not deducted during the year 2014-15, @ 7.5% from running account payments of the contractors on the plea that the contractors belong to the tribal areas and work was executed by them in those areas. However no tax exemption certificates by the income tax department were available. This resulted in non- realization of income tax amounting to Rs.20.735 million, as detailed below: -

(Rs. in million)

| S. No. | Name of Work / office | Name of Contractors | Amount | Income Tax |
|---------------|------------------------------|----------------------------------|---------------|-------------------|
| 1 | DD ONFWM, Killa Saifullah | M/s Abdul Ghafar, G/c | 44.592 | 3.344 |
| 2 | | M/s Wali Mohammad | 17.872 | 1.340 |
| 3 | DD ONFWM, Sherani | M/s Abdul Malik G/c | 122.238 | 9.167 |
| 4 | DD ONFWM, Zhob | M/s Gulzar Khan and brothers G/c | 60.000 | 4.500 |

| S. No. | Name of Work / office | Name of Contractors | Amount | Income Tax |
|--------------------------------------|--|--|----------------|---------------|
| Director General ONFWM Quetta | | | | |
| 5 | Land Leveling in District Killa Saifullah | M/s Saif and Company, Government Contractor. | 3.705 | 0.278 |
| 6 | Land Leveling in District Zhob. | | 3.705 | 0.278 |
| 7 | Land Leveling in District Sherani. | | 3.705 | 0.278 |
| 8 | Land Leveling in District Ziarat. | | 3.705 | 0.278 |
| 9 | Land Leveling in District Musakhail | | 3.746 | 0.281 |
| 10 | Land Leveling in District Loralai at Duki | | 3.705 | 0.278 |
| 11 | Construction water storage Tank & land leveling , Killa Saifullah, Zhob / Sheerani, Musa Khail and Loralai Dhuki | | 9.512 | 0.713 |
| Total | | | 276.485 | 20.735 |

The government was put into loss due to non-deduction of income tax and undue financial benefit to the contractors.

The matter was reported to the department in June, 2016 but no reply was received.

In the DAC meeting held on December 15th, 2016, management reply was not found satisfactory. DAC directed to produce tax exemption certificates of contractors issued by the Income Tax Department to audit for scrutiny.

No record was produced till the finalization of this report.

Audit recommends that the concerned offices may be directed to either produce tax exemption certificates or affect recovery as pointed out.

DP 4, 9, 12, 19

12.2.5 Less / Non deduction of income tax - Rs.7.003 million

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract & As per Finance Act 2013, the amendments have been made in the income tax ordinance 2001, the rate of tax deduction on execution of contractor have been increased from 6.5% to 7.5%, 4% to 4.5% from 1st July, 2014 till further orders.

The following offices of Agriculture and Cooperatives Department, the income tax was either not deducted or less deducted from the firms while making payments during the year 2014-15. This resulted in a loss of Rs.7.003 million to the Government, as detailed in Annexure – 12.4.

(Rs. in million)

| S. No. | Name of Office | Year | Amount | Remarks | |
|---------------|--|-------------|---------------|------------------|--|
| 1. | Director General OFWM | 02/ 2014-15 | 1.950 | Tax not deducted | |
| 2. | Deputy Director ONFWM, Naseerabad | 20/2014-15 | 0.212 | | |
| 3. | Deputy Director ONFWM, JhalMagsi | 20/2014-15 | 0.123 | | |
| 4. | Deputy Director ONFWM, Pishin | 20/2014-15 | 0.425 | | |
| 5. | Deputy Director ONFWM, Kachhi at Bolan | 20/2014-15 | 0.211 | | |
| 7. | Deputy Director ONFWM, Musakhail | 20/2014-15 | 2.095 | | |
| 8. | Deputy Director ONFWM, Washuk | 20/2014-15 | 0.056 | | |
| 9. | Deputy Director ONFWM, Khuzdar | 20/2014-15 | 0.388 | | |
| 11 | Deputy Director ONFWM, Mastung | 20/2014-15 | 0.305 | | |
| 12 | Deputy Director ONFWM, Kalat | 20/2014-15 | 0.088 | | |
| 13 | Deputy Director ONFWM, Lasbella | 20/2014-15 | 0.244 | | |
| 14. | Director General ONFWM, Balochistan | 20/2014-15 | 0.071 | | |
| 15. | Deputy Director ONFWM, Loralai | 20/2014-15 | 1.312 | | |
| Total | | | 7.480 | | |

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

The matter was reported to the department in June 2016, but no reply was received.

In the DAC meeting held on December 15th 2016, the management was directed to affect recovery from the concerned firms.

No further progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the concerned firms.

DP 2, 3, 5, 8, 10, 14, 16, 18, 22, 35, 41, 44, 47, 50, 55

12.2.6 Irregular expenditure on execution of earth work - Rs.203.205 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 carried out as prescribed for the Public Works Department.”

The following offices of Agriculture and Cooperatives Department incurred an expenditure of Rs.203.205 million during 2014-15 on tractor hours used for leveling of agriculture land out of Public Representative Program (PRP/PSDP). The expenditure was held irregular because detail of land leveled, estimates and Measurement Books, earth work statement and ownership documents along with copy of CNIC’s were not available.

(Rs. in million)

| S. No. | Name of office | AIR Para No./Year | Amount |
|---------------|---|--------------------------|---------------|
| 1 | Agriculture Engineering Workshop Pishin | 3/2014-15 | 31.799 |
| 2 | DD,ONFWM Sheerani | 23/2014-15 | 10.040 |
| 3 | DD,ONFWM Kachhi Bolan | 23/2014-15 | 30.170 |
| 4 | DD,ONFWM Jhal Magsi | 23/2014-15 | 7.874 |
| 5 | DD,ONFWM Washuk | 23/2014-15 | 4.486 |
| 6 | DD,ONFWM Loralai | 23/2014-15 | 46.353 |

| S. No. | Name of office | AIR Para No./Year | Amount |
|--------------|---|-------------------|----------------|
| 7 | DD,ONFWM Kalat | 23/2014-15 | 7.040 |
| 8 | Agriculture Engineering Workshop Panjgoor | 01/2014-15 | 31.718 |
| 9 | Agriculture Engineer Kharan | 01/2014-15 | 33.725 |
| Total | | | 203.205 |

Lack of supervision by the administrative department resulted in violation of codal formalities.

The matter was reported to the department in June, 2016 but no reply was received.

In the DAC meeting held on December 15th, 2016, it was informed that all codal formalities were fulfilled while incurring expenditure. DAC decided that all relevant record be produced to audit within a week for verification.

No record was produced till finalization of this report.

Audit recommends that record may be produced for verification.

DP 6, 20, 25, 26, 30, 38, 42, 51, 60

12.2.7 Irregular procurement of PVC pipes – Rs.95.654 million

According to P&D Department Notification dated September 16, 2013, “PVC pipe are required to be purchased by the department on market rate basis from the approved manufacturing firms and supplied to the contractors”.

In different filed offices of OFWM, PVC Pipe 4’ and 3’ dia were purchased from the civil work contractors instead of manufacturing firms during the year 2014-15 which resulted in irregular expenditure of Rs.95.654 million as detailed below. Further payments were made without obtaining GST invoices which resulted in non-deduction of GST valuing Rs.16.394 million as detailed below:

(Rs. in million)

| S. No. | Name of work, Contractor | Name of office | Quantity (Rft) | Rate Per Rft | Amount | GST |
|--------------|---|---|----------------|--------------|---------------|---------------|
| 1. | Providing and laying PVC Pipe 4 inch dia, M/s Yaseen Government Contractor. | Deputy Director OFWM, Washuk | 6,000 | 210.36 | 1.262 | 0.214 |
| 2. | Supply of PVC Pipe 4'dia PVC B Class, M/s Saif Contractor and General order suppliers | Deputy Director OFWM, Loralai | 110,000 | 263.12 | 28.943 | 4.920 |
| 3 | PVC Pipe 4'dia B Class, M/s Gulzar Khan and Brothers | Deputy Director OFWM, Zhob | 43,500 | 210 | 9.135 | 1.600 |
| | PVC Pipe 4'dia B Class, M/s Gulzar Khan and Brothers | | 42,000 | 210 | 8.820 | 1.500 |
| 4 | PVC Pipe 3'dia B Class, M/s Abdul Ghaffar and Co and Wali Mohammad | Deputy Director OFWM, Killa Saifullah | 45,000 | 139.63 | 6.283 | 1.100 |
| | PVC Pipe 3'dia B Class, M/s Abdul Ghaffar and Co and Wali Mohammad | | 24,000 | 210.35 | 6.310 | 1.100 |
| | PVC Pipe 4'dia B Class, M/s Abdul Ghaffar and Co and Wali Mohammad | | 30,000 | 139.63 | 3.351 | 0.600 |
| 5. | PVC Pipe 4'dia B Class, M/s Attiullah and Sons | Deputy Director OFWM, Lasbella at Uthal | 150,000 | 210.36 | 31.550 | 5.360 |
| Total | | | | | 95.654 | 16.394 |

Non observance of government rules lead to irregular procurement.

The matter was reported to the department in June, 2016 but no reply was received.

In the DAC meeting held on December 15th, 2016, Department agreed with audit contention. DAC directed concerned offices to prepare rate analysis to cross check PVC pipes rates with approved manufacturer by the government for audit scrutiny.

No further progress was intimated till the finalization of this report.

Audit recommends that expenditure needs to be regularized and rates paid over and above manufacturer price may be recovered from the suppliers.

DP 15, 17, 33, 53, 70

12.2.8 Irregular expenditure on construction of micro bunds – Rs.3.505 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 carried out as prescribed for the Public Works Department.”

Deputy Director, OFWM Washuk awarded the work “Construction of micro bund”, during the year 2014-15. The contractor was paid an item of work “Earth work for embankment” @ 315.21 Per% Cft under SI No.3-5c(ii). In this connection it is pointed out that the earthwork was executed for the purpose of micro bunds but instead of taking measurement of each bund, the overall measurement for the entire length of 59870 Rft was taken in the MB. Therefore, it was not known that how many micro bunds were constructed, the detail drawings, site plan were also not shown to audit. Thus the expenditure of Rs.3.505 million was not verifiable and held doubtful, as detailed below.

(Rs. in million)

| Length | Width | Height | Quantity (Cft) | Rate Per% Cft (Rs.) | Amount |
|-------------------|--------------|---------------|-----------------------|----------------------------|---------------|
| 56870 | 6+2/2 | 4 | 909920 | 315.21 | 2.696 |
| Add 30% above CSR | | | | | 0.809 |
| Total | | | | | 3.505 |

Lack of supervision by the administrative department resulted in violation of codal formalities.

The matter was reported to the department in June, 2016 but no reply was received.

In the DAC meeting held on Dec 15th, 2016, Deputy Director concerned could not convince the forum that why entire length of the land was taken in the MB instead of measurement of each band. Moreover detail drawings and site plans were also not produced.

Audit recommends that the matter may be probed for fixing responsibility.

DP 75

12.2.9 Non realization of stamp duty - Rs.3.635 million

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

In the following offices of Agriculture and Cooperatives Department contracts were awarded to the contractors during 2014-15, without realizing stamp duty in the shape of non-judicial stamp papers amounting to Rs.3.635 million.

| (Rs. in million) | | | |
|-------------------------|---------------------------------|-------------|-------------------------------|
| S. No. | Name of office | Year | Stamp duty recoverable |
| 1. | Deputy Director OFWM Sheerani | 2014-15 | 0.305 |
| 2. | Deputy Director OFWM Dhadar | 2014-15 | 0.199 |
| 3. | Deputy Director OFWM Naseerabad | 2014-15 | 0.047 |
| 4. | Deputy Director OFWM JhalMagsi | 2014-15 | 0.025 |
| 5. | Deputy Director OFWM Pishin | 2014-15 | 0.241 |
| 6. | Deputy Director OFWM Washuk | 2014-15 | 0.029 |
| 7. | Deputy Director OFWM Musa Khail | 2014-15 | 0.085 |
| 8. | Deputy Director OFWM Mastung | 2014-15 | 0.093 |

| S. No. | Name of office | Year | Stamp duty recoverable |
|---------------|--------------------------------------|-------------|-------------------------------|
| 9. | Deputy Director OFWM Kalat | 2014-15 | 0.089 |
| 10. | Deputy Director OFWM Zhob | 2014-15 | 0.180 |
| 11. | Deputy Director OFWM Killa Saifullah | 2014-15 | 0.174 |
| 12. | Deputy Director OFWM Loralai | 2014-15 | 0.375 |
| 13. | Director General OFWM Balochistan | 2014-15 | 1.793 |
| Total | | | 3.635 |

Non realization of stamp duty resulted loss to the exchequer.

The matter was reported to the department in June, 2016 but no reply was received.

In the DAC meeting held on December, 15th 2016, concerned Deputy Directors were directed to produce original stamp papers to audit for verification.

No record was produced till finalization of this report.

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

DP 23, 28, 37, 39, 48, 50, 56, 61, 62, 65, 69, 71, 73, 74

Chapter 13

13 Police Department

13.1.1 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.

13.1.2 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 2015-16. Against the said allocation, an expenditure of Rs.10,797.12 million was incurred, as summarized below:

(Rs. in million)

| Type of grant | 2015-16 | | | |
|--|-----------------|--------------------|------------------|---------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non- Development | 15,138.6 | 13,762.6 | (1376) | (9) |
| Development | 1,569.2 | 743.4 | (826) | (52.6) |
| Grand total (Non-Development+ Development) | 16,707.8 | 14,506 | (2202) | (13.2) |

There is significant saving against development as well as non development. More than 50% of development funds were not utilized by the department which shows lack of coordination between the police and executing agencies.

13.1.3 Brief comments on the status of compliance with PAC directives

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|---------------|--------------------------|--------------------|----------------------------|--------------------------------|---------------------------------|
| 1 | 2005-2006 | 2 | 2 | 0 | 0 |
| 2 | 2006-2007 | 1 | 1 | 0 | 0 |
| 3 | 2007-2008 | 3 | 2 | 1 | 0 |
| 4 | 2008-2009 | 6 | 3 | 3 | 0 |
| 5 | 2011-2012 | 5 | - | 5 | 0 |
| 6 | 2013-2014 | 14 | - | 14 | 0 |
| 7 | 2014-2015 | 4 | - | 4 | 0 |
| 8 | 2015-2016 | 6 | - | 6 | 9 |
| TOTAL | | 41 | 8 | 33 | 23 |

Most of the Audit Reports have not yet been discussed by the PAC.

13.2 AUDIT PARAS

13.2.1 Non-recovery of service charges from the borrowing agencies - Rs.87.745 million

According to para 2-11 Police Rules (1 and 2), “the Police personnel for private persons, Corporate Bodies or Commercial Companies shall be deployed on payment.”

The following District Police Officers provided Police personnel to National Bank of Pakistan, Pakistan Telecommunication Corporation, Pakistan Television Corporation, Pakistan Broadcasting Corporation and Dom Set at Gwadar 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.87.745 million was outstanding against these entities from 1991-92 to 2015-16, as detailed below:

(Rs. in million)

| S. No. | Name of Office | Period | Entity | Amount Recoverable |
|--------------|----------------|--------------------|----------------|--------------------|
| 1 | DPO Lasbella | 1991-92 to 2015-16 | NBP | 11.936 |
| 2 | DPO Mastung | 2007-09 to 2014-15 | NBP | 5.861 |
| 3 | DPO Kalat | 1988-89 to 2014-15 | PTCL | 13.106 |
| | | 2005-06 to 2014-15 | NBP Surab | 7.057 |
| | | 2005-06 to 2014-15 | PTV Booster | 6.304 |
| | | 2005-06 to 2014-15 | NBP Kalat | 6.932 |
| 4 | DPO Pishin | 2014-15 | Radio Pakistan | 7.400 |
| | | | PTCL | 1.739 |
| 5 | DPO Gwadar | 2010-11 to 2014-15 | Radio Pakistan | 12.657 |
| | | | PTCL | 2.720 |
| | | | Dom Set | 12.033 |
| Total | | | | 87.745 |

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

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

In the DAC meeting held on December 1, 2016, the committee directed for early recovery of the amounts and report progress to audit.

No further progress was intimated till finalization of this report.

Audit recommends early recovery of the government dues.

DP 754, 761, 763, 765, 766

..

13.2.2 Unjustified / irregular expenditure on purchase of vehicles & cash awards out of Secret Service Fund - Rs.46.900 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".

Inspector General of Police, Balochistan procured bullet proof vehicles and motor cycles costing Rs.44.900 million during 2014-15 out of "Secret Service Fund", which was irregular and unjustified because Secret Service Fund was mis-utilized merely to avoid codal formalities of procurements. Moreover, Rs.2.000 million was granted as cash award to the police personnel, the detail of which was not available with the department.

The funds were not unutilized for the purpose for which it was allocated.

The matter was reported to the department in May 2016, but no reply was received.

In the DAC meeting held on 1 December, 2016, it was replied that expenditure incurred after getting approval of the CM. However, audit was of the view that purchase of vehicles from Secret Service Fund is irregular and unauthorized as Secret Service Fund is not meant for procurements of goods.

No progress was intimated till finalization of this report.

Audit recommends inquiry into the matter for fixing responsibility.

DP 765, 766

Chapter 14

14.1 Services and General Administration Department (S&GAD)

14.1.1 Introduction

The Services and General Administration department holds a key position in the provincial organization. It deals with all posting transfer, appointments, promotion and allied matters of Balochistan Government. It also manages VIP Flats, Bachelor Hostel Quetta and Balochistan House Islamabad. Civil Estate Officer, Chief Pilot, Anticorruption and Service Tribunal are subordinate offices of the department.

14.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1106.03 million were allocated to the Department during 2014-15. Against the said allocation, an expenditure of Rs.1057.1 million was incurred, as summarized below:-

(Rs. in million)

| Type of grant | 2014-15 | | | |
|--------------------------------------|-------------|--------------------|------------------|---------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non- Development | 1106.03 | 1057.1 | (48.93) | (4.42) |
| Grand Total (Non-Development) | 1106.03 | 1057.1 | (48.93) | (4.42) |

Saving is nominal.

14. 1.3 Brief comments on the status of compliance with PAC directives

| S. No. | Audit Report Year | Total Paras | Compliance received | Compliance not received | Percentage of compliance |
|---------------|--------------------------|--------------------|----------------------------|--------------------------------|---------------------------------|
| 1 | 2004-2005 | 5 | - | 5 | 0 |
| 2 | 2009-2010 | 3 | - | 3 | 0 |
| 3 | 2012-2013 | 12 | - | 12 | 0 |
| 4 | 2013-2014 | 7 | - | 7 | 0 |
| 5 | 2014-2015 | 6 | - | 6 | 0 |
| Total | | 33 | - | 33 | 0 |

Audit Reports have not yet been discussed by the PAC.

14.2 AUDIT PARAS

14.2.1 Non-production of record of Secret Service Fund - Rs.1.500 million

According to the 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”.

The Secretary, S&GAD Balochistan, drew an amount of Rs.1.500 million on abstract contingent bill on account of Secret Service Fund, during 2014-15. However record was not produced to audit for scrutiny as detailed below:-

(Rs. in million)

| S. No | Year | Cheque No. and date | Particulars | Amount |
|--------------|-------------|----------------------------|---------------------|---------------|
| 1 | 2014-15 | 0866182/2.8.2014 | Secret Service Fund | 1.300 |
| 2 | 2014-15 | 0968206/27.5.15 | | 0.200 |
| Total | | | | 1.500 |

Incurring 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 during January 2016, but no reply was received.

In the DAC meeting held on July 14, 2016, the department did not produce vouched account of the expenditure spent on Secret Service Fund. The department was of the view that expenditure on secret service cannot be disclosed. Audit did not agree with the contention of the department as audit of the Secret Service Funds is mandatory in the light of decision of the Honorable Supreme Court of Pakistan.

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

DP 830

14.2.2 Non-deduction of conveyance allowance/ unjustified expenditure of Rs.12.840 million on account of POL

According to the Government of Balochistan Services and General Administration Department, Notification No SGA (TPT)1-3/94/570-740, dated July 24 2000, under S.No.4 (6), read with Finance Department notification dated 1977, “The officers/officials who are availing the facilities of transport facility are not entitled to draw Conveyance allowance”.

During the scrutiny of record of Secretary, S&GAD Balochistan, it was observed that an expenditure of Rs.12.840 million was incurred during 2014-15 on POL of the buses used for pick and drop of the employees working in the Secretariat as detailed in Annexure – 14.1. Despite repeated requests made by audit, the list of employees who travel in these buses was not provided to calculate amount of recovery in each case.

Use of government conveyance without deduction of conveyance allowance is an unnecessary burden on the government.

The matter was reported to the department during January 2016, but no reply was received.

In the DAC meeting held on July 14, 2016, department informed that a summary for approval of the competent authority will be initiated to regularize the issue. Audit proposed that either recovery of the conveyance allowance should be ensured from the beneficiaries or a reasonable amount should be fixed as monthly charges of conveyance in accordance with the categories of government employees.

No progress was intimated by the department till finalization of this report.

Audit recommends recovery of conveyance allowance or fixed conveyance charges from those who are availing the facility of pick and drop.

DP 802

14.2.3 Non-deduction of income tax and GST – Rs.1.558 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. Further, according to General Sales Tax Act 1990, amended from time to time, 17% General Sales Tax is required to be deducted on gross amount from the bills of the contractors / Supplier.

The Secretary, S&GAD Balochistan, incurred an expenditure of Rs.31.908 million on account of purchase of various items, during the year 2014-15, but Rs.0.556 million and Rs.1.002 million on account of GST and Income Tax respectively were not deducted as detailed in Annexure – 14.2.

Non adherence of standing orders of the government resulted in loss to the exchequer.

The matter was reported to the department during January 2016, but no reply was received.

In the DAC meeting held on July 14, 2016, the management was directed to recover taxes from the firms and deposit that into the government account.

No progress was intimated to audit till finalization of this report.

Audit recommends that the taxes may be recovered and deposited into government account.

DP 813, 822

14.2.4 Irregular expenditure on account of repair of government vehicles – Rs.5.270 million

According to rule 15 of BPPRA 2014, all procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules. The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages. Further, according to Para 146 of GFR, Vol-I and S No 24 of Annexure – A to Chapter 8 of GFR Vol-I, 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.

The Secretary, S&GAD Balochistan, incurred an expenditure of Rs.5.270 million on account of repair of Government vehicles during the year 2014-15 by splitting up the amount of work order to avoid open tender, as detailed in Annexure – 14.3.

Non-adherence to Government standing rules and orders resulted in violation of rules.

The matter was reported to the department during January 2016, but no reply was received.

In the DAC meeting held on July 14, 2016, the management was directed to move case for regularization of expenditure by the Finance Department.

No progress was intimated to audit till finalization of this report.

Audit recommends that the expenditure may be regularized by the Finance Department besides fixing responsibility for violation of rules.

DP 835

14.2.5 Unauthorized use and theft of Government vehicle – Rs.1.200 million

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

In the office of the Secretary, S&GAD Balochistan, while going through the record of government vehicles for the year 2014-15, it was noticed that a Toyota Corolla car bearing registration No. QAR-6641 having approximate value of Rs.1.200 million was allotted to Mr. Faisal Tareen, Office Assistant (B-14) of S&GAD.

The following irregularities were noticed:

- i. Unauthorized allotted of the vehicle to the said official.
- ii. According to FIR No. 43-015 dated 17.02.2015, the vehicle was stolen in the night from the Karim-ud-din Road Quetta where it was parked. However, the official residence of Mr. Faisal Tareen is situated at Brewery Road Quetta which is far away from the place from where the vehicle was stolen.
- iii. No inquiry was conducted by the department to fix responsibility.

Unauthorized use of government vehicles resulted into loss to the government.

The matter was reported to the department during January 2016, but no reply was received.

In the DAC meeting held on July 14, 2016, the department informed that inquiry is under process for fixing responsibility and to recover the loss.

DAC directed to make loss good from the official at fault.

No progress was intimated to audit till finalization of this report.

Audit recommends that unauthorized allotment of government vehicle may be inquired to fix responsibility.

DP 811

Chapter 15

15.1 Sports Department

15.1.1 Introduction

The Sports Department takes care of the promotion of sports and games. It also monitors the functioning of the District and Sub-Divisional Sports.

15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non Development Funds amounting to Rs.2732.874 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.956.728 million was incurred, as summarized below: -

(Rs. in million)

| Type of grant | 2015-16 | | | |
|--|-----------------|--------------------|-------------------|-------------|
| | Final grant | Actual expenditure | Excess/ (Saving) | Percentage |
| Non-Development | 660.1 | 566.896 | (93.204) | (14.4) |
| Development | 2072.774 | 389.832 | (1,683) | (81.2) |
| Grand Total (Non-Development + Development) | 2732.874 | 956.728 | (1,776.12) | (65) |

Saving of Rs.1,683 million against development expenditure is substantial. Non utilization of development funds deprived public from basic sports & recreational facilities. Saving against non-development was not surrendered by the department.

15.2 AUDIT PARAS

15.2.1 Irregular expenditure on sports activities without calling open tender -Rs.50.458 million

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 and as per Rule – 15(1 and 2) of BPPRA, "Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency. All procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules. Further, as per Section 5 (xxiv) of Delegation of Powers 2008, the Director Sports being Category – I Officer is empowered to sanction expenditure on Non recurring items up to Rs.15000/- in each case.

The Director Sports Quetta incurred an expenditure of Rs.50.458 million on organizing different sports events during 2014-15, as detailed in Annexure – 15.1.

The following irregularities were observed.

- i. Neither tender was posted on website of BPPRA nor called in newspapers to avoid competitive rates from open market.
- ii. Purchase committee was not constituted in disregard of BPPRA Rules.
- iii. Expenditure was incurred beyond delegated powers.
- iv. Stock entries were not made in the stock register.
- v. Payee's acknowledgment receipts were also not available in office record.

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

The matter was reported to the department in March 2016 but no reply was received.

The PAO was requested to convene the DAC meeting in September 23, 2016 followed by repeated reminders dated October 18, October 28 and December 14, 2016, but no meeting was held till finalization of this report.

Audit recommends that expenditure may be regularized by the competent authority and responsibility be fixed against the officials at fault.

DP 821

15.2.2 Irregular expenditure on lunch boxes - Rs.15.024 million

As per Rule – 15(1 and 2) of BPPRA, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency. All procurements opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers as prescribed in these rules. Further, as per delegation of power 2008 S.No.25, power to incur expenditure on official entertainment in connection with official meeting subject to (i) for light refreshment not exceeding Rs.50/- for tea break and Rs.150/- for working lunch.

The Director Sports, Balochistan Quetta incurred an expenditure of Rs.15.024 million on (41684) lunch boxes for the participants of the 2nd Sports Festival 23rd March, 2015, as detailed in Annexure 15.2.

The following irregularities were noticed:

- Neither tender was posted on website of BPPRA nor called in newspapers to obtain competitive rates from open market.
- Purchase committee was not constituted in disregard of BPPRA Rules.

- Expenditure was incurred beyond delegated powers.
- Payee's acknowledgment receipts were also not available in office record.
- List of VVIP's, VIP's and participants to whom lunch boxes were served were not available in office record.

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

The matter was reported to the department in March 2016 but no reply was received.

The PAO was requested to convene the DAC meeting in September 23, 2016 followed by repeated reminders dated October 18, October 28 and December 14, 2016, but no meeting was held till finalization of this report.

Audit recommends that expenditure may be regularized by the competent authority and responsibility be fixed against the officials at fault.

DP 833

15.2.3 Non-deduction of income tax -Rs.2.982 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 2014, "income tax @ 4.5% and 10% should be deducted on gross amount of supplies and services respectively".

Director Sports, Balochistan Quetta paid Rs.52.722 million to various firms for supply of different items and services rendered during the financial years 2014-15, but the income tax at source amounting to Rs.2.982 million was not deducted, as detailed in Annexure – 15-3.

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

The matter was reported to the department in March 2016 but no reply was received.

The PAO was requested to convene the DAC meeting in September 23, 2016 followed by repeated reminders dated October 18, October 28 and December 14, 2016, but no meeting was held till finalization of this report.

Audit recommends recovery of tax money from the concerned firms.

DP 803

15.2.4 Irregular expenditure out of grant in aid – Rs.6.842 million

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

The Director Sports, Balochistan Quetta paid grant in aid to different Associations and Clubs from 2012-13 to 2014-15. The expenditure was held unauthorized due to the reasons that no auditable statements of the accounts were rendered by the associations and clubs in order to justify the grant in aid. Therefore, the expenditure of Rs.6.842 million was held irregular / unauthorized, as detailed in Annexure – 15.4.

Due to non-obtaining of auditable statements the issuance of further grant is unauthorized.

The matter was reported to the department in March 2016 but no reply was received.

The PAO was requested to convene the DAC meeting in September 23, 2016 followed by repeated reminders dated October 18, October 28 and December 14, 2016, but no meeting was held till finalization of this report.

Audit recommends that the PAO may be directed to obtain detail accounts for scrutiny.

DP 839

15.2.5 Non-submission of detailed account - Rs.6.922 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”.

The Director Sports, Balochistan Quetta, drew an amount of Rs.6.922 million on abstract bill and paid to different sportsmen and organizers for arranging different sports events during 2013-14. The expenditure was held irregular because detail of expenditure was not rendered by the organizers, as detailed in Annexure 15.5.

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

The matter was reported to the department in March 2016 but no reply was received.

The PAO was requested to convene the DAC meeting in September 23, 2016 followed by repeated reminders dated October 18, October 28 and December 14, 2016, but no meeting was held till finalization of this report.

Audit recommends that detailed account may be obtained from the organizers for scrutiny.

DP 850

Chapter 16

16.1 Miscellaneous Department

16.1.1 Payment of honorarium to the private individuals - Rs.9.000 million

According to Fundamental Rule 46-48, a competent authority may sanction the grant of honorarium to a government servant for doing work which is occasional in character, laborious and under taken with prior consent of the authority.

The Advocate General Balochistan drew and amount of Rs.10.00 million during the financial year 2012-13, on account of honorarium. Out of which Rs.9.000 million was paid to the legal team pleading the various cases of Government of Balochistan. Payment of honorarium to the legal team in addition to their legal fee was held unjustified by the audit.

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

In the DAC meeting held on March 10, 2016, departmental replied that the honorarium was granted after obtaining approval of the competent authority. However audit did not agree with the reply as honorarium is not admissible to any private person except government servants.

Audit recommends that recovery may be affected.

DP 811

16.1.2 Overpayment due to allowing inadmissible item of work - Rs.1.693 million

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

Gwadar Industrial Estate Development Authority awarded the work “Construction of Black Top Road Main Pasni Road to Zirat Imam Kech to M/s Haji Saboor Langove during 2014-15. While checking the MB it was observed that the road embankment was constructed with gravelly soil /shingle and paid @ 462.25 Per% Cft under S.I.No.21-6(c) + 21-9 for a quantity of 818652 Cft. The Management further allowed payment of Rs. 1.693 million for supplying, stacking and laying of pitrun gravel on said road embankment. As the embankment was constructed with gravelly soil, which includes natural pitrun gravel, therefore,, separate payment for pitrun gravel was not unjustified. Thus, due to allowing inadmissible item of work an over payment of Rs.1.693 million was made to contractor, as detailed below.

(Rs. in million)

| S. No. | Description | Quantity (Cft) | Rate Per% Cft (Rs.) | Amount |
|------------------------------|-------------------------------|----------------|---------------------|--------------|
| 1. | Pitrun Gravel SI No.21-19ii | 125230 | 594.95 | 0.745 |
| 2. | Laying pitrun gravel, 21-23/b | 125230 | 601.20 | 0.752 |
| Total | | | | 1.497 |
| Add 13% above Premium on CSR | | | | 0.195 |
| Grand Total | | | | 1.693 |

The matter was reported to the management in May, 2016 but no reply was received.

In the DAC meeting held on 18th October, 2016, the Management replied that the laying of pitrun gravel was necessary for base / sub base of road. The reply of the department was not found satisfactory.

DAC directed the management to submit detail estimates and technical sanction to Audit for verification.

No record in support of reply was produced till finalization of this report.

Audit recommends recovery of amount overpaid to the contractor.

DP 820

16.1.3 Irregular expenditure on purchase of medicines - Rs.3.635 million

According to Government of Balochistan, Finance Department's Order dated 24 September, 2011, "Open tender through leading newspapers should be invited where the value of purchases / contracts exceeds the limit of Rs.0.100 million." Further, as per Rule 15 (2), "All procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules."

Commissioner BESSI, Quetta incurred an expenditure of Rs.3.635 million on purchase of medicines from M/s Farooq Medical Store during the year 2014-15. The purchases were made without inviting open tenders to avoid competitive rates from market, as detailed below:

(Rs. in million)

| S. No. | Bill No. & date | Name of Firm | Amount |
|---------------|----------------------------|-------------------------|---------------|
| 1 | 31.7.2014 | AL-Farooq Medical Store | 0.627 |
| 2 | 31.8.2014 | AL-Farooq Medical Store | 0.079 |
| 3 | 31.8.2014 | AL-Farooq Medical Store | 0.649 |
| 4 | 31.10.2014 | AL-Farooq Medical Store | 0.669 |
| 5 | 30.11.2014 | AL-Farooq Medical Store | 0.635 |
| 6 | 30.11.2014 | AL-Farooq Medical Store | 0.072 |
| 7 | 31.12.2014 | AL-Farooq Medical Store | 0.099 |
| 8 | 31.12.2014 | AL-Farooq Medical Store | 0.035 |
| 9 | Nil | AL-Farooq Medical Store | 0.770 |
| Total | | | 3.635 |

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

The matter was reported to the department in June 2016 to which it was replied that Director Public Relation refused request of the office to publish tender. The reply was not convincing. The Principal Accounting Officer was repeatedly requested for convening DAC meeting on November 4, 2016 and November 29, 2016, but no meeting was held till finalization of this report.

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

DP 809

16.1.4 Irregular appointments and promotions of officers/ officials

Appointments and promotion are to be made in accordance with a Civil Servants (Appointment, Promotion and Transfer) Rules, 1973 and comprehensive guidelines as laid down under serial No. 162 of Esta Code.

In Sardar Bahadur Khan Women's University Quetta, a number of officers and officials were appointed and promoted without observing recruitment and promotion rules framed by the Government. The recruitments were made without advertisement in press and formation of Selection Committee. Similarly promotions were given without completion of requisite length of service, experience and without following hierarchy of cadres as detailed below:-

| S. No | Name & Designation | Remarks |
|--------------|--|---|
| 1 | Mr. Sohail Sarwar, Assistant Registrar | Appointed as Superintendent (B-16) in violation of Service Rules and then promoted as Assistant Registrar |
| 2 | Miss. Injeel Shifa, Deputy Controller Exam | Appointed as Information Officer (B-17) without advertisement and latter on promoted as Deputy Controller Examination. |
| 3 | Mr. Pervaiz Iqbal, Computer Hardware Engineer | Upgraded from B-12 to B-16 irregularly and promoted against the post of Assistant Hardware Engineer (B-17) in violation of Service Rules. |

Non observance of rules resulted in irregular appointments and promotions.

The matter was reported to the management in August 2016, but no reply was received.

In the DAC meeting held on 23rd November, 2016, the management replied that some irregularities were committed while making appointments and promotions in past due to non-formation of recruitment rules.

DAC directed to assess all such cases of recruitments and promotions in which irregularities were committed and constitute a committee to probe in to the matter and place its findings and recommendations before the Senate for appropriate decision.

Audit recommends that government recruitment rules should have been applied till formulation of rules by the university. Corrective action may be taken and disciplinary proceedings may be initiated against the official at fault.

DP 801, 810, 840

Annexure-1

MFDAC PARAS

| Para No. | Title | Nature |
|--|---|--------------|
| Balochistan Agriculture College, Quetta 2014-15 | | |
| 2 | Loss to Government due to non-collection of hostel fee - Rs.0.480 million | Loss |
| 5 | Less realization of sale proceeds of orchard - Rs. 1.035 million | Recoverable |
| 6 | Irregular expenditure on repair of office building – Rs.0.281 million | Irregular |
| Director General Agriculture (Research), Balochistan, Quetta 2014-15 | | |
| 1 | Unauthorized expenditure on purchase of stationery - Rs.0.398 million | Unauthorized |
| 2 | Irregular expenditure on TA/DA –Rs 0.698 million and recovery of Rs. 0.123 million. | Irregular |
| 4 | Irregular payment of Medical TA/DA Rs. 0.414 million and recovery of - Rs.0.213 million | Irregular |
| 13 | Non-deduction of house rent from allottees of residential houses at Village Aid Rs. 1.422 million | Recoverable |
| Deputy Director Agriculture Extension, Khuzdar 2014-15 | | |
| 2 | Non recovery of 40% subsidy cost from farmers – Rs.0.874 million | Recoverable |
| Project In-charge Production Enhancement of Field Crops through Research Innovation in Balochistan, Quetta, 2013-14 | | |
| 2 | Irregular payment on purchase of agriculture machinery & field equipment - Rs.5.120 million and non-recovery of GST Rs. 0.692 million | Irregular |
| Agriculture Engineer workshop, Quetta 2014-15 | | |
| 1 | Unjustified difference between income and expenditure | Unjustified |
| 2 | Burden on government exchequer worth Rs-26.1million | Irregular |
| 5 | Unnecessary issuance of NOCs to Government Departments resulting | Irregular |
| Director General OFWM, Quetta 2014-15 | | |
| 4 | Irregular award of contract - Rs.284.984 million | Irregular |
| 5 | Irregular award of contract – Rs. 493.858 million | Irregular |

| Para No. | Title | Nature |
|--|---|---------------|
| 6 | Irregular expenditure due to allowing higher market rates - Rs.11.880 million | Irregular |
| 7 | Irregular purchase of PVC Pipes - Rs.95.654 million | Irregular |
| 8 | Irregular award of contract - Rs.39.00 million | Irregular |
| 9 | Overpayment due to allowing higher rates - Rs.1.028 million | Overpayment |
| 14 | Premature release of security deposits – Rs.3.40 million | Irregular |
| 16 | Overpayment due to allowing higher rate – Rs.0.187 million | Overpayment |
| 17 | Non maintenance of stock account of valuable goods valuing - Rs.14.904 million | Irregular |
| 18 | Irregular expenditure without rate analysis – Rs.221.071 million | Irregular |
| 19 | Unauthorized expenditure on execution of works without technical sanction- Rs.1054.06 million | Unauthorized |
| Project In-charge Intensifying Horticultural Development by Improvement of Crop Productivity in Balochistan, Quetta 2014-15 | | |
| 1 | Irregular purchase of pesticides - Rs. 0.397 million and over payment to contractor Rs. 0.086 million | Irregular |
| 2 | Non imposition of penalty due to non-completion of supply - Rs.0.800 million | Irregular |
| 7 | Irregular expenditure on purchase of tropical fruit plants - Rs. 7.995 millions. | Irregular |
| Agriculture Engineering, Workshop, Panjgoor 2014-15 | | |
| 4 | Irregular expenditure on purchase of spare parts – Rs.0.564 million | Irregular |
| Agriculture Engineering, Workshop, Kalat 2014-15 | | |
| 4 | Loss due to idleness of Bulldozers - Rs.20.700 million | Loss |
| Director ADI Khanpur 2014-15 | | |
| Agriculture Engineer Kharan 2014-15 | | |
| 3 | Irregular expenditure on of diesel from open market - Rs.4.94 million | Irregular |
| Agriculture Engineer SIBI 2014-15 | | |
| 2 | Excess Consumption of POL on Bulldozer hours over and above the prescribed ceiling--Rs. 7.442 million | Irregular |
| 3 | Loss due to non-utilization of targeted hours for Sibi Division Rs.20.707 million | Loss |

| Chairman Balochistan Development Authority for 2014-15 | | |
|---|--|----------------|
| AIR Para No. | Title | STATUS |
| 5 | Overpayment due to allowing incorrect rates of cement concrete - Rs.0.624 million | Overpayment |
| 8 | Overpayment due to allowing incorrect rate of cement concrete for side drains - Rs.0.810 million | Overpayment |
| 37 | Overpayment due to allowing inadmissible item of work - Rs.0.723 million | Overpayment |
| 38 | Overpayment due to allowing excess quantity - Rs.1.290 million | Overpayment |
| 39 | Overpayment due to allowing excess length of shoulders - Rs.0.233 million | Overpayment |
| 7 | Less-recovery of mobilization advance from contractor – Rs.1.358 million | Recoverable |
| 3 | Limitation of scope due to non-production of record Rs.1819.868 million | Non production |
| 10 | Overpayment due to non-deduction of structure work from cause way - Rs.0.324 million | Overpayment |
| 31 | Overpayment due to non-deduction of structure work from earthwork and base /sub base - Rs.3.049 million | Overpayment |
| University of Balochistan | | |
| 3 | Un- Authorized payment of conveyance allowance Rs.15.323 Million. | Unauthorized |
| 5 | Loss due to non-deduction of conveyance allowance from employees availing facility of pick and drop Rs. 2.912 Million. | Recoverable |
| 10 | Recovery on account of conveyance allowance Rs.0.504 Million. | Recoverable |
| 11 | Loss due to less deduction of Income Tax of Rs- 0.103 Million. | Tax & duties |
| 12 | Non-recovery / non-adjustment of temporary advances- Rs.12.811 Million. | Recoverable |

Board of Revenue

| S. No | DP No | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------------|--------------|---|-------------|---|---------------|-----------------------------|
| 1 | 2 | Commissioner Naseerabad Division | 13-15 | Irregular expenditure on POL and repair of vehicles | 2.676 | Irregular expenditure |
| 2 | 4 | Commissioner Naseerabad Division | 13-15 | Irregular expenditure on National fair | 0.276 | Irregular expenditure |
| 3 | 5 | Commissioner Naseerabad Division | 13-15 | Irregular expenditure on the purchase of sports items | 0.705 | Irregular expenditure |
| 4 | 6 | Commissioner Naseerabad Division | 13-15 | Irregular expenditure on purchase of Heater, Geezer, Air cooler and water Cooler by misclassification | 0.528 | Irregular expenditure |
| 5 | 7 | Commissioner Naseerabad Division | 13-15 | Unauthorized expenditure on repair of furniture | 0.216 | Unauthorized expenditure |
| 6 | 8 | Commissioner Naseerabad Division | 13-15 | Doubtful rush of expenditure in the month of May & June | 3.821 | Doubtful expenditure |
| 7 | 7 | Deputy Commissioner, Jhal Magsi at Gandwsh | 14-15 | Irregular tender procedure and expenditure thereon | 0.664 | Irregular tender |
| 8 | 10 | Deputy Commissioner, Jhal Magsi at Gandwsh | 14-15 | Irregular appointment of Staff beyond the age limit | 0 | Irregular appointment |
| 9 | 8 | Deputy Commissioner, Naseerabad | 14-15 | Missing cash vouchers | 5.423 | Missing cash vouchers |
| 10 | 1 | Deputy Commissioner, Awaran | 14-15 | Irregular award of contract to contractors | 7.75 | Irregular award of contract |
| 11 | 4 | Deputy Commissioner, | 14-15 | Non submission of detailed account of | 0.20 | Non submission |

| S. No | DP No | Name of Office | Year | Title of Para | Amount | Nature of Para |
|-------|-------|--------------------------------------|-------|--|--------|-----------------------|
| | | Awaran | | secret service fund | | of detailed account |
| 12 | 5 | Deputy Commissioner, Awaran | 14-15 | Irregular expenditure on entertainment of VVIPs | 0.205 | Irregular expenditure |
| 13 | 2 | Deputy Commissioner, kachi at Dhader | 14-15 | In-admissible payment of Washing Allowance | 0.779 | In-admissible payment |
| 14 | 9 | Deputy Commissioner, kachi at Dhader | 14-15 | Unauthorized drawl on account of telephone bills | 0.756 | Unauthorized drawl |
| 15 | 5 | Deputy Commissioner, Loralai | 14-15 | Irregular expenditure on civil work | 1.00 | Irregular expenditure |
| 16 | 1 | Deputy Commissioner, Kech at Turbat | 14-15 | Unauthorized/irregular expenditure on repair of transport | 0.304 | Irregular expenditure |
| 17 | 3 | Deputy Commissioner, Kech at Turbat | 14-15 | Irregular expenditure due to non-compliance of codal formalities | 25.000 | Irregular expenditure |
| 18 | 6 | Deputy Commissioner, Kech at Turbat | 14-15 | Irregular expenditure on account of entertainment | 4.272 | Irregular expenditure |
| 19 | 7 | Deputy Commissioner, Kech at Turbat | 14-15 | Irregular Expenditure on Secret Service Fund | 0.200 | Irregular expenditure |
| 20 | 8 | Deputy Commissioner, Kech at Turbat | 14-15 | Non production of revenue record | 0 | Non production |
| 21 | 10 | Deputy Commissioner, Sibi | 14-15 | Irregular expenditure | 0 | Irregular expenditure |
| 22 | 5 | Deputy Commissioner, Lasbela | 14-15 | Irregular expenditure | 0 | Irregular expenditure |

| S. No | DP No | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------------|--------------|-------------------------------|-------------|---|---------------|----------------------------|
| 23 | 7 | Deputy Commissioner, Lasbela | 14-15 | Irregular expenditure | 0 | Irregular expenditure |
| 24 | 8 | Deputy Commissioner, Lasbela | 14-15 | Unauthorized expenditure on purchase of stationery | 0.225 | Irregular expenditure |
| 25 | 9 | Deputy Commissioner, Lasbela | 14-15 | Unauthorized expenditure on purchase, functions & entertainment | 0.690 | Irregular expenditure |
| 26 | 13 | Deputy Commissioner, Lasbela | 14-15 | Irregular award and execution of schemes | 14.465 | Irregular award |
| 27 | 15 | Deputy Commissioner, Lasbela | 14-15 | Less deduction of tax | 0.296 | Less deduction |
| 28 | 3 | Secretary Board of Revenue | 14-15 | Irregular expenditure on POL and repair of vehicles | 1.714 | Irregular expenditure |
| 29 | 8 | Commissioner, Quetta Division | 14-15 | Overpayment due to allowing incorrect rate | 1.794 | Overpayment |
| 30 | 5 | Deputy Commissioner, Quetta | 14-15 | Non reconciliation of Development expenditure- | 729.510 | Non reconciliation |
| 31 | 8 | Deputy Commissioner, Quetta | 14-15 | Unauthorized purchase of vehicle for private school | 4.80 | Unauthorized purchase |
| 32 | 14 | Deputy Commissioner, Quetta | 14-15 | Unauthorized advance drawl of land compensation claim | 306.929 | Unauthorized advance drawl |
| 33 | 19 | Deputy Commissioner, Quetta | 14-15 | Irregular expenditure on purchase of Uniforms | 1.71 | Irregular expenditure |
| 34 | 2 | Deputy Commissioner, Mustung | 14-15 | Irregular Expenditure on repair of vehicle | 0.299 | Irregular expenditure |

| S. No | DP No | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------------|--------------|-------------------------------|-------------|---|---------------|----------------------------|
| 35 | 3 | Deputy Commissioner, Mustung | 14-15 | Irregular Expenditure on repair of levies thana Rs 1.150 | 1.150 | Irregular expenditure |
| 36 | 2 | Deputy Commissioner, Musakhel | 14-15 | Non-Recovery of house rent allowance and 5 % of maintenance charges | 0.114 | Non-Recovery of house rent |
| 37 | 1 | Deputy Commissioner, Kohlu | 13-14 | Unauthorized expenditure on repair of vehicle | 0.466 | Unauthorized expenditure |
| 38 | 2 | Deputy Commissioner, Kohlu | 13-14 | Unauthorized expenditure on procurement of stationery | 0 | Unauthorized expenditure |
| 39 | 3 | Deputy Commissioner, Kohlu | 13-14 | Irregular Expenditure without sanction of competent authority | 1.009 | Irregular Expenditure |
| 40 | 1 | Deputy Commissioner, Kohlu | 14-15 | Unauthorized drawl of conveyance allowance | 0.495 | Unauthorized drawl |
| 41 | 3 | Deputy Commissioner, Kohlu | 14-15 | Irregular expenditure on repair of vehicles | 1.566 | Irregular expenditure |
| 42 | 4 | Deputy Commissioner, Kohlu | 14-15 | Irregular expenditure on national fair | 0.241 | Irregular expenditure |
| 43 | 5 | Deputy Commissioner, Kohlu | 14-15 | Un-justified expenditure incurred on the security VIP's | 0.321 | Un-justified expenditure |
| 44 | 2 | Deputy Commissioner, Nuskhi | 14-15 | Irregular expenditure on purchase of Uniforms | 1.958 | Irregular expenditure |
| 45 | 6 | Deputy Commissioner, Nuskhi | 14-15 | Non submission of detailed account of secret service fund – | 0.200 | Non submission |
| 46 | 1 | Deputy Commissioner | 14-15 | Irregular award of contract - Rs.22.63 | 22.63 | Irregular award |

| S. No | DP No | Name of Office | Year | Title of Para | Amount | Nature of Para |
|-------|-------|--------------------------------|-------|--|--------|-----------------------------------|
| | | Washuk | | million | | |
| 47 | 2 | Deputy Commissioner Washuk | 14-15 | Non obtaining of detailed account | 0.500 | Non obtaining of detailed account |
| 48 | 1 | Deputy Commissioner Dera Bugti | 14-15 | Misuse of funds Grant-in-aid out of development funds | 50.00 | Misuse of funds |
| 49 | 7 | Deputy Commissioner Dera Bugti | 14-15 | Non submission of detailed accounts of Land Compensation | 44.889 | Non submission of detailed |
| 50 | 24 | Deputy Commissioner Kalat | 14-15 | Less deduction of income tax | 0.300 | Less deduction of income tax |
| 51 | 2 | Deputy Commissioner Zhob | 14-15 | Non-Production of Record of Secret Service | 0.200 | Non-Production of Record |
| 52 | 4 | Deputy Commissioner Zhob | 14-15 | Irregular expenditure on hiring of vehicle | 1.132 | Irregular expenditure |
| 53 | 7 | Deputy Commissioner Zhob | 14-15 | Irregular expenditure on POL | 6.113 | Irregular expenditure |
| 54 | 9 | Deputy Commissioner Zhob | 14-15 | Irregular expenditure on repair of vehicles | 0.620 | Irregular expenditure |
| 55 | 6 | Deputy Commissioner, Ziarat | 14-15 | Irregular expenditure on account of Fair Celebration- | 0.469 | Irregular expenditure |
| 56 | 11 | Deputy Commissioner, Ziarat | 14-15 | Irregular expenditure on repair of vehicles | 0.512 | Irregular expenditure |
| 57 | 14 | Deputy Commissioner, Ziarat | 14-15 | Irregular repair of building- | 0.323 | Irregular repair |

Communication and Works

(Rs. in Million)

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|---|-------------|--|---------------|------------------------|
| 3 | E&M Division Khuzdar | 2014-15 | Unauthorized expenditure on excavation or cutting without laboratory test | 44.528 | Unauthorized |
| 5 | E&M Division Khuzdar | 2014-15 | Missing of cash vouchers | 7.309 | Irregular |
| 13 | E&M Division Khuzdar | 2014-15 | Technical Sanction | 483.753 | Unauthorized |
| 2 | B&R Division I, Kachhi | 2014-15 | Un-authorized advance payment of pitrun gravel | 11.176 | Unauthorized |
| 2 | B&R Division I, Mastung | 2014-15 | Overpayment due to Inadmissible Item of work | 0.863 | Overpayment / Recovery |
| 4 | B&R Division I, Mastung | 2014-15 | Overpayment due to allowing incorrect rate of Prime Coat | 0.465 | Overpayment / Recovery |
| 3 | Project Engineer, Area Development Project, Mastung | 2014-15 | Overpayment due to allowing incorrect rate of premium | 14.04 | Overpayment / Recovery |
| 5 | Project Engineer, Area Development Project, Mastung | 2014-15 | Overpayment due to allowing incorrect rate | 0.437 | Overpayment / Recovery |
| 6 | Project Engineer, Area Development Project, Mastung | 2014-15 | Overpayment due to allowing item not in PC-I | 0.603 | Overpayment / Recovery |
| 10 | Project Engineer, Area Development Project, Mastung | 2014-15 | Unauthorized expenditure on execution of works without technical sanctions | 956.519 | Unauthorized |
| 1 | B&R Division II, Killa Saifullah | 2014-15 | Unauthorized expenditure by allowing excess | 1.269 | Unauthorized |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------|-----------------------------------|---------|--|---------|------------------------|
| | | | quantity of steel | | |
| 5 | B&R Division II, Killa Saifullah | 2014-15 | Overpayment due to wrong calculation | 0.324 | Overpayment / Recovery |
| 6 | B&R Division II, Killa Saifullah | 2014-15 | Overpayment due to allowing excess quantity of earth filling under floor | 0.122 | Overpayment / Recovery |
| 1 | B&R Division II, Lasbela at Uthal | 2014-15 | Revenue loss due to less deduction of tax - Rs 2.463 million | 2.463 | Overpayment / Recovery |
| 5 | B&R Division I, Sherani | 2014-15 | Irregular enhancement of contract | 210.493 | Irregular |
| 8 | B&R Division I, Sherani | 2014-15 | Overpayment due to non-utilization of available earth | 2.567 | Overpayment / Recovery |
| 4 | B&R Division I, DM Jamali | 2014-15 | Overpayment due to allowing inadmissible item | 0.188 | Overpayment / Recovery |
| 7 | B&R Division I, DM Jamali | 2014-15 | Execution of works without technical sanctions | 287.208 | Unauthorized |
| 1 | Project Division II, Quetta | 2014-15 | Unlawful payment without preparing cash voucher | 55.177 | Irregular |
| 7 | Project Division II, Quetta | 2014-15 | Overpayment due to allowing incorrect higher rate | 0.582 | Overpayment / Recovery |
| 8 | Project Division II, Quetta | 2014-15 | Overpayment due to allowing higher rate | 0.556 | Overpayment / Recovery |
| 6 | B&R Division I, Loralai | 2014-15 | Overpayment due to allowing excess quantity | 1.176 | Overpayment / Recovery |
| 8 | B&R Division I, Loralai | 2014-15 | Execution of work without technical sanction | 30.021 | Unauthorized |
| 2 | B&R Division II, Loralai | 2014-15 | Unjustified payment due to allowing inadmissible item of work | 1.391 | Overpayment / Recovery |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|--|-------------|--|---------------|------------------------|
| 5 | B&R Division II, Loralai | 2014-15 | Overpayment due to non-deducting stacking charges | 0.235 | Overpayment / Recovery |
| 10 | B&R Division II, Kalat | 2014-15 | Execution of works without technical Sanction | 691.83 | Unauthorized |
| 2 | B&R Division I, Sohbatpur | 2014-15 | Overpayment due to allowing incorrect rate | 0.13 | Overpayment |
| 2 | B&R Division II, Awaran | 2014-15 | Overpayment due to allowing higher rate | 0.363 | Overpayment |
| 8 | B&R Division II, Awaran | 2014-15 | Irregular expenditure on execution of development works without technical sanction | 121.423 | Unauthorized |
| 2 | B&R Division I, Awaran | 2014-15 | Irregular expenditure on execution of development works without technical sanction | 230.44 | Unauthorized |
| 4 | B&R Division I, Awaran | 2014-15 | Overpayment due to allowing incorrect rate | 0.187 | Overpayment / Recovery |
| 5 | B&R Division I, Awaran | 2014-15 | Overpayment due to allowing inadmissible item of work | 0.861 | Overpayment / Recovery |
| 2 | B&R Division II, Chaghi | 2014-15 | Overpayment due to allowing higher rate | 0.389 | Overpayment |
| 5 | B&R Division II, Chaghi | 2014-15 | Overpayment due to allowing higher rate of premium | 0.12 | Overpayment |
| 2 | Project Director, Improvement of Quetta City Roads Project, Quetta | 2014-15 | Over payment on account of escalation | 0.895 | Overpayment / Recovery |
| 4 | Project Director, Improvement of Quetta City Roads Project, Quetta | 2014-15 | Non-deduction of security deposit | 3.05 | Irregular |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|--|-------------|--|---------------|------------------------|
| 5 | Project Director, Improvement of Quetta City Roads Project, Quetta | 2014-15 | Overpayment due to wrong calculation | 1.106 | Overpayment / Recovery |
| 7 | Project Director, Improvement of Quetta City Roads Project, Quetta | 2014-15 | Irregular enhancement of contract amount - Rs.22.0 million | 22 | Irregular |
| 2 | B&R Division I, Chaghi | 2014-15 | Overpayment due to allowing excess quantity | 0.205 | Overpayment/ Recovery |
| 4 | B&R Division II, Noshki | 2014-15 | Overpayment due to allowing inadmissible items of work | 0.616 | Overpayment/ Recovery |
| 3 | B&R Division I, Turbat | 2014-15 | Irregular expenditure due to non provision of item of work in | 5.651 | Irregular |
| 5 | B&R Division I, Turbat | 2014-15 | Overpayment due to non-utilization of surplus earth | 0.506 | Overpayment / Recovery |
| 1 | B&R Division II, Pishin | 2014-15 | Overpayment due to non utilization of excavated road material - Rs.2.859 million | 2.859 | Overpayment/ Recovery |
| 7 | B&R Division II, Pishin | 2014-15 | Irregular expenditure on execution of development works without technical sanction | 171.324 | Irregular |
| 9 | B&R Division II, Pishin | 2014-15 | Overpayment due to non-deduction of shrinkage allowance | 0.647 | Overpayment/ Recovery |
| 7 | Maintenance Division II, Quetta | 2013-14 | Overpayment by allowing incorrect higher rate | 0.161 | Overpayment/ Recovery |
| 10 | Maintenance Division II, Quetta | 2013-14 | Excessive expenditure over and above the budget allotment | 19.197 | Irregular |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|---------------------------------|-------------|---|---------------|-----------------------|
| 1 | B&R Division I, Gwadar | 2014-15 | Unauthorized expenditure due to allowing excess quantity of aggregate base course | 1.601 | Unauthorized |
| 4 | B&R Division I, Gwadar | 2014-15 | Overpayment due to non - deduction of shrinkage allowance | 0.313 | Overpayment/ Recovery |
| 4 | B&R Division II, Killa Abdullah | 2014-15 | Overpayment by allowing incorrect higher rate of steel | 1.025 | Overpayment/ Recovery |
| 10 | B&R Division II, Killa Abdullah | 2014-15 | Execution of works without technical sanctions | 2125.48 | Irregular |
| 1 | B&R Division II, Zhob | 2014-15 | Overpayment due to allowing inadmissible extra item of work | 11.425 | Overpayment/ Recovery |
| 2 | B&R Division II, Zhob | 2014-15 | Overpayment by allowing inadmissible scaffolding charges | 0.571 | Overpayment/ Recovery |
| 3 | B&R Division II, Zhob | 2014-15 | Overpayment by allowing incorrect higher rate of steel | 0.769 | Overpayment/ Recovery |
| 4 | B&R Division II, Zhob | 2014-15 | Premature release of security deposits | 6.1 | Irregular |
| 8 | B&R Division II, Zhob | 2014-15 | Execution of works without technical sanctions | 501.423 | Irregular |
| 2 | B&R Division I, Gwadar | 2014-15 | Overpayment due to allowing higher rate | 0.463 | Overpayment/ Recovery |
| 6 | B&R Division I, Gwadar | 2014-15 | Irregular expenditure on NSR without rate analysis | 1.2 | Irregular |
| 2 | B&R Division I, Zhob | 2014-15 | Execution of work on NSR without making rate analysis | 11.601 | Irregular |
| 3 | B&R Division I, Zhob | 2014-15 | Irregular enhancement of contract | 70.848 | Irregular |
| 1 | B&R Division I, Killa Abdullah | 2014-15 | Overpayment due to allowing inadmissible | 11.346 | Overpayment/ Recovery |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------|--------------------------------|---------|--|--------|-----------------------|
| | | | escalation charges | | |
| 6 | B&R Division I, Killa Abdullah | 2014-15 | Overpayment by allowing higher rate of excavation | 3.139 | Overpayment/ Recovery |
| 7 | B&R Division I, Killa Abdullah | 2014-15 | Overpayment due to wrong calculation of abstract of cost | 1.53 | Overpayment/ Recovery |
| 12 | B&R Division I, Killa Abdullah | 2014-15 | Suspected misappropriation by issuing double check | 1.5 | Doubtful |
| 6 | B&R Division II, Harnai | 2014-15 | Overpayment due to allowing higher rate of premium | 0.149 | Overpayment/ Recovery |
| 8 | B&R Division II, Harnai | 2014-15 | Irregular expenditure on execution of development works without technical sanction | 74.039 | Irregular |
| 1 | B&R Division II, Washuk | 2014-15 | Overpayment by allowing incorrect higher rate of steel | 0.365 | Overpayment/ Recovery |
| 4 | B&R Division II, Washuk | 2014-15 | Revenue loss due to less deduction of tax | 1.298 | Overpayment/ Recovery |
| 7 | B&R Division II, Washuk | 2014-15 | Overpayment by allowing incorrect higher rate of steel | 0.197 | Overpayment/ Recovery |
| 3 | B&R Division I, Jhal Magsi | 2014-15 | Overpayment due to excess stacking of pitrun gravel & stone ballast | 16.179 | Overpayment/ Recovery |
| 1 | B&R Division I, Kohlu | 2014-15 | Unjustified payment due to allowing superficial measurement | 9.983 | Unjustified |
| 3 | B&R Division I, Kohlu | 2014-15 | Un-authorized / doubtful expenditure without calling tender. | 4.0 | Unauthorized |
| 5 | B&R Division I, Kohlu | 2014-15 | Unauthorized expenditure on execution of works | 17.681 | Unauthorized |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------|--------------------------------|---------|--|--------|-----------------------|
| | | | without technical sanctions | | |
| 1 | B&R Division II, Kohlu | 2014-15 | Unauthorized expenditure due to allowing excess quantity than approved | 0.407 | Unauthorized |
| 2 | B&R Division II, Kohlu | 2014-15 | Irregular expenditure on repair & maintenance of buildings | 1.999 | Irregular |
| 3 | B&R Division II, Kohlu | 2014-15 | Over payment to the contractor for steel work- Rs.0.113 million | 0.113 | Overpayment/ Recovery |
| 7 | Maintenance Div. I, Quetta | 2014-15 | Overpayment due to allowing incorrect rates | 2.728 | Overpayment/ Recovery |
| 8 | Maintenance Division I, Quetta | 2014-15 | Irregular expenditure due to allowing in-admissible item of work | 1.026 | Irregular |
| 4 | Project Division I, Quetta | 2014-15 | Overpayment due to allowing incorrect rates | 8.228 | Overpayment/ Recovery |
| 5 | Project Division I, Quetta | 2014-15 | Non Deduction of Security Deposits | 6.242 | Irregular |
| 2 | B&R Division I, Musakhel | 2014-15 | Overpayment due to non-deduction of sorting & stacking charges | 4.368 | Overpayment/ Recovery |
| 4 | B&R Division I, Musakhel | 2014-15 | Unlawful payment without preparing cash voucher | 26.111 | Doubtful |
| 8 | B&R Division I, Musakhel | 2014-15 | Less deduction of security deposit | 1.409 | Irregular |
| 9 | B&R Division II, Musakhel | 2014-15 | Unlawful payment without preparing cash vouchers | 11.673 | Doubtful |
| 5 | Maint: Division I, Quetta | 2014-15 | Irregular expenditure beyond PC-1 | 0.27 | Irregular |
| 6 | B&R Division I, Panjgoor | 2014-15 | Overpayment due to non-utilization of available earth | 0.165 | Overpayment/ Recovery |

| S. No | DP No. | Name of Office | Year | Title of Para | Amount (Rs) | Nature of Paras |
|------------------------|--------|----------------------------|---------|---|-------------|--------------------------------------|
| Food Department | | | | | | |
| 1 | 8 | Secretary, Food Department | 2014-15 | Overpayment on account of TA / DA – Rs.0.290 million | 0.290 | Overpayment |
| 2 | 2 | Director Food Balochistan | 2014-15 | Procurement of Substandard Wheat and Non-maintenance of Record of EG Bags – Rs.11.703 million | 11.703 | Mis-procurement |
| 3 | 3,13 | Director Food Balochistan | 2014-15 | Suspected misappropriation due to non-rendering of EG Bags – Rs.1.167 million | 1.167 | Suspected Misappropriation |
| 4 | 8 | Director Food Balochistan | 2014-15 | Shortage of Procured Wheat – Rs.5.297 million | 5.297 | Shortage of Wheat |
| 5 | 14 | Director Food Balochistan | 2014-15 | Loss due to heavy mark up on Cash Credit Limit – Rs.664.523 million | 664.523 | Loss |
| 6 | 15 | Director Food Balochistan | 2014-15 | Loss due to non-issuance of wheat – Rs.587.571 million | 587.571 | Loss |
| 7 | 16 | Director Food Balochistan | 2014-15 | Irregular and unauthorized expenditure on printing of sample bags – Rs.0.692 million | 0.692 | Irregular & Unauthorized expenditure |
| 8 | 18 | Director Food Balochistan | 2014-15 | Unauthorized Payment of Transportation Charges – Rs.0.683 million | 0.683 | Unauthorized payment |

| S. No | DP No. | Name of Office | Year | Title of Para | Amount (Rs) | Nature of Paras |
|--------------|---------------|---------------------------|-------------|---|--------------------|---|
| 9 | 20 | Director Food Balochistan | 2014-15 | Unjustified Difference between Expenditure and Revenue – Rs.7.184 billion | 7.184 Billion | Unjustified difference in expenditure and revenue |
| 10 | 21 | Director Food Balochistan | 2014-15 | Discrepancy between Purchases and Dispatch | 8.970 | Discrepancy |
| 11 | 24 | Director Food Balochistan | 2014-15 | Surplus Stock in PR Centers | 0 | Surplus stock |
| 12 | 28 | Director Food Balochistan | 2014-15 | Non-clearance of Outstanding dues Payable by Food Department – Rs.7.396 billion | 7.396 billion | Non-clearance of outstanding dues |
| 13 | 29 | Director Food Balochistan | 2014-15 | Loss due to damage of wheat – Rs.71.753 million | 71.753 | Loss |
| 14 | 34 | Director Food Balochistan | 2014-15 | Suspected misappropriation of Wheat – Rs.1.148million | 1.148 | Suspected misappropriation |

Public Health Engineering

(Rs. in Million)

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|-----------------------|-------------|---|---------------|-----------------------|
| 3 | PHE Division, Washuk | 2013-14 | Non-Verification of GST paid to suppliers/firms | 0.33 | Non-Verification |
| 4 | PHE Division, Washuk | 2013-14 | Improper/non-maintenance of accounts record of water users | - | Non-maintenance |
| 7 | PHE Division, Washuk | 2013-14 | Excess deduction of security deposit to avoid lapse of budget | 0.144 | Irregular |
| 1 | PHE Division, Sibi | 2014-15 | Irregular expenditure due to allowing NSR | 20.135 | Irregular |
| 3 | PHE Division, Sibi | 2014-15 | Non deduction of General Sales Tax | 0.237 | Irregular |
| 5 | PHE Division, Sibi | 2014-15 | Doubtful payment on account of pay of contractual staffs | 1.194 | Doubtful |
| 7 | PHE Division, Sibi | 2014-15 | Non deduction/ Production of sale tax returns invoice | 3.547 | Non-Verification |
| 15 | PHE Division, Sibi | 2014-15 | Non-realization of stamp duty | 0.146 | Recovery |
| 16 | PHE Division, Sibi | 2014-15 | Irregular/ doubtful expenditure on different purchases from development contingency | 0.499 | Irregular |
| 2 | PHE Division, Turbat | 2014-15 | Overpayment due to allowing excess quantity | 0.12 | Overpayment |
| 2 | PHE Division, Harnai | 2014-15 | Overpayment due to allowing higher rates | 1.472 | Overpayment |
| 6 | PHE Division, Harnai | 2014-15 | Overpayment due to allowing higher NSR rates | 0.2 | Overpayment |
| 2 | PHE Division, Lasbela | 2012-15 | Irregular expenditure on purchase of solar pumps | 5.789 | Irregular |
| 4 | PHE Division, Lasbela | 2012-15 | Non verification of pay fixations and ambiguity in service records | - | Non-Verification |
| 5 | PHE Division, Lasbela | 2012-15 | Non-preparation of works completion certificates of schemes and non- | 156.707 | Irregular |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------|--------------------------|---------|---|--------|--------------------------|
| | | | production of Measurement books | | |
| 7 | PHE Division, Lasbela | 2012-15 | Irregular expenditure on procurement of pipes | 12.936 | Irregular |
| 1 | PHE Division, Loralai | 2014-15 | Non deposit of un-disbursed amount | 0.176 | Irregular |
| 3 | PHE Division, Loralai | 2014-15 | Less Realization of Government Revenue due to improper/non-maintenance of accounts record of water users. | - | Non-maintenance |
| 5 | PHE Division, Loralai | 2014-15 | Irregular expenditure on execution of development works without technical sanction | 76.145 | Irregular |
| 6 | PHE Division, Loralai | 2014-15 | Non-execution of contract agreements on stamp papers | 0.19 | Recovery |
| 7 | PHE Division, Loralai | 2014-15 | Overpayment due to allowing excess quantities | 0.12 | Overpayment |
| 8 | PHE Division, Loralai | 2014-15 | Unjustified payment due to allowing superficial/ advance measurement | 0.045 | Unjustified |
| 9 | PHE Division, Loralai | 2014-15 | Irregular expenditure on purchase of PVC Pipes to avoid lapse of budget grant | 1.866 | Irregular/ Recovery |
| 11 | PHE Division, Loralai | 2014-15 | Overpayment due to allowing excess quantity than admissible | 0.11 | Overpayment/ Recovery |
| 3 | PHE Division, Jaffarabad | 2014-15 | Less deduction of income tax | 0.736 | Overpayment/ Recovery |
| 2 | PHE Division, Kohlu | 2014-15 | Loss due to less deduction of Income Tax | 0.055 | Overpayment/ Recovery |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|--------------------------|-------------|--|---------------|-----------------------|
| 5 | PHE Division, Kohlu | 2014-15 | Irregular expenditure due to allowing NSR | 6.926 | Irregular |
| 7 | PHE Division, Kohlu | 2014-15 | Irregular payment to QESCO without reconciliation of arrear | 9.0 | Irregular |
| 8 | PHE Division, Kohlu | 2014-15 | Doubtful payment on account of pay of contractual staffs | 0.45 | Doubtful |
| 1 | PHE Division, Naseerabad | 2014-15 | Irregular expenditure due to allowing NSR | 6.071 | Irregular |
| 3 | PHE Division, Naseerabad | 2014-15 | Irregular payment to QESCO without reconciliation of arrear | 29.0 | Irregular |
| 5 | PHE Division, Naseerabad | 2014-15 | Non deduction/ Production of sale tax returns invoice duly verified by FBR | 2.501 | Irregular/ Recovery |
| 1 | PHE Division, Awaran | 2014-15 | Less deduction of income tax from contractors | 0.164 | Overpayment/ Recovery |
| 5 | PHE Division, Awaran | 2014-15 | Less receipts/non-maintenance of accounts record of water users | - | Non-maintenance |
| 2 | PHE Division, Musakhel | 2014-15 | Irregular expenditure on Account of Pay of Adhoc employees | 0.288 | Irregular |
| 5 | PHE Division, Musakhel | 2014-15 | Less deduction of income tax from contractors | 0.108 | Overpayment/ Recovery |
| 3 | PHE Division, Dera Bugti | 2014-15 | Irregular expenditure on execution of development works without technical sanction | 96.89 | Irregular |
| 5 | PHE Division, Dera Bugti | 2014-15 | Doubtful drawl of pay | 0.720 | Irregular |
| 8 | PHE Division, Dera Bugti | 2014-15 | Irregular/Doubtful expenditure on account of POL utilization on WSS | 3.092 | Irregular |
| 9 | PHE Division, Dera Bugti | 2014-15 | Irregular expenditure on repair of Transformers | 0.491 | Irregular |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|---------------|-----------------------|-------------|--|---------------|-----------------------|
| 1 | PHE Division, Washuk | 2014-15 | Procurement of machinery and equipment without sales tax invoice | 7.19 | Irregular |
| 2 | PHE Division, Washuk | 2014-15 | Unauthorized award of contract | 0.91 | Unauthorized |
| 6 | PHE Division, Washuk | 2014-15 | Less receipts/non-maintenance of accounts record of water users | - | Non-maintenance |
| 1 | PHE Division, Kharan | 2014-15 | Overpayment due to allowing higher rate | 1.056 | Overpayment |
| 4 | PHE Division, Kharan | 2014-15 | Small percentage of Government Revenue due to improper/non-maintenance of accounts record of water users | - | Non-maintenance |
| 6 | PHE Division, Kharan | 2014-15 | Non maintenance of stock account of valuable goods | 5.86 | Non-maintenance |
| 2 | PHE Division, Noshki | 2014-15 | Irregular expenditure on purchase of PVC Pipes | 8.73 | Irregular |
| 3 | PHE Division, Noshki | 2014-15 | Irregular execution of scheme / award of contracts | 1.4 | Irregular |
| 6 | PHE Division, Noshki | 2014-15 | Irregular expenditure due to allowing market rate | 4.55 | Irregular |
| 8 | PHE Division, Noshki | 2014-15 | Less receipt / non-maintenance of accounts record of water users | - | Non-maintenance |
| 6 | PHE Division, Ziarat | 2014-15 | Irregular expenditure on repair of transformer | 0.418 | Irregular |
| 1 | PHE Division, Barkhan | 2014-15 | Irregular expenditure on POL for water supply schemes | 4.87 | Irregular |
| 2 | PHE Division, Barkhan | 2014-15 | Irregular expenditure of on Account of Pay of Adhoc employees | 0.72 | Irregular |
| 4 | PHE Division, Barkhan | 2014-15 | Non Maintenance of Stock Account of Valuable Items | 0.872 | Non-maintenance |

| DP No. | Name of Office | Year | Title of Para | Amount | Nature of Para |
|--------|-----------------------------|---------|--|--------|------------------------|
| 5 | PHE Division, Barkhan | 2014-15 | Less receipt / non-maintenance of accounts record of water users | - | Non-maintenance |
| 7 | PHE Division, Barkhan | 2014-15 | Irregular expenditure of purchase of PVC Pipes | 0.32 | Irregular |
| 3 | PHE Division, Kila Abdullah | 2014-15 | Overpayment due to allowing higher rate | 0.663 | Overpayment / Recovery |
| 10 | PHE Division, Kila Abdullah | 2014-15 | Procurement from unregistered firm / without sales tax invoices | 29.713 | Irregular |
| 12 | PHE Division, Kila Abdullah | 2014-15 | Less deduction of income tax | 0.285 | Overpayment / Recovery |
| 13 | PHE Division, Kila Abdullah | 2014-15 | Less receipt / non-maintenance of accounts record of water users | - | Non-maintenance |
| 7 | E&M Division, Quetta | 2014-15 | Non-obtaining of sales tax return | 23.249 | Irregular |
| 11 | E&M Division, Quetta | 2014-15 | Non-Realization of Stamp Duty | 0.342 | Recovery |

Irrigation Department

(Rs. in million)

| S. No. | Para No. of AIR | Name of Office | Year(s) | Title of Para | Amount | Nature of Para |
|--------|-----------------|---|---------|--|--------|----------------|
| 1 | 3 | Secretary Irrigation Department, Quetta | 2014-15 | Improper / vague tender advertisement - Rs.0.619 million | 0.619 | Irregular |
| 2 | 5 | Irrigation Division, Sibi | 2014-15 | Irregular expenditure due to allowing extra premium | 0.972 | Recovery |
| 3 | 6 | Irrigation Division, Loralai | 2014-15 | Irregular expenditure on repair of vehicles | 0.450 | Irregular |

| | | | | | | |
|---|---|---|---------|---|-------|--------------|
| 4 | 2 | Irrigation Division, Turbat | 2014-15 | Over payment Due to non-adjustment of available earth | 0.289 | Recovery |
| 5 | 8 | Irrigation Division, Kachhi at Dhadar | 2014-15 | Irregular/ doubtful expenditure on repair of vehicles | 0.441 | Irregular |
| 6 | 2 | Irrigation Division, Killa Saifullah | 2014-15 | Unauthorized expenditure due to allowing inadmissible items | 0.623 | Unauthorized |
| 7 | 3 | The Executive Engineer, Drainage Division, Dera Allah Yar | 2014-15 | Less deduction of income tax | 0.459 | Recovery |
| 8 | 6 | Executive Engineer, Irrigation Division, Kachhi at Dhadar | 2013-14 | Less deduction of income tax | 0.105 | Recovery |
| 9 | 4 | Irrigation Division, Kachhi at Dhadar | 2014-15 | Irregular expenditure due to allowing extra premium | 0.672 | Recovery |

| S. No | DP No. | Name of Office | Year | Title of Para | Amount (Rs) | Nature of Paras |
|---|--------|------------------|---------|---|-------------|--------------------------|
| Services & General Administration Department | | | | | | |
| 1 | 5 | Secretary, S&GAD | 2014-15 | Un-authorized expenditure on account of Printing from private firm Rs.0.252 million | 0.252 | Unauthorized Expenditure |
| 2 | 9 | Secretary, S&GAD | 2014-15 | Irregular expenditure on | 0.439 | Irregular expenditure |

| S. No | DP No. | Name of Office | Year | Title of Para | Amount (Rs) | Nature of Paras |
|--------------|---------------|-----------------------|-------------|--|--------------------|---------------------------|
| | | | | account of purchase of batteries for government vehicles – Rs.0.439 million | | |
| | 22 | Secretary, S&GAD | 2014-15 | Illegal/Doubtful expenditure on account of POL of Rs.0.813 million | 0.813 | Doubtful expenditure |
| | 27 | Secretary, S&GAD | 2014-15 | Un-authorized payment of House Requisition - Rs.2.342 million | 2.342 | Unauthorized payment |
| | 29 | Secretary, S&GAD | 2014-15 | Non recording of transactions in Cashbook – Rs.74.944 million | 74.944 | Non-maintenance of record |
| | 34 | Secretary, S&GAD | 2014-15 | Loss due to non-realization of government receipt-Rs.0.309 million | 0.309 | Loss |
| | 35 | Secretary, S&GAD | 2014-15 | Less receipts of government money amounting to Rs.0.844 million | 0.844 | Less Receipt |
| | 36 | Secretary, S&GAD | 2014-15 | Unauthorized drawl of house rent/requisition allowance and recovery thereof Rs.1.297 million | 1.297 | Unauthorized Drawl |
| | 42 | Secretary, S&GAD | 2014-15 | Unauthorized expenditure on purchase of luxury items for government vehicles | 1.074 | Unauthorized expenditure |

| S. No | DP No. | Name of Office | Year | Title of Para | Amount (Rs) | Nature of Paras |
|--------------|---------------|-----------------------|-------------|---|--------------------|------------------------------------|
| | | | | -Rs.1.074 million | | |
| | 45 | Secretary, S&GAD | 2014-15 | Non-Transfer of the land of Balochistan House | 0 | ?????? |
| | 50 | Secretary, S&GAD | 2014-15 | Un-authorized allotment of government vehicles and consumption of POL amounting to Rs.0.125 million | 0.125 | Unauthorized allotment of vehicles |
| | 51 | Secretary, S&GAD | 2014-15 | Un-authorized allotment of government vehicles and expenditure thereof Rs.0.202 million | 0.202 | Unauthorized allotment of vehicles |
| | 52 | Secretary, S&GAD | 2014-15 | Doubtful expenditure on Genrators-Rs.1.226 million | 1.226 | Doubtful expenditure |
| | 54 | Secretary, S&GAD | 2014-15 | Un-justified expenditure VVIP visit Rs.0.460 million | 0.460 | Unjustified expenditure |
| | 55 | Secretary, S&GAD | 2014-15 | Missing government vehicles valuing Rs.3.300 million | 3.300 | Missing Vehicles |
| | 56 | Secretary, S&GAD | 2014-15 | Missing 76 government vehicles and expenditure thereof | 0 | Missing vehicles |

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Annexes

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---|--|-----------------------------------|---------------------|---------------|
| BC24001- GENERAL ADMINISTRATI ON (CHARGED) | QA4001 - PROVINCIAL ASSEMBLY (CHARGED) | A011-2 PAY OF OTHER STAFF | 0 | 142,477,515 |
| BC21001- GENERAL ADMINISTRATI ON (VOTED) | QA4012 - SERVICE TRIBUNAL | A06 TRANSFERS | 0 | 1,905,804 |
| BC24001- GENERAL ADMINISTRATI ON (CHARGED) | QA4045 - SALARY OF GOVERNOR (CHARGED) | A011-2 PAY OF OTHER STAFF | 0 | 743,600 |
| BC24001- GENERAL ADMINISTRATI ON (CHARGED) | QA4048 - STATE CONVEYANCE (CHARGED) | A011-2 PAY OF OTHER STAFF | 0 | 484,578 |
| BC24001- GENERAL ADMINISTRATI ON (CHARGED) | QA4049 - GARDEN AND IMPROVEMENT (CHARGED) | A011-2 PAY OF OTHER STAFF | 0 | 1,835,863 |
| BC21013-CIVIL WORKS | QA4101 - ADMINISTRATION - SECRETARIAT (C&W) | A06 TRANSFERS | 0 | 4,559,303 |
| BC21013- CIVIL WORKS | QA4129 - CHIEF ENGINEER C&W DEPTT: KHUZDAR AT QTA | A06 TRANSFERS | 0 | 17,925 |
| BC21022- SOCIAL WELFARE | QA4256 - ADMINISTRATION OF DIRECTORATE | A06 TRANSFERS | 0 | 1,506,162 |
| BC21027-LAND REVENUE | QA4267 - CHIEF LAND COMMISSION MAIN OFFICE | A012-2 OTHER ALLOWANC ES | 0 | 53,712 |
| BC21027-LAND REVENUE | QA4267 - CHIEF LAND COMMISSION MAIN OFFICE | A06 TRANSFERS | 0 | 761,004 |
| BC21026- AGRICULTURE | QA4271 - DIRECTOR AGRICULTURE RESEARCH OIL SEED, ARI QUETTA | A012-2 OTHER ALLOWANC ES | 0 | 262,500 |
| BC21026- | QA4280 - DIRECTOR | A012-2 | 0 | 272,640 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--------------------------|---|-------------------------|---------------------|---------------|
| AGRICULTURE | AGRICULTURE RESEARCH WATER MANAGEMENT, HEIS ARI, QUETTA | OTHER ALLOWANCES | | |
| BC21026-AGRICULTURE | QA4284 - DIRECTOR AGRICULTURE PLANNING QUETTA | A012-2 OTHER ALLOWANCES | 0 | 504,417 |
| BC21026-AGRICULTURE | QA4300 - AGRICULTURE TRAINING INSTITUTE, QUETTA | A012-2 OTHER ALLOWANCES | 0 | 856,020 |
| BC21026-AGRICULTURE | QA4316 - ASST AGRI: ENGINEER TRAINING SCHOOL QTA | A012-2 OTHER ALLOWANCES | 0 | 101,400 |
| BC21025-FOOD | QA4335 - FOOD DIRECTORATE | A06 TRANSFERS | 0 | 55,025 |
| BC21028-ANIMAL HUSBANDRY | QA4341 - DISEASE INVESTIGATION LABORATORY QUETTA | A012-2 OTHER ALLOWANCES | 0 | 1,327,740 |
| BC21028-ANIMAL HUSBANDRY | QA4344 - VIROLOGIST VETERINARY RESEARCH INST: QTA | A06 TRANSFERS | 0 | 45,200 |
| BC21028-ANIMAL HUSBANDRY | QA4346 - KARAKUL SHEEP FARM MASLAKH QUETTA | A06 TRANSFERS | 0 | 16,000 |
| BC21028-ANIMAL HUSBANDRY | QA4348 - DEPUTY DIRECTOR ANIMAL BREEDING QUETTA | A06 TRANSFERS | 0 | 15,300 |
| BC21028-ANIMAL HUSBANDRY | QA4350 - DIRECTOR PLANNING QUETTA | A06 TRANSFERS | 0 | 60,000 |
| BC21028-ANIMAL HUSBANDRY | QA4352 - DEPUTY DIRECTOR ANIMAL NUTRITION QTA | A06 TRANSFERS | 0 | 20,200 |
| BC21028-ANIMAL HUSBANDRY | QA4353 - GOVERNMENT DAIRY FARM QUETTA | A012-2 OTHER ALLOWANCES | 0 | 403,860 |
| BC21028- | QA4353 - | A06 | 0 | 14,000 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-------------------------------|--|-------------------------|---------------------|---------------|
| ANIMAL HUSBANDRY | GOVERNMENT DAIRY FARM QUETTA | TRANSFERS | | |
| BC21028-ANIMAL HUSBANDRY | QA4354 - GOVERNMENT POULTRY FARM QUETTA | A012-2 OTHER ALLOWANCES | 0 | 181,053 |
| BC21028-ANIMAL HUSBANDRY | QA4356 - DIRECTOR FARMS BALOCHISTAN, QUETTA | A012-2 OTHER ALLOWANCES | 0 | 868,860 |
| BC21028-ANIMAL HUSBANDRY | QA4356 - DIRECTOR FARMS BALOCHISTAN, QUETTA | A06 TRANSFERS | 0 | 22,000 |
| BC21028-ANIMAL HUSBANDRY | QA4357 - DIRECTOR RESEARCH & SUPPLIES QUETTA | A06 TRANSFERS | 0 | 20,200 |
| BC21028-ANIMAL HUSBANDRY | QA4361 - DIRECTOR ANIMAL HEALTH & PRODUCTION QTA | A06 TRANSFERS | 0 | 100,600 |
| BC21028-ANIMAL HUSBANDRY | QA4362 - DEPUTY DIRECTOR EMBRYO T.T QUETTA | A06 TRANSFERS | 0 | 19,500 |
| BC21029-FORESTRY | QA4376 - RECREATION PARK AT MAINGHUNDI | A012-2 OTHER ALLOWANCES | 0 | 120,600 |
| BC21032-IRRIGATION | QA4380 - ADMINISTRATION SECRETARIAT (IRRIGATION) | A06 TRANSFERS | 0 | 2,516,279 |
| BC21034-INDUSTRIES | QA4412 - SERVICES CENTRE, QUETTA | A012-2 OTHER ALLOWANCES | 0 | 229,500 |
| BC21034-INDUSTRIES | QA4417 - CARPET TRAINING, CENTRE ALAMDAR RD QTA | A012-2 OTHER ALLOWANCES | 0 | 139,680 |
| BC21035-STATIONERY & PRINTING | QA4436 - STATIONERY AND PRINTING | A06 TRANSFERS | 0 | 2,637,850 |
| BC21036- | QA4437 - | A06 | 0 | 110,380 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--|---|----------------------------|---------------------|---------------|
| MINERAL RESOURCES | ADMINISTRATION DIRECTORATE OF MINRAL | TRANSFERS | | |
| BC21007-ADMINISTRATI ON OF JUSTICE (VOTED) | QA4449 - SESSION JUDGE, QUETTA | A06 TRANSFERS | 0 | 25,412 |
| BC21016-EDUCATION | QA4515 - GOVERNMENT AGRO TECHNICAL TEACHER TRIN Q | A011-2 PAY OF OTHER STAFF | 0 | 16,205 |
| BC21016-EDUCATION | QA4515 - GOVERNMENT AGRO TECHNICAL TEACHER TRIN Q | A012-1 REGULAR ALLOWANC ES | 0 | 11,349 |
| BC21016-EDUCATION | QA4515 - GOVERNMENT AGRO TECHNICAL TEACHER TRIN Q | A012-2 OTHER ALLOWANC ES | 0 | 163,476 |
| BC21016-EDUCATION | QA4519 - GOVERNEMENT HIGH SCHOOL KILLI SHEIKHAN Q | A012-2 OTHER ALLOWANC ES | 0 | 21,200 |
| BC21008-POLICE | QA4521 - DSP / INVESTIGATION BALOCHISTAN | A06 TRANSFERS | 0 | 4,700 |
| BC21008-POLICE | QA4524 - SP/ ACTING SSP / CRIME BRANCH QUETTA | A06 TRANSFERS | 0 | 45,600 |
| BC21008-POLICE | QA4530 - SP/ TELECOMMUNICATIO N QUETTA | A06 TRANSFERS | 0 | 10,800 |
| BC21008-POLICE | QA4532 - SSP/ACTING DIGP SPECIAL BRANCH QUETTA | A06 TRANSFERS | 0 | 128,100 |
| BC21013-CIVIL WORKS | QA4536 - CHIEF ENGINEER (DESIGN) C&W DEPTT: QUETT | A06 TRANSFERS | 0 | 23,657 |
| BC21013-CIVIL WORKS | QA4541 - EXECUTIVE ENGINEER MAINTENANCE-I DIVISION QUETTA | A06 TRANSFERS | 0 | 67,777 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---|--|---------------------------|---------------------|---------------|
| BC21013-CIVIL WORKS | QA4543 - EXECUTIVE ENGINEER MAINTENANCE-III DIVISION QUETTA | A06 TRANSFERS | 0 | 18,288 |
| BC21013-CIVIL WORKS | QA4546 - EXECUTIVE ENGINEER PROJECT-II QUETTA | A06 TRANSFERS | 0 | 41,903 |
| BC21013-CIVIL WORKS | QA4547 - EXECUTIVE ENGINEER (E&M WORKSHOP) QTA QUETTA | A06 TRANSFERS | 0 | 587,494 |
| BC21025-FOOD | QA4570 - ASSISTANT DIRECTOR QUETTA | A06 TRANSFERS | 0 | 72,355 |
| BC21016-EDUCATION | QA4777 - BALOCHISTAN INSTITUTE OF PSYCHIATRY &BEHAVIOURAL SCIENCE QUETTA (PIPBS) | A011-1 PAY OF OFFICER | 0 | 63,130 |
| BC21016-EDUCATION | QA4777 - BALOCHISTAN INSTITUTE OF PSYCHIATRY &BEHAVIOURAL SCIENCE QUETTA (PIPBS) | A012-1 REGULAR ALLOWANCES | 0 | 78,456 |
| BC21001-GENERAL ADMINISTRATI ON (VOTED) | QA4927 - SALARY OF CHIEF MINISTER | A011-2 PAY OF OTHER STAFF | 0 | 6,602,070 |
| BC21027-LAND REVENUE | QA5120 - E-1-SUPERINTENDENCE | A06 TRANSFERS | 0 | 936,286 |
| BC21010-JAILS | QA5141 - H-REFUGEES STATE PRISONS & DETENTION | A011-2 PAY OF OTHER STAFF | 0 | 48,400 |
| BC21010-JAILS | QA5141 - H-REFUGEES STATE PRISONS & DETENTION | A012-1 REGULAR ALLOWANCES | 0 | 42,194 |
| BC21003-STAMPS | QA5166 - SUPERINTENDENCE | A06 TRANSFERS | 0 | 168,005 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---|---|---------------------------|---------------------|---------------|
| BC21032-IRRIGATION | QA5173 - DESIGN CELL IRRIGATION & POWER | A012-2 OTHER ALLOWANCES | 0 | 1,087,860 |
| BC21001-GENERAL ADMINISTRATI ON (VOTED) | QA5178 - URBAN PLANNING & DEVELOPMENT DEPARTMENT | A011-2 PAY OF OTHER STAFF | 0 | 2,642,660 |
| BC21009-LEVIES | QA5190 - LEVIES PROPER QUETTA | A06 TRANSFERS | 0 | 23,838 |
| BC21026-AGRICULTURE | QA5192 - DIRECTOR AGRICULTURE RESEARCH SPECIAL CROPS, ARI QUETTA | A012-2 OTHER ALLOWANCES | 0 | 397,440 |
| BC21026-AGRICULTURE | QA5193 - DIR: AGIRICULTURE RESEARCH (PULSES) ARI QTA | A012-2 OTHER ALLOWANCES | 0 | 129,840 |
| BC21026-AGRICULTURE | QA5194 - DIR: AGIRICULTURE RESEARCH FOOD TECHNOLOGY & POST HARVAST ARI QUETTA | A012-2 OTHER ALLOWANCES | 0 | 863,940 |
| BC21026-AGRICULTURE | QA5199 - AGRICULTURE IN SERVICE TRAINING ACADEMY | A012-2 OTHER ALLOWANCES | 0 | 393,600 |
| BC21013-CIVIL WORKS | QA5213 - EXECUTIVE ENGINEER -I PROVINCIAL B&R QTA | A06 TRANSFERS | 0 | 77,645 |
| BC21028-ANIMAL HUSBANDRY | QA5221 - DEPUTY DIRECTOR LIVESTOCK QUETTA | A06 TRANSFERS | 0 | 35,700 |
| BC21047-BALOCHISTAN CONSTABULAR Y | QA5234 - ZONAL COMMANDER BC RESERVE QUETTA | A06 TRANSFERS | 0 | 32,590 |
| BC21013-CIVIL WORKS | QA5252 - EXECUTIVE ENGINEER-II B&R QUETTA | A06 TRANSFERS | 0 | 212,968 |
| BC21036-MINERAL | QA5262 - MINES LAVBOUR WELFARE | A012-2 OTHER | 0 | 681,480 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------------|---|-------------------------------------|---------------------|---------------|
| RESOURCES | HOSPITAL/ DISPENSRIES QUETTA | ALLOWANC ES | | |
| BC21020- MANPOWER & LABOUR | QA5266 - BALOCHISTAN EMPLOYEES SOCIAL SECURITY | A012-2 OTHER ALLOWANC ES | 0 | 1,348,140 |
| BC21026- AGRICULTURE | QA5276 - ASSISTANT DIRECTOR SOIL FERTILITY | A012-2 OTHER ALLOWANC ES | 0 | 132,600 |
| BC21028- ANIMAL HUSBANDRY | QA5277 - DIVISIONAL DIRECTOR QUETTA DIVISION AT | A012-2 OTHER ALLOWANC ES | 0 | 2,120,160 |
| BC21022- SOCIAL WELFARE | QA5302 - COMMUNITY DEVELOPMENT CENTRE QUETTA-II | A011-1 PAY OF OFFICER | 0 | 69,665 |
| BC21022- SOCIAL WELFARE | QA5302 - COMMUNITY DEVELOPMENT CENTRE QUETTA-II | A012-1 REGULAR ALLOWANC ES | 0 | 71,181 |
| BC21028- ANIMAL HUSBANDRY | QA5306 - DEPUTY DIRECTOR SEMAN UNIT QUETTA | A06 TRANSFERS | 0 | 30,500 |
| BC21028- ANIMAL HUSBANDRY | QA5307 - ASSISTANT DIRECTOR INFORMATION WING | A06 TRANSFERS | 0 | 56,000 |
| BC21008- POLICE | QA5322 - CHIEF PILOT PROVINCIL POLICE FLIGHT | A011-1 PAY OF OFFICER | 0 | 1,408,112 |
| BC21008- POLICE | QA5322 - CHIEF PILOT PROVINCIL POLICE FLIGHT | A012-1 REGULAR ALLOWANC ES | 0 | 2,288,881 |
| BC21046- WOMEN DEV: DEPTT: | QA5331 - SHAHEED BENAZIR BHUTTO WOMEN CENTRE & | A06 TRANSFERS | 0 | 56,478 |
| BC21019- POPULATION WELFARE | QA5450 - REGIONAL TRAINING INSTITUTE QUETTA | A012-2 OTHER ALLOWANC ES | 0 | 1,500 |
| BC21041- | QA5456 - GGHS BLLLI | A011-1 PAY | 0 | 86,329 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---|---|----------------------------|---------------------|---------------|
| SECONDARY EDUCATION | POD GALI SABZAL | OF OFFICER | | |
| BC21001-GENERAL ADMINISTRATI ON (VOTED) | QA5460 - REVENUE ACADEMY BALOCHISTAN | A011-2 PAY OF OTHER STAFF | 0 | 397,420 |
| BC21041-SECONDARY EDUCATION | QA5463 - GGHS JEHLUM KAREZ, QUETTA | A011-1 PAY OF OFFICER | 0 | 230,270 |
| BC21041-SECONDARY EDUCATION | QA5463 - GGHS JEHLUM KAREZ, QUETTA | A011-2 PAY OF OTHER STAFF | 0 | 414,420 |
| BC21041-SECONDARY EDUCATION | QA5463 - GGHS JEHLUM KAREZ, QUETTA | A012-1 REGULAR ALLOWANC ES | 0 | 536,548 |
| BC21041-SECONDARY EDUCATION | QA5463 - GGHS JEHLUM KAREZ, QUETTA | A012-2 OTHER ALLOWANC ES | 0 | 23,500 |
| BC21010-JAILS | AW4013 - JUDICIAL LOCKUPS AT AWARAN | A011-1 PAY OF OFFICER | 0 | 10,305 |
| BC21014-PUBLIC HEALTH SERVICES | AW4015 - EXECUTIVE ENGINEER PHE DIVISION AWARAN | A012-2 OTHER ALLOWANC ES | 0 | 4,800 |
| BC21031-COOPERATION | AW4024 - COOPERATIVES AWARAN | A012-2 OTHER ALLOWANC ES | 0 | 4,000 |
| BC21026-AGRICULTURE | AW4027 - DEPUTY DIRECTOR AGRICULTURE AWARAN | A012-2 OTHER ALLOWANC ES | 0 | 20,360 |
| BC21033-RURAL DEVELOPMENT | AW4030 - ASSISTANT DIRECTOR AWARAN | A012-2 OTHER ALLOWANC ES | 0 | 36,606 |
| BC21026-AGRICULTURE | AW4036 - RESEARCH OFFICER FES AWARAN | A012-2 OTHER ALLOWANC ES | 0 | 400 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--|--|---------------------------|---------------------|---------------|
| BC21051-ENVIRONMENT CONTROL DEPARTMENT | AW4040 - ENVIRONMENT REGIONAL OFFICE AWARAN | A012-2 OTHER ALLOWANCES | 0 | 1,600 |
| BC21008-POLICE | BE4004 - DSP/ DISTRICT POLICE OFFICER BARKHAN | A06 TRANSFERS | 0 | 10,100 |
| BC21014-PUBLIC HEALTH SERVICES | BE4017 - EXECUTIVE ENGINEER PHE DIVISION BARKHAN | A012-2 OTHER ALLOWANCES | 0 | 1,157,460 |
| BC21041-SECONDARY EDUCATION | BE4063 - GBHS KARWA | A011-2 PAY OF OTHER STAFF | 0 | 2,574,962 |
| BC21041-SECONDARY EDUCATION | BE4065 - GBHS WATAKARI | A012-2 OTHER ALLOWANCES | 0 | 128,589 |
| BC21032-IRRIGATION | BL4001 - EXECUTIVE ENGINEER IRRIGATION DIVISION DHADAR | A012-2 OTHER ALLOWANCES | 0 | 316,620 |
| BC21025-FOOD | BL4011 - ASSISTANT DIRECTOR KACHHI AT DAHADAR | A012-2 OTHER ALLOWANCES | 0 | 3,246 |
| BC21010-JAILS | BL4012 - SUPERINTENDENT CENTRAL JAIL MACH | A012-2 OTHER ALLOWANCES | 0 | 350,371 |
| BC21022-SOCIAL WELFARE | BL4020 - MINES LABOUR WELFARE HOSPITAL MACH BOLAN | A012-1 REGULAR ALLOWANCES | 0 | 200 |
| BC21028-ANIMAL HUSBANDRY | BL4034 - DEPUTY DIRECTOR LIVESTOCK KACHHI | A012-2 OTHER ALLOWANCES | 0 | 316,032 |
| BC21026-AGRICULTURE | BL4038 - DEPUTY DIRECTOR AGRICULTURE KACHHI | A012-2 OTHER ALLOWANCES | 0 | 23,527 |

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EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---------------------------|--|---------------------------|---------------------|---------------|
| BC21033-RURAL DEVELOPMENT | BL4049 - DEVELOPMENT OFFICER BHAG | A012-2 OTHER ALLOWANCES | 0 | 12,542 |
| BC21034-INDUSTRIES | BL4064 - LEATHER EMBROIDERY CENTRE ASIM ABAD | A011-2 PAY OF OTHER STAFF | 0 | 188,905 |
| BC21034-INDUSTRIES | BL4064 - LEATHER EMBROIDERY CENTRE ASIM ABAD | A012-1 REGULAR ALLOWANCES | 0 | 200,910 |
| BC21034-INDUSTRIES | BL4065 - LEATHER EMBROIDERY CENTRE ASIM ABAD | A011-2 PAY OF OTHER STAFF | 0 | 232,670 |
| BC21034-INDUSTRIES | BL4065 - LEATHER EMBROIDERY CENTRE ASIM ABAD | A012-1 REGULAR ALLOWANCES | 0 | 244,596 |
| BC21026-AGRICULTURE | BL4116 - AGRICULTURE ENGINEER, BOLAN JHAL MAGSI GANDAWAH ZONE AT BOLAN | A012-2 OTHER ALLOWANCES | 0 | 1,288,565 |
| BC21022-SOCIAL WELFARE | CG4015 - ASSISTANT MINES LABOUR WELFARE CHAGAI | A011-2 PAY OF OTHER STAFF | 0 | 549,038 |
| BC21022-SOCIAL WELFARE | CG4015 - ASSISTANT MINES LABOUR WELFARE CHAGAI | A012-1 REGULAR ALLOWANCES | 0 | 445,621 |
| BC21016-EDUCATION | CG4022 - SECONDARY EDUCATION (HIGH SCHOOLS) | A011-1 PAY OF OFFICER | 0 | 233,445 |
| BC21016-EDUCATION | CG4022 - SECONDARY EDUCATION (HIGH SCHOOLS) | A012-1 REGULAR ALLOWANCES | 0 | 216,276 |
| BC21016-EDUCATION | CG4022 - SECONDARY EDUCATION (HIGH SCHOOLS) | A012-2 OTHER ALLOWANCES | 0 | 3,000 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---|--|---------------------------|---------------------|---------------|
| | | ES | | |
| BC21029-FORESTRY | CG4027 - DIVISIONAL FOREST OFFICER CHAGAI | A012-2 OTHER ALLOWANCES | 0 | 1,300 |
| BC21024-AUQAF | CG4038 - DISTRICT & TEHSIL ZAKAT COMMITTEE CHAGHI | A012-2 OTHER ALLOWANCES | 0 | 800 |
| BC21036-MINERAL RESOURCES | CG4042 - MINES LABOUR WELFARE MIDDLE SCHOOL | A011-2 PAY OF OTHER STAFF | 0 | 106,892 |
| BC21036-MINERAL RESOURCES | CG4042 - MINES LABOUR WELFARE MIDDLE SCHOOL | A012-1 REGULAR ALLOWANCES | 0 | 103,042 |
| BC21007-ADMINISTRATION OF JUSTICE (VOTED) | CG4045 - SUBORDINATE COURT DALBANDIN | A011-2 PAY OF OTHER STAFF | 0 | 2,829,546 |
| BC21002-PROVINCIAL EXCISE | CG4046 - EXCISE & TAXATION OFFICER CHAGAI | A012-2 OTHER ALLOWANCES | 0 | 2,813 |
| BC21008-POLICE | GR4005 - SSP/ACTING DIGP SOUTHERN REGION GAWADAR | A06 TRANSFERS | 0 | 2,000 |
| BC21008-POLICE | GR4006 - SP/ DISTRICT POLICE OFFICER GAWADAR | A06 TRANSFERS | 0 | 5,000 |
| BC21047-BALUCHISTAN CONSTABULARY | GR4059 - ZONAL COMMANDER BC GAWADAR ZONE | A06 TRANSFERS | 0 | 750 |
| BC21032-IRRIGATION | JF4001 - EXEC ENG KHIRTHAR CANAL IRRIG DIV USTA MUHAMMAD | A012-2 OTHER ALLOWANCES | 0 | 1,093,219 |
| BC21034-INDUSTRIES | JF4017 - CARPET TRAINING CENTRE DERA ALLAH YAR | A012-2 OTHER ALLOWANCES | 0 | 180,760 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--------------------------------|--|-------------------------|--------------|---------|
| | | ES | | |
| BC21026-AGRICULTURE | JF4019 - AGRI DEV INSTITUTE KHAN PUR USTA MUHAMMAD | A012-2 OTHER ALLOWANCES | 0 | 246,380 |
| BC21026-AGRICULTURE | JF4021 - DIRECTOR AGRICULTURE RESEARCH JAFFARABAD AT USTA MUHAMMAD | A012-2 OTHER ALLOWANCES | 0 | 8,331 |
| BC21026-AGRICULTURE | JF4027 - AGRICULTURE SIBI JADEED FARM AT USTA MOHAMMAD | A012-2 OTHER ALLOWANCES | 0 | 151,167 |
| BC21010-JAILS | JF4030 - DISTRICT JAIL JAFFARABAD | A012-2 OTHER ALLOWANCES | 0 | 6,000 |
| BC21027-LAND REVENUE | JF4031 - LAND REFORMS OFFICER JAFFARABAD AT DERA | A011-1 PAY OF OFFICER | 0 | 127,246 |
| BC21032-IRRIGATION | JF4035 - EXECUTIVE ENGINEER DRANAGE IRRIGATION JAFFARABAD | A012-2 OTHER ALLOWANCES | 0 | 217,320 |
| BC21014-PUBLIC HEALTH SERVICES | JF4037 - EXECUTIVE ENGINEER PHE DIVISION JAFFARABAD | A012-2 OTHER ALLOWANCES | 0 | 980,690 |
| BC21021-ADMN. SPORTS | JF4054 - DISTRICT SPORTS OFFICER JAFFARABAD | A012-2 OTHER ALLOWANCES | 0 | 7,200 |
| BC21033-RURAL DEVELOPMENT | JF4056 - DEVELOPMENT OFFICER JHAT PAT | A012-2 OTHER ALLOWANCES | 0 | 8,173 |
| BC21041-SECONDARY EDUCATION | JF4098 - DEO JAFFERFABAD (ADMINISTRATION) | A012-2 OTHER ALLOWANCES | 0 | 1,945 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|---|---|-------------------------------------|---------------------|---------------|
| BC21041- SECONDARY EDUCATION | JF4174 - DISTRICT LITERACY OFFICE JAFFARABAD | A011-1 PAY OF OFFICER | 0 | 127,600 |
| BC21041- SECONDARY EDUCATION | JF4174 - DISTRICT LITERACY OFFICE JAFFARABAD | A011-2 PAY OF OTHER STAFF | 0 | 59,680 |
| BC21041- SECONDARY EDUCATION | JF4174 - DISTRICT LITERACY OFFICE JAFFARABAD | A012-1 REGULAR ALLOWANC ES | 0 | 204,206 |
| BC21041- SECONDARY EDUCATION | JF4174 - DISTRICT LITERACY OFFICE JAFFARABAD | A012-2 OTHER ALLOWANC ES | 0 | 8,750 |
| BC21021-ADMN. SPORTS | JF4182 - DISTRICT SPORTS OFFICER SOHBATPUR AT JAFFARABAD | A011-1 PAY OF OFFICER | 0 | 112,105 |
| BC21021-ADMN. SPORTS | JF4182 - DISTRICT SPORTS OFFICER SOHBATPUR AT JAFFARABAD | A012-1 REGULAR ALLOWANC ES | 0 | 113,946 |
| BC21026- AGRICULTURE | JH4047 - AGRICULTURE ENGINEER JHAL MAGSI GANDAWA | A011-1 PAY OF OFFICER | 0 | 1,461,290 |
| BC21026- AGRICULTURE | JH4047 - AGRICULTURE ENGINEER JHAL MAGSI GANDAWA | A011-2 PAY OF OTHER STAFF | 0 | 4,842,420 |
| BC21026- AGRICULTURE | JH4047 - AGRICULTURE ENGINEER JHAL MAGSI GANDAWA | A012-1 REGULAR ALLOWANC ES | 0 | 5,424,838 |
| BC21032- IRRIGATION | KL4001 - EXECUTIVE ENGINEER IRRIGATION DIV KALAT | A012-2 OTHER ALLOWANC ES | 0 | 1,042 |
| BC21001- GENERAL ADMINISTRATI ON (VOTED) | KL4002 - DISTRICT ACCOUNT OFFICE KALAT | A06 TRANSFERS | 0 | 100,000 |
| BC21008- | KL4009 - DISTRICT | A06 | 0 | 77,500 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------|--|---------------------------|---------------------|---------------|
| POLICE | POLICE OFFICER KALAT | TRANSFERS | | |
| BC21026-AGRICULTURE | KL4018 - STATISTICAL OFFICER CRS KALAT | A012-2 OTHER ALLOWANCES | 0 | 2,000 |
| BC21026-AGRICULTURE | KL4021 - AGRICULTURE GIDDER FARM SOHRAB | A012-2 OTHER ALLOWANCES | 0 | 176,820 |
| BC21026-AGRICULTURE | KL4025 - AGRICULTURE ENGINEER KALAT | A012-2 OTHER ALLOWANCES | 0 | 128,340 |
| BC21026-AGRICULTURE | KL4025 - AGRICULTURE ENGINEER KALAT | A06 TRANSFERS | 0 | 200 |
| BC21009-LEVIES | KL4026 - LEVIES PROPER KALAT | A011-1 PAY OF OFFICER | 0 | 99,759 |
| BC21025-FOOD | KL4030 - ASSISTANT DIRECTOR FOOD KALAT | A012-2 OTHER ALLOWANCES | 0 | 159,540 |
| BC21016-EDUCATION | KL4042 - PRIMARY EDUCATION (PRIMARY SCHOOLS) | A011-2 PAY OF OTHER STAFF | 0 | 6,580 |
| BC21016-EDUCATION | KL4042 - PRIMARY EDUCATION (PRIMARY SCHOOLS) | A012-1 REGULAR ALLOWANCES | 0 | 10,664 |
| BC21016-EDUCATION | KL4042 - PRIMARY EDUCATION (PRIMARY SCHOOLS) | A012-2 OTHER ALLOWANCES | 0 | 500 |
| BC21033-RURAL DEVELOPMENT | KL4054 - DEVELOPMENT OFFICER KALAT | A012-2 OTHER ALLOWANCES | 0 | 162,660 |
| BC21041-SECONDARY EDUCATION | KL4114 - GGHS ZARD ABDULLAH BLLLI AMANULLAH | A011-2 PAY OF OTHER STAFF | 0 | 16,030 |

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EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|------------------------------------|--|-------------------------------------|---------------------|---------------|
| BC21041- SECONDARY EDUCATION | KL4114 - GGHS ZARD ABDULLAH BLLLI AMANULLAH | A012-1 REGULAR ALLOWANC ES | 0 | 18,962 |
| BC21041- SECONDARY EDUCATION | KL4122 - GBHS NEW GRANI BLLLI ABABABL | A011-1 PAY OF OFFICER | 0 | 32,030 |
| BC21034- INDUSTRIES | KL4127 - ASSISTANT DIRECTOR KALAT | A011-1 PAY OF OFFICER | 0 | 78,680 |
| BC21026- AGRICULTURE | KN4014 - AGRICULTURAL ENGINEER KHARAN | A012-2 OTHER ALLOWANC ES | 0 | 226,320 |
| BC21028- ANIMAL HUSBANDRY | KN4041 - DEPUTY DIRECTOR LIVESTOCK KHARAN | A012-2 OTHER ALLOWANC ES | 0 | 802,680 |
| BC21026- AGRICULTURE | KN4046 - DEPUTY DIRECTOR AGRICULTURE KHARAN | A012-2 OTHER ALLOWANC ES | 0 | 159,540 |
| BC21033-RURAL DEVELOPMENT | KN4049 - ASSISTANT DIRECTOR KHARAN | A012-2 OTHER ALLOWANC ES | 0 | 436,800 |
| BC21032- IRRIGATION | KR4005 - EXECUTIVE ENGINEER IRRIGATION DIV KHUZDAR | A012-2 OTHER ALLOWANC ES | 0 | 379,800 |
| BC21020- MANPOWER & LABOUR | KR4019 - TECHNICAL TRAINING CENTRE KHUZDAR | A012-2 OTHER ALLOWANC ES | 0 | 465,420 |
| BC21002- PROVINCIAL EXCISE | KR4042 - EXCISE AND TAXATION OFFICE KHUZDAR | A012-2 OTHER ALLOWANC ES | 0 | 473,760 |
| BC21018- HEALTH | KR4111 - DIVISIONAL DIRECTOR (HEALTH) KHIZDAR | A012-2 OTHER ALLOWANC ES | 0 | 472,080 |

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EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--------------------------------|--|-------------------------|---------------------|---------------|
| BC21033-RURAL DEVELOPMENT | KR4205 - DIRECTOR KALAT DIVISION AT KHUZDAR | A012-2 OTHER ALLOWANCES | 0 | 592,152 |
| BC21033-RURAL DEVELOPMENT | KR4206 - ASSISTANT DIRECTOR KHUZDAR | A012-2 OTHER ALLOWANCES | 0 | 176,782 |
| BC21033-RURAL DEVELOPMENT | KR4208 - DEVELOPMENT OFFICER ZEHRI | A012-2 OTHER ALLOWANCES | 0 | 177,120 |
| BC21022-SOCIAL WELFARE | KR4210 - VOCATIONAL SPECIAL EDU: COMPLEX & NATIONAL KR | A012-2 OTHER ALLOWANCES | 0 | 85,000 |
| BC21050-INFORMATION TECHNOLOGY | KR4212 - DIVISIONAL OFFICER INFORMATION KHUZDAR | A011-1 PAY OF OFFICER | 0 | 224,265 |
| BC21026-AGRICULTURE | KU4011 - STATISTICAL OFFICER CRS KOHLU | A011-1 PAY OF OFFICER | 0 | 743,435 |
| BC21026-AGRICULTURE | KU4011 - STATISTICAL OFFICER CRS KOHLU | A012-2 OTHER ALLOWANCES | 0 | 8,280 |
| BC21026-AGRICULTURE | KU4012 - AGRICULTURE NURSERY KOHLU | A012-2 OTHER ALLOWANCES | 0 | 23,550 |
| BC21028-ANIMAL HUSBANDRY | KU4026 - DEPUTY DIRECTOR LIVESTOCK KOHLU | A012-2 OTHER ALLOWANCES | 0 | 30,550 |
| BC21029-FORESTRY | KU4029 - DIVISIONAL FOREST OFFICER KOHLU | A012-2 OTHER ALLOWANCES | 0 | 6,300 |
| BC21026-AGRICULTURE | KU4031 - DEPUTY DIRECTOR AGRICULTURE KOHLU | A012-2 OTHER ALLOWANCES | 0 | 3,550 |

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EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--|---|-----------------------------------|---------------------|---------------|
| | | ES | | |
| BC21026- AGRICULTURE | KU4040 - ASSISTANT DIRECTOR SOIL FERTILITY | A012-2 OTHER ALLOWANC ES | 0 | 900 |
| BC21024- AUQAF | KU4041 - DISTRICT & TEHSIL ZAKAT COMMITTEE KOHLU | A012-2 OTHER ALLOWANC ES | 0 | 2,586 |
| BC21050- INFORMATION TECHNOLOGY | KU4046 - DISTRICT OFFICER INFORMATION TECHNOLOGY | A011-1 PAY OF OFFICER | 0 | 191,630 |
| BC21041- SECONDARY EDUCATION | KU4060 - DEO KOHLU (ADMINISTRATION) | A012-2 OTHER ALLOWANC ES | 0 | 12,883 |
| BC21001- GENERAL ADMINISTRATI ON (VOTED) | LI4017 - PROVINCIAL MOHTASIB OFFICE R.O LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 34,431 |
| BC21028- ANIMAL HUSBANDRY | LI4030 - MULTI PURPOSE SHEEP RES STATION YATABAD LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 24,360 |
| BC21007- ADMINISTRATI ON OF JUSTICE (VOTED) | LI4036 - SESSION JUDGE LORALAI | A011-1 PAY OF OFFICER | 0 | 49,180 |
| BC21010-JAILS | LI4045 - SUPERINTENDENT DISTRICT JAIL LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 1,000 |
| BC21026- AGRICULTURE | LI4049 - DIRECTOR AGRICULTURE RESEARCH LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 2,000 |
| BC21026- AGRICULTURE | LI4053 - AGRICULTURE KATVIE FARM LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 2,142 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------|---|---------------------------|---------------------|---------------|
| BC21024-AUQAF | LI4055 - DCOS/ DUPTY ADMN AUQAF DISTRICT LORALAI | A011-1 PAY OF OFFICER | 0 | 48,640 |
| BC21028-ANIMAL HUSBANDRY | LI4079 - DEPUTY DIRECTOR LIVESTOCK LORALAI | A012-2 OTHER ALLOWANCES | 0 | 47,920 |
| BC21036-MINERAL RESOURCES | LI4108 - ASSISTANT MINES LABOUR WELFARE | A012-2 OTHER ALLOWANCES | 0 | 12,000 |
| BC21028-ANIMAL HUSBANDRY | LI4117 - MANAGER GOVT. DAIRY FARM LORALAI | A012-2 OTHER ALLOWANCES | 0 | 4,434 |
| BC21028-ANIMAL HUSBANDRY | LI4118 - MANAGER GOVT. POULTRY FARM LORALAI | A012-2 OTHER ALLOWANCES | 0 | 18,264 |
| BC21033-RURAL DEVELOPMENT | LI4140 - DISTRICT COUNCIL LORALAI | A011-1 PAY OF OFFICER | 0 | 16,015 |
| BC21033-RURAL DEVELOPMENT | LI4140 - DISTRICT COUNCIL LORALAI | A012-1 REGULAR ALLOWANCES | 0 | 13,932 |
| BC21041-SECONDARY EDUCATION | LI4145 - DOE (FEMALE) LORALAI - ADMINISTRATION/MIDDLE SCHOOLS | A012-2 OTHER ALLOWANCES | 0 | 194,750 |
| BC21041-SECONDARY EDUCATION | LI4149 - DDOE (FEMALE) DUBL - ADMN:/PRIMARY SCHOOLS | A012-2 OTHER ALLOWANCES | 0 | 80,700 |
| BC21041-SECONDARY EDUCATION | LI4151 - GBHS DARGAI SARGARH | A012-2 OTHER ALLOWANCES | 0 | 18,000 |
| BC21041-SECONDARY EDUCATION | LI4152 - GBHS DARGAI SHABOZAI | A012-2 OTHER ALLOWANCES | 0 | 32,000 |

Annexure-1.1**EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION**

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|------------------------------------|--|-----------------------------------|---------------------|---------------|
| BC21041- SECONDARY EDUCATION | LI4153 - GBMODHS LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 69,250 |
| BC21041- SECONDARY EDUCATION | LI4154 - GBHS BALOCH COLONY LORALAI | A012-2 OTHER ALLOWANC ES | 0 | 58,051 |
| BC21041- SECONDARY EDUCATION | LI4155 - GBHS LORALAI TOWN | A012-2 OTHER ALLOWANC ES | 0 | 56,500 |
| BC21041- SECONDARY EDUCATION | LI4156 - GBHS MEKHTAR | A012-2 OTHER ALLOWANC ES | 0 | 25,000 |
| BC21041- SECONDARY EDUCATION | LI4157 - GBHS MARH TANGI | A012-2 OTHER ALLOWANC ES | 0 | 12,500 |
| BC21041- SECONDARY EDUCATION | LI4158 - GBHS HAJI KAREEZ DUBL | A012-2 OTHER ALLOWANC ES | 0 | 11,500 |
| BC21041- SECONDARY EDUCATION | LI4159 - GBHS MANZAI | A012-2 OTHER ALLOWANC ES | 0 | 5,500 |
| BC21041- SECONDARY EDUCATION | LI4160 - GBHS BUGAT | A012-2 OTHER ALLOWANC ES | 0 | 25,250 |
| BC21041- SECONDARY EDUCATION | LI4161 - GBHS NANA SAHIB ZAIRAT | A012-2 OTHER ALLOWANC ES | 0 | 18,000 |
| BC21041- SECONDARY EDUCATION | LI4162 - GBHS ISMAIL SHEHER | A012-2 OTHER ALLOWANC ES | 0 | 19,000 |
| BC21041- | LI4163 - GBHS DUBL | A012-2 | 0 | 40,500 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------|---|---------------------------|---------------------|---------------|
| SECONDARY EDUCATION | | OTHER ALLOWANCES | | |
| BC21041-SECONDARY EDUCATION | LI4164 - GBHS BLLLI DUBL | A012-2 OTHER ALLOWANCES | 0 | 30,000 |
| BC21041-SECONDARY EDUCATION | LI4165 - GBHS NASIRABAD | A012-2 OTHER ALLOWANCES | 0 | 25,000 |
| BC21041-SECONDARY EDUCATION | LI4166 - GGHS MEKHTAR | A012-2 OTHER ALLOWANCES | 0 | 7,000 |
| BC21041-SECONDARY EDUCATION | LI4170 - GGHS DUBL BAZAR TOWN | A012-2 OTHER ALLOWANCES | 0 | 30,700 |
| BC21041-SECONDARY EDUCATION | LI4171 - GGHS DILLI MALIK DAD | A012-2 OTHER ALLOWANCES | 0 | 9,500 |
| BC21041-SECONDARY EDUCATION | LI4174 - GOVERNMENT BOYS ELEMENTARY COLLEGE LORALAI | A012-2 OTHER ALLOWANCES | 0 | 35,500 |
| BC21002-PROVINCIAL EXCISE | LI4177 - DIVISIONAL DIRECTOR LORALAI | A011-2 PAY OF OTHER STAFF | 0 | 2,754,330 |
| BC21041-SECONDARY EDUCATION | LI4178 - GGHS MOHALLAH KUDEZAI | A012-2 OTHER ALLOWANCES | 0 | 47,000 |
| BC21041-SECONDARY EDUCATION | LI4179 - GGHS NASERABAD WARD NO.5 | A011-2 PAY OF OTHER STAFF | 0 | 28,600 |
| BC21041-SECONDARY EDUCATION | LI4179 - GGHS NASERABAD WARD NO.5 | A012-1 REGULAR ALLOWANCES | 0 | 28,312 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------|--|-------------------------|---------------------|---------------|
| BC21034-INDUSTRIES | LI4180 - DIVISIONAL LEVEL OFFICE ZHOB DIVISIONAT LORALAI | A011-1 PAY OF OFFICER | 0 | 145,050 |
| BC21010-JAILS | LI4194 - JUDICIAL LOCKUP DUKI AT LORALAI | A011-1 PAY OF OFFICER | 0 | 118,140 |
| BC21018-HEALTH | MK4032 - DISTRICT HEALTH OFFICER MUSAKHAIL | A012-2 OTHER ALLOWANCES | 0 | 6,000 |
| BC21032-IRRIGATION | MK4035 - IRRIGATION DIVISION MUSAKHAIL | A012-2 OTHER ALLOWANCES | 0 | 600 |
| BC21041-SECONDARY EDUCATION | MK4056 - DDOE(MALE) MUSAKHAIL - ADMN:/PRIMARY SCHOOLS | A012-2 OTHER ALLOWANCES | 0 | 975,854 |
| BC21032-IRRIGATION | MU4001 - EXECUTIVE ENGINEER IRRIGATION DIVISION MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 142,440 |
| BC21034-INDUSTRIES | MU4014 - CARPET TRAINING CENTRE MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 172,800 |
| BC21026-AGRICULTURE | MU4018 - AGRICULTURE PASKARAM FARM MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 346,920 |
| BC21009-LEVIES | MU4022 - LEVIES PROPER MASTUNG | A06 TRANSFERS | 0 | 23,838 |
| BC21013-CIVIL WORKS | MU4036 - EXECUTIVE ENGINEER-II PROVINCIAL B&R MASTUNG | A06 TRANSFERS | 0 | 20,247 |
| BC21028-ANIMAL HUSBANDRY | MU4047 - DEPUTY DIRECTOR LIVESTOCK MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 242,820 |
| BC21014- | MU4049 - EXECUTIVE | A012-2 | 0 | 839,240 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------|---|---------------------------|---------------------|---------------|
| PUBLIC HEALTH SERVICES | ENGINEER PHE DIVISION MASTUNG | OTHER ALLOWANCES | | |
| BC21031-COOPERATION | MU4050 - ASSISTANT REGISTRAR MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 1,036 |
| BC21029-FORESTRY | MU4051 - DEPUTY DIRECTOR SOIL CONSERVATOR MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 288,479 |
| BC21033-RURAL DEVELOPMENT | MU4056 - ASSISTANT DIRECTOR MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 465,420 |
| BC21022-SOCIAL WELFARE | MU4067 - COMMUNITY DEVELOPMENT CENTER MUSTUNG | A012-2 OTHER ALLOWANCES | 0 | 12,000 |
| BC21019-POPULATION WELFARE | MU4117 - DISTRICT POPULATION WELFARE OFFICEMASTUNG | A012-2 OTHER ALLOWANCES | 0 | 150,240 |
| BC21041-SECONDARY EDUCATION | MU4126 - GBHS KUND UMERANI KHAD KOOCHA MASTUNG | A011-2 PAY OF OTHER STAFF | 0 | 74,960 |
| BC21041-SECONDARY EDUCATION | MU4126 - GBHS KUND UMERANI KHAD KOOCHA MASTUNG | A012-1 REGULAR ALLOWANCES | 0 | 67,732 |
| BC21041-SECONDARY EDUCATION | MU4126 - GBHS KUND UMERANI KHAD KOOCHA MASTUNG | A012-2 OTHER ALLOWANCES | 0 | 2,250 |
| BC21041-SECONDARY EDUCATION | MU4127 - GBHS BLLLI DINAAR KHAN DASHT DISTRICTMASTUNG | A011-1 PAY OF OFFICER | 0 | 58,930 |
| BC21041-SECONDARY EDUCATION | MU4127 - GBHS BLLLI DINAAR KHAN DASHT DISTRICTMASTUNG | A011-2 PAY OF OTHER STAFF | 0 | 122,435 |
| BC21041- | MU4127 - GBHS BLLLI | A012-1 | 0 | 173,223 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--------------------------------|--|-------------------------|---------------------|---------------|
| SECONDARY EDUCATION | DINAAR KHAN DASHT DISTRICTMASTUNG | REGULAR ALLOWANCES | | |
| BC21041-SECONDARY EDUCATION | MU4127 - GBHS BLLLI DINAAR KHAN DASHT DISTRICTMASTUNG | A012-2 OTHER ALLOWANCES | 0 | 6,500 |
| BC21032-IRRIGATION | NB4003 - EXECUTIVE ENGINEER PATFEEDAR CANAL IRRIGATION DIVISION D M JAMALI | A012-2 OTHER ALLOWANCES | 0 | 118,320 |
| BC21010-JAILS | NB4022 - SUPERINTENDENT DISTRICT JAIL DERA MURAD JAMALI | A012-2 OTHER ALLOWANCES | 0 | 189,500 |
| BC21009-LEVIES | NB4035 - LEVIES PROPER NASIRABAD | A011-1 PAY OF OFFICER | 0 | 211,845 |
| BC21014-PUBLIC HEALTH SERVICES | NB4042 - EXECUTIVE ENGINEER PHE DIVISION NASIRABAD | A012-2 OTHER ALLOWANCES | 0 | 163,320 |
| BC21029-FORESTRY | NB4053 - DIVISIONAL FOREST OFFICER NASIRABAD | A012-2 OTHER ALLOWANCES | 0 | 184,500 |
| BC21026-AGRICULTURE | NB4055 - DEPUTY DIRECTOR AGRICULTURE NASEERABAD | A012-2 OTHER ALLOWANCES | 0 | 1,021,500 |
| BC21033-RURAL DEVELOPMENT | NB4065 - DEVELOPMENT OFFICER D.M.JAMALI | A012-2 OTHER ALLOWANCES | 0 | 12,000 |
| BC21024-AUQAF | NB4071 - DCOS/ DUPTY ADMN AUQAF DISTRICT DERA | A011-1 PAY OF OFFICER | 0 | 218,990 |
| BC21041-SECONDARY EDUCATION | NB4219 - GBHS GOTH ABDUL MAJEED LEHRI NASEERABAD | A011-1 PAY OF OFFICER | 0 | 29,960 |
| BC21041-SECONDARY | NB4219 - GBHS GOTH ABDUL MAJEED LEHRI | A012-1 REGULAR | 0 | 31,370 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|------------------------------------|---|---------------------------------|---------------------|---------------|
| EDUCATION | NASEERABAD | ALLOWANCES | | |
| BC21041- SECONDARY EDUCATION | NB4219 - GBHS GOTH ABDUL MAJEED LEHRI NASEERABAD | A012-2 OTHER ALLOWANCES | 0 | 2,000 |
| BC21041- SECONDARY EDUCATION | NI4104 - GGHS DARZI CHAH | A011-2 PAY OF OTHER STAFF | 0 | 74,448 |
| BC21041- SECONDARY EDUCATION | NI4104 - GGHS DARZI CHAH | A012-1 REGULAR ALLOWANCES | 0 | 84,494 |
| BC21008- POLICE | PI4013 - SP DISTRICT POLICE OFFICER PASHIN | A06 TRANSFERS | 0 | 10,900 |
| BC21020- MANPOWER & LABOUR | PI4017 - CHIEF INSTRUCTOR VOCATIONAL TRAINING CENTRE PISHIN | A012-2 OTHER ALLOWANCES | 0 | 779,280 |
| BC21013-CIVIL WORKS | PI4036 - EXECUTIVE ENGINEER BUILDING PISHIN | A06 TRANSFERS | 0 | 17,019 |
| BC21026- AGRICULTURE | PJ4012 - STATISTICAL OFFICER CRS PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 1,000 |
| BC21026- AGRICULTURE | PJ4014 - DIRECTOR AGRICULTURE RESEARCH PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 1,000 |
| BC21002- PROVINCIAL EXCISE | PJ4015 - EXCISE AND TAXATION OFFICE PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 1,000 |
| BC21024- AUQAF | PJ4016 - DCOS/ DUPTY ADMN AUQAF DISTRICT PANJGOOR | A012-2 OTHER ALLOWANCES | 0 | 1,000 |
| BC21014- | PJ4033 - EXECUTIVE | A012-2 | 0 | 1,000 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-----------------------------|---|-------------------------|---------------------|---------------|
| PUBLIC HEALTH SERVICES | ENGINEER PHE DIVISION PANJGUR | OTHER ALLOWANCES | | |
| BC21034-INDUSTRIES | PJ4037 - HANDICRAFT DEVELOPMENT CENTRE PANJGUR-4 | A012-2 OTHER ALLOWANCES | 0 | 1,000 |
| BC21031-COOPERATION | PJ4046 - ASSISTANT REGISTRAR PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 300 |
| BC21029-FORESTRY | PJ4047 - DIVISIONAL FOREST OFFICER PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 1,268 |
| BC21033-RURAL DEVELOPMENT | PJ4055 - DEVELOPMENT OFFICER PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 2,400 |
| BC21024-AUQAF | PJ4061 - DISTRICT & TEHSIL ZAKAT COMMITTEE | A012-2 OTHER ALLOWANCES | 0 | 2,400 |
| BC21028-ANIMAL HUSBANDRY | PJ4063 - MANAGER GOVT. POULTRY FARM PANJGUR | A012-2 OTHER ALLOWANCES | 0 | 12,222 |
| BC21034-INDUSTRIES | PJ4071 - TAILORING & CUTTING CENTRE SMALL INDUSTRIES PANJGOOR 5 | A011-1 PAY OF OFFICER | 0 | 39,620 |
| BC21013-CIVIL WORKS | QD4021 - EXECUTIVE ENGINEER-II PROVINCIAL B&R KILLA ABDULLAH | A06 TRANSFERS | 0 | 17,375 |
| BC21041-SECONDARY EDUCATION | QD4104 - DDEO (MALE) KILLA ABDULLAH ADMN: /PRIMAR SCHOOLS | A011-1 PAY OF OFFICER | 0 | 911,145 |
| BC21041-SECONDARY | QD4104 - DDEO (MALE) KILLA ABDULLAH | A011-2 PAY OF OTHER | 0 | 9,887,050 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--|--|-------------------------------------|---------------------|---------------|
| EDUCATION | ADMN: /PRIMAR SCHOOLS | STAFF | | |
| BC21041- SECONDARY EDUCATION | QD4104 - DDEO (MALE) KILLA ABDULLAH ADMN: /PRIMAR SCHOOLS | A012-1 REGULAR ALLOWANC ES | 0 | 8,176,291 |
| BC21041- SECONDARY EDUCATION | QD4104 - DDEO (MALE) KILLA ABDULLAH ADMN: /PRIMAR SCHOOLS | A012-2 OTHER ALLOWANC ES | 0 | 362,000 |
| BC21032- IRRIGATION | QS4001 - EXEC ENGINEER IRRIG (DIV) QILLA SAIFULLAH | A012-2 OTHER ALLOWANC ES | 0 | 35,040 |
| BC21014- PUBLIC HEALTH SERVICES | QS4024 - EXECUTIVE ENGINEER PHE DIVISION KILLA SAIFULLAH | A012-2 OTHER ALLOWANC ES | 0 | 1,552 |
| BC21018- HEALTH | QS4041 - DHQ HOSPITAL KILLA SAIFULLAH | A012-2 OTHER ALLOWANC ES | 0 | 17,555 |
| BC21024- AUQAF | QS4051 - DISTRICT & TEHSIL ZAKAT COMMITTEE | A012-2 OTHER ALLOWANC ES | 0 | 12,000 |
| BC21041- SECONDARY EDUCATION | QS4075 - DEO KILLA SAIFULLAH (ADMINISTRATION) | A012-2 OTHER ALLOWANC ES | 0 | 1,200 |
| BC21019- POPULATION WELFARE | QS4104 - DISTRICT POPULATION WELFARE OFFICEKILLA SAIFULLAH | A012-2 OTHER ALLOWANC ES | 0 | 7,250 |
| BC21032- IRRIGATION | SI4004 - EXECUTIVE ENGINEER IRRIGATION DIV SIBI | A012-2 OTHER ALLOWANC ES | 0 | 897,001 |
| BC21008- POLICE | SI4010 - SP DISTRICT POLICE OFFICER SIBI | A06 TRANSFERS | 0 | 2,000 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--|--|---------------------------|---------------------|---------------|
| BC21025-FOOD | SI4021 - ASSISTANT DIRECTOR FOOD SIBI | A012-2 OTHER ALLOWANCES | 0 | 12,000 |
| BC21030-FISHERIES | SI4034 - DEVELOPMENT SIBI | A012-2 OTHER ALLOWANCES | 0 | 3,802 |
| BC21026-AGRICULTURE | SI4039 - DIRECTOR AGRICULTURE RESEARCH SIBI | A012-2 OTHER ALLOWANCES | 0 | 751,980 |
| BC21014-PUBLIC HEALTH SERVICES | SI4058 - EXECUTIVE ENGINEER PHE DIVISION SIBI | A012-2 OTHER ALLOWANCES | 0 | 609,900 |
| BC21029-FORESTRY | SI4070 - DIVISIONAL FOREST OFFICER SIBI | A012-2 OTHER ALLOWANCES | 0 | 251,340 |
| BC21026-AGRICULTURE | SI4094 - ASSISTANT DIRECTOR SOIL FERTILITY | A012-2 OTHER ALLOWANCES | 0 | 417 |
| BC21007-ADMINISTRATI ON OF JUSTICE (VOTED) | SI4202 - SESSION JUDGE D.BUGTI AT SIBI | A011-2 PAY OF OTHER STAFF | 0 | 7,620 |
| BC21007-ADMINISTRATI ON OF JUSTICE (VOTED) | SI4202 - SESSION JUDGE D.BUGTI AT SIBI | A012-1 REGULAR ALLOWANCES | 0 | 8,076 |
| BC21050-INFORMATION TECHNOLOGY | SI4207 - DIVISIONAL OFFICER INFORMATION | A011-1 PAY OF OFFICER | 0 | 187,005 |
| BC21019-POPULATION WELFARE | SI4212 - DISTRICT POPULATION WELFARE OFFICE SIBI | A012-2 OTHER ALLOWANCES | 0 | 125,880 |
| BC21034-INDUSTRIES | TB4067 - HANDICRAFT DEVELOPMENT | A011-1 PAY OF OFFICER | 0 | 64,205 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--------------------------------|---|---------------------------|--------------|---------|
| | CENTRE KECH-3 | | | |
| BC21034-INDUSTRIES | TB4111 - LEAHTER EMBROIDERY CENTRE KECH-II | A011-1 PAY OF OFFICER | 0 | 131,680 |
| BC21016-EDUCATION | TB4129 - PUBLAIC LIBRARY HERONK (KECH) | A011-1 PAY OF OFFICER | 0 | 50,475 |
| BC21034-INDUSTRIES | TB4138 - MIZRI CENTRE TURBAT | A011-1 PAY OF OFFICER | 0 | 31,100 |
| BC21050-INFORMATION TECHNOLOGY | TB4144 - DIVISIONAL OFFICER INFORMATION | A011-1 PAY OF OFFICER | 0 | 184,010 |
| BC21034-INDUSTRIES | TB4149 - ASSISTANT DIRECTOR DISTRICT KECH (TURBAT | A011-1 PAY OF OFFICER | 0 | 90,336 |
| BC21041-SECONDARY EDUCATION | TB4179 - GBHS MAINAZ | A012-2 OTHER ALLOWANCES | 0 | 11,450 |
| BC21041-SECONDARY EDUCATION | TB4182 - GBHS BALNIGORE | A012-2 OTHER ALLOWANCES | 0 | 26,886 |
| BC21041-SECONDARY EDUCATION | TB4184 - GBHS KHUDAN | A012-2 OTHER ALLOWANCES | 0 | 4,548 |
| BC21041-SECONDARY EDUCATION | TB4222 - GGHS GOMAZI | A012-2 OTHER ALLOWANCES | 0 | 4,541 |
| BC21041-SECONDARY EDUCATION | TB4227 - GGHS KOSHKALAT | A012-2 OTHER ALLOWANCES | 0 | 17,859 |
| BC21002-PROVINCIAL EXCISE | TB4244 - DIVISIONAL DIRECTOR KECH AT TURBAT | A011-2 PAY OF OTHER STAFF | 0 | 73,346 |
| BC21001-GENERAL ADMINISTRATI | TB5060 - GENERAL PROVIDENT FUND | A012-1 REGULAR ALLOWANC | 0 | 248,630 |

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EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|--------------------------------|--|---------------------------|---------------------|---------------|
| ON (VOTED) | | ES | | |
| BC21032-IRRIGATION | UL4011 - EXECUTIVE ENGINEER CANNAL IRRIGATION DI | A012-2 OTHER ALLOWANCES | 0 | 487,860 |
| BC21010-JAILS | UL4013 - SUPERINTENDENT OF JAIL LASBELA | A012-2 OTHER ALLOWANCES | 0 | 494,100 |
| BC21034-INDUSTRIES | UL4025 - SALES MANAGER CHILTON SHOP KARACHI | A012-2 OTHER ALLOWANCES | 0 | 156,420 |
| BC21005-OTHER TAXES AND DUTIES | UL4032 - EXCIES & TAXATION OFFICER LASBELA AT HUB | A011-2 PAY OF OTHER STAFF | 0 | 12,880 |
| BC21005-OTHER TAXES AND DUTIES | UL4032 - EXCIES & TAXATION OFFICER LASBELA AT HUB | A012-1 REGULAR ALLOWANCES | 0 | 9,162 |
| BC21026-AGRICULTURE | UL4124 - ASSIST: DIR: CROPS REPORTING SERVICE UTH | A012-2 OTHER ALLOWANCES | 0 | 217,320 |
| BC21034-INDUSTRIES | UL4145 - TAILORING CUM KNITING FOR WOMEN, | A012-2 OTHER ALLOWANCES | 0 | 14,880 |
| BC21024-AUQAF | UL4146 - DCOS/ DUPTY ADMN AUQAF DISTRICT LASBELA_UTHAL | A012-2 OTHER ALLOWANCES | 0 | 154,200 |
| VIES | UL4150 - LEVIES PROPER LASBEL | A011-1 PAY OF OFFICER | 0 | 136,779 |
| BC21025-FOOD | UL4151 - ASSISTANT DIRECTOR FOOD LASBELA | A012-2 OTHER ALLOWANCES | 0 | 162,660 |
| BC21016-EDUCATION | UL4159 - ADMINISTRATION (INSPECTION) | A011-1 PAY OF OFFICER | 0 | 18,400 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|-------------------|---|---------------------------|---------------------|---------------|
| BC21016-EDUCATION | UL4159 - ADMINISTRATION (INSPECTION) | A011-2 PAY OF OTHER STAFF | 0 | 77,950 |
| BC21016-EDUCATION | UL4159 - ADMINISTRATION (INSPECTION) | A012-1 REGULAR ALLOWANCES | 0 | 115,296 |
| BC21016-EDUCATION | UL4159 - ADMINISTRATION (INSPECTION) | A012-2 OTHER ALLOWANCES | 0 | 1,000 |
| BC21016-EDUCATION | UL4160 - SECONDARY EDUCATION (HIGH SCHOOLS) | A011-1 PAY OF OFFICER | 0 | 666,333 |
| BC21016-EDUCATION | UL4160 - SECONDARY EDUCATION (HIGH SCHOOLS) | A011-2 PAY OF OTHER STAFF | 0 | 559,683 |
| BC21016-EDUCATION | UL4160 - SECONDARY EDUCATION (HIGH SCHOOLS) | A012-1 REGULAR ALLOWANCES | 0 | 820,071 |
| BC21016-EDUCATION | UL4160 - SECONDARY EDUCATION (HIGH SCHOOLS) | A012-2 OTHER ALLOWANCES | 0 | 17,250 |
| BC21016-EDUCATION | UL4161 - PRIMARY EDUCATION (PRIMARY SCHOOLS) | A011-2 PAY OF OTHER STAFF | 0 | 459,945 |
| BC21016-EDUCATION | UL4161 - PRIMARY EDUCATION (PRIMARY SCHOOLS) | A012-1 REGULAR ALLOWANCES | 0 | 389,997 |
| BC21016-EDUCATION | UL4161 - PRIMARY EDUCATION (PRIMARY SCHOOLS) | A012-2 OTHER ALLOWANCES | 0 | 18,000 |
| BC21016-EDUCATION | UL4162 - SECONDARY EDUCATION (MIDDLE SCHOOLS) | A011-1 PAY OF OFFICER | 0 | 29,960 |
| BC21016-EDUCATION | UL4162 - SECONDARY EDUCATION (MIDDLE SCHOOLS) | A011-2 PAY OF OTHER | 0 | 739,980 |

Annexure-1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS.267.174 MILLION

| GRANT NO. | DDO | OBJECTS | FINAL BUDGET | ACTUAL |
|------------------------------------|--|-------------------------------------|---------------------|--------------------|
| | SCHOOLS) | STAFF | | |
| BC21016- EDUCATION | UL4162 - SECONDARY EDUCATION (MIDDLE SCHOOLS) | A012-1 REGULAR ALLOWANC ES | 0 | 720,839 |
| BC21016- EDUCATION | UL4162 - SECONDARY EDUCATION (MIDDLE SCHOOLS) | A012-2 OTHER ALLOWANC ES | 0 | 495,083 |
| BC21026- AGRICULTURE | UL4187 - ON FARM WATER MANAGEMENT DISTRICT | A012-2 OTHER ALLOWANC ES | 0 | 107,760 |
| BC21041- SECONDARY EDUCATION | UL4253 - GGHS BARA BAGH | A012-2 OTHER ALLOWANC ES | 0 | 575,980 |
| BC21041- SECONDARY EDUCATION | UL4255 - GGHS HUB | A012-2 OTHER ALLOWANC ES | 0 | 345,433 |
| BC21022- SOCIAL WELFARE | WS4023 - RURAL COMMUNITY CENTERS DISTRICT WASHUK | A011-1 PAY OF OFFICER | 0 | 46,520 |
| BC21032- IRRIGATION | ZB4001 - EXECUTIVE ENGINEER IRRIGATION DIV: ZHOB | A012-2 OTHER ALLOWANC ES | 0 | 206,800 |
| BC21028- ANIMAL HUSBANDRY | ZB4061 - MANAGER GOVT. POULTRY FARM ZHOB | A012-2 OTHER ALLOWANC ES | 0 | 12,600 |
| GRAND TOTAL | | | | 267,174,494 |

Annexure-1.2

STATEMENT SHOWING VARIATION BETWEEN FIGURES OF ANNUAL ACCOUNTS (JUNE SUPPLY) 2015-16 AND FINANCE ACCOUNTS / Financial Statements of the Government of Balochistan 2015-16

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finance Accounts 2015-16 | | Variation | |
|---|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| GRAND TOTAL | 17,243,685,054 | (375,461,869,190) | 362,689,175,843 | 4,470,991,707 | 393,417,418,280 | 403,511,789,704 | 17,955,549,090 | (40,822,613,861) |
| TOTAL ASSTES [F] | 59,969,816,158 | (142,938,264,419) | 164,029,911,346 | 81,061,463,085 | - | - | (142,938,264,419) | 164,029,911,346 |
| F01101-Non Food Account (SBD payment means deposit) | 60,069,770,194 | (140,319,441,167) | 159,553,038,534 | 79,303,367,561 | - | - | (140,319,441,167) | 159,553,038,534 |
| F01102- Food Account | (227,111,483) | (2,379,053,669) | 4,112,970,545 | 1,506,805,393 | - | - | (2,379,053,669) | 4,112,970,545 |
| F01403- Petty Cash | (45,000) | (55,000) | - | (100,000) | - | - | (55,000) | - |
| F01501-Civil | (27,068,729) | - | - | (27,068,729) | - | - | - | - |
| F01502-Public Works | (10,713,652) | - | - | (10,713,652) | - | - | - | - |
| F02101-Permanent Advances (Civil) | (3,759,911) | - | - | (3,759,911) | - | - | - | - |
| F02113-Account with Govt. servant | (249,992,087) | (256,357,203) | 926,289 | (505,423,001) | - | - | (256,357,203) | 926,289 |
| F02119-OB Advances (Civil) | (32,927,075) | (78,361) | 232,559 | (32,772,877) | - | - | (78,361) | 232,559 |
| Taccavi Advances | (3,792,960) | - | - | (3,792,960) | - | - | - | - |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|---|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| F05102-Down Payment | 455,491,072 | 16,720,981 | 362,743,419 | 834,955,472 | - | - | 16,720,981 | 362,743,419 |
| F05103-Account with State Bank of Pakistan | (34,211) | - | - | (34,211) | - | - | - | - |
| TOTAL LIABILITIES [G&H] | (42,726,131,104) | (232,523,604,771) | 198,659,264,497 | (76,590,471,378) | 393,417,418,280 | 403,511,789,704 | 160,893,813,509 | (204,852,525,207) |
| G01101- Non food Account | | (468,066) | - | (468,066) | - | - | (468,066) | - |
| G01132-Cheque Payment Clearing Account(Non Food Account) SBP | (1,584,646,788) | (67,065,776,827) | (70,544,511,748) | (139,194,935,363) | 72,583,337,827 | 72,583,337,827 | 5,517,561,000 | (143,127,849,575) |
| G01133-Transfer Payment Clearing Account (Non Food Account) SBP | | - | - | - | - | - | - | - |
| G01135-Bank Charges Cler A/c (Non Food A/c) SBP | 4,160,373,822 | (272,641,517) | 445,225,910 | 4,332,958,215 | 272,641,517 | 272,641,517 | - | 172,584,393 |
| G01138- Transfer Payment Clearing Account (TMAs Account) SBP | 1,271,206 | - | 450,000 | 1,721,206 | - | - | - | 450,000 |
| G01147-Change Payment Clearing A/c (Non Food A/c) | (17,168,151,947) | (44,895,054,390) | (35,070,256,869) | (97,133,463,206) | 44,895,054,390 | 44,895,054,390 | - | (79,965,311,259) |
| G01190-Special Drawing Accounts Cheque(SDA) | 13,710,984 | (3,597,735) | 2,853,750 | 12,966,999 | 7,496,808 | - | 3,899,073 | 2,853,750 |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| G01191 Assignment Accounts Cheques | (641,332,877) | (13,381,285,895) | 14,863,721,232 | 841,102,460 | 13,381,285,895 | 13,381,285,895 | - | 1,482,435,337 |
| G01193 | | (2,357,762) | | (2,357,762) | - | - | (2,357,762) | - |
| G01194-Works Cheques | (11,656,111,369) | (24,945,287,616) | 19,393,261,720 | (17,208,137,265) | 24,945,287,616 | 24,945,287,616 | - | (5,552,025,896) |
| G01201-Outstanding Commitments) | 5,018,594,265 | 7,125,197,412 | 148,800,836,899 | 160,944,628,576 | 150,936,263,598 | 158,225,564,740 | 158,061,461,010 | (9,424,727,841) |
| G01202- Fines and Penalties Levied by Local Government | 1,476 | - | - | 1,476 | - | - | - | - |
| G02101- Loans - Domestic (Permanent) | | (300) | - | (300) | - | - | (300) | - |
| G02104 | | (3,208,215) | - | (3,208,215) | - | - | (3,208,215) | - |
| G04101Pension Fund Liability | | - | 9,622,353 | 9,622,353 | - | - | - | 9,622,353 |
| G05103-Suspense Account | (44,048,709) | - | - | (44,048,709) | - | - | - | - |
| G05104-HR Document Splitting Account | 1,368,062 | - | - | 1,368,062 | - | - | - | - |
| G05105- Wages Clearing Account | 459,282,514 | (72,541,735,980) | 73,711,760,367 | 1,629,306,901 | 72,474,250,195 | 72,474,250,195 | (67,485,785) | 1,237,510,172 |
| G05106-Inter Provincial Settlement Account | (9,807,460) | - | - | (9,807,460) | - | - | - | - |
| G05107-Adjusting | | | | | | | | |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| Account between Federal and Provincial Govt. | (701,111,802) | (53,039) | 75,023 | (701,089,818) | 53,039 | 75,023 | - | - |
| G05110-State Bank Suspense | (4,702,163,316) | - | 6,082,133,745 | 1,379,970,429 | - | 6,082,133,745 | - | - |
| G05115 | | - | 822 | 822 | - | - | - | 822 |
| G06103-General Provident Fund (Civil) | (4,502,629,911) | (3,668,990,720) | 1,795,235,726 | (6,376,384,905) | 3,668,442,894 | 1,795,235,726 | (547,826) | - |
| G06214-Provincial Govt.Employees B.F | (179,332,151) | (1,335,258,011) | 1,226,237,959 | (288,352,203) | 1,335,258,011 | 1,226,237,959 | - | - |
| G06215-District Govt.Employees B.F | 10,359,577 | (30,204) | 12,142 | 10,341,515 | 18,062 | 12,142 | (12,142) | - |
| G06304-Worker Welfare Fund | (29,252,400) | - | - | (29,252,400) | - | - | - | - |
| G06308-Staff Welfare Fund Blochistan | (16,979,820) | (47,854,393) | 45,890,721 | (18,943,492) | 47,854,393 | 45,890,721 | - | - |
| G06311 | 118 | - | 3,945 | 4,063 | - | - | - | 3,945 |
| G06408-Provincial Govt.Employees G.IF | (134,761,291) | (758,590,998) | 783,876,583 | (109,475,706) | 758,593,105 | 783,876,583 | 2,107 | - |
| G10105-Pakistan Public Works Department Cheques | (1,871,437,177) | | 1,871,437,177 | - | - | - | - | 1,871,437,177 |
| G10107-Deposits of Department of Mineral Development | (1,795,000) | (4,252,000) | 100,000 | (5,947,000) | 4,252,000 | 100,000 | - | - |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| G10113-Public Works/Pakistan PWD Deposits | (76,734,568) | (324,766,304) | 407,653,145 | 6,152,273 | 324,766,304 | 217,933,943 | - | 189,719,202 |
| G10116-OB Advances | (914,243) | - | - | (914,243) | - | - | - | - |
| G10137-Pre-Audit - Civil Cheques | | - | - | - | - | - | - | - |
| G10139-Pre-Audit Civil Cheques | (1,050,142,364) | | 26,346,019,248 | 25,295,876,884 | - | - | - | 26,346,019,248 |
| G10304-Zakat Collection Account | 288,010,302 | (55,237,423) | 113,339,800 | 346,112,679 | 63,305,723 | 113,339,800 | 8,068,300 | - |
| G10402-Forest Remittances | (1,059,125) | - | - | (1,059,125) | - | - | - | - |
| G10407-PWD Remittances | (290,772,726) | (1,523,663) | 101,553,570 | (190,742,819) | - | - | (1,523,663) | 101,553,570 |
| G10408-Remmittances into Treasuries | (11,432) | - | - | (11,432) | - | - | - | - |
| G10413- Sales Tax Remittances | | (57,349) | - | (57,349) | - | | (57,349) | - |
| G10414-Cash Remittances between Treasuries | (1,284,481,788) | (48,309,217) | - | (1,332,791,005) | 48,309,217 | - | - | - |
| G10415-SBP Remittances | (1,344,014,836) | - | - | (1,344,014,836) | - | - | - | - |
| G10425-Cheques (works) | (336,550,175) | - | 336,550,175 | - | - | - | - | 336,550,175 |
| G10426-Other Remittances | (181,624,730) | - | - | (181,624,730) | - | - | - | - |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| G10429- Internal Cheques (Public Works) | 2,611,492,240 | (2,621,997,990) | 1,013,659,722 | 1,003,153,972 | 10,505,750 | - | (2,611,492,240) | 1,013,659,722 |
| G11209- Deposits of Tobacco Cess Fund | 10,000 | - | - | 10,000 | - | - | - | - |
| G11210 Deposit of agriculture produce cess fund | | (2,240,000) | - | (2,240,000) | 2,240,000 | - | - | - |
| G11211- Deposits of Cotton Cess Fund | (23,400) | - | - | (23,400) | - | - | - | - |
| G11213-Depoists of Historical Mosque Fund | (298,447) | - | - | (298,447) | - | - | - | - |
| G11214- Deposits of Jamia Mosque Fund Bahawalpur | (3,820,977) | - | 1,327,772 | (2,493,205) | - | - | - | 1,327,772 |
| G11215-Revenue Deposits | (154,488,992) | - | - | (154,488,992) | - | - | - | - |
| G11216-Civil and Criminal Courts Deposits | (98,057,482) | (162,986,727) | 109,781,077 | (151,263,132) | 162,986,727 | 109,468,067 | - | 313,010 |
| G11217-Personal Deposits | (1,023,412,558) | (895,916) | - | (1,024,308,474) | 895,916 | 8,086,300 | - | (8,086,300) |
| G11220-Deposits in connection with Elections | 2,000 | - | - | 2,000 | - | - | - | - |
| G11221-Coal Deposits | (1,823,732) | - | - | (1,823,732) | - | - | - | - |
| G11222-Deposits on Account of Evacuee Estates | (751,552) | - | - | (751,552) | - | - | - | - |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|---|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| G11232 Deposit of pak government loans | | (122,479) | - | (122,479) | 122,479 | - | - | - |
| G11235 Local fund employee pay and TA etc. deposit | | - | 23,400 | 23,400 | - | 23,400 | - | - |
| G11237-Deposits made by Local Bodies to meet the Claim | (3,439,266) | - | - | (3,439,266) | - | - | - | - |
| G11238-Security Deposits of Supply Cell | (532,318,405) | (195,413,862) | 150,082,420 | (577,649,847) | 195,413,862 | 149,773,820 | - | 308,600 |
| G11239-Deposits of Fee Received by the Govt.Servants for work done for Private Bodies | (1,370,790,781) | - | - | (1,370,790,781) | - | - | - | - |
| G11265-Assignment Account (Civil) | (153,833,848) | - | - | (153,833,848) | - | - | - | - |
| G11278-Deposits for Number Plats & Smart Registration Cards | (3,600) | (3,600) | - | (7,200) | 3,600 | - | - | - |
| G11280-Withholding Tax on Profit from Investments in NSS | (194,695) | - | - | (194,695) | - | - | - | - |
| G11290-Securities Deposit From | (2,932,360,581) | (3,966,878,626) | 2,998,050,052 | (3,901,189,155) | 3,960,723,153 | 3,000,306,452 | (6,155,473) | (2,256,400) |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| Contractor | | | | | | | | |
| G11291-Unclaimed Money Account | (168,382,671) | - | - | (168,382,671) | - | - | - | - |
| G11294 Deposit Account for Pb driving licence fee | (13,314,681) | (9,104,269) | 7,850,931 | (14,568,019) | 9,104,269 | 7,850,931 | - | - |
| G12102- Prime Minister's Fund for welfare and Relief for Kashmiris | 100,000 | - | 78,716 | 178,716 | 3,209,767 | 78,716 | 3,209,767 | - |
| G12134-Chief Minister's Balochistan Flood Releif and Rehab: | (419,449,891) | - | - | (419,449,891) | - | - | - | - |
| G12135-Prime Minister Victim for Terrorism | (21,154,519) | - | - | (21,154,519) | - | - | - | - |
| G12141-Balochistan 's Flood Releif and Rehabilitation | (62,988,391) | - | - | (62,988,391) | - | - | - | - |
| G12150-Prime Minister's Relief Fund for IDPs-2014 | (66,069) | - | - | (66,069) | - | - | - | - |
| G12152 Balochistan flood relief | (8,225) | (16,450) | - | (24,675) | 16,450 | - | - | - |
| G12160-Chief Minister Balochistan Earthquake R&R Fund | (417,715,578) | - | - | (417,715,578) | - | - | - | - |
| G12206- Special Fund for Welfare and | (5,220,000) | - | - | (5,220,000) | - | - | - | - |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| Uplift of Minorities | | | | | | | | |
| G12222- Mines Labour Housing Fund | 50 | - | - | 50 | - | - | - | - |
| G12224-Balochistan Police Foundation Fund | (3,808,343) | (4,287,311) | 3,527,612 | (4,568,042) | 4,287,311 | 3,527,612 | - | - |
| G12309-Convertible Currency Release Fund | (93,001,000) | - | 50,813,000 | (42,188,000) | - | 50,813,000 | - | - |
| G12417- Forestry Development Fund | (682,640) | (278,223) | 1,232 | (959,631) | 278,223 | 1,232 | - | - |
| G12704- Police Fund | (1,238) | - | - | (1,238) | - | - | - | - |
| G12713-Income Tax Deduction from Salaries | (8,621,031) | (845,199,059) | 835,943,232 | (17,876,858) | 845,199,059 | 835,943,232 | - | - |
| G12714-Income Tax Deduction from Contractors/Suppliers | (154,853,167) | (2,361,452,929) | 2,396,467,110 | (119,838,986) | 2,361,108,638 | 2,206,268,102 | (344,291) | 190,199,008 |
| G12717-District Funds | (153,872) | - | - | (153,872) | - | - | - | - |
| G12719-Cantonment Funds | (2,357,107) | - | - | (2,357,107) | - | - | - | - |
| G12000-Town and Bazaar Funds | (12,957,157) | - | - | (12,957,157) | - | - | - | - |
| G12722-Other Miscellaneous Fund | (712,140) | - | - | (712,140) | - | - | - | - |
| G12731 | | | | | | | | |

| Detailed Object Description | Public Account Balances [PROVISIONAL] (Detail Object) June Supply 2015-16 | | | | Finane Accounts 2015-16 | | Variation | |
|--|--|--|--|----------------------------------|--|--|--|--|
| | Opening Balance as on June Suppl. 2014-15 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Closing Balance as on 30/06/2016 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 | Progressive Receipt for the year 2015-16 | Progressive Payment for the year 2015-16 |
| | | (700) | - | (700) | - | - | (700) | - |
| G12741- Federal Civil Servants Subscription to Service Book Club | (600) | (2,100) | - | (2,700) | - | - | (2,100) | - |
| G12777-Sale Tax Deduction at source under sale tax Spl Procedure | (69,765,166) | (121,584,318) | 113,143,912 | (78,205,572) | 114,852,482 | 97,391,018 | (6,731,836) | 15,752,894 |
| H01101-Residual Equity | 249,992,087 | - | 255,430,914 | 505,423,001 | - | - | - | 255,430,914 |

Annexure 1.3

1.1.6 Un-adjusted negative balances appearing in the annual account - Rs.11,226 million

| Object Element | | Balance on 1st July, 2015 | Receipt during the year 2015-16 | Payment during the Year 2015-16 | Balance on 30th June, 2016 |
|----------------|---|------------------------------|---------------------------------------|---------------------------------------|-------------------------------|
| | | Rs. | Rs. | Rs. | Rs. |
| G01135 | Bank charges clearing account (Non food) SBP | (4,160,373,822) | 272,641,517 | 272,641,517 | (4,160,373,822) |
| G01138 | Treasury pay clearing account (TMA account) SBP | (1,271,206) | 0 | 0 | (1,271,206) |
| G01190 | Spl. Drawing account cheques (SDA) | (13,710,984) | 7,496,808 | 0 | (6,214,176) |
| G01201 | Outstanding commitments | 5,018,594,265 | 150,936,263,598 | 158,225,564,740 | (2,270,706,877) |
| G05104 | HR document splitting account | (1,368,062) | 0 | 0 | (1,368,062) |
| G05105 | Wages clearing account | (459,282,514) | 72,474,250,195 | 72,474,250,195 | (459,282,514) |
| G05110 | State Bank Suspense | 4,702,163,316 | 0 | 6,082,133,745 | (1,379,970,429) |
| G10304 | Zakat Collection Account | (288,010,302) | 63,305,723 | 113,339,800 | (338,044,379) |
| G10429 | Internal cheque (Public works) | (2,611,492,240) | 10,505,750 | 0 | (2,600,986,490) |
| G12777 | Sales Tax | (24,954,266) | 114,852,482 | 97,391,018 | (7,492,802) |
| Total | | 1,777,706,508 | 223,879,316,073 | 237,265,321,015 | (11,225,708,711) |

Source: Finance Accounts 2015-16 page-91, 99

Annexure - 1.4

1.1.7 Lack of reconciliation between DAOs and NBP -Rs.2,519 million

| S. No. | Districts / DAO | BANK BALANCE | BOOK BALANCE | Variation |
|--------|-------------------------|----------------------|----------------------|------------------------|
| | | Payments F01101 | Receipts F01101 | |
| 1 | Dalbandin / Chaghi (CG) | 85,079,379 | - | (85,079,379) |
| 2 | Gwadar (GR) | 4,169,328 | 4,591,595 | 422,267 |
| 3 | Awaran (AW) | 6,209,997 | | (6,209,997) |
| 4 | Dhadar+Bhag+Bolan (BL) | 137,981,144 | 21,257,590 | (116,723,554) |
| 5 | Kalat+Surab (KL) | 167,546,750 | 132,105,963 | (35,440,787) |
| 6 | Kharan+Washuk (KN) | 161,109,215 | 148,241,509 | (12,867,706) |
| 7 | Dera Bugti (DB) | 134,344,032 | 134,025,575 | (318,457) |
| 8 | Kohlu (KU) | 134,458,584 | 134,437,938 | (20,646) |
| 9 | Barkhan (BE) | 75,495,365 | 75,491,401 | (3,964) |
| 10 | Musa Khail (MK) | 65,665,244 | 3,149,995 | (62,515,249) |
| 11 | D M Jamali/N.Abad (NB) | 186,178,024 | 273,465 | (185,904,559) |
| 12 | Panjugur (PJ) | 216,229,395 | 28,791,863 | (187,437,532) |
| 13 | Sibi+Lehri (SI) | 280,654,203 | 1,292,629 | (279,361,574) |
| 14 | hob+Sherani (ZB) | 191,690,870 | 20,566,534 | (171,124,336) |
| 15 | Killa Saifullah (QS) | 131,113,647 | 28,689 | (131,084,958) |
| 16 | Gandawa /Jhalmagsi (JH) | 83,554,393 | 82,911,368 | (643,025) |
| 17 | Ziarat (ZT) | 87,938,533 | 87,871,550 | (66,983) |
| 18 | Quetta-I | 7,720,809,111 | 6,480,350,115 | (1,240,458,996) |
| | GRAND TOTAL | 9,870,227,214 | 7,350,796,184 | (2,519,431,030) |

Annexure – 1.5

Non-settlement of abstract draws - Rs. 488 million

| S. No. | To whom paid | Token No. | Date | Amount (Rs. in Million) |
|---------------|---|------------------|-------------|--------------------------------|
| 1 | Balochistan boy scouts | 417590 | 1.12.2015 | 5.000 |
| 2 | Pak. Int free style Karate Association | 435743 | 1.6.2016 | 0.140 |
| 3 | Incurred by Dir sports | 436530 | 1.6.2016 | 0.300 |
| 4 | Amateur Kick Boxing Association | 434600 | 10.3.2016 | 0.180 |
| 5 | Women Cricket association | 434599 | 10.3.2016 | 0.180 |
| 6 | Women soft ball | 434688 | 10.3.2016 | 0.250 |
| 7 | Paid to Southern Command | 435741 | 10.3.2016 | 35.930 |
| 8 | Women soft ball | 445956 | 10.5.2016 | 0.250 |
| 9 | Independence day director schools and also not approved by Addl: AG | 400733 | 10.8.2015 | 8.920 |
| 10 | 48 Frontier Regiment | 440487 | 11.4.2016 | 2.890 |
| 11 | Balochistan education foundation | 419504 | 12.12.2015 | 65.183 |
| 12 | 61 brigade for CCTV | 446634 | 12.5.2016 | 0.835 |
| 13 | DG public relation for | 424695 | 14.1.2016 | 5.000 |
| 14 | Cheque No. 109219 , DG public relation for Hawkers welfare fund | 424695 | 14.1.2016 | 5.000 |
| 15 | Dir sports | 434841 | 14.3.2016 | 4.500 |
| 16 | Bal: Tennis | 424952 | 15.1.2016 | 0.200 |
| 17 | Balochistan international Shin Do Kal karate | 435744 | 16.3.2016 | 0.140 |
| 18 | Pak int Khoon Karate Full body | 435745 | 16.3.2016 | 0.140 |
| 19 | Bal: Int Shin Do kai Kick Boxing Association | 435749 | 16.3.2016 | 0.140 |
| 20 | Dir Sports | 435543 | 16.3.2016 | 5.000 |

| S. No. | To whom paid | Token No. | Date | Amount (Rs. in Million) |
|---------------|---|------------------|-------------|--------------------------------|
| 21 | Cheque No. 1116281, Deputy Director Youth development centre Quetta | 447093 | 16.5.2016 | 3.000 |
| 22 | Paid to Southern Command | 435829 | 17.3.2016 | 19.050 |
| 23 | For pay & allowances | 435842 | 17.3.2016 | 1.728 |
| 24 | Bal junior sports Association | 420133 | 18.12.2015 | 0.300 |
| 25 | DG Agriculture Engineering | 435938 | 18.3.2016 | 1.500 |
| 26 | DG Agriculture Engineering | 435946 | 18.3.2016 | 10.500 |
| 27 | DG Agriculture Engineering | 435922 | 18.3.2016 | 4.000 |
| 28 | DG Agriculture Engineering | 435920 | 18.3.2016 | 2.500 |
| 29 | DG Agriculture Engineering | 435925 | 18.3.2016 | 10.000 |
| 30 | DG Agriculture Engineering | 435933 | 18.3.2016 | 3.500 |
| 31 | DG Agriculture Engineering | 435936 | 18.3.2016 | 2.500 |
| 32 | Dir Sports utilized | 435974 | 18.3.2016 | 5.000 |
| 33 | Paid southern Command | 435973 | 18.3.2016 | 9.614 |
| 34 | Director colleges (scholarship) | 448005 | 19.5.2016 | 1.200 |
| 35 | Balochistan Gymnastic Quetta | 433169 | 2.3.2016 | 0.180 |
| 36 | Bal: Junior Sports Association | 433168 | 2.5.2016 | 0.140 |
| 37 | Paid Southern command | 436529 | 21.3.2016 | 2.910 |
| 38 | Browne Gymkhana Quetta | 431329 | 23.2.2016 | 0.250 |
| 39 | Kyokushinkai Karate Association | 437406 | 24.3.2016 | 0.140 |
| 40 | Imparting training to the | 437523 | 25.3.2016 | 4.000 |

| S. No. | To whom paid | Token No. | Date | Amount (Rs. in Million) |
|---------------|---|---------------------|-------------|--------------------------------|
| | college teachers | | | |
| 41 | Jpan Karate association | 448852 | 25.5.2016 | 0.140 |
| 42 | Cadet College Panjgur | 411705 | 26.10.2015 | 15.000 |
| 43 | Cheque No.10711541, D, Discretionary Grant for Students | 422064 | 28.12.2015 | 2.000 |
| 44 | S&GAD for protocol VVIPs | 427720 29.1.2016 | 29.1.2016 | 1.000 |
| 45 | Cheque No. 1100157 , S&GAD department for protocol of VVIPs | 427720 | 29.1.2016 | 1.000 |
| 46 | Cadet college pishin | 412342 | 29.10.2015 | 23.000 |
| 47 | DG Agriculture Engineering | 466584 | 29.6.2016 | 6.500 |
| 48 | Balochistan Softball association | 433214 | 3.3.2016 | 0.180 |
| 49 | Bal: Int Shin Do kai Kick Boxing Association | 433227 | 3.3.2016 | 0.180 |
| 50 | Bal: Kyokshin Kai Karate | 433225 | 3.3.2016 | 0.180 |
| 51 | Bal Baseball Association | 433213 | 3.3.2016 | 0.180 |
| 52 | DG Agriculture Engineering | 444484 | 3.5.2016 | 10.400 |
| 53 | DG Agriculture Engineering | 444482 | 3.5.2016 | 63.750 |
| 54 | Brahvi academy Quetta | 417326 | 30.11.2015 | 5.000 |
| 55 | For GDA Public School Gawadar | 417378 | 30.5.2015 | 9.880 |
| 56 | Independence day director schools but paid Honorarium | 400812 | 5.8.2015 | 4.123 |

| S. No. | To whom paid | Token No. | Date | Amount (Rs. in Million) |
|---------------|--|------------------|-------------|--------------------------------|
| 57 | Bal Swimming | 445612 | 6.5.2016 | 0.180 |
| 58 | Bal Hiking & Mountaineering | 445609 | 6.5.2016 | 0.180 |
| 59 | DG Agriculture Engineering | 408956 | 7.10.2015 | 30.000 |
| 60 | Paid Southern Command | 440178 | 7.4.2016 | 2.900 |
| 61 | Paid Southern Command | 440179 | 7.4.2016 | 5.980 |
| 62 | Cadet college Killa saifullah | 404854 | 7.9.2015 | 23.000 |
| 63 | Zind academt Noshki | 434357 | 8.3.2015 | 2.000 |
| 64 | Cadet college mastung | 405105 | 8.9.2015 | 57.500 |
| 65 | Cheque No.1100879, DAD-11,PSDP No.1547, Grant in aid for construction of admin block & fixation of solar system at Ghazi Abdullah khan ilmi markaz under development | 433955 | 9.3.2016 | 2.000 |
| Total | | | | 488.443 |

Annexure - 1.6

Expenditure in excess of the allotted budget Rs.15,227 million

| Page No. | No. and Name of the Grant / Appropriation | Original Grant /Appropriation | Supply: Grant/App | Final Grant/ Appropriation As per Budget book | Actual Expenditure | Variation |
|--------------|---|-------------------------------|--------------------|---|-----------------------|-------------------------|
| 99 | BC21006 - Pension | 12,000,000,000 | - | 11,841,379,930 | 12,783,900,843 | (942,520,913) |
| 251 | BC21014 - Public Health Services | 2,968,018,500 | 168,042,179 | 3,136,060,679 | 3,391,640,581 | (255,579,902) |
| 895 | BC21017 - Archives | 42,021,700 | - | 12,178,999 | 13,103,056 | (924,057) |
| 1394 | BC12101 - General Public Service | 1,570,259,000 | - | 540,971,000 | 3,593,907,162 | (3,052,936,162) |
| 1395 | BC12103 - Public Order & Safety Affairs | 932,221,000 | 96,281,000 | 1,028,502,000 | 1,030,057,382 | (1,555,382) |
| 1396 | BC12104 - Economic Affairs | 22,766,775,000 | - | 22,047,252,000 | 28,099,068,251 | (6,051,816,251) |
| 1400 | BC12105 - Environment Protection | 4,595,603,000 | - | 4,234,359,000 | 4,352,249,278 | (117,890,278) |
| 1401 | BC12106 - Housing And Community Amenities | 8,265,036,000 | 196,654,000 | 8,461,690,000 | 13,266,060,145 | (4,804,370,145) |
| Total | | 53,139,934,200 | 460,977,179 | 51,302,393,608 | 66,529,986,698 | (15,227,593,090) |

Annexure-1.7

Non surrendering of anticipated savings / un-utilized budget – Rs.25,555 million

| Page No. | No. and Name of the Grant / Appropriation | | Final Grant/ Appropriation As per Budget book | Actual Expenditure | Variation |
|-----------------|--|--|--|---------------------------|------------------|
| 8 | BC24001 | General Administration (Charged) | 1,072,822,000 | 928,892,157 | (143,929,843) |
| 12 | BC21001 | General Administration (Voted) | 10,296,281,551 | 7,542,977,593 | (2,753,303,958) |
| 86 | BC21002 | Provincial Excise | 596,225,547 | 545,013,929 | (51,211,618) |
| 98 | BC21003 | Stamps | 61,652,700 | 2,349,524 | (59,303,176) |
| 100 | BC24007 | Administration of Justice (Charged) | 821,895,902 | 723,323,730 | (98,572,172) |
| 103 | BC21007 | Administration of Justice (Voted) | 1,400,614,230 | 1,288,712,841 | (111,901,389) |
| 134 | BC21038 | Prosecution Department | 183,206,779 | 134,544,483 | (48,662,296) |
| 145 | BC21008 | Police | 15,138,612,383 | 13,762,605,304 | (1,376,007,079) |
| 172 | BC21047 | Balochistan Constabulary | 3,719,332,747 | 3,379,463,501 | (339,869,246) |
| 176 | BC21009 | Levies | 5,674,499,883 | 5,304,441,241 | (370,058,642) |
| 192 | BC21010 | Jails and Convict Settlement | 840,335,826 | 770,837,904 | (69,497,922) |
| 205 | BC21011 | Civil Defence | 82,026,217 | 77,268,808 | (4,757,409) |
| 206 | BC21013 | Civil Works | 8,961,387,073 | 8,298,815,632 | (662,571,441) |
| 274 | BC21016 | Education | 7,612,531,190 | 5,887,880,791 | (1,724,650,399) |
| 384 | BC21041 | Secondary Education | 29,557,519,200 | 29,305,783,986 | (251,735,214) |
| 896 | BC21018 | Health | 13,344,066,305 | 13,122,339,411 | (221,726,894) |
| 948 | BC21019 | Populatoin Welfare | 798,105,249 | 684,130,167 | (113,975,082) |
| 960 | BC21020 | Manpower and Labour Management | 870,718,200 | 863,175,857 | (7,542,343) |
| 981 | BC21021 | Sports and Recreation Facilities | 660,099,169 | 566,896,051 | (93,203,118) |
| 993 | BC21043 | Culture Services | 102,592,654 | 97,219,411 | (5,373,243) |
| 995 | BC21022 | Social Security and Social Welfare | 722,888,379 | 704,100,281 | (18,788,098) |
| 1023 | BC21023 | Natural Calamities & other Disaster Relief | 1,557,500,000 | 1,120,561,346 | (436,938,654) |
| 1024 | BC21024 | Auqaf | 529,887,511 | 416,693,648 | (113,193,863) |
| 1049 | BC21025 | Food | 335,866,200 | 307,823,991 | (28,042,209) |
| 1056 | BC21026 | Agriculture | 6,151,123,656 | 5,857,771,470 | (293,352,186) |
| 1148 | BC21027 | Land Revenue | 204,439,460 | 179,662,747 | (24,776,713) |
| 1151 | BC21028 | Animal Husbandry | 2,207,139,599 | 2,037,523,916 | (169,615,683) |
| 1185 | BC21029 | Forestry | 832,819,976 | 777,171,794 | (55,648,182) |
| 1205 | BC21030 | Fisheries | 663,375,250 | 620,187,372 | (43,187,878) |
| 1214 | BC21031 | Co-Operation | 103,392,800 | 94,547,673 | (8,845,127) |

| Page No. | No. and Name of the Grant / Appropriation | | Final Grant/ Appropriation As per Budget book | Actual Expenditure | Variation |
|--------------|---|------------------------------------|---|------------------------|-------------------------|
| 1224 | BC21032 | Irrigation | 2,240,052,398 | 2,195,933,187 | (44,119,211) |
| 1244 | BC21033 | Rural Development | 7,460,838,900 | 7,074,385,366 | (386,453,534) |
| 1281 | BC21034 | Industries | 899,929,701 | 681,055,086 | (218,874,615) |
| 1345 | BC21035 | Stationery and Printing | 62,364,000 | 56,518,894 | (5,845,106) |
| 1346 | BC21036 | Mineral Resources | 886,546,000 | 812,755,350 | (73,790,650) |
| 1356 | BC21037 | Subsidies | 85,775,000 | 85,574,000 | (201,000) |
| 1357 | BC21039 | Transport Department | 65,907,100 | 47,419,563 | (18,487,537) |
| 1361 | BC21046 | Women Development Deptt | 52,345,055 | 48,956,558 | (3,388,497) |
| 163 | BC21049 | Energy Department | 18,096,649,985 | 17,724,989,910 | (371,660,075) |
| 1366 | BC21050 | Information Technology Department | 254,738,000 | 228,596,422 | (26,141,578) |
| 1382 | BC21051 | Environment Control Department | 189,704,281 | 131,283,132 | (58,421,149) |
| 1392 | BC1400C | Public Debt (Charged) | 16,388,756,000 | 4,788,756,000 | (11,600,000,000) |
| 1393 | BC1400F | State Trading | 2,375,360,000 | 2,293,946,981 | (81,413,019) |
| 1402 | BC12107 | Health | 3,936,974,000 | 2,825,670,710 | (1,111,303,290) |
| 1403 | BC12108 | Recreational, Culture And Religion | 615,967,000 | 427,420,262 | (188,546,738) |
| 1404 | BC12109 | Education Affairs And Services | 10,751,781,000 | 9,209,839,269 | (1,541,941,731) |
| 1406 | BC12110 | Social Protection | 256,478,000 | 131,782,806 | (124,695,194) |
| TOTAL | | | 179,723,124,056 | 154,167,600,055 | (25,555,524,001) |

Annexure – 2.1

Non-production of Record – Rs.1070.59 million

(Rs. in million)

| B&R Division-II Lasbela, AIR Para No. 5 / 2014-15 | | |
|--|--|------------------|
| S No. | Name of Scheme | Cost (Rs) |
| 1 | Additional/Alteration, Purchase of Durable Goods & Maintenance of Lawn Chief Minister Annexe Balochistan House Karachi | 2.2 |
| 2 | Annual & Special Repair of Quarter No. 03 Agriculture Colony Lasbela at Uthal | 0.6 |
| 3 | S/O T&P and Maintenance/Improvement of varios Roads | 2.0 |
| 4 | A & S/R of Circuit House and Generator Room at Uthal District Lasbela | 1.5 |
| 5 | Additional Deputy Commissioner (Revenue) Office Lasbela | 0.6 |
| 6 | Additional Deputy Commissioner (Revenue) House Lasbela | 0.5 |
| 7 | Additional Deputy Commissioner (General) House Lasbela | 0.5 |
| 8 | Assistant Commissioner Dureji House | 0.7 |
| 9 | Renovation/Special & A/R of Balochistan House Karachi (Governor Annexe) | 1.5 |
| 10 | Construction of Building for Polytechnic Institute at Uthal (Revised) | 14.925 |
| 11 | Construction of Research Centre Dairy Development Lasbela (Remaining work) | 5.0 |
| 12 | Completion of incomplete Schemes (Construction of Veterinary Hospital Project | 7.27 |
| 13 | Up-Gradation of Civil Dispensary into BHU Unit Veerab District Lasbela | 3.483 |
| 14 | Constt: of Addit: Infrast:/Facilities all DHQ Hospital Balochistan District Lasbela | 9.548 |
| 15 | Construction of General Ward & Doctors Residence at RHC Dureji | 3.98 |
| 16 | Development and Improvement of Civil Hospital Bela | 2.946 |
| 17 | Construction of Building for Existing High Schools at Behloor, Sonmiani, Notani & Wasra Bala Winder | 20.397 |
| 18 | Rehab:/Additional Works in Existing P Schools of Duraji Hub Winder & Gaddani | 14.925 |
| 19 | Completion of incomplete Schemes up-Gradation of 300 MS into HS Project | 9.423 |
| 20 | Completion of incomplete Schemes up-Gradation of 300 PS into MS Level (Phase-I) | 11.348 |
| 21 | Establishment of 200 ECE Centre (Phase-I) | 4.398 |
| 22 | Improvement of High School Facilities/Additional Class Room District Lasbela | 4.975 |

| | | |
|--------------|--|----------------|
| 23 | Construction of Office of Add: SP Hub, DSP/CIA Hub & DSP/SDPO Bela | 14.925 |
| 24 | Construction of Police Station Bela & Gaddani | 9.95 |
| 25 | Construction of Police Line at Uthal District Lasbela | 2.868 |
| 26 | Construction of Building for already approved Shelter less Schools (300) | 17.941 |
| 27 | Construction of Jam Kamal Khan Sports Complex Uthal | 2.5 |
| 28 | Construction of Mosques & Khanqah at Sakran, Umaidabd, & Additional work at Noko Diwana Behloor Mosque | 6.467 |
| 29 | Construction of Community Centre of goth Hazoor Bakhsh District Lasbela | 5.0 |
| 30 | Construction of Building for Levies Post on Shah Noorani Road at Veerab Tehsil Dureji | 1.99 |
| 31 | Construction/Improvement of Levies Station Bela Uthal Winder | 1.489 |
| 32 | Repair and Construction of Langar Hall at Hinglaj Mata Mandir District Lasbela | 3.090 |
| Total | | 188.938 |

| B&R Division-I Loralai, AIR Para No. 1 / 2014-15 | | |
|---|---|--------------------|
| S No. | Name of Schemes | Expenditure |
| 1 | Const of 56KM BT Road including 800Rft Bridge in Various area Tehsil Duki | 51.137 |
| 2 | Cutting / Blasting of Road from Nana Sahib Ziarat N-70 DG Khan via Salehzai Punge | 5.782 |
| 3 | Const of 5.5 KM Road from Kalam Wahayalai to Mullah Shaboo to Anamber | 0.065 |
| 4 | Const of 4KM Road from Wazirzai to Luni Mir Khan Via Ahmed Shah | 0.05 |
| 5 | Const of BT Road in Various Area of Duki Luni Area 24.5 KM | 9.999 |
| 6 | Const of Anambar Aqueduct Bridge at Killi Manzai Duki | 11.179 |
| 7 | Const / Protection work on Gambaz Bridge Duki | 18.199 |
| 8 | Const of Aghberg Jalazai Road Loralai | 2.95 |
| 9 | Const of BT Re-construction of various Road PCC street / Drainage system | 46.147 |
| 10 | Non-Development Establishment | 23.97 |
| Total | | 169.478 |

(Rs. in million)

| B&R Division-II Loralai, AIR Para No. 1 / 2014-15 | | |
|--|---|--------------------|
| S.No | Name of Schemes | Expenditure |
| 1 | Up Gradation of GPS Chinali Killi Hayat Zakhpail | 5.894 |
| 2 | Up Gradation of GPS Chinali Ali Zai (Dad khan) | 5.894 |
| 3 | Up Gradation of GPS China New Bawer Killi Haji Muse | 6.09 |
| 4 | Up Gradation of GPS Norani Malik Mari | 5.192 |
| 5 | Up Gradation of GPS Rodini | 6.445 |
| 6 | Up Gradation of GPS Thoor Thana | 5.343 |
| 7 | Up Gradation of Primary School into Middle School at Killi Jalal China | 3.549 |
| 8 | Up Gradation of Primary School into Middle School killi Nawab Khan | 3.549 |
| 9 | Up Gradation of Primary School into Middle School Rehmatullah Kamal | 3.549 |
| 10 | Up Gradation of Primary School into Middle School Khair Muhammad | 3.549 |
| 11 | Up Gradation of Primary School into Middle School Jangle Balochan | 3.549 |
| 12 | Up Gradation of Primary School into Middle School Ghazi Khan | 7.492 |
| 13 | Up Gradation of Primary School into Middle School Constt of BW Killi Mia Noor | 5.156 |
| 14 | 02 No CR at GBHS Mekhtar | 1.739 |
| 15 | 01 No CR at GBPS Khunki Pecian | 1.052 |
| 16 | 01 No CR at GBPS Mara Khurd | 1.052 |
| 17 | 01 No CR at GBPS Bawer Akhtar Muhammad | 1.048 |
| 18 | 01 No CR at GBPS Shan Jangi | 1.047 |
| 19 | 01 No CR at GBPS Mara Khurd Buhddar | 1.046 |
| 20 | 01 No CR at GBPS Poti Khandarazi | 1.046 |
| 21 | 01 No CR at GBPS Laghra Qaisar | 1.045 |
| 22 | 01 No CR at GBPS Maikhter Wal | 1.046 |
| 23 | 01 No CR at GBPS Watangan Hamzazai | 1.046 |
| 24 | 01 No CR at GBPS Wali Muhammad | 1.045 |
| 25 | 01 No CR at GBPS Labour Colony | 1.046 |
| 26 | 01 No CR at GBPS Middle School Doost | 1.046 |
| 27 | 01 No CR at GBPS Nasirabad | 1.046 |
| 28 | Const of Examination Hall GPMS | 7.689 |
| 29 | Const of GGPS at New Abaid Muhallah Duki | 3.343 |
| 30 | Up Gradation of GGMS Mahiwal | 7.69 |
| 31 | Up Gradation of GBMS Shabozai | 7.69 |

| | | |
|----|---|-------|
| 32 | Up Gradation of GGMS Nasar Abad | 7.523 |
| 33 | Up Gradation of GBMS yaroo | 7.523 |
| 34 | Up Gradation of 03 No Lab | 5.7 |
| 35 | Const of New GGPS Uryagi Nasaran | 3.837 |
| 36 | Const of New GGPS Sherone Kotki | 3.837 |
| 37 | Haji Khudai e Rahim | 3.837 |
| 38 | Const of New GGPS Hinda Mekhter | 3.837 |
| 39 | Const of New GGPS Shina Lashta | 2.6 |
| 40 | Const of New GGPS Killi New Bawar | 5.866 |
| 41 | Const of 02 No CR with BW UGWT GBPS Saradr Shair Afzal Luni | 1.184 |
| 42 | Const of 01 No Add CR GBPS Killi Miragan | 0.74 |
| 43 | Const of 01 No Add CR with BW Toilet Killi Shhah Wali | 0.4 |
| 44 | Const of BW GBPS Killi Abdul Ghafoor | 0.2 |
| 45 | Const of 01 No Add CR Malik Kala Khan | 0.15 |
| 46 | Const of 01 No Add CR Gharib Abad | 0.15 |
| 47 | Const of 01 No Add CR Killi Jamal Khan | 0.5 |
| 48 | Const of 02 No Add CR Killi Khair Muhammad | 1 |
| 49 | Const of 02 No Add CR Killi Sardar Shair Afzal | 0.394 |
| 50 | Const of 01 No Add CR Haji Sikandar | 0.191 |
| 51 | Const of 01 No Add CR Killi Manzaki | 0.25 |
| 52 | Const of 01 No Add CR Killi Faqirzai | 0.333 |
| 53 | Const of 02 No Add CR wilth BW etc Killi Nimki | 1 |
| 54 | Const of 01 No Add CR with BW Toilet Killi Nazam Abad | 1.041 |
| 55 | Const of 01 No Add CR with BW etc Killi Kajoor | 0.7 |
| 56 | Const of 01 No Add CR Killi M Shah Tareen | 0.139 |
| 57 | Const of 01 No Add CR with Killi Baz Khan | 0.5 |
| 58 | Const of 01 No Add CR with Killi Molvi M Hussain | 0.5 |
| 59 | Const of 01 No Add CR with Killi Khudai Rahim Nasar | 1 |
| 60 | Const of 01 No Add CR with Killi Khudai Fazal din Chorzai | 0.5 |
| 61 | Const of 01 No Add CR with Killi Molvi Abdul Aziz | 0.5 |
| 62 | Const of 01 No Add CR with BW Killi Sangori | 1.25 |
| 63 | Const of Family Flats GD College | 7.589 |
| 64 | Const of Examination Hall GI College | 7.689 |
| 65 | Const of Family Flats DHO | 7.613 |
| 66 | Const at LMO Resi 15-17 Grade at Civil Hospital | 4.106 |
| 67 | S/R and Rehabilitation of Resi Quarter Duki | 1.471 |
| 68 | S/R of BHU nasar Abad | 0.858 |
| 69 | S/R BHU Nimki | 0.665 |
| 70 | Up Gradation of BHU Into BHU RHCs in RHC Urtagi Nasaran | 8.87 |

| | | |
|--------------|---|----------------|
| 71 | Balochistan Residential College | 10.709 |
| 72 | GA Building Health DHQ | 1.5 |
| 73 | Const of Sports Stadium at Duki | 12.999 |
| 74 | R/O GV QAH 3629 | 0.449 |
| 75 | R/O GV QAH 7059 | 0.051 |
| 76 | R/O G Grader MG-101 | 2 |
| 77 | Provision of Missing Infrastructure existing School | 7.663 |
| 78 | R/O GBHS and GGHS Nasarabad | 6.964 |
| 79 | Reconst Widining of 10-50KM road Kajoor to Salaezai | 76.528 |
| 80 | Const of Side Drain in Tehsil Duki | 13.999 |
| 81 | Const of 1.64 KM BT Road from Nana Saib to Kaladar Cheena | 4.982 |
| 82 | Const of 56KM BT Roaf 800 Rft Bridge in Verious Area | 28.863 |
| 83 | Cutting Blasting of road Nana Sahib Duki to Salaezai | 20 |
| 84 | Const of BT Road Duki Horsi Road Wazezai | 10 |
| 85 | R/O GBD College | 3.6 |
| 86 | R/O GGD College | 2.1 |
| 87 | R/O GBI College | 1.6 |
| 88 | Const of C/Hall at New Christian Colony | 3.282 |
| 89 | Const of C/Hall at Godi Muhallah | 1.5 |
| 90 | Const C/Hall Killi Haji Musa Khan | 2.5 |
| 91 | Const of Officer Club Duki | 10 |
| 92 | Chongi Masjeed Hazara | 0.04 |
| 93 | Jamia Masjeed Killi Karam Khan | 0.04 |
| 94 | Masjid Sabirullah | 0.04 |
| 95 | Masjid Jamil Abad | 0.04 |
| 96 | Madrasa Nomania | 0.04 |
| 97 | Masjid Khan Gulshah | 0.04 |
| 98 | Masjid Killi Haji Din Nasir | 0.04 |
| 99 | Madrasa Abdullah Model Town | 0.04 |
| 100 | Masjid Killi Sara Dargah | 0.04 |
| 101 | Const of Vert: Disp Sad Muhammad | 3.815 |
| 102 | Const of Vert: Disp Haji Baran Shabozai | 3.815 |
| 103 | Const: of Mon Tech Institute for Women | 12.397 |
| 104 | Non-Development Establishment | 79.111 |
| Total | | 523.842 |

| B&R Division-I Musakhel, AIR Para No. 7 / 2014-15 | | |
|--|--------------------------------------|----------------|
| S No. | Description | Total |
| 01 | Non-Development Establishment | 23.035 |
| 02 | Development | 85.900 |
| 03 | Non-Development (Repair of A-1 Road) | 4.000 |
| Total | | 112.935 |

| B&R Division-II Musakhel, AIR Para No. 8 / 2014-15 | | |
|---|--------------------|----------------|
| S No. | Description | Total |
| 01 | Non-Development | 4.0 |
| 02 | Development | 48.363 |
| 03 | Establishment | 23.034 |
| Total | | 75.397 |
| Grand Total | | 1070.59 |

Annexure – 2.2

Overpayment due to allowing incorrect/higher rate of premium – Rs. 70.994 million

(Rs. in million)

| S. No. | Name of Work | Item of work | Gross Amount (Rs.) | Premium Paid (Rs.) | Premium Payable (Rs.) | Excess Premium Paid (Rs.) |
|---|---|---|--------------------|--------------------|-----------------------|---------------------------|
| *B&R Division-II Kalat, AIR Para No. 7 / 2014-15 | | | | | | |
| 1 | Construction of various Blacktop Roads at Khaliqabad, Mangocher District Kalat (12Km) | Earthwork Items | 18.633 | 16.241 | 4.286 | 11.955 |
| 2 | | Base/Sub base items | 9.519 | 9.804 | 2.189 | 7.615 |
| Sub total | | | | | | 19.57 |
| *Project Division-I Quetta, AIR Para No. 1 / 2014-15 | | | | | | |
| 1 | Package-I, 0 to 1km | Earth work | 23.681 | 9.494 | (1.184) | 10.678 |
| | | Civil work | 6.635 | 6.17 | 2.853 | 3.317 |
| | | Steel | 4.84 | 8.362 | 5.954 | 2.408 |
| 2 | Package-II, 1 to 2.5km | Earth work | 3.58 | 1.504 | (0.179) | 1.683 |
| | | Civil work | 19.145 | 17.804 | 8.232 | 9.572 |
| | | Steel | 3.633 | 6.28 | 4.473 | 1.807 |
| 3 | Package-III, 1 to 2.5km | Earth work | 42.804 | 18.127 | (2.14) | 20.267 |
| | | Civil work | 1.219 | 1.132 | 0.524 | 0.608 |
| | | Steel | 1.335 | 2.308 | 1.642 | 0.666 |
| Sub total | | | | | | 51.006 |
| **B&R Division-II Awaran, AIR Para No. 4 / 2014-15 | | | | | | |
| 1 | Government Boys High School Nokjo, Awaran” to M/s Sajjidi Brothers | excavation in foundation of building and bridges and other structure etc." SI No.3-21/d | 0.126 | 0.142 | 0.042 | 0.1 |
| 2 | Government Boys High School, Gajjar | excavation in foundation of building and | 0.064 | 0.072 | 21148 | 0.051 |

| | | | | | | |
|--|--|---|-------|-------|-------|---------------|
| | Mashkay, M/s Haji Yar Jan | bridges and other structure etc." SI No.3-21/d | | | | |
| Sub total | | | | | | 0.151 |
| ***B&R Division-II Awaran, AIR Para No. 6 / 2014-15 | | | | | | |
| 1 | Construction of GBHS Gajjar Mashkay | providing and fixing of iron grill required section (28- 37) | 0.016 | 0.035 | 0.019 | 0.016 |
| 2 | Construction of GGPS,Perko, M/s Waheed Muraad G/C | providing and fixing of iron grill required section (28- 37) | 0.131 | 0.28 | 0.149 | 0.131 |
| Sub total | | | | | | 0.147 |
| **B&R Division-II Chaghi, AIR Para No. 5 / 2014-15 | | | | | | |
| | Construction of GBHS Sari Mallar, M/s Tayabullah | excavation in foundation of building bridges and structure work in shingle or gravel" SI No.3-21/d | 0.152 | 0.162 | 0.042 | 0.12 |
| Sub total | | | | | | 0.12 |
| Grand Total | | | | | | 70.994 |
| <p>Note* higher premium rates were paid than P&D approved ceiling rates for these areas. Note** incorrect premium of civil work paid instead the item fall in the category of earthwork. Note***Incorrect premium of steel items paid instead the item fall in the category of civil work.</p> | | | | | | |

Annexure – 2.3

Overpayment due to wrong calculation of escalation charges – Rs. 36.065 million

(Rs. in million)

| E&M Division, Quetta, AIR Para No. 9 / year 2014-15 | | | | |
|--|----------------------------|--------|-----------------------|---------------|
| Cheque No./Date | Running Bill No/MB Page No | Amount | Escalation Admissible | |
| | | | % | Amount |
| 441811/30.12.2011 | 1 st /15 | 10.000 | 0 | 0 |
| 441826/20.04.2012 | 2 nd /22 | 61.160 | 0 | 0 |
| 441862/25.06.2012 | 3 rd /51 | 37.400 | 0 | 0 |
| 441888/29.08.2012 | 4 th /69 | 95.544 | 0 | 0 |
| 435510/16.10.2012 | 5 th /77 | 30.000 | 0 | 0 |
| Non | 6 th /Nil | 50.065 | 0 | 0 |
| 088766/08.08.2014 | 7 th /111 | 67.000 | 10% | 6.700 |
| 088771/04.09.2014 | 8 th /136 | 10.312 | 10% | 1.031 |
| 492430/22.06.2015 | 9 th /150 | 29.550 | 15% | 4.433 |
| Total Escalation Charges Admissible | | | | 12.164 |
| Escalation Charges paid up to 30.06.2015 | | | | 35.589 |
| Over Paid Escalation Charges | | | | 23.425 |

| Maintenance Division-I, Quetta, AIR Para No. 3 / year 2014-15 | | | |
|--|--------------------|---------------------------|---------------|
| Period | Value of work done | Escalation due to be paid | Amount |
| 15.8.2012 to 14.8.2013 | 107.209 | 0 | 0 |
| 15.8.2013 to 14.8.2014 | 249.499 | @ 7% | 17.464 |
| 15.8.2014 to June 2015 | 37.304 | @ 14% | 5.223 |
| Total amount due to be paid | | | 22.687 |
| Amount paid | | | 35.326 |
| Over Paid Escalation Charges | | | 12.64 |
| Grand Total | | | 36.065 |

Annexure – 2.4

Overpayment due to excess Quantities – Rs. 35.138 million

(Rs. in million)

| B&R Division-II, Awaran AIR Para-3, 2014-15 | | | | | | |
|--|--|--------------------------|----------------------|-------------------|--------------------------|---------------------|
| Name of works | Item of work | Approved Quantity | Quantity Paid | Difference | Rate Per Kg (Rs.) | Amount (Rs.) |
| Construction of Boys primary school treep, Mashkay, M/s Muhammad Hanif | P/f iron grill required section of square bars 3/8" SI No. 28-38/a | 534 Kg | 1084 Kg | 550 Kg | 93.90 | 0.052 |
| Construction of Boys primary school Musa Bazar, M/s Muhammad Iqbal | P/f iron grill required section of square bars 3/8" SI No. 28-38/a | 534 Kg | 1084 Kg | 550 Kg | 93.90 | 0.052 |
| Construction of Boys primary school kud Mallar, M/s Nazeer Ahmad | P/f iron grill required section of square bars 3/8" SI No. 28-38/a | 534 Kg | 1084 Kg | 550 Kg | 93.90 | 0.052 |
| Gross amount | | | | | | 0.056 |
| Add 213% | | | | | | 0.33 |
| Sub total | | | | | | 0.486 |
| Construction of Boys Primary School Nokjo Maskey, M/s Dehwari brothers | 19mm thick cement plaster on wall & Columns etc. SI No. 15-3 | 3975.630 Sft | 8384.75 Sft | 4409.12 Sft | 794.30 | 0.035 |
| Construction of Boys Primary | 19mm thick cement plaster on wall & | 3975.63 Sft | 8384.75 Sft | 4409.12 Sft | 794.30 | 0.035 |

| | | | | | | |
|---|-----------------------------|--|--|--|--|--------------|
| School, Shahwani Dumb Mashkay, M/s Sajjidi G/c | Columns etc. SI No. 15-3 | | | | | |
| Gross amount | | | | | | 0.07 |
| Add 113 % above | | | | | | 0.079 |
| Sub total | | | | | | 0.149 |
| Total | | | | | | 0.634 |

| B&R Division-II, Pishin AIR Para-3, 2014-15 | | | | | | |
|--|--|-------------------------|---------------------|------------------|----------------|---------------|
| Name of work | Item of work | Approved Quantity (Cum) | Quantity Paid (Cum) | Difference (Cum) | Rate Per (Rs.) | Amount (Rs.) |
| Construction of BT of Alizai to Malazai Road, District Pishin” to M/s Agha Mohammad Yousuf | Making earthen embankment with earth taken from approved borrow pits lift 1.50 meter and lead upto 30 meter etc." SI No. 21-6/a+21-9 | 116,746.45 | 280415.72 | 163669.27 | 152.50 | 24.960 |
| Less Premium 5% | | | | | | 1.248 |
| Total | | | | | | 23.712 |

| B&R Division-II, Kila Abdullah AIR Para-3, 2014-15 | | | | | | | |
|---|--------------------------|-----------------|-------------------------|---------------------|------------------|---------------|--------------|
| S. No | Item of Work | SI No. | Approved Quantity (Cft) | Quantity Paid (Cft) | Difference (Cft) | Rate Per %Cft | Amount (Rs.) |
| 1 | Excavation in foundation | 3-21/d | 89919 | 119568.75 | 29649.75 | 342.82 | 0.102 |
| 2 | P/L 1:4:8 | 5-4/e+5-42/e | 2586 | 3618.75 | 1032.75 | 4962.92 | 0.051 |
| 3 | P/L 1:2:4 | 5-10/c + 5-42/c | 1286.63 | 5921.25 | 4634.62 | 11743.64 | 0.544 |

| | | | | | | | |
|------------------|------------------------------|---------------|----------|----------|----------|----------|--------------|
| 4 | P/L 1:2:4 | 5-11/a+5-42/c | 1494 | 2834.4 | 1340.4 | 10764.59 | 0.144 |
| 5 | P/L of 1st class s. b bricks | 11-32/a | 4747.59 | 15459.58 | 10711.99 | 7782.60 | 0.834 |
| 6 | P/L 1:2:4 | 5-12/a+5-42/c | 10609.36 | 12470.5 | 1861.14 | 11947.39 | 0.222 |
| 7 | P/L 1:2:4 | 5-10/c+5-42/c | 1286.63 | 3332.2 | 2045.57 | 11743.64 | 0.24 |
| Sub Total | | | | | | | 2.137 |
| Add 99.90% above | | | | | | | 2.136 |
| Total | | | | | | | 4.273 |

| B&R Division-II, Zhob AIR Para-5, 2014-15 | | | | | |
|--|-------------------------|---------------------|------------------|---------------|--------------|
| Item of work | Approved Quantity (Cft) | Quantity Paid (Cft) | Difference (Cft) | Rate Per %Cft | Amount (Rs.) |
| Filling, watering and ramming earth under floor.. | 37104.44 | 960660 | 923555.56 | 172.76 | 1.596 |
| Add 104% above | | | | | 1.659 |
| Total | | | | | 3.255 |

| B&R Division-I, Kohlu AIR Para-2, 2014-15 | | | | | | | |
|--|--------------------|---|------------------------|---------------------|------------|------------|--------------|
| Name of Work | Name of Contractor | Item of work | Quantity payable (Ton) | Quantity paid (Ton) | Difference | Rate (Rs.) | Amount (Rs.) |
| Construction / Up Gradation of GGPS Killi Mir Shahzad Ahmed Kohlu. | M/s Shamsher Ali | Providing, fabricating, laying cutting deformed bar in all kind of RCC work.....” SI No. 5-40/a | 12.519 | 17.822 | 5.303 | 34,059.11 | 0.181 |
| Add 207% above | | | | | | | 0.373 |
| Sub Total | | | | | | | 0.554 |

| | | | | | | | |
|---|---------------|---|--------|--------|-------|-----------|--------------|
| Construction / Up Gradation of GGPS Killi Rehamdil Kohlu. | M/s Rahem Dil | Providing, fabricating, laying cutting deformed bar in all kind of RCC work.....” SI No. 5-40/a | 17.277 | 30.847 | 13.57 | 34,059.11 | 0.462 |
| Add 210% above | | | | | | | 0.971 |
| Sub Total | | | | | | | 1.433 |
| Total | | | | | | | 1.987 |

| Maintenance Division-I, Quetta AIR Para-10, 2014-15 | | | | | | |
|--|---|---------------|------------------|------------|------------|--------------|
| S. No. | Item of work | Quantity paid | Quantity payable | Difference | Rate (Rs.) | Amount (Rs.) |
| 1 | P/F (Clipsal) make 5Amp, 3 pin switch, socket unit with sheets metal box recessed in wall | 364 No. | 825 No. | 461 No. | 630 | 0.29 |
| 2 | P/F (Clipsal) make 13 Amp 3 pin switch socket unit | 125 No. | 0 | 125 No. | 780 | 0.098 |
| Total | | | | | | 0.388 |

| B&R Division-I, Ziarat AIR Para-3, 2014-15 | | | | | | |
|---|--|-------------------------|---------------------|------------------|----------------|---------------|
| Name of work | Item of work | Approved Quantity (Cum) | Quantity Paid (Cum) | Difference (Cum) | Rate Per (Rs.) | Amount (Rs.) |
| Costt/Black Posing Poi Ghunzah, Sasnak Road Distt Ziarat Group-E (Lenth 7 Km) | Making earthen embankment from approved borrow pits lift 1.50 meter and lead upto 30 meter etc." | 16686 | 22516.36 | 5830.36 | 152.50 | 0.889 |
| Total | | | | | | 0.889 |
| Grand Total | | | | | | 35.138 |

Annexure - 2.5

Overpayment due to non-utilization of excavated material for embankment – Rs.11.122 million

(Rs. in million)

| S. No | Description | Quantity to be Deducted | Quantity Deducted | Difference |
|--|--------------------|--------------------------------|--------------------------|-------------------|
| Widening / Reconditioning of BT Road Jhal Magsi-Kot Magsi upto Lundi Bridge from Km 37.200 to 52.00 Km Group-II | | | | |
| 1 | Excavated Quantity | 369617.06 | 157852.22 | 211764.84 |
| 2 | Sub-base Quantity | 478808.59 | 0.00 | 478808.59 |
| 3 | Base Quantity | 229397.71 | 0.00 | 229397.71 |
| 4 | Premix Quantity | 194670.07 | 0.00 | 194670.07 |
| 5 | Gravel on Shoulder | 215966.32 | 63840.00 | 152126.32 |
| 6 | Structure Quantity | 110847.46 | 0.00 | 110847.46 |
| Construction of BT Road from Tariq Abad to Zarian Abad 16 Km i/c Structure Work District Jhal Magsi | | | | |
| 7 | Excavated Quantity | 236220.00 | 736045.00 | -499825.00 |
| 8 | Sub-base Quantity | 550956.00 | 0.00 | 550956.00 |
| 9 | Base Quantity | 216462.00 | 0.00 | 216462.00 |
| 10 | Premix Quantity | 49215.00 | 0.00 | 49215.00 |
| Total Quantity Cft | | | | 1694422.99 |
| Rate Per %Cft | | | | 431.85 |
| Amount | | | | 7.317 |
| Add Premium @ 52% above CSR | | | | 3.805 |
| Total (Rs. in million) | | | | 11.122 |

Annexure – 2.6
Overpayment due to excess laying of base/sub base items - Rs. 6.606 million
(Rs. in million)

| B&R Division-II, Kalat, AIR Para No. 8 / year 2014-15 | | | | | | | |
|--|---|---|----------------|------------------|-----------------|------------|--------------|
| S No. | Name of work | Item of work | quantity paid | quantity payable | Excess quantity | Rate (Rs.) | Amount (Rs.) |
| 1. | Construction of various Blacktop Roads at Khaliqabad, Mangocher District Kalat (12Km) | Laying of Pitrun gravel (SI No.21-23/b) | 16459.6 Cum | 11028 Cum | 5431.6 Cum | 212 | 1.1525 |
| | | Supplying, stacking and spreading murum (SI No.21-20) | 3037.8 Cum | 1391 Cum | 1647.05 Cum | 458.5 | 7.552 |
| Gross Amount | | | | | | | 1.907 |
| Add premium @ 103% | | | | | | | 1.964 |
| Total | | | | | | | 3.871 |
| B&R Division-I, Chaghi, AIR Para No. 3 / year 2014-15 | | | | | | | |
| 1. | of BT Road Dalbandin City Dawood Abad and Faisal Colony (Group-I) Length 2.84 Km | Supplying, stacking and spreading murum (SI No.21-20) | 30996 Cft | 20664 Cft | 10332 Cft | 1298.35 | 0.134 |
| Less 28 % Premium | | | | | | | 0.038 |
| Total | | | | | | | 0.172 |
| B&R Division-I, Chaghi, AIR Para No. 7 / year 2014-15 | | | | | | | |
| 1. | BT Road Dalbandin City (Group-III) | Supplying, stacking | 11070 Cft | 7380 Cft | 3690 Cft | 1298.35 | 0.048 |
| 2. | BT Road Dalbandin City Dawood (Group-IV) | and spreading murum (SI No.21-20) | 11010 Cft | 7380 Cft | 3630 Cft | 1298.35 | 0.047 |
| Gross Amount | | | | | | | 0.095 |
| Add 28 % premium | | | | | | | 0.026 |
| Total | | | | | | | 0.121 |

| E&M Division, Quetta, AIR Para No. 3 / year 2014-15 | | | | | | | |
|--|---|--|-----------------|-----------------|----------------|--------|--------------|
| 1. | Construction of Black Topped Road from Ghazaband to killi Karez to killi Khan Mohd. Kurd (Length 27 Km) District Quetta | Laying of Pitrun gravel (SI No.21-23/b) | 60403.99 Cum | 53477.68 Cum | 6926.31 Cum | 212.30 | 1.470 |
| | | Laying of machine crushed stone blast of (SI No.21-25) | 42318.10 Cum | 38597.15 Cum | 3720.95 Cum | 162.50 | 0.604 |
| Gross Amount | | | | | | | 2.074 |
| Add 3 % premium | | | | | | | 0.062 |
| Total | | | | | | | 2.136 |
| B&R Division-I, Turbat, AIR Para No. 1 / year 2014-15 | | | | | | | |
| 1. | Reconstruction/repair of road & sewerage system Ziarat Sharif (Koh-e-murad at Turbat | Laying of graded aggregate base course (SI No.21-25/a) | 1460 Cum | 980 Cum | 480 Cum | 178.80 | 0.086 |
| Add 29.9 % premium | | | | | | | 0.026 |
| Total | | | | | | | 0.112 |
| B&R Division-I, Panjgoor, AIR Para No. 4 / year 2014-15 | | | | | | | |
| 1. | BT Road Irap to Kallag 3.5Km | Supplying, stacking and spreading murum (SI No.21-20) | 577.40 | 385 | 192.4 | 458.50 | 0.088 |
| 2. | BT Road from Model Chowk to Grid Station | | 520 | 390 | 130 | 458.5 | 0.060 |
| Gross Amount | | | | | | | 0.148 |
| Add 32.5 % premium on Serial No.1 | | | | | | | 0.029 |
| Add 29.25 % premium on Serial No.2 | | | | | | | 0.017 |
| Total | | | | | | | 0.194 |
| Grand Total | | | | | | | 6.606 |

Annexure- 2.7

Overpayment due to non-deduction of structure work - Rs. 3.388 million

(Rs. in million)

| E&M Division Khuzdar, AIR Para No. 2 / 2014-15 | | | | | | | |
|---|---------------|-----------------------|-----------------------|----------------------|---------------------|---------------------------|---------------------|
| Item of Work | SI No. | Length (meter) | Breath (meter) | Depth (meter) | Quantity Cum | Rate Per Cum (Rs.) | Amount (Rs.) |
| Earthwork+ Compaction | 21-6+21-9 | 990.58 | 9.143 | 0.914 | 8278.015 | 152.5 | 1.262 |
| Pitrun gravel | 21-19/ii | 990.58 | 3.65 | 0.23 | 831.595 | 210.1 | 0.175 |
| Laying of Pitrun gravel | 21-23/b | 990.58 | 3.65 | 0.15 | 542.345 | 212.3 | 0.115 |
| Stone Ballast | 21-15 | 990.58 | 3.65 | 0.23 | 831.595 | 336.8 | 0.280 |
| Laying of Stone Ballast | 21-25 | 990.58 | 3.65 | 0.15 | 542.345 | 162.5 | 0.088 |
| Murum 25% of Laying Stone Ballast | 21-20 | | | | 126.572 | 458.5 | 0.058 |
| Total | | | | | | | 1.979 |
| Add Premium 8% above on sub base | | | | | | | 0.057 |
| Grand Total | | | | | | | 2.036 |

| E&M Division Khuzdar, AIR Para No. 7 / 2014-15 | | | | | | | |
|---|---------------|-----------------------|-----------------------|----------------------|-----------------------|---------------------------|---------------------|
| Item of Work | SI No. | Length (meter) | Breath (meter) | Depth (meter) | Quantity (Cum) | Rate Per Cum (Rs.) | Amount (Rs.) |
| Earthwork +Compaction | 21-6+21-9 | 36.576 | 10.134 | 0.914 | 338.784 | 152.5 | 0.052 |
| Pitrun gravel | 21-19/ii | 36.576 | 14.02 | 0.23 | 117.943 | 210.1 | 0.025 |
| Laying of Pitrun gravel | 21-23/b | 36.576 | 3.962 | 0.15 | 21.737 | 212.3 | 0.005 |
| Stone Ballast | 21-15 | 36.576 | 14.06 | 0.23 | 118.279 | 336.8 | 0.040 |
| Laying of Stone Ballast | 21-25 | 36.576 | 3.962 | 0.15 | 21.737 | 162.5 | 0.004 |
| Murum 25% of Laying Stone Ballast | 21-20 | | | | 5.434 | 458.5 | 0.002 |
| Total | | | | | | | 0.127 |
| Add Premium 8% above on sub base | | | | | | | 0.006 |
| Grand Total | | | | | | | 0.133 |

| B&R Division-I Mastung, AIR Para No. 3 / 2014-15 | | | | | | | |
|--|--------------------|----------------------|----------------------|---------------------|-----------------------|----------------------------|---------------------|
| Item of Work | SI No. | Length (feet) | Breath (feet) | Depth (feet) | Quantity (Cft) | Rate Per %Cft (Rs.) | Amount (Rs.) |
| Earthwork +Compaction | 21-6+21-9 | 428 | 26.063 | 1.625 | 18127 Cft | 462.25 | 0.084 |
| Pitrun gravel and Laying of Pitrun gravel | 21-19/ii + 21-23/b | 428 | 13 | 0.75 | 4173 Cft | 1196.15 | 0.05 |
| Stone Ballast | 21-16/1 | 428 | 13 | 0.5 | 4173 Cft | 983.6 | 0.041 |
| Laying of Stone Ballast | 21-25 | 428 | 13 | 0.5 | 2782 Cft | 460.15 | 0.013 |
| Murum 20% of Laying Stone Ballast | 21-20 | | | | 556 Cft | 1298.35 | 0.007 |
| Total | | | | | | | 0.195 |
| Add Premium @ 22.65% on Earthwork and @ 22.85% on base/ sub base | | | | | | | 0.044 |
| Grand Total | | | | | | | 0.239 |

| B&R Division-I Killa Saifullah, AIR Para No. 3 / 2014-15 | | | |
|---|--|---------------------------|---------------------|
| Quantity of earth work (Cum) | Quantity of earth work to be deducted (Cum) | Rate Per Cum (Rs.) | Amount (Rs.) |
| 298454 | 1604.89 | 245.25 | 0.394 |
| Total | | | 0.394 |

| E&M Division Quetta, AIR Para No. 6 / 2014-15 | | |
|--|-----------------------|---------------------|
| Quantity of earth work deduction for structure work (Cum) | Rate (Per Cum) | Amount (Rs.) |
| 4803.18 | Rs.213.60 | 1.025 |
| Less 5% below on CSR | | (0.051) |
| Total | | 0.974 |
| Settled on verification of record | | -0.385 |
| Balance Recoverable | | 0.589 |
| Grand Total | | 3.388 |

Annexure – 2.8

Overpayment due to inadmissible items of work - Rs. 2.445 million
(Rs. in million)

| E&M Division Khuzdar, AIR Para No. 6 / 2014-15 | | | | |
|---|---|-----------------|-----------------------|-----------------|
| S. No | Description | Quantity Cum | Rate Per Cum (Rs.) | Amount (Rs.) |
| 1. | Laying of Pitrun gravel SI No. 21-23/b | 673.638 | 212.3 | 0.143 |
| Add Premium 28% above | | | | 0.04 |
| Total | | | | 0.183 |

| Project Division-II, AIR Para No. 5 / 2014-15 | | | | |
|--|---|-----------------|------------------------|-----------------|
| S. No | Description | Quantity Cft | Rate Per %Cft (Rs.) | Amount (Rs.) |
| 1. | P/L cement concrete 1:2:4 in patties (panel strips) of required size in floor of any description of any colour and design in ground floor” SI No. 30-74 + 5-42/c. | 1982.33 | 44501.19 | 0.882 |
| Add Premium @ 39.85% above | | | | 0.352 |
| Total | | | | 1.234 |

| Project Division-II, AIR Para No. 9 / 2014-15 | | | | |
|--|--|-----------------|------------------------|-----------------|
| S. No | Description | Quantity Sft | Rate Per %Sft (Rs.) | Amount (Rs.) |
| 1 | P/L 22.20 mm (7/8 ²) thick terrazzo dado/skirting over 13 mm (½") thick 1:4 cement mortar base GF SI No. 14- 48/a Cement sand plaster 1:3 ration deductible under SI No. 15-2/iii @ Rs.655.45/ %Sft | 4927.03 | 655.45 | 0.032 |
| 2 | P/L 6.4 mm (1/4") thick glazed tiles in dado/skirting over 13 mm (½") thick base of cement mortar 1:3 in ground floor SI No.14-63/a Cement sand plaster 1:3 ration deductible under SI No. 15-2/ii @ Rs.739.50/ %Sft | 12563.73 | 739.50 | 0.093 |
| 3 | P/L 6.4 mm (1/4") thick glazed tiles in | 9885.60 | 1066.50 | 0.105 |

| | | | | |
|----------------------|--|---------|----------|-------------|
| | dado/skirting over 13 mm (1/2") thick base of cement mortar in first floor SI No.14-63/a+14-69/a Cement sand plaster 1:3 rasion deductible under SI No. 15-2/ii+15-43/a @ Rs.1066.5/ %Sft | | | |
| 4 | P/L 6.4 mm (1/4") thick glazed tiles in dado/skirting over 13 mm (1/2") thick base of cement mortar in first floor SI No.14-63/a+14-69/a+b Cement sand plaster 1:3 rasion deductible under SI No. 15-2/ii+15-43/a+15-44/a | 8331.45 | 1,350.80 | 0.113 |
| Total | | | | 0.343 |
| Add premium @ 39.95% | | | | 0.137 |
| Total | | | | 0.48 |

| B&R Division-I Panjgoor, AIR Para No. 2 / 2014-15 | | | | |
|--|-------------|-----------------|-----------------------|-----------------|
| S. No | Description | Quantity Sqm | Rate Per Sqm (Rs.) | Amount (Rs.) |
| 1. | Prime Coat | 16470 | 33.25 | 0.548 |
| Grand Total | | | | 2.445 |

Annexure – 2.9

Loss due to Non / less deduction of income tax – Rs.6.970 million

(Rs. in million)

| S No. | Name of Work | Gross Amount | Income Tax deducted (Rs.) | Income Tax due @7.5 % (Rs.) | Less Deduction (Rs.) |
|--|--|---------------------|----------------------------------|------------------------------------|-----------------------------|
| B&R Division-I Naseerabad, AIR Para No. 5 / 2014-15 | | | | | |
| 1 | Rehabilitation of black top road from balan shakh to Dil Murad Gola along barishakh (length 2.75 to 9.50 Km) | 9.110 | 0.592 | 0.683 | 0.091 |
| 2 | Rehabilitation of black top road at M.yousaf/A Qadir pandrani Haji Dad Mohammad | 10.512 | 0.683 | 0.788 | 0.105 |
| 3 | Rehabilitation of black top road from Wali Mohammad village Anwar Zehri Haji Kashmir, Faiz Mohammad Shahwani | 5.075 | 0.320 | 0.380 | 0.060 |
| 4 | Rehabilitation of black top road from balan shakh to Dil Murad Gola along barishakh (length 0.00 to 2.75 Km) | 5.650 | 0.367 | 0.434 | 0.067 |
| 5 | Construction of B/T road from Qaboola Mohammad Baksh Palyani, group III 11.20 to 16.30 | 5.872 | 0.381 | 0.440 | 0.059 |
| 6 | Construction of B/T road from Qaboola Mohammad Baksh Palyani, group II 5.75 to 11.20 | 3.645 | 0.237 | 0.273 | 0.036 |
| 7 | Rehabilitation of black top road from balan shakh to Dil Murad Gola along barishakh (length 9.5 to 13.0 Km) | 7.093 | 0.461 | 0.532 | 0.071 |
| 8 | Rehabilitation of black top road from Wali Mohammad to village Anwar Zehri, Haji Kashmir, Faiz Mohammad Shahwani, Khuda bux Jalbani. (length 0.00 to 4.0 Km) | 5.035 | 0.327 | 0.378 | 0.051 |
| 9 | Rehabilitation of black top road from Wali Mohammad to village | 5.125 | 0.333 | 0.384 | 0.051 |

| | | | | | |
|--|--|--------|-------|-------|--------------|
| | Anwar Zehri, Haji Kashmir, Faiz Mohammad Shahwani, Khuda bux Jalbani. (length 4.0 to 8.3 Km) | | | | |
| Sub Total | | | | | 0.591 |
| Recovered Amount on verification of record | | | | | (0.379) |
| Total | | | | | 0.212 |
| Project Division-II Quetta, AIR Para No. 4 / 2014-15 | | | | | |
| 1 | Supply of spilt Air Conditioner | 0.100 | 0.007 | 0.008 | 0.001 |
| 2 | construction of PS at Kechi Baig | 2.395 | 0.156 | 0.180 | 0.024 |
| 3 | Construction of PS Kharot Abad Quetta | 1.500 | 0.098 | 0.113 | 0.015 |
| 4 | Construction of PS Kharot Abad Quetta | 1.500 | 0.098 | 0.113 | 0.015 |
| 5 | Construction of 24 Nos -Multi story flats Police line | 6.980 | 0.454 | 0.524 | 0.070 |
| 6 | C.I.D complex at spiny Road Quetta | 16.600 | 1.079 | 1.245 | 0.166 |
| 7 | Construction i/c external work for 40-Nos Flats | 11.900 | 0.774 | 0.893 | 0.119 |
| 8 | Construction of PS at Kechi Baig | 0.599 | 0.039 | 0.045 | 0.006 |
| 9 | up-gradation of GGIC Jinnah town Quetta | 7.463 | 0.485 | 0.560 | 0.075 |
| 10 | Construction of Boundary wall at BUITEMS | 7.186 | 0.467 | 0.539 | 0.072 |
| 11 | Construction of Police Grammar High school | 7.388 | 0.480 | 0.554 | 0.074 |
| 12 | Construction of hostel at SBK Women University | 2.000 | 0.140 | 0.150 | 0.010 |
| 13 | Construction of 2 add: class rooms in Killi Durrani, | 2.000 | 0.140 | 0.150 | 0.010 |
| 14 | Enhancement of work repair of Govt Dairy Farm | 7.651 | 0.385 | 0.574 | 0.189 |
| Sub Total | | | | | 0.845 |
| B&R Division-II Loralai, AIR Para No. 8 / 2014-15 | | | | | |
| 1 | Const of Tehsil office Duki | 3.397 | 0.238 | 0.254 | 0.016 |
| 2 | Add CR Killi PS Gharrib Abad | 3.393 | 0.024 | 0.025 | 0.001 |
| 3 | Add CR Killi PS Akber Khan | 0.341 | 0.024 | 0.026 | 0.002 |
| 4 | Add CR Killi PS Qadar Dad Nasar | 0.341 | 0.024 | 0.026 | 0.002 |
| 5 | Add CR Killi PS SR Nasar | 0.341 | 0.024 | 0.026 | 0.002 |
| 6 | Add CR Killi PS Killi M Kareem | 0.341 | 0.024 | 0.026 | 0.002 |
| 7 | Const of BP School Deenak Banokhail | 1.078 | 0.075 | 0.081 | 0.006 |

| | | | | | |
|---|--|--------|-------|--------|--------------|
| 8 | Const of BP School Ghareebabad | 1.079 | 0.075 | 0.081 | 0.006 |
| 9 | Add CR Killi GB PS Killi Naik | 0.786 | 0.055 | 0.06 | 0.005 |
| 10 | Two Add CR Killi Hazar Sher | 0.696 | 0.049 | 0.052 | 0.003 |
| 11 | Two Add CR Killi Mulla Zai | 0.748 | 0.052 | 0.056 | 0.004 |
| 12 | Const of Grainage System Tehsil Duki | 4.508 | 0.315 | 0.338 | 0.023 |
| 13 | Const of Grainage System Tehsil Duki | 5.983 | 0.419 | 0.448 | 0.03 |
| 14 | Add CR Killi GG PS killi Hazar | 0.341 | 0.024 | 0.025 | 0.002 |
| 15 | Add CR Killi GG PS killi Gul Mir | 0.341 | 0.024 | 0.025 | 0.002 |
| 16 | Add CR Killi GG PS killi Zakee Maki | 0.341 | 0.024 | 0.026 | 0.002 |
| 17 | Add CR Killi GG PS Mehra Wala Malik | 0.341 | 0.024 | 25,549 | 0.001 |
| 18 | Add CR Killi PS Killi Narwal | 0.339 | 0.024 | 0.025 | 0.001 |
| 19 | Add CR Killi GPS Malik Sher Khan | 0.341 | 0.024 | 25,546 | 0.002 |
| 20 | Add CR Killi GPS Malik Azam Khan | 0.339 | 0.024 | 0.025 | 0.001 |
| 21 | Const of Community Hall Killi Nawab Khan | 2.534 | 0.177 | 0.19 | 0.013 |
| 22 | Const of Boy PS at Deenak Banozai | 1.3836 | 0.096 | 0.103 | 0.007 |
| Sub Total | | | | | 0.131 |
| Project Director, Improvement of Quetta City Roads Project, Quetta, AIR Para No. 3 / 2014-15 | | | | | |
| 1 | Construction of Jan Muhammad & Abdul Qudus Road Drains (Package-11) | 2.994 | 0.195 | 0.225 | 0.03 |
| 2 | Construction of Jan Muhammad & Abdul Qudus Road Drains (Package-11) | 7.0 | 0.455 | 0.525 | 0.07 |
| 3 | Construction of Jan Muhammad & Abdul Qudus Road Drains (Package-11) | 7.0 | 0.455 | 0.525 | 0.07 |
| 4 | Construction of Brewery Road Drains, Sabzal Road, Sabzal Road Kirani area & Sabzal Road Railway Road Drains (Package-13) | 5.988 | 0.389 | 0.449 | 0.06 |
| 5 | Construction of Adda Link Road to (QDA Office Drains (Package-17) | 5.988 | 0.389 | 0.449 | 0.06 |
| 6 | Construction of Adda Link Road to | 3.593 | 0.233 | 0.269 | 0.036 |

| | | | | | |
|------------------|---|-------|--------|--------|--------------|
| | (QDA Office Drains (Package-17)) | | | | |
| 7 | Construction of Patel Road, Sirki Road & Shahra-e-Iqbal Road Drains (Package-12) | 3.953 | 0.257 | 0.296 | 0.039 |
| 8 | Construction of Sirki Road Drains (Gawalmandi Chowk to Barech Market (Package-7) | 5.988 | 0.389 | 0.449 | 0.06 |
| 9 | Construction of Mecongy Road Drains (Package-8) | 2.994 | 0.195 | 0.225 | 0.03 |
| 10 | Construction of Kasi Road Drains (Package-9) | 2.994 | 0.195 | 0.225 | 0.03 |
| 11 | Construction of Pashtoonabad Road Drains (Package-10) | 2.994 | 0.195 | 0.225 | 0.03 |
| 12 | Construction of Pashtoonabad Road Drains (Package-10) | 2.994 | 0.195 | 0.225 | 0.03 |
| 13 | Scarifying Wearing Surface of Flexible Pavement with Pick Axes or any approved means with all lead and lift | 6.25 | 0.406 | 0.469 | 0.063 |
| 14 | Road Marking T.P Paints and Ancilliary work and Envicrete Kerb stone | 2.994 | 0.195 | 0.225 | 0.03 |
| 15 | Preparation of Road Patch Work at Quarry Road | 0.642 | 0.042 | 0.048 | 0.006 |
| 16 | Road Marking T.P Paints and Ancilliary work and Envicrete Kerb stone | 1.198 | 0.078 | 0.09 | 0.012 |
| 17 | Scarifying Wearing Surface of Flexible Pavement with Pick Axes or any approved means with all lead and lift | 2.139 | 0.139 | 0.16 | 0.021 |
| 18 | Road Marking T.P Paints and Ancilliary work and Envicrete Kerb stone | 9.581 | 0.623 | 0.719 | 0.096 |
| 19 | Road Marking T.P Paints and Ancilliary work and Envicrete Kerb stone | 1.07 | 69519 | 80214 | 0.011 |
| 20 | Construction of Kabari Road Drains, (Package-4) | 3.593 | 233533 | 269461 | 0.035 |
| 21 | Repair of Machinery | 0.75 | 0.048 | 0.056 | 0.008 |
| Sub Total | | | | | 0.827 |

| B&R Division-II Noshki, AIR Para No. 3 / 2014-15 | | | | | |
|--|---|--------|---------|---------|--------------|
| 1 | Const: of 50 Beded Hospital,Noshki | 5.5 | 0.358 | 0.412 | 0.054 |
| 2 | Const: of 50 Beded Hospital,Noshki | 4.98 | 348,600 | 373,500 | 0.025 |
| 3 | Const: of Up Gradation of GGMS at Killi Qadir Abad,Noshki | 2.147 | 150,315 | 161,051 | 0.011 |
| 4 | Const: of AddationalRooms & Water Tank for GHSKilli Asyawan ,Noshki | 0.482 | 33,772 | 36,185 | 0.002 |
| 5 | Const: of Up-Gradaton of GBMS at Killi Badal Karez,Noshki | 2.148 | 150,332 | 161,070 | 0.011 |
| 6 | Const: of Up-Gradaton of GBMS at Killi Qabool,Noshki | 0.929 | 65,013 | 69,657 | 0.005 |
| 7 | Const: of Up-Gradaton of GGMS at Killi Jamaldini,Noshki | 1.226 | 85,806 | 91,935 | 0.006 |
| 8 | Const: of New Building for Police Line (DPO),Noshki | 2.607 | 182,511 | 195,548 | 0.013 |
| 9 | Const: of Up-Gradation of GGMS Killi Jamaldini,Noshki | 1.259 | 88,143 | 94,438 | 0.006 |
| 10 | Const: of Up Gradation of GGMS at Killi Qadir Abad,Noshki | 0.955 | 66,838 | 71,612 | 0.005 |
| 11 | Const: of Up-Gradaton of GBMS at Killi Badal Karez,Noshki | 0.955 | 66,847 | 71,622 | 0.005 |
| Sub Total | | | | | 0.143 |
| B&R Division-I Killa Abdullah, AIR Para No. 8 / 2014-15 | | | | | |
| 1 | Constt: /Re-carpeting of Railway Picket to Inaytullah Karez road 9.00 km , Constt/ Black Topping of killa Abdullah Bazar to Dilsora Karez Malik Abdul Ahad Road 7.00 km (Total Length 16.00 km) Distt: K/Abdullah | 5.952 | 0.354 | 0.446 | 0.092 |
| 2 | Imp/Widening from NHA Zar Band to Thabina Cross (08.00 km) | 11.905 | 0.714 | 0.893 | 0.179 |
| Sub Total | | | | | 0.271 |
| B&R Division-II Harnai, AIR Para No. 1 / 2014-15 | | | | | |
| 1 | Construction of Levies Check post Harnai | 1.910 | 0.134 | 0.143 | 0.010 |
| 2 | Construction of XEN B&R Office Harnai | 3.950 | 0.276 | 0.296 | 0.020 |
| 3 | Construction of Residence for | 5.930 | 0.415 | 0.445 | 0.030 |

| | | | | | |
|------------------|---|-------|-------|-------|--------------|
| | DEO Office harnai | | | | |
| 4 | Construction of Residence for Treasury officer Harnai | 5.370 | 0.376 | 0.403 | 0.027 |
| 5 | Construction of Residence for Agriculture Officer | 4.285 | 0.300 | 0.321 | 0.021 |
| 6 | Construction of Residence for XEN PHE Harnai | 5.500 | 0.385 | 0.413 | 0.028 |
| 7 | Construction of AC Residence and Boundary wall | 4.443 | 0.311 | 0.333 | 0.022 |
| 8 | Construction of Municipal Committee office Harnai | 3.890 | 0.272 | 0.292 | 0.019 |
| 9 | Construction of AC office and Quarters 1 to 4 Shahrag | 3.200 | 0.224 | 0.240 | 0.016 |
| 10 | Construction of Quarter Grade 11 to 14 | 4.070 | 0.285 | 0.305 | 0.020 |
| 11 | Construction of Boundary wall main gate around old Tehsildar House Harnai | 1.257 | 0.088 | 0.094 | 0.006 |
| 12 | Construction of SDO Staff Quarters | 4.910 | 0.344 | 0.368 | 0.025 |
| 13 | Construction of Municipal Committee office Shahrag | 4.050 | 0.283 | 0.304 | 0.020 |
| 14 | Construction of Residence for IT Officer Harnai | 3.360 | 0.235 | 0.252 | 0.017 |
| 15 | Construction of Residence for DFO Harnai | 3.170 | 0.222 | 0.238 | 0.016 |
| 16 | Construction of Residence for Livestock officer | 4.852 | 0.340 | 0.364 | 0.024 |
| 17 | Construction of Residence for District Social Welfare Officer Harnai | 4.000 | 0.280 | 0.300 | 0.020 |
| 18 | Construction of District Rest House Harnai | 3.500 | 0.245 | 0.262 | 0.018 |
| Sub Total | | | | | 0.359 |

| B&R Division-II Kalat, AIR Para No. 3 / 2014-15 | | | | | |
|--|--------------|---------------------|----------------------------------|------------------------------------|-----------------------------|
| S. No. | Month | Gross Amount | Income Tax deducted (Rs.) | Income Tax due @7.5 % (Rs.) | Less Deduction (Rs.) |
| 1 | Aug-14 | 28.0 | 1.82 | 2.1 | 0.28 |
| 2 | Sep-14 | 33.7 | 2.19 | 2.527 | 0.337 |

| | | | | | |
|---|---------------|---------|-------|-------|--------------|
| 3 | Oct-14 | 16.843 | 1.122 | 1.263 | 0.141 |
| 4 | Nov-14 | 26.5 | 1.722 | 1.987 | 0.265 |
| 5 | May-15 | 116.376 | 8.683 | 8.729 | 0.046 |
| Sub Total | | | | | 1.069 |
| B&R Division-II Awaran, AIR Para No. 1 / 2014-15 | | | | | |
| 1 | June, 2015 | 76.295 | 5.057 | 5.722 | 0.381 |
| 2 | May,15 | 26.670 | 1.867 | 2.000 | 0.133 |
| 3 | March,15 | 15.078 | 1.055 | 1.130 | 0.075 |
| 4 | January,15 | 17.770 | 1.244 | 1.330 | 0.089 |
| Sub Total | | | | | 0.678 |
| B&R Division-I Awaran, AIR Para No. 1 / 2014-15 | | | | | |
| 1 | June, 15 | 74.123 | 5.073 | 5.560 | 0.486 |
| 2 | April, 15 | 23.19 | 1.623 | 1.739 | 0.116 |
| 3 | Feburary,15 | 14.25 | 0.99 | 1.068 | 0.078 |
| 4 | December,14 | 2.192 | 0.142 | 0.164 | 0.022 |
| 5 | November, 14 | 2.00 | 0.130 | 0.150 | 0.020 |
| 6 | October, 14 | 13.65 | 0.886 | 1.024 | 0.138 |
| 7 | September, 15 | 8.41 | 0.536 | 0.631 | 0.094 |
| Sub Total | | | | | 0.954 |

| Project Division I Quetta | | | |
|----------------------------------|--------------|---------------------------------|--------------------------------------|
| S. No. | Month | Gross Amount of the bill | Income tax not deducted (Rs.) |
| 1 | June 2015 | 19.750 | 1.481 |
| Grand Total | | | 6.970 |

Annexure – 2.10

Non realization of stamp duty – Rs. 6.592 million

(Rs. in million)

| S No. | Name of Scheme / Work | Estimated Cost (Rs. in Million) | Stamp Duty Realized (Rs.) | Stamp Duty Due (Rs.) | Difference (Rs.) |
|--|--|--|----------------------------------|-----------------------------|-------------------------|
| B&R Division-II Kalat, AIR Para No. 9 / 2014-15 | | | | | |
| 1 | Construction of Blacktop Road from N-25 to Killi Mir Kamal Khan at Mangocher | 27.681 | - | 0.069 | 0.069 |
| 2 | Construction of Various Blacktop Roads at Khaliqabad Mangocher (28.87 Km) | 152.022 | - | 0.38 | 0.38 |
| 3 | Construction of Blacktop Road from Zard Jagsoor to Zard Abdullah | 41.6 | - | 0.104 | 0.104 |
| 4 | Construction/Blacktopping of Road at Mal Shaorai | 10.0 | - | 0.025 | 0.025 |
| 5 | Construction/Blacktopping of Road from Nimragh Road to Killi Muhammad Hussain Qaimkhanzai | 27.396 | - | 0.068 | 0.068 |
| 6 | Construction of Blacktop Road from N-25 to Killi Malang Zai Chotank at Mangocher District Kalat | 35.591 | - | 0.089 | 0.089 |
| 7 | Construction of Blacktop Road from Mehmood Gohram Road to Killi Yousafzai at Mangocher (3.75 Km) | 29.658 | - | 0.074 | 0.074 |
| 8 | Construction of Sub Divisional Headquarter Complex at Khaliqabad | 77.673 | - | 0.194 | 0.194 |
| 9 | Construction of 30 Bedded Tehsil Headquarter Hospital at Khaliqabad | 41.749 | - | 0.104 | 0.104 |
| 10 | Construction of 12 Km Various Blacktop Roads at Khaliqabad, Mangocher | 68.511 | - | 0.171 | 0.171 |
| 11 | Construction of Sports Complex | 48.544 | - | 0.121 | 0.121 |

| | | | | | |
|---|---|---------|-------|-------|--------------|
| | Khaliqabad, Mangocher | | | | |
| 12 | Construction of Football Stadium at Killi Shaheed Hanif Yousafzai, Khaliqabad | 19.806 | - | 0.049 | 0.049 |
| 13 | Construction of Rest House at Gidder Tehsil Surab | 19.802 | - | 0.049 | 0.049 |
| 14 | Construction of Football Stadium at Zard Abdullah, Khaliqabad | 1.9802 | - | 0.049 | 0.049 |
| 15 | Construction of Rest House at Gidder | 9.95 | - | 0.025 | 0.025 |
| 16 | Construction of Blacktop Road from Makran Road to Killi Sana abad | 19.803 | - | 0.049 | 0.049 |
| 17 | Construction of 3 Nos Gate Bab-e-Khaliqabad | 36.00 | - | 0.09 | 0.09 |
| 18 | 091102- Primary Education | 222.759 | - | 0.557 | 0.557 |
| 19 | 092101-Secondary Education | 114.251 | - | 0.286 | 0.286 |
| 20 | Upgradation/Construction of Infrastructure facilities for DHQ Hospital Surab | 9.448 | - | 0.024 | 0.024 |
| 21 | 042106- Animal Husbandry | 14.616 | - | 0.037 | 0.037 |
| 22 | Annual Repair/Special Repair of all houses/Civil Buildings in Distt Kalat | 12.2 | - | 0.03 | 0.03 |
| 23 | Mainetnance of various Blacktop Roads at District Kalat | 20.0 | - | 0.05 | 0.05 |
| 24 | Restoration of Flood damages of various Roads District Kalat | 48.0 | - | 0.12 | 0.12 |
| 25 | Special Repair of G.A. Buildings at Kalat | 8.914 | - | 0.02 | 0.02 |
| 26 | Special Repair of Civil Buildings at Kalat | 13.329 | - | 0.033 | 0.033 |
| 27 | Special Repair of Judicial Complex at District Kalat | 2.9 | - | 0.007 | 0.007 |
| 28 | Construction of Shuda Casualty | 7.69 | - | 0.019 | 0.019 |
| 29 | Improvement of Shingle Roads | 30.0 | - | 0.075 | 0.075 |
| Sub total | | | | | 2.968 |
| Project Director, Improvement of Quetta City Roads Project, Quetta, AIR Para No. 6 / 2014-15 | | | | | |
| 1 | Construction of Jan Muhammad & Abdul Qudus Road Drains (Package-11) | 97.967 | 0.151 | 0.245 | 0.094 |
| 2 | Construction of Brewery Road | 203.801 | 0.438 | 0.51 | 0.072 |

| | | | | | |
|---|--|---------|-------|-------|--------------|
| | Drains, Sabzal Road, Sabzal Road Kirani area & Sabzal Road Railway Road Drains (Package-13) | | | | |
| 3 | Construction of Masjid Road and Spinny Road Drain (Package-16) | 77.78 | 0.164 | 0.194 | 0.031 |
| 4 | Construction of Patel Road, Sirki Road & Shahra-e-Iqbal Road Drains (Package-12) | 53.927 | 0.124 | 0.135 | 0.011 |
| 5 | Construction of Prince Road (Phase-II) & Adda Link Road (QDA Office) Drains (Package-17) | 32.141 | 0.072 | 0.128 | 0.056 |
| 6 | Construction of Mecongy Road Drains (Package-8) | 75.318 | 0.167 | 0.188 | 0.021 |
| 7 | Construction of Whyte Road, Samugli Road, Killi Shabo Road Drains and Installation of Star Panel Complete in all respects in Samugli Air base (Package-14) | 90.267 | 0.185 | 0.226 | 0.041 |
| 8 | Construction of Jinnah Road Drains (Phase-II) (Package-5) | 28.323 | 0.048 | 0.071 | 0.023 |
| 9 | Construction of Kasi Road Drains (Package-9) | 91.176 | 0.121 | 0.228 | 0.107 |
| 10 | Construction of Zamindar Road to Sariab Road, Uzbak Market Road & Killi Geo Road Drains (Package-15) | 43.456 | 0.105 | 0.109 | 0.004 |
| 11 | Construction of Pashtoonabad Road Drains (Package-10) | 36.958 | 0.087 | 0.099 | 0.012 |
| 12 | Construction of Kabari Road Drains (Package-4) | 21.304 | 0.034 | 0.053 | 0.019 |
| Sub total | | | | | 0.491 |
| B&R Division-II Pishin, AIR Para No. 8 / 2014-15 | | | | | |
| 1. | Construction of BT Road from Murgha Zikraizai to Pashi Tore Tangi | 259.360 | - | 0.648 | 0.648 |
| 2. | Construction of BT Road from Alizai to malazai | 260.408 | - | 0.651 | 0.651 |
| Sub total | | | | | 1.299 |
| B&R Division-II Harnai, AIR Para No. 7 / 2014-15 | | | | | |
| 1 | Construction of Residence of XEN PHE | 7.929 | - | 0.020 | 0.020 |

| | | | | | |
|--|--|--------|---|-------|--------------|
| 2 | Construction of Residence of DEO Harnai | 7.929 | - | 0.020 | 0.020 |
| 3 | Construction of SDO Staff quarters | 7.453 | - | 0.019 | 0.019 |
| 4 | Construction of Residence of TO Harnai | 7.929 | - | 0.020 | 0.020 |
| 5 | Construction of Quarter 11-14 | 7.308 | - | 0.018 | 0.018 |
| 6 | Construction of AC Residence | 6.408 | - | 0.016 | 0.016 |
| 7 | Construction of Residence of Livestock officer | 7.929 | - | 0.020 | 0.020 |
| 8 | Construction of Residence of Agriculture Officer | 4.397 | - | 0.011 | 0.011 |
| 9 | Construction of office of XEN B&R Harnai | 4.210 | - | 0.011 | 0.011 |
| 10 | Construction of Municipal Committee office harnai | 4.210 | - | 0.011 | 0.011 |
| 11 | Construction of Residence of IT Officer | 4.397 | - | 0.011 | 0.011 |
| 12 | Construction of Municipal Committee office Shahrag | 4.210 | - | 0.011 | 0.011 |
| Sub total | | | | | 0.188 |
| B&R Division-I Lasbela at Uthal, AIR Para No. 2 / 2014-15 | | | | | |
| 1 | Improvement of Various Black Toped Roads in Uthal Town. | 6.739 | - | 0.017 | 0.017 |
| 2 | Construction Of B. T Road Main Road To Baloch Stop Washi Goth Dam. 1.50 Km | 4.013 | - | 0.010 | 0.010 |
| 3 | Construction Of 5x10' Span Culvert At Saleem Mangia Goth Sheh Lakhra. | 3.357 | - | 0.008 | 0.008 |
| 4 | Construction Of Sewerage Line At Jam Yousaf Abad Colony Winder. | 2.967 | - | 0.007 | 0.007 |
| 5 | Construction of Sewerage Line Faqir Mohammad Mohllah Daroo Hotel Hub. | 0.689 | - | 0.002 | 0.002 |
| 6 | Construction of Black Top Road Mucca at Kandyarao District Lasbela. | 54.416 | - | 0.136 | 0.136 |
| 7 | Rehabilitation of Black Top Road from Pashoo Goth / Waja Gohar Khan Goth Gaddani 3 Km. | 3.742 | - | 0.009 | 0.009 |

| | | | | | |
|--|---|--------|---|--------|--------------|
| 8 | Construction of Black Top Road from Winder Kandraj Road (Saffar Goth) to Mehan Goth 1 Km. | 5.545 | - | 0.014 | 0.014 |
| 9 | Construction of Black Top Road from Sakran Road to Rahim Marri Via Ghulam Nabi Chhutta Goth Sakrani 3 Km. | 10.501 | - | 0.026 | 0.026 |
| 10 | Construction of Black Top Road from Bachoo Goth to Murad Jalbani Goth Sakran 1 Km. | 3.154 | - | 0.008 | 0.008 |
| Sub total | | | | | 0.237 |
| B&R Division-I Ziarat, AIR Para No. 7 / 2014-15 | | | | | |
| 1 | Group-A from 00 to 07.00 km | 29.912 | - | 0.075 | 0.075 |
| 2 | Group-B from 7.00 to 14.00 km | 27.897 | - | 0.070 | 0.070 |
| 3 | Group-C from 14.00 to 20.00 km | 31.015 | - | 0.078 | 0.078 |
| 4 | Group-D from 21.00 to 28.00 km | 33.033 | - | 0.083 | 0.083 |
| 5 | Group-E from 28.00 to 35.00 km | 34.565 | - | 0.086 | 0.086 |
| 6 | Constt: /B. topping Chalezi Mir Haji Road The: Sanjavi | 6.492 | - | 0.016 | 0.016 |
| 7 | Constt of B/Topping Sanjavi Bypass road Distt ziarat | 65.273 | - | 0.164 | 0.164 |
| 8 | Imp of Qaid Residency Road and town road | 9.864 | - | 0.025 | 0.025 |
| 9 | Constt: Black Topping of Wazleza Road The: Sanjavi | 4.734 | - | 0.012 | 0.012 |
| 10 | Constt: Black Topping of Sandamen Tangi The: Ziarat | 3.917 | - | 0.011 | 0.011 |
| 11 | Constt: Black Topping of Basari Road The:Ziarat | 5.666 | - | 0.0142 | 0.0142 |
| 12 | Constt: Black Topping of Aghbarg Killimian Road | 6.557 | - | 0.0164 | 0.0164 |
| 13 | Constt: Black Topping of Warchoom Road The:Ziarat | 3.616 | - | 0.001 | 0.001 |
| 14 | Constt: Black Topping of Ahmadabad Killi Haji Mehboob | 4.84 | - | 0.0121 | 0.0121 |
| 15 | Restoration of Floods Damages on Quetta Ziarat Road at Sarbarah Tangi Portion in Distt: Ziarat | 7.757 | - | 0.0194 | 0.0194 |
| 16 | Reconditioning of Black Top road from Bab-e-Ziarat TO | 8.445 | - | 0.021 | 0.021 |

| | | | | | |
|--|--|--------|---|--------|--------------|
| | Anwar petroleum require Ziarat | | | | |
| 17 | Constt: Black Topping of various internal roads in Distt:ziarat | 11.949 | - | 0.023 | 0.023 |
| 18 | Reconditioning of Road from Green Jumper to Prospect Point Ziarat | 28.153 | - | 0.0704 | 0.0704 |
| 19 | Reconditioning of Black Topping Ziarat By Pass Road | 15.582 | - | 0.041 | 0.041 |
| 20 | Constt: Black Sinjavi By Pass Road Sinjavi Distt: Ziarat | 65.273 | - | 0.1632 | 0.1632 |
| 21 | Improvement of Quaid Residency Road /Patch work on main Bazar Ziarat | 9.862 | - | 0.0246 | 0.0246 |
| 22 | Constt: Black Topping of Ziarat Town Road The:Ziarat | 9.678 | - | 0.0243 | 0.0243 |
| Sub total | | | | | 1.051 |
| B&R Division-I Ziarat, AIR Para No. 7 / 2014-15 | | | | | |
| 1 | Up gradation of GGMS Rogara | 7.674 | - | 0.019 | 0.019 |
| 2 | Constt: of Remaining work GBHS Ahmadoon | 2.000 | - | 0.005 | 0.005 |
| 3 | Constt: of Remaining items of GHS Ahmadoon Ziarat | 4.935 | - | 0.012 | 0.012 |
| 4 | Constt: of P.S. Bagho Chongi Distt Ziarat | 5.736 | - | 0.014 | 0.014 |
| 5 | Up gradation of GGMS Zindra | 7.674 | - | 0.019 | 0.019 |
| 6 | Constt: of Levies Thana | 17.224 | - | 0.043 | 0.043 |
| 7 | Estt: of I.T. Institute Ziarat | 13.610 | - | 0.034 | 0.034 |
| 8 | Proposed Interior Design of CM Annex Ziarat | 20.106 | - | 0.050 | 0.050 |
| 9 | Constt: of reaming Forest School Kalla Chema at Ziarat | 5.375 | - | 0.013 | 0.013 |
| 10 | Constt: of Student Hostel in Al-Hijra School & College Ziarat | 58.727 | - | 0.147 | 0.147 |
| Sub total | | | | | 0.356 |
| Grand Total | | | | | 6.592 |

Annexure – 2.11

Irregular Appointment of Female as Cooli

| S No. | Name of Employee | Designation | Age | CNIC No. | Date of Joining | Date of Birth | Personal No. |
|--------------|--|--------------------|------------|-----------------|------------------------|----------------------|---------------------|
| 1 | Roza Bibi W/C Allah Bux | Cooli | - | 51501-6418267-8 | 27/3/2010 | -- | 20147455 |
| 2 | Zuleikha W/C Mohammad Bux | Cooli | 36 | 51501-3883182-2 | 27/3/2010 | 07/01/1974 | 20147456 |
| 3 | Mst,Zahida W/C Baroo | Cooli | - | 42501-9601590-4 | 07/02/2011 | -- | 20191771 |
| 4 | Mst, Islam Khatoon W/O Zahoor Ahmed | Cooli | 38 | 53204-1038046-4 | 26/12/2011 | 26/12/1973 | 20203794 |
| 5 | Mst, Zahida W/C Mohammad Hassan | Cooli | 26 | 51507-6122475-2 | 02/11/2011 | 06/12/1985 | 20173571 |
| 6 | Mst, Ashee W/C Ghulam Mohammad | Cooli | 40 | 51505-7705299-8 | 02/11/2011 | 07/01/1971 | 20173570 |
| 7 | Mst: Rehm Bibi W/O Ali Sheer | Cooli | 37 | 53201-7493791-2 | 24/3/2012 | 01/01/1975 | 20206375 |
| 8 | Mst: Jan Bibi W/C Late Shahmir Khan | Cooli | 41 | 51505-3770747-0 | 02/11/2011 | 01/01/1970 | 20246229 |

Annexure – 2.12

Irregular underage recruitment of employees

Ambiguity in the date of birth and recruitment of employees, AIR Para 4, 2014/15

| S No. | Name & Fathers Name | Designation | NIC No. | Date of Birth | Date of Appointment | Age at the Time of Appointment |
|--------------|------------------------------------|--------------------|-----------------|----------------------|----------------------------|---------------------------------------|
| 1 | Nawaz Ali S/O Akber | Work Munshi | 51503-0744626-9 | 03/12/1970 | 05/09/1988 | 17Y 9M |
| 2 | Moula Bukhsh S/O Haji | Mate | 51501-1893739-9 | 07/01/1969 | 19/10/1983 | 14Y 9M |
| 3 | Ahmed Ali S/O Khair Muhammad | Mate | 51501-1897218-7 | 07/01/1969 | 19/10/1983 | 14Y 9M |
| 4 | Shakeel Ahmed S/O Muhammad Idress | Mate | 51501-4151679-7 | 07/01/1973 | 18/6/1987 | 14Y 5M |
| 5 | Ghulam Mustafa S/O Mianwasaya | Mate | 51502-1260593-5 | 07/01/1973 | 01/01/1988 | 15Y |
| 6 | Sanauallah S/O Haji | Mate | 51505-826155-9 | 07/01/1971 | 29/6/1987 | 16Y 6M |
| 7 | Allah Dina S/O Mazar | Mate | 51505-3387921-9 | 07/01/1972 | 05/04/1988 | 16Y 3M |
| 8 | Essa S/O Sheroo | Mate | 51506-0302202-9 | 07/01/1969 | 10/01/1985 | 16Y |
| 9 | Allah Bukhsh S/O Muhammad Hashim | Cooli | 51501-1413603-3 | 07/01/1971 | 01/10/1988 | 17Y 9M |
| 10 | Muhammad Akram S/O Ghulam Nabi | Cooli | 51501-6758909-7 | 07/01/1973 | 19/9/1988 | 15Y 8M |
| 11 | Ghulam Rasool S/O Hamza | Cooli | 51505-9395208-7 | 07/01/1971 | 10/12/1988 | 17Y 11M |
| 12 | Muhammad Serwer S/O Muhammad Hayat | Cooli | 51501-5563417-1 | 07/01/1971 | 11/08/1988 | 17Y 7M |

| S No. | Name & Fathers Name | Designation | NIC No. | Date of Birth | Date of Appointment | Age at the Time of Appointment |
|-------|-----------------------------------|-------------|-----------------|---------------|---------------------|--------------------------------|
| 13 | Muhammad Ismail S/O Ghulam Rasool | Cooli | 51501-8625444-3 | 07/01/1979 | 03/10/1989 | 10Y 9M |
| 14 | Abdul Ghani S/O Raza Muhammad | Cooli | 51501-2233311-7 | 07/01/1972 | 08/01/1989 | 17Y |
| 15 | Zafarullah S/O Habibullah | Cooli | 51501-4144141-3 | 07/01/1976 | 09/04/1989 | 13Y 3M |
| 16 | Ali Akber S/O Qadir Bukhsh | Cooli | 51501-1517469-1 | 07/01/1974 | 11/04/1989 | 15Y 3M |
| 17 | Murad Jan S/O Ali Muhammad | Cooli | 51501-7319063-9 | 07/01/1973 | 01/03/1990 | 17Y 2M |
| 18 | Muhammad Anwer S/O Faqir Muhammad | Cooli | 51505-2575130-1 | 03/01/1978 | 08/04/1990 | 12Y 3M |
| 19 | Abdul Wahab S/O Jan Muhammad | Cooli | 51501-1902362-3 | 07/01/1977 | 11/06/1990 | 13Y 5M |
| 20 | Muhammad Tariq S/O Abdul Rasool | Cooli | 51501-5659152-5 | 07/01/1974 | 11/12/1990 | 16Y 11M |
| 21 | Shakil Ahmed S/O Muhammad Rahim | Cooli | 54400-5523935-9 | 07/11/1980 | 20/1/1991 | 10Y 3M |
| 22 | Muhammad Akber S/O Muhammad Saleh | Cooli | 51505-7027193-1 | 07/01/1978 | 05/08/1991 | 13Y 7M |
| 23 | Abdul Rasheed S/O Essa | Cooli | 51505-9299353-7 | 07/01/1978 | 24/12/1991 | 13Y 11M |
| 24 | Ghulam Qadir S/O Muhammad Siddiq | Cooli | 51505-1698540-7 | 07/01/1975 | 27/1/1992 | 17Y |
| 25 | Aadam S/O Noor | Cooli | 51501-2418772-3 | 07/01/1977 | 25/5/1992 | 15Y 4M |

| S No. | Name & Fathers Name | Designation | NIC No. | Date of Birth | Date of Appointment | Age at the Time of Appointment |
|-------|--|-------------|-----------------|---------------|---------------------|--------------------------------|
| | Muhammad | | | | | |
| 26 | Abdul Shakoor S/O Jan Muhammad | Cooli | 51501-2985695-5 | 30/12/1978 | 08/01/1993 | 15Y |
| 27 | Ali Muhammad S/O Khair Muhammad | Cooli | 51501-1898629-3 | 01/04/1976 | 17/11/1993 | 17Y 7M |
| 28 | Tanveer Ahmed S/O Wali Muhammad | Cooli | 641-79-260037 | 07/01/1979 | 16/5/1995 | 16Y 4M |
| 29 | Obedullah S/O Abdul Aziz | Cooli | 51501-2336163-9 | 06/03/1977 | 08/01/1995 | 17Y 10M |
| 30 | Ghulam Qadir S/O Muhammad Bukhsh | Cooli | 51501-1896974-3 | 07/01/1981 | 07/02/1997 | 16Y 1M |
| 31 | Inayat ullah S/O Muhammad Yaqoob | Cooli | 641-69-052632 | 07/01/1979 | 01/01/1996 | 17Y |
| 32 | Karim Bux S/O Noora | Cooli | 51501-1887676-3 | 07/04/1970 | 07/04/1980 | 10Y |
| 33 | Buda S/O Muhammad Ramzan | Cooli | 51507-8087774-1 | 07/01/1971 | 06/01/1985 | 14Y |
| 34 | Muhammad Ismail S/O Khair Muhammad | Cooli | 51507-9406968-3 | 07/01/1970 | 02/02/1987 | 17Y 1M |
| 35 | Muhammad Yousaf S/O Gul Muhammad | Cooli | 51502-8910741-7 | 07/01/1970 | 29/2/1987 | 17Y 2M |
| 36 | Muhammad Amin S/O Noor Muhammad | Cooli | 51502-8920241-7 | 07/01/1970 | 29/2/1987 | 17Y 2M |
| 37 | Abdul Majeed S/O Qadir Bux | Cooli | 51502-2995953-1 | 07/01/1973 | 29/12/1987 | 14Y 2M |
| 38 | Habibullah S/O | Cooli | 51503-0748424-3 | 07/01/1973 | 03/02/1988 | 15Y 1M |

| S No. | Name & Fathers Name | Designation | NIC No. | Date of Birth | Date of Appointment | Age at the Time of Appointment |
|-------|---|-------------|-----------------|---------------|---------------------|--------------------------------|
| | Usman | | | | | |
| 39 | Saleemuddin S/O Azim Muhammad | Cooli | 51502-1258795-1 | 07/01/1973 | 03/05/1988 | 15Y 4M |
| 40 | Muhammad Alies Ghazi S/O Abdullah | Cooli | 51502-4612417-1 | 15/4/1971 | 04/01/1988 | 16Y 9M |
| 41 | Essa S/O Tayab | Cooli | 51502-1258990-7 | 07/01/1974 | 16/4/1988 | 15Y 3M |
| 42 | Azim S/O Muhammad Hassan | Cooli | 51502-0576636-9 | 07/01/1971 | 05/11/1988 | 17Y 10M |
| 43 | Abdul Latif S/O Essa | Cooli | 51505-3533819-9 | 03/03/1972 | 07/10/1988 | 16Y 7M |
| 44 | Muhammad Akram S/O Allah Dina | Cooli | 51502-1258942-5 | 07/01/1973 | 23/5/1989 | 16Y 4M |
| 45 | Mohammad Hassan S/O Siddique | Cooli | 641-82198705 | 07/11/1972 | 09/01/1989 | 16Y 2M |
| 46 | Muhammad Nazir S/O Raza Muhammad | Cooli | 51503-5391632-9 | 07/01/1974 | 01/01/1990 | 16Y |
| 47 | Naseer Ahmed S/O Khan Muhammad | Cooli | 51502-0819683-1 | 01/01/1973 | 04/01/1990 | 17Y |
| 48 | Muhammad Ali S/O Gulloo | Cooli | 51507-6773869-1 | 07/01/1973 | 05/01/1990 | 17Y |
| 49 | Sain Dad S/O Lashkari | Cooli | 51502-2092747-1 | 07/01/1973 | 07/09/1990 | 17Y |
| 50 | Qadir Bux S/O Ilyas | Cooli | 51502-3989908-3 | 07/01/1974 | 07/09/1990 | 16Y 8M |
| 51 | Mohammad Bux S/O Ayoub | Cooli | 51502-1259116-6 | 07/01/1975 | 03/01/1991 | 16Y |
| 52 | Sanallah S/o Siddique | Cooli | 51501-1892791-9 | 07/01/1976 | 12/06/1991 | 15Y 5M |

| S No. | Name & Fathers Name | Designation | NIC No. | Date of Birth | Date of Appointment | Age at the Time of Appointment |
|-------|----------------------------------|-------------|-----------------|---------------|---------------------|--------------------------------|
| 53 | Shafi Muhammad S/O Noor Muhammad | Cooli | 51501-1891800-1 | 07/01/1975 | 16/12/1991 | 16Y 11M |
| 54 | Noor Muhammad S/O Siddique | Cooli | 51505-2044247-7 | 06/02/1977 | 10/03/1994 | 17Y 3M |
| 55 | Muhammad Hanif S/O Ali Muhammad | Cooli | 641-78-251494 | 07/01/1978 | 28/3/1995 | 17Y 2M |
| 56 | Mir Muhammad S/O Wali Muhammad | Cooli | 51505-2679270-9 | 07/01/1973 | 28/6/1988 | 15Y 6M |
| 57 | Aslam S/o Chuggair | Cooli | 51506-1920991-3 | 07/01/1979 | 10/04/1986 | 7Y 3M |
| 58 | Kaleemullah S/O Abdul Majeed | Cooli | 641-80-144324 | 07/01/1980 | 16/12/1991 | 11Y 11M |
| 59 | Jumma S/O Nokoo | Cooli | 51501-9310859-1 | 07/01/1978 | 27/12/1993 | 15Y 11M |
| 60 | Ali Muhammad S/O Umer | Cooli | 51504-1102510-7 | 07/01/1970 | 29/6/1987 | 17Y 4M |
| 61 | Wali Muhammad S/O Abdullah | Cooli | 51503-0736002-7 | 07/01/1972 | 29/6/1987 | 15Y 4M |
| 62 | Abdul Shakoor S/O Naseer Ahmed | Badargha | 51501-8506138-3 | 07/01/1976 | 22/12/1983 | 7Y 11M |
| 63 | Gulab S/O Soomar | Badargha | 51501-1889522-3 | 07/01/1978 | 04/06/1990 | 12Y 5M |
| 64 | Barkat Ali S/O Muhammad Yousuf | Badargha | 51501-8739763-1 | 07/01/1984 | 16/2/1995 | 11Y 1M |
| 65 | Abdul Hakeem S/O Musa | C C Cook | 51505-358919-3 | 07/01/1978 | 07/01/1988 | 10Y |
| 66 | Muhammad | Chowkidar | 51501-3264025-9 | 01/04/1979 | 06/01/1989 | 9Y 9M |

| S No. | Name & Fathers Name | Designation | NIC No. | Date of Birth | Date of Appointment | Age at the Time of Appointment |
|-------|---------------------------------------|-------------|-----------------|---------------|---------------------|--------------------------------|
| | Anwer S/O Ghulam Muhammad | | | | | |
| 67 | Moula Bux S/O Atta Muhammad | Greaser | 641-76-143350 | 07/01/1976 | 03/01/1993 | 17Y |
| 68 | Allah Bux S/O Wahid Bux | Greaser | 641-78-260012 | 07/01/1978 | 11/01/1994 | 16Y |
| 69 | Muhammad Iqbal S/O Abdul Rehman | Greaser | 51503-0738302-7 | 01/01/1975 | 03/01/1992 | 17Y |
| 70 | Abdul Karim S/O Nabi Bux | Cleaner | 641-88-044763 | 07/01/1969 | 12/10/1985 | 16Y 9M |
| 71 | Inayatullah S/O Rehmatullah | Helper | 51506-4138418-9 | 07/01/1979 | 03/04/1996 | 17Y 3M |

Annexure – 3.1

Overpayment due to allowing excessive rates – Rs.42.842 million

| S. No | PRC from | PRC to | Rates 2013 | Rates 2014 | Diff. | Bags | Over Payment |
|--------------|---------------------|-------------------|-------------------|-------------------|--------------|-------------|---------------------|
| 1 | Usta Mohammad | Pishin | 232.88 | 329 | 96.12 | 4440 | 426,773 |
| 2 | Usta Mohammad | Muslim Bagh | 318.98 | 434 | 115.02 | 10945 | 1,258,894 |
| 3 | Usta Mohammad | Nushki | 283.19 | 335 | 51.81 | 7335 | 380,026 |
| 4 | HaiderPindrani | Pishin | 232.88 | 357 | 124.12 | 6186 | 767,806 |
| 5 | HaiderPindrani | Muslim Bagh | 345 | 469 | 124 | 16970 | 2,104,280 |
| 6 | Mola Dad | Mastung | 312.8 | 357 | 44.2 | 19378 | 856,508 |
| 7 | Mohammad Salah | Khuzdar | 363.69 | 651 | 287.31 | 7357 | 2,113,740 |
| 8 | D.M. Jamali | Quetta Spiny Road | 93 | 315 | 222 | 2830 | 628,260 |
| 9 | D.M. Jamali | Quetta Whyte Road | 93 | 315 | 222 | 5390 | 1,196,580 |
| 10 | Manjoshori | Quetta Whyte Road | 240.6 | 329 | 88.4 | 5390 | 476,476 |
| 11 | Manjoshori | Quetta Spiny Road | 240.6 | 329 | 88.4 | 2973 | 262,813 |
| 12 | Baba Goth | Quetta Whyte Road | 228.62 | 343 | 114.38 | 11614 | 1,328,409 |
| 13 | Baba Goth | Turbat | 330.63 | 740 | 409.37 | 2175 | 890,380 |
| 14 | Baba Goth | Quetta Spiny Road | 228.62 | 343 | 114.38 | 3880 | 443,794 |
| 15 | ArsalanUmrani | Khuzdar | 369.44 | 630 | 260.56 | 7630 | 1,988,073 |
| 16 | Abdul SattarUmrani | Khuzdar | 369.44 | 651 | 281.56 | 978 | 275,366 |
| 17 | RD-50 | Khuzdar | 287.5 | 651 | 363.5 | 8232 | 2,992,332 |
| 18 | Mohammad Khan Lehri | Zhob | 293.25 | 651 | 357.75 | 18888 | 6,757,182 |
| 19 | Ghafoor Abad | Loralai | 293.25 | 581 | 287.75 | 14790 | 4,255,823 |
| 20 | Mir Hassan camp | Pishin | 172.5 | 322 | 149.5 | 1250 | 186,875 |
| 21 | Mir Hassan | Muslim Bagh | 320.85 | 371 | 50.15 | 2473 | 124,021 |

| | | | | | | | |
|--------------|--------------------|-------------|--------|-----|--------|-------|-------------------|
| | camp | | | | | | |
| 22 | Saif Abad | Muslim Bagh | 331 | 483 | 152 | 29145 | 4,430,040 |
| 23 | Bibi Parveen Magsi | Pishin | 334.65 | 357 | 22.35 | 700 | 15,645 |
| 24 | Mir Zafar Khan | Pishin | 334.65 | 357 | 22.35 | 6222 | 139,062 |
| 25 | Koreja | Pishin | 334.65 | 357 | 22.35 | 895 | 20,003 |
| 26 | Sipi | Pishin | 334.65 | 357 | 22.35 | 15014 | 335,563 |
| 27 | Sipi | Muslim Bagh | 331 | 483 | 152 | 11083 | 1,684,616 |
| 28 | Mir Amir Khan | Khuzdar | 307.63 | 645 | 337.37 | 350 | 118,080 |
| 29 | Mir Amir Khan | Muslim Bagh | 331 | 483 | 152 | 26495 | 4,027,240 |
| 30 | Mir Akbar Khan | Muslim Bagh | 331 | 483 | 152 | 11740 | 1,784,480 |
| 31 | Rojhan Jamali | Turbat | 330.63 | 749 | 418.37 | 1370 | 573,167 |
| Total | | | | | | | 42,842,305 |

Annexure – 4.1

Non production of record – Rs.6114.71 million

(Rs. In million)

| Commissioner Quetta Division | | | |
|-------------------------------------|---|----------------------------|---------------|
| S. No. | Description | Cheque No. and Date | Amount |
| 1 | Independence Day Celebration 14 August 2014 | 0866073, 13.8.2014 | 3.00 |

(Rs in million)

| Deputy Commissioner, Quetta | | | | |
|------------------------------------|--|----------------------------|-----------------------------|---------------|
| S. No. | Name of Schemes | Cheque No. and Date | Head of account | Amount |
| 1. | Quetta Golf Club | 4514785, 10.11.2014 | Grant in Aid | 2.00 |
| 2. | Dr Kaleem Provision of Fund for Health Foundation | 4514786, 10.11.2014 | Grant in Aid | 2.00 |
| 3. | Mrs Naseema MNA (Schools furniture, Karezat Birshor) | 4514787, 10.11.2014 | Grant in Aid | 2.00 |
| 4. | Quid e Azam University, Islamabad | 4514788, 10.11.2014 | Grant in Aid | 1.00 |
| 5. | Principal Saqiba Girls Colleges, Quetta. | 4514789, 10.11.2014 | Grant in Aid | 1.00 |
| 6. | Commanding officer 34, Quetta | 0890965, 11.08.2014 | Celebration of National Day | 7.70 |
| 7. | Manager Benzir Bhuto Women centre, Quetta | 0866074, 13.08.2014 | Grant in Aid | 0.10 |
| 8. | Youth Welfare Society, Quetta | 0867041, 22.09.2014 | Grant in Aid | 0.10 |
| 9. | Sports activities (DCA/DFA, Quetta) | | Grant in Aid Of MPAs | 4.50 |
| 10. | Sports activities (DCA/DFA, Quetta) | | | 3.00 |
| 11. | Sports activities (DCA/DFA Quetta) | | | 1.20 |
| 12. | Medical re -imbrues for needy people | | | 1.50 |
| 13. | Grant In Aid Pashtonkhowa blood Bank | 0841647, 12.05.2014 | | |
| Total | | | | 27.1 |

(Rs. In million)

| Deputy Commissioner, Gawadar | | |
|-------------------------------------|---|---------------|
| S. No | Description | Amount |
| 1. | Land Acquisition for Free Trade Zone at Gwadar | 6000 |
| 2. | Scholarship | 10 |
| 3. | Medical for needy people | 10 |
| 4. | Sports and culture show | 10 |
| 5. | Grant in Aid for medical and educational institutes | 10 |
| 6. | Grant in aid for community developments | 10 |
| Total | | 6050 |

(Rs In million)

| Deputy Commissioner Kalat | | | |
|----------------------------------|-------------|---|---------------|
| S.No | Year | Description | Amount |
| 1 | 2014-15 | Grand in aid for health institutes (Executed by B&R) | 5.000 |
| 2 | 2014-15 | Grant in aid for community development schemes (Executed by B&R) | 20.000 |
| 3 | 2014-15 | Grand in aid for educational institutes (Executed by B&R) | 5.000 |
| Total: | | | 30.000 |

Annexure – 4.2

Misappropriation of scholarship funds - Rs.138.85 million
(Rs In million)

| Deputy Commissioner Zhob | | | | | | | | |
|--------------------------|--|-------------------|-------------------|---------------------------|--------------------------|-----------------|------------|--------------|
| S. No | Cheque No And Date | Name of Students | Father Name | Name of Institute | College Dues | Examination Fee | Total Dues | Amount Paid |
| 1 | 098329 dated 03.06.2015 in the Name of DC Zhob | Mr. Aemal Khan | Haji M.Rafiq | Govt: Degree College Zhob | 1100 | 4500 | 5600 | 0.300 |
| 2 | | Mr. Ajmal Khan | Mr. Shaer Khan | | 1100 | 4500 | 5600 | 0.300 |
| 3 | | Mr.Rafi Jan | Mr.Ahmad Khan | | 1100 | 4500 | 5600 | 0.300 |
| 4 | | Mr. Zulfiqar Khan | Haji Lal Mohammad | | 1100 | 4500 | 5600 | 0.200 |
| 5 | | Mr. Ghani Khan | Mr. Gulab Khan | | 1100 | 4500 | 5600 | 0.250 |
| 6 | | Mr. M.Zaman | Mr. Mir Gul | | 1100 | 4500 | 5600 | 0.200 |
| 7 | | Mr. Jhanzaib | Mr. Raz Gul | | 1100 | 4500 | 5600 | 0.350 |
| 8 | | Mr. Ahmad Shah | Mr. Durrni | | 1100 | 4500 | 5600 | 0.300 |
| 9 | | Mr. Abdul Wasey | Mr. Khudae Nazar | | 1100 | 4500 | 5600 | 0.400 |
| 10 | | | Miss Akhtar Bibi | Mr. Mir Wali | Govt: Girls College Zhob | 1100 | 4500 | 5600 |
| Total | | | | | | | | 3.000 |

(Rs In million)

| Deputy Commissioner Kalat | | |
|---------------------------|-------------------------------------|---------------|
| S.No. | Released By | Amount |
| 1 | Mir Khalid Khan Langou | 2.680 |
| 2 | Mir Khalid Khan Langou | 0.798 |
| 3 | Nawabzada Mir Zafarullah Khan Zehri | 1.5000 |
| 4 | Nawabzada Mir Zafarullah Khan Zehri | 10.000 |
| 5 | Nawabzada Mir Zafarullah Khan Zehri | 10.000 |
| Total: | | 24.978 |

(Deputy Commissioner Dera Bugti

(Rs. In million)

| S. No. | Name of Beneficiary | Cheque No. | Date | Amount |
|--------|--|------------|------------|--------|
| 1 | Miss Tehmina D/o Muhammad Murad | 930411 | 04.05.2015 | 0.500 |
| 2 | Abdul Rauf S/o Ali Gohar student of Sadiq Public School Bahawalpur | 930421 | 25.05.2015 | 0.200 |
| 3 | Baz Muhammad S/o Hidayat Khan | 930487 | 25.05.2015 | 0.200 |
| 4 | Pervaiz Ahmed S/o Fazal Khan | 930488 | 25.05.2015 | 0.200 |

| S. No. | Name of Beneficiary | Cheque No. | Date | Amount |
|---------------|---|-------------------|-------------|---------------|
| 5 | Muhammad Anwar S/o Hidayat Khan | 930489 | 25.05.2015 | 0.200 |
| 6 | Raza Ali S/o Fazal Khan | 930490 | 25.05.2015 | 0.200 |
| 7 | Mufnal Khan S/o Gulzar Khan | 930491 | 25.05.2015 | 0.100 |
| 8 | Abdul Khalique S/o Muhammad Ali | 930492 | 25.05.2015 | 0.100 |
| 9 | Shahzad S/o Balach Khan | 930493 | 25.05.2015 | 0.100 |
| 10 | Abdul Rasheed S/o Mir Khan | 930494 | 25.05.2015 | 0.100 |
| 11 | Azizullah S/o Adam Jan | 930495 | 25.05.2015 | 0.100 |
| 12 | Imam Bux S/o Ali Jan | 930496 | 25.05.2015 | 0.100 |
| 13 | Adam Jan S/o ali Dad | 930497 | 25.05.2015 | 0.100 |
| 14 | Muhammad Younas S/o Nabi Dad | 930498 | 25.05.2015 | 0.050 |
| 16 | Ijaz Hussain S/o Maskef Khan | 930499 | 25.05.2015 | 0.050 |
| 17 | Abdul Hakeem S/o Maher din | 930500 | 25.05.2015 | 0.050 |
| 18 | Shahmir S/o Taj Muhammad | 936301 | 25.05.2015 | 0.100 |
| 19 | Abdul Razaq S/o Hakeem | 936327 | 25.05.2015 | 0.100 |
| 20 | Muhammad Moeen S/o Muhammad Amin | 936328 | 25.05.2015 | 0.100 |
| 21 | Liaquat Hussain S/o Bakhtyar | 930434 | 25.05.2015 | 0.020 |
| 22 | Khalid Hussian S/o Bakhtyar | 930435 | 25.05.2015 | 0.015 |
| 23 | Muhammad Farooq S/o Ilahi Bux | 930475 | 25.05.2015 | 0.050 |
| 24 | Rashid Ali S/o Juma Khan student of Sky Bird School Khanewal | | 25.05.2015 | 0.200 |
| 25 | Abdul Qadir S/o Nabi Dad, Lawrence College Murree, class II to Matric | 936326 | 03.07.2015 | 3.00 |
| 26 | Ghullam Fareed S/o Muhammad Umar | 936334 | 26.11.2015 | 0.050 |
| 27 | Bashirullah S/o Juma Khan | 936335 | 26.11.2015 | 0.350 |
| 28 | Khurshid Ali S/o Juma Khan | 936336 | 26.11.2015 | 0.350 |
| 29 | Muhammad Jan S/o Muhammad Rahim | 936337 | 26.11.2015 | 0.050 |
| 30 | Muhammad Amir S/o Noor | 936338 | 26.11.2015 | 0.050 |

| S. No. | Name of Beneficiary | Cheque No. | Date | Amount |
|---------------|---|-------------------|-------------|---------------|
| | Illahi | | | |
| 31 | Saghir Khan S/o Fazal Din | 936339 | 26.11.2015 | 0.058 |
| 32 | Sheela Bugti D/o Abdul Qadir | 936341 | 03.12.2015 | 0.292 |
| 33 | Muhammad Wakeel S/o Abdul Qadir student (Cultural Activities) | 936342 | 03.12.2015 | 0.150 |
| 34 | Yasir Ali S/o Abdul Hakeem student (Cultural Activities) | 936343 | 03.12.2015 | 0.150 |
| Total | | | | 7.435 |

(Rs. in millions)

| Deputy Commissioner, Quetta | | |
|-----------------------------|--------------------|-----------------------------|
| S. No. | Description | Balance Amount (Rs.) |
| 1. | 2014-15 | 25.439 |
| 2. | 2013-14 | 45.00 |
| Total | | 70.439 |

(Rs. in millions)

| Deputy Commissioner, Awaran | | |
|-----------------------------|--------------------|---------------------|
| S. No. | Description | Amount (Rs.) |
| 1. | Scholarship | 10.00 |
| Total | | 10.00 |

Annexure 4.3

Non/Less Realization of Usher Rs. 459.345 Million

(Rs In million)

| Deputy Commissioner Jhal Magsi at Gandawah | | | | | | |
|---|-----------------------|--|-------------------------------|--------------------------------------|-------------------------------------|---------------------------------|
| S.N | Name of Tehsil | Outstanding dues of previous year (Rs.) | Demand for F.Y 2014-15 | Total Recoverable amount (Rs) | Recovery during 2014-15 (Rs) | Outstanding Balance (Rs) |
| 1 | Jhal Magsi | Not Produced Record | Not Produced Record | Not Produced Record | Not Produced Record | Not Produced Record |
| 2 | Gandawah | 1.161 | 0.039 | 1.200 | 0.039 | 1.161 |
| 3 | Sub-Tehsil Mirpur | Nil | Nil | Nil | Nil | Nil |
| Total | | | | | | 1.161 |

(Rs In million)

| Deputy Commissioner, Jaffarabad | | | | |
|--|-----------------------|------------------------------------|-------------------------|---------------------------|
| S. No | Name of Tehsil | Outstanding Amount of Usher | Recovered Amount | Outstanding Amount |
| 1 | Jhatpat | 19.146 | 1.415 | 17.731 |
| 2 | Usta Muhammad | 18.120 | 1.001 | 17.119 |
| 3 | Gandakha | 9.876 | 0.716 | 9.159 |
| Total | | 47.142 | 3.132 | 44.009 |

(Rs. in million)

Deputy Commissioner, Naseerabad

| S. No | Name of Tehsil | Outstanding Amount of Usher since 1987 to 2014 | Estimated for Rabi / Kharif 2015 | Total Outstanding Amount | Total Recovered Up to 2015 | Outstanding Amount |
|--------------|-----------------------|---|---|---------------------------------|-----------------------------------|---------------------------|
| 1 | Dera Murad Jamali | 154.416 | 10.200 | 164.616 | 20.596 | 144.020 |
| 2 | Tamboo | 191.037 | 13.943 | 204.980 | 14.197 | 190.78 |
| 3 | Baba Kot | 28.591 | 1.278 | 29.869 | 1.244 | 28.626 |
| 4 | Chattar | 24.782 | 1.655 | 26.437 | 9.282 | 17.154 |
| Total | | 398.826 | 27.076 | 425.902 | 45.319 | 380.580 |

Deputy Commissioner, Lasbela

(Rs. in million)

| S. No. | Name of Tehsil | Previous Years Out Standing Dues (Rs) | Demand for 2014-15 (Rs) | Total Amount Recoverable (Rs) | Total Recovery During 2014-15 (Rs) | Balance Outstanding (Rs) |
|--------|----------------|---------------------------------------|-------------------------|-------------------------------|------------------------------------|--------------------------|
| 1 | Sonmiani | 14,715 | 25,143 | 39,858 | 33,558 | 0.006 |
| 2 | Hub | 7,523,600 | 0 | 7,523,600 | 0 | 7.523 |
| 3 | Dureji | 37,400 | 49,800 | 87,200 | 0 | 0.087 |
| | | 7.576 | 0.075 | 7.650 | 0.033 | 7.617 |

(Rs. in million)

| Deputy Commissioner Sohbat Pur | | | | |
|--------------------------------|----------------|----------------------------|-------------------------|---------------------|
| S. No. | Name of Tehsil | Demand for the F.Y 2014-15 | Recovery during 2014-15 | Outstanding Balance |
| 1 | Sohbat Pur | 4.941 | 1.515 | 3.449 |
| 2 | Manjhi Pur | 1.375 | 0.548 | 0.827 |
| 3 | Faridabad | 6.780 | 2.770 | 4.010 |
| 4 | Herdin | 0.753 | 0.431 | 0.321 |
| 5 | Panhwar | 6.685 | 0.404 | 6.281 |
| | Total | 20.536 | 5.669 | 14.890 |

Deputy Commissioner Kachhi at Dhadar

(Rs. in million)

| Name of Tehsil | Previous Year's recoverable | Target for 2014-15. | | Total Target | Previous Year Balance. | Recovery Current Year 2014-15. | Total Recovery | Balance Recoverable |
|---------------------|-----------------------------|---------------------|-----------|--------------|------------------------|--------------------------------|----------------|---------------------|
| | | Kharif Crop | Rabi Crop | | | | | |
| Dhadar | 7.987 | 0.351 | Nil | 8.338 | 1.717 | 0.203 | 1.920 | 6.417 |
| Sub-Total | 7.987 | 0.351 | Nil | 8.338 | 1.717 | 0.203 | 1.920 | 6.417 |
| Bhag | 2.500 | 0.025 | 9,000 | 2.535 | 1.384 | 0.0074 | 1.391 | 1.143 |
| Sub-Total | 2.500 | 0.025 | 9,000 | 2.535 | 1.384 | 0.007 | 1.391 | 1.143 |
| Mach | 0.591 | 0.040 | 24,700 | 0.656 | 0.163 | Nil | 0.163 | 0.493 |
| Sub-Total | 0.591 | 0.040 | 24,700 | 0.656 | 0.163 | Nil | 0.163 | 0.493 |
| Balanari Sub-Tehsil | 2.782 | 0.127 | 53,000 | 2.962 | 1.186 | 21,500 | 1.208 | 1.754 |
| Sub-Total | 2.782 | 0.127 | 53,000 | 2.962 | 1.186 | 21,500 | 1.208 | 1.754 |
| Sanni | 1.100 | 0.015 | 39,300 | 1.155 | 0.663 | 33,958 | 0.697 | 0.458 |
| Sub-Total | 1.100 | 0.015 | 39,300 | 1.155 | 0.663 | 33,958 | 0.697 | 0.458 |
| Khattan Sub | 0.244 | 0 | 15,000 | 0.259 | 0.244 | 0 | 0.244 | 0.015 |

| | | | | | | | | |
|--------------------|---------------|--------------|--------------|---------------|--------------|--------------|--------------|---------------|
| Tehsil | | | | | | | | |
| Sub-Total | 0.244 | 0 | 15,000 | 0.259 | 0.244 | 0 | 0.244 | 0.015 |
| Grand Total | 15.207 | 0.559 | 0.141 | 15.908 | 5.359 | 0.266 | 5.625 | 10.282 |

| Deputy Commissioner Kalat (Rs. in million) | | | | | |
|---|----------------|-----------------------------------|---|------------------------|--------------------|
| S. No | Name of Tehsil | Outstanding Amount of Usher since | Estimated revenue for Kharif 2012 to 2015 | Total amount recovered | Outstanding Amount |
| 1 | Surab | - | 0.109 | 0.043 | 0.066 |
| 2 | Kalat | - | 0.845 | 0.135 | 0.710 |
| 3 | Manguchar | - | 0.054 | 0.025 | 0.029 |
| Total | | - | 1.010 | 0.204 | 0.806 |

Annexure – 4.4

Non/Less Realization of Abiana Rs. 395.801 Million

(Rs. in million)

| Deputy Commissioner, Jaffarabad | | | | | |
|---------------------------------|----------------|------------------------------|-----------------|--------------------|------------------|
| S. No | Name of Tehsil | Outstanding Amount of Abiana | Total Recovered | Outstanding Amount | %age of Recovery |
| 1 | Jhatpat | 5.781 | 0.329 | 5.452 | 5.7% |
| 2 | Usta Muhammad | 4.997 | 0.248 | 4.750 | 5% |
| 3 | Gandakha | 2.827 | 0.162 | 2.664 | 5.7% |
| Total | | 13.605 | 0.739 | 12.866 | 5.4% |

Deputy Commissioner, Naseerabad

(Rs. in million)

| S. No | Name of Tehsil | Outstanding Amount of Abiana since 1987 to 2014 | Estimated for Rabi 2015 | Total Outstanding Amount of Abiana | Total Recovered Upto Rabi 2015 | Outstanding Amount |
|--------------|-------------------|---|-------------------------|------------------------------------|--------------------------------|--------------------|
| 1 | Dera Murad Jamali | 158.617 | 1.592 | 160.209 | 31.023 | 129.186 |
| 2 | Tamboo | 195.547 | 2.513 | 198.060 | 17.030 | 181.030 |
| 3 | Baba Kot | 15.208 | 1.278 | 16.486 | 0.610 | 15.876 |
| 4 | Chattar | 27.156 | 0.200 | 27.357 | 12.144 | 15.213 |
| Total | | 396.528 | 5.583 | 402.111 | 60.807 | 341.305 |

(Rs In million)

| Deputy Commissioner, Lasbela at Uthal | | | | | |
|---------------------------------------|---------------------------------------|---------------------|-------------------------------|---------------------------------|--------------------------|
| Name of Tehsil | Previous Years Out Standing Due (Rs.) | Demand 2014-15 (Rs) | Total Amount Recoverable (Rs) | Total Recovery During 2014-2015 | Balance Outstanding (Rs) |
| Hub | 36.560 | Nil | 36.560 | Nil | 36.560 |

(Rs In million)

| Deputy Commissioner Sohbat Pur | | | | |
|--------------------------------|----------------|----------------------------|-------------------------|---------------------|
| S. No. | Name of Tehsil | Demand for the F.Y 2014-15 | Recovery during 2014-15 | Outstanding Balance |
| 1 | Sohbatpur | 1.634 | 0.558 | 1.075 |
| 2 | Manjhi Pur | 0.481 | 0.221 | 0.259 |
| 3 | Faridabad | 2.215 | 0.835 | 1.379 |
| 4 | Herdin | 0.248 | 0.116 | 0.132 |
| 5 | Panhwar | 2.447 | 0.224 | 2.222 |
| | Total | 7.028 | 1.957 | 5.067 |

Annexure – 4.5

Irregular expenditure on medical treatment Rs.128.536 Million
(Rs. in millions)

| Deputy Commissioner, Awaran | | |
|-----------------------------|-------------|--------------|
| S. No. | Description | Amount |
| 1. | Scholarship | 10.00 |
| Total | | 10.00 |

(Rs. In million)

| Deputy Commissioner Jhal Magsi at Gandawah | | | | | | |
|--|---|-------------|---|------------------|--------------|--------------|
| Scheme for 2014-15. MPA Nawabzad Mir Tariq Khan Magsi. | | | | | | |
| | PSDP No | Project I.D | Name of Scheme | Amount Released. | Expenditure | Balance |
| BC12107 | Sec/Subsector-Health Health Care | | / Primary | A03942 | | |
| 1 | 1277 | Z2014.0442 | Medical Re-imbursment Scheme for Needy / Poor Patients. | 10.000 | 9.125 | 0.874 |
| Total | | | | 10.000 | 9.125 | 0.874 |

(Rs. in millions)

| Deputy Commissioner, Quetta | | |
|-----------------------------|-------------|----------------------|
| S. No. | Description | Balance Amount (Rs.) |
| 1. | 2014-15 | 28.930 |

(Rs. in million)

| Deputy Commissioner Dera Bugti | | | | |
|--------------------------------|--|------------|------------|--------|
| S. No. | Name of Beneficiaries / Particulars | Cheque No. | Date | Amount |
| 1 | Mr. Amanullah Junior clerk for Liver Transplantation | 930402 | 07.04.2015 | 4.000 |
| 2 | Mr. Abdul Hameed Levies Spoy for Medicine of Hepatitis C | 930403 | 07.04.2015 | 0.100 |
| 3 | Bibi Fatima W/o Muzafar Hussain Jamali for medical Treatment | 930404 | 04.05.2015 | 0.200 |
| 4 | Abdul Sattar S/o Abdul Ghani for Medical | 930405 | 04.05.2015 | 5.000 |

| | | | | |
|--------------|--|---------|------------|--------------|
| | Treatment | | | |
| 5 | Ghullam Hussain S/o Dost Ali for Medical Treatment | 930406 | 04.05.2015 | 0.030 |
| 6 | Wadera Jam Sher Khan | 930407 | 04.05.2015 | 0.100 |
| 7 | Muhammad Sallah S/o Jangihar | 930408 | 04.05.2015 | 0.400 |
| 8 | Rasool Bux S/o Hazoor Khan for Medical Treatment of her wife | 930409 | 04.05.2015 | 0.050 |
| 9 | Kalerrri S/o Umar Bux | 930410 | 04.05.2015 | 0.030 |
| 10 | Sikandar Ali S/o Dosan Bugti | 930416 | 07.05.2015 | 0.030 |
| 11 | Khuda Bux S/o Muhammad Umar levies driver | 930 418 | 18.05.2015 | 0.025 |
| 12 | Abdul Gafoor driver DC office | 930431 | 26.05.2015 | 0.015 |
| Total | | | | 9.980 |

| Deputy Commissioner Kalat | | |
|---------------------------|-------------------------------------|-----------------|
| S. No. | Released By | (Rs in Million) |
| 1 | Mrs. Zareena Zehri MPA | 2.500 |
| 2 | Nawabzada Mir Zafarullah Khan Zehri | 2.500 |
| 3 | Nawabzada Mir Zafarullah Khan Zehri | 2.500 |
| 4 | Nawabzada Mir Zafarullah Khan Zehri | 20.00 |
| Total: | | 27.500 |

Annexure – 4.6
Irregular expenditure from secret service fund – Rs.48.26 million
(Rs. in million)

| Deputy Commissioner, Dera Bugti | | | |
|---------------------------------|---|----------------|--------------|
| S. No. | Particular | Drawn on Dated | Amount |
| 1 | Received from Home Department under order dated 22.07.2014 No.SO(Comp)5-32/2014-15/1533-38 | 19.08.2014 | 1.400 |
| 2 | Received from Home Department under order dated 25.09.2014 No.SO(Comp)5-32/2014-15/2070-75 | 20.10.2014 | 0.500 |
| 3 | Received from Home Department under order dated 25.09.2014 No.SO(Comp)5-32/2014-15/2078-81 | 20.10.2014 | 2.000 |
| 4 | Received from Home Department under order dated 02.09.2014 No.SO(Comp)5-32/2014-15/1818-23 | 05.11.2014 | 0.500 |
| 5 | Received from Home Department under order dated 25.11.2014, (for 20 surrender Ferraris) | 01.01.2015 | 1.200 |
| 6 | Received from Home Department under order dated 16.12.2014, Rs.11.250 No.SO(Comp)5-32/2014-15/2686-91 | 06.01.2015 | 10.850 |
| 7 | Received from Home Department under order dated 10.03.2015 No.SO(Comp)5-32/2014-15/474-79 | 30.03.2015 | 25.400 |
| 8 | Received from Home Department under order dated 22.04.2015 No.SO(Comp)5-32/2014-15/874-79 | 29.04.2015 | 3.000 |
| 9 | Received from Finance Department under order dated 28.08.2014, (Financial Assistant for Ferraris) No.(SO-IX)12-5/2014-15/506-9/112 | 11.09.2014 | 2.100 |
| 10 | Received from Finance Department under order dated 09.09.2014, (Financial Assistant for Ferraris) No.(SO-IX)12-5/2014-15/606-19 | 17.09.2014 | 1.260 |
| 11 | Received from Finance Department under order dated 23.10.2014, (Grant of Compensation) No.(SO-IX)12-5/2014-15/824-27 | 06.11.2014 | 0.050 |
| Total | | | 48.26 |

Annexure – 4.7

Non-accountal of costly store items - Rs.12.184 million

(Rs In million)

| Deputy Commissioner Jhal Magsi at Gandawah | | | | | |
|--|---|-------------------|--|-------------|--------------|
| S.N | Name of Firm | V.No/Date of Bill | Description | Cashed on | Amount |
| 1 | M/s Enterprises M.A Jinnah Road Quetta. | 098/07-08-2015. | Hepatitis Vaccine for Peads | 19-06-2015. | 0.412 |
| | | | Hepatitis Vaccine for Adults | | 0.281 |
| | | | Hepatitis Vaccine for Child | | 0.058 |
| | | | Anti Rabies Vaccine | | 0.248 |
| | | | Anti Snake Venom | | 0.558 |
| | | | Anti Toxin Vaccine | | 0.015 |
| | | | Ultra Sound Dopler Toshiba | | 3.000 |
| | | | Oxygen Concentrator | | 0.425 |
| 2 | M/s Qazi Wazir Hussain Contractor & G-Order Supplier Jhal Magsi. | Nil/02-06-15. | Purchase of Sports Articles for the Sports Club Jhal Magsi. | 19-06-2015. | 2.499 |
| 3 | M/s Qazi Wazir Hussain Contractor & G-Order Supplier Jhal Magsi. | Nil/25-05-15. | Purchase of Sewing Machine 240 items @ Rs.10000 per unit. | 01-06-2015. | 2.400 |
| Total | | | | | 9.899 |

(Rs. in millions)

| Deputy Commissioner, Gawadar | | | | |
|------------------------------|-------------------------------|------------------|-----------------|-------------|
| S. No | Name of firm | Bill No/date | Particulars' | Amount (Rs) |
| 1. | M/s Haji Raseed Ahmed GC | 1171, 27.6.2015 | Uniform & shoes | 2.084 |
| 2. | M/s Baloch Book Stall, Gwadar | 1199/7, 11.2014 | Stationery | 0.0392 |
| 3. | | 1192/28, 11.2014 | | 0.0415 |
| 4. | | 1195/31, 12.2014 | | 0.0410 |
| 5. | | 1197, 26.12.2014 | | 0.0392 |
| 6. | | 1198/27, 01.2015 | | 0.0391 |
| Total | | | | |

Annexure 4.8

Irregular Payments of grant-in-aid –Rs.10 million

(Rs. in million)

| Deputy Commissioner Dera Bugti | | | | |
|--------------------------------|--|-------------------|-------------|---------------|
| S. No. | Beneficiaries / Particulars | Cheque No. | Date | Amount |
| 1 | Juma Khan S/o Peer Jan for purchase of sports equipment | 930414 | 04.05.2015 | 0.300 |
| 2 | Chairman Municipal Committee Sui for Cricket Tournament | 930415 | 04.05.2015 | 0.100 |
| 3 | District Sports Officer Dera Bugti for sports activity | 930417 | 07.05.2015 | 2.200 |
| 4 | Ali Gul S/o Gafoor khan R/o Baikar for purchase of sports equipment | 930420 | 18.05.2015 | 0.300 |
| 5 | Lal Jan S/o Shaloo for purchase of cricket and sports equipment | 930428 | 25.05.2015 | 0.300 |
| 6 | Hand Ball association through Mr. Zahid Ali on account of prize money announced by Mr. Sarfraz Ahmed Bugti MPA | 930422 | 25.05.2015 | 1.000 |
| 7 | Hand Ball association | 930478 | 09.07.2015 | 1.500 |
| 8 | Basket Ball association | 930479 | 10.07.2015 | 1.500 |
| 9 | Commandant Bambore Rifles Dera Bugti for sports activities | 936344 | 08.12.2015 | 0.500 |
| 10 | District Sports Officer Dera Bugti for sports activity | 936345 | 30.12.2015 | 0.300 |
| 11 | Mr. Zahid Ali S/o Noor Ali for culture activities | 936346 | 30.12.2015 | 0.500 |
| 12 | Dr. Muhammad Hussain Chairman Tehsil Committee for culture activities in District Dera Bugti | 936332 | 23.11.2015 | 1.000 |
| 13 | Mst. Mehtab Lashar Khushal welfare organization Jaffarabad for community development and cultural activities | 936330 | 04.09.2015 | 0.200 |
| 14 | Mr. Roshan Khan R/o Dilgowage for repair of Masjid | 930413 | 04.05.2015 | 0.300 |
| Total | | | | 10.00 |

Annexure – 4.9

**Irregular expenditure on drawl of abstract bills - Rs.5.271 million
(Rs. in million)**

| Deputy Commissioner Sibi | | | | |
|--------------------------|--------------|-------------------------------|-------------|--------------------------------------|
| S. No | Payment date | Paid to | Amount | Items purchased |
| 01 | 09.06.15 | Syed Muhammad and sons Quetta | 0.095 | Militia Clothes, shoes (Chappals) |
| 02 | | Syed Muhammad and sons Quetta | 0.095 | |
| 03 | | Syed Muhammad and sons Quetta | 0.095 | |
| 04 | | Syed Muhammad and sons Quetta | 0.095 | |
| 05 | | Syed Muhammad and sons Quetta | 0.095 | |
| 06 | | Syed Muhammad and sons Quetta | 0.095 | |
| 07 | | Syed Muhammad and sons Quetta | 0.095 | |
| 08 | | Syed Muhammad and sons Quetta | 0.093 | |
| 09 | 09.06.15 | Syed Muhammad and sons Quetta | 0.080 | |
| 10 | | Syed Muhammad and sons Quetta | 0.080 | |
| 11 | | Syed Muhammad and sons Quetta | 0.080 | |
| 12 | | Syed Muhammad and sons Quetta | 0.080 | |
| 13 | | Syed Muhammad and sons Quetta | 0.080 | |
| 14 | | Syed Muhammad and sons Quetta | 0.080 | |
| 15 | | Syed Muhammad and sons Quetta | 0.080 | |
| 16 | | Syed Muhammad and sons Quetta | 0.080 | |
| 17 | | Syed Muhammad and sons Quetta | 0.080 | |
| 18 | | Syed Muhammad and sons Quetta | 0.080 | |
| Total | | | 1.56 | |

Deputy Commissioner Quetta

| S. No. | Name of Firm | Bill No/ Date | Cheque No/Date | Amount |
|--------------|-----------------|------------------|---------------------|--------------|
| 1. | M/s Naseeb & Co | 083/nil | 1020480, 19.06.2015 | 0.075 |
| 2. | | 084/nil | 1020482, 19.06.2015 | 0.072 |
| 3. | | 085/nil | 1082479, 19.06.2015 | 0.074 |
| 4. | | 086/nil | 1020480, 19.06.2015 | 0.082 |
| 5. | | 087/nil | 1020480, 19.06.2015 | 0.080 |
| 6. | | 088/nil | 1020486, 19.06.2015 | 0.085 |
| 7. | | 026/nil | 1020240, 18.06.2015 | 0.072 |
| Total | | | | 0.723 |

(Rs. in millions)

| Deputy Commissioner Quetta | | | | | |
|----------------------------|---|----------------|--------------------|------------------------|---------------|
| S. No. | Name of Firm/contractor | Bill No/ Date | Cheque No, Date | Particulars | Amount |
| 1. | The New Prince, Tent Services, Qta M/s New Prince | 227/06.11.2014 | 094763, 13.11.2014 | Tea Breaks and Lunches | 0.0975 |
| 2. | | 228/06.11.2014 | | | 0.0977 |
| 3. | | 231/06.11.2014 | | | 0.0987 |
| 4. | | 232/06.11.2014 | | | 0.0995 |
| 5. | | 233/06.11.2014 | | | 0.0960 |
| 6. | | 234/06.11.2014 | | | 0.0975 |
| 7. | | 235/06.11.2014 | | | 0.0975 |
| 8. | | 236/06.11.2014 | | | 0.0987 |
| 9. | | 237/06.11.2014 | | | 0.0995 |
| 10. | | 238/06.11.2014 | | | 0.0975 |
| 11. | | 239/06.11.2014 | | | 0.0975 |
| Total | | | | | 1.0800 |

(Rs. In million)

| Deputy Commissioner Gwader | | | | |
|----------------------------|--------------------------|----------------|--------------------|--------------|
| S. No | Name of Firm | Bill & Date | Particulars | Amount |
| 1 | M/s Karachi Autos Gwadar | 603, 20.6.2014 | Engine overhauling | 0.099 |
| 2 | | 621, 15.6.2015 | Engine overhauling | 0.099 |
| 3 | | 619, 2.6.2014 | Denting painting | 0.099 |
| 4 | | 620, 6.6.2014 | Denting painting | 0.099 |
| 4 | | 626, 10.5.2014 | Engine overhauling | 0.099 |
| 5 | | 627, 15.5.2014 | Engine overhauling | 0.099 |
| 6 | | 628, 20.5.2014 | Engine overhauling | 0.099 |
| 7 | | nil/20.09.2014 | Misic rep | 0.097 |
| 8 | | nil/2.09.2014 | Misic rep | 0.093 |
| 9 | nil/23.07.2014 | Misic rep | 0.095 | |
| Total | | | | 0.978 |

(Rs. in million)

Deputy Commissioner Dera Bugti

| S. No | No. of Vehicle | Particulars | Voucher Date | Amount |
|--------------|----------------|--|--------------|--------------|
| 1 | QAF-9101 | Cushion, P/o 5 tyres, both shocks, P/o battery and labor charges | 15.07.2014 | 0.100 |
| 2 | QAD-7268 | Cushion, P/o 5 tyres, both shocks, P/o battery and labor charges | 23.07.2014 | 0.100 |
| 3 | DB-II | Cushion, P/o 5 tyres, both shocks, P/o battery and labor charges | 02.08.2014 | 0.100 |
| 4 | QAK-2745 | Body denting painting, complete wiring and P/o battery | 07.08.2014 | 0.095 |
| 5 | QAK-2745 | Cushion, repair of front Hisa complete, P/o battery and labor charges | 25.02.2015 | 0.042 |
| 6 | QAD-7268 | Body denting and labor charges | 26.02.2015 | 0.040 |
| 7 | DB-II | Cushion, both shocks, P/o battery and labor charges | 27.02.2015 | 0.030 |
| 8 | QAD-7268 | P/o 5 tyres | 24.03.2015 | 0.034 |
| 9 | QAD-7268 | Cushion complete, both shocks observers, complete wiring and labor charges | 31.03.2015 | 0.054 |
| 10 | DB-II | P/o 4 tyres | 25.03.2015 | 0.038 |
| 11 | QAF-9101 | P/o 4 tyres | 26.03.2015 | 0.034 |
| 12 | QAK-2745 | P/o 4 tyres | 29.03.2015 | 0.034 |
| 13 | QAK-2745 | Body denting painting, complete wiring and labor charges | 30.03.2015 | 0.060 |
| 14 | QAF-9101 | Both shocks, P/o battery and labor charges | 02.05.2015 | 0.044 |
| 15 | QAD-7268 | Kamani set dent and repair, P/o battery and labor charges | 03.05,2015 | 0.061 |
| 16 | QAK-2745 | Both shocks absorbers, steering shocks and labor charges | 04.05.2015 | 0.035 |
| 17 | DB-II | Both shocks complete, steering adjustment and labor charges | 09.06.2015 | 0.028 |
| Total | | | | 0.929 |

Annexure – 4.10

**Non deduction of General Sales Tax from contractors/ suppliers -
Rs.1.281 million**

(Rs. in million)

| S. No | Firm | Particulars | Amount of bill | GST 16% |
|---|----------------------------------|--------------------|-----------------------|----------------|
| Deputy Commissioner, Kohlu (2013-14) | | | | |
| 1 | Dera educationa press DG Khan | p/o 55 banners | 0.049 | 0.007 |
| 2 | Tareen shopping certre Kohlu | p/o stationery | 0.048 | 0.007 |
| 3 | Arshad general store Kohlu | | 0.049 | 0.007 |
| 4 | Wasim shopping center Kohlu | p/o flags | 0.040 | 0.006 |
| 5 | Quetta city tyres Quetta | p/o tyres | 0.044 | 0.007 |
| 6 | Quetta city tyres Quetta | p/o tyres | 0.044 | 0.007 |
| 7 | Al Rehman stationery Kohlu | p/o stationery | 0.049 | 0.007 |
| 8 | Tyre point DG Khan | p/o tyres | 0.039 | 0.006 |
| 9 | New azim tyres DG Khan | | 0.039 | 0.006 |
| 10 | Alizai printings DG Khan | p/o banners | 0.050 | 0.008 |
| 11 | Arshad store Kohlu | p/o stationery | 0.054 | 0.008 |
| 12 | Maqbool motors Multan | p/o Head, Nozel | 0.079 | 0.012 |
| 13 | Stationery zone Multan | p/o stationery | 0.071 | 0.011 |
| 14 | New azeem tyres Quetta | p/o tyres | 0.065 | 0.010 |
| 15 | Aijaz shopping center Kohlu | Water cooler, | 0.074 | 0.011 |
| 16 | Lal Bux Mari contractor (levies) | p/o uniforms | 3.417 | 0.546 |
| Total (A) | | | 4.216 | 0.674 |
| Deputy Commissioner, Sibi (2014-15) | | | | GST 17% |
| 1 | Khan badge makers Karachi | p/o Badges, | 0.048 | 0.008 |
| 2 | Libas silk center Sibi | p/o caps, etc | 0.039 | 0.006 |
| 3 | Molana syed yaro fruits sibi | p/o dry fruits | 0.033 | 0.005 |
| 4 | Molana syed yaro fruits sibi | p/o dry fruits | 0.025 | 0.004 |
| 5 | Molana syed yaro fruits sibi | p/o dry fruits | 0.033 | 0.005 |
| 6 | Shaheen flax printers sibi | Chalking etc | 0.048 | 0.008 |
| 7 | Moon light sibi | Service wire, | 0.043 | 0.007 |
| 8 | High tech printers Quetta | p/o pana flex | 3.202 | 0.544 |
| 9 | New fashion shoes Queta | p/o shoes | 0.036 | 0.006 |
| 10 | Darpan silk center Sibi | p/o cloths, etc. | 0.058 | 0.009 |
| Total (B) | | | 3.569 | 0.606 |
| G. Total | | | | 1.281 |

Annexure – 5.1

Loss due to purchase of medicines at higher rate - Rs.12.490 million

(Rs. in million)

| S. No | Medicine | Qty | High Rate | | | Lowest Rate | | | Difference |
|-------|--------------------------------|----------|---------------------------|-----------------|----------------|------------------------------|-----------------|----------------|---------------|
| | | | Firms | Rate | Amount | Firm | Rate | Amount | |
| 1 | Famotidine 20 mg | 21,930 | Dawn Distributer Peshawar | 55.7 | 1.221 | Health Tec | 36 | 0.789 | 0.432 |
| 2 | Famotidine 40 mg | 12,500 | Dawn Distributer | 55.56 | 0.694 | Health Tec | 28.5 | 0.356 | 0.338 |
| 3 | Tab Calpol/Paracetamol | 147000 P | Glaxo Smith | 125 per 200 Tab | 18.375 | Parmedic Laboratories Lahore | 120 per 200 tab | 17.640 | 0.735 |
| 4 | Paracetamol 60 ml bottle | 825,540 | Reckit Benckiser Karachi | 18.5 | 15.272 | Dawn Distributer Peshawar | 16.73 | 13.811 | 1.461 |
| 5 | Guiding Catheter | 550 | Health Tec | 9200 | 5.060 | New Tameer Enterprise QTA | 925 | 0.508 | 4.551 |
| 6 | Omeprazole 20 mg | 77,668 | Brooks Pharama | 40 of 14 tabs | 3.106 | Najam Brothers QTA | 21 of 14 tabs | 1.631 | 1.475 |
| 7 | INJ. Detrose Water 5% 1000 ml | 148,360 | MEDIPAK LTD Lahore | 73.25 P.Bag | 10.867 | Universal Traders QTA | 69.55 P.Bag | 10.318 | 0.548 |
| 8 | INJ. Ringer Lactate 500 ml | 435,590 | MEDIPAK LTD Lahore | 72.50 P.Bag | 31.580 | Universal Traders QTA | 68.85 P.Bag | 29.990 | 1.589 |
| 9 | Inj. Normal Saline 0.9% 100 ml | 205,400 | MEDIPAK LTD Lahore | 71.25 P.Bag | 14.634 | Universal Traders QTA | 67.70 P.Bag | 13.905 | 0.729 |
| 10 | INJ. Detrose Saline 5% 1000 ml | 132,400 | MEDIPAK LTD Lahore | 75.00 P.Bag | 9.930 | Universal Traders QTA | 71.25 P.Bag | 9.433 | 0.496 |
| 11 | INJ. Detrose Water 5% 1000 ml | 46,424 | MEDIPAK LTD Lahore | 57.25 P.Bag | 2.657 | Universal Traders QTA | 54.40 P.Bag | 2.525 | 0.132 |
| Total | | | | | 113.400 | | | 100.910 | 12.490 |

Annexure – 5.2

Less realization of Government receipt-Rs.3.766 million

A-Lab and Blood Bank.

(Rs. in millions)

| Name of Department | Total Number of Tests | Free | Rate/ Test | Amount to be realized | Amount realized | Diff/ Less Recovery |
|--------------------|-------------------------|------|------------|-----------------------|-----------------|---------------------|
| Lab | 105886 | 0 | 50 | 5.294 | 4.010 | 1.284 |
| Blood Bank | 12000 (12000-4758=7242) | 4758 | 50 | 0.362 | 0.223 | 0.138 |
| Total | | | | | | 1.422 |

B-Bed Charges.

(Rs. in millions)

| Total number of wards | Average bed per ward | Total number of beds | Total days | Per day charges | Total Amount to be Deposited |
|--|----------------------|----------------------|------------|-----------------|------------------------------|
| 25 | 20 | 500 | 365 | Rs.5 | 0.912 |
| -Total 43 wards @10/- admission charges 500Patients in a year (43*10*500) | | | | | 0.215 |
| Sub Total | | | | | 1.127 |
| Amount deposited | | | | | 0.521 |
| Less deposit | | | | | 0.606 |

C-Operation Theater Charges.

(Rs. in millions)

| Name of Units | No of Cases | Rate | Amount Realized | Amount Deposited | Difference |
|---------------|-------------|------|-----------------|------------------|--------------|
| Major OT | 8924 | 300 | 2.677 | 1.122 | 1.555 |
| Minor OT | 3150 | 100 | 0.315 | 0.085 | 0.230 |
| Total | | | 2.992 | 1.207 | 1.785 |

D-Dental Charges.

(Rs. in millions)

| Name of Units | No of Cases | Rate Rs. | Amount Realized Rs. | Amount Deposited Rs. | Difference Rs. |
|------------------|-------------|----------|---------------------|----------------------|----------------|
| Teeth Extraction | 11737 | 50 | 0.586 | 0.418 | 0.168 |

Annexure – 5.3

Non-deduction of house rent and conveyance allowance Rs. 7.965 million

(Rs. in millions)

| S. No | Name & Designation of Resident | No/Type | House Rent | C/A | Total | Period (M) | Recovery Rs. |
|-----------------------|---|------------------------------------|------------|------|-------|----------------------------|--------------|
| 1 | Dr. Taj Mohammad Executive Director (B-20) | Executive Director A-Type Bungalow | 8856 | 0 | 8856 | 12 months | 0.106 |
| 2 | Dr. Mehmood Ahmed Medical Officer (B-17) | 01-B Type Bungalow | 4432 | 5000 | 9432 | 17 months (07.14 to 11.15) | 0.160 |
| 3 | Mr. Muhammad Aslam, Pharmacist (B-17) | 02-B Type | 4432 | 5000 | 9432 | 17 months | 0.160 |
| 4 | Dr. Muhammad Ismail SMO (B-18) (Late) | 03-B Type | 5809 | 0 | 5809 | 17 months | 0.099 |
| 5 | Mr. Ehsan, Supervisor (B-11) | 09-B Type | 1852 | 2856 | 4708 | 17 months | 0.080 |
| 6 | Dr. Kausar Rehman Consultant Breast Surgeon | 10-B Type | 4432 | 5000 | 9432 | 17 months | 0.160 |
| DOCTORS HOSTEL | | | | | | | |
| 7. | Mr. Hazar Khan, Sanitary Inspector (B-06) | 01 | 1543 | 1932 | 3475 | 17 months | 0.059 |
| 8. | Mr. Noor Jan Marri, POP Technician (B-05) | 02 | 1503 | 1932 | 3435 | 17 months | 0.058 |
| 9. | Mr. Fazal Elahi, Assistant Store Keeper (B-07) | 03 | 1588 | 1932 | 3520 | 17 months | 0.060 |
| 10. | Mr. Abdul Rab, Cleaner (B-02) | 04 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| 11 | Dr. Muhammad Iqbal Tanoli, Senior Pediatrician (B-19) | 05 | 8856 | 5000 | 13856 | 17 months | 0.235 |
| 12 | Mr. Abdul Jabbar, Driver (B-05) | 06 | 1503 | 1932 | 3435 | 17 months | 0.058 |
| 13 | Mr. Merhullah, Stretcher Bearer (B-02) | 07 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| 14 | Mr. Jehanzeb, Assistant Store Keeper (B-07) | 08 | 1588 | 1932 | 3520 | 17 months | 0.060 |
| 15 | Dr. Bashier Ahmed, Medical Officer (B-17) | 09 | 4432 | 5000 | 9432 | 17 months | 0.160 |
| 16 | Mr. Muhammad Aslam, Naib Qasid (B-02) | 10 | 1366 | 1785 | 3151 | 17 months | 0.053 |

| S. No | Name & Designation of Resident | No/Type | House Rent | C/A | Total | Period (M) | Recovery Rs. |
|-----------------------|--|---------|------------|------|-------|------------|--------------|
| NURSING HOSTEL | | | | | | | |
| 17 | Mst. Zoya Zafar, Staff Nurse (B-16) | 01 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 18 | Mst. Rabia Shah, Staff Nurse (B-16) | 02 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 19 | Mst. Nancy Manzoor, Staff Nurse (B-16) | 03 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 20 | Mst. Naema Hanif, Staff Nurse (B-16) | 04 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 21 | Mst. Sakina Jaffar, Staff Nurse (B-16) | 05 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 22 | Mst. Maryam, Staff Nurse (B-16) | 06 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 23 | Mst. Mona Liza, Staff Nurse (B-16) | 07 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 24 | Ms. Munnaza Shaheen | 08 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 25 | Mst. Samreen Ghaffar, Staff Nurse (B-16) | 09 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 26 | Mst. Saba Rasheed, Staff Nurse (B-16) | 10 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 27 | Mst. Zarina, Ayah (B-03) | 11 | 1413 | 1785 | 3198 | 17 months | 0.054 |
| 28 | Mst. Naila Iram, Staff Nurse (B-16) | 12 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 29 | Mrs. Najma Bibi, Staff Nurse (B-16) | 13 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 30 | Bismillah Khan, Asstt: Store Keeper (B-07) | 14 | 1588 | 1932 | 3520 | 17 months | 0.060 |
| 31 | Mrs. Hameeda, Staff Nurse (B-16) | 15 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 32 | Attia Batool, Staff Nurse | 16 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 33 | Amina Batool, Staff Nurse | 17 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 34 | Mst. Shabana Akbar, Staff Nurse (B-16) | 18 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 35 | Mst. Iram Bashier, Staff Nurse (B-16) | 19 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 36 | Rafia Batool, Staff Nurse | 20 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 37 | Mst. Azra Parveen, Staff Nurse (B-16) | 21 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 38 | Mrs. Zeenat Akbar, Staff Nurse (B-16) | 22 | 2727 | 5000 | 7727 | 17 months | 0.131 |
| 39 | Mohammad Akram, Naib Qasid (B-02) | 23 | 1366 | 1785 | 3151 | 17 months | 0.053 |

| S. No | Name & Designation of Resident | No/Type | House Rent | C/A | Total | Period (M) | Recovery Rs. |
|---------------------|--|---------|------------|------|-------|------------|--------------|
| 40 | Mr. Mohammad Musa, Dresser (B-06) | 24 | 1543 | 1932 | 3475 | 17 months | 0.059 |
| 41 | Mr. Sona Khan, Cook (B-02) | 25 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| 42 | Mr. Muhammad Raza, Naib Qasid (B-02) | 26 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| 43 | Mr. Muhammad Arif, Attendant (B-04) | 27 | 1543 | 1932 | 3475 | 17 months | 0.059 |
| 44 | Mst. Bilquees Begum, Cons Physiotherapist (B-20) | 28 | 10505 | 5000 | 15505 | 17 months | 0.263 |
| 45 | Mst. Sabra Naik, Ayah (B-03) | 29 | 1413 | 1785 | 3198 | 17 months | 0.054 |
| 46 | Mst. Zubeda, Aya (B-03) | 30 | 1413 | 1785 | 3198 | 17 months | 0.054 |
| 47 | Mr. Saeed Ahmed, Ward Boy (B-03) | 31 | 1413 | 1785 | 3198 | 17 months | 0.054 |
| 48 | Mr. Raz Muhammad, Senior Clerk (B-11) | 32 | 1852 | 2856 | 4708 | 17 months | 0.080 |
| 49 | Mr. Rafiq Ahmed, Dispatch Rider (B-02) | 33 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| 50 | Mr. Atta ullah, Dresser (B-06) | 34 | 1543 | 1932 | 3475 | 17 months | 0.059 |
| 51 | Dr. Zahid Hussain, Pharmacist (B-17) | 35 | 4432 | 5000 | 9432 | 17 months | 0.160 |
| 52 | Mr. Abdul Basit, Driver (B-05) | 36 | 1503 | 1932 | 3435 | 17 months | 0.058 |
| 53 | Dr. Wali Mohammad, Medical Officer (B-17) | 37 | 4432 | 5000 | 9432 | 17 months | 0.160 |
| 54 | Vacant | 38 | 0 | 0 | 0 | 0 | 0 |
| 55 | Mr. Naveed Ahmed, Stretcher Bearer (B-02) | 39 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| 56 | Mr. Tufail Ahmed, Dresser (B-06) | 40 | 1543 | 1932 | 3475 | 17 months | 0.059 |
| 57 | Mrs. Sheerin, Aya (B-03) | 41 | 1413 | 1785 | 3198 | 17 months | 0.054 |
| 58 | Mr. Ali Ahmed, Driver (B-05) | 42 | 1503 | 1932 | 3435 | 17 months | 0.058 |
| 59 | Mr. Sana ullah, Tailor Master (B-07) | 43 | 1588 | 1932 | 3520 | 17 months | 0.060 |
| 60 | Mr. Mohammad Murad, Naib Qasid (B-02) | 44 | 1366 | 1785 | 3151 | 17 months | 0.053 |
| C-TYPE FLATS | | | | | | | |
| 61 | Dr. Raheela Jamali LMO (B-17) | 01 | | 5000 | 5000 | 17 months | 0.085 |
| 62 | Dr. Ghulam Akbar, | 02 | | 5000 | 5000 | 17 months | 0.085 |

| S. No | Name & Designation of Resident | No/Type | House Rent | C/A | Total | Period (M) | Recovery Rs. |
|---------------------|---|---------|------------|------|-------|------------|--------------|
| | Medical Officer (B-17) | | | | | | |
| 63 | Dr. Khadim Hussain, Medical Officer (B-17) | 03 | | 5000 | 5000 | 17 months | 0.085 |
| 64 | Dr. Muneer Ahmed, Medical Officer | 04 | | 5000 | 5000 | 17 months | 0.085 |
| 65 | Mr. Zahoor Ahmed, APS (B-16) | 05 | | 5000 | 5000 | 17 months | 0.085 |
| 66 | Dr. Bashir Ahmed, Medical Officer (B-17) | 06 | | 5000 | 5000 | 17 months | 0.085 |
| 67 | Dr. Maria Gul, LMO (B-17) | 07 | | 5000 | 5000 | 17 months | 0.085 |
| 68 | Dr. Abdullah Jan, Medical Officer (B-17) | 08 | | 5000 | 5000 | 17 months | 0.085 |
| 69 | Mr. Rafiq Ahmed Khosa, Telephone Operator (B-14) | 09 | | 2856 | 2856 | 17 months | 0.048 |
| 70 | Mr. Sajjad Ahmed, Dental Technician (B-09) | 10 | | 1932 | 1932 | 17 months | 0.033 |
| 71 | Mr. Mushtaque Ahmed, Accounts Assistant (B-16) | 11 | | 5000 | 5000 | 17 months | 0.085 |
| 72 | Dr. Abdul Waheed Korejo, Medical Officer (B-17) | 12 | | 5000 | 5000 | 17 months | 0.085 |
| 73 | Mr. Shah Nazar, Assistant Store Keeper (B-07) | 14 | | 1932 | 1932 | 17 months | 0.033 |
| 74 | Mr. Bashir Ahmed, Junior Clerk (B-09) | 15 | | 1932 | 1932 | 17 months | 0.033 |
| 75 | Dr. Pervez Iqbal, Junior Clerk (B-09) | 16 | | 1932 | 1932 | 17 months | 0.033 |
| D-TYPE FLATS | | | | | | | |
| 76 | Mr. Ghulam Qadir, Record Keeper (B-11) | 01 | | 2856 | 2856 | 17 months | 0.048 |
| 77 | Mr. Behram Khan, Driver (B-05) | 02 | | 1932 | 1932 | 17 months | 0.033 |
| 78 | Mr. Jamil Ahmed, Driver (B-05) | 03 | | 1932 | 1932 | 17 months | 0.033 |
| 79 | Mr. Abdul Rasool, Driver (B-05) | 04 | | 1932 | 1932 | 17 months | 0.033 |
| 80 | Mst. Shazia, Ayah (B-03) | 05 | | 1785 | 1785 | 17 months | 0.030 |
| 81 | Mr. Sher Ali, O.T Technician (B-09) | 06 | | 1932 | 1932 | 17 months | 0.033 |

| S. No | Name & Designation of Resident | No/Type | House Rent | C/A | Total | Period (M) | Recovery Rs. |
|-------|--|---------|------------|------|-------|------------|--------------|
| 82 | Mr. Naeem Ahmed, Dresser (B-06) | 07 | | 1932 | 1932 | 17 months | 0.033 |
| 83 | Mst. Parveen Gul, Ayah (B-03) | 08 | | 1785 | 1785 | 17 months | 0.030 |
| 84 | Mr. Abdul Rahim, Cleaner (B-02) | 09 | | 1785 | 1785 | 17 months | 0.030 |
| 85 | Mr. Abdul Hadi, Dispatch Rider (B-02) | 10 | | 1785 | 1785 | 17 months | 0.030 |
| 86 | Mr. Abdul Qadir Marri, Naib Qasid (B-02) | 11 | | 1785 | 1785 | 17 months | 0.030 |
| 87 | Mr. Murad Shah, Plumber (B-03) | 12 | | 1785 | 1785 | 17 months | 0.030 |
| 88 | Mr. Muhammad Rafiq, Stretcher Bearer (B-02) | 13 | | 1785 | 1785 | 17 months | 0.030 |
| 89 | Mr. Ali Akbar, Vaccinator (B-05) | 14 | | 1932 | 1932 | 17 months | 0.033 |
| 90 | Mr. Muhammad Umer, Ward Master (B-06) | 15 | | 1932 | 1932 | 17 months | 0.033 |
| 91 | Mr. Abdul Nafey, Ward Boy (B-03) | 16 | | 1785 | 1785 | 17 months | 0.030 |
| 92 | Mr. Muhammad Ibrahim, Attendant (B-04) | 17 | | 1785 | 1785 | 17 months | 0.030 |
| 93 | Mr. Nisar Ahmed, Dresser (B-06) | 18 | | 1932 | 1932 | 17 months | 0.033 |
| 94 | Mr. Inayatullah, Mali (B-02) | 19 | | 1785 | 1785 | 17 months | 0.030 |
| 95 | Mr. Abdul Nasir, Vaccinator (B-05) | 20 | | 1932 | 1932 | 17 months | 0.033 |
| 96 | Mr. Muhammad Hashim, Driver (B-05) | 21 | | 1932 | 1932 | 17 months | 0.033 |
| 97 | Mr. Muneer Ahmed, Stretcher Bearer (B-02) | 22 | | 1785 | 1785 | 17 months | 0.030 |
| 98 | Mr. Sher Zaman, Stretcher Bearer (B-02) | 23 | | 1785 | 1785 | 17 months | 0.030 |
| 99 | Mr. Muhammad Tahir, Assistant Computer Operator (B-12) | 24 | | 2856 | 2856 | 17 months | 0.048 |
| 100 | Mr. Nouroz Khan, Driver (B-05) | 25 | | 1932 | 1932 | 17 months | 0.033 |
| 101 | Mr. Samiullah, Ward Boy (B-03) | 26 | | 1785 | 1785 | 17 months | 0.030 |
| 102 | Mr. Muhammad Khalid, Dresser (B-06) | 27 | | 1932 | 1932 | 17 months | 0.033 |

| S. No | Name & Designation of Resident | No/Type | House Rent | C/A | Total | Period (M) | Recovery Rs. |
|--------------|---|----------------|-------------------|------------|--------------|-------------------|---------------------|
| 103 | Mr. Ahmed Zahir, Attendant (B-04) | 28 | | 1785 | 1785 | 17 months | 0.030 |
| 104 | Mr. Ghulam Murtaza, Dresser (B-06) | 29 | | 1932 | 1932 | 17 months | 0.033 |
| 105 | Mr. Abdul Salam, O.T Technician (B-09) | 30 | | 1932 | 1932 | 17 months | 0.033 |
| Total | | | | | | | 7.965 |

Annexure – 5.4

Inadmissible drawl of Rural Incentive Allowance Rs. 3.079 Million.

A- Shaheed Nawab Ghaus Bakhsh Raisani Memorial Hospital

(Rs. in millions)

| S.N | Name | Designation | BPS | Rural incentive / compensatory Allowance (17-18, Rs.6,000 and 19-20, Rs.8,000) | Date of Joining | Total Period | Amount |
|-----|--------------------|----------------|-----|--|---------------------------|--------------------|--------|
| 1 | Dr Ambreen Kareem | MO | 17 | 6000 | 12-06-2015 to 31-10-2015. | 4 months 19 Days | 0.029 |
| 2 | Dr Ali Ahmed | CEO | 20 | 8000 | 02-05-2012 to 11-06-2013. | 13 months 30 Days. | 0.112 |
| 3 | Dr Sikandar Ali | Admin Officer | 19 | 8000 | 10-11-2011 to 04-11-2014. | 35 months 6 Days | 0.282 |
| 4 | Dr. Shafi Muhammad | CEO | 20 | 8000 | 19-06-2014 to 31-10-2015. | 16 month 12 Days. | 0.131 |
| 5 | Dr .Dad Muhammad | Admin Officer | 19 | 8000 | 02-03-2015 to 31-10-2015. | 7 months 29 Days | 0.063 |
| 6 | Dr .Bashir Ahmed | R.M.O Eveing | 18 | 6000 | 01-07-2014 to 31-10-2015. | 16 months | 0.096 |
| 7 | Dr. M.Nawaz Shah | Dy CEO | 19 | 8000 | 02-05-2012 to 14-08-2013. | 15 months 13 Days. | 0.123 |
| 8 | Dr. M.Nawaz Shah | M.O | 17 | 6000 | 15-08-2013 to 13-07-2015. | 22 months 30 Days | 0.138 |
| 9 | Dr. M.Nawaz Shah | R.M.O Morning | 18 | 6000 | 14-07-2015 to 31-10-2015. | 3 months 18 Days | 0.021 |
| 10 | Dr.Safia Haider | SLMO | 18 | 6000 | 29-05-2015 to 31-10-2015. | 5 month 3 Days | 0.030 |
| 11 | Dr.Muhammad Yaqoob | Physician | 18 | 6000 | 01-06-2015 to 31-10-2015. | 5 month 3 Days | 0.030 |
| 12 | Dr. Abdul Malik | EYE Specailist | 18 | 6000 | 19-08-2015 to 31-10-2015. | 2 month 13 Days | 0.014 |
| 13 | Dr.Nouman Ul Haq | MO | 17 | 6000 | 04-08-2014 to 31-10-2015. | 14 month 28 Days | 0.089 |
| 14 | Dr.Samiullah Shah | MO | 17 | 6000 | 04-08-2014 to 31-10-2015. | 14 month 28 Days | 0.089 |
| 15 | Dr.Sarfraz | MO | 17 | 6000 | 01-09-2014 to 31-10-2015. | 14 month 28 Days | 0.089 |
| 16 | D.Manzoor Ahmed | MO | 17 | 6000 | 02-02-2015 to 31-10-2015. | 8 months 29 Days | 0.054 |
| 17 | Dr.Qadeer Ahmed | MO | 17 | 6000 | 01-06-2015 to 31-10-2015. | 5 month | 0.030 |
| 18 | Dr.Muzafar | MO | 17 | 6000 | 26-06-2015 to | 4 months 5 | 0.025 |

| S.N | Name | Designation | BPS | Rural incentive / compensatory Allowance (17-18, Rs.6,000 and 19-20, Rs.8,000) | Date of Joining | Total Period | Amount | |
|--------------|-------------------|-------------|-----|--|---------------------------|------------------|--------|--------------|
| | | | | | 31-10-2015. | Days | | |
| 19 | Dr.Nauroz | MO | 17 | 6000 | 01-06-2015 to 31-10-2015. | 5 month | 0.030 | |
| 20 | Dr.Naeem | MO | 17 | 6000 | 01-06-2015 to 31-10-2015. | 5 month | 0.030 | |
| 21 | Dr.Ibrahim | MO | 17 | 6000 | 26-05-2015 to 31-10-2015. | 5 months 6 Days | 0.031 | |
| 22 | Dr Ambreen Kareem | MO | 17 | 6000 | 12-06-2015 to 31-10-2015. | 4 months 19 Days | 0.028 | |
| 23 | Dr Idyatullah | MO | 17 | 6000 | 15-07-2015 to 31-10-2015. | 3 months 17 Days | 0.021 | |
| 24 | Dr Zahoor Ahmed | MO | 17 | 6000 | 01-09-2015 to 31-10-2015. | 2 months. | 0.012 | |
| 25 | Dr Nauroz Yaqoob | MO | 17 | 6000 | 01-08-2015 to 31-10-2015. | 3 months. | 0.018 | |
| 26 | Dr Bakhtiyar Ali | MO | 17 | 6000 | 03-08-2015 to 31-10-2015. | 3 months. | 0.018 | |
| 27 | Mr.Shaid Rasool | MO | 17 | 6000 | 28-09-2015 to 31-10-2015. | 1 month 3 Days | 0.006 | |
| Total | | | | | | | | 1.639 |

B-DHO Lasbella at Uthal

(Rs. in millions)

| Sr. No. | Name | Designation /Place | BPS | Rural Incentive Allowance Rate P.M. Rs. | Period | Total Moths | Amount | |
|--------------|------------------------|------------------------|-----|---|----------------------|-------------|--------|--------------|
| 1 | Dr. Ghulam Farooq Hoth | DHO Uthal | 18 | 6,000 | 05.08.13 to 31.01.16 | 30 | 0.180 | |
| 2 | Dr. Abdul Hameed | ADHO Uthal | 18 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| 3 | Dr. Muhammad Javed | SMO C.H. Bela | 18 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| 4 | Dr. Qamarullah | MO C.H. Bela | 17 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| 5 | Dr. Muhammad Yaqoob | Den. Surgeon C.H. Bela | 18 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| 6 | Dr. Abdul Rasheed | SMO C.H. Bela | 18 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| 7 | Dr. Salma Hassan | LMO C.H. Bela | 18 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| 8 | Dr. Sabita Devi | LMO C.H. Bela | 18 | 6,000 | 01.07.13 to 31.12.15 | 30 | 0.180 | |
| Total | | | | | | | | 1.440 |

Annexure – 5.5
Irregular drawl of non-practicing allowance – Rs.2.312 million
(Rs. in million)

| Sr. No. | Name & Designation | Name of Clinic | Posted | Previously Pointed Out | Period (w.e.f.) | Rate per Month | Total Amount |
|--------------|----------------------------|--------------------------------------|-----------------|------------------------|-------------------|----------------|--------------|
| 1 | Dr. Abdul Rab, M.O. | Qudoos Medical Center Bela | BHU Ismaliani | 0.416 | 1.7.14 to 30.6.15 | 4,000 | 0.464 |
| 2 | Dr. Muhammad Azim, M.O. | Bolan Medical Center Bela | CH Bela | 0.335 | 1.7.14 to 30.6.15 | 4,000 | 0.383 |
| 3 | Dr. Qamerullah, M.O. | Rameez Jan Medical Center Bela | CH Bela | 0.327 | 1.7.14 to 30.6.15 | 4,000 | 0.375 |
| 4 | Dr. Abdul Rashid, SMO | Owais, national Medical Center Bela | CH Bela | 0.266 | 1.7.14 to 30.6.15 | 1,200 | 0.281 |
| 5 | Dr. Raja Abdul Hameed, SMO | Al-Ain Medical Center, Bela | BHU Tharara | 0.168 | 1.7.14 to 30.6.15 | 1,200 | 0.182 |
| 6 | Dr. Muh. Ismail, MO | Al-Faiz Medical Center Bella | BHU Mahmoodaini | 0.171 | 1.7.14 to 30.6.15 | 1,200 | 0.186 |
| 7 | Dr. Qadir Bux, C.M.O. | Near Om Medical Store Bela | CH Bela | 0.141 | 1.7.14 to 30.6.15 | 1,200 | 0.156 |
| 8 | Dr. Salma, LMO | Maternity Home, near Police St: Bela | CH Bela | 0.079 | 1.7.14 to 30.6.15 | 500 | 0.093 |
| 9 | Dr. Nazir Ahmed, MO | Clinic at Bela | CD Kathore | 0 | 1.7.11 to 30.6.15 | 4,000 | 0.192 |
| Total | | | | | | | 2.312 |

Annexure – 5.6

Irregular expenditure on Electricity Rs 19.839 million

| S. No | Name & Designation of Resident | Flate No/Type | Period |
|-----------------------|---|------------------------------------|----------------------------|
| 1 | Dr. Taj Mohammad Executive Director (B-20) | Executive Director A-Type Bungalow | 12 months |
| 2 | Dr, Mehmood Ahmed, Medical Officer (B-17) | 01-B Type Bungalow | 17 months (07.14 to 11.15) |
| 3 | Mr. Muhammad Aslam, Pharmacist (B-17) | 02-B Type Bungalow | 17 months |
| 4. | Dr. Muhammad Ismail, SMO (B-18) (Late) | 03-B Type Bungalow | 17 months |
| 5. | Mr. Ehsan, Supervisor (B-11) | 09-B Type Bungalow | 17 months |
| 6. | Dr. Kausar Rehman, Consultant Breast Surgeon | 10-B Type Bungalow | 17 months |
| DOCTORS HOSTEL | | | |
| 7. | Mr. Hazar Khan, Sanitary Inspector (B-06) | 01 | 17 months |
| 8. | Mr. Noor Jan Marri, POP Technician (B-05) | 02 | 17 months |
| 9. | Mr. Fazal Elahi, Assistant Store Keeper (B-07) | 03 | 17 months |
| 10. | Mr. Abdul Rab, Cleaner (B-02) | 04 | 17 months |
| 11 | Dr. Muhammad Iqbal Tanoli, Senior Pediatrician (B-19) | 05 | 17 months |
| 12 | Mr. Abdul Jabbar, Driver (B-05) | 06 | 17 months |
| 13 | Mr. Merhullah, Stretcher Bearer (B-02) | 07 | 17 months |
| 14 | Mr. Jehanzeb, Assistant Store Keeper (B-07) | 08 | 17 months |
| 15 | Dr. Bashier Ahmed, Medical Officer (B-17) | 09 | 17 months |
| 16 | Mr. Muhammad Aslam, Naib Qasid (B-02) | 10 | 17 months |
| NURSING HOSTEL | | | |
| 17 | Mst. Zoya Zafar, Staff Nurse (B-16) | 01 | 17 months |
| 18 | Mst. Rabia Shah, Staff Nurse (B-16) | 02 | 17 months |
| 19 | Mst. Nancy Manzoor, Staff Nurse (B-16) | 03 | 17 months |
| 20 | Mst. Naeema Hanif, Staff Nurse (B-16) | 04 | 17 months |
| 21 | Mst. Sakina Jaffar, Staff Nurse (B-16) | 05 | 17 months |
| 22 | Mst. Maryam, Staff Nurse (B-16) | 06 | 17 months |
| 23 | Mst. Mona Liza, Staff Nurse (B-16) | 07 | 17 months |
| 24 | Munnaza Shaheen | 08 | 17 months |
| 25 | Mst. Samreen Ghaffar, Staff Nurse (B-16) | 09 | 17 months |
| 26 | Mst. Saba Rasheed, Staff Nurse (B-16) | 10 | 17 months |
| 27 | Mst. Zarina, Ayah (B-03) | 11 | 17 months |
| 28 | Mst. Naila Iram, Staff Nurse (B-16) | 12 | 17 months |
| 29 | Mrs. Najma Bibi, Staff Nurse (B-16) | 13 | 17 months |
| 30 | Bismillah Khan, Asstt: Store Keeper (B-07) | 14 | 17 months |
| 31 | Mrs. Hameeda, Staff Nurse (B-16) | 15 | 17 months |
| 32 | Attia Batool | 16 | 17 months |
| 33 | Amina Batool | 17 | 17 months |
| 34 | Mst. Shabana Akbar, Staff Nurse (B-16) | 18 | 17 months |

| S. No | Name & Designation of Resident | Flate No/Type | Period |
|---------------------|--|---------------|-----------|
| 35 | Mst. Iram Bashier, Staff Nurse (B-16) | 19 | 17 months |
| 36 | Rafia Batool | 20 | 17 months |
| 37 | Mst. Azra Parveen, Staff Nurse (B-16) | 21 | 17 months |
| 38 | Mrs. Zeenat Akbar, Staff Nurse (B-16) | 22 | 17 months |
| 39 | Mohammad Akram, Naib Qasid (B-02) | 23 | 17 months |
| 40 | Mr. Mohammad Musa, Dresser (B-06) | 24 | 17 months |
| 41 | Mr. Sona Khan, Cook (B-02) | 25 | 17 months |
| 42 | Mr. Muhammad Raza, Naib Qasid (B-02) | 26 | 17 months |
| 43 | Mr. Muhammad Arif, Attendant (B-04) | 27 | 17 months |
| 44 | Mst. Bilquees Begum, Cons Physiotherapist (B-20) | 28 | 17 months |
| 45 | Mst. Sabra Naik, Ayah (B-03) | 29 | 17 months |
| 46 | Mst. Zubeda, Aya (B-03) | 30 | 17 months |
| 47 | Mr. Saeed Ahmed, Ward Boy (B-03) | 31 | 17 months |
| 48 | Mr. Raz Muhammad, Senior Clerk (B-11) | 32 | 17 months |
| 49 | Mr. Rafiq Ahmed, Dispatch Rider (B-02) | 33 | 17 months |
| 50 | Mr. Atta ullah, Dresser (B-06) | 34 | 17 months |
| 51 | Dr. Zahid Hussain, Pharmacist (B-17) | 35 | 17 months |
| 52 | Mr. Abdul Basit, Driver (B-05) | 36 | 17 months |
| 53 | Dr. Wali Mohammad, Medical Officer (B-17) | 37 | 17 months |
| 54 | Vacant | 38 | 17 months |
| 55 | Mr. Naveed Ahmed, Stretcher Bearer (B-02) | 39 | 17 months |
| 56 | Mr. Tufail Ahmed, Dresser (B-06) | 40 | 17 months |
| 57 | Mrs. Sheerin, Aya (B-03) | 41 | 17 months |
| 58 | Mr. Ali Ahmed, Driver (B-05) | 42 | 17 months |
| 59 | Mr. Sana ullah, Tailor Master (B-07) | 43 | 17 months |
| 60 | Mr. Mohammad Murad, Naib Qasid (B-02) | 44 | 17 months |
| C-TYPE FLATS | | | |
| 61 | Dr. Raheela Jamali, LMO (B-17) | 01 | 17 months |
| 62 | Dr. Ghulam Akbar, Medical Officer (B-17) | 02 | 17 months |
| 63 | Dr. Khadim Hussain, Medical Officer (B-17) | 03 | 17 months |
| 64 | Dr. Muneer Ahmed, Medical Officer | 04 | 17 months |
| 65 | Mr. Zahoor Ahmed, APS (B-16) | 05 | 17 months |
| 66 | Dr. Bashir Ahmed, Medical Officer (B-17) | 06 | 17 months |
| 67 | Dr. Maria Gul, LMO (B-17) | 07 | 17 months |
| 68 | Dr. Abdullah Jan, Medical Officer (B-17) | 08 | 17 months |
| 69 | Mr. Rafiq Ahmed Khosa, Telephone Operator (B-14) | 09 | 17 months |
| 70 | Mr. Sajjad Ahmed, Dental Technician (B-09) | 10 | 17 months |
| 71 | Mr. Mushtaque Ahmed, Accounts Assistant (B-16) | 11 | 17 months |
| 72 | Dr. Abdul Waheed Korejo, Medical Officer | 12 | 17 months |

| S. No | Name & Designation of Resident | Flate No/Type | Period |
|---------------------|--|----------------------|---------------|
| 73 | Mr. Shah Nazar, Assistant Store Keeper (B-07) | 14 | 17 months |
| 74 | Mr. Bashir Ahmed, Junior Clerk (B-09) | 15 | 17 months |
| 75 | Dr. Pervez Iqbal, Junior Clerk (B-09) | 16 | 17 months |
| D-TYPE FLATS | | | |
| 76 | Mr. Ghulam Qadir, Record Keeper (B-11) | 01 | 17 months |
| 77 | Mr. Behram Khan, Driver (B-05) | 02 | 17 months |
| 78 | Mr. Jamil Ahmed, Driver (B-05) | 03 | 17 months |
| 79 | Mr. Abdul Rasool, Driver (B-05) | 04 | 17 months |
| 80 | Mst. Shazia, Ayah (B-03) | 05 | 17 months |
| 81 | Mr. Sher Ali, O.T Technician (B-09) | 06 | 17 months |
| 82 | Mr. Naeem Ahmed, Dresser (B-06) | 07 | 17 months |
| 83 | Mst. Parveen Gul, Ayah (B-03) | 08 | 17 months |
| 84 | Mr. Abdul Rahim, Cleaner (B-02) | 09 | 17 months |
| 85 | Mr. Abdul Hadi, Dispatch Rider (B-02) | 10 | 17 months |
| 86 | Mr. Abdul Qadir Marri, Naib Qasid (B-02) | 11 | 17 months |
| 87 | Mr. Murad Shah, Plumber (B-03) | 12 | 17 months |
| 88 | Mr. Muhammad Rafiq, Stretcher Bearer (B-02) | 13 | 17 months |
| 89 | Mr. Ali Akbar, Vaccinator (B-05) | 14 | 17 months |
| 90 | Mr. Muhammad Umer, Ward Master (B-06) | 15 | 17 months |
| 91 | Mr. Abdul Nafey, Ward Boy (B-03) | 16 | 17 months |
| 92 | Mr. Muhammad Ibrahim, Attendant (B-04) | 17 | 17 months |
| 93 | Mr. Nisar Ahmed, Dresser (B-06) | 18 | 17 months |
| 94 | Mr. Inayatullah, Mali (B-02) | 19 | 17 months |
| 95 | Mr. Abdul Nasir, Vaccinator (B-05) | 20 | 17 months |
| 96 | Mr. Muhammad Hashim, Driver (B-05) | 21 | 17 months |
| 97 | Mr. Muneer Ahmed, Stretcher Bearer (B-02) | 22 | 17 months |
| 98 | Mr. Sher Zaman, Stretcher Bearer (B-02) | 23 | 17 months |
| 99 | Mr. Muhammad Tahir, Assistant Computer Operator (B-12) | 24 | 17 months |
| 100 | Mr. Nouroz Khan, Driver (B-05) | 25 | 17 months |
| 101 | Mr. Samiullah, Ward Boy (B-03) | 26 | 17 months |
| 102 | Mr. Muhammad Khalid, Dresser (B-06) | 27 | 17 months |
| 103 | Mr. Ahmed Zahir, Attendant (B-04) | 28 | 17 months |
| 104 | Mr. Ghulam Murtaza, Dresser (B-06) | 29 | 17 months |
| 105 | Mr. Abdul Salam, O.T Technician (B-09) | 30 | 17 months |

Annexure – 6.1

Loss due to non-collection of royalty - Rs.186.654 million

(Rs. in million)

| Area | Name of contractor | Period | Official Bid | Total Royalty |
|--|--|--------------------------|---------------------|----------------------|
| Block No. V, Quetta, Sorange, Degari, Marwar, Pir Ismail Ziarat and Hanna Vheck Post | Liaqat Ali Lehri | 01.07.2013 to 05.01.2014 | 30.000 | 15.000 |
| Block VIII, District Loralai, Duki, Bharkhan, Musa Khail & Sanjavi | Abdul Wasay & Company | 01.01.2014 to 31.08.2014 | 70.000 | 46.667 |
| Block I & II | Syed Mohammad Hassan Agha | 26.07.14 to 20.10.14 | 6.463 | 19.389 |
| Block No IV District Bolan Mach & Abe-e-Gum | M/S Haji M Ismail Kurd C/O Major (Rtd) Muhammad Amir Kurd Qta. | 2007-08 | | 27.88 |
| Block No V Qta, Sorrange, Dagari, Marwar, Sinjidi, Pir Ismail Ziarat, Spin Karez, Hanna Check Post | M/S Malik & Co, (Malik Zafar Latif Proprietor English Boot House) Qta. | 2007-08 | | 46.64 |
| Block No VI Sharigh, Harnai, Khost, Zardalu and Nakus | M/S Rozi Khan Kaker C/O (Malik Zafar Latif Proprietor English Boot House) Qta. | 2008-09 | | 6.69 |
| District Gawadar | M/S M Akber & Co, C/O Mir Lal Buksh Ward Gawadar | 2006-07 | | 2.50 |
| District Gawadar | M/S Karim Buksh S/O Suleman C/O | 2008-09 | | 2.02 |

| Area | Name of contractor | Period | Official Bid | Total Royalty |
|-------------------------|--|---------------|---------------------|----------------------|
| | Bakshi hotel Gawadar | | | |
| District Kech at Turbat | M/S Ali Muhammad Kech at Turbat | 2008-09 | | 0.35 |
| District Sibi | M/S Meharullah Khan Kurd C/O Raftar Petroleum Service Qta. | 2007-08 | | 0.16 |
| District Khuzdar | M/S Meharullah Khan Kurd C/O Raftar Petroleum Service Qta. | 2008-09 | | 0.17 |
| District Bolan | M/S Hazar Gul Mach C/O Hazar Gul GS Mach | 2009-10 | | 1.00 |
| District Gawadar | M/S Super Balochistan Air Port Road Gawadar | 2002-04 | | 0.78 |
| District Quetta | M/S Jalal ud din S/O Allah Dad C/O Gharib Abad Near Sheiah Eid Gah Khairpur | 2006-07 | | 2.70 |
| Block-VI | M/S Haji Liaqar Lehri | 2014-15 | | 5.75 |
| Block-VIII | Haji Abdul Wasey Co, Qta | 2014-15 | | 8.958 |
| Total | | | | 186.654 |

Annexure – 6.2

Non-realization of Annual Rental / Deed Fee from Marble Miners

(Rs. in million)

| S No. | Name Of Company | ML/PL No. | Area Acres | Deed Rent/A/Fee (Rs.) | Total |
|--------------|--------------------------|------------------|-------------------|------------------------------|--------------|
| 1 | Marble Industries | 341 | 727 | 10,905 | 0.011 |
| 2 | ----do---- | 339 | 769 | 11,535 | 0.012 |
| 3 | Mehboob Ali | 1818 | 450 | 4,500 | 0.005 |
| 4 | United Golden | 2485 | 80 | 10,000 | 0.010 |
| 5 | ----do---- | 2486 | 31 | 10,000 | 0.010 |
| 6 | Bolan Sangatani | 1532 | 478 | 10,000 | 0.010 |
| 7 | Marble Industries | 88 | 1042 | 1,04,200 | 0.104 |
| 8 | Marble industries | 90 | 1043 | 1,04,300 | 0.104 |
| 9 | Buzalan Mining | 1533 | 407 | 10,000 | 0.010 |
| 10 | Marble Industries | 149 | 782 | 11,730 | 0.012 |
| 11 | Mehboob Marble | 1386 | 500 | 10,000 | 0.010 |
| 12 | Mir Marble | 1672 | 187 | 10,000 | 0.010 |
| 13 | Zubaidullah khan | 2835 | 318 | 10,000 | 0.010 |
| 14 | --do-- | 2840 | 500 | 10,000 | 0.010 |
| 15 | Abdullah | 2632 | 278 | 10,000 | 0.010 |
| 16 | Manzoor Hussain | 2897 | 496 | 4,960 | 0.005 |
| 17 | M. Arif | 2898 | 481 | 4,810 | 0.005 |
| 18 | Al. Rehman | 3108 | 1000 | 15,000 | 0.015 |
| 19 | --do-- | 3107 | 1000 | 15,000 | 0.015 |
| 20 | Abdul Majeed Notezai | 2779 | 204 | 2,060 | 0.002 |
| 21 | Abdul Salam Marble Mines | 3608 | 899 | 13,485 | 0.013 |
| 22 | Amir Mining | 3609 | 898 | 13,470 | 0.013 |
| 23 | Hameed Marble | 2193 | 500 | 10,500 | 0.011 |
| Total | | | | | 0.416 |

Annexure – 6.2

**Non-realization of on account of Annual Deed Rent Annual Fee of Coal
Minerals**

(Rs. in million)

| S No. | Name Of Company | ML/PL No. | Area Acres | Deed Rent/ A/Fee | Total |
|--------------|-----------------------------|------------------|-------------------|-------------------------|--------------|
| 1 | Gilani Coal Company | 468 | 1137 | 113,700 | 0.114 |
| 2 | Sardar Goher Khan | 482 | 504.92 | 10,000 | 0.010 |
| 3 | Malik Fida Muhammad. | 525 | 315.3 | 10,000 | 0.010 |
| 4 | Shah-e-rag Coal Mines | 657 | 600.02 | 10,000 | 0.010 |
| 5 | Balochistan Coal | 1437 | 309.09 | 10,000 | 0.010 |
| 6 | Mir Coal Company | 817 | 2769 | 276,900 | 0.277 |
| 7 | Gilani Coal Company | 247 | 421 | 10,000 | 0.010 |
| 8 | Nadeem Brothers | 153 | 637.84 | 10,003 | 0.010 |
| 9 | Waseem Coal Company | 322 | 134.25 | 10,003 | 0.010 |
| 10 | P.M.D.C Shah-e-rag | - | 1246.49 | 651,456 | 0.651 |
| 11 | Habib-Ullah Mining | 472 | 1239.66 | 124,000 | 0.124 |
| 12 | Sikandar Malik & Malik Saad | 1623 | 125.07 | 10,000 | 0.010 |
| 13 | Zahid Hussain Malik | 1627 | 43.33 | 10,000 | 0.010 |
| 14 | Surat Khan Coal Company | 1674 | 266.05 | 10,000 | 0.010 |
| 15 | Awan Mines | 556 | 79.45 | 10,000 | 0.010 |
| 16 | Hazara Coal Company | 1653 | 63.66 | 10,000 | 0.010 |
| 17 | Muhammad Mehdi | 1771 | 525.38 | 10,000 | 0.010 |
| 18 | Awan Mines | 297 | 70.74 | 10,000 | 0.010 |
| 19 | Aziz Coal Company | 1407 | 826.44 | 10,000 | 0.010 |
| 20 | Malik | 523 | 878.2 | 13,170 | 0.013 |
| 21 | Malik Abbas Raza | 1609 | 46.8 | 10,000 | 0.010 |
| 22 | Balochistan Coal | 453 | 643.9 | 10,000 | 0.010 |
| 23 | S.M. Essa Khan | 747 | 765.73 | 11,490 | 0.011 |
| 24 | Habib Ullah Mines | 1127 | 1276.36 | 127,700 | 0.128 |
| 25 | Habib Ullah Mines | 15 | 114.22 | 10,000 | 0.010 |
| 26 | Sher Muhammad Khan | 1561 | 101.06 | 10,000 | 0.010 |
| 27 | Waseem Coal Agency | 321 | 322.85 | 10,003 | 0.010 |
| 28 | Coal Mining Corporation | 1264 | 167.51 | 10,003 | 0.010 |
| 29 | Asif Coal Company | 1632 | 80 | 10,000 | 0.010 |

| S No. | Name Of Company | ML/PL No. | Area Acres | Deed Rent/A/Fee | Total |
|--------------|------------------------|------------------|-------------------|------------------------|--------------|
| 30 | Kurd Coal Company | - | 279.24 | 10,000 | 0.010 |
| 31 | Shoaib Mines | 748 | 141.76 | 10,000 | 0.010 |
| 32 | Hurrow Mining Company | 1639 | 146.42 | 10,000 | 0.010 |
| 33 | Naqshbandi & Company | 1571 | 828.69 | 10,000 | 0.010 |
| 34 | Wazeer Khan & Sons | 1431 | 207 | 10,000 | 0.010 |
| 35 | Masoori Coal Mining | 554 | 218.82 | 10,000 | 0.010 |
| 36 | Masoori Coal Mining | 555 | 214.2 | 10,000 | 0.010 |
| Total | | | | | 1.608 |

Annexure – 6.2

Non-realization of on account of Annual Dead Rent Annual Fee of Iron Ore / Chromite's / Copper & Basalt Minerals

| S No. | Name Of Company | ML/PL No. | Name Of Mineral | Area Acres | Dead Rent/ A/Fee | Total |
|--------------|--------------------------|------------------|------------------------|-------------------|-------------------------|--------------|
| 1 | Sardar Akhter Jan Mengal | 253 | Iron Ore | 106 | 1,060 | 0.001 |
| 2 | Al Rehan Mining | 228 | | 100 | 1,000 | 0.001 |
| 3 | Abdul Khaliq M Hassani | 735 | Chromite's | 1320 | 132,000 | 0.132 |
| 4 | ----do---- | 746 | | 620 | 10,000 | 0.010 |
| 5 | Haji Abdul Ghafoor | 758 | | 829 | 12,375 | 0.012 |
| 6 | ----do---- | 737 | | 775 | 11,625 | 0.012 |
| 7 | Shirakat Mining | 1349 | | 150 | 1,500 | 0.002 |
| 8 | Pacific Mining | 788 | | 150 | 10,000 | 0.010 |
| 9 | Imam Bakhsh Mengal | 789 | | 145 | 10,000 | 0.010 |
| 10 | ----do---- | 787 | | 594 | 10,000 | 0.010 |
| 11 | Jalawan Chrome | 1331 | | - | 22,400 | 0.022 |
| 12 | Jangian Chrome | 1402 | | 1860 | 28,000 | 0.028 |
| 13 | Aziz Ahmed Chrome | 791 | | 996 | 14,940 | 0.015 |
| 14 | ----do---- | 790 | | 1000 | 15,000 | 0.015 |
| 15 | Abdul Rehman | 1292 | | 1106 | 16,600 | 0.017 |
| 16 | Ahmed Nawaz Chrome | 1332 | | 2440 | 36,700 | 0.037 |
| 17 | Mir Dost Muhammad | 893 | | 520 | 5,200 | 0.005 |
| 18 | Muhammad Asif Chrome | 1291 | 1360 | 20,400 | 0.020 | |
| 19 | ----do---- | 1315 | 1286 | 19,300 | 0.019 | |
| 20 | Sharakat Mining | 138 | Copper | - | 1,000 | 0.001 |
| 21 | Imam Bakhsh | 6 | | - | 10,000 | 0.010 |
| 22 | Abdul Rehman | 14 | Basalt | - | 11,000 | 0.011 |
| Total | | | | | | 0.400 |

Annexure – 6.2

**Non-realization of on account of Annual rental / Dead fee from
manganese mine owners**

| S No. | Name Of Company | ML/PL No. | Area Acres | Dead Rent/ A/Fee | Total |
|--------------|-----------------------------|------------------|-------------------|-------------------------|--------------|
| 1 | Muhammad Asif Manganese | 288 | 2817 | 42,255 | 0.042 |
| 2 | Abdul Rehman | 19 | 500 | 10,000 | 0.010 |
| 3 | Aziz Ahmed | 15 | 500 | 10,000 | 0.010 |
| 4 | Jalawan Manganese | 301 | 540 | 5,500 | 0.006 |
| 5 | Abdul Khalique Mohd Hassani | 195 | 1022 | 15,330 | 0.015 |
| 6 | ----do---- | 191 | 1235 | 18,600 | 0.019 |
| 7 | Al Rehan Mining | 294 | 42 | 420 | 0.000 |
| Total | | | | | 0.102 |

Annexure .2

| S.No | Name of Firm | Lease No | outstand amount |
|-------------|-------------------------|-----------------|------------------------|
| 1 | M/S Noor Ahmed Zehri | ML-1 | 0.22 |
| 2 | M/S Noor Ahmed Zehri | ML-2 | 0.20 |
| 3 | M/S Sori & Jamot | PL-8 | 0.20 |
| 4 | M/S Sky Word PVT | ML-(1169) | 1.46 |
| 5 | M/S Sky Word PVT | ML-(1171) | 0.20 |
| 6 | M/S Mohammadzai Mining | ML-(114) | 0.19 |
| 7 | M/S Mohammadi Mining | ML-(1325) | 0.13 |
| 8 | M/S Marble Dealer | PL-(1507) | 0.11 |
| 9 | M/S Baloch Sangatani | ML-(1532) | 0.47 |
| 10 | M/S Buzdar Mining | ML-(1533) | 0.77 |
| 11 | M/S Marble Dealer | ML-(1538) | 0.39 |
| 12 | M/S Pak National Marble | ML-(1535) | 0.13 |
| 13 | M/S Sky Word PVT | ML-(1590) | 0.28 |
| 14 | M/S Rogzar Mines | ML-(1700) | 0.12 |
| 15 | M/S Salman Marble | ML-(1812) | 0.28 |

| S.No | Name of Firm | Lease No | outstand amount |
|-------------|----------------------------|-----------------|------------------------|
| 16 | M/S Rabeni Minerals | ML-(1900) | 2.22 |
| 17 | M/S Marri Marble | PL-(1617) | 0.15 |
| 18 | M/S Kamal Marble | PL-(1618) | 0.14 |
| 19 | M/S M Waris | ML-(2079) | 0.11 |
| 20 | M/S Younas Sanjrani | ML-(2114) | 0.10 |
| 21 | M/S Abdul Aziz | ML-(2115) | 0.11 |
| 22 | M/S Muhammad Mines | ML-(2117) | 0.13 |
| 23 | M/S Rehman Marble | PL-(2121) | 0.18 |
| 24 | M/S Aurangzaib | PL-(2143) | 0.17 |
| 25 | M/S Faiz Muhammad | ML-(2172) | 0.76 |
| 26 | M/S Khosra Mining | ML-(2118) | 0.68 |
| 27 | M/S Zehri Corporation | ML-(2277) | 2.11 |
| 28 | M/S Allied Marble | PL-(2306) | 0.11 |
| 29 | M/S Qadir Bukhsh | PL-(2374) | 0.11 |
| 30 | M/S Saleem | PL-(2410) | 0.83 |
| 31 | M/S Gul Muhammad | PL-(2411) | 0.41 |
| 32 | M/S Rahim Buksh | PL-(2412) | 0.33 |
| 33 | M/S M Alam | PL-(2413) | 0.39 |
| 34 | M/S Imam Buksh | PL-(2414) | 0.27 |
| 35 | M/S United Golden | PL-(2485) | 0.19 |
| 36 | M/S Bibi Feroza | ML-(2487) | 0.98 |
| 37 | M/S Sky Word PVT | ML-(2488) | 0.37 |
| 38 | M/S Baisar Marble | ML-(2669) | 0.92 |
| 39 | M/S Fine Onyx | ML-(2690) | 0.97 |
| 40 | M/S Salam Marble | PL-(2730) | 1.06 |
| 41 | M/S Wali Muhammad | PL-(2748) | 0.75 |
| 42 | M/S Chagai Rose | PL-(2796) | 0.44 |
| 43 | M/S Baky mining | ML-(2830) | 0.77 |
| 44 | M/S Kawari Ordinary Marble | ML-(2878) | 0.15 |
| 45 | M/S Chagai Itifaq | PL-(2941) | 0.44 |
| 46 | M/S M Shahoo | ML-(2945) | 0.19 |
| 47 | M/S Inayatullah | ML-(2964) | 0.96 |
| 48 | M/S Mir Muhammad Jamoot | PL-(2970) | 1.24 |
| 49 | M/S MM Marble | PL-(3016) | 0.25 |

| S.No | Name of Firm | Lease No | outstand amount |
|-------------|-------------------------------|-----------------|------------------------|
| 50 | M/S Nagar Marble | PL-(3045) | 0.13 |
| 51 | M/S Akhtar Muhammad | PL-(3060) | 0.12 |
| 52 | M/S Luni Mining | PL-(3061) | 0.15 |
| 53 | M/S Luni Mining | PL-(3062) | 0.15 |
| 54 | M/S Tamori Shah | PL-(3065) | 0.24 |
| 55 | M/S Khatam Marble | PL-(3092) | 0.12 |
| 56 | M/S Ubaidullah Marble | PL-(3094) | 0.14 |
| 57 | M/S Zubaida Marble | PL-(3095) | 0.12 |
| 58 | M/S Ghous ud din | PL-(3097) | 0.12 |
| 59 | M/S Gul Marble | PL-(3102) | 0.14 |
| 60 | M/S Noima Marble | PL-(3103) | 0.12 |
| 61 | M/S Malik Sher Marble | PL-(3016) | 0.13 |
| 62 | M/S Ali Muhammad | PL-(2983) | 8.65 |
| 63 | M/S M Laique | PL-(3136) | 0.14 |
| 64 | M/S New Chalgami Marble | PL-(3147) | 0.16 |
| 65 | M/S Mir Muhammad Rahim Mengal | ML-(3152) | 0.11 |
| 66 | M/S Shahizai Mining | PL-(3162) | 0.33 |
| 67 | M/S Shahizai Mining | PL-(3163) | 0.80 |
| 68 | M/S Jabal Rehmat | PL-(3164) | 0.49 |
| 69 | M/S M Rahim Mengal | PL-(3185) | 0.83 |
| 70 | M/S New Green | PL-(3203) | 0.84 |
| 71 | M/S Marble Entt | ML-(3216) | 1.65 |
| 72 | M/S District Onyx | PL-(3247) | 1.31 |
| 73 | M/S Rainbow Onyx | PL-(3248) | 0.19 |
| 74 | M/S Rainbow Onyx | PL-(3249) | 0.34 |
| 75 | M/S Star Onyx | PL-(3250) | 1.29 |
| 76 | M/S District Onyx | PL-(3251) | 1.21 |
| 77 | M/S Farhan Salah | PL-(3274) | 0.94 |
| 78 | M/S Ghulam Hussain | PL-(3277) | 0.39 |
| 79 | M/S waleed Marble | PL-(3323) | 0.42 |
| 80 | M/S Sardar Mohiuddin | ML-(3330) | 0.86 |
| 81 | M/S Ghulam Hussain | PL-(3343) | 0.12 |
| 82 | M/S Yousaf | PL-(3344) | 0.21 |
| 83 | M/S M Ismail | PL-(3345) | 0.15 |

| S.No | Name of Firm | Lease No | outstand amount |
|----------------|----------------------------|-----------------|------------------------|
| 84 | M/S Haji M Anwer | ML-(3349) | 0.13 |
| 85 | M/S Haji Abdul Khaliq | PL-(3352) | 0.90 |
| 86 | M/S Qodoos Marble | PL-(3357) | 0.43 |
| 87 | M/S Qodoos Marble | PL-(3358) | 0.44 |
| 88 | M/S New Jabel e Noor | PL-(3361) | 0.76 |
| 89 | M/S Ghulam Hussain | PL-(3378) | 0.28 |
| 90 | M/S Khuzdar Willi | PL-(3420) | 0.18 |
| 91 | M/S M Murad | PL-(3424) | 0.21 |
| 92 | M/S Golden Onyx | PL-(3456) | 0.35 |
| 93 | M/S Ali Hussain Mining | PL-(3482) | 6.73 |
| 94 | M/S Salah Muhammad | PL-(3528) | 0.34 |
| 95 | M/S S Rind | PL-(3538A) | 0.11 |
| 96 | M/S M Sadique | PL-(3531) | 0.45 |
| 97 | M/S Shah Mir Lime Stone | PL-(3540) | 3.86 |
| 98 | M/S Anari Ordinary | PL-(3555) | 0.84 |
| 99 | M/S Mulla Buksh | PL-(3556) | 0.14 |
| 100 | M/S Mir Nayab Onyx | PL-(3559) | 1.09 |
| 101 | M/S Shah Mehmood Sinjarani | PL-(3642) | 0.11 |
| 102 | M/s Notwani Mining | PL-(3643) | 0.42 |
| 103 | M/S Shahbaz Khan Marble | PL-(3656) | 0.29 |
| 104 | M/S Haji M Anwer | ML-(3768) | 0.70 |
| 105 | M/S Israr Ahmed | ML-(3821) | 0.13 |
| 106 | M/S Baloch Marble | ML-(3822) | 0.25 |
| 107 | M/S Abdullah Iron | ML-(3882) | 0.64 |
| 108 | M/S Nafees Marble | PL-(3886) | 0.75 |
| 109 | M/S Kurdish Marble | ML-(3911) | 0.29 |
| 110 | M/S Adnan Marble | ML-(3913) | 0.64 |
| Total:- | | | 68.70 |

Annexure – 6.2

| S.No | Coal field areas of District Quetta | Field | Amount |
|----------------|--|--------------|---------------|
| 1 | M/S Bangul Coal Co. | ML-53 (1606) | 0.234 |
| 2 | M/S Mir Qadir Bux & Sons | ML-53 (463) | 0.829 |
| 3 | M/S Watan Coal Co, | ML-53 (2565) | 0.098 |
| 4 | M/S Satar Mining Co, | ML-53 (1148) | 0.199 |
| 5 | M/S Aziz Coal Co, | ML-53 (1407) | 0.098 |
| 6 | M/S Kalat Ittihad Coal Co, | ML-53 (467) | 0.376 |
| 7 | M/S Habibullah Tan Mine | ML-53 (15) | 0.229 |
| 8 | M/S Habibullah Tan Mine | ML-53 (1127) | 0.228 |
| 9 | M/S Islam Coal Mine | ML-53 (1633) | 0.926 |
| 10 | M/S Mir Coal Co, | ML-53 (817) | 0.285 |
| 11 | M/S M Ahmed & Coal Co, | ML-53 (1119) | 0.934 |
| 12 | M/S Syed Salah ud din & Sons | ML-53 (1723) | 0.977 |
| 13 | M/S Maqsood Coal Agency | ML-53 (1512) | 0.390 |
| 14 | M/S Juma Gul Alkozai Coal Co, | ML-53 (214) | 0.161 |
| 15 | M/S Kurd Mining Corporation | ML-53 (1579) | 0.517 |
| 16 | M/S Sorabjee & Sons Quetta. | ML-53 (88) | 0.257 |
| 17 | M/S Syed Ain-u-din & Sons | ML-53 (1724) | 0.058 |
| 18 | M/S Pawadi Murri Coal Co, | ML-53 (1775) | 0.063 |
| 19 | M/S Nawabzada Aurangzaib Coal Mines | PL-31 (4459) | 0.100 |
| 20 | M/S Jamil Associates | PL-31 (4661) | 0.010 |
| 21 | M/s Shafi Mining Co, | PL-31 (266) | 0.052 |
| 22 | M/S Sh-Mir Hassan Haji Mindan Khan | PL-31 (1336) | 0.426 |
| 23 | M/S Sardar Min Usman Jogazai | ML-53 (418) | 0.502 |
| 24 | M/S Kurd Mining Corporation | ML-53 (1579) | 0.517 |
| 25 | M/S United Minerals | ML-53 (469) | 0.714 |
| 26 | M/S PDMC Dehari | ML-53 (1577) | 0.051 |
| 27 | M/S Kahan Coal Co, | ML-53 (670) | 1.112 |
| 28 | M/S Black Gold Co, | PL-31 (2895) | 0.343 |
| 29 | M/S Ziarat Mining Co, | ML-53 (1531) | 0.572 |
| 30 | M/S Indus Coal Agency | ML-53 (1414) | 0.134 |
| 31 | M/S Popular Mining Co, | ML-53 (1295) | 0.333 |
| Total:- | | | 11.725 |

Annexure – 6.2

| S.No | Coal field areas of District Loralai | Field | Amount |
|-------------|---|----------------|---------------|
| 1 | M/S SM Qasim Luni Coal Co. | ML-53 (1586) | 0.711 |
| 2 | M/S Haji M Shareef & Bro | ML-53 (1576) | 1.038 |
| 3 | M/S Nawabzada Asaullah Jajizai | ML-53 (1676-A) | 0.719 |
| 4 | M/S Tribble Coal Co, | ML-53 (1567) | 0.160 |
| 5 | M/S Sardar Coal Co, | ML-53 (1742) | 0.155 |
| 6 | M/S Kibzai Coal Co, | ML-53 (1741) | 0.142 |
| 7 | M/S Managazai Coal Co, | ML-53 (1760) | 1.209 |
| 8 | M/S New Quetta Mining Co, | ML-53 (1486) | 0.568 |
| 9 | M/S M Salam Coal Co, | ML-53 (4883) | 1.288 |
| 10 | M/S Akber Khan Tareen | PL-53 (2152) | 0.650 |
| 11 | M/S Akber Khan Tareen C/o Khan M Tareen | PL-53 (2152) | 0.927 |
| 12 | M/S Attaullah Khan | PL-53 (390) | 0.212 |
| 13 | M/S Five Star Coal Co, | ML-53 (1787) | 0.199 |
| 14 | M/S Warizai Coal Co, | PL-53 (4152) | 0.142 |
| 15 | M/S Mir haji Tareen coal Co, | PL-53 (1499) | 0.359 |
| 16 | M/S Sardar Sikandar Jogazai Coal | PL-53 (4009) | 0.168 |
| 17 | M/S Pathoo Sadazai Coal Co, | PL-53 (4592) | 0.144 |
| 18 | M/S Jahenzab Khan Luni Coal Co, | PL-53 (4256) | 0.288 |
| 19 | M/S Kethran Baqhoo Coal Co. | PL-53 (4276) | 0.222 |
| 20 | M/S Gulzar Coal Mine | PL-53 (4359) | 0.142 |
| 21 | M/S Tangi Coal Mine | PL-53 (4227) | 0.106 |
| 22 | M/S New tareen Coal Co, | PL-53 (4431) | 0.539 |
| 23 | M/S New Makka Coal Mine | PL-31 (4485) | 0.620 |
| 24 | M/S Star Coal Co, | PL-31 (3303) | 0.103 |
| 25 | M/S Itihad Warzai Coal Co, | PL-31 (4870) | 0.216 |
| 26 | M/S Sher Zaman Khan Coal Co, | PL-31 (4885) | 1.101 |
| 27 | M/S Saif ur rehman Coal Co, | PL-31 (1785) | 1.509 |
| 28 | M/S New Watan Coal Mine | PL-31 (4409) | 0.231 |
| 29 | M/S Abdu;l Latif S/o Dowlat Khan | PL-31 (3682) | 0.526 |
| 30 | M/S Jhaji Raza Mohd Luni Coal Co, | PL-31 (4132) | 0.483 |
| 31 | M/S Zarimal Tareen Coal mines | PL-31 (4494) | 0.361 |
| 32 | M/S New Ilyas Coal Mines | PL-31 (4670) | 0.112 |
| 33 | M/S Abdul Salam Tareen Coal mines | PL-31 (3765) | 0.572 |

| S.No | Coal field areas of District Loralai | Field | Amount |
|----------------|---|--------------|---------------|
| 34 | M/S Abdul Raziq Coal Co, | PL-31 (4739) | 1.635 |
| 35 | M/S New Nusrat Coal Co, | PL-31 (4790) | 1.368 |
| 36 | M/S Umar Juneed Coal Co. | PL-31 (4536) | 0.532 |
| 37 | M/S Sardar Coal Mine | PL-31 (4274) | 0.155 |
| 38 | M/S Khattak Coal Mine | PL-31 (4429) | 0.255 |
| 39 | M/S Muslim Coal Co, | PL-31 (4254) | 0.187 |
| 40 | M/S Asmatullah Luni Coal Mine | PL-31 (4165) | 0.153 |
| 41 | M/S Jahenzab Luni Coal Co, | PL-31 (4257) | 0.279 |
| 42 | M/S Jaffar Mining Co, | PL-31 (3201) | 0.983 |
| 43 | M/S Loralai Mining Co, | PL-31 (4622) | 0.136 |
| 44 | M/S Shadozai Coal Co, | PL-31 (4626) | 0.215 |
| 45 | M/S Al-Flah Coal Co, | PL-31 (4625) | 0.216 |
| 46 | M/S United Coal Co, | PL-31 (4624) | 0.219 |
| 47 | M/S Universal Coal Mine | PL-31 (4627) | 0.128 |
| 48 | M/S New Ittihad Coal Co, | ML-31 (4627) | 0.137 |
| 49 | M/S Ikram Khan Coal Co | PL-31 (4046) | 0.489 |
| 50 | M/S Sardar M Qasim Khan Kibzai Coal Mine | ML-53 (1749) | 0.641 |
| 51 | M/S Khudaidad Luni Coal Co, | PL-31 (3962) | 0.404 |
| 52 | M/S SAA Coal Mining | PL-31 (4645) | 0.127 |
| 53 | M/S Jeeand Coal Co, | PL-31 (1772) | 0.157 |
| Total:- | | | 24.339 |

Annexure – 6.2

| S.No | Coal field areas of District Shahrag/Harnai | Field | Amount |
|-------------|--|--------------|---------------|
| 1 | M/S Al Ghoar Coal Mine | ML-53 (1088) | 0.059 |
| 2 | M/S Madina Coal Mines | PL-31 (4163) | 0.182 |
| 3 | M/S Sadiqqi Mining Co, | ML-53 (1532) | 0.071 |
| 4 | M/S New Black Gold | PL-31 (4493) | 0.078 |
| 5 | M/S tareen Coal Co, | ML-53 (4492) | 0.052 |
| 6 | M/S Anambar Coal Mines | ML-53 (1498) | 0.203 |
| 7 | M/S International Coal Mining Co, | ML-53 (1589) | 0.096 |
| 8 | M/S Abdul Khaliq Rafeeq Coal Co, | ML-53 (1695) | 0.090 |
| 9 | M/S Khair Muhammad Mining Co, | ML-53 (1537) | 0.078 |
| 10 | Mir Imam Buksh & Sons | ML-53 (1590) | 0.088 |
| 11 | M/S Nasarya Coal Mines | ML-53 (1682) | 0.093 |
| 12 | M/S Faran Coal co, | ML-53 (1568) | 0.110 |
| 13 | M/S New Ittihad Co, | ML-53 (1643) | 0.066 |
| 14 | M/S Haji Arshad Ahmed | ML-53 (1596) | 0.111 |
| 15 | M/S Malik Wilayat Hissain & Sons | ML-53 (803) | 0.082 |
| 16 | M/S Sh. Muhammad Shah Khan | PL-31 (2298) | 0.193 |
| 17 | M/S Akber Khan | ML-53 (1637) | 0.121 |
| 18 | M/S Jahangir Coal Co, | PL-31 (3250) | 0.215 |
| 19 | M/S Kaker Shahwani Coal Mines | PL-31 (4582) | 0.070 |
| 20 | M/S Sharigh Mineral | ML-53 (403) | 0.067 |
| 21 | M/S Asharaf Abbas | ML-53 (1704) | 0.085 |
| 22 | M/S PMDC | ML-53 (1577) | 0.056 |
| 23 | M/S Chiltan Minerals | PL-31 (3566) | 0.300 |
| 24 | M/S Jalat Khan Panezai | ML-53 (47) | 0.071 |
| 25 | M/S Nowroze Khan & Sons | ML-53 (1669) | 0.873 |
| 26 | M/S Tawakal Coal | ML-53 (1747) | 0.095 |
| 27 | M/S Gishtri Mining | ML-53 (1604) | 0.096 |
| 28 | M/S Coal Mine & Co, | ML-53 (1493) | 0.089 |
| 29 | M/S Tashba Coal Co, | PL-31 (4603) | 0.126 |
| 30 | M/S SM ESSA Khan | ML-53 (747) | 0.055 |
| 31 | M/S Hussain Mining Corpo | ML-53 (1629) | 3.431 |
| 32 | M/S Rahim ud din & bro | ML-53 (1691) | 1.349 |
| 33 | M/S Haji Muhammad Umer | ML-53 (1403) | 0.451 |

| S.No | Coal field areas of District Shahrag/Harnai | Field | Amount |
|----------------|--|--------------|---------------|
| 34 | M/S Jogazai Coal Co, | ML-53 (1750) | 0.649 |
| 35 | M/S Pak Mining Syndicate | ML-53 (62) | 3.582 |
| 36 | M/S sher Muhammad khan Tareen | ML-53 (1561) | 0.531 |
| 37 | M/S Sharigh Coal Co, | ML-53 (1649) | 0.125 |
| 38 | M/S Qazi Mining Co, | ML-53 (1180) | 0.169 |
| 39 | M/S Coal Mine & Co, | ML-53 (1493) | 0.089 |
| Total:- | | | 14.347 |

Annexure – 6.2

**Non-realization of the annual rental / deed fee from mines owners -
Rs.159.732 million**

| S.No | Coal field areas of District Bolan | Field | Amount |
|-------------|---|--------------|---------------|
| 1 | M/S Fazal Ahmed Co, | ML-53 (1546) | 0.326 |
| 2 | M/S Machkan Petrol Transport Coal Co, Shoukat G | PL-31 (1841) | 0.637 |
| 3 | M/S Anar Coal Company | PL-31 (4560) | 0.113 |
| 4 | M/S Al Madan Coal Company | ML-53 (1122) | 0.417 |
| 5 | M/S Shareen Coal Company | ML-53 (1730) | 0.335 |
| 6 | M/S Washoo Brothers | ML-53 (80) | 0.275 |
| 7 | M/S Bolan Kurdish Coal Co, | ML-53 (1113) | 0.334 |
| 8 | M/S Machkan Petrol Transport Coal Co, Nusrat G | PL-31 (1841) | 0.728 |
| 9 | M/S Balistan Coal Mining Co, | ML-53 (1616) | 0.128 |
| 10 | M/S Balochistan Coal Mines | ML-53 (1656) | 0.219 |
| 11 | M/S Shawaz Khan Sumlani | ML-53 (1523) | 0.204 |
| 12 | M/S Mohd Tahir Coal Co | ML-53 (1678) | 0.140 |
| 13 | M/S Haji Mullah Bux Coal Co, | ML-53 (1506) | 0.112 |
| 14 | M/S Balochistan Minerals | ML-53 (794) | 0.233 |
| 15 | M/S Munawar Coal Co, | ML-53 (1687) | 0.358 |
| 16 | M/S Mohd Rafique Mining Co, | ML-53 (1678) | 1.087 |
| 17 | M/S Alyani Coal Indust | ML-53 (312) | 1.181 |
| 18 | M/S Mir Bro Coal Mine | ML-53 (1681) | 0.261 |
| 19 | M/S SA Latif & Co, | ML-53 (213) | 0.121 |
| 20 | M/S Abdullah Sumlani Coal Co, | ML-53 (1736) | 0.282 |
| 21 | M/S Mandoghar Coal Co, | PL-31 (4404) | 0.299 |
| 22 | M/S Al-Aswad Coal Mining | ML-53 (1679) | 0.106 |
| 23 | M/S Jaffari Indust Mining Corpo | ML-53 (504) | 2.134 |
| 24 | M/S Rehman Coal Mine | ML-53 (1292) | 0.122 |
| 25 | M/S Amanullah Coal Mine | ML-53 (1733) | 0.224 |
| 26 | M/S United Collaries | ML-53 (978) | 0.150 |
| 27 | M/S National Mining Co, | ML-53 (466) | 0.190 |
| 28 | M/S Jamal Coal Co | ML-53 (1686) | 0.140 |
| 29 | M/S Masood & Co, | ML-53 (1721) | 0.795 |
| 30 | M/S Karachi Mining Co, | ML-53 (1719) | 1.270 |

| S.No | Coal field areas of District Bolan | Field | Amount |
|----------------|---|--------------|---------------|
| 31 | M/S Sinkonni Mining Entt | ML-53 (475) | 0.148 |
| 32 | M/S Jafar Khan S/O M Sumalani | ML-53 (1620) | 0.211 |
| 33 | M/S Ghulam Haider Coal Mines | ML-53 (4408) | 0.151 |
| Total:- | | | 13.431 |

Annexure – 6.2

| S. No | Arrears/Dues Against Mine Owners of District Dist, Chagai Khuzdar, Lesbella of other Minerals upto Dec 2014 | Field | Metal | Amount |
|--------------|--|--------------|--------------|---------------|
| 1 | M/S M Zia Iron Ore | ML-25 | Iron Ore | 0.188 |
| 2 | M/S Notazai Iron | ML-15 | Iron Ore | 0.210 |
| 3 | M/S Notan Iron | ML-36 | Iron Ore | 1.502 |
| 4 | M/S Notan Iron | ML-35 | Iron Ore | 0.472 |
| 5 | M/S Inayatullah Iron Ore | ML-34 | Iron Ore | 2.008 |
| 6 | M/S Prinees Shala bibi | PL-107 | Iron Ore | 2.290 |
| 7 | M/S Baloch Khan Iron Ore | PL-174 | Iron Ore | 1.170 |
| 8 | M/S Pakistan Petroleum LTD | ML-1 | Iron Ore | 1.639 |
| 9 | M/S Pakistan Petroleum LTD | ML-4 | Iron Ore | 0.281 |
| 10 | M/S Pakistan Petroleum LTD | ML-5 | Iron Ore | 0.227 |
| 11 | M/S Chagai Iron Ore | ML-8 | Iron Ore | 1.396 |
| 12 | M/S Zamrian Minerals | ML-9 | Iron Ore | 0.644 |
| 13 | M/S Haji Bar Muhammad | ML-11 | Iron Ore | 0.147 |
| 14 | M/S Marble Industries | ML-14 | Iron Ore | 0.212 |
| 15 | M/S Hamandzai Iron Ore | ML-16 | Iron Ore | 2.698 |
| 16 | M/S Ghulam Dastigir | ML-37 | Iron Ore | 0.678 |
| 17 | M/S Ghulam Dastigir | ML-38 | Iron Ore | 0.333 |
| 18 | M/S Tsohi Mining | PL-47 A | Iron Ore | 0.103 |
| 19 | M/S Haji Mohd Gul | PL-145 | Iron Ore | 0.166 |
| 20 | M/S Zahir Shah Iron Ore | PL-146 | Iron Ore | 0.212 |
| 21 | M/S Laeeq Iron Ore | PL-147 | Iron Ore | 0.198 |
| 22 | M/S Parankeh Mining | PL-152 | Iron Ore | 0.297 |
| 23 | M/S Dallamdin Iron Ore | PL-133 | Iron Ore | 0.194 |
| 24 | M/S Abdul Khaliq Iron Ore | PL-136 | Iron Ore | 0.084 |
| 25 | M/S Chaghi Matricide | PL-162 | Iron Ore | 0.127 |
| 26 | M/S Abdullah Iron Ore | PL-175 | Iron Ore | 0.093 |
| 27 | M/S Zehri (PVT) | PL-177 | Iron Ore | 0.120 |
| 28 | M/S Hasnain Iron Ore | PL-186 | Iron Ore | 0.240 |
| 29 | M/S Haji Ali Sher Iron Ore | PL-190 | Iron Ore | 0.203 |
| 30 | M/S Hassani Iron Ore | PL-194 | Iron Ore | 0.102 |

| S. No | Arrears/Dues Against Mine Owners of District Dist, Chagai Khuzdar, Lesbella of other Minerals upto Dec 2014 | Field | Metal | Amount |
|----------------|--|--------------|--------------|---------------|
| 31 | M/S Jatta Iron Ore | PL-22 | Iron Ore | 0.373 |
| 32 | M/S Israr Ahmed Iron Ore | PL-23 | Iron Ore | 0.759 |
| 33 | M/S Pakistan Steel | PL-21 | Iron Ore | 0.101 |
| 34 | M/S M Gul Iron Ore | PL-201 | Iron Ore | 0.315 |
| 35 | M/S Sahgin Shah Iron Ore | PL-202 | Iron Ore | 0.214 |
| 36 | M/S National Iron Ore | PL-220 | Iron Ore | 0.253 |
| 37 | M/S Shnrire Iron Ore | PL-226 | Iron Ore | 0.422 |
| 38 | M/S Radio Entt | PL-233 | Iron Ore | 0.093 |
| 39 | M/S Kashani Iron Ore | PL-244 | Iron Ore | 0.083 |
| 40 | M/S RM Syndicate | PL-249 | Iron Ore | 0.081 |
| 41 | M/S Fine Minerals | PL-293 | Iron Ore | 0.094 |
| 42 | M/S Al-Falateh Iron Ore | PL-310 | Iron Ore | 0.121 |
| 43 | M/S Ghulam Hussain Iron Ore | PL-315 | Iron Ore | 0.072 |
| 44 | M/S TJ Iron Ore | PL-317 | Iron Ore | 0.099 |
| 45 | M/S Shah Nawaz Iron Ore | PL-322 | Iron Ore | 0.084 |
| 46 | M/S Amanullah Iron Ore | PL-326 | Iron Ore | 0.093 |
| 47 | M/S Ebdaani Gergare | PL-407 | Iron Ore | 0.094 |
| 48 | M/S Israr Ahmed | ML-13 | Manganese | 0.066 |
| 49 | M/S Manganese Corporation | PL-216 | Manganese | 0.509 |
| 50 | M/S Shawak Lasi | ML-1 | Manganese | 0.117 |
| 51 | M/S Nawab Zada | PL-245 | Manganese | 0.068 |
| 52 | M/S Gidrossia | PL-251 | Manganese | 0.091 |
| 53 | M/S Mohd Rahim | PL-162 | Manganese | 0.247 |
| 54 | M/S Aftab Minerals | ML-172 | Manganese | 0.108 |
| 55 | M/S Mohd Ibrahim | PL-226 | Manganese | 0.081 |
| 56 | M/S Aftab Minerals | PL-172 | Magnetite | 0.108 |
| 57 | M/S Shah Nawaz Pumice | ML-6 | Pumice | 0.057 |
| 58 | M/S Kubdane Pumice | PL-134 | Pumice | 0.168 |
| 59 | M/S Haji Mir Nowshad | ML-1 | Pumice | 1.321 |
| 60 | M/S Dukey Coppers | ML-13 | Copper | 0.138 |
| Total:- | | | | 24.664 |

Annexure – 7.1
Overpayment due to allowing incorrect items of work – Rs.51.035 million
(Rs. in million)

| S. No | Item of Work | Name of Contractor | Unit | Quantity Cft | Rate Paid Per % | Rate Payable | Excess Rate Paid | Amount |
|--|--|--------------------|------|--------------|-----------------|--------------|------------------|---------------|
| 1 | Closing Breaches at Both Side Embankment of Rabi Cana i/c Removal of Silt from Bed Km 0+000 to 29.500 (Flood Emergency Work) | M/s Khan Mohammad | Cft | 17562210 | 373.83 | 220.9 | 152.93 | 26.858 |
| 2 | Closing Breaches at Both Side Embankment of Uch Link Head to Tail (Flood Emergency Work) | M/s Sikandar Khan | Cft | 9197449.8 | 373.83 | 220.9 | 152.93 | 14.066 |
| 3 | Closing Breaches at Both Side Embankment of Jhat Pat and Mohabat Pur (Flood Emergency Work) | M/s Dawood Khan | Cft | 5957398.8 | 373.83 | 220.9 | 152.93 | 9.111 |
| Total: - | | | | | | | | 50.034 |
| Add premium @ 2% Above CSR 1998 | | | | | | | | 1.001 |
| Grand Total: - | | | | | | | | 51.035 |

Annexure – 7.2

Overpayment due to less deduction of voids - Rs.2.912 million

(Rs. in million)

| S. No. | Name of work / contractor | Quantity Cft | 10% voids deducted | 25% voids to be deducted | Difference | Rate % Cft (Rs.) | Overpaid Amount |
|--|--|--------------|--------------------|--------------------------|------------|------------------|-----------------|
| Executive Engineer, Irrigation Division, Khuzdar | | | | | | | |
| 1 | Construction of Flood Protection Wall Wire Crating at PB 33 Karkh, Mula, Baghbana, Sasool, Tootak, Parko and Zehri District Khuzdar” to M/s Najeebullah, Government Contractor | 47,360 | 4,736 | 11,840 | 7,104 | 1,058.35 | 0.075 |
| | | 12,480 | 1,248 | 3,120 | 1,872 | 1,058.35 | 0.020 |
| | | 33,080 | 3,308 | 8,270 | 4,962 | 1,058.35 | 0.053 |
| 2 | Construction of Flood Protection Wall Wire Crating at Karkh, Mula, Baghbana, Tootak, and Zehri District Khuzdar” to M/s Abdul Wahid, Government Contractor | 19,280 | 1,928 | 4,820 | 2,892 | 1,058.35 | 0.031 |
| | | 28,480 | 2,848 | 7,120 | 4,272 | 1,058.35 | 0.045 |
| | | 21,600 | 2,160 | 5,400 | 3,240 | 1,058.35 | 0.034 |
| | | 6,960 | 696 | 1,740 | 1,044 | 1,058.35 | 0.011 |
| | | 20,160 | 2,016 | 5,040 | 3,024 | 1,058.35 | 0.032 |
| | | 23,880 | 2,388 | 5,970 | 3,582 | 1,058.35 | 0.038 |
| | Sub Total | | | | | | 0.339 |
| | (+ 108% Above CSR-1998 | | | | | | 0.366 |
| | Total | | | | | | 0.705 |
| Executive Engineer, Irrigation Division, Kachhi at Dhadar | | | | | | | |
| 1 | Restoration of Bolan weir irrigation Scheme M/s Malik Arif Ali, Government Contractor | 302100 | 30210 | 75525 | 45315 | 1,058.35 | 0.480 |
| 2 | Providing and filling in wire crates including sewing the crates M/s Malik Arif Ali, Government Contractor | 94,280.522 | 9428.052 | 23570.131 | 14142.079 | 1,058.35 | 0.150 |
| | Total | | | | | | 0.630 |
| | add 50% above on S.No.1 and 110% above on S.No.2 | | | | | | 0.405 |
| | Grand Total | | | | | | 1.035 |

| Executive Engineer, Irrigation Division, Sibi | | | | | | | |
|--|---|---------------------|---------------------------|---------------------------------|-------------------|------------------------|------------------------|
| S. No. | Name of work / contractor | Quantity Cft | 10% voids deducted | 25% voids to be deducted | Difference | Rate %Cft (Rs.) | Overpaid Amount |
| 1 | Construction of flood protection Bund/ wall for Harnai area. Package No.10-C M/s Muhammad Anwar and brothers, Government Contractor | 144885 cft | 14489 cft | 36221cft | 21732 cft | 1058.35 per cft | 0.230 |
| | (+ 43% Above CSR-1998 | | | | | | 0.099 |
| 2 | Construction of flood protection Bund/ wall for Harnai area. Package No.10-A Haji Bashir Ahmed, Government Contractor | 190331.98 cft. | 19033 cft | 47583 cft | 28550 cft | 1058.35 per cft | 0.302 |
| | (+ 43% Above CSR-1998 | | | | | | 0.130 |
| 3 | Construction of flood protection Bund at Bakhra Ghulam Bolak Sibi Tariq Khan, Government Contractor | 127440 cft. | 12744 cft | 31860 cft | 19116 cft | 1058.35 per cft | 0.202 |
| | (+ 102.95% Above CSR-1998 | | | | | | 0.209 |
| | Total | | | | | | 1.172 |

Annexure – 7.3

Non realization of stamp duty - Rs.16.151 million

| (Rs. in million) | | | |
|--|--|--------------------------------------|------------------------|
| S. No. | Description | Estimated / Revised Cost (Rs.) | Stamp Duty (Rs.) |
| Project Director, Toiwar/Batozai Storage Dam | | | |
| 1. | Construction of Toiwar/Batozai Storage Dam (Main Dam) M/s SMADB, MN. Construction Co. and Tariq Construction Co. (Joint Venture) | 2315.50 | 5.789 |
| 2. | Construction of Additional work of Toiwar/Batozai Storage Dam M/s SMADB, MN. Construction CO. (Joint Venture) | 1423.238 | 3.558 |
| Total | | | 9.347 |
| Project Director, Construction of Shadi Kaur Dam | | | |
| 1 | Construction of Shadi Kaur Dam (Main body) | 3,889.80 | 9.725 |
| 2 | Construction of Shadi Kaur Dam (Water Conveyance System) | 3,278.15 | 8.200 |
| 3 | Construction of Office and Guard house at Shadi Kaur Site | 50.52 | 0.126 |
| 4 | Consultancy Services | 240.86 | 0.602 |
| 5 | Construction of SKD access Road Bridge on Shadi Kaur River | 161.68 | 0.404 |
| 6 | Watershed Management | 12.50 | 0.031 |
| 7 | Command Area Development | 22.00 | 0.055 |
| Total | | 7,655.51 | 19.143 |
| Less Recovered | | | 15.087 |
| Balance | | | 4.056 |
| Executive Engineer, Pat Feeder Canal Irrigation Division, DM Jamali | | | |
| 1 | Small Scale IrrL Project Ballan Distry | 7.690 | 0.019 |
| 2 | De-silting of Canal from 8 Mil;es | 7.690 | 0.019 |
| 3 | Untum Irrigation Scheme | 195.310 | 0.488 |
| 4 | Flood Protection Wall Bagha Baroon | 10.000 | 0.025 |
| 5 | Water Pond Bagha Baroon | 5.000 | 0.013 |
| 6 | Water Course Wader Gul Jan | 10.000 | 0.025 |
| 7 | Flood Protection Bund Qabullah | 20.000 | 0.050 |
| 8 | De-silting of Canals Sohbat Pur | 27.500 | 0.069 |
| Total: | | | 0.708 |
| Project Director, “Construction of Six Dispersal Structures on Nari River | | | |
| 1. | Construction of Six Dispersal Structure on Nari River” | 2,170.893 | 2.053 |
| 2. | Construction of Six Dispersal Structure on Nari River” | 953.567 | 0.512 |
| Total | | 3,124.46 | 2.565 |
| Less Recovered | | | 0.800 |
| Balance | | | 1.765 |
| Executive Engineer, Irrigation Division, Gwadar | | | |
| 1 | Rehabilitation/Rehabilitation of Bellar Storage Dam sub division Pasini at District Gwadar | 110.00 | 0.275 |

Annexure 7.4**Unauthorized payment of Lead Charges – Rs.84.176 million****(Rs. in million)**

| S. No. | Work / contractor | Lead | Unit | Quantity Paid | Rate Paid | Amount |
|---------------|--|----------------|-------------|----------------------|------------------|---------------|
| 1 | Construction of Shahi Wah Flood Management Drainage System Shahi Wah Flood Carrier Channel & Allied Structure and Labo River Flood Mitigation Embankment Works (EPFCP-18) to M/s Haji Mohammad Siddiq & Haji Lakhmir & Company | Km 00 to 05 Km | Cum | 374114 | 225.00 | 84.176 |
| Total | | | | | | 84.176 |

Annexure – 7.5

Unauthorized Expenditure on NSR Items – Rs.83.504 million

| Project Director, Construction of Toiwar/Batozai Dam | | | | | | | |
|---|--|--|-----------------------|----------------------------------|--|-----------------------------------|--|
| S. No. | Work / Contractor | Items Name | Quantity (Cum) | Rate paid (Per Cum) (Rs.) | Rate as per CSR (Per Cum) (Rs.) | Difference (Per Cum) (Rs.) | Excess expenditure (Rs. in million) |
| 1 | Construction of water shed management work” to M/s SMABD and MN Construction Co. | Earthwork excavation in irrigation channels, drains, etc. to designed section, grades and profiles, excavated material disposed of and dressed within lead and lift | 32048.44 | 320 | 80.45 | 239.55 | 7.677 |
| 2 | | Earthwork for embankment lead upto 30m and compaction by mechanical means at optimum moisture content (95% maximum modified AASHTO dry density) redressing to designed section i/c laying, leveling and watering | 87420.32 | 485 | 166.95 | 318.050 | 27.804 |
| 3 | Construction of water shed management work” to M/s SMABD and MN Construction Co. | Soft rock, slate, shale, schist or laterite work, with pick and crow bar | 22891.74 | 660 | 152.45 | 507.55 | 11.618 |
| 4 | | Medium hard rock requiring occasional blasting | 21365.62 | 850 | 186.80 | 663.20 | 14.170 |
| 5 | Construction of approach road” to M/s SMABD and MN Construction Co. | Providing, fabrication and laying mild steel reinforcement for all kinds of RCC 60,000 psi work in foundation, plinth and ground floor i/c cost of straightening, removal of rust, cutting, bending such overlaps. | 50.691 | 150000 | 141000 | 9000 | 0.456 |
| 6 | | | 57.915 | 150000 | 141000 | 9000 | 0.521 |
| 7 | | | 66.356 | 150000 | 141000 | 9000 | 0.597 |
| 8 | | | 94.906 | 150000 | 141000 | 9000 | 0.854 |
| 9 | | | 22.37 | 150000 | 141000 | 9000 | 0.201 |
| Total | | | | | | | 63.898 |

Executive Engineer, Irrigation Division, Killa Saifullah

| S. No | Description | Quantity Cft | Rate Paid per Cft | Rate Payable per Cft | Excess Rate Paid | Amount (Rs. in million) |
|---|--|--------------|-------------------|----------------------|------------------|-------------------------|
| Construction of Small Irrigation Schemes in District Killa Saifullah Package-3 | | | | | | |
| 1 | Karez Tunnel (3' x 4' x 1113') = 371 Yards Long @ Rs.6,000/Yard | 13,356.00 | 166.66 | 5.36 | 161.30 | 2.154 |
| 2 | Karez Shaft (2.5' x 4' x 427.50') = 142.50 Yards Long @ Rs.4,000/Yard | 5,130.00 | 111.11 | 5.36 | 105.75 | 0.542 |
| Improvement / Extension of 61 Karezes in Badini, Tublai & Murgha Faqirzai area | | | | | | |
| 1 | Digging / excavation for Karez Tunnel (3' x 4' x 732.99') = 244.33 Yards Long @ Rs.10,000/Yard | 8,795.88 | 277.77 | 5.36 | 272.41 | 2.396 |
| 2 | Excavation for Karez Sarchak (3' x 4' x 3371.91') = 1123.97 Yards Long @ Rs.7,000/Yard | 40,462.92 | 194.44 | 5.36 | 189.08 | 7.651 |
| Total | | | | | | 12.743 |

Executive Engineer, Irrigation Division, Musa Khail

| S. No | Work / contractor | Particulars | Description | Rate | Qty | DOP | Chq No | Amount |
|----------------|--|---|-----------------------|-------|--------|----------|----------|------------------|
| 1 | Const of Lashkar Viala Irrigation Scheme" to M/S Afghan Const Co | Digging / Excavation for Ext of Karez Vertical shaft Size 4' X 2.25' P.Yard 4500 @ 148.05 Cft | A in all kind of soil | 4500 | 148.05 | 12.12.14 | 432588 | 666,225 |
| 2 | | Digging / Excavation for Ext of Karez Vertical shaft Size 4' X 2.25' P.Yard 4500 @ 148.05 Cft | B in all kind of soil | 9000 | 49.35 | 12.12.14 | 432588 | 444,150 |
| 3 | | Digging / Excavation for Ext of Karez Tunnel Size 3' X 4' P.Yard 4500 @ 148.05 Cft | A in all kind of soil | 4500 | 325 | 12.12.14 | 432588 | 1,462,500 |
| 4 | | Digging / Excavation for Ext of Karez Tunnel Size 3' X 4' P.Yard 4500 @ 148.05 Cft | B in all kind of soil | 10000 | 108.33 | 12.12.14 | 432588 | 1,083,300 |
| 5 | | Excavation for Extension of Karaz sarchak | N/A | | 7000 | 133.33 | 12.12.14 | 432588 |
| Total:- | | | | | | | | 4,589,485 |

Executive Engineer, Irrigation Division Gwadar

| S. No | Work / contractor | Item | Quantity paid Cum | Rate paid (Rs.) | Rate payable with Premium (Rs.) | Excess rate (Rs.) | Amount (Rs.) |
|--------------|---|--|--------------------------|------------------------|--|--------------------------|---------------------|
| 1 | Construction of Emergent Shore Protection Bund west of Jiwani District Gwadar” to M/s Mohammad Khan Killji and Brothers | Earth work excavation in Sand dressed to required grade | 6276 | 200.00 | 20.70 | 179.30 | 1.125 |
| 2 | | Earth work excavation in Soft Rock dressed to required grade | 4184 | 350.00 | 75.20 | 274.80 | 1.149 |
| Total | | | | | | | 2.274 |

Annexure – 8.1
Overpayment due to allowing higher rate of premium - Rs. 5.899 million
(Rs. in million)

| Public Health Engineering Division, Killa Abdullah, AIR Para-2, 2014-15 | | | | | | | | | |
|--|---|--|---------------------|-----------------|-------------------|---------------------|---------------------|------------------------|-------------|
| S.# | Name of Scheme | Item of work | V. No / Date | Quantity | Rate (Rs.) | Amount (Rs.) | Premium Paid | Premium Payable | Diff |
| 1 | Laying pipe line for WSS Khaliq Dad Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-374, 26.6.2015 | 26400 | 147.27 | 0.039 | 0.040 | 0.009 | 0.031 |
| 2 | Laying pipe line for WSS Abdul Khaliq Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-383, 26.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| 3 | Laying pipe line for WSS Killi Samiullah Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-389, 26.6.2015 | 26400 | 147.27 | 0.039 | 0.040 | 0.009 | 0.031 |
| 4 | Laying pipe line for WSS Killi Nasibullah Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-92, 19.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| 5 | Laying pipe line for WSS Killi Jamalud din Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-91, 19.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| 6 | Laying pipe line for WSS Killi Nasrullah Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-392, 26.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| 7 | Laying pipe line for WSS Killi Abdul Satar Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-89, 19.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| 8 | Laying pipe line for WSS Killi Sanaullah Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-90, 19.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| 9 | Laying pipe | Excavation | D-390, | 26400 | 147.27 | 0.039 | 0.040 | 0.009 | 0.031 |

| | | | | | | | | | |
|----|--|--|------------------|-------|--------|-------|-------|-------|-------|
| | line for WSS Killi Muhammad Chaman | in tranches for pipe line upto 1.5 mm | 26.6.2015 | | | | | | |
| 10 | Laying pipe line for WSS Arambai Pir Alizai | Excavation in tranches for pipe line upto 1.5 mm | D-383, 26.6.2015 | 39000 | 147.27 | 0.057 | 0.059 | 0.014 | 0.045 |
| 11 | Laying for trenches for pipe line for WSS Killi Kutab Zainullah Qilla Abdullah | Excavation in tranches for pipe line upto 1.5 mm | D-238, 23.6.2015 | 39000 | 147.27 | 0.057 | 0.059 | 0.014 | 0.045 |
| 12 | Laying Pipe line for WSS Killi Kulazai Mehboob Khan Qilla Abdullah | Excavation in tranches for pipe line upto 1.5 mm | D-242, 23.6.2015 | 39000 | 147.27 | 0.057 | 0.059 | 0.014 | 0.045 |
| 13 | Construction of Pump house and laying of Pipe, Killi Tahir Ashizai Murda Karez Tehsil Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-85, 19.6.2015 | 24000 | 147.27 | 0.035 | 0.036 | 0.008 | 0.028 |
| 14 | Laying Pipe line for WSS Jailani Hameedzai Badwan Qilla Abdullah | Excavation in tranches for pipe line upto 1.5 mm | D-371, 26.6.2015 | 60000 | 314.78 | 0.189 | 0.194 | 0.045 | 0.149 |
| | | Rehandling of earth | | 54000 | 35.4 | 0.019 | 0.020 | 0.005 | 0.015 |
| 15 | Laying Pipe line for WSS Marwar Saydan Qilla Abdullah | Excavation in tranches for pipe line upto 1.5 mm | D-372, 26.6.2015 | 66000 | 147.27 | 0.097 | 0.100 | 0.023 | 0.077 |
| | | Rehandling of earth | | 59400 | 35.4 | 0.021 | 0.022 | 0.005 | 0.017 |
| 16 | WSS | Excavation | D-231, | 48000 | 147.27 | 0.071 | 0.072 | 0.017 | 0.056 |

| | | | | | | | | | |
|--------------|--|--|---------------------|--------|--------|-------|-------|-------|--------------|
| | Inayatullah Karez Killi Station QA, M/s Kozak PVC Pipe | in tranches for pipe line upto 1.5 mm | 22.6.2015 | | | | | | |
| | | Rehandling of earth | | 43200 | 35.4 | 0.015 | 0.016 | 0.004 | 0.012 |
| 17 | Laying PVC Pipe Line for various Killies Inayateullah | Excavation in tranches for pipe line upto 1.5 mm | D-174, 30.4.2015 | 192000 | 147.27 | 0.283 | 0.290 | 0.067 | 0.223 |
| | Karez Gulistan | Rehandling of earth | | 172800 | 35.4 | 0.061 | 0.063 | 0.014 | 0.048 |
| 18 | Laying PVC Pipe Line for WSS Roghani -I Chaman | Excavation in tranches for pipe line upto 1.5 mm | D-184, 22.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| | | Rehandling of earth | | 18900 | 35.4 | 0.007 | 0.007 | 0.002 | 0.005 |
| 19 | Laying PVC Pipe Line for WSS Chaman Town | Excavation in tranches for pipe line upto 1.5 mm | D-183, 22.6.2015 | 21000 | 147.27 | 0.031 | 0.032 | 0.007 | 0.024 |
| | | Rehandling of earth | | 18900 | 35.4 | 0.007 | 0.007 | 0.002 | 0.005 |
| Total | | | | | | | | | 1.059 |

| Public Health Engineering Division, Killa Abdullah, AIR Para-11, 2014-15 | | | | | | |
|---|--|---------------------|---------------------------|---------------------------|-------------------------|--|
| Name of Scheme | Item of work | Gross Amount | Premium Paid (Rs.) | Premium to be Paid | Difference (Rs.) | |
| Construction of Murda Karez Delay Action Dam Chaman | earthwork for embankment lead upto 30m and compaction by mechanical means etc” SI No.3-5/d | 6.050 | 5.929 | 1.089 | 4.84 | |
| Total | | | | | 4.84 | |
| Grand Total | | | | | 5.899 | |

Annexure 8.2

Less realization of water tariff amounting of Rs. 15.483 million

(Rs. in million)

| Public Health Engineering Division, Kohlu, AIR Para-1, 2014-15 | | | | | | |
|--|-------------|-----------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| S No. | Categories | Number of connections | Rate (Per month) (Rs.) | Amount Recoverable (Rs.) | Water Tariff Realized (Rs.) | Amount Recoverable (Rs.) |
| 1 | Residential | 423 | 75 | 0.38 | 0.056 | 0.484 |
| 2 | Commercial | 19 | 700 | 0.16 | | |
| Total | | | | 0.54 | 0.056 | 0.484 |

| Public Health Engineering Division, Chaghi, AIR Para-8, 2014-15 | | | | | | |
|---|--------------|-----------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| S No. | Categories | Number of connections | Rate (Per month) (Rs.) | Amount Recoverable (Rs.) | Water Tariff Realized (Rs.) | Amount Recoverable (Rs.) |
| 1 | Residential | 3300 | 75 | 2.970 | 0.734 | 3.000 |
| 2 | Commercial | 28 | 700 | 0.235 | | |
| 3 | Departmental | 63 | 700 | 0.529 | | |
| Total | | | | 3.734 | 0.734 | 3.000 |

| Public Health Engineering Division, Panjgoor, AIR Para-1, 2014-15 | | | | | | |
|---|-------------|-----------------------|------------------------|--------------------------|-----------------------------|--------------------------|
| S No. | Categories | Number of connections | Rate (Per month) (Rs.) | Amount Recoverable (Rs.) | Water Tariff Realized (Rs.) | Amount Recoverable (Rs.) |
| 1 | Residential | 1110 | 75 | 0.999 | 0.126 | 1.041 |
| 2 | Commercial | 20 | 700 | 0.168 | | |
| Total | | | | 1.167 | 0.126 | 1.041 |

| Public Health Engineering Division, Lasbela, AIR Para-1, 2014-15 | | | | | | |
|--|------------------------|-----------------------|---------------------|---------------------------|--------------------------|--|
| S No. | Category of Connection | Number of Connections | Rate Per Month (Rs) | Period (Jul-14 to Jun-15) | Amount Recoverable (Rs.) | |
| 1 | Residential | 2920 | 75 | 12 Months | 2.628 | |
| 2 | Commercial | 262 | 700 | 12 Months | 2.201 | |
| Total of Water Tariff recoverable) | | | | | 4.829 | |
| Water tariff realized during (Jul.-14 to Dec.-15) | | | | | (-) 0.29 | |
| Total Less realized (2014-15) | | | | | 4.538 | |
| Total Less realized for (2013-14) | | | | | 2.668 | |
| Total Less realized for (2012-13) | | | | | 2.928 | |
| Total | | | | | 10.134 | |

| Public Health Engineering Division, Sibi, AIR Para-17, 2014-15 | | | |
|---|-------------------------------------|-----------------------------------|--------------------------------|
| Year | Amount of contract (Rs.) | Amount deposited (Rs.) | Less recovery (Rs.) |
| 2014.15 | 1.935 | 1.112 | 0.824 |
| Total | | | 0.824 |
| Grand Total | | | 15.483 |

Annexure 8.3
Irregular expenditure due to non-adherence to tender requisites -
Rs.206.423

(Rs. in million)

| Public Health Engineering, Kohlu, AIR Para-9, 2014-15 | | | | | |
|--|--------------------------------|------------------------------|--|--------------------------|---------------|
| S N o. | Name of contractor | Name of WSS | Description | V.N/Date of Bill. | Amount |
| 1 | M/s Uzair Engine Works Quetta. | Killi Haji Naseer Khan Zaing | S/Instt: of submersible Pump Motor 40.H.P China. | D-12/28-01-15. | 0.6 |
| 2 | M/s Uzair Engine Works Quetta. | Basti Hazar Khan | S/Instt: of submersible Pump Motor 40.H.P China. | D-08/20-05-15. | 0.6 |
| 3 | Uzair Engineering works | WSS Pazz | P/o Hi Speed Diesel Engine 32 HP 2 Set. | D-10/15-12-14 | 1.2 |
| 4 | M/s Uzair Engine Works Quetta. | New Malikzai | S/Instt: of submersible Pump Motor 40.H.P China. | D-08/18-03-15. | 0.6 |
| 5 | M/s Uzair Engine Works Quetta. | Mir Hazar Ramakani. | S/Instt: of submersible Pump Motor 40.H.P China. | D-09/19-03-15. | 0.6 |
| 6 | M/s Uzair Engine Works Quetta. | WSS Marri Colony | S/Instt: of submersible Pump Motor 40.H.P China. | D-85/18-05-15. | 0.6 |
| 7 | M/s Uzair Engine Works Quetta. | WSS Basti Hazar Khan. | S/Instt: of submersible Pump Motor 40.H.P China. | D-86/18-05-15. | 0.6 |
| Total | | | | | 4.8 |

| Public Health Engineering, E&M Division, Quetta, AIR Para-2, 2014-15 | | | | | |
|---|--------------------------|------------------------------|---------------------------|----------------------------------|---------------------|
| S. No | CV No. & Date | Cheque No. & Date | Name of Contractor | Work Order No. & Date | Amount (Rs.) |
| 1 | D-47 dated 18.06.15 | 495203 dated 17.06.15 | M/s. Al-Yousaf Shahwani | 237-67 dated 11.12.2014 | 30.0 |
| 2 | D-80 dated 24.06.15 | 495146 dated 24.06.15 | M/s. Al-Yousaf Shahwani | 237-67 dated 11.12.2014 | 20.0 |
| 3 | D-6 dated 01.04.15 | 085640 dated 01.04.15 | M/s. Al-Yousaf Shahwani | 237-67 dated 11.12.2014 | 28.589 |
| Total | | | | | 78.589 |

| Public Health Engineering, E&M Division, Quetta, AIR Para-6, 2014-15 | | | | |
|---|--------------------------|------------------------------|---------------------------|---------------------|
| S. No | CV No. & Date | Cheque No. & Date | Name of Contractor | Amount (Rs.) |
| 1 | D-46 dated 17.06.15 | 495202 dated 17.06.15 | M/s. Hashim Khan Nasir | 40.0 |
| 2 | D-1 dated 16.03.15 | 85629 dated 16.03.15 | M/s. Hashim Khan Nasir | 12.054 |
| 3 | D-12 dated 30.03.15 | 85634 dated 30.03.15 | M/s. Hashim Khan Nasir | 6.12 |
| Total | | | | 58.174 |

| Public Health Engineering, Killa Abdullah, AIR Para-1, 2014-15 | | | | |
|---|--|----------------------------------|----------------------------|---------------------|
| S. No | Name of Scheme & Contractor | Description | News Paper and Date | Amount (Rs.) |
| 1 | Various Killis Nakow Khan Teshil, Killa Abdullah, M/s New Ittefaq PVC Pipe Factory | 30 Plastic Water Tank 300 Gallon | PSDP 1408, 13.5.2015 | 0.357 |
| 2 | PVC Pipe various Killis Malang Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 1800 @ 69 | PSDP 1408, 13.5.2015 | 0.124 |
| 3 | PVC Pipe various Killis Habibullah Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 1900 @ 69 | PSDP 1408, 13.5.2015 | 0.131 |
| 4 | PVC Pipe various Killis Abdul Shakoor Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 1600 @ 69 | PSDP 1408, 13.5.2015 | 0.11 |
| 5 | PVC Pipe various Killis Taher Khan Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 700 @ 109 | PSDP 1408, 13.5.2015 | 0.076 |
| 6 | PVC Pipe various Killis Barath Khan Tehsil, KA. M/s New Ittefaq | 2 dia - 2000 @ 69 | PSDP 1408, 13.5.2015 | 0.138 |

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| | PVC | | | |
| 7 | PVC Pipe various Killis Malang Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 1000 @ 109 | PSDP 1408, 13.5.2015 | 0.109 |
| 8 | PVC Pipe various Killis Malang Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 1000 @ 109 | PSDP 1408, 13.5.2015 | 0.109 |
| 9 | PVC Pipe various Killis Tahir Khan Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 1500 @ 69 | PSDP 1408, 13.5.2015 | 0.103 |
| 10 | PVC Pipe various Killis Nakow Khan Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 1200 @ 69 | PSDP 1408, 13.5.2015 | 0.082 |
| 11 | PVC Pipe various Killis Abdul Shakoor Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 800 @ 109 | PSDP 1408, 13.5.2015 | 0.087 |
| 12 | PVC Pipe various Killis Barath Khan Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 500 @ 109 | PSDP 1408, 13.5.2015 | 0.054 |
| 13 | Various Killi Abdul Shakoor, KA. M/s New Ittefaq PVC | 30 Plastic Water Tank 300 Gallon | PSDP 1408, 13.5.2015 | 0.476 |
| 14 | Various Killi Habibullah, KA. M/s New Ittefaq PVC | 50 Plastic Water Tank 300 Gallon | PSDP 1408, 13.5.2015 | 0.595 |
| 15 | PVC Pipe various Killis Habibullah Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 1800 @ 109 | PSDP 1408, 13.5.2015 | 0.196 |
| 16 | PVC Pipe various Killis Nakow Khan, KA. M/s New Ittefaq PVC | 3 dia - 1200 @ 109 | PSDP 1408, 13.5.2015 | 0.131 |
| 17 | various Killi Barath Khan, KA. M/s New Ittefaq PVC | 35 Plastic Water Tank 300 Gallon | PSDP 1408, 13.5.2015 | 0.417 |
| 18 | various Killi Malang Tehsil, KA. M/s New Ittefaq PVC | 35 Plastic Water Tank 300 Gallon | PSDP 1408, 13.5.2015 | 0.417 |
| 19 | Various Killi Tahir Khan Tehsil, KA. M/s New Ittefaq PVC | 30 Plastic Water Tank 300 Gallon | PSDP 1408, 13.5.2015 | 0.357 |
| 20 | WSS Fakhur Ud din and Muhammad Essa Agha, KA, M/s Kozak PVC Pipe | Submersible with 40 HP motor along 650 Rft Colum Pipe | PSDP 1408, 13.5.2015 | 0.792 |
| 21 | WSS Fakhur Ud din and Muhammad Essa Agha, KA, M/s Kozak PVC Pipe | 3 dia - 2500 @ 109 | PSDP 1408, 13.5.2015 | 0.272 |
| 22 | WSS Killi Inayatullah Karez Killi Station, KA, M/s Kozak PVC Pipe | 3 dia - 8000 @ 109 | PSDP 1408, 13.5.2015 | 0.872 |
| 23 | Drilling and Development of Bore WSS Killi Muhammad Tahir, Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |

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| 24 | Drilling and Development of Bore WSS Killi Bacha Khan Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |
| 25 | Drilling and Development of Bore WSS Killi Jamil Khan Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |
| 26 | Drilling and Development of Bore WSS Killi Khaliq Dad Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |
| 27 | Drilling and Development of Bore WSS Killi Safar Muhammad Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |
| 28 | Drilling and Development of Bore WSS Killi Waseem Ahmad Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |
| 29 | Drilling and Development of Bore WSS Killi Muhammad Aziz Khan Chaman, M/s Zarghoon Drilling | 700 Rft – 590000 | PSDP 1400, 10.4.2015 | 0.59 |
| 30 | SI of Solar system for Wate scheme Killi Dehsora Karez KA, M/s Kozak PVC Pipe and General Order | Solar Panel system frame system and Pumping Machinery PVC Pipe 380 Rft | 15.06.2015 | 0.792 |
| 31 | WSS Killi Dehdora Kareaz KA, M/s Al- Niamat Drilling Co. | Drilling of 8 Dia hand bore 400 Rft | 15.06.2015 | 0.2 |
| 32 | WSS Killi Dehdora Kareaz KA, M/s Al- Niamat Drilling Co. | Drilling of 6 Dia hand bore 400 Rft | 15.06.2015 | 0.199 |
| 33 | Solar system for WSS Deh Sora Karez (I) Tehsil Qilla Abdullah, M/s Ittefaq Engineering Works | SP system frame system and Pumping Machinery PVC Pipe 500 Rft | (GSF) 4.5.2015 | 0.99 |
| 34 | Solar system for WSS Deh Sora Karez (II) Tehsil Qilla Abdullah, M/s Ittefaq Engineering Works | SP system frame system and Pumping Machinery PVC Pipe 500 Rft | (GSF) 4.5.2015 | 0.99 |
| 35 | Solar system for WSS Deh Sora Karez (III) Tehsil Qilla Abdullah, M/s Ittefaq Engineering Works | SP system frame system and Pumping Machinery PVC Pipe 500 Rft | (GSF) 4.5.2015 | 0.99 |
| 36 | Solar system for WSS Deh Sora Karez (V) Tehsil Qilla Abdullah, M/s Ittefaq Engineering Works | SP system frame system and Pumping Machinery PVC Pipe 500 Rft | (GSF) 4.5.2015 | 0.99 |
| 37 | Solar system for WSS Deh Sora Karez (VI) Tehsil Qilla Abdullah, M/s Ittefaq Engineering Works | SP system frame system and Pumping Machinery PVC Pipe 500 Rft | (GSF) 4.5.2015 | 0.99 |
| 38 | Solar system for WSS Deh Sora | SP system frame system | (GSF) | 0.99 |

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| | Karez (IV) Tehsil Qilla Abdullah, M/s Ittefaq Engineering Works | and Pumping Machinery PVC Pipe 500 Rft | 4.5.2015 | |
| 39 | Drilling and Development of bore WSS Habibullah Chaman, M/s Al-Niamat Drilling and Co. | 700 Rft – 594400 | PSDP - 1431, 8.6.2015 | 0.59 |
| 40 | Drilling and Development of bore WSS Roghani II Chaman, M/s Al-Niamat Drilling and Co. | 700 Rft – 594400 | PSDP - 1431, 8.6.2015 | 0.59 |
| 41 | Drilling and Development of bore WSS Chaman Town, M/s Al-Niamat Drilling and Co. | 700 Rft – 594400 | PSDP - 1431, 8.6.2015 | 0.59 |
| 42 | Drilling and Development of bore WSS Roghani I Chaman, M/s Al-Niamat Drilling and Co. | 700 Rft – 594400 | PSDP - 1431, 8.6.2015 | 0.59 |
| 43 | Drilling and Development of bore WSS Roghani Chaman, M/s Naimatullah Kha Achakzai. | Laying PVC Pipe Line | PSDP - 1431, 8.6.2015 | 0.158 |
| 44 | Drilling and Development of bore WSS Chaman Town, M/s Naimatullah Kha Achakzai. | Laying PVC Pipe Line | PSDP - 1431, 8.6.2015 | 0.158 |
| 45 | Solar System for WSS Chaman Habibullah Tehsil Chaman, M/s Kozak PVC Pipes Chaman. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | PSDP - 1431, 8.6.2015 | 0.99 |
| 46 | Solar System for WSS Roghani I Tehsil Chaman, M/s Kozak PVC Pipes Chaman. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | PSDP - 1431, 8.6.2015 | 0.99 |
| 47 | Solar System for WSS Chaman Town, Tehsil Chaman, M/s Kozak PVC Pipes Chaman. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | PSDP - 1431, 8.6.2015 | 0.99 |
| 48 | Solar System for WSS Roghani II Tehsil Chaman, M/s Kozak PVC Pipes Chaman. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | PSDP - 1431, 8.6.2015 | 0.99 |
| 49 | Construction of Water Tank 20000 GLN WSS Killi Gul Darhbghcha Chaman, M/s Naimatullah Khan Achakzai. | 20000 GLN Water tank | PSDP - 1431, 8.6.2015 | 0.99 |
| 50 | PVC Pipe Line for WSS Chaman Town, Qilla Abdullah. M/s Ittefaq PVC Pipe Factory | 3500 Rft @ 109 | PSDP - 1431, 8.6.2015 | 0.381 |

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| 51 | PVC Pipe Line for WSS Roghani I Tehsil, Qilla Abdullah. M/s Ittefaq PVC Pipe Factory | 3500 Rft @ 109 | PSDP - 1431, 8.6.2015 | 0.381 |
| 52 | Solar System for WSS Muhammad Tahir Chaman, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 53 | Solar System for WSS Safar Muhammad , Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 54 | Solar System for WSS Khaliq Dad, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 55 | Solar System for WSS Muhammad Aziz, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 56 | Solar System for WSS Abdul Washy, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 57 | Solar System for WSS Abdul Jabar, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 58 | Solar System for WSS Haji Muhammad Saddiq, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 59 | Solar System for WSS Jamaludin, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 60 | Solar System for WSS Muhammad Saleem, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 61 | Solar System for WSS Kamaludin, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |

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|----|---|--|-----------|-------|
| 62 | Solar System for WSS Bacha Khan , Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 63 | Solar System for WSS Waseem Ahmad, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 64 | Solar System for WSS Jamal Khan, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 65 | Solar System for WSS Sanauallah, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 66 | Solar System for WSS Haji Sadro, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 67 | Solar System for WSS Inayatullah, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 68 | Solar System for WSS Haji Khan, Tehsil Chaman, M/s Ittefaq Engineering Works. | Solar Panel system frame system and Pumping Machinery PVC Pipe 500 Rft | 21.5.2015 | 0.99 |
| 69 | Drilling and Development of bore WSS Killi Niamat QA, M/s New Ittefaq Drilling Co. | 450 Rft Hand Bore - @ 685000 | 4.6.2015 | 0.685 |
| 70 | Drilling and Development of bore WSS Killi Khan Jan QA, M/s New Ittefaq Drilling Co. | 450 Rft Hand Bore - @ 685000 | 4.6.2015 | 0.685 |
| 71 | Drilling and Development of bore WSS Killi Dost Ali QA, M/s New Ittefaq Drilling Co. | 450 Rft Hand Bore - @ 685000 | 4.6.2015 | 0.685 |
| 72 | Drilling and Development of bore WSS Killi Samiullah QA, M/s New Ittefaq Drilling Co. | 450 Rft Hand Bore - @ 685000 | 4.6.2015 | 0.685 |

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|----|---|--------------------|---------------|----------|-------|
| 73 | Drilling and Development of bore WSS Killi Allhud din QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 74 | Drilling and Development of bore WSS Killi Shah Muhammad QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 75 | Drilling and Development of bore WSS Killi Dalbar Khan QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 76 | Drilling and Development of bore WSS Killi Sadiq QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 77 | Drilling and Development of bore WSS Killi Khar Muhammad QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 78 | Drilling and Development of bore WSS Killi Bashir Khan QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 79 | Drilling and Development of bore WSS Killi Char Gul Khan QA, M/s New Ittefaq Drilling Co. | 450 Rft 685000 | Hand Bore - @ | 4.6.2015 | 0.685 |
| 80 | PVC Pipe various Killis and Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 5430 @ 69 | | 4.6.2015 | 0.375 |
| 81 | PVC Pipe various Killis and Tehsil, KA. M/s New Ittefaq PVC | 2 dia - 7000 @ 69 | | 4.6.2015 | 0.483 |
| 82 | Transformer 25 KVA for WSS Killi Purana Majak, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | | 4.6.2015 | 0.295 |
| 83 | Transformer 25 KVA for WSS Killi Badwan, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | | 4.6.2015 | 0.295 |
| 84 | Transformer 25 KVA for WSS Killi Asmat Kulak, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | | 4.6.2015 | 0.295 |
| 85 | Transformer 25 KVA for WSS Killi Sadiq Kulak, QA. M/s Kozak PVC. | Transformer 25 KVA | | 4.6.2015 | 0.295 |
| 86 | Transformer 25 KVA for WSS Killi Kulak, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | | 4.6.2015 | 0.295 |
| 87 | Transformer 25 KVA for WSS Killi Abdul Wassay, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | | 4.6.2015 | 0.295 |
| 88 | Transformer 25 KVA for WSS Killi Basher Khan, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | | 4.6.2015 | 0.295 |

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| 89 | Transformer 25 KVA for WSS Killi Shah Muhammad, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 90 | Transformer 25 KVA for WSS Killi Jurang Machaka, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 91 | Transformer 25 KVA for WSS Killi Noor Muhammad, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 92 | Transformer 25 KVA for WSS Killi Jeo Kulak, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 93 | Transformer 25 KVA for WSS Killi Sadiq, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 94 | Transformer 25 KVA for WSS Killi Arambai, QA. M/s Kozak PVC Pipe. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 95 | Transformer 25 KVA for WSS Killi Dalber Khan, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 96 | Transformer 25 KVA for WSS Killi Khair Muhammad, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 97 | Transformer 25 KVA for WSS Killi Allah uddin, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 98 | Transformer 25 KVA for WSS Killi Khan Jan, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 99 | Transformer 25 KVA for WSS Killi Char Gul Khan, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 100 | Transformer 25 KVA for WSS Killi Gul Muhammad, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 101 | Transformer 25 KVA for WSS Killi Akhter Muhammad, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 102 | Transformer 25 KVA for WSS Killi Majak, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 103 | Transformer 25 KVA for WSS Killi Maizai, QA. M/s Ittefaq | Transformer 25 KVA | 4.6.2015 | 0.295 |

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| | Engineering Works. | | | |
| 104 | Transformer 25 KVA for WSS Killi Niamat, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 105 | Transformer 25 KVA for WSS Killi Dost Ali, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 106 | Transformer 25 KVA for WSS Killi Salat Tana Arambai, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 107 | Transformer 25 KVA for WSS Killi Salat Tana Arambai, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 108 | Transformer 25 KVA for WSS Killi Samiullah, QA. M/s Ittefaq Engineering Works. | Transformer 25 KVA | 4.6.2015 | 0.295 |
| 109 | PVC Pipe WSS Abdul Mateen S/o Bismillah, KA. M/s Ittefaq PVC | 3 dia - 2700 @ 110 | 15.6.2015 | 0.297 |
| 110 | WSS Niamatullah S/o Dost Ali , KA. M/s Ittefaq Engineering Works | Submersible with 40 HP motor along 700 Rft Colum Pipe | 15.6.2015 | 0.4 |
| 111 | WSS Killi Totti Khan, KA. M/s Ittefaq Engineering Works | Submersible with 40 HP motor along 700 Rft Pipe | 4.5.2015 | 0.89 |
| 112 | WSS Killi Nader Malik Massizai Bazar Tehsil, KA. M/s Ittefaq Engineering Works | Submersible with 40 HP motor along 700 Rft Pipe | 4.5.2015 | 0.89 |
| 113 | WSS Killi Nader Malik Massizai Bazar Tehsil, KA. M/s Ittefaq Engineering Works | Transformer 50 KVA | 4.5.2015 | 0.79 |
| 114 | PVC Pipe Killi Nader Malik Massizai Bazar Tehsil, KA. M/s New Ittefaq PVC | 3 dia - 5500 @ 109 | 4.5.2015 | 0.599 |
| 115 | PVC Pipe Killi Totti Khan, KA. M/s New Ittefaq PVC | 3 dia - 5500 @ 109 | 4.5.2015 | 0.599 |
| 116 | WSS Killi Totti Khan, KA. M/s Ittefaq Engineering Works | Transformer 50 KVA | 4.5.2015 | 0.79 |
| 117 | PVC Pipe for WSS Killi Shajhan Mikhal Arimbi, KA. M/s New Ittefaq PVC | 3 dia - 7000 @ 109 | 4.5.2015 | 0.763 |
| Total | | | | 64.86 |

Annexure 8.4

Irregular expenditure on repair of water supply schemes – Rs. 14.997 million

(Rs. in million)

| Public Health Engineering Division, Harnai, AIR Para-3, 2014-15 | | | | |
|--|--|--------------------------|------------------------------|---------------------|
| S No. | Name of Work / Particulars | CV No. & Date | Cheque No. & Date | Amount (Rs.) |
| 1 | Rewinding of Electric Motor 40 HP, Repair of Pipeline in different places. | D 22 dated 30.12.14 | 083047 dated 30.12.14 | 0.1 |
| 2 | Repair of De-silting chowked pipe line | D 23 dated 30.12.14 | 083047 dated 30.12.14 | 0.038 |
| 3 | Repair of Pipe line WSS Harnai Town | D 24 dated 30.12.14 | 083047 dated 30.12.14 | 0.062 |
| 4 | Repair / replacement of turbine, shaft etc | D 25 dated 30.12.14 | 083047 dated 30.12.14 | 0.1 |
| 5 | Repair of De-silting chowked pipe line | D 15 dated 10.3.15 | 083063 dated 9.3.15 | 0.099 |
| 6 | Repair of De-silting chowked pipe line WSS tor khan | D 16 dated 10.3.15 | 083063 dated 9.3.15 | 0.098 |
| 7 | Repair of Pipe line WSS Harnai Town | D 17 dated 10.3.15 | 083063 dated 9.3.15 | 0.1 |
| 8 | Repair of De-silting chowked pipe line WSS tor khan | D 01 dated 29.10.14 | 083020 dated 29.10.14 | 0.099 |
| 9 | Repair of Pipe line WSS Harnai Town | D 02 dated 29.10.14 | 083020 dated 29.10.14 | 0.1 |
| 10 | Repair of submersible pump WSS Tor khan | D 03 dated 29.10.14 | 083020 dated 29.10.14 | 0.1 |
| 11 | Rewinding of electric motor WSS Tor khan | D 04 dated 29.10.14 | 083020 dated 29.10.14 | 0.1 |
| 12 | Repair of De-silting chowked pipe line WSS tor khan | D -35 dated 15.6.15 | 083100 dated 15.6.15 | 0.099 |
| 13 | Repair of De-silting chowked pipe line Harnai Town | D -36 dated 15.6.15 | 083100 dated 15.6.15 | 0.099 |
| 14 | Repair of Pipe line Harnai Town | D -37 dated 15.6.15 | 083100 dated 15.6.15 | 0.1 |
| 15 | Rewinding of Electric Motor Tor Khan Road | D -38 dated 15.6.15 | 083100 dated 15.6.15 | 0.099 |
| 16 | Repair of Pipeline Tor Khan Road | D -39 dated 15.6.15 | 083100 dated 15.6.15 | 0.092 |
| 17 | Rewinding of Electric Motor Harnai Town | D -40 dated 15.6.15 | 083100 dated 15.6.15 | 0.099 |
| Total | | | | 1.585 |

| Public Health Engineering Division, Musakhel, AIR Para-3, 2014-15 | | | | | | |
|--|---------------------|---|--------------|------------|--------------|---------------|
| S No. | Name of Firm | Description | V No. | DOP | Month | Amount |
| 1 | M/S Khadozai GC MK | R/O WSS Thana Source MK Town | D-20 | 05.09.14 | Jul-14 | 0.064 |
| 2 | M/S Khadozai GC MK | S/F of material for WSS MK Town | D-21 | 05.09.14 | Jul-14 | 0.059 |
| 3 | M/S Khadozai GC MK | R/O PVC Pipe WSS Jafarabad MK | D-22 | 05.09.14 | Jul-14 | 0.063 |
| 4 | M/S Khadozai GC MK | R/O WSS New Bazar MK | D-23 | 05.09.14 | Jul-14 | 0.079 |
| 5 | M/S Ali Muhammad GC | Maintenance of wssRara Sham | D-24 | 05.09.14 | Jul-14 | 0.05 |
| 6 | M/S Ali Muhammad GC | Maintenance of wss Nawaz Abad Drug | D-25 | 05.09.14 | Jul-14 | 0.044 |
| 7 | M/S Ali Muhammad GC | Maintenance of wssKarkana | D-26 | 05.09.14 | Jul-14 | 0.061 |
| 8 | M/S Ali Muhammad GC | Maintenance of wssKarkana | D-27 | 05.09.14 | Jul-14 | 0.026 |
| 9 | M/S Khadozai GC MK | R/M of WSS New Bazar MK | D-34 | 15.09.14 | Jul-14 | 0.048 |
| 10 | M/S Khadozai GC MK | S/F of material for WSS MK Town Bore 2 | D-35 | 15.09.14 | Jul-14 | 0.047 |
| 11 | M/S Khadozai GC MK | Restoration of Flood Damabge WSS MK Gravity | D-36 | 15.09.14 | Jul-14 | 0.1 |
| 12 | M/S Khadozai GC MK | Restoration of Flood Damabge WSS MK Gravity | D-37 | 15.09.14 | Jul-14 | 0.099 |
| 13 | M/S Khadozai GC MK | R/O WSS New Bazar MK Muhallah Haji Hayat | D-2 | 22.12.14 | Aug-14 | 0.1 |
| 14 | M/S Khadozai GC MK | S/F of material for WSS MK Town Bore 2 | D-3 | 22.12.14 | Aug-14 | 0.057 |
| 15 | M/S Khadozai GC MK | R/M of WSS New Bazar Karkana | D-4 | 22.12.14 | Aug-14 | 0.099 |
| 16 | M/S Khadozai GC MK | R/M of WSS Abdul Abad Drug | D-5 | 22.12.14 | Aug-14 | 0.045 |
| 17 | M/S Khadozai GC MK | R/M of WSS Ulmai MK | D-6 | 22.12.14 | Aug-14 | 0.099 |
| 18 | M/S Khadozai GC MK | R/M WSS Drug Town | D-7 | 22.12.14 | Aug-14 | 0.054 |
| 19 | M/S Khadozai GC MK | R/O WSS MK Town | D-8 | 22.12.14 | Aug-14 | 0.042 |
| 20 | M/S Khadozai GC MK | R/M WSS | D-9 | 22.12.14 | Aug-14 | 0.039 |

| | | | | | | |
|--------------|------------------------------|--|-------|----------|--------|--------------|
| | | EllahiBuxKarkna | | | | |
| 21 | M/S Malik Taj Muhammad GC | R/M WSS Nawaz Abad | D-5 | 20.03.15 | Jan-15 | 0.05 |
| 22 | M/S Khadozai GC MK | R/M WSS EllahiBuxKarkna | D-36 | 30.03.15 | Jan-15 | 0.061 |
| 23 | M/S Khadozai GC MK | R/M of WSS Ulmai MK | D-37 | 30.03.15 | Jan-15 | 0.073 |
| 24 | M/S Khadozai GC MK | R/O PVC Pipe WSS Jafarabad MK | D-38 | 30.03.15 | Jan-15 | 0.099 |
| 25 | M/S Khadozai GC MK | R/O Pipe line Main Tank Bazar MK Town | D-39 | 30.03.15 | Jan-15 | 0.053 |
| 26 | M/S M Iqbal GC | R/O WSS Karkana | D-42 | 30.03.15 | Jan-15 | 0.039 |
| 27 | M/S M Iqbal GC | R/O PVC Pipe WSS Drug Town | D-32 | 30.03.15 | Jan-15 | 0.08 |
| 28 | M/S M Iqbal GC | R/M of WSS Iqbal Abad Drug | D-22 | 05.05.15 | Apr-15 | 0.041 |
| 29 | M/S M Iqbal GC | R/M WSS Nawaz Abad Drug | D-23 | 05.05.15 | Apr-15 | 0.027 |
| 30 | M/S M Iqbal GC | R/M WSS EllahiBuxKarkna | D-24 | 05.05.15 | Apr-15 | 0.063 |
| 31 | M/S M Iqbal GC | R/M WSS Drug Town | D-25 | 05.05.15 | Apr-15 | 0.04 |
| 32 | M/S M Iqbal GC | R/M WSS Rara Sham | D-26 | 05.05.15 | Apr-15 | 0.028 |
| 33 | M/S M Iqbal GC | R/M WSS MK Town Thana | D-31 | 06.05.15 | Apr-15 | 0.079 |
| 34 | M/S Khadozai GC MK | R/M WSS Karkana | D-16 | 09.06.15 | May-15 | 0.034 |
| 35 | M/S Khadozai GC MK | R/M WSS Ulmai | D-17 | 09.06.15 | May-15 | 0.028 |
| 36 | M/S Khadozai GC MK | R/M WSS New Bazar Source-2 | D-64 | 19.06.15 | May-15 | 0.045 |
| 37 | M/S Khadozai GC MK | R/M WSS Ulmai | D-65 | 19.06.15 | May-15 | 0.042 |
| 38 | M/S Khadozai GC MK | R/M WSS Nawaz Abad | D-114 | 25.06.15 | May-15 | 0.05 |
| 39 | M/S Khadozai GC MK | R/M WSS MK Town Source | D-122 | 25.06.15 | May-15 | 0.079 |
| 40 | M/S Khadozai GC MK | R/M WSS MK Town Source Gravity Flow | D-123 | 25.06.15 | May-15 | 0.071 |
| Total | | | | | | 2.357 |

| Public Health Engineering Division, Dera Bugti, AIR Para-6, 2014-15 | | | | | |
|--|---------------------------|----------------------|-------------------------------|--|---------------|
| S. No. | Name of Contractor | WSS | Voucher No. & Date | Description | Amount |
| 1 | Naik Mohammad | Zanko | D-3, 08.09.2014 | R/o submersible pump | 0.049 |
| 2 | | Civil Hospital | D-4, 08.09.2014 | S&F core copper cable wire | 0.049 |
| 3 | | Dera Bugti town | D-5, 08.09.2014 | Silt mud and roots clearance from existing choked G.I pipe line 3" | 0.048 |
| 4 | | Civil colony | D-7, 08.09.2014 | Replacing burst damaged G.I pipe | 0.05 |
| 5 | | Marrow | D-8, 08.09.2014 | Silt mud and roots clearance from existing choked G.I pipe line 3" | 0.048 |
| 6 | | Killi Sawan Khan | D-9, 08.09.2014 | Silt mud and roots clearance from existing choked G.I pipe line 3" | 0.048 |
| 7 | | Sore Mondwani | D-10, 08.09.2014 | Replacing burst damaged G.I pipe | 0.048 |
| 8 | | Lope | D-11, 08.09.2014 | R/o Diesel oil engine | 0.036 |
| 9 | | Pohly | D-12, 08.09.2014 | R/o Submersible pump | 0.034 |
| 10 | | Gumbad | D-13, 08.09.2014 | Replacing burst damaged G.I pipe | 0.049 |
| 11 | | Koho | D-18, 15.9.2014 | Silt mud and roots clearance from existing choked G.I pipe line 3" | 0.048 |
| 12 | | Hindu Mahallah | D-19, 15.9.2014 | Replacing burst damaged G.I pipe | 0.048 |
| 13 | | Malum | D-6, 26.12.2014 | R/o Diesel oil engine | 0.049 |
| 14 | | Baker | D-7, 26.12.2014 | R/o Diesel oil engine | 0.049 |
| 15 | | Lope | D-8, 26.12.2014 | Silt mud and roots clearance from existing choked G.I pipe line 3" | 0.049 |
| 16 | | Killi Haji Mian Khan | D-9, 26.12.2014 | Silt mud and roots clearance from existing choked G.I pipe line 3" | 0.046 |
| 17 | | Kandely | D-10 26.12.2014 | R/o Diesel oil engine | 0.048 |
| 18 | | Civil colony | D-11, 26.12.2014 | Earth work excavation | 0.046 |
| 19 | | Koho Balai | D-12, 26.12.2014 | S&F starter | 0.049 |

| | | | | |
|--------------|------------------|------------------|----------------------------------|-------------|
| 20 | Killi Sawan Khan | D-13, 26.12.2014 | Replacing burst damaged G.I pipe | 0.048 |
| 21 | Sangsillah | D-14, 26.12.2014 | Replacing burst damaged G.I pipe | 0.048 |
| 22 | Hindu Mahallah | D-16, 26.12.2014 | R/o Submersible pump | 0.049 |
| 23 | Civil Hospital | D-17, 26.12.2014 | S&F Peat/gate valve 3” | 0.046 |
| 24 | Gumbad | D-18, 26.12.2014 | Earth work excavation | 0.048 |
| 25 | Dera Bugti town | D-19, 26.12.2014 | Replacing burst damaged G.I pipe | 0.048 |
| 26 | Pohly | D-20, 26.12.2014 | R/o Submersible pump | 0.029 |
| 27 | Civil colony | D-2, 09.2.2015 | S/I one HP electric motor | 0.022 |
| 28 | Zanko | D-10, 19.6.2015 | S&F peat / gate valve 3” | 0.046 |
| 29 | Kul Zairtiari | D-11, 19.6.2015 | Excavation of trencher | 0.049 |
| 30 | Koho | D-13, 19.6.2015 | Silt mud and roots clearance | 0.048 |
| 31 | Pohly | D-15, 19.6.2015 | S&F of column pipe 3” | 0.05 |
| 32 | Civil colony | D-17, 19.6.2015 | Silt mud and roots clearance | 0.049 |
| 33 | Siahan | D-19, 19.6.2015 | R/o submersible pump | 0.049 |
| Total | | | | 1.52 |

| Public Health Engineering Division, Washuk, AIR Para-4, 2014-15 | | | | |
|--|---------------------------|--|-------------------------|---------------------|
| S No. | Name of contractor | Description | Voucher No/ date | Amount (Rs.) |
| 1 | M/s Sanjeet Kumar | Rep of pvc pipe line of WSS Shahgari | D-18, 23.09.2014 | 0.05 |
| 2 | | Rep of column pipe | D-19, 23.09.2014 | 0.05 |
| 3 | | Rep of Diesel pump shahgari | D-20, 23.09.2014 | 0.041 |
| 4 | | Rep of Diesel pump WSS Niko | D-21, 23.09.2014 | 0.1 |
| 5 | | Rewinding of submersible | D-22, 23.09.2014 | 0.098 |
| 6 | | Providing fixing new bowlessar WSS Jangian | D-23, 23.09.2014 | 0.1 |
| 7 | | Providing and fixing 1 dia steel | D-24, 23.09.2014 | 0.04 |
| 8 | | Rep of Wss Nag | D-25, 23.09.2014 | 0.05 |
| 9 | | Rep of Wss Basima | D-26, 23.09.2014 | 0.05 |
| 10 | | Rep of Wss Shingar | D-27, 23.09.2014 | 0.05 |

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| 11 | | Running Maintaince of Wss Washuk town | D-46, 22.12.2014 | 0.10 |
| 12 | | Running and Maintaince of Wss new jangian | D-47, 22.12.2014 | 0.10 |
| 13 | | Rep of Diesel pump WSS Niko | D-21, 23.09.2014 | 0.10 |
| 14 | | Providing fixing new bowlesar WSS Jangian | D-23, 23.09.2014 | 0.10 |
| 15 | M/s Regional Construction co. | R/o bowl Assemble with carriage | D-42, 22.12.2014 | 0.10 |
| Total | | | | 1.129 |

| Public Health Engineering Division, Kharan, AIR Para-4, 2014-15 | | | | |
|--|---------------------------------------|---|------------------------|---------------------|
| S No. | Name of contractor | Description | Voucher No/date | Amount (Rs.) |
| 1 | M/s Suresh lal Government Contractor, | Repair of PVC pipe line various Wss | D-28, 25.02.2015 | 0.05 |
| 2 | | repair of pipe line sobi and shahwani Wss | D-29, 25.02.2015 | 0.05 |
| 3 | | Rep of sluice valve | D-30, 25.05.2015 | 0.05 |
| 4 | | Rep of PVC pipe line various Wss | D-31, 25.02.2015 | 0.05 |
| 5 | | Rep of submersible of Wss saran | D-33, 25.02.2015 | 0.05 |
| 6 | | Rep & Maintaince of Wss Godono | D-34, 26.02.2015 | 0.05 |
| 7 | | Repair and Maintaince of WSS Dari farm | D-35, 26.02.2015 | 0.047 |
| 9 | | Rep & Maintaince of Wss shourzai | D-36, 26.02.2015 | 0.047 |
| 10 | | Rep & Maintaince of Wss college bore | D-37, 26.02.2015 | 0.046 |
| 11 | | Rep and Maintaince Wss Kallag bore | D-38, 26.02.2015 | 0.046 |
| 12 | | Rewinding of Submersible | D-39, 26.02.2015 | 0.049 |
| 13 | | Repair OF transformer | D-40, 26.02.2015 | 0.05 |
| 14 | | Rep and Maintaince Wss badhurzai | D-41, 26.02.2015 | 0.05 |
| 15 | | Repiar of Wss | D-05, 12.05.2015 | 0.034 |
| 16 | | Repiar of Pvc pipe line in kharan Town | D-06, 12.05.2015 | 0.049 |
| 17 | | R/M of WSS Kharan Town | D-07, 12.05.2015 | 0.049 |
| 18 | | Providing of tranformer oil Wss kharan | D-08, 12.05.2015 | 0.05 |
| 19 | | R/M of WSS Kharan Town | D-09, 12.05.2015 | 0.04 |
| 20 | | R/M of WSS Kharan Town | D-10, 12.05.2015 | 0.047 |
| 21 | | Repair of Pvc pipe line WSS kunari | D-11, 12.05.2015 | 0.049 |
| 22 | | Repair of WSS Kharan Town | D-12, 12.05.2015 | 0.039 |

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|--------------|------------------------|---|----------------------|-------------|
| 23 | | Repair of WSS Kharan Town | D-13, 12.05.2015 | 0.049 |
| 24 | | R/M of WSS Kharan Town | D-14, 12.05.2015 | 0.045 |
| 25 | | R/M of WSS Kharan Town | D-15, 12.05.2015 | 0.05 |
| 26 | | R/M of WSS Kharan Town | D-16, 12.05.2015 | 0.039 |
| 27 | | Repair of WSS Kharan Bore No.2 | D110, 30.06.2015 | 0.05 |
| 28 | | Rewinding of Submersible | D110, 30.06.2015 | 0.048 |
| 29 | | R/M of WSS Kharan Town | D112, 30.06.2015 | 0.048 |
| 30 | | Repair of Pumping Machinery of WSS Kunari Bore-1 | D-113, 30.06.2015 | 0.05 |
| 31 | | Repair of WSS Kharan Town | D-114, 30.06.2015 | 0.05 |
| 32 | | Repair of submersible | D-115, 30.06.2015 | 0.027 |
| 33 | | Repair of WSS Kharan Town | D-117, 30.06.2015 | 0.05 |
| 34 | M/s Saedd Ahmad G/c | Rewinding of Submersible | D-118, 30.06.2015 | 0.05 |
| 35 | | Repair of Wss Shahwani | D-119, 30.06.2015 | 0.05 |
| 36 | | Repair of Turbine of WSS Tump | D-120, 30.06.2015 | 0.05 |
| 37 | | R/M of WSS Sobi | D-121, 30.06.2015 | 0.05 |
| 38 | | Rewinding of Submersible | D-122, 30.06.2015 | 0.05 |
| 39 | | Repair of Saluce valve | D-123, 30.06.2015 | 0.05 |
| 40 | | R/M of WSS sarwan | D-124, 30.06.2015 | 0.049 |
| 41 | | R/M of WSS Bore Nbo.5 | D-125, 30.06.2015 | 0.033 |
| Total | | | | 1.88 |

| Public Health Engineering Division, Panjgoor, AIR Para-2, 2014-15 | | | | | |
|--|---------------------------|--|--------------------------|------------------------------|---------------------|
| S. No. | Name of Contractor | Description | CV No. & Date | Cheque No. & Date | Amount (Rs.) |
| 1 | M/s Zakir Hussain | Repair of WSS Punjgur Town / DCO office | 29 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 2 | | Repair of WSS Punjgur Town Bore No.1 | 30 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 3 | | Repair of WSS Punjgur Town surface well No.2 | 31 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 4 | | Repair of WSS Punjgur Town surface well No.2 | 32 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 5 | | Repair of WSS Punjgur Town surface well No.1 | 33 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 6 | | Repair of WSS Punjgur Town Bore No.1 | 34 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 7 | | Repair of WSS Khudabadan Bore No.1 | 35 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 8 | | Repair of WSS Khudabadan Bore No.3 | 36 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 9 | | Repair of WSS Khudabadan Bore No.5 | 37 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 10 | | Repair of WSS Mudrass Harp | 39 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 11 | | Repair of WSS Kullige Punjgur | 40 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 12 | | Repair of WSS Bonistan Punjgur | 41 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 13 | | Repair of WSS Sarchel | 42 dated 9.3.15 | 481921 dated 9.3.15 | 0.049 |
| 14 | | Repair of WSS Sarchel | 43 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 15 | | Repair of WSS Kohban Abdullah | 44 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |

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|--------------|--|------------------------------------|-----------------|---------------------|--------------|
| 16 | | Repair of WSS Kattagari | 45 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 17 | | Repair of WSS Kohban Ali Jan Bazar | 46 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 18 | | Repair of WSS Gaddugi | 47 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 19 | | Repair of WSS Dasht e Shahbaz | 48 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| 20 | | Repair of WSS Kattagari | 49 dated 9.3.15 | 481921 dated 9.3.15 | 0.050 |
| Total | | | | | 0.999 |

Public Health Engineering Division, Barkhan, AIR Para-3, 2014-15

| S No. | Name of Contractor | Description | DOP | Amount |
|-------|--------------------|-----------------------------------|----------|--------|
| 1 | M/S Kamal din | R/M WSS Madina Muhallah | 23.10.13 | 0.067 |
| 2 | M/S Akber Khan GC | R/O Pipe line Chapper Barkan | 18.12.13 | 0.081 |
| 3 | M/S Akber Khan GC | R/O WSS Jhalwani | 18.12.13 | 0.099 |
| 4 | M/S M Younis | R/O WSS Jhalwani | 18.12.13 | 0.06 |
| 5 | M/S M Younis | R/M of WSS Malani | 18.12.13 | 0.099 |
| 6 | M/S Kamal din | R/O Pipe line WSS Kuchni | 13.02.14 | 0.068 |
| 7 | M/S Kamal din | R/O Main hole chamber Barkan town | 13.02.14 | 0.069 |
| 8 | M/S Kamal din | R/O Pipe line WSS BT | 13.02.14 | 0.07 |
| 9 | M/S M Sadiq GC | R/M WSS BT | 29.05.14 | 0.099 |
| 10 | M/S M Sadiq GC | R/M WSS BT | 29.05.14 | 0.099 |
| 11 | M/S M Sadiq GC | R/M WSS BT | 15.09.14 | 0.1 |
| 12 | M/S M Sadiq GC | R/M WSS BT | 15.09.14 | 0.099 |
| 13 | M/S M Sadiq GC | R/O WSS Jhalwani | 15.09.14 | 0.1 |
| 14 | M/S M Sadiq GC | R/M WSS Peri Muhalla | 15.09.14 | 0.1 |
| 15 | M/S M Sadiq GC | R/M WSS BT Grad Station | 15.09.14 | 0.099 |
| 16 | M/S M Sadiq GC | R/M WSS BT | 17.09.14 | 0.099 |
| 17 | M/S M Sadiq GC | R/M WSS Malani | 18.09.14 | 0.099 |
| 18 | M/S Akber Khan GC | R/M of WSS Malani | 22.09.14 | 0.08 |
| 19 | M/S M Sadiq GC | R/M WS BT Ph-II | 16.12.14 | 0.099 |
| 20 | M/S M Sadiq GC | R/M WS BT | 16.12.14 | 0.047 |
| 21 | M/S M Sadiq GC | R/M WSS Chemper | 26.12.14 | 0.051 |
| 22 | M/S M Younis | R/O Pipe line BT | 04.05.15 | 0.066 |
| 23 | M/S M Younis | R/O of Valve champer Barkan | 04.05.15 | 0.063 |
| 24 | M/S M Younis | R/O WSS Jamal Durani | 06.04.15 | 0.084 |

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|--------------|-------------------|-----------------------------------|----------|--------------|
| 25 | M/S M Younis | R/O WSS Jhalwani | 06.04.15 | 0.07 |
| 26 | M/S M Younis | R/O WSS BT | 06.04.15 | 0.052 |
| 27 | M/S M Younis | R/O Haji Shino Shalmani | 06.04.15 | 0.06 |
| 28 | M/S M Younis | R/O Verious WSS | 06.04.15 | 0.036 |
| 29 | M/S M Younis | R/O WSS Rabina Barkan | 27.05.15 | 0.049 |
| 30 | M/S M Younis | R/O WSS Jhalwani | 27.05.15 | 0.098 |
| 31 | M/S M Younis | R/O WSS Jamal Durani | 27.05.15 | 0.052 |
| 32 | M/S M Younis | R/O Pipe line Phare mullah Barkan | 05.06.15 | 0.08 |
| 33 | M/S M Younis | R/O Chapper Mazran | 11.06.15 | 0.07 |
| 34 | M/S M Younis | R/O Chapper Mazran | 11.06.15 | 0.038 |
| 35 | M/S M Younis | R/O Main hole chamber Barkan town | 15.06.15 | 0.05 |
| 36 | M/S M Younis | R/O Main hole chamber Barkan town | 15.06.15 | 0.05 |
| 37 | M/S M Younis | R/O Main hole chamber Barkan town | 15.06.15 | 0.05 |
| 38 | M/S M Younis | R/O Main hole chamber Barkan town | 15.06.15 | 0.05 |
| 39 | M/S M Younis | R/O WSS Barkan | 17.06.15 | 0.08 |
| 40 | M/S M Younis | R/O WSS Barkan | 17.06.15 | 0.048 |
| 41 | M/S M Younis | R/O WSS Khas kot | 17.06.15 | 0.052 |
| 42 | M/S Akber Khan GC | R/O WSS Jhalwani | 29.06.15 | 0.149 |
| Total | | | | 3.131 |

| Public Health Engineering E&M Division, AIR Para-5, 2014-15 | | | | | |
|--|--------------------------|------------------------------|---------------------------|----------------------------------|---------------------|
| S. No. | CV No. & Date | Cheque No. & Date | Name of Contractor | Work Order No. & Date | Amount (Rs.) |
| 1 | D-42 dated 17.06.15 | 85698 dated 17.06.15 | M/s Faiz ul Haq | Nil dated Nil | 0.1 |
| 2 | D-43 dated 17.06.15 | 85698 dated 17.06.15 | M/s Faiz ul Haq | Nil dated Nil | 0.1 |
| 3 | D-37 dated 18.05.15 | MB 144/L P.No 105 | M/S Abdul Kabir | Nil dated Nil | 0.1 |
| 4 | D-37 dated 15.04.15 | MB 144/L P.No 76 | M/S M Ishaq | 7/21-22 dated 08.04.15 | 0.1 |
| 5 | D-38 dated 15.04.15 | MB 144/L P.No 76 | M/S M Ishaq | 7/23-24 dated 08.04.15 | 0.1 |
| 6 | D-39 dated 15.04.15 | MB 144/L P.No 77 | M/S M Ishaq | 7/25-26 dated 08.04.15 | 0.1 |
| 7 | D-31 dated | MB 144/L P.No | M/S M Ishaq | 7111-12 dated | 0.1 |

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|--------------------|------------------------|---------------------|-----------------|---------------------------|---------------|
| | 15.04.15 | 73 | | 13.04.15 | |
| 8 | D-32 dated 15.04.15 | MB 144/L P.No 73 | M/S M Ishaq | 7050-51 dated 13.04.15 | 0.099 |
| 9 | D-33 dated 15.04.15 | MB 144/L P.No 74 | M/S M Ishaq | 7050-51 dated 13.04.15 | 0.1 |
| 10 | D-28 dated 13.04.15 | MB 144/L P.No 70 | M/S M Ishaq | 7044-45 dated 13.04.15 | 0.1 |
| 11 | D-29 dated 13.04.15 | MB 144/L P.No 70 | M/S M Ishaq | 7046-47 dated 13.04.15 | 0.1 |
| 12 | D-30 dated 13.04.15 | MB 144/L P.No 70 | M/S M Ishaq | 7048-49 dated 13.04.15 | 0.099 |
| 13 | D-34 dated 15.04.15 | MB 144/L P.No 75 | M/S M Ishaq | Nil dated Nil | 0.1 |
| 14 | D-35 dated 15.04.15 | MB 144/L P.No 75 | M/S M Ishaq | Nil dated Nil | 0.099 |
| 15 | D-36 dated 15.04.15 | MB 144/L P.No 74 | M/S M Ishaq | Nil dated Nil | 0.1 |
| 16 | D-40 dated 15.04.15 | MB 144/L P.No 71 | M/S M Ishaq | Nil dated Nil | 0.1 |
| 17 | D-41 dated 15.04.15 | MB 144/L P.No 72 | M/S M Ishaq | Nil dated Nil | 0.1 |
| 18 | D-42 dated 15.04.15 | MB 144/L P.No 72 | M/S M Ishaq | Nil dated Nil | 0.099 |
| 19 | D-12 dated 10.02.15 | MB 144/L P.No 25 | M/S Hashim Khan | 111-112 dated 09.01.15 | 0.1 |
| 20 | D-13 dated 10.02.15 | MB 144/L P.No 26 | M/S Hashim Khan | 113-114 dated 09.01.15 | 0.1 |
| 21 | D-14 dated 10.02.15 | MB 144/L P.No 26 | M/S Hashim Khan | 115-116 dated 09.01.15 | 0.1 |
| 22 | D-15 dated 10.02.15 | MB 144/L P.No 26 | M/S Hashim Khan | 117-118 dated 09.01.15 | 0.1 |
| 23 | D-16 dated 10.02.15 | MB 144/L P.No 27 | M/S Hashim Khan | 119-120 dated 09.01.15 | 0.1 |
| 24 | D-17 dated 10.02.15 | MB 144/L P.No 28 | M/S Hashim Khan | 121-122 dated 09.01.15 | 0.1 |
| Total | | | | | 2.396 |
| Grand Total | | | | | 14.997 |

Annexure 8.5

Unauthorized Expenditure on Drilling Material – Rs.17.018 Million
(Rs. in million)

| S No. | Description | Name of Supplier | Work Order No. & Date | CV No. & Date | Amount (Rs.) |
|--------------|-------------------------|-------------------------|----------------------------------|--------------------------|---------------------|
| | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | 451-52 dated 18.06.15 | D-80 dated 19.06.15 | 1.42 |
| 2 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-65 dated 19.06.15 | 1.417 |
| 3 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-48 dated 18.06.15 | 1.416 |
| 4 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-52 dated 15.06.15 | 1.417 |
| 5 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-51 dated 15.06.15 | 1.417 |
| 6 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-49 dated 18.06.15 | 1.416 |
| 7 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-50 dated 18.06.15 | 1.417 |
| 8 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-61 dated 25.06.15 | 1.419 |
| 9 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-84 dated 25.06.15 | 1.42 |
| 10 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-87 dated 25.06.15 | 1.42 |
| 11 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | N/A | D-92 dated 25.06.15 | 1.42 |
| 12 | S/O Patti, Rod, MS Pipe | M/S M Ishaq GC | 462-63 dated 19.06.15 | D-101 dated 29.06.15 | 1.41 |
| Total | | | | | 17.018 |

Annexure 9.1

Doubtful expenditure on transport of books - Rs.10.353 million

| S. No. | District / Location | School Name | Schools Boys/Girls | Date | Amount |
|---------------|----------------------------|--|---------------------------|-------------|---------------|
| 1 | Nil | Primary School Kaliqabad | Boys | Nil | 0.003 |
| 2 | Nil | Jan Muhammad Road | Boys | 28-1-15 | 0.004 |
| 3 | Kuchlak | Kili Abdul-ali Kuchlak | Girls | 29-1-15 | 0.006 |
| 4 | Kuchlak | Kili khali | Boys | 28-1-15 | 0.005 |
| 5 | Kuchlak | Kili Samli | Boys | 29-1-15 | 0.006 |
| 6 | Kuchlak | Kili Kotwal QTA | Boys | 29-1-15 | 0.005 |
| 7 | Kuchlak | New Baleli Primary School QTA | Boys | Nil | 0.005 |
| 8 | Kuchlak | Baleli Primary School QTA | Boys | Nil | 0.005 |
| 9 | Kuchlak | Primary School Sheikh Manda QTA | Boys | Nil | 0.005 |
| 10 | Kuchlak | Primary Lundi Sultan | Boys | Nil | 0.005 |
| 11 | Kuchlak | Noor Muhammad killi Barat Kuchlak | Nil | Nil | 0.005 |
| 12 | Kuchlak | Primary School Fathey Muhmmad Bagh Sarab | Boys | Nil | 0.005 |
| 13 | Kuchlak | Primary school Mihan | Girls | Nil | 0.005 |
| 14 | Kuchlak | Midle School Autozai Kuchlak | Boys | Nil | 0.005 |
| 15 | Kuchlak | Primary School Anbarag Khanzai | Boys | Nil | 0.005 |
| 16 | Kuchlak | Primary School Damran Kucklak | Boys | Nil | 0.005 |
| 17 | Kuchlak | Primary School Jhangir Abad Kuchlak | Boys | Nil | 0.005 |
| 18 | Railway | Primary School Railway Colony QTA | Boys | Nil | 0.004 |
| 19 | Railway | Primary School Dost Agha | Boys | Nil | 0.005 |
| 20 | Railway | Midle School Ahmed Khan Zai | Boys | Nil | 0.005 |
| 21 | Punjpai | Punjpai School | Boys | 27-1-15 | 0.006 |
| 22 | Punjpai | Girls School Nawakili QTA | Girls | 27-1-15 | 0.005 |
| 23 | Punjpai | Girls School QTA Cantt | Girls | 26-1-15 | 0.005 |

| | | | | | |
|----|-----------------|---|-------|---------|-------|
| 24 | Punjpai | Technical QTA | Boys | 27-1-15 | 0.004 |
| 25 | Punjpai | Irrigation Colony QTA | Girls | 26-1-15 | 0.005 |
| 26 | Punjpai | Kili Kamalo | Girls | 26-1-15 | 0.005 |
| 27 | Punjpai | kili Nasran | Boys | 26-1-15 | 0.005 |
| 28 | Railway | Railway Colony QTA | Girls | 26-1-15 | 0.005 |
| 29 | Railway | Central School | Boys | 26-1-15 | 0.004 |
| 30 | Railway | Nawab Muhammad Akber Bughti | Girls | 26-1-15 | 0.005 |
| 31 | Railway | Hazara Socity QTA | Boys | 24-1-15 | 0.004 |
| 32 | Near to Railway | Wahadat Colny QTA | Boys | 24-1-15 | 0.004 |
| 33 | Near to Railway | C.G.S colony QTA | Nil | 26-1-15 | 0.004 |
| 34 | Near to Railway | Primary School Sardar Karez QTA | Girls | 26-1-15 | 0.005 |
| 35 | Near to Railway | Shaheed Gul Hassan QTA | Girls | 26-1-15 | 0.004 |
| 36 | Near to DEO QTA | Sundayman High School | Boys | 24-1-15 | 0.004 |
| 37 | Near to DEO QTA | Qaidabad QTA | Boys | 24-1-15 | 0.004 |
| 38 | Near to DEO QTA | T.B Santorium QTA | Boys | 22-1-15 | 0.004 |
| 39 | Postal | Postal Colony QTA | Girls | 22-1-15 | 0.004 |
| 40 | Postal | Primary School Kansi Road QTA | Girls | Nil | 0.004 |
| 41 | Postal | Postal Colony QTA | Boys | Nil | 0.003 |
| 42 | Postal | Primary School Tin Town QTA | Boys | Nil | 0.003 |
| 43 | Special | Primary Special School QTA | Boys | Nil | 0.003 |
| 44 | Kuchlak | Primary School Kili Gul Muhmmad Kuchlak | Boys | Nil | 0.005 |
| 45 | Kuchlak | Primary School Sadique abad | Boys | Nil | 0.005 |
| 46 | Kuchlak | Primary School kili Sheikhan Kuchlak | Boys | Nil | 0.005 |

| | | | | | |
|----|---------|--|------|-----|-------|
| 47 | Kuchlak | Midle School Setalite Town QTA | Boys | Nil | 0.005 |
| 48 | Kuchlak | Primary School Kili Shahwani | Boys | Nil | 0.005 |
| 49 | Kuchlak | Primary School Malik Raz Muhmmad Kuchlak | Boys | Nil | 0.005 |
| 50 | Kuchlak | Primary School Allah Gul | Boys | Nil | 0.005 |
| 51 | Punjpai | Kili Hashim Punjpai | Nil | Nil | 0.006 |
| 52 | Punjpai | Primary School punjpai | Boys | Nil | 0.006 |
| 53 | Punjpai | Primary School Hisay Zai | Boys | Nil | 0.006 |
| 54 | Punjpai | Primary School Mansoor Ahmed Punjpai | Boys | Nil | 0.006 |
| 55 | Punjpai | Primary School Abdulhakeem Punjpai | Boys | Nil | 0.006 |
| 56 | Punjpai | Primary School Badal Karez Punjpai | Boys | Nil | 0.006 |
| 57 | Punjpai | Middle School Mian Khan Zai Punjpai | Boys | Nil | 0.006 |
| 58 | Punjpai | Primary School Union council Punjpai | Boys | Nil | 0.006 |
| 59 | Punjpai | Primary School Mureedabad | Boys | Nil | 0.005 |
| 60 | Punjpai | Middle School Shahdeni No 02 Punjpai | Boys | Nil | 0.006 |
| 61 | Punjpai | Middle School kili Durani Punjpai | Boys | Nil | 0.006 |
| 62 | Punjpai | Middle School Sher Ali Punjpai | Boys | Nil | 0.006 |
| 63 | Punjpai | Middle School Muhammad Khan Punjpai | Boys | Nil | 0.006 |
| 64 | Punjpai | Middle School Shahdeni No 01 Punjpai | Boys | Nil | 0.006 |
| 65 | Punjpai | Middle School Sardar Nabi Bushk Punjpai | Boys | Nil | 0.006 |
| 66 | Punjpai | Primary School Kili Mushwani Punjpai | Boys | Nil | 0.006 |
| 67 | Punjpai | Primary School Uti Aman Kuchlak | Boys | Nil | 0.005 |
| 68 | Punjpai | Middle School PAF Samungli | Boys | Nil | 0.005 |
| 69 | Punjpai | Primary School Muslimabad | Boys | Nil | 0.005 |

| 70 | Kuchlak | Primary School Malik Saifullah Kuchlak | Boys | Nil | 0.005 |
|------------------|-----------------|--|-------------|--------------------|---------------|
| 71 | Kuchlak | Primary School Malik Shah Jahan Kuchlak | Boys | Nil | 0.005 |
| 72 | Kuchlak | Middle Randozai | Boys | Nil | 0.005 |
| 73 | Kuchlak | Primary School Kili Sadeeq Abad kuchlak | Boys | Nil | 0.005 |
| 74 | Kuchlak | Primary School Sufi Kuchlak | Boys | Nil | 0.005 |
| 75 | Kuchlak | Primary School kili Malik Abdul Ali Kuchlak | Boys | Nil | 0.005 |
| 76 | Kuchlak | Primary School Kark Kuchlak | Boys | Nil | 0.005 |
| 77 | Kuchlak | Primary School Jalo Gabbeer Kuchlak | Boys | Nil | 0.005 |
| Total (A) | | | | | 0.740 |
| S. No. | District | Name of Firm | Date | Vehicle No. | Amount |
| 78 | Jaffarabad | Bismillah Transport Comp D.A Yar | 2/9/2013 | TKN-426 | 0.029 |
| 79 | | | 10/9/2013 | TKN-426 | 0.036 |
| 80 | | | 31-8-2013 | TKN-426 | 0.029 |
| 81 | | | 14-9-2013 | TKZ-317 | 0.035 |
| 82 | | | 17-09-2013 | TKN-215 | 0.033 |
| 83 | | | 29-08-2013 | TKD-278 | 0.028 |
| 84 | | | 26-7-2013 | TKL-330 | 0.032 |
| 85 | | | 2/9/2013 | TKG-571 | 0.042 |
| 86 | | | 4/9/2013 | TKM-235 | 0.044 |
| 87 | | | 8/9/2013 | TKL-262 | 0.046 |
| 88 | | | 31-8-2013 | TKG-446 | 0.046 |
| 89 | | | 6/9/2013 | TKB-675 | 0.036 |
| 90 | | | 13-9-2013 | TKG-571 | 0.036 |
| 91 | Noshki | Nil. Handmade invoices with same handwriting | 21-8-2013 | PAH-403 | 0.005 |
| 92 | | | 20-8-2013 | PAE-770 | 0.003 |
| 93 | | | 21-08-2103 | WAP-371 | 0.001 |
| 94 | | | 30-8-2013 | WAE-425 | 0.004 |
| 95 | Kohlu | Nil. Handmade invoices with same handwriting | 24-3-2014 | Nil | 0.015 |
| 96 | | | 25-03-2014 | Nil | 0.008 |
| 97 | | | 21-3-14 | Nil | 0.015 |

| | | | | | |
|-----|-----------|--|------------|-----------|-------|
| 98 | | | 21-3-2014 | Nil | 0.018 |
| 99 | Lasbela | Nil. Handmade invoices with same handwriting | 26-09-2013 | KM-8905 | 0.008 |
| 100 | | | 10/9/2013 | KM-8905 | 0.008 |
| 101 | | | 11/9/2013 | KM-8905 | 0.008 |
| 102 | | | 12/9/2013 | KM-8905 | 0.008 |
| 103 | | | 14-9-2013 | KM-8905 | 0.008 |
| 104 | Lasbela | Nil. Handmade invoices with same handwriting | 16-9-2013 | KM-8905 | 0.008 |
| 105 | | | 17-09-2015 | KM-8905 | 0.008 |
| 106 | | | 18-09-2013 | KM-8905 | 0.008 |
| 107 | | | 19-09-2013 | KM-8905 | 0.008 |
| 108 | | | 20-09-2014 | KM-8905 | 0.008 |
| 109 | | | 21-09-2013 | KM-8905 | 0.008 |
| 110 | | | 23-09-2013 | KM-8905 | 0.008 |
| 111 | | | 23-09-2013 | KN-6818 | 0.006 |
| 112 | | | 24-09-2013 | KN-6818 | 0.006 |
| 113 | | | 16-09-2013 | KG-230 | 0.009 |
| 114 | | | 26-9-2013 | KG-230 | 0.013 |
| 115 | | | 10/9/2013 | LS-1692 | 0.011 |
| 116 | | | 14-9-2013 | LS-1692 | 0.010 |
| 117 | Mastung | Mushtariqa Mangucher Goods Transport Mastung | 18-3-2014 | Nil | 0.082 |
| 118 | | Mushtariqa Mangucher Goods Transport Mastung | 18-03-2014 | Nil | 0.090 |
| 119 | | International Goods Transport Mastung | 25-2-15 | Nil | 0.096 |
| 120 | | International Goods Transport Mastung | 14-3-15 | Nil | 0.092 |
| 121 | | Zamindar Goods transport Mastung | 18-3-2014 | Nil | 0.078 |
| 122 | Dhadar | Nil. Handmade invoices with same handwriting | Nil | Different | 0.100 |
| 123 | Harnai | Nil. Handmade invoices with same handwriting | March,2014 | Nil | 0.117 |
| 124 | Jhalmagsi | Nil. Handmade invoices with same handwriting | Nil | Nil | 0.131 |
| 124 | Ziarat | Nil. Handmade invoices with same handwriting | March,2014 | Nil | 0.359 |

| | | | | | |
|------------------|--------------------------------|--|-------------------|------------------|---------------|
| 125 | Washuk | Nil. Handmade invoices with same handwriting | March,2015 | Nil | 0.258 |
| 126 | Khuzdar | Shalimar Goods transport Khuzdar | 22-3-2014 | QAD-4342 | 0.013 |
| 127 | | Shalimar Goods transport Khuzdar | Nil | QAF-2478 | 0.023 |
| 128 | | Sasoli Goods transport Khuzdar | 20-9-2013 | QAB-6465 | 0.016 |
| 129 | | Sasoli Goods transport Khuzdar | 20-9-2013 | QAF-3642 | 0.016 |
| 130 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAB-4039 | 0.045 |
| 131 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAF-2236 | 0.044 |
| 132 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-2122 | 0.030 |
| 133 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-2613 | 0.030 |
| 134 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-1417 | 0.030 |
| 135 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAF-4424 | 0.064 |
| 136 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAB-3756 | 0.040 |
| 137 | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-4975 | 0.048 | |
| 138 | Killa Abdullah | Nil. Handmade invoices with same handwriting | March, 2014 | Different | 0.234 |
| 139 | Kalat | Nil. Handmade invoices with same handwriting | March, 2014 | Nil | 0.294 |
| 140 | | Nil. Handmade invoices with same handwriting | Nil | Nil | 0.285 |
| Total (B) | | | | | 3.305 |
| S. No. | District | Name of Firm | Bilty Date | Vehicle # | Amount |
| 141 | Noshki | Nil. Handmade invoices with same handwriting | 21-8-2013 | PAH-403 | 0.005 |
| 142 | | Nil. Handmade invoices with same handwriting | 20-8-2013 | PAE-770 | 0.003 |

| | | | | | |
|-----|---------|--|------------|---------|-------|
| 143 | | Nil. Handmade invoices with same handwriting | 21-08-2103 | WAP-371 | 0.001 |
| 144 | | Nil. Handmade invoices with same handwriting | 30-8-2013 | WAE-425 | 0.004 |
| 145 | Kohlu | Nil. Handmade invoices with same handwriting | 24-3-2014 | Nil | 0.015 |
| 146 | | Nil. Handmade invoices with same handwriting | 25-03-2014 | Nil | 0.008 |
| 147 | | Nil. Handmade invoices with same handwriting | 21-3-14 | Nil | 0.015 |
| 148 | | Nil. Handmade invoices with same handwriting | 21-3-2014 | Nil | 0.018 |
| 149 | Lasbela | Nil. Handmade invoices with same handwriting | 26-09-2013 | KM-8905 | 0.008 |
| 150 | | Nil. Handmade invoices with same handwriting | 10/9/2013 | KM-8905 | 0.008 |
| 151 | | Nil. Handmade invoices with same handwriting | 11/9/2013 | KM-8905 | 0.008 |
| 152 | | Nil. Handmade invoices with same handwriting | 12/9/2013 | KM-8905 | 0.008 |
| 153 | | Nil. Handmade invoices with same handwriting | 14-9-2013 | KM-8905 | 0.008 |
| 154 | | Nil. Handmade invoices with same handwriting | 16-9-2013 | KM-8905 | 0.008 |
| 155 | | Nil. Handmade invoices with same handwriting | 17-09-2015 | KM-8905 | 0.008 |
| 156 | | Nil. Handmade invoices with same handwriting | 18-09-2013 | KM-8905 | 0.008 |
| 157 | | Nil. Handmade invoices with same handwriting | 19-09-2013 | KM-8905 | 0.008 |
| 158 | | Nil. Handmade invoices with same handwriting | 20-09-2014 | KM-8905 | 0.008 |
| 159 | | Nil. Handmade invoices with same handwriting | 21-09-2013 | KM-8905 | 0.008 |
| 160 | | Nil. Handmade invoices with same handwriting | 23-09-2013 | KM-8905 | 0.008 |
| 161 | | Nil. Handmade invoices with same handwriting | 23-09-2013 | KN-6818 | 0.006 |
| 162 | | Nil. Handmade invoices with same handwriting | 24-09-2013 | KN-6818 | 0.006 |

| | | same handwriting | | | |
|------------------|----------------|--|-------------|----------------------------------|--------------|
| 163 | | Nil. Handmade invoices with same handwriting | 16-09-2013 | KG-230 | 0.009 |
| 164 | | Nil. Handmade invoices with same handwriting | 26-9-2013 | KG-230 | 0.013 |
| 165 | | Nil. Handmade invoices with same handwriting | 10/9/2013 | LS-1692 | 0.011 |
| 166 | | Nil. Handmade invoices with same handwriting | 14-9-2013 | LS-1692 | 0.010 |
| 167 | Dhadar | Nil. Handmade invoices with same handwriting | Nil | Different | 0.100 |
| 168 | Harnai | Nil. Handmade invoices with same handwriting | March,2014 | Nil | 0.117 |
| 169 | Jhalmagsi | Nil. Handmade invoices with same handwriting | Nil | Nil | 0.131 |
| 170 | Ziarat | Nil. Handmade invoices with same handwriting | March,2014 | Nil | 0.359 |
| 171 | Washuk | Nil. Handmade invoices with same handwriting | March,2014 | Nil | 0.258 |
| 172 | Killa Abdullah | Nil. Handmade invoices with same handwriting | March, 2014 | Different | 0.234 |
| 173 | Kalat | Nil. Handmade invoices with same handwriting | March, 2014 | Nil | 0.294 |
| Total (C) | | | | | 1.715 |
| S. No. | District | Name of Firm | Billy Date | Description | Amount |
| 174 | Mastung | Mushtariqa Mangucher Goods Transport Mastung | 18-3-2014 | Schools detail (Name & location) | 0.082 |
| 175 | Mastung | Mushtariqa Mangucher Goods Transport Mastung | 18-03-2014 | Nil, Different schools | 0.09 |
| 176 | Mastung | International Goods Transport Mastung | 25-2-15 | Nil, Different schools | 0.096 |
| 177 | Mastung | International Goods Transport Mastung | 14-3-15 | Nil, Different schools | 0.092 |
| Total (D) | | | | | 0.360 |

| S. No. | District | Name of Firm | Billty Date | Vehicle # | Amount |
|------------------|----------------|-------------------------------------|----------------|---------------------------------|--------------|
| 178 | Washuk | Nil. | March,2015 | Nil | 0.258 |
| 179 | Khuzdar | Shalimar Goods transport Khuzdar | 22-3-2014 | QAD-4342 | 0.013 |
| 180 | | Shalimar Goods transport Khuzdar | Nil | QAF-2478 | 0.023 |
| 181 | | Sasoli Goods transport Khuzdar | 20-9-2013 | QAB-6465 | 0.016 |
| 182 | | Sasoli Goods transport Khuzdar | 20-9-2013 | QAF-3642 | 0.016 |
| 183 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAB-4039 | 0.045 |
| 184 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAF-2236 | 0.044 |
| 185 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-2122 | 0.030 |
| 186 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-2613 | 0.030 |
| 187 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-1417 | 0.030 |
| 188 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAF-4424 | 0.064 |
| 189 | | Sasoli Goods transport Khuzdar | 21-3-2014 | QAB-3756 | 0.040 |
| 190 | | Sasoli Goods transport Khuzdar | 21-03-2014 | QAD-4975 | 0.048 |
| 191 | Killa Abdullah | Nil. | March, 2014 | Different | 0.234 |
| 192 | Kalat | Nil. | March, 2014 | Nil | 0.294 |
| Total (E) | | | | | 1.184 |
| S. No. | District | Name of firm | Billty No. | Schools detail | Amount |
| 193 | Quetta | Ahmed Perchoon Goods QTA | 964, 13-4-2015 | GHS Karez | 0.012 |
| 194 | Quetta | Ahmed Perchoon Goods QTA | 964, 27-3-2015 | Books supplied to 24 school but | 0.036 |

| | | | | | |
|-----------------------------|--------|--|------------------|--|--------------|
| | | | | no detail in bilty | |
| 195 | Quetta | Ahmed Perchoon Goods QTA | 963, 19-2-15 | GBHS | 0.012 |
| 196 | Quetta | The International Goods Transport Comp | 1903, 22-3-2015 | GBHS | 0.012 |
| 197 | Quetta | The International Goods Transport Comp | 1904, 27-03-2015 | Books supplied to 30 school but no detail in bilty | 0.045 |
| 198 | Quetta | The International Goods Transport Comp | 1904, 28-03-2015 | Schools detail not mentioned | 0.038 |
| Total (F) | | | | | 0.155 |
| Grand Total (A to F) | | | | | 7.459 |

| S. No. | Cheque No. Date | Name of Firm | Invoice No, Date | District | Amount | Invoices attached |
|---------------|------------------------|---|-------------------------|--------------------|---------------|--|
| 1 | 0922664, 01-10-2014 | Zamal Papers and Stationers 7 General Order Supplier Quetta | 0285, 13-09-2014 | Khuzdar | 0.024 | Sadeeq Goods Transport QTA |
| 2 | 0922750, 2-10-14 | | 0284, 8-08-2014 | Gawader | 0.170 | Sadeeq Goods Transport QTA |
| 3 | 0922750, 2-10-14 | | 0284, 8-08-2014 | Jhal Magsi Gandawa | 0.054 | Sadeeq Goods Transport QTA |
| 4 | 0922747, 2-10-2014 | Soban Traders whole sale dealer and General Order supplier | 019, 8-09-2014 | Turbat | 0.515 | Sadeeq Goods Transport QTA |
| 5 | Do | | Do | Kharan | 0.035 | Sadeeq Goods Transport QTA |
| 6 | Do | | Do | awaran | 0.049 | Sadeeq Goods Transport QTA |
| 7 | 0922747, 2-10-2014 | | 018, 8-09-2014 | Chagi at Dalbadin | 0.063 | Sadeeq Goods Transport QTA |
| 8 | Do | | Do | Nushki | 0.044 | Sadeeq Goods Transport QTA |
| 9 | 0922749, 02-10-2014 | Chakar Khan & Co | 10/9/2014 | Lasbella at Uthal | 0.084 | Sitara Mangal Goods Transport QTA |
| 10 | Do | | Do | Dera Bughti | 0.056 | Sitara Mangal Goods Transport QTA |
| 11 | 0922751, 2-10-2014 | City Enterprises | 447, 6-9-2014 | Harnai | 0.020 | Sadeeq Goods Transport QTA |
| 12 | Do | | | Kachi at Dhader | 0.045 | Quetta Pishin goods transport Comp QTA |
| 13 | 0952062, 06-01-2015 | Mustarqa Makran Transport Company | 1197,2/10/2014 | Gawader | 0.042 | why ? |

| S. No. | Cheque No. Date | Name of Firm | Invoice No, Date | District | Amount | Invoices attached |
|--------|---------------------|---|------------------|------------|--------|---|
| 14 | Nil | Khan Brothers | KB-060, 8/9/2014 | Sibi | 0.035 | Shah Faisal & Azad Qabail Zhob Goods Transport QTA, |
| 15 | Do | | | Naseerabad | 0.060 | Khan Brothers & Taftan Karachi Goods QTA |
| 16 | Do | | | Jaffarabad | 0.128 | Khan Brothers & Taftan Karachi Goods QTA |
| 17 | 0970959, 22-05-15 | Zamal Papers and Stationers 7 General Order Supplier Quetta | 100, 3-5-2015 | Nushki | 0.042 | Sitara Mangal Goods Transport QTA |
| 18 | 0970960, 22-05-2015 | Soban Traders whole sale dealer and General Order supplier | 272, 2-5-2015 | Musakahil | 0.040 | Sitara Mangal Goods Transport QTA |
| 19 | Do | Soban Traders whole sale dealer and General Order supplier | | Khuzdar | 0.120 | Sadeeq Goods Transport QTA |
| 20 | Do | Soban Traders whole sale dealer and General Order supplier | | Washuk | 0.049 | Sadeeq Goods Transport QTA |
| 21 | 0970962, 22-05-2015 | City Enterprises | 0438, 30-4-15 | Kalat | 0.074 | Sadeeq Goods Transport QTA |
| 22 | Do | | | Zhob | 0.079 | Sadeeq Goods Transport QTA |

| S. No. | Cheque No. Date | Name of Firm | Invoice No, Date | District | Amount | Invoices attached |
|--------|---------------------|---|-------------------|-----------------|-----------------|-----------------------------------|
| 23 | Do | | | Harnai | 0.050 | Sadeeq Goods Transport QTA |
| 24 | 1034098, 16-6-2015 | Hassan & Brothers | Nil | Quetta | 0.135 | Sadeeq Goods Transport QTA |
| 25 | Do | | | Lorlai | 0.058 | Sadeeq Goods Transport QTA |
| 26 | Do | | | Killa abdullah | 0.091 | Sadeeq Goods Transport QTA |
| 27 | 1041126, 30-06-2015 | Zamal Papers and Stationers 7 General Order Supplier Quetta | 152, 25-01-2015 | Gawader | 0.085 | Nil |
| 28 | 1041125, 30-06-2015 | City Enterprises | 0448, 29-6-2015 | Kachi at Dhader | 0.023 | Nil |
| 29 | 1041120, 30-06-2015 | Saddiq Enterprise | 28-6-15 | Sohbat pur | 0.045 | Nil |
| 30 | Do | Khan Brothers | 29-6-15 | Sibi | 0.015 | Sadeeq Goods Transport QTA |
| 31 | 1041121, 30-6-2015 | Chakar Khan & Co | 26-6-2015 | Dera Bughti | 0.084 | Sitara Mangal Goods Transport QTA |
| 32 | Nil | M/s Khan Brothers | Kb-08, 24-02-2015 | Pishin | 0.091 | Khan Brothers & tafatan Goods QTA |
| 33 | Do | | | Mastung | 0.040 | Khan Brothers & tafatan Goods QTA |
| 34 | Do | | | Ziarat | 0.040 | Khan Brothers & tafatan Goods QTA |
| 35 | Do | | | | Kachi at Dhader | 0.014 |
| 36 | Nil | Chakar Khan & | 10/3/2015 | Barkhan | 0.078 | Sitara Mangal |

| S. No. | Cheque No. Date | Name of Firm | Invoice No, Date | District | Amount | Invoices attached |
|---------------|------------------------|---------------------|-------------------------|-----------------|---------------|-----------------------------------|
| | | Co | | | | Goods Transport QTA |
| 37 | Nil | | 10/3/2015 | Panjgor | 0.098 | Sitara Mangal Goods Transport QTA |
| 38 | Nil | | 10/3/2015 | Killa Saifullah | 0.078 | Sitara Mangal Goods Transport QTA |
| 39 | | | | Kohlu | 0.041 | |
| | | Total | | | 2.894 | |

Annexure – 9.2

Overpayment due to allowing excess quantity– Rs.4.683 million

| S. No. | Para No. Year | Item of Work | Quantity Paid | Quantity Payable | Difference | Rate (Rs.) | Amount (Rs.) |
|--|-------------------------|---|----------------------|-------------------------|-------------------|--------------------|---------------------|
| 1 | AIR -4, 2014-15 | P/L floor of 19mm thick marble tile / slabs..... (Including the cost of mortar and the cost of 2” thick 1:2:4 floor) (S.I.No.14-9/b+14-2/a-ii) | 41108.11 Sft | 18328.84 Sft | 22779.27 Sft | 11643.05 P% Sft | 2.652 |
| 2 | AIR -8, 2014-15 | Providing damp proof course on vertical surface with 19mm thick cement plaster (S.I.No.8-7+8-8a+8-18b) | 41284.53 Sft | 10563.50 Sft | 30721.03 Sft | 1596.15 P% Sft | 0.490 |
| 3 | AIR - 20, 2014-15 | P/L in situ CC 1:2:4 using crush stone 19mm and down guage in foundations columns (S.I.No.5-10/c+5-42/c) | 10824.87 Cft | 10385.51 Cft | 439.36 Cft | 11743.64 P% Cft | 0.052 |
| 4 | AIR - 18, 2014-15 | P/F/L Tor steel grade 60 having yield strength equal to 60000 psi reinforcement for all kinds of RCC work in foundation (S.I.No.5-40/a+h+i and S.I.No.5-40/a+f+h+i) | 240.335 Ton | 238.766 Ton | 1.569 Ton | 36,700 Per ton | 0.058 |
| Total | | | | | | | 3.252 |
| Add Premium @ 35.9% above and 42.80% above from S.No1 to 3 and 4 respectively including 8% escalation | | | | | | | 1.431 |
| Grand Total | | | | | | | 4.683 |

Annexure – 9.3

Advance drawl on abstract contingent bills - Rs.168.349 million

| S. No. | Cheque No/Date | Description | Amount |
|----------------------------------|-----------------------|------------------------------------|----------------|
| Director Education Quetta | | | |
| 1 | Nil | Grant in Aid to 21 Institutions | 148.955 |
| 2 | 249825/20.09.14 | DEO Mastung for 11 schools | 0.121 |
| 3 | 249823/30.08.14 | DEO Washuk for 24 schools | 0.264 |
| 4 | 229822/22.08.14 | DEO Khuzdar for 28 schools | 0.308 |
| 5 | 249819/17.07.14 | DEO Pishin for 24 Schools | 0.264 |
| 6 | 249815/01.06.13 | DEO Mastung for 42 schools | 0.462 |
| 7 | 249816/01.06.13 | DEO Pishin for 20 schools | 0.220 |
| 8 | 249811/15.04.13 | DEO Khuzdar for 22 schools | 0.242 |
| 9 | 249809/15.04.13 | DEO Gwadar for 5 schools | 0.055 |
| 10 | 249808/15.04.13 | DEO Kech (Turbat) for 16 Schools | 0.176 |
| 11 | 249805/26.03.13 | DEO Lasbella for 29 schools | 0.319 |
| 12 | 240094/28.02.13 | DEO Kharan for 40 Schools | 0.440 |
| 13 | 249804/25.03.13 | DEO Chaghi for 22 Schools | 0.242 |
| 14 | 240093/28.02.13 | DEO Chaghi for 12 Schools | 0.132 |
| 15 | 240092/28.02.13 | DEO Lasbella for 52 Schools | 0.572 |
| 16 | 240090/27.02.13 | DEO Killa Abdullah for 25 schools | 0.275 |
| 17 | 240100/28.02.13 | DEO Zhob for 33 Schools | 0.363 |
| 18 | 240099/28.02.13 | DEO Loralai for 33 Schools | 0.363 |
| 19 | 240098/27.02.13 | DEO Kachi for 30 Schools | 0.330 |
| 20 | 240097/28.02.13 | DEO Sherani for 9 Schools | 0.099 |
| 21 | 240096/28.08.13 | DEO Killa Saifullah for 31 Schools | 0.341 |
| 22 | 240095/28.02.13 | DEO Sherani for 12 Schools | 0.132 |
| 23 | 240091/28.02.13 | DEO Pishin for 54 Schools | 0.594 |
| 24 | 240089/28.02.13 | DEO Naseerabad for 18 Schools | 0.198 |
| 25 | 240088/28.02.13 | DEO Jaffarabad for 21 Schools | 0.231 |
| 26 | 240087/28.02.13 | DEO Jhal Magsi for 29 Schools | 0.319 |
| 27 | 240086/28.02.13 | DEO Panjgur for 15 Schools | 0.165 |
| 28 | 240085/28.02.13 | DEO Barkhan for 18 Schools | 0.198 |
| 29 | 240084/28.02.13 | DEO Gawadar for 33 Schools | 0.363 |
| 30 | 240083/28.02.13 | DEO Kech for 97 Schools | 1.067 |
| 31 | 240082/28.02.13 | DEO Ziarat for 37 Schools | 0.407 |
| 32 | 240081/28.02.13 | DEO Kalat for 12 Schools | 0.132 |
| Total (A) | | | 158.349 |
| Director PITE, Quetta | | | |
| 33 | Nil | Training of Teachers | 10.00 |
| Total (B) | | | 10.00 |
| Grand Total (A+B) | | | 168.349 |

Annexure – 9.4

Illegal claim of remuneration for Rs 1.285 million

| S. No. | Name of Officers/ Officials | Designation | Amount |
|---------------|------------------------------------|---|---------------|
| 1. | Mr. Saleem Akhtar Ansari | Director (Schools) | 0.080 |
| 2. | Mr. Naimatullah Khan | Addl: Director (s) | 0.070 |
| 3. | Mr. Munir Ahmed Nodazai | Addl: Director (M&E) | 0.070 |
| 4. | Mr. Abdul Malik Nasir | Deputy Director (Planning) | 0.065 |
| 5. | Mr. Noor Mohammad Khan | Deputy Director (A&A) | 0.065 |
| 6. | Mr. Ejaz Hussain | Accounts Officer | 0.060 |
| 7. | Mr. Mohammad Ibrahim khan | Superintendent Budget | 0.055 |
| 8. | Mr. Shah Zaman Lehri | Superintendent | 0.045 |
| 9. | Mr. Sultan shah | Transport Officer | 0.045 |
| 10. | Mr. Javed Shamim | Admn: Officer | 0.045 |
| 11. | Mr. Haji Shoukat Ali | Supdt/ PS to Director | 0.045 |
| 12. | Mr. Yasir Arafat | Senior Clerk | 0.035 |
| 13. | Mr. Eid Mohammad | Driver | 0.020 |
| 14. | Mr. Saifullah | Driver | 0.020 |
| 15. | Mr. Abdul Samad | Driver | 0.020 |
| 16. | Mr. Abdul Samad Bangulzai | Driver | 0.020 |
| 17. | Mr. Mohammad Naseem | Driver | 0.020 |
| 18. | Mr. Mohammad Aslam | Driver | 0.020 |
| 19. | Mr. Badin Khan | Driver | 0.020 |
| 20. | Mr. Mohammad Hassan | Driver | 0.020 |
| 21. | Mr. Ghulam Mustafa | Naib Qasid | 0.015 |
| 22. | Mr. Mohammad Qasim | Naib Qasid | 0.015 |
| 23. | Mr. Abdul Hameed | Naib Qasid | 0.015 |
| 24. | Mr. Ali Nawaz | Naib Qasid | 0.015 |
| 25. | Mr. Sohrab Khan | Naib Qasid | 0.015 |
| 26. | Mr. Mohammad Rafiq | Naib Qasid | 0.015 |
| 27. | Mr. Saifullah | Naib Qasid | 0.015 |
| 28. | Mr. Mohammad Yousaf | Naib Qasid | 0.015 |
| 29. | Mr. Paind Khan | Naib Qasid | 0.015 |
| 30. | Mr. Munir Ahmed Nodazai | Additional Director (M&E) Focal Person | 0.060 |
| 31. | Mr. Noor Mohammad Khan | Deputy Director (A&A) | 0.050 |
| 32. | Mr. Zia-ur-Rehman | Assistant Director/ Focal | 0.040 |

| S. No. | Name of Officers/ Officials | Designation | Amount |
|---------------|------------------------------------|-------------------------------|---------------|
| | | Person | |
| 33. | Mr. Ejaz Hussain Lasi | Accounts Officer | 0.040 |
| 34. | Mr. Mohammad Ibrahim Khan | Accountant | 0.035 |
| 35. | Mr. Shahzad Ali | Steno typist | 0.025 |
| 36. | Mr. Yasir Arafat | Senior Clerk | 0.020 |
| 37. | Mr. Mohammad Aslam | Driver to Additional Director | 0.010 |
| 38. | Mr. Saifullah | Driver to DE(S) | 0.010 |
| 39. | Mr. Ghulam Mustafa | Peon to DE(S) | 0.010 |
| 40. | Mr. Mohammad yousaf | Peon to Additional Director | 0.010 |
| Total | | | 1.285 |

Annexure – 10.1

Loss due to less realization of Cost of land – Rs.43.004 million

(Rs. in million)

| Name of Factories/Firms. | Proposed Units. | Plots No. | Outstanding dues of Cost of land |
|---------------------------------|----------------------------|----------------------|---|
| M/S. Eithehad Juice Factory. | Juice Factory. | A-67 to 70. | 0.442 |
| M/S. T.J.International traders. | Marbles. | A-71 & 72. | 0.320 |
| M/S. Douran Grinding Factory. | Grinding Factory. | A-73. | 0.160 |
| M/S.Marry Packaging. | Packaging. | B-43. | 0.019 |
| M/S.Standerd Cement Factory. | Cement. | B-47,49,51,53 to 55. | 1.080 |
| M/S Tayyab Marble & Soap | Marble & Soap | B-48 (A) | 0.160 |
| M/S.Akbar Plastic. | Plastic. | B-48,50 & 52. | 0.016 |
| M/S.Tayab Marbale. | Marble. | Near to B-48. | 0.160 |
| M/S.Al Faisal Rcc Pipe Factory. | RCC Pipe. | C-2. | 0.200 |
| M/S.Shahzad Ice Factory. | Ice Factory. | C-4 & 6. | 0.029 |
| M/S.Unique Marble. | Marble. | C-22. | 0.080 |
| M/S.Asian Blocks. | Blocks. | C-39. | 0.409 |
| M/S.Quetta Nursary. | Nursery | C-81. | 0.029 |
| M/S.New Quetta Nursary. | Nursery. | C-82. | 0.029 |
| M/S.Ummar & Brother. | Cotton West. | C-90. | 0.144 |
| M/S.Live Stock Poultry. | Poultry Feed. | C-93. | 0.028 |
| M/S.Haseeb Soap. | Soap. | C-96. | 0.004 |
| M/S.Fazal Marbie. | Marble. | C-101 & 103. | 0.236 |
| M/S.S.Masood Bukhari. | Wooden. | C-105. | 0.133 |
| M/S.Kaleem & Componey. | Chemical. | C-112. | 0.070 |
| M/S.Samad Zehri & Co. | Lime Stone. | C-113. | 0.078 |
| M/S.Nanai Khan Industry. | Boon Industry. | C-116. | 0.128 |
| M/S.New Khan Industry. | RCC Pipe. | C-119. | 0.096 |
| M/S.Joint Chemical Industry. | Ore-Processing. | C-131. | 0.040 |
| M/S.Al-Noor Enterprises. | Wooden & Steel, Furnas. | C-23 & 87(A). | 0.360 |
| M/S.Balochistan Lime Industry. | Lime Stone. | Hard Area. | 0.124 |
| M/S.Syed Anwar Steel Mill. | Steel Mill. | Hard Area. | 0.320 |
| M/S.Al-Jabal Food Processing. | Food Processing. | C-132 & 133. | 0.224 |
| M/S. Sheikh Heis RCC Pope. | RCC Pipe | Hard Area. | 0.240 |
| M/S. Al Shoaib Chemical. | Chemical. | Hard Area. | 0.072 |
| M/S.Al Nawaz Steel Industry. | Steel Industry. | C-141 to 149. | 1.750 |
| M/S.Lehri Lime Stone. | Lime Stone. | Hard Area. | 0.160 |
| M/S Balochistan Feed Material | Feed` | Hard Area. | 0.023 |
| M/S.Printing and Packing. | Printing & Packing. | D-19 | 0.058 |
| M/S.Bolan Printing and Packing. | Printing & Packing. | D-20. | 0.065 |
| M/S.Quetta Beverage. | Beverage. | D-21 & 22. | 0.130 |
| M/S.Jahanir Enterprises. | Steel/Wooden/Fur. | D-23. | 0.032 |
| M/S.Azhar Furniture Factory. | Furniture. | D-24 & 26. | 0.130 |

| Name of Factories/Firms. | Proposed Units. | Plots No. | Outstanding dues of Cost of land |
|-----------------------------------|------------------------|------------------|---|
| M/S.Bhutta Enterprises. | Steel/Wooden/Fur. | D-25. | 0.032 |
| M/S.Masood And Componey. | Wooden. | D-30 to 33. | 0.146 |
| M/S.Asad Industries. | PVC Pipe. | D-39 | 0.035 |
| M/S.Fahad Industries. | Iron Work. | D-40. | 0.035 |
| M/S.Ramzan Unani Pharmacy. | Unani Pharmacy. | D-43. | 0.045 |
| M/S.Nazar Plastic Industry. | Plastic Item. | D-44. | 0.019 |
| M/S.Shadi Unit Pharmacy | Unani Pharmacy. | D-45. | 0.026 |
| M/S.Lal Mohammad Tin Container. | Tin Container. | D-46. | 0.039 |
| M/S.Arbab Ice Factory. | Ice. | D-47. | 0.013 |
| M/S.Hakim Gunny Industry | Gunny Factory. | D-49. | 0.066 |
| M/S.Mehrab Industry. | Packing Unit. | D-50. | 0.013 |
| M/S.Usman Marble Factory. | Marble. | D-51. | 0.092 |
| M/S.Habib Marble Factory. | Marble. | D-53. | 0.065 |
| M/S.Samber Wood & Steel Ind: | Wood/Steel/Fur. | D-55. | 0.052 |
| M/S.Sami Plastic Industry. | Plastic Item. | D-57. | 0.032 |
| M/S.F.G Garments. | Garments. | D-58. | 0.032 |
| M/S.Furkan Industry. | RCC Pipe. | D-60. | 0.026 |
| M/S.Habib Soap Industry. | Soap Unit. | D-63 & 65. | 0.060 |
| M/S.G.A. Cold Storage. | Cold Storage. | D-64. | 0.071 |
| M/S.Pashtoon RCC Pipe Factory. | RCC Pipe. | D-66. | 0.071 |
| M/S.Naveed Enterprises. | Steel Furniture. | D-67. | 0.039 |
| M/S.Walid Plastic Industry. | Plastic Item. | D-71. | 0.065 |
| M/S.Salman Plastic Industry. | Plastic Ind. | D-72. | 0.058 |
| M/S.Abid Plastic Industry. | Plastic Item. | D-73. | 0.065 |
| M/S.Abbasi PVC Pipe Industry. | PVC Pipe. | D-75 & 76. | 0.117 |
| M/S.Sharif Oil & Soap. | Oil/Soap. | D-85. | 0.109 |
| M/S.Qurban Cooking Oil. | Cooking Oil. | D-87. | 0.044 |
| M/S.Ali Wooden Furniture. | Furniture. | D-89. | 0.044 |
| M/S.Hussain Electric Industry. | Electrics. | D-90. | 0.100 |
| M/S.Habib Marble Factory. | Marble. | D-91 & 93. | 0.202 |
| M/S.Gulistan RCC Pipe Industry. | RCC Pipe. | D-92 to 94. | 0.040 |
| M/S.Shah G.I. Pipe Industry. | G.I. Pipe. | D-95. | 0.044 |
| M/S.Raisani & Sons. | Ice Unit. | D-96. | 0.044 |
| M/S.Unity Plastic Industry. | Plastic Item. | D-98. | 0.111 |
| M/S.Akhtar Iron Steel Works. | Iron Works. | D-99. | 0.100 |
| M/S.Malik Enterprises. | Plastic Item. | D-100 | 0.026 |
| M/S.Hashmi Soap Industry. | Soap Unit. | D-103. | 0.013 |
| M/S.Kamran Food Processing. | Food Processing. | D-104 & 106. | 0.130 |
| M/S.Mirza Soap Factory. | Soap Unit. | D-105. | 0.013 |
| M/S.Khan Marble Factory. | Marble. | D-108. | 0.006 |
| M/S.Gulistan Ready Made Garments. | Ready Made Garment. | D-109. | 0.061 |
| M/S.Nasir Cooking Oil. | Cooking Oil. | D-110. | 0.100 |

| Name of Factories/Firms. | Proposed Units. | Plots No. | Outstanding dues of Cost of land |
|--------------------------------------|------------------------|------------------|---|
| M/S.Data RCC Pipe Factory. | RCC Pipe. | D-112,114 & 116. | 0.220 |
| M/S.Kasi Marble Industry. | Marble. | D-118 & 120. | 0.117 |
| M/S.Durrani Cold Storate. | Cold Storage. | D-121 & 123. | 0.013 |
| M/S.Jawahar Wooden Furniture. | Furniture. | D-122. | 0.052 |
| M/S.Zaman Marble Industry. | Marble. | D-124. | 0.077 |
| M/S.Kurd National Industry. | Granite. | D-129 & 131. | 0.078 |
| M/S.Watan Engineering Works. | Steel Items. | D-134. | 0.088 |
| M/S.Hazara Steel Industry. | Steel Items. | D-136. | 0.111 |
| M/S.Hazara Plastic Industry. | Plastic Item. | D-137. | 0.111 |
| M/S.Hazara Sweet & Biscuit Industry. | Sweet/Buiscuit. | D-138. | 0.111 |
| M/S.Foladi Iron Works. | Iron Works. | D-139. | 0.111 |
| M/S.Azeem Soap Factory. | Soap Unit. | D-140 | 0.100 |
| M/S.Jan Hozri Mill. | Hozzari Items. | D-141. | 0.100 |
| M/S.Imam, Dad Sweet Industry. | Sweet Industry. | D-142. | 0.122 |
| M/S.Ali Steel Works. | Steel Works. | D-143 & 144. | 0.088 |
| M/S.Shoukat Foundry Works. | Foundry. | D-145. | 0.111 |
| M/S.Nasibullah Pvc Pipe. | PVC Pipe. | D-146. | 0.111 |
| M/S.Yahyah Food Industry. | Food Processing. | D-147. | 0.078 |
| M/S.Wahab Foundry Works. | Foundry. | D-148. | 0.100 |
| M/S.Hakeem Confectionery. | Confectionery. | 149 & 151. | 0.219 |
| M/S.Rehman Steel Mill. | Steel Items. | D-150. | 0.110 |
| M/S.Rehman Industry. | Steel Furniture. | D-152. | 0.110 |
| M/S.Malik Garments. | Garments. | D-153. | 0.111 |
| M/S.Qasim Hatchery. | Hatchery. | D-155 & 157. | 0.155 |
| M/S.GhaFFar Lehri Marble. | Marble. | D-156 & 158. | 0.155 |
| M/S.Waheed Wooden Industry. | Wood Furniture. | D-161 to 166. | 0.506 |
| M/S.Achakzai Marble Industry. | Marble. | D-167 to 172. | 0.506 |
| M/S.Hameed Soap Factory. | Soap Factory. | D-173 to 178. | 0.506 |
| M/S.Marhaba Cosmatic Industry. | Cosmatic. | D-179 to 182. | 0.488 |
| M/S.Altaf Garments. | Garments. | D-203. | 0.085 |
| M/S.Wazeer Flour Mills. | Flour Mills. | D-205 to 210. | 0.732 |
| M/S.Filal Feed Mill. | Feed Mill. | D-211 to 214. | 0.488 |
| M/S.Durrani Confectionery. | Confectionery. | D-215 & 216. | 0.244 |
| M/S.Drrani Syrup. | Syrup. | D-217 to 220. | 0.488 |
| M/S.Drrani Ghee Mill. | Ghee Mill. | D-221 to 224. | 0.488 |
| M/S.Farooq Steel Works. | Steel Works. | D-227 & 228. | 0.244 |
| M/S.But Steel Works. | Steel Works. | D-229. | 0.122 |
| M/S.Saffar Ghee Industry. | Ghee Mill. | D-230. | 0.073 |
| M/S.Arif Steel Industry. | Steel Items. | D-231. | 0.100 |
| M/S.Bismillah Steel Industry. | Steel Items. | D-233. | 0.100 |
| M/S.Marva Industry. | Disposable Syringe. | D-234. | 0.071 |
| M/S.Awais Fruit Products. | Fruit Products. | D-237. | 0.065 |

| Name of Factories/Firms. | Proposed Units. | Plots No. | Outstanding dues of Cost of land |
|-------------------------------------|------------------------|------------------|---|
| M/S.Royal Food Processing. | Food Processing. | D-238. | 0.058 |
| M/S.Balochistan Garments. | Garments. | D-239. | 0.065 |
| M/S.Tahir Biscuit Industry. | Biscuit Industry. | D-245. | 0.013 |
| M/S.Bilal Fruit Processing. | Fruit Processing. | D-246. | 0.055 |
| M/S.Gulzar Ahmed Leather Industry. | Leather | D-247. | 0.085 |
| M/S.Chiltan Printing/Packaging. | Printing/Packaging. | D-248. | 0.036 |
| M/S.Shafiq Garments. | Garments. | D-250. | 0.019 |
| M/S.Ghazanfar Rcc Pipe. | RCC Pipe. | D-252. | 0.026 |
| M/S.Alamdar Cooking Oil. | Cooking Oil. | D-254 to 257. | 0.444 |
| M/S.Sasi Marble Industry. | Marble. | D-259 & 260. | 0.222 |
| M/S.Musa Wooden Furniture. | W. Furniture. | D-271. | 0.048 |
| M/S.Farooq Re-Rolling Mill. | R-Rolling. | D-294 to 299. | 0.732 |
| M/S.Farooq Cold Storgar. | Cold Storage. | D-300 to 308. | 1.098 |
| M/S.New Golden Glass Factory. | Glass Factory. | D | 0.160 |
| M/S.Taj Food Industry. | Food Processing. | D | 0.108 |
| M/S.Royal Fruit Products | Fruit Products. | D-261 | 0.058 |
| M/S.Ashraf Khan Tanoil. | Marble. | E-1 to 3. | 0.211 |
| M/S.M.R.Engineering. | Equipment. | E-4. | 0.032 |
| M/S.Kharan Marble Industry. | Marble. | E-8. | 0.052 |
| M/S.Qadir Furniture Industry. | Furniture. | E.9 | 0.065 |
| M/S.Safat Steel Industry Furniture. | Steel Furniture. | E-11. | 0.065 |
| M/S.Sarwar Raza Hir & Co. | Plastic Items. | E-13 & 15. | 0.177 |
| M/S.Mangal Food Industry. | Food Masalah. | E-17. | 0.089 |
| M/S.Dostak Wool Spining. | Wool Spining. | E-29. | 0.006 |
| M/S.Haroon Industry. | Aluminium Items. | E-30. | 0.065 |
| M/S.Bolan Glass Works. | Glass. | E-32. | 0.026 |
| M/S. Madina Pcc Pole | PCC Pole. | F-6. | 0.768 |
| M/S.Mehmood Khan Steel Industry. | Steel Mills. | F-11. | 3.300 |
| M/S.Standard CNG Station. | CNG. | F-19. | 0.520 |
| M/S.Star Mining engineering. | Mining Engineering. | F-21. | 0.640 |
| M/S.Balochistan RCC Pipe. | RCC Pipe. | F-23. | 0.960 |
| M/S.Zeno Industries. | Lub: Oil. | F-29. | 0.808 |
| M/S.Abdullah Steel Mills. | Steel Mills. | F-40. | 2.740 |
| M/S.Noor Flour Mills. | Flour Mills. | F-41. | 0.792 |
| M/S.Awami Flour Mills. | Flour Mills. | F-43. | 0.130 |
| M/S.Salam Flour Mills. | Flour Mills. | F-44. | 0.787 |
| M/S.Syed Flour Mills. | Flour Mills. | F-45. | 0.585 |
| M/S.Ghaznavi Flour Mills. | Flour Mills. | F-46. | 0.060 |
| M/S.New Rehmat Flour Mills. | Flour Mills. | F-47. | 0.594 |
| M/S.National Flour Mills. | Flour Mills. | F-48. | 0.593 |
| M/S.Bolan Flour Mills. | Flour Mills. | F-49. | 0.595 |
| M/S.Madina Flour Mills. | Flour Mills. | F-50. | 0.059 |

| Name of Factories/Firms. | Proposed Units. | Plots No. | Outstanding dues of Cost of land |
|---------------------------------|------------------------|------------------|---|
| M/S.Hashim Cold Storages. | Cold Storage. | F-51. | 2.400 |
| M/S.Nana Sahib Steel Mills. | Steel Mills. | F-52. | 0.570 |
| M/S.New Muslim Steel Mills. | Steel Mills. | F-54. | 1.080 |
| M/S.Kako Steel Mills. | Steel Mills. | F-55. | 0.864 |
| M/S Achakzai Steel IND | Steel Mills. | F-56 | 1.800 |
| Total | | | 43.004 |

Annexure - 10.2

Loss due to less realization of ground rent – Rs.26.532 million

(Rs. in million)

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|----------------------------------|------------------------|----------------------|--|
| M/S. Zia-ud--Din Flour mills. | Flour Mills. | A-7,8,9,&11. | 0.096 |
| M/S. Quetta Flour Mills. | Flour Mills. | A-10,12 to 15. | 0.333 |
| M/S. Bolan International. | Ghee/Oil. | A-16. | 0.007 |
| M/S. Habib Sultan Modle Ind: | Flour Mills. | A-17 to A-21. | 0.065 |
| M/S. Mehboob Cold Storage. | Cold Storage. | A-24. | 0.034 |
| M/S. N.Pan Masalah. | Pan Masalah. | A-31 to 33. | 0.029 |
| M/S. Shah Industry. | Pharmaceutical. | A-43. | 0.067 |
| M/S. National Ghee Mills. | Ghee/Oil. | A-47 to 58. | 1.000 |
| M/S. Awan Timber Store Depot. | Wood items. | A-61 to 64. | 0.263 |
| M/S. Al-hamd Lub Oile. | Lub Oil. | A-65. | 0.008 |
| M/S. Eithehad Juice Factory. | Juice Factory. | A-67 to 70. | 0.160 |
| M/S. T.J.International traders. | Marbles. | A-71 & 72. | 0.060 |
| M/S. Douran Grinding Factory. | Grinding Factory. | A-73. | 0.034 |
| M/S.Mohamin(Engg). | Engineering. | B-1. | 0.031 |
| M/S.Chaghi Onyx Marble. | Marble. | B-2 & 4. | 0.045 |
| M/S.Zia-ud-Din Oil. | Oil. | B-5. | 0.011 |
| M/S.Nayab Enterprises. | Steel, Wooden, Fur. | B-6. | 0.026 |
| M/S.Star Food Industry. | Food. | B-7. | 0.022 |
| M/S.Nayab Soap Industry | Soap. | B-8. | 0.030 |
| M/S.Arsalan Flour Mill. | Flour Mill. | B-9 & 10. | 0.022 |
| M/S.Mujadid Marble Industry. | Marble. | B-11 & 12. | 0.037 |
| M/S.Universal Industries. | Distilled Water. | B-21 & 23. | 0.012 |
| M/S.Al-Zahoor Flour Mill. | Flour Mill. | B-30 to 34. | 0.074 |
| M/S. Hamas Flour Mill | Flour Mill. | B-39 to 42. | 0.019 |
| M/S.Marry Packaging. | Packaging. | B-43. | 0.029 |
| M/S.Hameed Soap Industry. | Soap. | B-44. | 0.012 |
| M/S.Standerd Cement Factory. | Cement. | B-47,49,51,53 to 55. | 0.180 |
| M/S Tayyab Marble & Soap | Marble & Soap | B-48 (A) | 0.034 |
| M/S.Akbar Plastic. | Plastic. | B-48,50 & 52. | 0.215 |
| M/S.Insaf Flour Mill. | Flour Mill. | B-56 to 60. | 0.018 |
| M/S.Mehran Industries. (Pvt). | Ghee Oil. | B-61 to 70. | 0.037 |
| M/S.Qazi Steel Works. | Steel Items. | B-71. | 0.070 |
| M/S.Ghلام Ali & Sons. | Plastic Item. | B-72. | 0.070 |
| M/S.Gilani Marble. | Marble. | B-73 & 74. | 0.030 |
| M/S.Pharmachen Industry. | Pharmaceutical. | B-76 & 78. | 0.110 |
| M/S.Peral Soap Industry. | Soap. | B-80. | 0.015 |
| M/S.Al Abid & Co. | Cold Store. | B-84 & 86. | 0.072 |
| M/S.Hard Rock Industry. | Pharmaceutical. | B-85. | 0.043 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|----------------------------------|------------------------|------------------------|--|
| M/S.Asim &Brother. | Soap. | B-87. | 0.011 |
| M/S.Safdar Ali & Co. | Wood works. | B-89. | 0.022 |
| M/S.Mina Enterprises. | Chemical. | B-90. | 0.037 |
| M/S.Jugno Plastic Factory. | Plastic Factory. | B-95. | 0.015 |
| M/S.Bolan Pvc. | PVC Pipe. | B-97. | 0.023 |
| M/S.Muslim Flour Mill. | Flour Mill. | B-108,110,112 & 114. | 0.300 |
| M/S.Tayab Marbale. | Marble. | Near to B-48. | 0.034 |
| M/S.Al Faisal Rcc Pipe Factory. | RCC Pipe. | C-2. | 0.030 |
| M/S.Shahzad Ice Factory. | Ice Factory. | C-4 & 6. | 0.060 |
| M/S.Khan Re-Processing Industry. | Re-Processing. | C-5. | 0.070 |
| M/S.Treen Marbles. | Marble. | C-13. | 0.007 |
| Hadi Steel Industry. | Steel Furniture. | C-14. | 0.030 |
| M/S.Mohsin Pharmaceutical, | Pharmaceutical. | C-15. | 0.030 |
| M/S.Hussain Industry. | RCC Pipe. | C-16. | 0.030 |
| M/S.Qazi Rashid Marble Industry. | Marble. | C-17. | 0.034 |
| M/S.Sattar Confectionery. | Confectionery. | C-19. | 0.039 |
| M/S.Al-Aziz Enterprises. | Leather Garments. | C-20. | 0.028 |
| M/S.Shaista Woolen Industry. | Woolen. | C-21. | 0.056 |
| M/S.Unique Marble. | Marble. | C-22. | 0.034 |
| M/S.Khateeb & Company. | Food Processing. | C-23. | 0.037 |
| M/S.Eithad Buiscuit. | Buiscuit. | C-27 & 29. | 0.081 |
| M/S.Asian Blocks. | Blocks. | C-39. | 0.101 |
| M/S.Haji Mohammed Shafee. | Tin Manufacture. | C-40. | 0.032 |
| M/S.Usama Flour Mills. | Flour Mill. | C-41 & 42. | 0.052 |
| M/S.Dowood Dall/Ghee. | Oil/Dall. | C-46 & 48. | 0.013 |
| M/S.Yamin Furnature Works. | Work Furniture. | C-47 & 49. | 0.128 |
| M/S.Daniyal Trading Crop. | Gl. Pipe. | C-55,57,59,C-72 to 74. | 0.398 |
| M/S.Samad Biscuits Factory. | Biscuits Factory. | C-56. | 0.073 |
| M/S.Kakar Furnature. | Furniture. | C-58. | 0.082 |
| M/S.Time Chemical Industry. | Chemical. | C-60. | 0.062 |
| M/S.Salcheen Tomato Paste. | Tomato Paste. | C-62. | 0.007 |
| M/S.New National Distmber. | Distemper. | C-64. | 0.070 |
| M/S.Sharakat Pvc Pipe. | PVC Pipe. | C-65. | 0.007 |
| M/S.Ali Pvc Pipe. | PVC Pipe. | C-66. | 0.037 |
| M/S.Quetta Nursery. | Nursery. | C-81. | 0.030 |
| M/S.New Quetta Nursery. | Nursery. | C-82. | 0.026 |
| M/S.Ehsanullah Ghee Mill. | Ghee Mill. | C-83 to 85. | 0.034 |
| M/S.Ummar & Brother. | Cotton West. | C-90. | 0.030 |
| M/S.Zeeshan Electornics. | Electronics. | C-92. | 0.008 |
| M/S.Live Stock Poultry. | Poultry Feed. | C-93. | 0.034 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|-----------------------------------|------------------------|------------------|--|
| M/S.Haseeb Soap. | Soap. | C-96. | 0.018 |
| M/S.M.H. Industry. | Marble. | C-98. | 0.030 |
| M/S.Fazal Marble. | Marble. | C-101 & 103. | 0.082 |
| M/S.S.Masood Bukhari. | Wooden. | C-105. | 0.037 |
| M/S.Kaleem & Componey. | Chemical. | C-112. | 0.066 |
| M/S.Samad Zehri & Co. | Lime Stone. | C-113. | 0.022 |
| M/S.Stone Club. | Marble. | C-114 & 115. | 0.052 |
| M/S.Nanai Khan Industry. | Boon Industry. | C-116. | 0.045 |
| M/S.New Khan Industry. | RCC Pipe. | C-119. | 0.032 |
| M/S.Quetta Confectionery. | Confectionery. | C-120. | 0.022 |
| M/S.New Shahzad Gets & Boon Fact: | Gets & Boon Factory. | C-122. | 0.007 |
| M/S.Zaidi Trading Componey. | Marble/Granite Co: | C-124. | 0.007 |
| M/S.Sulman Plastic Industry. | Plastic Items. | C-125. | 0.007 |
| M/S.Shah Merch/Chillies Factory. | Grinding Masala. | C-126. | 0.007 |
| M/S.Malik Furniture. | Furniture. | C-128. | 0.040 |
| M/S.Joint Chemical Industry. | Ore-Processing. | C-131. | 0.065 |
| M/S.Al-Noor Enterprises. | Wooden & Steel, Fur. | C-23 & 87(A). | 0.060 |
| M/S.Balochistan Lime Industry. | Lime Stone. | Hard Area. | 0.045 |
| M/S.Syed Anwar Steel Mill. | Steel Mill. | Hard Area. | 0.068 |
| M/S.Al-Jabal Food Processing. | Food Processing. | C-132 & 133. | 0.067 |
| M/S. Sheikh Heis RCC Pope. | RCC Pipe | Hard Area. | 0.053 |
| M/S. Al Shoaib Chemical. | Chemical. | Hard Area. | 0.037 |
| M/S.BENZ Pharmaceutical Industry. | Pharmaceutical. | C-150 to 158 | 0.270 |
| M/S.Al Nawaz Steel Industry. | Steel Industry. | C-141 to 149. | 0.270 |
| M/S.Lehri Lime Stone. | Lime Stone. | Hard Area. | 0.034 |
| M/S Balochistan Feed Material | Feed` | Hard Area. | 0.004 |
| M/S.Printing and Packing. | Printing & Packing. | D-19 | 0.071 |
| M/S.Bolan Printing and Packing. | Printing & Packing. | D-20. | 0.059 |
| M/S.Quetta Beverage. | Beverage. | D-21 & 22. | 0.142 |
| M/S.Jahanir Enterprises. | Steel/Wooden/Fur. | D-23. | 0.070 |
| M/S.Azhar Furniture Factory. | Furniture. | D-24 & 26. | 0.126 |
| M/S.Bhutta Enterprises. | Steel/Wooden/Fur. | D-25. | 0.070 |
| M/S.Malid And Brothers. | Soap. | D-28. | 0.042 |
| M/S.Titoo Bito & Co. | Shoe Unit. | D-27 & 29. | 0.095 |
| M/S.Masood And Componey. | Wooden. | D-30 to 33. | 0.115 |
| M/S.Asad Industries. | PVC Pipe. | D-39 | 0.055 |
| M/S.Fahad Industries. | Iron Work. | D-40. | 0.055 |
| M/S.Weldon Soap Industries. | Soap Unit. | D-41. | 0.067 |
| M/S.Nazim Woollen Factory | Woolen. | D-42. | 0.070 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|---|------------------------|------------------|--|
| M/S.Ramzan Unani Pharmacy. | Unani Pharmacy. | D-43. | 0.067 |
| M/S.Nazar Plastic Industry. | Plastic Item. | D-44. | 0.066 |
| M/S.Shadi Unit Pharmacy | Unani Pharmacy. | D-45. | 0.067 |
| M/S.Lal Mohammad Tin Container. | Tin Container. | D-46. | 0.067 |
| M/S.Arbab Ice Factory. | Ice. | D-47. | 0.070 |
| M/S.Arif Plastic Factory. | Plastic Item. | D-48. | 0.037 |
| M/S.Hakim Gunny Industry | Gunny Factory. | D-49. | 0.064 |
| M/S.Mehrab Industry. | Packing Unit. | D-50. | 0.067 |
| M/S.Usman Marble Factory. | Marble. | D-51. | 0.065 |
| M/S.Habib Marble Factory. | Marble. | D-53. | 0.070 |
| M/S.Bolan Marble Industry. | Marble. | D-54. | 0.067 |
| M/S.Samber Wood & Steel Ind: | Wood/Steel/Fur. | D-55. | 0.070 |
| M/S.Sami Plastic Industry. | Plastic Item. | D-57. | 0.070 |
| M/S.F.G Garments. | Garments. | D-58. | 0.070 |
| M/S.Sahib Jan Soap Industry. | Soap Unit. | D-59. | 0.030 |
| M/S.Furkan Industry. | RCC Pipe. | D-60. | 0.070 |
| M/S.Habib Soap Industry. | Soap Unit. | D-63 & 65. | 0.125 |
| M/S.G.A. Cold Storage. | Cold Storage. | D-64. | 0.064 |
| M/S.Pashtoon RCC Pipe Factory. | RCC Pipe. | D-66. | 0.064 |
| M/S.Naveed Enterprises. | Steel Furniture. | D-67. | 0.067 |
| M/S Safeena Saleem Chiltan Cold Storage | Cold Storage. | D-68 to 70 | 0.140 |
| M/S.Walid Plastic Industry. | Plastic Item. | D-71. | 0.077 |
| M/S.Salman Plastic Industry. | Plastic Ind. | D-72. | 0.067 |
| M/S.Abid Plastic Industry. | Plastic Item. | D-73. | 0.067 |
| M/S.Chanda Plastic Industry. | Plastic Item. | D-74. | 0.067 |
| M/S.Abbasi PVC Pipe Industry. | PVC Pipe. | D-75 & 76. | 0.072 |
| M/S.Shah Soap Industry. | Soap Unit. | D-77. | 0.062 |
| M/S.Ahmed Plastic Industry. | Plastic Item. | D-78. | 0.062 |
| M/S.Al-Toheed Wooden Industry. | W. Furniture. | D-79. | 0.062 |
| M/S.Yasin Woollen Industry. | Woolen. | D-80. | 0.062 |
| M/S.Ansari Enterprises. | Confectionery. | D-81. | 0.070 |
| M/S.Ali Brothers. | Confectionery. | D-82. | 0.070 |
| M/S.Ashraf and Sons. | Garments. | D-83,84 & 86. | 0.167 |
| M/S.Sharif Oil & Soap. | Oil/Soap. | D-85. | 0.058 |
| M/S.Qurban Cooking Oil. | Cooking Oil. | D-87. | 0.059 |
| M/S.Syed Marble Factory. | Marble. | D-88. | 0.034 |
| M/S.Ali Wooden Furniture. | Furniture. | D-89. | 0.059 |
| M/S.Hussain Electric Industry. | Electrics. | D-90. | 0.058 |
| M/S.Habib Marble Factory. | Marble. | D-91 & 93. | 0.125 |
| M/S.Gulistan RCC Pipe Industry. | RCC Pipe. | D-92 to 94. | 0.125 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|--------------------------------------|------------------------|------------------|--|
| M/S.Shah G.I. Pipe Industry. | G.I. Pipe. | D-95. | 0.062 |
| M/S.Raisani & Sons. | Ice Unit. | D-96. | 0.093 |
| M/S.Bolan Iron Works. | Iron Works. | D-97. | 0.062 |
| M/S.Unity Plastic Industry. | Plastic Item. | D-98. | 0.058 |
| M/S.Akhtar Iron Steel Works. | Iron Works. | D-99. | 0.062 |
| M/S.Malik Enterprises. | Plastic Item. | D-100 | 0.070 |
| M/S.Hashmi Soap Industry. | Soap Unit. | D-103. | 0.059 |
| M/S.Kamran Food Processing. | Food Processing. | D-104 & 106. | 0.071 |
| M/S.Mirza Soap Factory. | Soap Unit. | D-105. | 0.059 |
| M/S.Khan Marble Factory. | Marble. | D-108. | 0.059 |
| M/S.Gulistan Ready Made Garments. | Ready Made Garment. | D-109. | 0.064 |
| M/S.Nasir Cooking Oil. | Cooking Oil. | D-110. | 0.062 |
| M/S.Data RCC Pipe Factory. | RCC Pipe. | D-112,114 & 116. | 0.134 |
| M/S.Muhammad Shareen & Co. | Sheap Casing. | D-115. | 0.062 |
| M/S.Kasi Marble Industry. | Marble. | D-118 & 120. | 0.114 |
| M/S.Mumtaz Steel Industry. | Steel Furniture. | D-119. | 0.059 |
| M/S.Durrani Cold Storate. | Cold Storage. | D-121 & 123. | 0.118 |
| M/S.Jawahar Wooden Furniture. | Furniture. | D-122. | 0.059 |
| M/S.Zaman Marble Industry. | Marble. | D-124. | 0.059 |
| M/S.Achakzai Fruit Products. | Fruit Processing. | D-126 & 128. | 0.127 |
| M/S.Kurd National Industry. | Granite. | D-129 & 131. | 0.095 |
| M/S.Rehmatullah Khan & Sons. | Fruit Juices. | D-130. | 0.063 |
| M/S.Muhammad Rahim Khan. | Fruit Juices. | D-132. | 0.058 |
| M/S.Watan Engineering Works. | Steel Items. | D-134. | 0.059 |
| M/S.Hazara Steel Industry. | Steel Items. | D-136. | 0.059 |
| M/S.Hazara Plastic Industry. | Plastic Item. | D-137. | 0.059 |
| M/S.Hazara Sweet & Biscuit Industry. | Sweet/Biscuit. | D-138. | 0.059 |
| M/S.Foladi Iron Works. | Iron Works. | D-139. | 0.059 |
| M/S.Azeem Soap Factory. | Soap Unit. | D-140 | 0.062 |
| M/S.Jan Hozri Mill. | Hozri Items. | D-141. | 0.060 |
| M/S.Imam, Dad Sweet Industry. | Sweet Industry. | D-142. | 0.058 |
| M/S.Ali Steel Works. | Steel Works. | D-143 & 144. | 0.115 |
| M/S.Shoukat Foundry Works. | Foundry. | D-145. | 0.058 |
| M/S.Nasibullah Pvc Pipe. | Pvc Pipe. | D-146. | 0.060 |
| M/S.Yahyah Food Industry. | Food Processing. | D-147. | 0.058 |
| M/S.Wahab Foundry Works. | Foundry. | D-148. | 0.058 |
| M/S.Hakeem Confectionery. | Confectionery. | 149 & 151. | 0.115 |
| M/S.Rehman Steel Mill. | Steel Items. | D-150. | 0.058 |
| M/S.Rehman Industry. | Steel Furniture. | D-152. | 0.058 |
| M/S.Malik Garments. | Garments. | D-153. | 0.058 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|------------------------------------|------------------------|------------------|--|
| M/S.Qasim Hatchery. | Hatchery. | D-155 & 157. | 0.062 |
| M/S.GhaFFar Lehri Marble. | Marble. | D-156 & 158. | 0.062 |
| M/S.Waheed Wooden Industry. | W. Furniture. | D-161 to 166. | 0.081 |
| M/S.Achakzai Marble Industry. | Marble. | D-167 to 172. | 0.081 |
| M/S.Hameed Soap Factory. | Soap Factory. | D-173 to 178. | 0.081 |
| M/S.Marhaba Cosmatic Industry. | Cosmetic. | D-179 to 182. | 0.218 |
| M/S.Altaf Garments. | Garments. | D-203. | 0.058 |
| M/S.Wazeer Flour Mills. | Flour Mills. | D-205 to 210. | 0.345 |
| M/S.Filal Feed Mill. | Feed Mill. | D-211 to 214. | 0.230 |
| M/S.Durrani Confectionery. | Confectionery. | D-215 & 216. | 0.115 |
| M/S.Drrani Syrup. | Syrup. | D-217 to 220. | 0.222 |
| M/S.Drrani Ghee Mill. | Ghee Mill. | D-221 to 224. | 0.230 |
| M/S.Farooq Steel Works. | Steel Works. | D-227 & 228. | 0.122 |
| M/S.But Steel Works. | Steel Works. | D-229. | 0.054 |
| M/S.Saffar Ghee Industry. | Ghee Mill. | D-230. | 0.054 |
| M/S.Arif Steel Industry. | Steel Items. | D-231. | 0.054 |
| M/S.Irfan Rcc Pipe Industry. | RCC Pipe. | D-232. | 0.058 |
| M/S.Bismillah Steel Industry. | Steel Items. | D-233. | 0.054 |
| M/S.Marva Industry. | Disposable Syringe. | D-234. | 0.058 |
| M/S.Awais Fruit Products. | Fruit Products. | D-237. | 0.055 |
| M/S.Royal Food Processing. | Food Processing. | D-238. | 0.055 |
| M/S.Balochistan Garments. | Garments. | D-239. | 0.055 |
| M/S.Shamsher Pharmaceutical. | Pharmaceutical. | D-243 & 244. | 0.046 |
| M/S.Tahir Biscuit Industry. | Biscuit Industry. | D-245. | 0.061 |
| M/S.Bilal Fruit Processing. | Fruit Processing. | D-246. | 0.061 |
| M/S.Gulzar Ahmed Leather Industry. | Leather Procg: | D-247. | 0.054 |
| M/S.Chiltan Printing/Packaging. | Printing/Packaging. | D-248. | 0.069 |
| M/S.Hameed Soap Industry. | Soap Industry. | D-249. | 0.062 |
| M/S.Shafiq Garments. | Garments. | D-250. | 0.072 |
| M/S.Hussain & Brothers. | Marble. | D-251. | 0.072 |
| M/S.Ghazanfar Rcc Pipe. | RCC Pipe. | D-252. | 0.068 |
| M/S.Zubair Marble Industry. | Marble. | D-253. | 0.072 |
| M/S.Alamdar Cooking Oil. | Cooking Oil. | D-254 to 257. | 0.248 |
| M/S.Sasi Marble Industry. | Marble. | D-259 & 260. | 0.130 |
| M/S.Musa Wooden Furniture. | W. Furniture. | D-271. | 0.046 |
| M/S.Farooq Flour Mills. | Flour Mills. | D-288 to 293. | 0.045 |
| M/S.Farooq Re-Rolling Mill. | R-Rolling. | D-294 to 299. | 0.420 |
| M/S.Farooq Cold Storgar. | Cold Storage. | D-300 to 308. | 0.461 |
| M/S.New Golden Glass Factory. | Glass Factory. | D | 0.034 |
| M/S.Taj Food Industry. | Food Processing. | D | 0.030 |
| M/S Royal Fruit Products | Fruit Products. | D-261 | 0.055 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|-------------------------------------|------------------------|------------------|--|
| M/S.Ashraf Khan Tanoil. | Marble. | E-1 to 3. | 0.150 |
| M/S.M.R.Engineering. | Equipment. | E-4. | 0.062 |
| M/S.Al-Nasir Industry. | Plastic Items. | E-6. | 0.067 |
| M/S.Rascoh Wood Industry. | Wooden Furniture. | E-7. | 0.067 |
| M/S.Kharan Marble Industry. | Marble. | E-8. | 0.058 |
| M/S.Qadir Furniture Industry. | Furniture. | E-9. | 0.070 |
| M/S.Safat Steel Industry Furniture. | Steel Furniture. | E-11. | 0.070 |
| M/S.Sarwar Raza Hir & Co. | Plastic Items. | E-13 & 15. | 0.124 |
| M/S.Mangal Food Industry. | Food Masalah. | E-17. | 0.062 |
| M/S.Mahroof Carpet Industry. | Carpet. | E-21. | 0.068 |
| M/S.Nasser Marble Industry. | Marble. | E-23. | 0.068 |
| M/S.AsimPlastic Industry. | Plastic Items. | E-24. | 0.065 |
| M/S.Dostak Wool Spining. | Wool Spining. | E-29. | 0.070 |
| M/S.Haroon Industry. | Aluminum Items. | E-30. | 0.067 |
| M/S.Bolan Ceramic Industry. | Ceramic | E-31. | 0.070 |
| M/S.Bolan Glass Works. | Glass. | E-32. | 0.067 |
| M/S.PTCL(Telephone.) | Telephone Exchange. | E-33. | 0.087 |
| M/S.Hashim Steel Mill. | Steel Mills. | F-4. | 0.351 |
| M/S.Shaheen Steel Industry. | Steel Mills. | F-5. | 0.180 |
| M/S.Al-Rehmat Rcc Pole. | PCC Pole. | F-9. | 0.290 |
| M/S.Ghazi Steel Industry. | Steel Mills. | F-10. | 0.259 |
| M/S.Mehmood Khan Steel Industry. | Steel Mills. | F-11. | 0.375 |
| M/S.Cliltan Concrete. | RCC Pipe. | F-13. | 0.675 |
| M/S.Standard CNG Station. | CNG. | F-19. | 0.053 |
| M/S.Star Mining engineering. | Mining Engineering. | F-21. | 0.135 |
| M/S.Balochistan RCC Pipe. | RCC Pipe. | F-23. | 0.176 |
| M/S.Wateen Telecom. | Telecom. | F-24. | 0.015 |
| M/S.Hajvairy Steel Mills. | Steel Mills. | F-25. | 0.115 |
| M/S.United Flour Mills. | Flour Mills. | F-28. | 0.060 |
| M/S.Zeno Industries. | Lub: Oil. | F-29. | 0.157 |
| M/S. Crystal Cement. | Cement. | F-34. | 0.070 |
| M/S.Otak Steel Industry. | Steel Mills. | F-35. | 0.165 |
| M/S.Abdullah Steel Mills. | Steel Mills. | F-40. | 0.315 |
| M/S.Noor Flour Mills. | Flour Mills. | F-41. | 0.334 |
| M/S.Islamabad Flour Mills. | Flour Mills. | F-42. | 0.045 |
| M/S.Awami Flour Mills. | Flour Mills. | F-43. | 0.450 |
| M/S.Salam Flour Mills. | Flour Mills. | F-44. | 0.291 |
| M/S.Syed Flour Mills. | Flour Mills. | F-45. | 0.219 |
| M/S.Ghaznavi Flour Mills. | Flour Mills. | F-46. | 0.299 |
| M/S.New Rehmat Flour Mills. | Flour Mills. | F-47. | 0.292 |

| Name of Allottees/ Firms. | Proposed Units. | Plots No. | Outstanding dues of Ground Rent |
|----------------------------------|------------------------|------------------|--|
| M/S.National Flour Mills. | Flour Mills. | F-48. | 0.292 |
| M/S.Bolan Flour Mills. | Flour Mills. | F-49. | 0.292 |
| M/S.Madina Flour Mills. | Flour Mills. | F-50. | 0.242 |
| M/S.Hashim Cold Storages. | Cold Storage. | F-51. | 0.300 |
| M/S.Nana Sahib Steel Mills. | Steel Mills. | F-52. | 0.102 |
| M/S.Muslim Steel Mills. | Steel Mills. | F-53. | 0.022 |
| M/S.New Muslim Steel Mills. | Steel Mills. | F-54. | 0.075 |
| M/S.Kako Steel Mills. | Steel Mills. | F-55. | 0.056 |
| M/S Achakzai Steel IND | Steel Mills. | F-56 | 0.150 |
| Total | | | 26.532 |

Annexure 11.1

Irregular expenditure on purchase of computers, equipment and furniture - Rs.1.024 million

| S.No | Name of Firm | Description | Bill No | DOB | DOP | Chq No | Amount |
|----------------|--|---|----------------|------------|------------|---------------|---------------|
| 1 | M/S Hits Karachi | S/O Intel Core i7 4600M Laptop | 4239 | 22.09.14 | 30.10.14 | 97077980 | 0.128 |
| 2 | M/S Baam Computer Gawadar | S/O Dell Inspirano Intel Core i3 | 1120 | 22.09.14 | 30.10.14 | 97077980 | 0.041 |
| 3 | M/S Al-Shabaz Electric Quetta. | S/O UPS 1000W with Solar | 178 | 28.01.15 | 29.01.15 | 97099550 | 0.033 |
| 4 | M/S Shah Electric Work Gawadar | P/O Used Mono Pump | Nil | 19.12.14 | 29.01.15 | 97099552 | 0.012 |
| 5 | M/S Best Friend Internet Care & Computer Gawadar | P/O Laptop Computer Dell Core-i5 | 382 | 10.12.14 | 19.01.15 | 97099528 | 0.060 |
| 6 | M/S Abdullah Traders | S/O Battery 19AH, LED 45", UPS 4500Watt | Nil | Nil | Nil | Nil | 0.250 |
| 7 | M/S Power Aid (DilMuraad SE) | P/O Generator 3000 Watts | 39 | 14.11.14 | 04.12.14 | 97095095 | 0.016 |
| 8 | M/s Kurdish Kamputers | HP Corei5 Laptop | 5236 | 21.09.14 | 17.09.14 | 21889 | 0.035 |
| 9 | M/s Kurdish Kamputers | Lenevo Corei3 | 5236 | 21.09.14 | 17.09.14 | 21889 | 0.025 |
| 10 | M/s Kurdish Kamputers | Apple Mac Air Laptop | 5238 | 21.09.14 | 17.09.14 | 21889 | 0.195 |
| 11 | M/s Kurdish Kamputers | HP Corei 5 | 5238 | 21.09.14 | 17.09.14 | 21889 | 0.074 |
| Total:- | | | | | | | 0.869 |

| S.No | Name of Firm | Description | Rate | Qty | DOP | Chq No | Amount |
|----------------|---------------------|--------------------|-------------|------------|------------|---------------|---------------|
| 1 | M/S M Anwar GC | P/F of Fix AC | 55000 | 1 | 17.09.14 | 21893 | 0.055 |
| 2 | | S/O Chair | 15000 | 1 | 17.09.14 | 21893 | 0.016 |
| 3 | | S/O Sofa | 35000 | 1 | 17.09.14 | 21893 | 0.035 |
| 4 | | S/O Office Chair | 4000 | 6 | 17.09.14 | 21893 | 0.024 |
| 5 | | S/O Table | 25000 | 1 | 17.09.14 | 21893 | 0.025 |
| Total:- | | | | | | | 0.155 |
| G.Total | | | | | | | 1.024 |

Annexure-11.2

Overpayment due to non-deduction of cost of prime coat – Rs.10.37 million

(Rs. in Million)

| S. No. | Name of Work, Contractor | Item of work | Quantity Sqm | Rate of Prime Coat (Rs.) | Amount (Rs.) |
|--|--|---|---------------------|---------------------------------|---------------------|
| 1 | Construction of Mehmood Nika Patti Road, Segai Gulistan District Killa Abdullah” to M/s MN Construction Company | Providing and laying hot mix bituminous concrete in road pavement under SI No.21-35/b | 72834 | 33 | 2.404 |
| | | | 62050 | 33 | 2.048 |
| Less Premium @ 12.05% Below on CSR 1998 | | | | | (0.290) |
| Add Premium @ 43% Above on CSR 1998 | | | | | 0.880 |
| Total (A) | | | | | 5.042 |
| 2 | Construction of B/T Baba Kharwari Dozakh Tangi Perri via Dumyara Km 10.000 to 31.500 (length 21.5 Km) District Ziarat” to M/s M. N. Construction | Providing and laying hot mix bituminous concrete in road pavement under SI No.21-35/c | 89023.5 | 33 | 2.938 |
| Add Premium @ 47.80% Below CSR 1998 | | | | | 1.404 |
| Total (B) | | | | | 4.342 |
| 3 | Construction of Black Top Road at Chamaza Zar Karez, District Loralai” to M/s Malik Abdul Ghaffar and Brothers | Providing and laying hot mix bituminous concrete in road pavement under SI No.21-35/c | 20211.76 | 33 | 0.667 |
| Add premium @ 47.80% above | | | | | 0.319 |
| Total (C) | | | | | 0.986 |
| Grand Total (A+B+C) | | | | | 10.370 |

Annexure-11.3
Overpayment due to allowing excess escalation charges - Rs.8.437 million

(Rs. in million)

| S. No. | Description | Date of Payment | Value of Work done | Escalation Paid @ %age | Escalation Payable @ %age | Excess Escalation Paid | Amount |
|--------------|-----------------------|-----------------|--------------------|------------------------|---------------------------|------------------------|--------------|
| 1 | Page-49/2 / RB No.10 | 23.06.08 | 9.534 | 5% | 0% | 5% | 0.477 |
| 2 | Page-63/2 / RB No.11 | 20.09.08 | 5.241 | 5% | 8% | -3% | (0.157) |
| 3 | Page-97/2 / RB No.12 | 29.11.08 | 16.993 | 5% | 8% | -3% | (0.510) |
| 4 | Page-123/2 / RB No.13 | 21.05.09 | 10.736 | 5% | 8% | -3% | (0.322) |
| 5 | Page-141/2 / RB No.14 | 24.06.10 | 3.038 | 5% | 8% | -3% | (0.091) |
| 6 | Page-155/2 / RB No.15 | 30.10.10 | 11.658 | 10% | 8% | 2% | 0.233 |
| 7 | Page-181/2 / RB No.16 | 20.05.10 | 6.380 | 10% | 8% | 2% | 0.128 |
| 8 | Page-06/2 / RB No.17 | 25.06.10 | 10.029 | 10% | 8% | 2% | 0.201 |
| 9 | Page-22/3 / RB No.18 | 01.09.10 | 7.253 | 15% | 8% | 7% | 0.508 |
| 10 | Page-37/3 / RB No.19 | 27.10.10 | 9.099 | 15% | 8% | 7% | 0.637 |
| 11 | Page-53/3 / RB No.20 | 26.01.11 | 13.533 | 15% | 8% | 7% | 0.947 |
| 12 | Page-81/3 / RB No.21 | 28.06.11 | 19.090 | 15% | 8% | 7% | 1.336 |
| 13 | Page-101/3 / RB No.22 | 18.10.11 | 6.113 | 20% | 8% | 12% | 0.734 |
| 14 | Page-123/3 / RB No.23 | 14.01.12 | 13.732 | 20% | 8% | 12% | 1.648 |
| 15 | Page-155/3 / RB No.24 | 15.02.12 | 15.596 | 20% | 8% | 12% | 1.872 |
| 16 | Page-171/3 / RB No.25 | 26.06.12 | 6.650 | 20% | 8% | 12% | 0.798 |
| Total | | | | | | | 8.437 |

Annexure-11.4

**Overpayment due to allowing excess quantities than admissible -
Rs. 1.523 million**

(Rs. in Million)

| Construction of Road from Main Toiser Road to Salai Hamzazai, Gardao, Pariza, Abdul Nashpa 7 Km” to M/s Zarif Khan Hussainzai, Government Contractor vide work order No. BDA/HQs/Link/Roads/Musa-Khail/6736-40 dated 24.11.2010. 5th bill paid in May 2015, AIR Para 22, 2014-15 | | | | | |
|---|--------------------------|-----------------------------|---------------------------------|-------------------------------|---------------|
| Item of work | Quantity Paid Cum | Quantity Payable Cum | Excess Quantity Paid Cum | Rate Paid (Rs.) | Amount |
| Excavation or cutting in hard rock by blasting.. | 33346.45 | 26835.296 | 6511.154 | 259.45 | 1.689 |
| Add Premium @ 2.95% Above CSR 1998 | | | | | 0.050 |
| Total | | | | | 1.739 |
| Recovered | | | | | 1.330 |
| Balance recoverable | | | | | 0.409 |
| Construction of Additional Class Rooms in various Schools PB-VI Quetta” to M/s Habib Builders, Government Contractor vide work order No. BDA/HQs/Contt:-Addl Class-R-PB-VI Quetta/ dated 02.03.2014. AIR Para 26, 2014-15 | | | | | |
| Item of work | Quantity Paid Kg | Quantity Payable Kg | Excess Quantity Paid Kg | Rate Paid Per Kg (Rs.) | Amount |
| P/F iron grills of flat iron (3/4" x 1/8") Square bars 3/8" size SI No. 28-38 + 28-38/a | 2945.00 | 1472.50 | 1472.50 | 93.90 | 0.138 |
| Add Premium @ 39.75% | | | | | 0.055 |
| Total | | | | | 0.193 |
| Construction of BT Road Dori Sulman Khel Nail Yasinzai Ghazaband Arjum Road Length 30 Km to M/s Syed Hassam Ud Din, Government Contractor; vide work order No.3341-52, dated 18.07.2009/ 17th bill paid on 29.3.2015. AIR Para -33, 2014-15 | | | | | |

| Item of work | No. | L | B | D | Quantity | Rate Per Cum (Rs.) | Amount (Rs.) |
|---|-----|------|------|-----------|----------|--------------------|--------------|
| Laying Pitrun gravel SI No.21-23/b. | 3 | 1000 | 3.66 | 0.15 2 | 0.354 | 212.3 | 0.354 |
| S/S stone ballast" under SI No.21-15/e. | 2 | 1000 | 3.66 | 0.23 | 1683.6 | 321.25 | 0.541 |
| Total | | | | | | | 0.895 |
| Add Premium 2.90% above | | | | | | | 0.026 |
| Total | | | | | | | 0.921 |

Annexure-11.5

**Non-deduction of sorting & stacking charges as a result of excavation -
Rs.7.199 million**

(Rs. in million)

| S. No. | Name of Work, Contractor | R/Bill and MB | Description | Quantity Cum | Rate Paid (Rs.) | Amount (Rs.) |
|---|--|---------------------------|--|---------------------|------------------------|---------------------|
| 1. | BT Road from Warkha Gargoji to Muklan, Zarni, Circle Drug 13.453 Km, M/s Zarif Khan Husaainzai | 5 th , 50-152 | Excavation or cutting in soft rock by blasting SI No. 21-3 | 67210.328 | 26.71 | 1.795 |
| | | | Excavation or cutting in hard rock by blasting | 67210.328 | 26.71 | 1.795 |
| Total | | | | | | 3.590 |
| Add Premium @ 2.95% Above CSR 1998 | | | | | | 0.106 |
| Total | | | | | | 3.696 |
| 2. | BT Road from Main Toiser Road to Taghini, Shina, Kasha Kodezai, AAm Ali Khail, Mohammadzai, Shamoza, Shadezai and Killi China Khondi 10 Km” to M/s Zarif Khan Husaainzai | 6 th , 106-113 | Excavation or cutting in soft rock by blasting SI No. 21-3 | 44076.701 | 26.71 | 1.177 |
| | | | Excavation or cutting in hard rock by blasting SI No. 21-4 | 20873.300 | 26.71 | 0.558 |
| Total | | | | | | 1.735 |
| Add Premium @ 2.95% Above CSR 1998 | | | | | | 0.051 |
| Total | | | | | | 1.786 |

(Rs. in million)

| S. No. | Name of Work, Contractor | R/Bill and MB | Description | Quantity Cum | Rate Paid (Rs.) | Amount (Rs.) |
|---|--|----------------------------|--|--------------|-----------------|--------------|
| 3. | BT Road from Main Toiser Road to Salai Hamzazai, Gaardao, Pariza, Abdul Nashpa 7 Km” to M/s Zarif Khan Husaainzai | 5 th , 68-77 | Excavation or cutting in soft rock by blasting SI No. 21-3 | 16673.22 | 26.71 | 0.445 |
| | | | Excavation or cutting in hard rock by blasting | 47624.639 | 26.71 | 0.891 |
| Total | | | | | | 1.336 |
| Add Premium @ 2.95% Above CSR 1998 | | | | | | 0.039 |
| Total | | | | | | 1.375 |
| 4. | BT Road from Boghra top to Boghra Picket and Link Road Sui Karez length 12.00 Km Killa Abdullah” to M/s Ali Mohammad | 2 nd , 29 | Excavation in Soft rock by blasting SI No 21-3 | 11622.158 | 26.71 | 0.310 |
| Add Premium 23% above | | | | | | 0.071 |
| Total | | | | | | 0.381 |
| Grand Total | | | | | | 7.199 |

Annexure – 11.6

Non recovery of outstanding dues - Rs.3.750 million

| S. No. | Period | Total Due | Amount Deposited (Rs.) | Difference (Rs.) |
|---------------|--------------------------|------------------|-------------------------------|-------------------------|
| 1 | 15.05.2011 to 15.05.2012 | 1,500,000 | 3,000,000 | 3,750,000 |
| 2 | 16.05.2012 to 15.08.2012 | 375,000 | | |
| 3 | 16.08.2012 to 15.11.2012 | 375,000 | | |
| 4 | 16.11.2012 to 15.02.2013 | 375,000 | | |
| 5 | 16.02.2013 to 15.05.2013 | 375,000 | | |
| 6 | 16.05.2013 to 15.08.2013 | 375,000 | | |
| 7 | 16.08.2013 to 15.11.2013 | 375,000 | | |
| 8 | 16.11.2013 to 15.02.2013 | 375,000 | | |
| 9 | 16.02.2014 to 15.05.2014 | 375,000 | | |
| 10 | 16.05.2014 to 15.08.2014 | 375,000 | | |
| 11 | 16.08.2014 to 15.11.2014 | 375,000 | | |
| 12 | 16.11.2014 to 15.02.2015 | 375,000 | | |
| 13 | 16.02.2015 to 15.05.2015 | 375,000 | | |
| 14 | 16.05.2015 to 15.08.2015 | 375,000 | | |
| 15 | 16.08.2015 to 15.11.2015 | 375,000 | | |
| Total | | 6,750,000 | 3,000,000 | 3,750,000 |

Annexure-11.7

Non-realization of stamp duty - Rs.2.005 million

(Rs. in million)

| S. No. | Name of schemes | Cost (Rs.) | Name of Contractors | 25% Stamp duty |
|---------------|--|-------------------|------------------------------|-----------------------|
| 1 | Rehabilitation & Construction of various PCC Street DMJ | 97.092 | M/s Al Habib G/c | 0.243 |
| 2 | Re-Carpeting of Road/improvement of sewerage system in Muslim Bagh | 16.506 | M/s Shams -ul Haq | 0.042 |
| 3 | Construction of B/toping Road From Abatoo cross Hazar Ganjji via Inyatullah Kaeraz | 132.102 | M/s Nasir Construction Co | 0.303 |
| 4 | Construction of WSS Tehsil Gulistan at Killa Abdullah | 57.068 | M/s Hamayoun & Brothers | 0.105 |
| 5 | Rehabilitation & Construction of various PCC Street DMJ | 48.624 | M/s Al Habib G/c | 0.121 |
| 6 | Construction od 2 Nos of Bridge at Nawa Killi | 38.016 | M/s Ghulam Dastgeer | 0.093 |
| 7 | Construction of B/toping of Road and tough tiles at PB-2 | 100.679 | M/s Al Sunny construction CO | 0.253 |
| 8 | Flood protection 09 Nos at Zardalo | 93.8 | M/s Al Ghazi Enterprises | 0.235 |
| 9 | Construction of B/T of Ziart Cross | 383.274 | M/s Abdul Ghaffar G/c | 0.960 |
| 10 | Construction of PRE stress bridge and approach roads | 112.44 | M/s GzK construction Co | 0.285 |
| 11 | Road cutting and leveling of Tehsil Buleda at Kech | 39.037 | M/s Asghar Khan Tareen | 0.100 |
| 12 | Flood protection Bund Tehsil Buleda at Kech | 39.863 | M/s Asghar Khan Tareen | 0.100 |
| Total | | 1158.501 | | 2.840 |

Annexure – 11.8

Recovery due to irregular payment of house rent allowance - Rs 4.926 million

| S. No. | Name of Employee | Designation | House / Qtr. No. | Pay Scale | Date of Occupation | Basic Pay As on 30.06.15 | H.R.A. Drawn | Period | Amount |
|--------|-------------------------|------------------------|------------------|-----------|--------------------|--------------------------|--------------|------------------------|---------|
| 1 | Mrs. SairaBano | Lecturer | B-2 | 18 | 11.01.07 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 2 | Mr. Tamoor Khan | Asstt: Professor (C&P) | C-3 | 19 | 19.11.07 | 37,400 | 5,904 | 01.07.12 -to- 31.12.15 | 247,968 |
| 3 | Mr. Muhammad Musa Jamot | Deputy Director P&D | C-4 | 18 | 23.02.07 | 29,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 4 | Mr. YahyaHabib | Librarian | C-4 | 18 | 23.02.07 | 24,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 5 | Mr. AmanUllah Roonjha | Addl: Registrar | D-1 | 19 | 01.03.07 | 37,400 | 5,904 | 01.07.12 -to- 31.12.15 | 247,968 |
| 6 | Mrs. LatifaMansoor | Associate Prof. | D-2 | 19 | 30.04.07 | 34,200 | 5,904 | 01.07.12 -to- 31.12.15 | 247,968 |
| 7 | Ms. Firdous Atta | Lecturer | D-3 | 18 | 16.04.10 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 8 | Mr. Kamran Saeed | Add Treasurer | D-4 | 19 | 10.01.07 | 37,400 | 5,904 | 01.07.12 -to- 31.12.15 | 247,968 |
| 9 | Mr. Tahir Ahmed | PS to VC | E-1 | 17 | 01.10.05 | 17,200 | 1,818 | 01.07.12 -to- 31.12.15 | 76,356 |
| 10 | Mr. Sarfraz Ahmed Brohi | Lecturer | E-2 | 18 | 21.03.11 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 11 | Mr. Pervaiz Ahmed | Lecturer | E-3 | 18 | 28.04.06 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 12 | Dr. BehramChachhar | Associate Prof. | E-4 | 20 | 16.04.15 | 38,350 | 7,004 | 16.04.15 -to- 31.12.15 | 59,534 |
| 13 | Ms. RubinaManzoor | Lecturer | E-5 | 18 | 21.03.11 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 14 | Haji FayyazHussain | Office Supt | E-6 | 17 | 01.02.08 | 18,400 | 1,818 | 01.07.12 -to- 31.12.15 | 76,356 |
| 15 | Mr. Salah Ud Din | Lecturer, WRM | E-7 | 18 | 13.04.12 | 24,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 16 | Mr. AddulHayee | Asstt: Elec. Eng. | E-8 | 17 | 06.02.07 | 20,800 | 2,950 | 01.07.12 -to- 31.12.15 | 123,900 |
| 17 | Mr. JavedMeraj | AD QEC | E-9 | 17 | 23.04.11 | 20,800 | 2,950 | 01.07.12 -to- 31.12.15 | 123,900 |
| 18 | Mr. Salah Ud Din | Lecturer, BS | E-10 | 18 | 04.08.10 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 19 | Mr. Sami Ullah | Lecturer (English) | E-11 | 18 | 22.07.09 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |

| S. No. | Name of Employee | Designation | House / Qtr. No. | Pay Scale | Date of Occupation | Basic Pay As on 30.06.15 | H.R.A. Drawn | Period | Amount |
|--------------|-----------------------------|-----------------------------|------------------|-----------|--------------------|--------------------------|--------------|------------------------|------------------|
| 20 | Mrs. Asma Babar | Lecturer | E-12 | 18 | 09.10.10 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 21 | Mr. Sher Ahmed | DSA | E-13 | 18 | 05.02.11 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 22 | Mr. Muhammad Irfan | Office Supt | E-14 | 17 | 02.01.08 | 17,200 | 1,818 | 01.07.12 -to- 31.12.15 | 76,356 |
| 23 | Mr. Faisal Khan | Dy. Registrar | F-1 | 18 | 21.04.10 | 24,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 24 | Mrs. Iqra Sami | Lecturer | F-2 | 18 | 13.04.12 | 24,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 25 | Mr. Zakir Ibrahim | Lecturer | F-3 | 18 | 05.03.12 | 24,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 26 | Mr. Shakeel Ahmed | Senior Auditor | F-4 | 16 | 08.10.08 | 14,000 | 1,818 | 01.07.12 -to- 31.12.15 | 76,356 |
| 27 | Mr. Javed Iqbal | IT Manager | F-5 | 18 | 07.07.09 | 21,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 28 | Mr. Amir Wali | Lecturer IR | F-6 | 18 | 02.02.11 | 26,000 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 29 | Mr. Nawab Ud Din | Deputy Director Procurement | F-7 | 18 | 17.04.06 | 30,500 | 3,873 | 01.07.12 -to- 31.12.15 | 162,666 |
| 30 | Mr. Saeed Ahmed | Asstt: Farm Manager | F-8 | 17 | 17.11.08 | 17,600 | 2,955 | 01.07.12 -to- 31.12.15 | 124,110 |
| 31 | Prof. Dr. Gul Hassan Baloch | Pro. V.C. | B-1 | 21 | 12.08.12 | 45,200 | 7,764 | 12.08.12 -to- 30.06.15 | 268,985 |
| Total | | | | | | | | | 4,925,713 |

Annexure – 11.9

Recovery of government taxes - Rs1.039 million

(Amount in Rupees)

| Annex | Particulars | AIR Para No. | Total Amount |
|--------------|--------------------|---------------------|---------------------|
| 3-A | Income Tax | 15 | 317,966 |
| 3-B | Income Tax | 33 | 111,173 |
| 3-B | Sales Tax | 33 | 609,999 |
| Total | | | 1,039,138 |

[Annexure-03-A]

| Sr. No. | Name of Govt. Firm/Contractor | Description | Bill No. | Cheque # and Date | Gross Amount (Rs) | % due | Tax Due | Tax Deducted (Rs) | Tax Less Deducted (Rs) |
|----------------|--|---|---------------------------|--------------------------------------|--------------------------|--------------|----------------|--------------------------|-------------------------------|
| 1 | M/s Lasbela Construction Company, Govt. Contractor [NTN # 4268486-2] | “C/o of Link Road From Bachelor Hostel to Veterinary Clinical Facilities at LUAWMS” | ----- | 658085, 15.04.15 & 4733034, 30.06.15 | 1,791,342 | 10% | 179,134 | 134,351 | 44,783 |
| 2 | M/s Tawakal Electric Service | R/o Tube Well No. 5 | 396, 26.6.14 | 666704, 11.7.14 | 24,800 | 10% | 2,480 | 0 | 2,480 |
| 3 | M/s Ahmed Enterprises Govt; Contractor | R/o B/W of New academic block | ----- | 666793, 27.8.14 | 24026 | 10% | 2,403 | 1442 | 961 |
| 4 | M/s S.R. International | Printing of Answer Books containing 16 Pages of 80 gm | S.R-403-2014, dt: 21.5.14 | 3147/666774, 04.8.14 | 417690 | 4.5% | 18,796 | 14619 | 4,177 |
| 5 | Al-Rehman Cool Zone General Electrician | Replacement of A/c Compressor etc. | Nil, 25.08.14 | 6999/670227, 01.10.14 | 12000 | 6% | 720 | 0 | 720 |
| 6 | M/s S.R. International | Printing of Balochistan Journal of Linguistics | S.R-476-2014, dt: 11.7.14 | 7301, 670240, 03.10.14 | 85,995 | 6% | 5,160 | 3010 | 2,150 |
| 7 | M/s CrwonTyre | 04 Tube less | 7110, | 671012, | 44928 | 4.5% | 2,022 | 1572 | 450 |

| Sr. No. | Name of Govt. Firm/Contractor | Description | Bill No. | Cheque # and Date | Gross Amount (Rs) | % due | Tax Due | Tax Deducted (Rs) | Tax Less Deducted (Rs) |
|---------|---|---|----------------|----------------------------|-------------------|-------|---------|-------------------|------------------------|
| | Karachi | tyres (195/65R15) | 19.9.14 | 31.10.14 | | | | | |
| 8 | M/s JazEnterprises Karachi | Sport materials | 129, 27.11.14 | 7529/672569, dt: 12.12.14 | 189,446 | 4.5% | 8,525 | 6631 | 1,894 |
| 9 | M/s Tawakal Traders | P/o Lab Ekiup. | 916, 10.11.14 | 7536/672592, dt: 29.12.14 | 170,915 | 4.5% | 7691 | 5982 | 1,709 |
| 10 | M/s M. S. Computers | 2 RAMs | 15000, 19.4.15 | 14277/4733469, dt: 15.6.15 | 31,000 | 4.5% | 1395 | 0 | 1,395 |
| 11 | M/s Crown Tyre Karachi | 02 set tyres & Flaps 750-16 | 7113, 2.1.15 | 671012, dt: 31.10.14 | 38,610 | 4.5% | 1737 | 1351 | 386 |
| 12 | M/s Galaxy International Contractor & G.O.S | Kington 2 GB RAM, DDR2 DIMM | 012, 27.12.14 | 673028, dt: 8.1.15 | 126,945 | 4.5% | 5713 | 4443 | 1,270 |
| 13 | M/s Tawakle Traders Karachi | 10 Laboratory Equipment | 912, 09.10.14 | 673008, dt: 01.01.15 | 185,075 | 4.5% | 8328 | 6477 | 1,851 |
| 14 | M/s Tawakle Traders Karachi | 16 Laboratory Equipment | 914, 09.10.14 | 673004, dt: 01.01.15 | 182,955 | 4.5% | 8233 | 6403 | 1,830 |
| 15 | M/s Lasbela Construction Company, G./C. | Leveling & Compaction on Convocation Site/ Ground at LUAWMS | Nil, 25.03.15 | 4732664, dt: 22.02.15 | 170,400 | 10% | 17040 | 12,780 | 4,260 |
| 16 | M/s Perfect Contractor, GOS | Restoration of Sewraj System boys hostel | 88, 10.4.15 | 4733307, dt: 28.5.15 | 50,000 | 10% | 5000 | 3,750 | 1,250 |
| 17 | M/s DarbarCaters& Decorators | Rent for catering items | Nil, 1.4.15 | 4733302, dt: 28.5.15 | 197000 | 15% | 29,550 | 9,850 | 19700 |
| 18 | M/s DarbarCaters& Decorators | Catering services | Nil, 1.4.15 | 675190, dt: 17.4.15 | 1,991,750 | 15% | 298,763 | 99,588 | 199175 |
| 19 | M/s SKB Enterprises, | 2500 Printing of 4 | Nil, 15.5. | 4733439 | 470,000 | 4.5% | 21,150 | 13,650 | 7,500 |

| Sr. No. | Name of Govt. Firm/Contractor | Description | Bill No. | Cheque # and Date | Gross Amount (Rs) | % due | Tax Due | Tax Deducted (Rs) | Tax Less Deducted (Rs) |
|------------------|-------------------------------|--------------------------------|------------------------|----------------------|-------------------|-------|----------------|-------------------|------------------------|
| | Karachi | % 8 Pages Answer sheets (each) | 15 | dt:4.6 .15 | | | | | |
| 20 | M/s Ultra Soft | P/o Computers & scanner | US 18/15, 22.05.15 | 733455, 8.06.15 | 1,088,000 | 4.5% | 48,960 | 41,846 | 7,114 |
| 21 | M/s Taqi Stationer | P/o Stationery | 28324 & 28325, 11.6.14 | 666751, dt: 25.07.14 | 844,038 | 4.5% | 37,982 | 29,541 | 8,441 |
| 22 | M/s Perfect Govt. Contractor | Land Leveling expenses | ----- | 666758, dt: 2507.14 | 104,000 | 7.5% | 7,800 | 6,240 | 1,560 |
| 23 | M/s Perfect Govt. Contractor | Bulldozer Charges | 57, 4.7.14 | 666705, Dt: 11.7.14 | 194,000 | 7.5% | 14,550 | 11,640 | 2,910 |
| Totals Rs | | | | | 8,434,915 | | 733,132 | 415,166 | 317,966 |

[Annexure-03-B]

| Name of work | Bill No. | Cheque No. and Date | Gross Amount (Rs) | Tax Due | Tax Deducted (Rs) | Tax Less Deducted (Rs) | GST Charged | GST Deducted | GST Less Deducted (Rs) |
|--|--------------|---------------------|-------------------|----------------|-------------------|------------------------|----------------|----------------|------------------------|
| Procurement of Furniture & Fixture Student Hostels | Nil, Nil | 0151153 6, 21.5.15 | 3,463,900 | 225,154 | 155,876 | 69,278 | 503,270 | 117,773 | 385,497 |
| | Nil, 25.5.15 | 0151155 8, 29.06.15 | 2,005,100 | 130,332 | 88,437 | 41,895 | 291,321 | 66,819 | 224,502 |
| Totals Rs | | | 5,469,000 | 355,486 | 244,313 | 111,173 | 794,591 | 184,592 | 609,999 |
| Total Amount Recoverable Rs 721,172 | | | | | | | | | |

Annexure-11.10

Non-deduction of 5% repair and maintenance charges - Rs.10.553 million

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|---------------|-------------------------------------|--------------------|---------------|------------------|--|--|
| 1 | 1 Vice Chancellor Secretariat | Dr. Mehrab Khan | Pro-V.C | 92,385 | 4,619 | 83,147 |
| 2 | 1 Vice Chancellor Secretariat | Mohammad Yahya | Sect to VC | 29,840 | 1,492 | 26,856 |
| 3 | 1 Vice Chancellor Secretariat | Ghulam Ali | Assistant | 17,450 | 873 | 15,705 |
| 4 | 4 Administration | Mohammad Tariq | Registrar | 83,305 | 4,165 | 74,975 |
| 5 | 4 Administration | Khan Tama Khan | D.G (Ad) | 77,205 | 3,860 | 69,485 |
| 6 | 4 Administration | Naseer Ahmed | Ad: Reg | 71,280 | 3,564 | 64,152 |
| 7 | 4 Administration | Nadir Khan | Director E | 71,280 | 3,564 | 64,152 |
| 8 | 4 Administration | Noor Mohammad | Dy:D(L/A) | 71,280 | 3,564 | 64,152 |
| 9 | 4 Administration | Mohammad Naeem | Dir Admin | 71,280 | 3,564 | 64,152 |
| 10 | 4 Administration | M. Hassan Kakar | Ad: Reg | 69,205 | 3,460 | 62,285 |
| 11 | 4 Administration | Mohammad Younas | Chf.Sec.Of | 69,205 | 3,460 | 62,285 |
| 12 | 4 Administration | Abdul Khaliq | Dy:Reg | 39,590 | 1,980 | 35,631 |
| 13 | 4 Administration | Abdul Malik | System An: | 35,690 | 1,785 | 32,121 |
| 14 | 4 Administration | Abdul Rehman | Pers: Ast | 44,005 | 2,200 | 39,605 |
| 15 | 4 Administration | Imran Illahi | Admin Offi | 28,455 | 1,423 | 25,610 |
| 16 | 4 Administration | Waqar Kamal | Ast.Dir | 26,900 | 1,345 | 24,210 |
| 17 | 4 Administration | Ali Ahmed | Supdt: | 25,345 | 1,267 | 22,811 |
| 18 | 4 Administration | Manzoor Ahmed | Supdt: | 23,790 | 1,190 | 21,411 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|---------------|----------------------------|-----------------|---------------|------------------|--|--|
| 19 | 4 Administration | Mohammad Alam | Jun:Clerk | 9,980 | 499 | 8,982 |
| 20 | 4 Administration | Saleem Farooq | Jun:Clerk | 8,320 | 416 | 7,488 |
| 21 | 5 Planning and Development | Mohammad Sharif | Direct P&D | 67,130 | 3,357 | 60,417 |
| 22 | 5 Planning and Development | Abdul Rauf | Naib Qasid | 14,805 | 740 | 13,325 |
| 23 | 10 Transport | Mohammad Sharif | Tran: Off | 25,345 | 1,267 | 22,811 |
| 24 | 10 Transport | Shabir Ahmed | A.Tran:Off | 19,120 | 956 | 17,208 |
| 25 | 10 Transport | Khalil Ahmed | Tran: Sup: | 22,190 | 1,110 | 19,971 |
| 26 | 10 Transport | Mohammad Hassan | Driver | 19,845 | 992 | 17,861 |
| 27 | 10 Transport | Mohammad Shah | Driver | 16,870 | 844 | 15,183 |
| 28 | 10 Transport | Mohammad Asif | Driver | 12,965 | 648 | 11,669 |
| 29 | 10 Transport | Abdul Sattar | Driver | 12,470 | 624 | 11,223 |
| 30 | 10 Transport | Mithal Khan | Driver | 12,470 | 624 | 11,223 |
| 31 | 10 Transport | Mohammad Asif | Driver | 11,640 | 582 | 10,476 |
| 32 | 10 Transport | Abdul Waheed | Driver | 9,565 | 478 | 8,609 |
| 33 | 10 Transport | Mohammad Arif | Driver | 9,565 | 478 | 8,609 |
| 34 | 53 Sports | Zainullah Khan | Direct Sp: | 64,940 | 3,247 | 58,446 |
| 35 | 53 Sports | Sadullah | Sports Off | 55,190 | 2,760 | 49,671 |
| 36 | 53 Sports | Abdul Hakeem | G.Supervis | 47,115 | 2,356 | 42,404 |
| 37 | 53 Sports | Abdul Khaliq | Supdt: | 31,565 | 1,578 | 28,409 |
| 38 | 53 Sports | Ghulam Farooq | Supdt: | 26,900 | 1,345 | 24,210 |
| 39 | 53 Sports | Abdul Jalil | Ground Man | 15,145 | 757 | 13,631 |
| 40 | 53 Sports | Ubaidullah | Naib Qasid | 15,145 | 757 | 13,631 |
| 41 | 53 Sports | Musa Khan | Ground Man | 14,465 | 723 | 13,019 |
| 42 | 2 Examination | Abdul Qadir | Dy:Cont | 71,280 | 3,564 | 64,152 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|---------------|------------------------|------------|-----------|-----------------------------------|---------------------------------|
| | | Shahwani | | | | |
| 43 | 2 Examination | Qazi A.Hameed Asif | Dy:Cont | 48,455 | 2,423 | 43,610 |
| 44 | 2 Examination | Shair Hassan Kasi | Dy:Cont | 61,040 | 3,052 | 54,936 |
| 45 | 2 Examination | Mirza Khan | Caligraphe | 50,225 | 2,511 | 45,203 |
| 46 | 2 Examination | Manzoor Ahmed | Supdt: | 34,675 | 1,734 | 31,208 |
| 47 | 2 Examination | Hussain Shah | Supdt: | 33,120 | 1,656 | 29,808 |
| 48 | 2 Examination | Saleh Mohammad Kasi | Ast.Cont | 31,565 | 1,578 | 28,409 |
| 49 | 2 Examination | M. Akram Mengal | Supdt: | 30,010 | 1,501 | 27,009 |
| 50 | 2 Examination | Syed Hado Jan | Supdt: | 25,345 | 1,267 | 22,811 |
| 51 | 2 Examination | Abdul Qahir | Data Admn: | 25,345 | 1,267 | 22,811 |
| 52 | 2 Examination | Abdul Haque | Supdt: | 32,575 | 1,629 | 29,318 |
| 53 | 2 Examination | Mohammad Shoaib Khan | K.P.O | 11,655 | 583 | 10,490 |
| 54 | 2 Examination | Mumtaz Ali | Jun:Clerk | 8,320 | 416 | 7,488 |
| 55 | 2 Examination | Jamal-ud-Din | Naib Qasid | 13,785 | 689 | 12,407 |
| 56 | 3 CASVAB | Dr.Shakeel Babar | Professor | 89,010 | 4,451 | 80,109 |
| 57 | 3 CASVAB | Dr. Abdul Malik Tareen | Professor | 55,260 | 2,763 | 49,734 |
| 58 | 3 CASVAB | Khalid Mehmood | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 59 | 3 CASVAB | Yousaf Hassan | Lecturer | 52,605 | 2,630 | 47,345 |
| 60 | 3 CASVAB | Ejaz Hussain | Acctt Off: | 28,455 | 1,423 | 25,610 |
| 61 | 3 CASVAB | Mohammad Abbas | Lab:Asstt | 9,565 | 478 | 8,609 |
| 62 | 11 Garden | Abdul Razzaq | Mali | 14,125 | 706 | 12,713 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|--------------|---------------------------|------------|-----------|-----------------------------------|---------------------------------|
| 63 | 11 Garden | Mohammad Karim | Mali | 12,085 | 604 | 10,877 |
| 64 | 13 Physics | Shahab Naseem | Ast: Prof | 80,255 | 4,013 | 72,230 |
| 65 | 13 Physics | Mohammad Latif | Ast: Prof | 71,105 | 3,555 | 63,995 |
| 66 | 13 Physics | Syed Abdul Sattar | Ast: Prof | 62,980 | 3,149 | 56,682 |
| 67 | 13 Physics | Obaidullah Khan | Lecturer | 62,980 | 3,149 | 56,682 |
| 68 | 13 Physics | Mohammad Ishaq | Lab:Asstt | 29,470 | 1,474 | 26,523 |
| 69 | 13 Physics | Abdul Karim | Naib Qasid | 15,485 | 774 | 13,937 |
| 70 | 12 Security | Nazir Hassan | DC.Sec:Off | 59,090 | 2,955 | 53,181 |
| 71 | 12 Security | Shah Ali | Sec: Sup | 16,660 | 833 | 14,994 |
| 72 | 12 Security | Mohammad Afzal | Sec: Guard | 14,960 | 748 | 13,464 |
| 73 | 12 Security | Syed Khan | Sec: Guard | 14,960 | 748 | 13,464 |
| 74 | 12 Security | Zamri Bugti | Sec: Guard | 12,885 | 644 | 11,597 |
| 75 | 12 Security | Peer Bakhsh | Sec: Guard | 12,885 | 644 | 11,597 |
| 76 | 12 Security | Mohammad Khan | Sec: Guard | 12,470 | 624 | 11,223 |
| 77 | 12 Security | Mohammad Bakhsh | Sec: Guard | 12,055 | 603 | 10,850 |
| 78 | 12 Security | Allah Rakha | Sec: Guard | 10,810 | 541 | 9,729 |
| 79 | 12 Security | Saleh Mohammad | Sec: Guard | 10,395 | 520 | 9,356 |
| 80 | 12 Security | Abdul Manan | Sec: Guard | 10,395 | 520 | 9,356 |
| 81 | 12 Security | Lal Mohammad | Sec: Guard | 9,980 | 499 | 8,982 |
| 82 | 21 Chemistry | Dr. Manzoor Iqbal Khattak | Professor | 58,635 | 2,932 | 52,772 |
| 83 | 21 Chemistry | Dr. Nizamuddin Baloch | Professor | 51,885 | 2,594 | 46,697 |
| 84 | 21 Chemistry | Amna Bano | Ast: Prof | 86,355 | 4,318 | 77,720 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|---------------|-------------------|---------------------|---------------|------------------|--|--|
| 85 | 21 Chemistry | Shaheen Durrani | Ast: Prof | 86,355 | 4,318 | 77,720 |
| 86 | 21 Chemistry | Waheed Ahmed Shah | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 87 | 21 Chemistry | Ahmed Uddin | Lab:Asstt | 12,965 | 648 | 11,669 |
| 88 | 21 Chemistry | Ali Nawaz | Lab:Asstt | 11,640 | 582 | 10,476 |
| 89 | 21 Chemistry | Mohammad Hussain | Lab: Atted | 15,485 | 774 | 13,937 |
| 90 | 21 Chemistry | Shoukat Ali | Naib Qasid | 11,745 | 587 | 10,571 |
| 91 | 21 Chemistry | Mohammad Ayub | Naib Qasid | 9,855 | 493 | 8,870 |
| 92 | 14 Hostel | Mohammad Iqbal Khan | Provost | 46,380 | 2,319 | 41,742 |
| 93 | 14 Hostel | Gul Razzaq | Pers: Ast | 44,005 | 2,200 | 39,605 |
| 94 | 14 Hostel | Mohammad Akbar | P.A/Ward | 44,005 | 2,200 | 39,605 |
| 95 | 14 Hostel | Mehboob Shah | Supd/Wrd | 34,675 | 1,734 | 31,208 |
| 96 | 14 Hostel | Abdullah | Warden | 23,790 | 1,190 | 21,411 |
| 97 | 14 Hostel | Abdul Ghafoor | Assistant | 23,770 | 1,189 | 21,393 |
| 98 | 14 Hostel | Mohammad Asif | Assistant | 16,660 | 833 | 14,994 |
| 99 | 14 Hostel | Sardar Mohammad | Cook | 14,945 | 747 | 13,451 |
| 100 | 14 Hostel | Ghulam Sarwar | Block Atte | 14,465 | 723 | 13,019 |
| 101 | 14 Hostel | Abdul Majeed | Mess Atten | 14,465 | 723 | 13,019 |
| 102 | 14 Hostel | Bashir Ahmed | Mess Atten | 14,125 | 706 | 12,713 |
| 103 | 14 Hostel | Umaid Khan | Bearer | 14,125 | 706 | 12,713 |
| 104 | 14 Hostel | Ghulam Mustafa | Bearer | 13,785 | 689 | 12,407 |
| 105 | 14 Hostel | Nazeer Ahmed | Bearer | 13,445 | 672 | 12,101 |
| 106 | 14 Hostel | Wali Khan | Block Atte | 12,425 | 621 | 11,183 |
| 107 | 14 Hostel | Tahira Jabeen | Cook | 10,725 | 536 | 9,653 |
| 108 | 14 Hostel | Asma | Sec: Guard | 7,665 | 383 | 6,899 |
| 109 | 14 Hostel | Mohammad Din | Gardener | 8,755 | 438 | 7,880 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|----------------|----------------------|------------|-----------|-----------------------------------|---------------------------------|
| 110 | 23 Geology | M. Ayub Baloch | Ast: Prof | 86,355 | 4,318 | 77,720 |
| 111 | 23 Geology | Mohammad Rahim Jan | Ast: Prof | 68,055 | 3,403 | 61,250 |
| 112 | 23 Geology | Dr.Mohibullah | Ast: Prof | 138,938 | 6,947 | 125,044 |
| 113 | 23 Geology | Shahid Hussain | Supdt: | 37,785 | 1,889 | 34,007 |
| 114 | 23 Geology | Aminullah Khan | Museum Cur | 33,120 | 1,656 | 29,808 |
| 115 | 23 Geology | Juma Khan | Lab:Asstt | 15,085 | 754 | 13,577 |
| 116 | 15 Security-1 | Javed Masih | Sec: Sup | 16,660 | 833 | 14,994 |
| 117 | 15 Security-1 | Bilqees | Sweeper | 12,425 | 621 | 11,183 |
| 118 | 15 Security-1 | Rafiq Masih | Sweeper | 10,955 | 548 | 9,860 |
| 119 | 15 Security-1 | Yasir Gill | Sweeper | 9,195 | 460 | 8,276 |
| 120 | 15 Security-1 | Rukhsana Pervaiz | Sweeper | 8,315 | 416 | 7,484 |
| 121 | 16 Academic | Wali Rehman | D.G (SA) | 68,055 | 3,403 | 61,250 |
| 122 | 16 Academic | Jan Mohammad | Dy:Reg | 53,240 | 2,662 | 47,916 |
| 123 | 16 Academic | Abdul Manan | Ast: Reg | 48,670 | 2,434 | 43,803 |
| 124 | 16 Academic | Abdul Jabbar | Ast: Reg | 45,560 | 2,278 | 41,004 |
| 125 | 16 Academic | Ali Baig | Assistant | 22,980 | 1,149 | 20,682 |
| 126 | 16 Academic | Mohammad Aslam | Sen: Clerk | 13,460 | 673 | 12,114 |
| 127 | 16 Academic | Shuaib Ahmed | Naib Qasid | 11,065 | 553 | 9,959 |
| 128 | 24 Mathematics | Israr Ahmed | Ast: Prof | 71,105 | 3,555 | 63,995 |
| 129 | 6 Accounts | Jiand Khan Jamaldini | Treasurer | 92,385 | 4,619 | 83,147 |
| 130 | 6 Accounts | Nasir Ali | Dy:Dir(MM) | 35,690 | 1,785 | 32,121 |
| 131 | 6 Accounts | Shabir Hassan | Acctt Off: | 47,115 | 2,356 | 42,404 |
| 132 | 6 Accounts | Amanullah Jamali | Acctt Off: | 40,895 | 2,045 | 36,806 |
| 133 | 6 Accounts | Gulzar Ahmed | Purch: Off | 36,230 | 1,812 | 32,607 |
| 134 | 6 Accounts | Noor Mohamamd | Supdt: | 36,230 | 1,812 | 32,607 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|---------------|-------------------|---------------------|---------------|------------------|--|--|
| 135 | 6 Accounts | Atta Mohammad | Supdt: | 36,230 | 1,812 | 32,607 |
| 136 | 6 Accounts | S. Liaquat Ali Shah | Supdt: | 34,675 | 1,734 | 31,208 |
| 137 | 6 Accounts | Ahmed Noor | Supdt: | 30,010 | 1,501 | 27,009 |
| 138 | 6 Accounts | Bashir Ahmed | Pers: Ast | 34,645 | 1,732 | 31,181 |
| 139 | 6 Accounts | Gulshan | Stenotypis | 33,610 | 1,681 | 30,249 |
| 140 | 6 Accounts | Abdul Quddus | K.P.O | 12,955 | 648 | 11,660 |
| 141 | 6 Accounts | Mohammad Alam | Sen: Clerk | 12,965 | 648 | 11,669 |
| 142 | 6 Accounts | Abdul Ghaffar | Naib Qasid | 14,465 | 723 | 13,019 |
| 143 | 6 Accounts | Salahuddin | Naib Qasid | 10,630 | 532 | 9,567 |
| 144 | 6 Accounts | Mohammad Aslam | Naib Qasid | 7,875 | 394 | 7,088 |
| 145 | 17 Sociology | M. Alam Tareen | Ast: Prof | 54,680 | 2,734 | 49,212 |
| 146 | 17 Sociology | Akhtar Mohammad | Naib Qasid | 15,485 | 774 | 13,937 |
| 147 | 9 Main Library | Shahnawaz Ahmed | Data Admn: | 31,790 | 1,590 | 28,611 |
| 148 | 25 Social Work | Tahira Naudhani | Ast: Prof | 65,005 | 3,250 | 58,505 |
| 149 | 25 Social Work | Dr. Mumtaz Ali | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 150 | 18 Engineering | Ghulam Farooq | Dir (E&W) | 54,680 | 2,734 | 49,212 |
| 151 | 18 Engineering | Jahanzaib Khan | Exec:Eng | 35,690 | 1,785 | 32,121 |
| 152 | 18 Engineering | Mazhar Nabi | Assistant | 23,770 | 1,189 | 21,393 |
| 153 | 18 Engineering | Nasrullah | Cane Maker | 14,803 | 740 | 13,323 |
| 154 | 18 Engineering | Ali Mohammad | Pump Drive | 16,430 | 822 | 14,787 |
| 155 | 18 Engineering | Madad Khan | Sen: Clerk | 9,005 | 450 | 8,105 |
| 156 | 18 Engineering | Shamsullah | Cane Maker | 10,935 | 547 | 9,842 |
| 157 | 18 Engineering | Mohammad Younas | Electr: | 10,025 | 501 | 9,023 |
| 158 | 18 Engineering | Khan Mohammad | Pump Drive | 12,470 | 624 | 11,223 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|----------------------------------|------------------|------------|-----------|-----------------------------------|---------------------------------|
| 159 | 18 Engineering | Mir Jan | Cooli | 12,085 | 604 | 10,877 |
| 160 | 18 Engineering | Mohammad Hashim | Pump Drive | 11,405 | 570 | 10,265 |
| 161 | 18 Engineering | Mohammad Sabir | Pipe Fitte | 9,365 | 468 | 8,429 |
| 162 | 18 Engineering | Khalil Ahmed | Helper | 8,535 | 427 | 7,682 |
| 163 | 27 Library & Information Science | Mohammad Tahir | Lecturer | 52,605 | 2,630 | 47,345 |
| 164 | 27 Library & Information Science | Abul Rauf | Supdt: | 25,345 | 1,267 | 22,811 |
| 165 | 27 Library & Information Science | Raz Mohammad | Naib Qasid | 14,125 | 706 | 12,713 |
| 166 | 28 English | Ghulam Rasool | Lecturer | 43,490 | 2,175 | 39,141 |
| 167 | 28 English | Shabbir Ahmed | Sen: Clerk | 9,005 | 450 | 8,105 |
| 168 | 20 Medical Centre | Dr. Samina Malik | Med: Off: | 46,380 | 2,319 | 41,742 |
| 169 | 20 Medical Centre | Naseebullah | Assistant | 15,080 | 754 | 13,572 |
| 170 | 20 Medical Centre | Abdul Shakoor | Naib Qasid | 13,445 | 672 | 12,101 |
| 171 | 20 Medical Centre | Ghulam Haider | Naib Qasid | 9,130 | 457 | 8,217 |
| 172 | 20 Medical Centre | Mohammad Azeem | Washer Man | 9,130 | 457 | 8,217 |
| 173 | 22 Urdu | Shagufta Rahim | Lecturer | 73,355 | 3,668 | 66,020 |
| 174 | 22 Urdu | Afshan Qazi | Lecturer | 53,240 | 2,662 | 47,916 |
| 175 | 29 Political Science | Dr. Naheed Anjum | Professor | 92,385 | 4,619 | 83,147 |
| 176 | 29 Political Science | Abdul Manan | Ast: Prof | 71,105 | 3,555 | 63,995 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|----------------------|----------------------------|------------|-----------|-----------------------------------|---------------------------------|
| 177 | 29 Political Science | Mumtaz Ali | Ast: Prof | 56,755 | 2,838 | 51,080 |
| 178 | 30 Islamic Studies | Dr.S. Abdul Malik | Professor | 89,010 | 4,451 | 80,109 |
| 179 | 30 Islamic Studies | Dr. Syed Haider Shah | Professor | 89,010 | 4,451 | 80,109 |
| 180 | 30 Islamic Studies | Rehmatullah | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 181 | 30 Islamic Studies | Dr. Sahibzada Baz Mohammad | Lecturer | 43,490 | 2,175 | 39,141 |
| 182 | 30 Islamic Studies | Mehboob Shah | Supdt: | 25,345 | 1,267 | 22,811 |
| 183 | 31 Botany | Dr. Rasool Bakhsh | Professor | 421,200 | 21,060 | 379,080 |
| 184 | 31 Botany | Dr. Atta Mohammad | Professor | 89,010 | 4,451 | 80,109 |
| 185 | 31 Botany | Dr Saeed-ur-Rehman | Professor | 82,260 | 4,113 | 74,034 |
| 186 | 31 Botany | Dr. Saadullah Leghari | Assoc:Prof | 58,905 | 2,945 | 53,015 |
| 187 | 31 Botany | Basira Akhtar | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 188 | 31 Botany | Ayesha Masood | Lecturer | 41,540 | 2,077 | 37,386 |
| 189 | 31 Botany | Allahuddin | Stenotypis | 33,610 | 1,681 | 30,249 |
| 190 | 31 Botany | Faizullah | Sec: Guard | 9,025 | 451 | 8,123 |
| 191 | 31 Botany | Moula Dad | Mali | 9,635 | 482 | 8,672 |
| 192 | 31 Botany | Mohammad Tahir | Mali | 8,315 | 416 | 7,484 |
| 193 | 31 Botany | Ghulam Sarwar | Mali | 8,095 | 405 | 7,286 |
| 194 | 26 Zoology | Dr. Rehana Mushtaq | Professor | 95,760 | 4,788 | 86,184 |
| 195 | 26 Zoology | Dr. Asmatullah | Professor | 75,510 | 3,776 | 67,959 |
| 196 | 26 Zoology | Shahabuddin | Ast: Prof | 71,105 | 3,555 | 63,995 |
| 197 | 26 Zoology | Zahoor Ahmed | Ast: Prof | 65,055 | 3,253 | 58,550 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|---------------|------------------------|------------|-----------|-----------------------------------|---------------------------------|
| 198 | 26 Zoology | Faizullah Khan | Ast: Prof | 62,980 | 3,149 | 56,682 |
| 199 | 26 Zoology | Shamsullah | Assistant | 15,080 | 754 | 13,572 |
| 200 | 26 Zoology | Ajab Khan | Lab: Atted | 15,485 | 774 | 13,937 |
| 201 | 32 Pharmacy | Abdul Aziz Khan | Ast: Prof | 74,155 | 3,708 | 66,740 |
| 202 | 32 Pharmacy | Dr. Syed Umar Jan | Ast: Prof | 62,980 | 3,149 | 56,682 |
| 203 | 32 Pharmacy | Mohammad Younas | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 204 | 32 Pharmacy | Nisar Ahmed Shahwani | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 205 | 32 Pharmacy | Ghulam Razaque | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 206 | 32 Pharmacy | Marvi | Ast: Prof | 44,305 | 2,215 | 39,875 |
| 207 | 32 Pharmacy | Qaiser Iqbal | Ast: Prof | 44,305 | 2,215 | 39,875 |
| 208 | 32 Pharmacy | Mohammad Ibrahim | Supdt: | 31,565 | 1,578 | 28,409 |
| 209 | 32 Pharmacy | Lal Mohammad | Naib Qasid | 15,485 | 774 | 13,937 |
| 210 | 33 Economics | Naseebullah | Ast: Prof | 61,955 | 3,098 | 55,760 |
| 211 | 33 Economics | Arbab M. Jahandad | Lecturer | 41,540 | 2,077 | 37,386 |
| 212 | 33 Economics | Suhail Aziz | Libr: Asst | 13,895 | 695 | 12,506 |
| 213 | 35 Commerce | Abdul Qaddus | Lecturer | 56,755 | 2,838 | 51,080 |
| 214 | 36 Statistics | Dr. Yasmin Zohra Jafri | Professor | 95,760 | 4,788 | 86,184 |
| 215 | 36 Statistics | Dr. Syed Hyder Shah | Professor | 89,010 | 4,451 | 80,109 |
| 216 | 36 Statistics | Ghulam Farooq | Ast: Prof | 77,205 | 3,860 | 69,485 |
| 217 | 36 Statistics | Mohammad Zaman | Ast: Prof | 77,205 | 3,860 | 69,485 |
| 218 | 36 Statistics | Azhar Ali Marri | Lecturer | 54,680 | 2,734 | 49,212 |
| 219 | 36 Statistics | Ruqia Rehman | Ast: Prof | 52,605 | 2,630 | 47,345 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|----------------------------|--------------------|------------|-----------|-----------------------------------|---------------------------------|
| 220 | 36 Statistics | Abdul Raziq | Ast: Prof | 46,380 | 2,319 | 41,742 |
| 221 | 36 Statistics | Shoukat Ali | Supdt: | 30,010 | 1,501 | 27,009 |
| 222 | 39 Geography | Dr. Iftikhar Ahmed | Professor | 78,885 | 3,944 | 70,997 |
| 223 | 39 Geography | Dr. Mohammad Nawaz | Ast: Prof | 83,305 | 4,165 | 74,975 |
| 224 | 39 Geography | Dr. Ahmad Saeed | Ast: Prof | 80,255 | 4,013 | 72,230 |
| 225 | 39 Geography | Taleem Badshah | Ast: Prof | 68,055 | 3,403 | 61,250 |
| 226 | 39 Geography | Dr. Ainuddin | Assoc:Prof | 46,705 | 2,335 | 42,035 |
| 227 | 39 Geography | Dr. Said Qasim | Ast: Prof | 130,000 | 6,500 | 117,000 |
| 228 | 39 Geography | Sanauallah | Lecturer | 45,440 | 2,272 | 40,896 |
| 229 | 40 Education | Dost Mohammad | Ast: Prof | 86,355 | 4,318 | 77,720 |
| 230 | 40 Education | Shereen Taj | Ast: Prof | 65,005 | 3,250 | 58,505 |
| 231 | 40 Education | Abdul Khaliq | Supdt: | 34,675 | 1,734 | 31,208 |
| 232 | 40 Education | Nazir Ahmed | Librarian | 33,120 | 1,656 | 29,808 |
| 233 | 40 Education | Ghulam Rabani | Naib Qasid | 14,125 | 706 | 12,713 |
| 234 | 40 Education | Rehmdil | Naib Qasid | 10,630 | 532 | 9,567 |
| 235 | 34 Philosophy | Dr. Malik M. Tariq | Professor | 78,885 | 3,944 | 70,997 |
| 236 | 34 Philosophy | Hamid Hassan Khan | Ast: Prof | 86,355 | 4,318 | 77,720 |
| 237 | 48 English Language Center | Asad Khan | Sen: Clerk | 12,965 | 648 | 11,669 |
| 238 | 46 International Relations | Dr. Abdul Manan | Ast: Prof | 77,205 | 3,860 | 69,485 |
| 239 | 46 International Relations | Mohammad Arif | Ast: Prof | 65,005 | 3,250 | 58,505 |
| 240 | 37 Law College | Maimona Khanam | Ast: Prof | 80,255 | 4,013 | 72,230 |
| 241 | 37 Law College | Shaista Khan | Lecturer | 52,605 | 2,630 | 47,345 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|-------------------------------------|--------------------|------------|-----------|-----------------------------------|---------------------------------|
| 242 | 37 Law College | Shamsullah | Ast: Prof | 52,605 | 2,630 | 47,345 |
| 243 | 37 Law College | Shah Mohammad | Lecturer | 33,740 | 1,687 | 30,366 |
| 244 | 50 Fine Arts | Dr. M. Akram Dost | Professor | 85,635 | 4,282 | 77,072 |
| 245 | 50 Fine Arts | Nisar Ahmed | Lecturer | 33,740 | 1,687 | 30,366 |
| 246 | 50 Fine Arts | Abdullah Jan | Assistant | 21,400 | 1,070 | 19,260 |
| 247 | 50 Fine Arts | Amir Bakhsh | Helper | 11,745 | 587 | 10,571 |
| 248 | 38 Institute of Management Sciences | Dr. Abdul Naeem | Ast: Prof | 83,305 | 4,165 | 74,975 |
| 249 | 38 Institute of Management Sciences | Malik Abdul Karim | Ast: Prof | 83,305 | 4,165 | 74,975 |
| 250 | 38 Institute of Management Sciences | Mitho Khan | Ast: Prof | 80,255 | 4,013 | 72,230 |
| 251 | 38 Institute of Management Sciences | Dr. Sana-ur-Rehman | Ast: Prof | 54,680 | 2,734 | 49,212 |
| 252 | 38 Institute of Management Sciences | Abdul Wahid | Lecturer | 52,605 | 2,630 | 47,345 |
| 253 | 38 Institute of Management Sciences | Niamatullah | Admin Offi | 39,340 | 1,967 | 35,406 |
| 254 | 51 Computer Science | Anwar Ali Sanjrani | Lecturer | 54,680 | 2,734 | 49,212 |
| 255 | 51 Computer Science | Jalaluddin Qureshi | Lecturer | 54,680 | 2,734 | 49,212 |
| 256 | 51 Computer Science | Zahoor Ahmed | K.P.O | 16,205 | 810 | 14,585 |
| 257 | 51 Computer Science | Mohammad Kashif | Lab: Atted | 9,655 | 483 | 8,690 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|--------|-------------------------------|------------------------|------------|-----------|-----------------------------------|---------------------------------|
| 258 | 52 Institute of Bio-Chemistry | Dr. Imran Ali | Ast: Prof | 130,000 | 6,500 | 117,000 |
| 259 | 52 Institute of Bio-Chemistry | Mohammad Sharif Jamali | Lecturer | 54,680 | 2,734 | 49,212 |
| 260 | 52 Institute of Bio-Chemistry | M. Hashim Jan | Lecturer | 52,605 | 2,630 | 47,345 |
| 261 | 52 Institute of Bio-Chemistry | Abdul Manan | Lab: Tech: | 23,790 | 1,190 | 21,411 |
| 262 | 52 Institute of Bio-Chemistry | Abdul Rauf | Naib Qasid | 14,465 | 723 | 13,019 |
| 263 | 52 Institute of Bio-Chemistry | Khizan Masih | Sweeper | 13,105 | 655 | 11,795 |
| 264 | 43 Brahvi | Dr. Liaquat Ali | Assoc:Prof | 46,705 | 2,335 | 42,035 |
| 265 | 43 Brahvi | Shabeer Ahmed | Ast: Prof | 48,455 | 2,423 | 43,610 |
| 266 | 43 Brahvi | Manzoor Ahmed | Lecturer | 46,380 | 2,319 | 41,742 |
| 267 | 43 Brahvi | Abid Hussain | Librarian | 33,120 | 1,656 | 29,808 |
| 268 | 45 Pashto | Dr. Naseebullah Tareen | Assoc:Prof | 55,855 | 2,793 | 50,270 |
| 269 | 45 Pashto | Dr. Faizullah Khan | Ast: Prof | 67,130 | 3,357 | 60,417 |
| 270 | 45 Pashto | Qari Abdul Rehman | Lecturer | 41,540 | 2,077 | 37,386 |
| 271 | 45 Pashto | Barkat Shah | Lecturer | 41,540 | 2,077 | 37,386 |
| 272 | 47 Persian | Dr. Bilal Ahmed | Ast: Prof | 56,755 | 2,838 | 51,080 |
| 273 | 59 History | Saeeda Begum | Ast: Prof | 58,830 | 2,942 | 52,947 |
| 274 | 61 Media & Journalism | Ali Mohammad | Naib Qasid | 14,125 | 706 | 12,713 |
| 275 | 56 Gender Studies | Shahida Habib | Lecturer | 41,540 | 2,077 | 37,386 |
| 276 | 56 Gender Studies | Mohammad Ajmal | Inch C.Cel | 12,955 | 648 | 11,660 |
| 277 | 62 Deans Staff | Mohammad | Naib Qasid | 10,330 | 517 | 9,297 |

| S. No. | Department | Name | Desig: | Basic Pay | 5% Repair and Maintenance Charges | Period 01-07-2014 to 31-12-2015 |
|---|-----------------------------|----------------|---------------|------------------|--|--|
| | | Khan | | | | |
| 278 | 62 Deans Staff | Mohammad Akram | Naib Qasid | 8,315 | 416 | 7,484 |
| 279 | 62 Deans Staff | Naseebullah | Naib Qasid | 8,315 | 416 | 7,484 |
| 280 | 58 Microbiology | Dr. Ali Akbar | Ast: Prof | 130,000 | 6,500 | 117,000 |
| 281 | 58 Microbiology | Rozina Rashid | Lecturer | 33,740 | 1,687 | 30,366 |
| 282 | 49 Balochistan Study Center | Ghulam Farooq | Ast: Prof | 68,055 | 3,403 | 61,250 |
| 283 | 49 Balochistan Study Center | Waheed Razzaq | Resrch Off | 29,840 | 1,492 | 26,856 |
| 284 | 49 Balochistan Study Center | Kulsoom Kakar | Resrch Off | 31,565 | 1,578 | 28,409 |
| 285 | 49 Balochistan Study Center | Khalid Raza | Ast.Lib | 20,155 | 1,008 | 18,140 |
| Total | | | | | | 10,552,861 |
| Note: Previous Period may be worked out and effected recovery from the concerneds under intimation to Audit. | | | | | | |

Annexure-11.11

Non-obtaining of Sales Tax return - Rs. 8.579 Million

| S. No. | Invoice No | Date | Nam Firm / Supplier | DESCRIPTION | Total Amount | 17 % GST |
|--------|---------------------|-----------|--|--|--------------|-----------|
| 1 | 218 | 25-10-14. | M/S: Ultra Soft System Quetta. | Supply of 370 Lastops HP model: 15- R003 NE, Processor Core i3, 4th Generation, Product Part (No. Job82EA), for Particpants of the Universtity 11th Convocation, University of Balochistan, Quetta. for payment to M/S: Ultra Soft Syestem Quetta. Ch No.6799261-63 21-Nov-2014. | 17,361,539 | 2,951,460 |
| 2 | QMS-548-15. | 03-04-15. | M/S: Quick Marketing Service Quetta. | Suppy of Desktop Computers Core i5 with 18.5" Led Screen Six Heavy Duty Printers for Printing of Transcript of Studies. etc. Ch No.8079975 / Date.09-06-2015. | 362,051 | 61,549 |
| 3 | 1,029 | 10-Jun-15 | M/S: Salam Traders S-27 Ground Floor Swiss Plaza,M.A Jinnah Road Quetta. | Suppy of 105 Dell Optiplax 3020 4 th Generation Desk top Computers,Lan Printer (HP401 DN),Laser Jet Printer (HP 401 A) Land Card and Wireless Access Point. Ch No.808018 Date.14-07-2015. | 8,084,632 | 1,374,388 |
| 4 | 459 | 26-06-14. | M/S: Alig Furnitures Quetta. | Supply of Various Furniture & Fixture for the Office of the Quality Assurance. Ch No.5296154 Date 11-07-14. | 97,500 | 9,519 |
| 5 | 424,421,25 and 426. | 18-11-14. | M/S: Alig Furnishers Quetta. | Supply of Furniture for the Lecturer, Statistice Deptt: U.O.B Qta. Ch No.7823461 Dated 17-12-14. | 302,200 | 32,115 |
| 6 | 419 | 12-11-14. | M/S: Alig Furnitures Sirki Road, Quetta. | Supply of Furniture Items Lecturer, Sociology Deptt: University of Balochistan Quetta. Ch No.8078320 Dated 02-03-15. | 82,300 | 9,277 |
| 7 | 11 | 19-05-15. | M/S: Salam Traders Quetta. | Supply of Furniture (Sofa Set & Centre Table) to the Princiapl Staff Officer to Vice Chancellor U.O.B QTa. Ch No.8080098 Date 30-06-15. 4.5 % I tax. | 97,000 | 14,094 |
| 8 | 2 | 22-06-15. | M/S: S.K.B Enterprises Quetta. | Supply of Revolving Chair, Official Chairs, Sofa Set. White Board, Notice Board. Office Chairs for the Director (ORIC) Office, U.O.B Qta. Ch No.8080100 Dated 30-06-15. I | 132,210 | 19,210 |

| S. No. | Invoice No | Date | Nam Firm / Supplier | DESCRIPTION | Total Amount | 17 % GST |
|--------------------|------------|-------------|----------------------------------|--|-------------------|----------------------|
| | | | | tax 4.5 % and 10% Witheld sales tax. | | |
| Sub-Total | | | | | 29,145,470 | 4,471,612 |
| S.N | Invoice No | Date | Name of Firm/ Supplier | Description | Amount | 17 General Sales Tax |
| 1 | 323 | 18-10-2014. | M/s Al-Moiz Traders Quetta | P/o Student chairs,Office chairs ,Executive Revolving Chair and Office tables for A&D Block. | 7,390,239 | 1,256,341 |
| 2 | 405 | 10-09-2014. | M/s Al-Moiz Traders Quetta | P/o Revolving Chairs and Student Chairs. | 4,994,871 | 849,128 |
| 3 | 455 | 26-03-2015. | M/s Al-Moiz Traders Quetta | P/o Office Tables and Computer Tables. | 1,101,607 | 187,273 |
| Sub-Total | | | | | 13,486,717 | 2,292,742 |
| S.N | V.N | Date | Name of Firm | DESCRIPTION | Total Amount | 17% Gst |
| 1 | 1,104 | 06-06-14. | M/s Ahmed Printing Press Quetta. | M/S: Ahmed Printing Press Quetta. Supply of Printing of Prospectus Along With Admission forms for the Master Degree for the Acadmic Years 2013-14 for the Registrar Office, U.O.B Qta. Ch No.5411496 | 1,400,000 | 203,419 |
| 2 | 62 | 25-06-14. | M/s Hataf Arts Press Lahore. | M/S: Hataf Art Press Lahore. Printing & Publications, Bills. Ch No.6453591 | 4,660,000 | 677,094 |
| 3 | 21,491 | 19-09-14. | M/s Liaquat Papers Quetta. | M/S Liaquat Paper State, Quetta Supply of Computes, printers, Scanners, Graphic card & Multimedia projector for Viriouse Departments Ch No.8078248 | 966,284 | 140,400 |
| 4 | 19 | 05-May-15 | M/s United Printers Quetta. | M/S: United Printers Quetta. Printing of Prospectus for Master Degreee Programs for the Year, 2015. Ch No.8079801 | 1,925,000 | 293,644 |
| 5 | 45 | 26-03-15. | M/s Roha Printer Lahore. | M/S: Rooha Enterprises Quetta. Supply of Printing of Answer Sheets for the Deputy Controller of Examination Conducte Branch. Ch No.8079802 | 2,940,000 | 499,800 |
| Sub-Total | | | | | 11,891,284 | 1,814,357 |
| Grand Total | | | | | 54,523,471 | 8,578,711 |

Annexure –12.1

**Non-recovery of hiring charges of dozers from the beneficiaries -
Rs.5.992 million**

Agriculture Engineering, Workshop, Kalat 2014-15

| S. No | Name of Zamindar | Allocation Period 2014-15 | Duration of work | Dozer No. | Hours Allotted | Rate | Amount |
|--------------------|--------------------|---------------------------|------------------|-----------|----------------|------|----------------|
| Kalat-III | | | | | | | |
| 1 | Mr.Abdul Hameed | MPA | July- 2014 | - | 40 | 150 | 6,000 |
| 2 | Mr.Abdul Latif | MPA | July -2014 | - | 10 | 150 | 1500 |
| 3 | Mr.Rawat Khan | MPA | July -2104 | D5H13 | 50 | 150 | 7500 |
| 4 | Mr.Zeera Kali | MPA | July-2014 | Cat-115 | 95 | 150 | 14250 |
| 5 | Mr. Abdul Hameed | MPA | Sept-2014 | Cat-20 | 190 | 150 | 28,500 |
| 6 | Sardar Rahim Dad | Governor Fund | Nov-2014 | Cat-115 | 200 | 150 | 30000 |
| 7 | Sardar Rahim Dad | Governor Fund | Nov-2014 | D5H13 | 50 | 150 | 7500 |
| Total | | | | | | | 95,250 |
| Kalat-II | | | | | | | |
| 8 | Mr.M Alam | MPA | Sept-2014 | Cat-187 | 15 | 150 | 2250 |
| 9 | Mr. Mohammad Abbas | MPA | April-2015 | Nil | 200 | 150 | 30000 |
| Total | | | | | | | 32250 |
| Kalat-I | | | | | | | |
| 10 | Nil | MPA | Sept-2014 | Cat-20 | 190 | 150 | 28500 |
| 11 | Nil | MPA | Sept-2014 | Cat-116 | 200 | 150 | 30000 |
| 12 | Nil | MPA | Sept-2014 | Cat-188 | 200 | 150 | 30000 |
| 13 | Mr.Hafiz Ur Rehamn | MPA | Sept-2014 | Cat-116 | 50 | 150 | 7500 |
| 14 | Mr.Abdul Waheed | MPA | Sept-2014 | Cat-180 | 100 | 150 | 15000 |
| 15 | Mr.Hafiz Ur Rehamn | MPA | Sept-2014 | Cat-116 | 50 | 150 | 7500 |
| Total | | | | | | | 118500 |
| Grand Total | | | | | | | 246,000 |

| S. No | Name of Zamindar | Allocation Period | Duration of work | Dozer No. | Hours Allotted | Rate | Amount |
|------------------|------------------|-------------------------|------------------|-----------|----------------|------|-------------|
| Kalat-III | | | | | | | |
| 1 | Haji Sobat | Distt Dev Programme KPP | Dec-2014 | D5H13 | 50 | 150 | 7500 |
| Total | | | | | | | 7500 |

| Kalat-II | | | | | | | |
|----------|---------------------------|-----------------------|------------|----------|-----|-----|--------|
| 2 | Mr.Mohammad Alam Langove | KKP Fund | July -2014 | CAT-184 | 100 | 150 | 15,000 |
| 3 | Haji Nasrullah Bazed Khan | KPP | July -2014 | CAT-185 | 100 | 150 | 15,000 |
| 4 | Mr.Manzoor Ahmed Zehri | KPP | July -2014 | CAT-189 | 100 | 150 | 15,000 |
| 5 | Mr.Abdul Hameed | KPP | July -1014 | CAT-187 | 100 | 150 | 15,000 |
| 6 | Mr.Manzor Ahmed | Distt:Dev package KPP | July -2014 | CAT-190 | 30 | 150 | 4,500 |
| 7 | Mr.Nazir Ahmed | Distt Dev package KPP | Aug-2014 | CAT-187 | 50 | 150 | 7,500 |
| 8 | Takarii Naserullah | KPP | Aug-2014 | CAT-185 | 100 | 150 | 15,000 |
| 9 | Mr.Ali Mohammad | KPP | Aug-2014 | CAT-184 | 100 | 150 | 15,000 |
| 10 | Mir Naimatullah | KPP | Aug-2014 | CAT-189 | 150 | 150 | 22,500 |
| 11 | Umrani Qabul | KPP | Aug-2014 | CAT-187 | 50 | 150 | 7,500 |
| 12 | Mr.Allah bux Zamandar | KPP | Aug-2014 | CAT-185 | 30 | 150 | 4,500 |
| 13 | Mir Ali Ahmed | Through TMO | Aug-2014 | CAT-190 | 50 | 150 | 7,500 |
| 14 | Mr. Umrani Qabol | Distt:Dev Fund | Aug-2014 | CAT-187 | 200 | 150 | 30,000 |
| 15 | Haji Mohammad Alam | Distt:Dev Fund | Sept-2014 | CAT-190 | 200 | 150 | 30,000 |
| 16 | Haji Bazid | Distt Govt KPP | Sept-2014 | CAT-185 | 40 | 150 | 6,000 |
| 17 | Mr.Hameed Umrani | Distt: Govt KPP | Sept-2014 | CAT-187 | 40 | 150 | 6,000 |
| 18 | Mr.Abdul Waseem | Distt: Govt KPP | Sept-2014 | CAT -189 | 40 | 150 | 6,000 |
| 19 | Mr.Manzoor Zehri | Distt: Govt KPP | Sept-2014 | CAT -190 | 44 | 150 | 6,600 |
| 20 | Mir ali Ahmed | Distt: govt fund KPP | Nov-2014 | CAT -184 | 50 | 150 | 7,500 |
| 21 | Haji Bazid | Distt: govt fund KPP | Nov-2014 | CAT -185 | 40 | 150 | 6,000 |
| 22 | Mr Hameed Umrani | Distt: govt fund KPP | Nov-2014 | CAT -187 | 40 | 150 | 6,000 |
| 23 | Mr.Abdul Waseem | Distt: govt fund KPP | Nov-2014 | CAT -189 | 40 | 150 | 6,000 |
| 24 | Mr. Mnazoor Zehri | Distt: govt fund KPP | Nov-2014 | CAT -190 | 40 | 150 | 6,000 |

| | | | | | | | |
|--------------------|-------------------|-------------------------|----------|----------|-----|-----|----------------|
| 25 | Mr.M.Rahim | Distt: govt fund KPP | Nov-2014 | CAT -190 | 200 | 150 | 30,000 |
| 26 | Mir ali Ahmed | Distt: govt fund KPP | Dec-2014 | CAT -184 | 50 | 150 | 7,500 |
| 27 | Haji Bazid | Distt: govt fund KPP | Dec-2014 | CAT -185 | 60 | 150 | 9,000 |
| 28 | Mr Hameed Umrani | Distt: govt fund KPP | Dec-2014 | CAT -187 | 40 | 150 | 6,000 |
| 29 | Mr.Abdul Waseem | Distt: govt fund KPP | Dec-2014 | CAT -189 | 40 | 150 | 6,000 |
| 30 | Mr. Mnazoor Zehri | Distt: govt fund KPP | Dec-2014 | CAT -190 | 40 | 150 | 6,000 |
| 31 | Takari Nasrullah | Distt: govt fund KPP | Dec-2014 | - | 31 | 150 | 4,650 |
| 32 | Mr.Ali Mohammad | Distt: govt fund KPP | Dec-2014 | - | 46 | 150 | 6,900 |
| Total | | | | | | | 336,150 |
| Grand Total | | | | | | | 343,650 |
| Total A+B= | | | | | | | |

| S. No | Name of Zamindar | Allocation Period 2014- 15 | Duration of work | Dozer No. | Hours Allotted | Rate | Amount |
|------------------|----------------------|----------------------------------|---------------------|--------------|-------------------|------|----------------|
| Kalat-III | | | | | | | |
| 1 | Haji Karim Mengal | Cash | July 2014 | - | 100 | 550 | 55,000 |
| 2 | Mr. Mehmood | Cash | Sept-2014 | Cat-116 | 200 | 550 | 110,000 |
| 3 | Mr.Abdul Razaque | Cash | Sept-2014 | Cat-188 | 200 | 550 | 110,000 |
| 4 | Mr.Ali Asghar | Cash | Feb-2014 | Cat-115 | 200 | 550 | 110,000 |
| 5 | Mr.Sadullah | Cash | May-2015 | Cat-115 | 200 | 550 | 110,000 |
| 6 | Mr.Mohammad Noor | Cash | June-2015 | Cat-115 | 100 | 550 | 55,000 |
| Total | | | | | | | 550,000 |
| Kalat-II | | | | | | | |
| 7 | Mr. M.Rahim | Cash | Oct-2014 | Cat-190 | 200 | 550 | 110,000 |
| 8 | Molvi Inayatullah | Cash | Jan-2015 | Cat-184 | 100 | 550 | 55,000 |
| 9 | Mr. Khuda Baksh | Cash | Jan-2015 | Cat-185 | 100 | 550 | 55,000 |
| 10 | Mr.Khuda Baksh | Cash | Jan-2015 | Cat-187 | 100 | 550 | 55,000 |
| 11 | Molvi Inayetulaah | Cash | Jan-2025 | Cat-190 | 91 | 550 | 50,050 |
| 12 | Mr.Abdul Satar | Cash | March-2015 | Cat-184 | 200 | 550 | 110,000 |
| 13 | Haji Mahammad Ismail | Cash | March-2015 | Cat-190 | 200 | 550 | 110,000 |

| | | | | | | | |
|--------------------|--------------------|------|------------|---------|-----|-----|------------------|
| 14 | Mr.Abdul Satar | Cash | April-2015 | - | 200 | 550 | 110,000 |
| 15 | Mr.Mohamamd Ramzan | Cash | April-2015 | - | 200 | 550 | 110,000 |
| 16 | Mr.Inaytullah | Cash | April-2015 | - | 200 | 550 | 110,000 |
| Total | | | | | | | 875,050 |
| Kalat-I | | | | | | | |
| 17 | Mir Sarfarz | Cash | Dec-2014 | Cat-20 | 150 | 550 | 82,500 |
| 18 | Mr.Abdul Razaque | Cash | Dec-2014 | Cat-180 | 100 | 550 | 55,000 |
| 19 | Mir Sarfaraz | Cash | Jan-2015 | Cat-20 | 200 | 550 | 110,000 |
| 20 | Haji Ghulam Nabi | Cash | Jan-2015 | Cat-116 | 200 | 550 | 110,000 |
| 21 | Mr.Gul Hassan | Cash | Jan-2015 | Cat-118 | 200 | 550 | 110,000 |
| 22 | Mr.Karim Dad | Cash | May-2015 | Cat-20 | 200 | 550 | 110,000 |
| 23 | Mr.Khuda Bakhsh | Cash | May-2015 | Cat-188 | 200 | 550 | 110,000 |
| 24 | Mr.Ali Ahmed | Cash | June-2015 | Cat-180 | 200 | 550 | 110,000 |
| Total | | | | | | | 797,500 |
| Grand Total | | | | | | | 2,222,550 |

Agriculture Engineer Jhal Magsi 2014-15

| S. No | Name of Zamindar | Source | Duration of work | Dozer No. | Work done hours | Rate | Amount |
|-----------------|------------------|--------|------------------|-----------|-----------------|------|--------|
| Gandawah | | | | | | | |
| 1 | Mr.Shah Murad | MPA | July- 2014 | CAT-227 | 150 | 150 | 22,500 |
| 2 | Mr. Shah Murad | MPA | July -2014 | CAT-204 | 40 | 150 | 6,000 |
| 3 | Mr.Shah Murad | MPA | July -2104 | Kom-4 | 290 | 150 | 43,500 |
| 4 | Sardar Ali | MPA | July-2014 | CAT-204 | 70 | 150 | 10,500 |
| 5 | Mr.Mazhar Khan | MPA | Aug-2014 | Kom-4 | 170 | 150 | 25,500 |
| 6 | Mr.Rahim Khan | MPA | Sept-2014 | CAT-204 | 70 | 150 | 10,500 |
| 7 | Mr.Manzoor Ahmed | MPA | Sept-2014 | CAT-227 | 50 | 150 | 10,500 |
| 8 | Mr.Haji Khan | MPA | Sept-2014 | Kom-4 | 75 | 150 | 11,250 |
| 9 | Mr.Rahim Khan | MPA | Oct-2014 | CAT-204 | 70 | 150 | 10,500 |
| 10 | Mr.Manzoor Ahmed | MPA | Oct-2014 | CAT-227 | 50 | 150 | 7,500 |
| 11 | Mr.Abdul Razaque | MPA | Oct-2014 | CAT-227 | 5 | 150 | 750 |
| 12 | Mr.Haji Khan | MPA | Oct-2014 | Kom-4 | 10 | 150 | 1,500 |
| 13 | Mr.Abdul Qadir | MPA | Oct-2014 | Kom-4 | 60 | 150 | 9,000 |
| 14 | Mr.Rahim Khan | MPA | Nov-2014 | CAT-204 | 55 | 150 | 8,250 |
| 15 | Mr.Abdul Razque | MPA | Nov-2014 | CAT-227 | 55 | 150 | 8,250 |
| 16 | Mr.Abdul Qadir | MPA | Nov-2014 | Kom-4 | 25 | 150 | 3,750 |
| 17 | Mr.Ayaz Hussain | MPA | Nov-2014 | Kom-4 | 55 | 150 | 8,250 |
| 18 | Mr.Rahim Khan | MPA | Dec-2014 | CAT-204 | 50 | 150 | 7,500 |

| | | | | | | | |
|----------------------|---------------------------|-----|------------|---------|-----|-----|----------------|
| 19 | Mr.Abdul Razaque | MPA | Dec-2014 | CAT-227 | 40 | 150 | 6,000 |
| 20 | Mr.Sajan Khan | MPA | Dec-2014 | CAT-227 | 10 | 150 | 1,500 |
| 21 | Mr.Khadim | MPA | Dec-2014 | Kom-4 | 30 | 150 | 4,500 |
| 22 | Mr.Sajan Khan | MPA | Dec-2014 | Kom-4 | 55 | 150 | |
| 23 | Mr.Rahim Khan | MPA | Feb-2015 | CAT-204 | 25 | 150 | 3,750 |
| 24 | Mr.Sardar Ali | MPA | Feb-2015 | CAT-204 | 20 | 150 | 3,000 |
| 25 | Mr.Ayaz Hussain | MPA | Feb-2015 | CAT-204 | 100 | 150 | 15,000 |
| 26 | Mr.Abdul Qadir | MPA | Feb-2015 | CAT-204 | 100 | 150 | 15,000 |
| 27 | Mr.Sardar Ali | MPA | Feb-2015 | CAT-204 | 15 | 150 | 2,250 |
| 28 | Mr.Sardar Ali | MPA | Feb-2015 | CAT-227 | 70 | 150 | 10,500 |
| 29 | Mr.Ali Muhammad | MPA | Feb-2015 | KOm-4 | 55 | 150 | 8,250 |
| 30 | Mr.Hanif | MPA | April-2015 | CAT-227 | 70 | 150 | 10,500 |
| Total | | | | | | | 68,250 |
| Jhal Magsi-II | | | | | | | |
| 31 | Mr.Mula Bux | MPA | July-2014 | CAT-177 | 200 | 150 | 30,000 |
| 32 | Mr.Abdul Waheed | MPA | July-2015 | CAT-231 | 200 | 150 | 30,000 |
| 33 | Mr.Abdul Waheed | MPA | Aug-2014 | CAT-231 | 200 | 150 | 30,000 |
| 34 | Mr.Ali Mohammad | MPA | Aug-2014 | CAT-177 | 200 | 150 | 30,000 |
| 35 | Mr.Basham | MPA | Sept-2014 | CAT-177 | 200 | 150 | 30,000 |
| 36 | Mr.Raes Qadir | MPA | Sept-2014 | CAT-177 | 100 | 150 | 15,000 |
| 37 | Mr.Rasool | MPA | Sept-2014 | CAT-231 | 200 | 150 | 30,000 |
| Total | | | | | | | 195,000 |
| Jhal Magsi-I | | | | | | | |
| 38 | Mr.Liaqat Ali | MPA | Aug-2014 | Kom-3 | 70 | 150 | 10,500 |
| 39 | Nawabzada Zaffar Ali Khan | MPA | Oct-2014 | CAT-198 | 100 | 150 | 15,000 |
| 40 | Mr.Muhammad Laiq Shmbani | MPA | Oct-2014 | Kom-3 | 85 | 150 | 12,750 |
| 41 | Mr.Mazhar Ali | MPA | Oct-2014 | Kom-3 | 85 | 150 | 12,750 |
| 42 | Mr.Raes Naseer Ahmed | MPA | Oct-2014 | Kom-1 | 85 | 150 | 12,750 |
| 43 | Mr.Ali Hassan | MPA | Nov-2014 | Kom-1 | 3 | 150 | 450 |
| 44 | Mr.Sawan khan | MPA | Nov-2014 | Kom-1 | 15 | 150 | 2,250 |
| 45 | Nawab Zaffar Ali Khan | MPA | Nov-2014 | CAT-198 | 66 | 150 | 9,900 |
| 46 | Mr.Ataullah | MPA | Dec-2014 | Kom-1 | 56 | 150 | 8,400 |
| 47 | Nawab Zaffar Kahn | MPA | Dec-2014 | CAT-198 | 45 | 150 | 6,750 |
| 48 | Mr.Khadim Hussain | MPA | Feb-2015 | Kom-3 | 25 | 150 | 3,750 |
| 49 | Molvi Abdul Fateh | MPA | Feb-2015 | Kom-3 | 28 | 150 | 4,200 |
| 50 | Nawabzada Zaffar Khan | MPA | Feb-2015 | CAT-198 | 100 | 150 | 15,000 |
| Total: | | | | | | | 114,450 |
| Kachhi-I | | | | | | | |
| 51 | Mir.Yaqoob | MPA | Oct-2014 | CAT-40 | 52 | 150 | 7,800 |
| 52 | Mr.Mohammad Malook Jan | MPA | Oct-2014 | CAT-40 | 53 | 150 | 7,950 |

| | | | | | | | |
|-----------------------|------------------------|-----|------------|---------|-----|-----|----------------|
| 53 | Mr.Abdul Ghani | MPA | Oct-2014 | CAT-40 | 50 | 150 | 7,800 |
| 54 | Takari Ghualm Mohammad | MPA | Oct-2014 | CAT-88 | 65 | 150 | 9,750 |
| 55 | Mr.Abdul Razzaque | MPA | Oct-2014 | CAT-88 | 40 | 150 | 6,000 |
| 56 | Mr.Hazoor Bux | MPA | Oct-2014 | CAT-113 | 35 | 150 | 5,250 |
| 57 | Mr.Juma Khan | MPA | Oct-2014 | CAT-181 | 33 | 150 | 4,950 |
| 58 | Mr.Abdul Razaque | MPA | Oct-2014 | CAT-181 | 60 | 150 | 9,000 |
| 59 | Mr.Zia Ur Rehman | MPA | Oct-2014 | CAT-203 | 108 | 150 | 16,500 |
| 60 | Mr.Zia Ur Rehman | MPA | Oct-2014 | CAT-203 | 70 | 150 | 10,500 |
| 61 | Mr.Naiz Ahmed | MPA | Oct-2014 | CAT-203 | 10 | 150 | 1,500 |
| 62 | Mr.Jan Mohmmad | MPA | Oct-2014 | CAT-230 | 50 | 150 | 7,500 |
| 63 | Mr.Ghulam Farooq | MPA | Oct-2014 | CAT-230 | 200 | 150 | 30,000 |
| Total: | | | | | | | 123,500 |
| Kachhi -II | | | | | | | |
| 64 | Mr.Abdul Malik | MPA | Feb-2015 | CAT-83 | 75 | 150 | 11,250 |
| 65 | Mr.Shakur Khan | MPA | Feb-2015 | CAT-83 | 50 | 150 | 7,500 |
| 66 | Mr.Muhammad Khan | MPA | Feb-2015 | CAT-84 | 100 | 150 | 15,000 |
| 67 | Mr.Manzoor Ahmed | MPA | Feb-2015 | CAT-84 | 25 | 150 | 3,750 |
| 68 | Mr.Sobdar | MPA | Feb-2015 | CAT-86 | 100 | 150 | 15,000 |
| 69 | Mr.Wali Mohammad | MPA | Feb-2015 | CAT-196 | 100 | 150 | 15,000 |
| 70 | Mr.Shakur Ahmed | MPA | March-2015 | CAT-83 | 50 | 150 | 7,500 |
| 71 | Mr.Manzoor Ahmed | MPA | March-2015 | CAT-84 | 50 | 150 | 7,500 |
| 72 | Mr.Ghulam Hussain | MPA | March-2015 | CAT-84 | 100 | 150 | 15,000 |
| 73 | Mr.Ghulam Hussain | MPA | March-2015 | CAT-86 | 100 | 150 | 15,000 |
| 74 | Mr.Rahmatullah | MPA | March-2015 | CAT-196 | 100 | 150 | 15,000 |
| 75 | Mr.Shakur Khan | MPA | April-2015 | CAT-83 | 100 | 150 | 15,000 |
| 76 | Mr.Moula Bux | MPA | April | CAT-83 | 100 | 150 | 15,000 |
| 77 | Mr.Manzoor Ahmed | MPA | April | CAT-84 | 25 | 150 | 3,750 |
| 78 | Mr.Manzoor Ahmed | MPA | April | CAT-84 | 30 | 150 | 4,500 |
| 79 | Mr.Moula Bux | MPA | April | CAT-84 | 100 | 150 | 15,000 |
| 80 | Mr.Rehmatullah Khan | MPA | April | CAT-86 | 100 | 150 | 15,000 |
| 81 | Mr.Rehmatullah Khan | MPA | April | CAT-196 | 100 | 150 | 15,000 |
| Total: | | | | | | | 210,750 |
| Grand Total: A | | | | | | | 711,950 |

| S. No | Name of Zamindar | Source | Duration of work | Dozer No. | Work done | Rate | Amount |
|----------------------|--------------------------------|--------|------------------|-----------|-----------|------|-----------------|
| Jhal Magsi-I | | | | | | | |
| 1 | Syed Sultan Shah | Cash | July 2014 | Kom-3 | 70 | 550 | 28,500 |
| 2 | Mir Ghulam Murtaza | Cash | Aug-2014 | Kom-I | 31 | 550 | 17,050 |
| 3 | Mr.Karam Illahi | Cash | Aug-2014 | Kom-I | 69 | 550 | 37,950 |
| 4 | Dr.Muhammad Hussain | Cash | Dec-2014 | Kom-3 | 50 | 550 | 27,500 |
| 5 | Mr. Amir Bux | Cash | April-2015 | Kom-1 | 100 | 550 | 55,000 |
| 6 | Mr.Mohammad Din | Cash | April-2015 | Kom-1 | 50 | 550 | 27,500 |
| 7 | Nawabzada Zafar Ali Khan Magsi | Cash | April-2015 | CAT-198 | 50 | 550 | 27,500 |
| 8 | Mr.Mohammad Din | Cash | May-2015 | Kom-1 | 50 | 550 | 27,500 |
| 9 | Mr.Saleh Mohammad | Cash | May-2015 | Kom-1 | 50 | 550 | 27,500 |
| 10 | Mr.Bilal | Cash | May-2015 | Kom-3 | 50 | 550 | 27,500 |
| 11 | Mir Zafar Khan Magsi | Cash | May-2015 | CAT-198 | 215 | 550 | 118,250 |
| 12 | Mr. Mohammad Din | Cash | June-2015 | Kom-3 | 200 | 550 | 110,000 |
| 13 | Mr.Saleh Mohammad | Cash | June-2015 | CAT-198 | 50 | 550 | 27,500 |
| Total | | | | | | | 559,250 |
| Gandawah | | | | | | | |
| 14 | Mr.Mazhar Khan | Cash | Aug-2014 | CAT-227 | 150 | 550 | 82,500 |
| 15 | Mr.Sulatan | Cash | Jan-2015 | Kom-4 | 125 | 550 | 68,750 |
| 17 | Mr.Mehrab | Cash | Jan-2015 | CAT-227 | 100 | 550 | 55,000 |
| 18 | Mr.Ali Mohammad | Cash | Feb-2015 | Kom-4 | 55 | 550 | 30,250 |
| 19 | Mr.Mazhar Khan | Cash | April-2015 | CAT-227 | 200 | 550 | 110,000 |
| 20 | Mr.Altaf Hussain | Cash | April-2015 | CAT-227 | 100 | 550 | 55,000 |
| 21 | Mr.Sardar Ali | Cash | April-2015 | CAT-204 | 150 | 550 | 82,500 |
| 22 | Mr.Tarque Khan Magsi | Cash | April-2015 | CAT-204 | 50 | 550 | 27,500 |
| 23 | Haji Khadim Hussin | Cash | April-2015 | CAT-204 | 50 | 550 | 27,500 |
| 24 | Mr.Sajan Khan | Cash | April-2015 | Kom-4 | 30 | 550 | 16,500 |
| 25 | Mr.Murtaza | Cash | April-2015 | Kom-4 | 30 | 550 | 16,500 |
| 26 | Mr.Mohammad Yousaf | Cash | June-2015 | CAT-227 | 100 | 550 | 55,000 |
| Total | | | | | | | 6,270,00 |
| Jhal Magsi-II | | | | | | | |
| 27 | Mr. Mohammad Ramzan | Cash | Oct-2014 | CAT-177 | 100 | 550 | 55,000 |
| 28 | Mr.Raza Ali | Cash | Oct-2014 | CAT-231 | 100 | 550 | 55,000 |
| 29 | Mr.Mohammad Hayat | Cash | Nov-2014 | CAT-177 | 100 | 550 | 55,000 |
| 30 | Mr.Dilawar Khan | Cash | Nov-2014 | CAT-177 | 30 | 550 | 16,500 |
| 31 | Mr.Shah Nawaz | Cash | Nov-2014 | CAT-231 | 100 | 550 | 55,000 |
| 32 | Mr.Ali Ahmed | Cash | Dec-2014 | CAT-177 | 100 | 550 | 55,000 |
| 33 | Mr.Kaly Bakhsh | Cash | Dec-2014 | CAT-231 | 100 | 550 | 55,000 |
| 34 | Mr.Atta Hussain | Cash | Jan-2015 | CAT-177 | 100 | 550 | 55,000 |
| 35 | Mr.Ghulam Rasool | Cash | Jan-2015 | CAT-231 | 100 | 550 | 55,000 |
| 36 | Mr.Alamgir | Cash | Feb-2015 | CAT-177 | 200 | 550 | 110,000 |
| 37 | Mr.Mohammad Ramzan | Cash | Feb-2015 | CAT-231 | 200 | 550 | 110,000 |
| 38 | Mr.Alamgir Khan | Cash | March-2015 | CAT-177 | 100 | 550 | 55,000 |

| | | | | | | | |
|----------------------|------------------|------|------------|---------|-----|-----|------------------|
| 39 | Mr.Dilawar Khan | Cash | March-2015 | CAT-231 | 100 | 550 | 55,000 |
| 40 | Mr.Hussain Magsi | Cash | April-2015 | CAT-177 | 100 | 550 | 55,000 |
| 41 | Mr.M Saleem | Cash | April-2015 | CAT-177 | 100 | 550 | 55,000 |
| 42 | Mr.Kaly Bux | Cash | April-2015 | CAT-231 | 100 | 550 | 55,000 |
| 43 | Mr.Ali Mardan | Cash | April-2015 | CAT-231 | 100 | 550 | 55,000 |
| 44 | Mr.M Hayat | Cash | May-2015 | CAT-177 | 100 | 550 | 55,000 |
| 45 | Mr.M.Ramzan | Cash | May-2015 | CAT-177 | 100 | 550 | 55,000 |
| 46 | Mr.Ghulam Rasool | Cash | May-2015 | CAT-231 | 100 | 550 | 55,000 |
| 47 | Mr.Raza Ali | Cash | May-2015 | CAT-231 | 100 | 550 | 55,000 |
| 48 | Mr.Alamgir | Cash | June-2015 | CAT-177 | 100 | 550 | 55,000 |
| Total: | | | | | | | 1,281,500 |
| Grand Total:B | | | | | | | 2,467,750 |
| Total: A+B | | | | | | | 3,179,700 |

Annexure – 12.2

Non-deduction of house rent allowance Rs.1.422 million

(Rs. In million)

| House/ Bungalow No. | Name of Employee | Period | No of Months | Monthly House Rent | Recoverable Amount |
|---|--|---------------------|-------------------------|-----------------------------------|-------------------------------|
| Director General Agriculture (Research) Quetta | | | | | |
| Bungalow No. 09 | Syed Abdul Qaim Shah, Director | 01.15 to 08.2015 | 08 | 5809 | 0.046 |
| Bungalow No. 05 | Mr. Abdul Hameed, Office Assistant | 01.10 to 08.2015 | 68 | 2214 | 0.151 |
| B-8 | Mr. Abdul Sattar, Field Assistant | 01.10 to 08.2015 | 68 | 1543 | 0.105 |
| Bungalow No. 03 | Mr. Aslam Chouhan, Retired Director | 07.10 to 08.2015 | 62 | 5809 | 0.360 |
| A-3 | Mr. Mohammad Saleem, Agriculture Officer, Killa Abdullah | 07.15 to 08.2015 | 02 | 4432 | 0.009 |
| C-11 | Mrs. Sadiqa Dastagir, Assistant Computer Operator | 04.15 to 08.2015 | 05 | 1960 | 0.010 |
| C-13 | Mr. Ghulam Asghar, Research Officer | 04.15 to 08.2015 | 05 | 4432 | 0.022 |
| C-21 | Mr. Juma Gul, Naib Qasid | 03.13 to 08.2015 | 30 | 1366 | 0.041 |
| C-1 | Yar Mohammad, Office Assistant | 05.15 to 08.2015 | 04 | 2214 | 0.009 |
| C-15 | Mr. Shafi Mohammad, Driver | 01.14 to 08.2015 | 20 | 1588 | 0.032 |
| Total (A) | | | | | 0.784 |
| Director General Agriculture Extension Quetta | | | | | |
| Bungalow No. 01 | Mr. Ghulam Abbas, Deputy Director | 01.14 to 08.15 | 20 | 5908 | 0.118 |
| Bungalow No. 03 | Mr. Abdul Jabar Khan, Deputy Director | 01.14 to 08.15 | 20 | 5908 | 0.118 |
| Bungalow No. 06 | Syed Abdul Sattar Shah, Director Agriculture Extension Marketing | 01.14 to 08.15 | 20 | 5908 | 0.118 |
| Quarter No. A- | Mr. Zulfiqar Ahmed | 01.14 to | 20 | 4432 | 0.089 |

| | | | | | | |
|-----------------------|---------------------------------------|----------------|----|------|--------------|--|
| 06 | Butt, Statistical Officer | 08.15 | | | | |
| Quarter No. A-12 | Mr. Mohammad Tahir, Superintendent | 01.14 to 08.15 | 20 | 4432 | 0.089 | |
| Quarter No. A-13 | Mr. Zaheer Ahmad Sheikh, Stenographer | 01.14 to 08.15 | 20 | 2214 | 0.044 | |
| Quarter No. B-08 | Mr. Abdul Sattar, Field Assistant | 01.14 to 08.15 | 20 | 1543 | 0.031 | |
| Quarter No. C-20 | Mr. Mushtaq, Crop Reporter | 01.14 to 08.15 | 20 | 1543 | 0.031 | |
| Total (B) | | | | | 0.638 | |
| G. Total (A+B) | | | | | 1.422 | |

Annexure – 12.3

Non deduction of general sales tax from contractors/ suppliers- Rs.19.825 million

Project In-charge Production Enhancement Quetta

| S. No. | Item | Name of Items | Amount | GST @ 17% |
|---------------|---|---|---------------|------------------|
| 1 | Procurement of Farm Machinery and Field Implements for of directorate of Agriculture Research (H/Q) ARI Quetta. | 01 Tractor 75 HP Massey Ferguson | 1.210 | 0.176 |
| 2 | | 01 Front Blade Hydraulic, MF | 0.105 | 0.015 |
| 3 | | 01 Tractor Trolley Hydraulic, S/axle | 0.355 | 0 |
| 4 | | 01 Loader Front End MF | 0.560 | 0.0813 |
| 5 | | 02 water tank 1500 Gln, S/axel with single tyres, 11 guage iron sheet with discharge pump | 0.690 | 0.100 |
| 6 | | 04 Submersible Pumps 40 HP , China A Grade | 2.200 | 0.320 |
| Total | | | 5.120 | 0.6923 |

Director General OFWM Quetta

| S. No. | Name of work, Contractor | Department | Quantity (Rft) | Rate Per Rft (Rs.) | Amount (Rs.) | GST (Rs.) |
|---------------|---|-------------------------------|-----------------------|---------------------------|---------------------|------------------|
| 1. | Providing and laying PVC Pipe 4 inch dia, M/s Yaseen Government Contractor. | Deputy Director OFWM, Washuk | 6000 | 210.360 | 1.262 | 0.214 |
| 2. | Supply of PVC Pipe 4'dia PVC B Class, M/s Saif Contractor and General order suppliers | Deputy Director OFWM, Loralai | 110000 | - | 28.943 | 4.920 |
| 3 | PVC Pipe 4'dia B Class, M/s Gulzar Khan and Brothers | Deputy Director | 43500 | 210.000 | 9.135 | 1.600 |

| | | | | | | |
|--------------|--|---|--------|---------|---------------|---------------|
| | PVC Pipe 4'dia B Class, M/s Gulzar Khan and Brothers | OFWM, Zhob | 42000 | 210.000 | 8.820 | 1.500 |
| 4 | PVC Pipe 3'dia B Class, M/s Abdul Ghaffar and Co and Wali Mohammad | Deputy Director OFWM, Killa Saifullah | 45000 | 139.630 | 6.283 | 1.100 |
| | PVC Pipe 3'dia B Class, M/s Abdul Ghaffar and Co and Wali Mohammad | | 24000 | 210.350 | 6.310 | 1.100 |
| | PVC Pipe 4'dia B Class, M/s Abdul Ghaffar and Co and Wali Mohammad | | 30000 | 139.630 | 3.351 | 0.600 |
| 5. | PVC Pipe 4'dia B Class, M/s Attiullah and Sons | Deputy Director OFWM, Lasbella at Uthal | 150000 | 210.360 | 31.550 | 5.360 |
| Total | | | | | 95.654 | 16.394 |

Agriculture Engineer Sibi

| S # | Cash on | Firm/ contractor | Purchased items | Bill amount | + GST Amount | |
|-----|---------------------------------------|---------------------------------------|---------------------------------------|-------------------|--------------|-------|
| 01 | 25.09.14 | Imperial Enterprise Quetta-641 | p/o 1 tyre | 0.034 | 0.006 | |
| 02 | | Imperial Enterprise Quetta-642 | p/o 1 tyre | 0.034 | 0.006 | |
| 03 | | Imperial Enterprise Quetta-643 | p/o 1 tyre | 0.034 | 0.006 | |
| 04 | | Imperial Enterprise Quetta-644 | p/o 1 tyre | 0.034 | 0.006 | |
| 05 | 17.10.14 | Universal trading company Quetta-5027 | Volve, piston Rings | 0.021 | 0.004 | |
| 06 | | Universal trading company Quetta-5025 | Linner | 0.018 | 0.003 | |
| 07 | | Universal trading company Quetta-5026 | Plates | 0.009 | 0.001 | |
| 08 | | Universal trading company Quetta-5028 | Seal, volve, bearing, pully | 0.015 | 0.002 | |
| 09 | | Universal trading company Quetta-5030 | p/o Nozzles | 0.018 | 0.003 | |
| 10 | | Universal trading company Quetta-5031 | p/o Nozzles | 0.018 | 0.003 | |
| 11 | | Universal trading company Quetta-5032 | p/o Nozzles | 0.018 | 0.003 | |
| 12 | | Universal trading company Quetta-5033 | Gas kit, filter | 0.009 | 0.002 | |
| 13 | | Universal trading company Quetta-5034 | Cylinder chain | 0.014 | 0.002 | |
| 14 | | Universal trading company Quetta-5035 | Linner | 0.018 | 0.003 | |
| 15 | | Universal trading company Quetta-5036 | Seal, water body kit, valve, bolt | 0.012 | 0.002 | |
| 16 | | Universal trading company Quetta-5037 | Bearing, piston ring | 0.021 | 0.004 | |
| 17 | | Universal trading company Quetta-5038 | Valve, piston ring | 0.021 | 0.004 | |
| 18 | | Universal trading company Quetta-5020 | p/o 1 tyre | 0.039 | 0.007 | |
| 19 | | Universal trading company Quetta-5021 | p/o 1 tyre | 0.039 | 0.007 | |
| 20 | | Universal trading company Quetta-5022 | p/o 1 tyre | 0.039 | 0.007 | |
| 21 | | Universal trading company Quetta-5023 | p/o 1 tyre | 0.039 | 0.007 | |
| 22 | | Noushad mtors Karachi-1572 | Linner | 0.018 | 0.003 | |
| 23 | | Noushad mtors Karachi-1571 | Pin | 0.017 | 0.003 | |
| 24 | | Noushad mtors Karachi-1570 | Volve. Rings | 0.021 | 0.004 | |
| 25 | | Noushad mtors Karachi-1569 | Bearing, piston | 0.021 | 0.004 | |
| 26 | | Noushad mtors Karachi-1573 | Seal, gas kit etc | 0.014 | 0.002 | |
| 27 | | 13.02.15 | Universal trading company Quetta-5203 | Hydrolic pump | 0.025 | 0.004 |
| 28 | | | Universal trading company Quetta-5202 | p/o head | 0.090 | 0.015 |
| 29 | | | Universal trading company Quetta-5198 | p/o oil filters | 0.018 | 0.003 |
| 30 | | | Universal trading company Quetta-5201 | p/o Radiator core | 0.093 | 0.016 |
| 31 | Universal trading company Quetta-5197 | | p/o Plunger | 0.020 | 0.003 | |
| 32 | Universal trading company Quetta-5181 | | p/o Cartridge | 0.024 | 0.004 | |
| 33 | Universal trading company Quetta-5180 | | p/o Cartridge | 0.024 | 0.004 | |
| 34 | 05.12.14 | Mughal motors Karachi-648 | p/o cylinder | 0.010 | 0.002 | |
| 35 | | Mughal motors Karachi-651 | p/o cylinder | 0.010 | 0.002 | |
| 36 | | Mughal motors Karachi-951 | p/o Nozzle | 0.018 | 0.003 | |
| 37 | | Mughal motors Karachi-952 | p/o Nozzle | 0.018 | 0.003 | |
| 38 | | Mughal motors Karachi-953 | p/o Nozzle | 0.018 | 0.003 | |
| 39 | | Mughal motors Karachi-954 | p/o Nozzle | 0.018 | 0.003 | |
| 40 | | Mughal motors Karachi-955 | p/o Nozzle | 0.018 | 0.003 | |
| 41 | | Mughal motors Karachi-956 | p/o Nozzle | 0.018 | 0.003 | |

| S # | Cash on | Firm/ contractor | Purchased items | Bill amount | + GST Amount |
|--------------|---------------------------------|---------------------------|---------------------------------|-----------------------|--------------|
| 42 | | Mughal motors Karachi-938 | p/o cylinder | 0.020 | 0.003 |
| 43 | | Mughal motors Karachi-939 | Bonnet | 0.020 | 0.003 |
| 44 | | Mughal motors Karachi-957 | p/o Nozzle | 0.017 | 0.003 |
| 45 | | Mughal motors Karachi-958 | p/o Nozzle | 0.017 | 0.003 |
| 46 | | Mughal motors Karachi-958 | p/o Nozzle | 0.017 | 0.003 |
| 47 | | 02.06.15 | Imperial Enterprise Quetta-1072 | p/o 1 battery 190 AMP | 0.017 |
| 48 | Imperial Enterprise Quetta-1073 | | p/o 1 battery 190 AMP | 0.017 | 0.003 |
| 49 | Imperial Enterprise Quetta-1074 | | p/o 1 battery 190 AMP | 0.017 | 0.003 |
| 50 | Imperial Enterprise Quetta-1075 | | p/o 1 battery 190 AMP | 0.017 | 0.003 |
| 51 | Imperial Enterprise Quetta-1076 | | p/o 1 battery 190 AMP | 0.017 | 0.003 |
| 52 | Imperial Enterprise Quetta-1077 | | p/o 1 battery 190 AMP | 0.017 | 0.003 |
| Total | | | | 1.209 | 0.209 |

Agriculture Engineer Dera Murad Jamali

| S. No. | Name of firm | Bill No. & Dated | Contract Value including GST (Rs.) | GST 17 % Amount (Rs.) |
|--------|----------------------|------------------|------------------------------------|-----------------------|
| 1. | Imperial Enterprises | 130,12.9.2014 | 0.018 | 0.003 |
| 2 | | 139,8.9.2014 | 0.014 | 0.002 |
| 3 | | 126,8-9-2014 | 0.035 | 0.005 |
| 4 | | 127,8-9-2014 | 0.035 | 0.005 |
| 5 | | 137,8-9-2014 | 0.020 | 0.003 |
| 6 | | 138,8-9-2014 | 0.020 | 0.003 |
| 7 | | 412,25-12-2014 | 0.019 | 0.003 |
| 8 | | 316,2-12-2014 | 0.023 | 0.003 |
| 9 | | 362,11-12-2014 | 0.025 | 0.004 |
| 10 | | 363,11-12-2014 | 0.015 | 0.002 |
| 11 | | 364,11-12-2014 | 0.021 | 0.003 |
| 12 | | 838,17-3-2015 | 0.028 | 0.004 |
| 13 | | 834,12-3-2015 | 0.019 | 0.003 |
| 14 | | 835,12-3-2015 | 0.019 | 0.003 |
| 15 | | 836,12-3-2015 | 0.028 | 0.004 |
| 16 | | 837,12-3-2015 | 0.021 | 0.003 |
| 17 | | 795,5-3-2015 | 0.023 | 0.003 |
| 18 | | 933,17-4-2015 | 0.010 | 0.001 |
| 19 | | 934,17-4-2015 | 0.017 | 0.002 |
| 20 | | 954,13-4-2015 | 0.022 | 0.003 |
| 21 | | 955,12-4-2015 | 0.021 | 0.003 |
| 22 | | 956,13-4-2015 | 0.076 | 0.011 |
| 23 | | 1113,22-5-2015 | 0.017 | 0.002 |
| 24 | | 1114,22-5-2015 | 0.017 | 0.002 |
| 25 | | 1115,22-5-2015 | 0.017 | 0.002 |
| 26 | | 1112,22-5-2015 | 0.017 | 0.002 |

| S. No. | Name of firm | Bill No. & Dated | Contract Value including GST (Rs.) | GST 17 % Amount (Rs.) |
|---------------|-----------------------|-----------------------------|---|------------------------------|
| 27 | Universal Traders | 4843,22.4.2014 | 0.021 | 0.003 |
| 28 | | 5083,10-9-2014 | 0.045 | 0.007 |
| 29 | | 5084,10-9-2014 | 0.045 | 0.007 |
| 30 | | 5085,12-9-2014 | 0.020 | 0.003 |
| 31 | | 5086,12-9-2014 | 0.020 | 0.003 |
| 32 | Mughal Quality Motors | 600,5.9.2014 | 0.004 | 0.001 |
| 33 | | 601,5.9.2014 | 0.021 | 0.003 |
| 34 | | 603,5.9.2014 | 0.015 | 0.002 |
| 35 | | 606,5.9.2014 | 0.021 | 0.003 |
| 36 | | 619,13.9.2014 | 0.021 | 0.003 |
| 37 | | 620,13.9.2014 | 0.022 | 0.003 |
| 38 | | 621,13.9.2014 | 0.022 | 0.003 |
| 39 | | 653,27.10.2014 | 0.016 | 0.002 |
| 40 | | 639,9.10.2014 | 0.005 | 0.001 |
| 41 | | 654,27.10.2014 | 0.014 | 0.002 |
| 42 | | 724,4-12-2014 | 0.025 | 0.004 |
| 43 | | 732,5-12-2014 | 0.022 | 0.003 |
| 44 | | 733,5-12-2014 | 0.022 | 0.003 |
| 45 | | 734,5-12-2015 | 0.019 | 0.003 |
| 46 | | 983,6-3-2015 | 0.021 | 0.003 |
| 47 | | 984,6-3-2015 | 0.021 | 0.003 |
| 48 | | 985,6-3-2015 | 0.019 | 0.003 |
| 49 | | 988,6-3-2015 | 0.021 | 0.003 |
| 50 | | 989,6-3-2015 | 0.021 | 0.003 |
| 51 | | 990,7-3-2015 | 0.025 | 0.004 |
| 52 | | 991,7-3-2015 | 0.019 | 0.003 |
| 53 | | 992,7-3-2015 | 0.022 | 0.003 |
| 54 | | 993,7-3-2015 | 0.025 | 0.004 |
| 55 | | 994,7-3-2015 | 0.029 | 0.004 |
| 56 | | 924,12-2-12015 | 0.019 | 0.003 |
| 57 | | 1030,3-4-2015 | 0.023 | 0.003 |
| 58 | | 1031,3-4-2015 | 0.022 | 0.003 |
| 59 | | 1033,3-4-2015 | 0.020 | 0.003 |
| 60 | | 1074,13-4-2015 | 0.016 | 0.003 |
| 61 | | 1053,11-4-2015 | 0.020 | 0.003 |
| 62 | | 1054,11-4-2015 | 0.020 | 0.003 |
| 63 | | 1055,11-4-2015 | 0.021 | 0.003 |
| 64 | | 1056,11-4-2015 | 0.026 | 0.004 |
| 65 | | 1085,14-4-2015 | 0.020 | 0.003 |
| 66 | | 1106,2-5-2015 | 0.022 | 0.003 |
| 67 | | 1107,2-5-2015 | 0.023 | 0.003 |
| 68 | | 1091,16-4-2015 | 0.023 | 0.003 |
| 69 | 1032,3-4-2015 | 0.047 | 0.007 | |

| S. No. | Name of firm | Bill No. & Dated | Contract Value including GST (Rs.) | GST 17 % Amount (Rs.) |
|--------------|----------------|------------------|------------------------------------|-----------------------|
| 70 | | 1175,2-6-2015 | 0.036 | 0.005 |
| 71 | | 1176,2-6-2015 | 0.036 | 0.005 |
| 72 | | 1177,2-6-2015 | 0.101 | 0.015 |
| 73 | | 984,5-11-2014 | 0.023 | 0.003 |
| 74 | | 985,5-11-2014 | 0.011 | 0.002 |
| 75 | | 943,5-11-2014 | 0.036 | 0.005 |
| 76 | | 944,5-11-2014 | 0.036 | 0.005 |
| 77 | | 945,5-11-2014 | 0.024 | 0.004 |
| 78 | | 1020,11-12-2014 | 0.015 | 0.002 |
| 79 | | 1186,15-2-2015 | 0.011 | 0.002 |
| 80 | | 1222,9-3-2015 | 0.023 | 0.003 |
| 81 | | 1223,9-3-2015 | 0.029 | 0.004 |
| 82 | | 1224,9-3-2015 | 0.023 | 0.003 |
| 83 | | 1225,9-3-2015 | 0.027 | 0.004 |
| 84 | SAAD & Company | 1226,9-3-2015 | 0.019 | 0.003 |
| 85 | | 1227,9-3-2015 | 0.021 | 0.003 |
| 86 | | 1228,9-3-2015 | 0.021 | 0.003 |
| 87 | | 1211,15-3-2015 | 0.024 | 0.003 |
| 88 | | 1346,16-4-2015 | 0.019 | 0.003 |
| 89 | | 1347,16-4-2015 | 0.025 | 0.004 |
| 90 | | 1348,16-4-2015 | 0.011 | 0.002 |
| 91 | | 1363,16-4-2015 | 0.021 | 0.003 |
| 92 | | 1364,16-4-2015 | 0.027 | 0.004 |
| 93 | | 1365,16-4-2015 | 0.017 | 0.003 |
| 94 | | 1366,16-4-2015 | 0.015 | 0.002 |
| 95 | | 1188,7-4-2015 | 0.018 | 0.003 |
| Total | | | | 2.534 |

Annexure - 12.4

Less / Non deduction of income tax - Rs.7.003 million
Director General OFWM Quetta

| Name of Firm | Cheque No. and Date | Amount (Rs.) | Income tax (Rs.) |
|---|----------------------------|---------------------|-------------------------|
| M/s National Engineering Services, Pakistan | 0969712, 13.6.2015 | 19.500 | 1.950 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|--|---|--------------------------------------|---------------------|----------------------------|-----------------------------|-----------------------|
| Director General On Farm of Water Management, Balochistan | | | | | | |
| 1 | Water Management for agriculture Growth | M/s Ghulam Shah Muhammad Hassani G/c | 1.386 | 0.097 | 0.104 | 0.007 |
| 2 | | M/s National PVC G/c | 7.80 | 0.311 | 0.351 | 0.040 |
| 3 | | M/s saif Constrection Co G/c | 4.79 | 0.191 | 0.215 | 0.024 |
| 4 | Total | | | 0.599 | 0.67 | 0.071 |
| Deputy Director On Farm of Water Management, Jhal Magsi | | | | | | |
| 5 | Lining of water courses | M/s to Haji Abdul Karim G/c | 8.316 | 0.582 | 0.624 | 0.042 |
| 6 | construction of WST | M/s to Haji Abdul Karim G/c | 2.575 | 0.180 | 0.193 | 0.013 |
| 7 | construction of WST | M/s to Haji Abdul Karim G/c | 2.137 | 0.180 | 0.193 | 0.013 |
| 8 | lining of water courses(PCC 1:2:4) | M/s to Haji Abdul Karim G/c | 8.316 | 0.582 | 0.624 | 0.042 |
| 9 | construction of WST | M/s to Haji Abdul Karim G/c | 2.577 | 0.180 | 0.193 | 0.013 |
| Total | | | | | | 0.123 |
| Deputy Director On Farm of Water Management, Kachhi Bolan | | | | | | |
| 10 | Construction of Kacha Talaab | M/s Muhammad Arif Brother G/c | 0.941 | 0.056 | 0.071 | 0.014 |
| 11 | Construction of Open | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|--------------|--|----------------------------------|--------------|---------------------|----------------------|----------------|
| | Wall | | | | | |
| 12 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 13 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 14 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 15 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 16 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 17 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 18 | Construction of Kacha Talaab | M/s Muhammad Arif Brother G/c | 0.637 | 0.038 | 0.048 | 0.010 |
| 19 | Construction of Kacha Talaab | | 0.329 | 0.020 | 0.025 | 0.005 |
| 20 | Construction of Kacha Talaab | | 0.789 | 0.047 | 0.059 | 0.012 |
| 21 | Construction of Kachha Protection Band | | 1.770 | 0.106 | 0.133 | 0.027 |
| 22 | Construction of Kachha Protection Band | | 2.275 | 0.137 | 0.171 | 0.034 |
| 23 | Construction of Kachha Protection Band | | 0.730 | 0.044 | 0.055 | 0.011 |
| 24 | Construction of Kachha Tallab | | 0.314 | 0.019 | 0.024 | 0.005 |
| 25 | Construction of Kachha Protection Band | | 1.755 | 0.105 | 0.132 | 0.026 |
| 26 | Construction of Kachha Protection Band | M/s Itehad Enterprises | 0.647 | 0.039 | 0.049 | 0.010 |
| 27 | Construction of Kachha Tallab | M/s Itehad Enterprises | 1.159 | 0.070 | 0.087 | 0.017 |
| 28 | Construction of Kachha Tallab | M/s Muhammad Arif Brother G/c | 0.197 | 0.013 | 0.015 | 0.002 |
| 29 | Construction of Kachha Protection Band | M/s Shaman Ali & Shahbaz Khan Co | 0.923 | 0.060 | 0.069 | 0.009 |
| Total | | | | | | 0.211 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|---|--|---|--------------|---------------------|----------------------|----------------|
| Deputy Director On Farm of Water Management, Pishin | | | | | | |
| 38 | Cleaning of Karaez at Pishin | M/s Haji Zainullah Kakar | 10.00 | 0.68 | 0.75 | 0.070 |
| 39 | Construction of Water storage Tank | M/s Muhammad Raza G/c | 4.75 | 0.332 | 0.356 | 0.025 |
| 40 | Supply and installation of Pvc, rehabilitation of Karaez | M/s Prime Star industries, pvt ltd Quetta | 28.713 | 2.010 | 2.153 | 0.153 |
| 41 | Supply and installation of Pvc | M/s Prime Star industries, pvt ltd Qta | 10.00 | 0.68 | 0.75 | 0.070 |
| 42 | Drilling and development of local bore | M/s Noor Muhammad | 2.00 | 0.120 | 0.140 | 0.020 |
| 43 | Provision of local bore | M/s Syed Mohammad Khair, G/c | 8.30 | 0.581 | 0.623 | 0.042 |
| 44 | Drilling of local bore | M/s Syed Mohammad Khair, G/c | 4.75 | 0.332 | 0.356 | 0.025 |
| 45 | 5 Nos Hand Bore | M/s Syed Naseer Ahmad, G/c | 4.00 | 0.280 | 0.30 | 0.020 |
| Total | | | | | | 0.425 |
| Deputy Director On Farm of Water Managemnt, Washuk | | | | | | |
| 53 | providing and lying of pipe | M/s Khan Jan G/c | 1.724 | 0.12 | 0.13 | 0.01 |
| 54 | drilling and development | M/s Khan Jan G/c | 0.25 | 0.0175 | 0.019 | 0.001 |
| 55 | protection Bandat | M/s Bohair Jan G/c | 1.087 | 0.076 | 0.081 | 0.005 |
| 56 | construction water Stoarge Tank | M/s Bohair Jan G/c | 0.986 | 0.069 | 0.073 | 0.004 |
| 57 | Installation of PVC pipe | M/s Yaseen | 1.777 | 0.124 | 0.133 | 0.009 |
| 58 | protection Bandat | M/s Mirwani | 3.5 | 0.245 | 0.262 | 0.017 |
| 59 | construction of water tank amd lying of pipe | M/s Khan Jan G/c | 1.724 | 0.12 | 0.13 | 0.01 |
| Total | | | | | | 0.056 |
| Deputy Director On Farm of Water Managemnt, Musa Khail | | | | | | |
| 60 | water chanel in Tehsil Kingri Drug | M/s National PVC | 2.365 | 0.095 | 0.106 | 0.012 |
| 61 | water chanel in Tehsil | M/s National PVC | 0.870 | 0.061 | 0.065 | 0.004 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|--|---|-----------------------------|--------------|---------------------|----------------------|----------------|
| | Kingri Drug | | | | | |
| 62 | water chanel in Tehsil Kingri Drug | M/s Haji Sahib Jan and Sons | 3.897 | 0.000 | 0.292 | 0.292 |
| 63 | water chanel in Tehsil Kingri Drug | M/s Haji Sahib Jan and Sons | 3.897 | 0.000 | 0.292 | 0.292 |
| 64 | water chanel in Tehsil Kingri Drug | M/s National PVC | 0.870 | 0.061 | 0.065 | 0.004 |
| 65 | water chanel in Tehsil Kingri Drug | M/s National PVC | 2.365 | 0.095 | 0.106 | 0.012 |
| 66 | Construction of Ponds | M/s Haji Zahid Musakhail | 2.410 | 0.000 | 0.181 | 0.181 |
| 67 | Construction of Ponds | M/s Haji Zahid Musakhail | 7.444 | 0.000 | 0.558 | 0.558 |
| 68 | Construction of Ponds | M/s Haji Zahid Musakhail | 2.410 | 0.000 | 0.181 | 0.181 |
| 69 | Construction of Ponds | M/s Haji Zahid Musakhail | 7.444 | 0.000 | 0.558 | 0.558 |
| Total | | | | | | 2.095 |
| Deputy Director On Farm of Water Managemnt, Mastung | | | | | | |
| 72 | Construction of WST and provision of PVC pipe for Agriculture | M/s Masood Builders, G/c | 2.100 | 0.074 | 0.095 | 0.021 |
| 73 | Construction of WST and provision of PVC pipe for Agriculture | M/s Masood Builders, | 6.982 | 0.244 | 0.314 | 0.070 |
| 74 | Provision of PVC pipe line in U/Cs Matung | M/s Hazoor Bux G/c | 4.367 | 0.153 | 0.197 | 0.044 |
| 75 | Provision of PVC pipe line in U/Cs Matung | M/s Hazoor Bux | 6.982 | 0.244 | 0.314 | 0.070 |
| 76 | Provision of PVC pipe line in U/Cs Matung | M/s Hazoor Bux | 4.207 | 0.168 | 0.189 | 0.021 |
| 77 | Provision of PVC pipe line in U/Cs Matung | M/s Hazoor Bux | 6.515 | 0.261 | 0.293 | 0.033 |
| 78 | Construction of WST and provision of PVC pipe for Agriculture | M/s Masood Builders, | 3.009 | 0.120 | 0.135 | 0.015 |
| 79 | Construction of WST | M/s Masood Builders | 0.662 | 0.039 | 0.050 | 0.010 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|---|---|---------------------------|--------------|---------------------|----------------------|----------------|
| | and provision of PVC pipe for Agriculture | ,Govt | | | | |
| 50 | Construction of WST and provision of PVC pipe for Agriculture | M/s Masood Builders, Govt | 0.398 | 0.021 | 0.030 | 0.009 |
| 51 | Provision of PVC pipe line in U/Cs Matung | M/s Hazoor Bux | 1.284 | 0.059 | 0.070 | 0.012 |
| Total | | | | | | 0.305 |
| Deputy Director On Farm of Water Managemnt, Kalat | | | | | | |
| 52 | Provision of PVC pipe line and Bulldocer Tractor hours in Khaliqabad | M/s Zeshan Rasool | 0.827 | 0.058 | 0.062 | 0.004 |
| 53 | provision of pipe line in U/Cs | M/s Zeshan Rasool | 0.930 | 0.065 | 0.070 | 0.005 |
| 54 | provision of pipe line in U/Cs | M/s Zeshan Rasool | 0.827 | 0.058 | 0.062 | 0.004 |
| 55 | earth work for land levelling/development of Micro Bandat and dressing of existing Bandants | M/s Zeshan Rasool | 2.053 | 0.144 | 0.154 | 0.010 |
| 56 | earth work for land levelling/development of Micro Bandat and dressing of existing Bandants | M/s Zeshan Rasool | 4.998 | 0.350 | 0.375 | 0.025 |
| 57 | construction of water channel at Johan | M/s Zeshan Rasool | 3.102 | 0.217 | 0.233 | 0.016 |
| 58 | Installation of PVc pipe | M/s Zeshan Rasool | 4.896 | 0.343 | 0.367 | 0.024 |
| Total | | | | | | 0.088 |
| Deputy Director On Farm of Water Management, lasbella at Uthal | | | | | | |
| 59 | pipes fo Agriculture Land/solar based water bores | M/s Attiullah & Sons | 13.76 | 0.963 | 1.032 | 0.069 |
| 60 | pipes fo Agriculture Land/solar based water bores | M/s Attiullah & Sons | 10 | 0.7 | 0.75 | 0.05 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|---|---|-------------------------------|--------------|---------------------|----------------------|----------------|
| 61 | pipes fo Agriculture Land/solar based water bores | M/s Attiullah & Sons | 14.2 | 0.99 | 1.065 | 0.075 |
| 62 | pipes fo Agriculture Land/solar based water bores | M/s Attiullah & Sons | 9.56 | 0.67 | 0.72 | 0.05 |
| Total | | | | | | 0.244 |
| Deputy Director On Farm of Water Managemnt, Naseerabad | | | | | | |
| 63 | Construction of Kacha Talaab | M/s Muhammad Arif Brother G/c | 0.941 | 0.056 | 0.071 | 0.014 |
| 64 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 65 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 66 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 67 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 68 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 69 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 70 | Construction of Open Wall | M/s Ejaz Ali Builders | 0.283 | 0.017 | 0.021 | 0.004 |
| 71 | Construction of Kacha Talaab | M/s Muhammad Arif Brother G/c | 0.637 | 0.038 | 0.048 | 0.010 |
| 72 | Construction of Kacha Talaab | M/s Muhammad Arif Brother G/c | 0.329 | 0.020 | 0.025 | 0.005 |
| 73 | Construction of Kacha Talaab | M/s Muhammad Arif Brother G/c | 0.789 | 0.047 | 0.059 | 0.012 |
| 74 | Construction of Kachha Protection Band | M/s Muhammad Arif Brother G/c | 1.770 | 0.106 | 0.133 | 0.027 |
| 75 | Construction of Kachha Protection Band | M/s Muhammad Arif Brother G/c | 2.275 | 0.137 | 0.171 | 0.034 |
| 76 | Construction of Kachha Protection Band | M/s Muhammad Arif Brother G/c | 0.730 | 0.044 | 0.055 | 0.011 |
| 77 | Construction of Kachha Tallab | M/s Muhammad Arif Brother G/c | 0.314 | 0.019 | 0.024 | 0.005 |

| S. No. | Name of Schemes | Name of Firm / Contractor | Amount (Rs.) | I. T Deducted (Rs.) | I.T Deductible (Rs.) | Recovery (Rs.) |
|---|--|--|---------------|---------------------|----------------------|----------------|
| 78 | Construction of Kachha Protection Band | M/s Muhammad Arif Brother G/c | 1.755 | 0.105 | 0.132 | 0.026 |
| 79 | Construction of Kachha Protection Band | M/s Itehad Enterprises | 0.647 | 0.039 | 0.049 | 0.010 |
| 80 | Construction of Kachha Tallab | M/s Itehad Enterprises | 1.159 | 0.070 | 0.087 | 0.017 |
| 81 | Construction of Kachha Tallab | M/s Muhammad Arif Brother G/c | 0.197 | 0.013 | 0.015 | 0.002 |
| 82 | Construction of Kachha Protection Band | M/s Shaman Ali & Shahbaz Khan Co | 0.923 | 0.060 | 0.069 | 0.009 |
| Total | | | 14.443 | 0.872 | 1.083 | 0.211 |
| Deputy Director On Farm of Water Management, Khuzdar | | | | | | |
| 83 | M/s Saifullah Muhammad Shai G/c | Flood Prorection Band | 17.183 | 1.117 | 1.289 | 0.1 |
| 84 | | Provision supply of Diesel Enginr | 4.345 | 0.174 | 0.195 | 0.02 |
| 85 | | WST | 0.334 | 0.02 | 0.025 | 0.004 |
| 86 | | WST | 4.94 | 0.321 | 0.37 | 0.049 |
| 87 | | Cleaning of Karezajat | 1.224 | 0.079 | 0.091 | 0.013 |
| 88 | | WST | 3.7 | 0.241 | 0.278 | 0.038 |
| 89 | | Prorection Band | 11.398 | 0.74 | 0.854 | 0.114 |
| 90 | | Prorection Band | 4.32 | 0.28 | 0.324 | 0.043 |
| 91 | | Prorection Band | 1.44 | 0.101 | 0.108 | 0.007 |
| Total | | | 48.884 | 3.073 | 3.534 | 0.388 |
| Deputy Director OFWM Loralai | | | | | | |
| 92 | M/s Saif Construction Company G/c | Earth work for Embankment lead up to 30 m reaming/compaction | 9.925 | 0 | 0 | 0.744 |
| 93 | | Earth work for land development | 4.550 | 0 | 0 | 0.341 |
| 94 | | Earth work for land development | 3.033 | 0 | 0 | 0.227 |
| Total | | | 17.508 | | | 1.312 |
| Grand Total | | | | | | 5.530 |

Annexure – 14.1

**Non- deduction of conveyance allowance/ unjustified expenditure of
Rs.12.840 million on account of POL**

| S. No. | S&GAD (BUSES) | | | | | |
|-----------|----------------|--------------|--------------------|------------------------|----------------------|---------|
| | Vehicle No. | Make/Model | Route | CB No. and month | POL for the month | Amount |
| 1 | QAD- 5210 | 1986 Coaster | Qta to Teeri | 7/ July 14 | 30.6.2014 | 109,000 |
| | | | | 1/ July 14 | 30.4.2014 | 123,602 |
| | | | | 429/ June 15 | 31.3.2015 | 103,638 |
| | | | | 277/ March 15 | 31.1.2015 | 110,690 |
| | | | | 237/ Feb 15 | 31.10.2014 | 116,032 |
| | | | | 236/ Feb 15 | 30.11.2014 | 85,108 |
| | | | | 235/ Feb 15 | 31.12.2014 | 134,481 |
| 2 | QAD- 5218 | 1986 Coaster | Qta to By pass | 7/ July 14 | 30.6.2014 | 82,076 |
| | | | | 1/ July 14 | 30.4.2014 | 95,958 |
| | | | | 429/ June 15 | 31.3.2015 | 61,372 |
| | | | | 277/ March 15 | 31.1.2015 | 81,248 |
| | | | | 237/ Feb 15 | 31.10.2014 | 72,164 |
| | | | | 236/ Feb 15 | 30.11.2014 | 79,236 |
| | | | | 235/ Feb 15 | 31.12.2014 | 76,848 |
| 3 | Ch:13981 | Nil | Qta to Chormian | 429/ June 15 | 31.3.2015 | 111,044 |
| | | | | 429/ June 15 | 31.3.2015 | 215,020 |
| 4 | QAF- 9459 | 1986 Coaster | Qta to Kambrani | 7/ July 14 | 30.6.2014 | 112,050 |
| | | | | 1/ July 14 | 30.4.2014 | 83,812 |
| | | | | 429/ June | 31.3.2015 | 77,632 |

| | | | | | | |
|---|----------|---------------|--------------------|---------------|------------|---------|
| | | | | 15 | | |
| | | | | 277/ March 15 | 31.1.2015 | 72,127 |
| | | | | 237/ Feb 15 | 31.10.2014 | 91,046 |
| | | | | 236/ Feb 15 | 30.11.2014 | 85,436 |
| | | | | 235/ Feb 15 | 31.12.2014 | 97,588 |
| 5 | QAM-9970 | 2004 Hino bus | Qta to Mastung | 7/ July 14 | 30.6.2014 | 187,112 |
| | | | | 429/ June 15 | 31.3.2015 | 176,290 |
| | | | | 1/ July 14 | 30.4.2014 | 207,670 |
| | | | | 277/ March 15 | 31.1.2015 | 202,916 |
| | | | | 237/ Feb 15 | 31.10.2014 | 215,004 |
| | | | | 236/ Feb 15 | 30.11.2014 | 230,459 |
| | | | | 235/ Feb 15 | 31.12.2014 | 164,911 |
| 6 | QBA-132 | 2013 Coaster | Qta to Muslim bagh | 429/ June 15 | 31.3.2015 | 129,133 |
| | | | | 429/ June 15 | 31.3.2015 | 129,133 |
| | | | | 277/ March 15 | 31.1.2015 | 116,442 |
| 7 | QAM-9972 | 2004 Hino bus | Qta to Albark | 7/ July 14 | 30.6.2014 | 234,450 |
| | | | | 1/ July 14 | 30.4.2014 | 223,114 |
| | | | | 429/ June 15 | 31.3.2015 | 149,216 |
| | | | | 277/ March 15 | 31.1.2015 | 181,039 |
| | | | | 237/ Feb 15 | 31.10.2014 | 210,149 |
| | | | | 236/ Feb 15 | 30.11.2014 | 188,269 |
| | | | | 235/ Feb 15 | 31.12.2014 | 89,965 |

| | | | | | | |
|----|----------|---------------|----------------|---------------|------------|---------|
| 8 | QAM-9973 | 2004 Hino bus | Qta to Pishin | 7/ July 14 | 30.6.2014 | 233,351 |
| | | | | 1/ July 14 | 30.4.2014 | 241,856 |
| | | | | 429/ June 15 | 31.3.2015 | 142,751 |
| | | | | 277/ March 15 | 31.1.2015 | 212,040 |
| | | | | 237/ Feb 15 | 31.10.2014 | 195,292 |
| | | | | 236/ Feb 15 | 30.11.2014 | 226,383 |
| | | | | 235/ Feb 15 | 31.12.2014 | 231,310 |
| 9 | QAT-112 | 2009 Coaster | Mir abad | 61/ Sep 14 | 30.6.2014 | 77,680 |
| | | | | 1/ July 14 | 30.4.2014 | 73,650 |
| | | | | 429/ June 15 | 31.3.2015 | 69,022 |
| | | | | 277/ March 15 | 31.1.2015 | 54,962 |
| | | | | 237/ Feb 15 | 31.10.2014 | 76,480 |
| | | | | 236/ Feb 15 | 30.11.2014 | 57,595 |
| | | | | 235/ Feb 15 | 31.12.2014 | 71,133 |
| 10 | QAT-113 | 2009 Coaster | Qta to Kulpur | 1/ July 14 | 30.4.2014 | 160,103 |
| | | | | 1/ July 14 | 30.4.2014 | 167,646 |
| | | | | 429/ June 15 | 31.3.2015 | 160,885 |
| | | | | 277/ March 15 | 31.1.2015 | 166,087 |
| | | | | 237/ Feb 15 | 31.10.2014 | 145,704 |
| | | | | 236/ Feb 15 | 30.11.2014 | 181,572 |
| | | | | 235/ Feb 15 | 31.12.2014 | 175,332 |
| 11 | QAT-114 | 2009 Coaster | Qta to Saranan | 1/ July 14 | 30.4.2014 | 134,826 |
| | | | | 1/ July 14 | 30.4.2014 | 150,674 |
| | | | | 429/ June | 31.3.2015 | 112,129 |

| | | | | | | |
|----|----------|--------------|-----------------|------------------|------------|---------|
| | | | | 15 | | |
| | | | | 277/ March 15 | 31.1.2015 | 108,621 |
| | | | | 237/ Feb 15 | 31.10.2014 | 132,756 |
| | | | | 236/ Feb 15 | 30.11.2014 | 105,147 |
| | | | | 235/ Feb 15 | 31.12.2014 | 122,394 |
| 12 | QAT-127 | 2009 Coaster | Nava Killi | 1/ July 14 | 30.4.2014 | 103,505 |
| | | | | 1/ July 14 | 30.4.2014 | 96,990 |
| | | | | 429/ June 15 | 31.3.2015 | 92,167 |
| | | | | 277/ March 15 | 31.1.2015 | 96,240 |
| | | | | 237/ Feb 15 | 31.10.2014 | 103,752 |
| | | | | 236/ Feb 15 | 30.11.2014 | 86,965 |
| | | | | 235/ Feb 15 | 31.12.2014 | 96,605 |
| 13 | QAV-5333 | 2010 Coaster | Qta to Kanak | 7/ July 14 | 30.6.2014 | 147,465 |
| | | | | 1/ July 14 | 30.4.2014 | 167,646 |
| | | | | 429/ June 15 | 31.3.2015 | 102,779 |
| | | | | 277/ March 15 | 31.1.2015 | 131,008 |
| | | | | 237/ Feb 15 | 31.10.2014 | 132,756 |
| | | | | 236/ Feb 15 | 30.11.2014 | 114,828 |
| | | | | 235/ Feb 15 | 31.12.2014 | 134,485 |
| 14 | QAV-5444 | 2010 Coaster | Qta to Kambrani | 7/ July 14 | 30.6.2014 | 121,089 |
| | | | | 1/ July 14 | 30.4.2014 | 152,774 |
| | | | | 429/ June 15 | 31.3.2015 | 89,330 |
| | | | | 277/ March 15 | 31.1.2015 | 102,000 |

| | | | | | | | |
|--------------|--------------|-------------|------|---------|------------------|------------|-------------------|
| | | | | | 276/ March 15 | 31.1.15 | 4,345 |
| | | | | | 237/ Feb 15 | 31.10.2014 | 123,045 |
| | | | | | 236/ Feb 15 | 30.11.2014 | 85,436 |
| | | | | | 235/ Feb 15 | 31.12.2014 | 115,071 |
| 15 | QAV- 5115 | 2010 bus | Hino | Brewery | 7/ July 14 | 30.6.2014 | 148,728 |
| | | | | | 1/ July 14 | 30.4.2014 | 162,302 |
| | | | | | 429/ June 15 | 31.3.2015 | 153,256 |
| | | | | | 277/ March 15 | 31.1.2015 | 153,590 |
| | | | | | 237/ Feb 15 | 31.10.2014 | 134,868 |
| | | | | | 236/ Feb 15 | 30.11.2014 | 190,718 |
| | | | | | 235/ Feb 15 | 31.12.2014 | 195,944 |
| Total | | | | | | | 12,839,548 |

Annexure – 14.2

Non-deduction of Income Tax and GST – Rs.1.558 million

| S. No. | Cheque No. and date | Name of firm | Bill No. and date | Particular | Amount | 17% GST |
|--------------|---------------------|-----------------------------|--------------------------|--|--------------|--------------|
| 1 | Nil | Al-Falah traders Qta | 633/ 6.2.2015 | 80 AMP 16 Nos. batteries @ 8710 each | 0.139 | 0.024 |
| 2 | Nil | Al-Falah traders Qta | 629/ 9.2.2015 | 100 AMP 6 Nos. batteries @ 11050 each | 0.066 | 0.011 |
| 3 | Nil | Al-Falah traders Qta | 635/ 9.2.2015 | 32 Nos. batteries @ 4810 each | 0.154 | 0.026 |
| 4 | Nil | Al-Falah traders Qta | 638/ 10.2.2015 | 14 Nos. batteries @ 5720 each | 0.080 | 0.014 |
| 5 | 1041183, 30.6.15 | Kissan Engineering Lahore | 1415- 0533/22.6.15 | Mechanical Road sweeper | 1.600 | 0.272 |
| 6 | 1022486, 30.6.15 | Balochistan tractors Noshki | 1606/Nil | Millat Massy Tractor | 0.750 | 0.127 |
| 7 | Nil | Shah stationery | 3123/Nil | Photostat paper, Gum stick, stapler, etc | 0.217 | 0.037 |
| 8 | Nil | Shah stationery | 3125/Nil | 6 Nos. of stationery items | 0.266 | 0.045 |
| Total | | | | | 3.272 | 0.556 |

| S. No | CB No & Date | Name of Firm | Bill No & Date | Particulars | Amount | I/Tax @3.5% |
|--------------|--------------------|---------------------------|---------------------------|---------------------------|---------------|--------------|
| 1 | 02, July 2014 | M/s Toyota Zargoan Motors | TZM/1974/14 18.07.2014 | 04 Toyota Corolla GLi 1.3 | 8.136 | 0.285 |
| 2 | 131, November 2014 | M/s Hino Pak Motors | HPMLQ-0824 14.11.014 | 02 Hino buses | 20.500 | 0.717 |
| Total | | | | | 28.636 | 1.002 |

Annexure – 14.3

Irregular expenditure on account of repair of government vehicles – Rs.5.270 million

(Rs. in million)

| S. No. | Name of firm | Bill No. and date | Particular | Vehicle No. | Amount |
|---------------|---------------------|--------------------------|---|--------------------|---------------|
| 1 | New auto palace | 266/9.5.14 | Tyre tube | QBA-132 | 25,000 |
| 2 | New auto palace | 270/16.5.14 | Shock absorber, pump, etc | AD-44-283 | 91,000 |
| 3 | Marwa traders | 168/20.5.14 | Break slander, etc | QAD-5210 | 76,500 |
| 4 | New auto palace | 227/25.6.14 | Front repair, wiring, engine repair | QAF-7389 | 49,000 |
| 5 | New auto palace | 204/9.6.14 | Tuning, fuel pump, etc | QAR-6629 | 46,000 |
| 6 | Marwa traders | 167/12.6.14 | Silencer, steering box, brake pads | QAG-4 | 48,500 |
| 7 | New auto palace | 218/18.6.14 | Head lights, compound, repair power window, etc | QAT-125 | 39,500 |
| 8 | Saleem khan & Co | 229/7.6.14 | Gear box repair | QAK-9542 | 8,800 |
| 9 | Al-Ain trading co | 78/22.6.14 | Battery, A/C repair, etc | QAR-6652 | 45,000 |
| 10 | Al-Ain trading co | 79/23.6.14 | Clutch plate, etc | QAR-6632 | 47,000 |
| 11 | Al-Falah traders | 526/9.7.14 | Break leather, etc | QAS-8042 | 16,450 |
| 12 | Al-Falah traders | 531/12.8.14 | Tyre tube, etc | QAJ-4701 | 36,000 |
| 13 | Al-Falah traders | 534/19.8.14 | Wind screen | QAS-20 | 9,950 |
| 14 | Al-Falah traders | 535/19.8.14 | Air cleaner | CH-17153 | 6,700 |

| | | | | | |
|----|---------------------|-------------|---|----------|--------|
| 15 | Al-Ain trading co | 80/21.8.14 | Denting panting, etc | IDP-2156 | 41,500 |
| 16 | Al-Ain trading co | 83/20.8.14 | Denting panting, etc | IDP-1524 | 46,500 |
| 17 | Al-Ain trading co | 84/21.8.14 | Front rear suspension and dent paint, etc | GB-145 | 75,000 |
| 18 | Al-Ain trading co | 85/21.8.14 | Tuning | QAJ-4716 | 9,500 |
| 19 | Al-Ain trading co | 80/21.8.14 | Denting panting, etc | GS-125 | 38,500 |
| 20 | Al-Ain trading co | 82/21.8.14 | Wiring Denting panting, suspension, etc | GS-122 | 82,500 |
| 21 | Al-Falah traders | 533/19.8.14 | Bumper repair, etc | QAV-4996 | 8,800 |
| 22 | Al-Falah traders | 554/16.9.14 | Kamani, etc | QAV-5444 | 36,000 |
| 23 | Al-Falah traders | 557/16.9.14 | Kamani, replaced | QAT-112 | 38,500 |
| 24 | Al-Ain trading co | 86/17.9.14 | Nil | QAE-7390 | 9,500 |
| 25 | Chiltan engineering | 8/2.9.14 | Air condition need repair, wheel front repair | QAR-6648 | 44,500 |
| 26 | Chiltan engineering | 9/2.9.14 | Fuel Filter, service | QAR-1417 | 9,600 |
| 27 | Al-Ain trading co | 89/18.9.14 | Battery, front suspension, etc | QAS-8040 | 37,000 |
| 28 | Al-Falah traders | 558/30.9.14 | Clutch plate, front excel, etc | LSA-4621 | 25,600 |
| 29 | Al-Falah traders | 560/30.9.14 | Kamani | QAD-5210 | 8,700 |
| 30 | Al-Ain trading co | 89/23.9.14 | Battery, etc | QAK-1 | 20,700 |
| 31 | New auto palace | 262/24.9.14 | Clutch plate, etc | GB-456 | 29,400 |

| | | | | | |
|----|-------------------|--------------|--------------------------------|------------|--------|
| 32 | New auto palace | 633/22.10.14 | Brake pads | QAY-475 | 24,000 |
| 33 | New auto palace | 640/22.10.14 | Pump, clutch plats | QAY-1085 | 99,000 |
| 34 | Al-Falah traders | 561/9.10.14 | Tyre tube | QAY-455 | 70,000 |
| 35 | Al-Falah traders | 574/30.10.14 | Generator, battery, etc | QAT-5509 | 27,200 |
| 36 | Al-Falah traders | 562/15.10.14 | Self starter, Battery, etc | QAD-799 | 39,800 |
| 37 | Al-Ain trading co | 94/29.10.14 | 2 Nos. Battery | MT-20 | 93,000 |
| 38 | Al-Ain trading co | 93/29.10.14 | Tyre, etc | QAT-5505 | 84,000 |
| 39 | Al-Ain trading co | 96/30.10.14 | Clutch plate, battery gare box | QAF-7821 | 88,000 |
| 40 | Al-Falah traders | 573/30.10.14 | Tyre 4 Nos, etc | QAL-5400 | 25,000 |
| 41 | Raheem motors | Nil/29.10.14 | Starter | QAP-8498 | 6,280 |
| 42 | Saido & Co | 15/20.10.14 | Staring box, etc | QAS-8012 | 98,700 |
| 43 | Saido & Co | 13/20.10.14 | Head lights, bumper, etc | QBA-128 | 99,200 |
| 44 | Al-Falah traders | 564/17.10.14 | Misc items | Ch:2190826 | 6,500 |
| 45 | Al-Falah traders | 569/23.10.14 | Tyre (Bus) | QAV-5333 | 96,000 |
| 46 | Al-Falah traders | 570/28.10.14 | Bumper, battery, etc | QAY-455 | 94,800 |
| 47 | Al-Falah traders | 571/28.10.14 | Engine foundation, etc | QAT-113 | 26,100 |
| 48 | New Auto Palace | 642/1.10.14 | Engine tuning, etc | QAK-8039 | 45,000 |
| 49 | New Auto Palace | 270/23.10.14 | Wheel grees, etc | QAT-127 | 37,000 |
| 50 | New auto palace | 662/17.11.14 | Denting painting, | Qam-2397 | 97,000 |

| | | | | | |
|----|---------------------|--------------|--|----------|--------|
| | | | engine repair | | |
| 51 | Al-Ain trading co | 97/24.11.14 | Tyre tube | QAQ-1679 | 38,000 |
| 52 | Saleem khan & Co | 239/28.11.14 | Battery, excel, etc | QAR-6624 | 33,500 |
| 53 | Saleem khan & Co | 240/28.11.14 | Rear side, dent paint, etc | QAT-5505 | 48,500 |
| 54 | Saleem khan & Co | 241/28.11.14 | AC repair, etc | QAY-392 | 46,900 |
| 55 | New Auto Palace | 654/2.11.14 | Brake leather, etc | QAF-9886 | 47,000 |
| 56 | New Auto Palace | 653/2.11.14 | Kamani repair, etc | QAM-9973 | 24,000 |
| 57 | New Auto Palace | 665/17.11.14 | Front suspension, etc | QAM-9973 | 92,000 |
| 58 | New Auto Palace | 655/2.11.14 | Engine repair | QAG-5713 | 46,500 |
| 59 | New Auto Palace | 657/2.11.14 | Front suspension | QAK-9540 | 48,000 |
| 60 | New Auto Palace | 656/2.11.14 | Tyres | QAT-112 | 48,000 |
| 61 | Saleem khan & Co | 235/12.11.14 | Front rear kamani, etc | QAE-5115 | 29,200 |
| 62 | Saleem khan & Co | 228/12.11.14 | Clutch repair, etc | QAR-6652 | 42,300 |
| 63 | Chiltan engineering | 11/6.11.14 | Engine repair complete | QAD-5482 | 59,300 |
| 64 | Al-Falah traders | 582/21.11.14 | Tyre, tube, langoti, etc | QAT-114 | 86,000 |
| 65 | Al-Falah traders | 586/1.12.14 | Shock absorber, staring box, front suspension, etc | QAV-1500 | 89,600 |
| 66 | Al-Ain trading co | 104/3.12.14 | Replace atomizer nozzle, exalter cable | QAY-452 | 69,000 |
| 67 | Al-Falah | 600/22.12.14 | Body seats, | QAY-1073 | 97,500 |

| | | | | | |
|----|------------------|-------------|--|----------|--------|
| | traders | | bonnet guard | | |
| 68 | Al-Falah traders | 605/7.1.15 | Front suspension, brake lathers, etc | QAY-455 | 96,000 |
| 69 | Al-Falah traders | 606/8.1.15 | Replace kamani, bonnet, bumper, etc | QAY-455 | 88,800 |
| 70 | Al-Falah traders | 625/27.1.15 | Head lights, bumper, etc | QAY-1073 | 95,000 |
| 71 | Saleem Khan & Co | 247/8.1.15 | Brake pads/leather, compound, absorbers, etc | QAY-472 | 73,400 |
| 72 | Al-Falah traders | 612/16.1.15 | Shocks, tuning, gas kit, etc | QAE-5950 | 20,000 |
| 73 | Al-Falah traders | 614/16.1.15 | Brake leather, front suspension, bumper | QAR-6640 | 33,300 |
| 74 | New auto palace | 005/23.1.15 | Brake pad, battery | QBA-130 | 16,000 |
| 75 | New auto palace | 294/6.1.15 | Tyre, bumper, fuel bump | QAU-3020 | 97,000 |
| 76 | Saleem Khan & co | 249/15.1.15 | Gear complete | QAR-6665 | 95,000 |
| 77 | Al-Falah traders | 617/19.1.15 | Tyre fitting | QAS-8019 | 35,900 |
| 78 | Al-Falah traders | 616/19.1.15 | Bumper, front back, etc | QAM-370 | 27,000 |
| 79 | Al-Falah traders | 581/19.1.15 | 4 Nos. tyre | Ch:17153 | 96,000 |
| 80 | Al-Falah traders | 615/16.1.15 | Front head light | QAK-8935 | 23,500 |
| 81 | Al-Falah traders | 613/16.1.15 | Battery | QAE-57 | 6,800 |
| 82 | Al-Falah traders | 620/26.1.15 | Clutch plate, etc | QAS-8042 | 71,400 |

| | | | | | |
|----|-------------------------------|-------------|---|----------|--------|
| 83 | Al-Falah traders | 626/27.1.15 | Tube | QAK-1 | 7,000 |
| 84 | Al-Falah traders | 621/26.1.15 | Clutch plate, etc | QAE-5444 | 42,050 |
| 85 | Al-Falah traders | 622/26.1.15 | Wheel repair, etc | QAM-9970 | 83,100 |
| 86 | Al-Falah traders | 627/2.2.15 | Break leather, etc | QAT-113 | 18,000 |
| 87 | Balochistan Engineering works | 67/3.2.14 | 4 Nos. Tyres | QAK-9542 | 48,360 |
| 88 | New auto palace | 44/5.3.15 | Door, brake pad repair | QAY-452 | 26,000 |
| 89 | Saleem Khan & co | 353/16.3.15 | Engine turbo | QAY-475 | 98,700 |
| 90 | Saleem Khan & co | 352/17.3.15 | Shocks, battery bumper, etc | QAM-2397 | 40,000 |
| 91 | Al-Falah traders | 632/13.3.15 | Front suspension repair, tuning, wring, etc | QAY-387 | 48,800 |
| 92 | Saleem Khan & co | 357/20.3.15 | Front excel, etc | QAF-8462 | 85,000 |
| 93 | Saleem Khan & co | 254/5.3.15 | Steering box | QAS-8040 | 69,500 |
| 94 | Al-Falah traders | 647/8.4.15 | Shock absorber, bumper, bearing, etc | GB-695 | 97,700 |
| 95 | Al-Falah traders | 645/4.4.15 | Battery, door, Kammani, etc | IDP-2360 | 81,900 |
| 96 | Al-Falah traders | 646/6.4.15 | Wind screen, dent paint | QBA-137 | 98,000 |
| 97 | Al-Falah traders | 642/2.4.15 | Staring box, shock, tyres, etc | QAY-394 | 88,500 |
| 98 | Saleem Khan & co | 360/6.4.15 | Wind screen front, etc | QAR-6652 | 66,500 |
| 99 | Al-Falah | 640/1.4.15 | Front shock | QAS-20 | 45,000 |

| | | | | | |
|-------|---------------------|-------------|----------------------------|----------|------------------|
| | traders | | Kabuli | | |
| 100 | Al-Falah traders | 653/11.5.15 | Wind screen, dent paint | QBA-0319 | 43,300 |
| 101 | New auto palace | 268/19.5.15 | Turbo machine | QAY-1500 | 98,000 |
| Total | | | | | 5,269,590 |

Annexure -15.1

**Irregular expenditure on sports activities without calling open tender -
Rs.50.458 million**

| S. No. | Para/ F.Y | Name of Firm | Bill No & Date | Particulars | Amount |
|---------------|------------------|--------------------------|---------------------------|--|---------------|
| 1 | 6/2014-15 | Abdul Karim & Brother | Nil, | Certificates | 0.227 |
| 2 | 6/2014-15 | Abdul Karim & Brother | Nil, | Accreditation Cards | 0.210 |
| 3 | 7/2014-15 | Agha Shera ali Khan | Nil | 1790 energy severe, search light, 2 LCD, service cable | 0.592 |
| 4 | 7/2014-15 | Agha Shera ali Khan | Nil | VVIP/VIP Sofa, Foam Chairs, Plastic Chairs, VVIP center table, Carpets, Canopies | 9.338 |
| 5 | 7/2014-15 | Agha Shera ali Khan | Nil | energy severe, search light, 2 LCD, service cable | 0.242 |
| 6 | 7/2014-15 | Agha Shera ali Khan | 625/20.04.15 | Flower Baskets and 2 entrance | 0.280 |
| 7 | 7/2014-15 | Agha Shera ali Khan | Nil, 12.04.15 | VVIP/VIP Sofa, Foam Chairs, Plastic Chairs, VVIP center table, Carpets, Canopies | 1.404 |
| 8 | 7/2014-15 | Agha Shera ali Khan | | Kanat, center table, Plastic chair, Covers, Carpets, etc. | 0.593 |
| 9 | 7/2014-15 | Agha Shera ali Khan | | Catering | 0.422 |
| 10 | 7/2014-15 | Agha Shera ali Khan | Nil | Kanat, center table, Plastic chair, Covers, Carpets, etc. | 0.231 |
| 11 | 7/2014-15 | Balochistan Sound System | 1415, 20.05.15 | Sound System | 1.361 |
| 12 | 7/2014-15 | Bashir Ahmad & Company | Nil, 22.03.15 | Fire work | 0.190 |
| 13 | 6/2014-15 | Bilal Enterprises | 15365, 06.04.15 | VVIP Shields, Brass silver medals, flags | 1.739 |
| 14 | 6/2014-15 | Bolan Sports | 89, Nil | Baseball uniforms, athletic uniforms, Refry uniforms | 0.407 |

| S. No. | Para/ F.Y | Name of Firm | Bill No & Date | Particulars | Amount |
|--------------|------------|---|-----------------|--|---------------|
| 15 | 6/2014-15 | Haji Abdul Samad Abdul Majeed | Nil, 10.04.15 | 2400 Track Suit, 1000 Shoes | 8.350 |
| 16 | 3/2014-15 | Haji Abdul Samad Abdul Majeed Govt Contractor | 06, 10.04.2015 | 5000 Badges @180/- 50 Trophies @13500/- 1000 Shields @2000/- 1300 Medals @600 | 4.355 |
| 17 | 3/2014-15 | Haji Abdul Samad Abdul Majeed Govt Contractor | 36, 24.04.2015 | 42 set Trophies @13500/- 600 Shields @2000/- 1260 Medals @600 | 2.523 |
| 18 | 16/2014-15 | Hanif Tailor Master | 241, 14.03.14 | 600 Uniforms @ 700 | 0.420 |
| 19 | 6/2014-15 | HKH Enterprises | nil, 15.04.15 | Uniforms, Balls, bats, Gloves, Helmet, Hockey, other sports items | 7.364 |
| | 6/2014-15 | New City Sports | 51, 02.04.15 | Karate kits, Gymnastic kits, wash, chess | 0.106 |
| 21 | 6/2014-15 | New City Sports | 52, 02.04.15 | Basketball, squash uniform, TT table racket | 0.890 |
| 23 | 5/2014-15 | Sky Digital Quetta | Nil | P/F of Panaflex for opening ceremony | 2.886 |
| 24 | 5/2014-15 | Sky Digital Quetta | Nil | Panaflex for Sports Festival March, 2015 | 1.943 |
| 25 | 6/2014-15 | Sky Flex | 313, 19.08.14 | Pena Flex | 1.800 |
| | 6/2014-15 | Sky Flex | Nil, 29.03.15 | Pena Flex | 0.800 |
| 26 | 6/2014-15 | Sky Flex | 413, 30.03.15 | Pena Flex | 0.910 |
| 28 | 9/2014-15 | Taj Lala Sports | 344, 08.03.2013 | Football 486, Shooting Ball 351, Cricket uniform 378 | 0.875 |
| Total | | | | | 50.458 |

Annexure - 15.2

Irregular expenditure on lunch boxes - Rs.15.024 million

| S. No. | Cheque No. and Date | Name of Firm | Bill No and Date | Particulars | Quantity | Amount |
|---------------|----------------------------|--------------------------|-------------------------|-------------------------------------|-----------------|---------------|
| 1 | 0962881, 10.04.15 | Agha Shera ali Khan | Nil, 1204.15 | Refreshment, Mineral water, etc. | 220 | 0.431 |
| 2 | Cash | Kamal Chargha House | Nil, 06.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 3 | Cash | Kamal Chargha House | Nil, 19.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 4 | Cash | Kamal Chargha House | Nil, 20.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 5 | Cash | Kamal Chargha House | Nil, 21.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 6 | Cash | Kamal Chargha House | Nil, 22.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 7 | Cash | Kamal Chargha House | Nil, 23.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 8 | Cash | Kamal Chargha House | Nil, 24.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 9 | Cash | Kamal Chargha House | Nil, 25.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 10 | Cash | Kamal Chargha House | Nil, 26.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 11 | Cash | Kamal Chargha House | Nil, 27.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 12 | Cash | Kamal Chargha House | Nil, 28.03.14 | 220 Lunch box and Vehicle @ 400 | 220 | 0.088 |
| 13 | Cash | M/s Popular Tent Service | 070, 15.03.2014 | Lunch Boxes + Catering | 500 | 0.079 |
| 14 | Cash | M/s Popular Tent Service | 071, 16.03.2014 | Lunch Boxes + Catering | 300 | 0.056 |
| 15 | Cash | M/s Popular Tent Service | 072, 17.03.2014 | Lunch Boxes + Catering | 300 | 0.060 |

| S. No. | Cheque No. and Date | Name of Firm | Bill No and Date | Particulars | Quantity | Amount |
|--------|-----------------------------------|---------------------------------|-------------------------|---|----------|--------|
| 16 | Cash | M/s Popular Tent Service | 073, 18.03.2014 | Lunch Boxes + Catering | 350 | 0.070 |
| 17 | Cash | M/s Popular Tent Service | 074, 19.03.2014 | Lunch Boxes + Catering | 350 | 0.082 |
| 18 | Cash | M/s Popular Tent Service | 075, 19.03.2014 | Juices @15/- | 1000 | 0.015 |
| 19 | Cash | M/s Popular Tent Service | 075, 20.03.2014 | Lunch Boxes + Catering | 500 | 0.116 |
| 20 | Cash | M/s Popular Tent Service | 076, 118.03.2014 | Lunch Boxes + Catering | 200 | 0.046 |
| 21 | 0965800, 23.04.2015 | M/s Popular Tent Service Quetta | 427, 03.04.2015 | Chicken Bryani Box for Girls from 22.03.2015 to 27.03.2015 | 3696 | 0.439 |
| 22 | 0965800, 23.04.2015 | M/s Popular Tent Service Quetta | 428, 03.04.2015 | Chicken Bryani Box from 17.03.2015 to 30.03.2015 | 10970 | 1.448 |
| 23 | 0963351, 21.04.2015 Rs.5784210 | M/s Usmania Restaurant | 268-03-15-3, 22.03.2015 | 100 VVIPs refreshments @Rs.1190/- 600 VIPs Refreshment @Rs.890/- | 700 | 0.653 |
| 24 | 0963351, 21.04.2015 Rs.5784210 | M/s Usmania Restaurant | 269-03-15-3, 22.03.2015 | 100 VVIPs refreshments @Rs.1190/- 2500 VIPs Refreshment @Rs.890/- | 2600 | 2.344 |
| 25 | 0963351, 21.04.2015 Rs.5784210 | M/s Usmania Restaurant | 269-03-15-3, 22.03.2015 | 100 VVIPs refreshments @Rs.1190/- 2500 VIPs Refreshment @Rs.890/- | 2600 | 2.344 |

| S. No. | Cheque No. and Date | Name of Firm | Bill No and Date | Particulars | Quantity | Amount |
|--------|--------------------------------------|---------------------------|--------------------------------|--|----------|--------|
| 26 | 0963351, 21.04.2015 Rs.5784210 | M/s Usmania Restaurant | 269-03-15- 3, 22.03.2015 | 100 VVIPs refreshments @Rs.1190/- 600 VIPs Refreshment @Rs.890/- | 700 | 0.653 |
| 27 | Cash | Popular tent services | 070, 15.03.14 | 500 Lunch Box+ catering | 500 | 0.079 |
| 28 | Cash | Popular tent services | 071, 16.03.14 | 300 Lunch Box+ catering | 300 | 0.056 |
| 29 | Cash | Popular tent services | 072, 17.03.14 | 300 Lunch Box+ catering | 300 | 0.060 |
| 30 | Cash | Popular tent services | 073, 18.03.14 | 350 Lunch Box+ catering | 350 | 0.070 |
| 31 | Cash | Popular tent services | 074, 19.03.14 | 350 Lunch Box+ catering | 350 | 0.082 |
| 32 | Cash | Popular tent services | 075, 19.03.14 | 1000 Juices @ 15 | 1000 | 0.015 |
| 33 | Cash | Popular tent services | 075, 20.03.14 | 500 Lunch Box+ catering | 500 | 0.116 |
| 34 | Cash | Popular tent services | 076, 18.03.14 | 200 Lunch Box+ catering | 200 | 0.046 |
| 35 | Cash | Quetta Club Limited | 10/QCI/14, 1st Apr 14 | Tea Barack | 0 | 0.093 |
| 36 | Cash | Mr. Bakers | 15, Nil | 678 Lunch box and Vehicle | 678 | 0.069 |
| 37 | 0962881, 10.04.2015 | Usmania Restaurant | 154, 04.05.15 | 400 Lunch boxes | 400 | 0.356 |
| 38 | 0962881, 10.04.15 | Usmania Restaurant | 154, 04.05.15 | 400 Lunch boxes | 400 | 0.356 |
| | Cash | Mr. Bakers | 04, Nil | 650 Lunch box and Vehicle | 650 | 0.066 |
| | Cash | Mr. Bakers | 05, Nil | 725 Lunch box and Vehicle | 725 | 0.074 |
| 30 | Cash | Mr. Bakers | 16, Nil | 610 Lunch box and | 610 | 0.062 |

| S. No. | Cheque No. and Date | Name of Firm | Bill No and Date | Particulars | Quantity | Amount |
|--------------|----------------------|--------------------------------|------------------|--|--------------|---------------|
| | | | | Vehicle | | |
| 35 | Cash | Mr. Bakers | 25, Nil | 725 Lunch box and Vehicle | 725 | 0.074 |
| | Cash | Mr. Bakers | Nil, 18.03.14 | 725 Lunch box and Vehicle | 725 | 0.074 |
| 32 | Cash | Mr. Bakers | 31, 29.03.14 | 665 Lunch box and Vehicle | 665 | 0.067 |
| 27 | Cash | Mr. Bakers | 34, Nil | 725 Lunch box and Vehicle | 725 | 0.074 |
| 38 | Cash | Mr. Bakers | 45, Nil | 650 Lunch box and Vehicle | 650 | 0.066 |
| 40 | Cash | Mr. Bakers | 53, Nil | 400 Lunch box and Vehicle | 400 | 0.040 |
| 36 | Cash | Mr. Bakers | 59, 20.03.14 | 725 Lunch box and Vehicle | 725 | 0.074 |
| 41 | Cash | Mr. Bakers | 62, Nil | 600 Lunch box and Vehicle | 600 | 0.061 |
| 34 | Cash | Mr. Bakers | 81, Nil | 725 Lunch box and Vehicle | 725 | 0.074 |
| 37 | Cash | Mr. Bakers | 86, Nil | 650 Lunch box and Vehicle | 650 | 0.066 |
| 39 | Cash | Mr. Bakers | 89, Nil | 725 Lunch box and Vehicle | 725 | 0.074 |
| 42 | 0970416, 14.05.15 | Mushtaq Catering Service | Nil | 19.03.15 to 30.03.15 lunch boxes @ 360 | 0 | 2.880 |
| Total | | | | | 41684 | 15.024 |

Annexure – 15.3

Non-deduction of income tax -Rs.2.982 million

| S. No. | Cheque No & Date | Name of Firm | Bill No & Date | Particulars | Amount | I/Tax |
|---------------|-----------------------------|---|---------------------------|--------------------|---------------|--------------|
| 1 | Cash | M/s Mutehida Local Bus Association Quetta | Nil, 17.03.2015 | Hiring of 23 buses | 0.096 | 0.010 |
| 2 | | | Nil, 18.03.2015 | Hiring of 23 buses | 0.096 | 0.010 |
| 3 | | | Nil, 19.03.2015 | Hiring of 23 buses | 0.099 | 0.010 |
| 4 | | | Nil, 20.03.2015 | Hiring of 21 buses | 0.090 | 0.009 |
| 5 | | | Nil, 21.03.2015 | Hiring of 22 buses | 0.094 | 0.009 |
| 6 | | | Nil, 22.03.2015 | Hiring of 23 buses | 0.099 | 0.010 |
| 7 | | | Nil, 11.03.2015 | Hiring of 20 buses | 0.090 | 0.009 |
| 8 | | | Nil, 13.03.2015 | Hiring of 20 buses | 0.080 | 0.008 |
| 9 | | | Nil, 16.03.2015 | Hiring of 20 buses | 0.080 | 0.008 |
| 10 | Cash | M/s Mr. Bakers & Frozen Food | 99, 17.03.2015 | 600 Lunch Boxes | 0.066 | 0.007 |
| 11 | | | 95, 18.03.2015 | 600 Lunch Boxes | 0.066 | 0.007 |
| 12 | | | 94, 20.03.2015 | 600 Lunch Boxes | 0.066 | 0.007 |
| 13 | Cash | M/s Mr. Bakers & Frozen Food | 82, 29.03.2015 | 600 Lunch Boxes | 0.066 | 0.007 |
| 14 | | | 72, 30.03.2015 | 600 Lunch Boxes | 0.066 | 0.007 |
| 15 | | | 71, 28.03.2015 | 600 Lunch Boxes | 0.060 | 0.006 |
| 16 | Cash | M/s Mutehida Local Bus Association Quetta | Nil, 26.03.2015 | Hiring of 08 buses | 0.036 | 0.004 |
| 17 | | | Nil, 27.03.2015 | Hiring of 12 buses | 0.054 | 0.005 |

| S. No. | Cheque No & Date | Name of Firm | Bill No & Date | Particulars | Amount | I/Tax |
|--------|------------------|-------------------------|-----------------|---|--------|-------|
| 18 | | | Nil, 28.03.2015 | Hiring of 20 buses | 0.090 | 0.009 |
| 19 | | | Nil, 30.03.2015 | Hiring of 23 buses | 0.104 | 0.010 |
| 20 | | | Nil, 29.03.2015 | Hiring of 19 buses | 0.086 | 0.009 |
| 21 | | | Nil, 22.03.2015 | Hiring of 23 buses | 0.099 | 0.010 |
| 22 | | | Nil, 11.03.2015 | Hiring of 20 buses | 0.090 | 0.009 |
| 23 | | | Nil, 13.03.2015 | Hiring of 20 buses | 0.080 | 0.008 |
| 24 | | | Nil, 16.03.2015 | Hiring of 20 buses | 0.080 | 0.008 |
| 25 | | New City Sports | 52, 02.04.15 | Basketball, squash uniform, TT table racket etc. | 0.890 | 0.040 |
| 26 | | | 51, 02.04.15 | Karate kits, Gymnastic kits, wash, chess | 0.106 | 0.005 |
| 27 | | Bolan Sports | 88, nil | Boxing kits, through bolls, shooting balls, uniforms etc. | 0.093 | 0.004 |
| 28 | Cash | Bolan Sports | 89, Nil | Bass ball uniforms, athletic uniforms, Refry uniforms | 0.407 | 0.018 |
| 29 | | Abdul Karim & Bro | Nil, | Certificates | 0.227 | 0.010 |
| 30 | | | Nil, | Accreditation Cards | 0.210 | 0.009 |
| 31 | | | Nil, | Invitations Cards | 0.082 | 0.004 |
| 32 | | M/s Agha Shera ali Khan | Nil, 20.04.15 | Stage Table | 0.049 | 0.002 |
| 33 | | | Nil, 20.04.15 | Wc, Urinal, Wood Sticks | 0.034 | 0.002 |

| S. No. | Cheque No & Date | Name of Firm | Bill No & Date | Particulars | Amount | I/Tax | | |
|--------|-------------------|-----------------------------------|----------------|--|-------------------------------|---|-------|-------|
| 34 | | | | 1790 energy severe, search light, 2 LCD, service cable | 0.592 | 0.027 | | |
| 35 | | | | VVIP/VIP Sofa, Foam Chairs, Plastic Chairs, VVIP center table, Carpets, Canopies | 9.338 | 0.420 | | |
| 36 | | | | energy severe, search light, 2 LCD, service cable | 0.242 | 0.011 | | |
| 37 | | | | 625/20.04.15 | Flower Baskets and 2 entrance | 0.280 | 0.013 | |
| 38 | | | | M/s HKH Enterprises | nil, 15.04.15 | Uniforms, Balls, bats, Gloves, Helmet, Hockey, other sports items | 7.364 | 0.331 |
| 39 | | | | M/s Balochistan Sound System | 1415, 20.05.15 | Sound System | 1.361 | 0.061 |
| 40 | 0970416, 14.05.15 | M/s Haji Abdul Samad Abdul Majeed | Nil, 10.04.15 | 2400 Track Suit, 1000 Shoes | 8.350 | 0.376 | | |
| 41 | | M/s Mushtaq Catering Service | Nil | 19.03.15 to 30.03.15 lunch boxes @ 360 | 2.880 | 0.130 | | |
| 42 | 0963892, 14.04.15 | M/s Agha Shera ali Khan | Nil, 12.04.15 | VVIP/VIP Sofa, Foam Chairs, Plastic Chairs, VVIP center table, Carpets, Canopies | 1.404 | 0.063 | | |
| 43 | | | | Kanat, center table, Plastic chair, Covers, Carpets, etc. | 0.593 | 0.027 | | |

| S. No. | Cheque No & Date | Name of Firm | Bill No & Date | Particulars | Amount | I/Tax |
|--------------|-------------------|------------------------------|-----------------|---|---------------|--------------|
| 44 | | | | Catering | 0.422 | 0.019 |
| 45 | | M/s Bilal Enterprises | 15365, 06.04.15 | VVIP Shields, Brass silver medals, flags | 1.739 | 0.078 |
| 46 | | M/s Sky Flex | 313, 19.08.14 | Pena Flex | 1.800 | 0.081 |
| 47 | | M/s Usmania Restaurant | 154, 04.05.15 | 400 Lunch boxes | 0.356 | 0.016 |
| 48 | 0962881, 10.04.15 | M/s Agha Shera ali Khan | Nil | Kanat, center table, Plastic chair, Covers, Carpets, etc. | 0.231 | 0.010 |
| 49 | | M/s Sky Flex | 4/3, 30.03.15 | Pena Flex | 0.910 | 0.041 |
| 50 | | M/s Agha Shera ali Khan | Nil, 1204.15 | Refreshment, Mineral water, etc. | 0.431 | 0.019 |
| 51 | | M/s Bashir Ahmad & Company | Nil, 22.03.15 | Fire work | 0.190 | 0.009 |
| 52 | | M/s Sky Flex | Nil, 29.03.15 | Pena Flex | 0.800 | 0.036 |
| 53 | Cash | M/s Mr. Bakers & Frozen Food | 93, 17.03.2015 | 600 Lunch Boxes | 0.066 | 0.003 |
| 54 | | | 96, 18.03.2015 | 600 Lunch Boxes | 0.066 | 0.003 |
| 55 | | | 97, 20.03.2015 | 600 Lunch Boxes | 0.066 | 0.003 |
| 56 | | | 98, 19.03.2015 | 600 Lunch Boxes | 0.066 | 0.003 |
| Total | | | | | 43.577 | 2.067 |

| S No. | Name of Artist/ Firm | Amount | Income tax |
|-------|----------------------------|--------|------------|
| 56 | Ameer Ali | 0.100 | 0.010 |
| 57 | Komal Rizvi | 0.400 | 0.040 |
| 58 | Amanat Ali | 0.400 | 0.040 |
| 59 | Naeem Roffi | 0.250 | 0.025 |
| 60 | Shakel Shah/ Zaker Mustana | 0.090 | 0.009 |

| | | | |
|--------------------------|------------------------------|---------------|--------------|
| 61 | Jammi Sanam | 0.030 | 0.003 |
| 62 | Mubasher Ali | 0.030 | 0.003 |
| 63 | Fawad Shekh | 0.030 | 0.003 |
| 64 | Zeba Sanam | 0.030 | 0.003 |
| 65 | Stage Light | 0.030 | 0.003 |
| 66 | Sound System | 0.100 | 0.010 |
| 67 | Musical Group | 0.150 | 0.015 |
| 68 | Mustafa Zaid | 0.550 | 0.055 |
| 69 | Fakher | 0.400 | 0.040 |
| 70 | Pervez Sadiqui/ Islam Shah | 0.090 | 0.009 |
| 71 | Fawad Sheikh | 0.040 | 0.004 |
| 72 | Ragni | 0.150 | 0.015 |
| 73 | Shanilla Ali | 0.150 | 0.015 |
| 74 | Ayaz Sheikh | 0.040 | 0.004 |
| 75 | Stage light | 0.100 | 0.010 |
| 76 | Kashif | 0.010 | 0.001 |
| 77 | Sound System | 0.150 | 0.015 |
| 78 | Musical Group | 0.080 | 0.008 |
| 79 | Shahzad Roy with Band | 0.650 | 0.065 |
| 80 | Humaera Arshad | 0.650 | 0.065 |
| 81 | Akhter Channal | 0.150 | 0.015 |
| 82 | Zeba Sanam | 0.100 | 0.010 |
| 83 | Sofia Mail/ Sadaqat Butt | 0.100 | 0.010 |
| 84 | Musick Band | 0.100 | 0.010 |
| 85 | Sound System | 1.375 | 0.138 |
| 86 | Taj Buledi | 0.100 | 0.010 |
| 87 | Wasu | 0.075 | 0.008 |
| 88 | Dance party | 0.100 | 0.010 |
| 89 | Shazia Khushak | 0.500 | 0.050 |
| 90 | Zek Afridi | 0.550 | 0.055 |
| 91 | Samina Kanwal | 0.120 | 0.012 |
| 92 | Sumera naz | 0.075 | 0.008 |
| 93 | Musick Band | 0.075 | 0.008 |
| 94 | Shubana arzo/ Ashraf Sulehri | 0.050 | 0.005 |
| 95 | Dance party | 0.300 | 0.030 |
| 96 | Sound System | 0.675 | 0.068 |
| Total (B) | | 9.145 | 0.915 |
| Grand Total (A+B) | | 52.722 | 2.982 |

Annexure – 15.4

Unauthorized expenditure out of Grant in Aid – Rs. 6.842 million

| S. No. | Cheque No & Date | Name of Association | Particulars | Amount |
|---------------|-----------------------------|--|--|---------------|
| 1 | 0727513, 10.12.2013 | Nazir Ahmad | Provisions of sports cycle | 0.035 |
| 2 | 0727709, 11.12.2013 | District Football Association Quetta | District Football tournament | 0.065 |
| 3 | 0728674, 23.12.2013 | Balochistan Hiking Association Quetta | Proceeding Northern Area on independence Day | 0.100 |
| 4 | Cash | Washu Federation | Participation in International Championship in Iran | 0.050 |
| 5 | Cash | Bolan Kick Boxing Association | Celebration of 23rd March 2013 at Taj Khan Complex Quetta | 0.060 |
| 6 | 0690052, 22.08.13 | Director Sports | 14th Aug 2013 Celebration | 0.200 |
| 7 | Cash | Cricket association, Khuzdar | Ground Preparation, Chap, chona etc. | 0.037 |
| 8 | Cash | Cricket association, Khuzdar | Ground Preparation, | 0.035 |
| 9 | Cash | Special Grant for Karate | Special grant for Karate seminar 2015 at Dubai in favor of Mr. Shah Muhammad Shah International Gold Middle east | 0.300 |
| 10 | Cash | Grant for participation in Karate | Grant of funds for Participating in JKA 1 st Asian Oceania Karate Championship 2015 Bangkok | 0.200 |
| 11 | 0760786, 07.01.2014 | Balochistan Armature Kick Boxing Association | Grant-in-aid | 0.020 |
| 12 | 0761663, 20.01.2014 | Real baln: F/Ball Club Quetta | Grant-in-aid | 0.050 |
| 13 | Do | Gymkhana Cricket Club | Grant-in-aid | 0.040 |

| S. No. | Cheque No & Date | Name of Association | Particulars | Amount |
|--------|------------------------|--|--------------|--------|
| | | Pishin | | |
| 14 | 0847939, 23.05.2014 | Manzakai Sports Committee Pishin | Grant-in-aid | 0.100 |
| 15 | 0871614, 23.06.2014 | Balochistan Weightlifting Association | Grant-in-aid | 0.072 |
| 16 | Cash | Shaheed Mir Zaib Langove Club Kalat | Grant-in-aid | 0.050 |
| 17 | Cash | Baln: Wilderness Adventure Association | Grant-in-aid | 0.050 |
| 18 | Cash | Balon: Body Building Association | Grant-in-aid | 0.050 |
| 19 | 0544629, 26.09.12 | Balochistan Base Ball Association | Grant-in-aid | 0.080 |
| 20 | 0544630, 26.09.12 | Soft ball Association | Grant-in-aid | 0.080 |
| 21 | 0544631, 26.09.12 | Balochistan Badminton Association | Grant-in-aid | 0.080 |
| 22 | 0544671, 26.09.12 | Balochistan Shendo Kai Karate Association | Grant-in-aid | 0.120 |
| 23 | 0543344, 04.10.12 | Balochistan Sailing Association | Grant-in-aid | 0.080 |
| 24 | 0543348, 04.10.12 | Balochistan Chilton Adv: Association | Grant-in-aid | 0.120 |
| 25 | 0552515, 08.10.12 | Balochistan Canoeing Association | Grant-in-aid | 0.120 |
| 26 | 0543347, 04.10.12 | Balochistan Rowing Association | Grant-in-aid | 0.120 |
| 27 | 0541553, 10.12.12 | Balochistan Buzkashi Association | Grant-in-aid | 0.060 |
| 28 | 0549462, 28.11.12 | Balochistan Mini Olympic Games | Grant-in-aid | 0.400 |
| 29 | 0549461, 28.11.12 | Organizing Cricket Tournament | Grant-in-aid | 0.400 |
| 30 | 0549461, 28.11.12 | Quetta Cricket Club | Grant-in-aid | 0.400 |
| 31 | 0578989, | Balochistan Tennis | Grant-in-aid | 0.120 |

| S. No. | Cheque No & Date | Name of Association | Particulars | Amount |
|--------|----------------------|---|--------------|--------|
| | 10.01.13 | Association | | |
| 32 | 0571040, 24.01.12 | Japan Karate Association | Grant-in-aid | 0.060 |
| 33 | 0585833, 27.02.13 | Balochistan Cycling Association | Grant-in-aid | 0.080 |
| 34 | 0585832, 27.02.13 | Balochistan Women Cycling Association | Grant-in-aid | 0.060 |
| 35 | 0586980, 22.02.13 | Balochistan Boxing Association | Grant-in-aid | 0.120 |
| 36 | 0610580, 18.03.13 | Balochistan netball Association | Grant-in-aid | 0.060 |
| 37 | 0611417, 27.03.13 | Balochistan Athletic Association | Grant-in-aid | 0.120 |
| 38 | 0586979, 22.02.13 | Balochistan Olympic Association | Grant-in-aid | 0.080 |
| 39 | 0586170, 05.03.13 | Balochistan Karate Association | Grant-in-aid | 0.050 |
| 40 | 0586146, 04.03.13 | Organizing all Balochistan Kick Boxing | Grant-in-aid | 0.250 |
| 41 | 0587124, 21.02.13 | Pakistan International Shin Do Kai Karate | Grant-in-aid | 0.080 |
| 42 | 0586290, 06.03.13 | Balochistan Canoeing Association | Grant-in-aid | 0.175 |
| 43 | 0586323, 06.03.12 | Balochistan Cycling Association | Grant-in-aid | 0.080 |
| 44 | 0586158, 04.03.13 | Balochistan Wushu Association | Grant-in-aid | 0.100 |
| 45 | Nil | Balochistan Baseball Association | Grant-in-aid | 0.040 |
| 46 | 0612351, 08.04.13 | Murder Adventure Association | Grant-in-aid | 0.080 |
| 47 | 0606383, 13.04.13 | Naeem Jan Food Club Nushki | Grant-in-aid | 0.100 |
| 48 | 0628189, 13.05.13 | Balochistan Canoeing Association | Grant-in-aid | 0.275 |
| 49 | 0628267, 14.05.13 | Balochistan Taekwondo Association | Grant-in-aid | 0.050 |

| S. No. | Cheque No & Date | Name of Association | Particulars | Amount |
|---------------|-----------------------------|--|--------------------|---------------|
| 50 | 0645154, 07.06.13 | Behram Academy Pashin | Grant-in-aid | 0.100 |
| 51 | 0645151, 05.06.13 | Behram Academy Pishin | Grant-in-aid | 0.030 |
| 52 | 063831, 06.06.13 | Kanak Club Mastung | Grant-in-aid | 0.050 |
| 53 | 0652582, 19.06.13 | origination Committee of Pishin Foot Ball | Grant-in-aid | 0.300 |
| 54 | 0652482, 18.06.13 | Wh. Lifting Association | Grant-in-aid | 0.120 |
| 55 | 0652484, 18.06.13 | Balochistan Football Association | Grant-in-aid | 0.120 |
| 56 | 0652481, 18.06.13 | Balochistan Hockey Association | Grant-in-aid | 0.120 |
| 57 | Nil | Pakistan Football Tournament, Zhob | Grant-in-aid | 0.100 |
| 58 | Nil | Shining Path Public School | Grant-in-aid | 0.075 |
| 59 | 0702809, 04.10.13 | Balochistan Kyokushin Karate Association | Grant-in-aid | 0.075 |
| 60 | 0702744, 03.10.13 | Balochistan Convening Association | Grant-in-aid | 0.075 |
| 61 | Cash | DSO, Killah Abdullah | Grant-in-aid | 0.123 |
| Total | | | | 6.842 |

Annexure 15.5**Non-submission of detailed account - Rs.6.922 million**

| S. No. | Payment | Name | Date | Particulars | Amount |
|---------------|----------------|--------------------|-------------|--|---------------|
| 1. | Cash | Muhammad Aslam | 04.04.14 | Miscellaneous expenditure | 0.130 |
| 2. | Cash | DSP M Rasool | Nil | Prize Money | 0.075 |
| 3. | Cash | Jamal Tareen | Nil | Artist Payment | 0.460 |
| 4. | Cash | Maj M Zafer | Nil | Miscellaneous expenditure | 0.336 |
| 5. | Cash | Haji Azher Khan | Nil | Stage Pena Plax | 0.100 |
| 6. | Cash | Maj Naveed | Nil | Preparation of Festival | 0.100 |
| 7. | Cash | Sky Digital | Nil | Pena Flaxes | 0.200 |
| 8. | Cash | Maj Naveed | Nil | 12500 Cards @ Rs.19 | 0.238 |
| 9. | Cash | M. Aslam Rind | Nil | Music Show | 1.800 |
| 10. | Cash | M. Aslam Rind | Nil | Musical Show | 2.500 |
| 11. | Cash | Haji Abdul Samad | Nil | Rifle Shooting | 0.250 |
| 12. | Cash | Muhammad Ali | Nil | POL/ Vehicles Charges | 0.398 |
| 13. | Cash | Zafer Hussain | 17.04.14 | Nil | 0.154 |
| 14. | Cash | Khuda Bux Rind | Nil | Shamyana, Chairs, Chona. | 0.031 |
| 15. | Cash Prize | Special Cash Prize | Nil | Announcement of cash prize for Balochistan Throws Ball Academy for India Tour. | 0.150 |
| Total | | | | | 6.922 |