



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF BALOCHISTAN
AUDIT YEAR 2017-18**

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
APUG	All Pakistan Unified Group
B&R	Buildings and Roads
BOQ	Bill of Quantities
BPPRA	Balochistan Public Procurement Regularity Authority
BST	Balochistan Sales Tax
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
GOB	Government of Balochistan
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)
PFHA	Pasni Fish Harbor Authority
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 2016-17 and accounts of some entities of Departments pertaining to previous financial years. The Directorate General of Audit Balochistan conducted audit during 2017-18 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report 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.

Dated: March 1, 2018

(JAVAID JEHangir)
Auditor General of Pakistan

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 47 personnel resulting in 10,669 man-days. The annual budget of the DG Audit Balochistan amounted to Rs. 70.318 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. 256,071 million of the Government of Balochistan for the Financial Year 2016-17, auditable expenditure under the jurisdiction of DG Audit Balochistan was Rs. 180,896 million, covering 36 PAOs and 3026 formations. Of this, DG Audit Balochistan audited an expenditure of Rs. 144,476.830 million which in terms of percentage is 79.86% of auditable expenditure. Report also covers expenditure incurred in the previous financial year from January to June 2017. Further, DG Audit Balochistan audited receipt of Rs. 2,953.7 million against budgeted receipt of Rs. 6,479 million which in terms of percentage is 40%. In addition, DG Audit Balochistan conducted audit of 8 foreign aided projects. Reports of these audits are being published separately.

b. Recoveries at the Instance of Audit

Recovery of Rs. 3,405.8 million was pointed out during audit of 2016-17, and an amount of Rs. 1,590.045 million was recovered during period under report. Out of the total recoveries, Rs. 655.621 million was not in the notice of the executive before audit was conducted.

c. Audit Methodology

The audit year 2017-18 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. 17,434 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. 66 instances of irregular expenditure - Rs. 8,886.223 million¹
- ii. 08 instances of non-production of record - Rs. 5,572.487 million²
- iii. 22 instances of recoverables - Rs. 1,032.128 million³
- iv. 16 instances of unauthorized expenditure - Rs. 1,011.950 million⁴
- v. 19 instances of overpayment - Rs. 799.447 million⁵
- vi. 12 instances of evasion of taxes and duties - Rs. 62.692 million⁶
- vii. 06 instances of misappropriation/doubtful expenditure - Rs. 46.781 million⁷
- viii. 05 instances of loss sustained by the government - Rs. 22.199 million⁸

¹Para 2.2.17,2.2.18,2.2.19,2.2.20,3.2.7,3.2.8,3.2.9,3.2.10,3.2.11,3.2.12, 3.2.13,3.2.14,3.2.15,3.2.16,4.2.9,4.2.10,4.2.11,5.2.7,5.2.11,5.2.12, 5.2.13,5.2.14,5.2.15,5.2.16,5.2.17,5.2.18,5.2.19,6.2.6,6.2.9,6.2.10, 7.2.7,7.2.8, 8.2.3,8.2.4,8.2.8,8.2.9,8.2.10,8.2.11,8.2.12,8.2.13, 8.2.14, 9.2.6,9.2.8,10.2.3,10.2.4,10.2.5,10.2.6,10.2.7,10.2.8,11.2.2,11.2.3, 11.2.4,11.2.5,12.2.5,13.2.3,13.2.8,13.2.9,13.2.10,14.2.2,14.2.3, 15.2.1, 15.2.2, 15.2.3,15.2.4,15.2.5,15.2.6

²Para 3.2.1,3.2.2,4.2.1,5.2.1,5.2.2,8.2.1,8.2.7,16.2.1

³Para 2.2.12,2.2.13,3.2.3,3.2.4,3.2.5,4.2.7,5.2.8,5.2.9,5.2.10,7.2.4,8.2.19, 9.2.1, 9.2.2,9.2.3,10.2.2,12.2.1,12.2.2,12.2.3,12.2.4,13.2.4,13.2.5, 14.2.4

⁴Para 2.2.10,2.2.11,3.2.6,4.2.6,5.2.5,6.2.5,7.2.6,8.2.5,8.2.6,8.2.15,8.2.16, 9.2.4, 9.2.5,11.2.1,13.2.1,13.2.2,

⁵Para 2.2.1,2.2.2,2.2.3,2.2.4,2.2.5,2.2.6,2.2.7,2.2.8,2.2.9,4.2.3,4.2.4,6.2.1, 6.2.2,6.2.3,6.2.4,7.2.1,7.2.2,7.2.3,16.2.2,

⁶Para 2.2.14,2.2.15,2.2.16,4.2.8,6.2.7,6.2.8,7.2.5,8.2.17,8.2.18,13.2.6, 13.2.7,17.2.2,

⁷Para 4.2.2,5.2.3,5.2.4,10.2.1,14.2.1,17.2.1,

⁸Para 4.2.5,5.2.6,8.2.2,9.2.7,14.2.5

g. Recommendations

- i. PAOs need to comply with the Balochistan Public Procurement Rules more strictly.
- ii. Works departments need to follow schedule rates and prescribed procedures more vigilantly.
- 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. BST is not being deducted from the bills of services related expenditure. Serious effort needs to be made by the PAOs to ensure recovery of BST.
- vii. Drawl of public money on abstract bills should be restricted and allowed in cases where it is justified.
- viii. 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.
- ix. Public sector development programs should be restricted to the development activities only instead of spending money on activities like scholarships to the students or medical reimbursement.
- x. Public money should not be retained in commercial bank accounts without any justification and permission from the Finance Department.
- xi. Efforts need to be made by the PAOs to recover overpaid amounts.
- xii. The PAOs should establish a mechanism of management controls with built-in checks and balances to prevent unauthorized practices and utilization of public assets.

- xiii. Non-production of record is a serious irregularity, which hinders audit activity. PAOs need to take disciplinary action against those officials who are found responsible for non-production of records to audit.
- xiv. Inquiries need to be conducted to fix responsibilities for loss, fudge payments and doubtful expenditure.
- xv. Prompt recovery of Government dues, wherever applicable, and their credit into the Government treasury should be ensured.
- xvi. All the PAOs are advised to adhere with the provision of GFR 10 pertaining to standards of financial propriety.
- xvii. PAOs should instruct their attached departments and field offices to respond to the Audit Inspection Reports well in time.
- xviii. 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	218,801.2
2	Total formations in audit jurisdiction	3,026	218,801.2
3	Total entities (PAOs) audited	19	155,174.382
4	Total formations audited	151	155,174.382
5	Audit Inspection Reports	151	155,174.382
6	Special Audit Reports	3	40,682.788
7	Performance Audit Reports	4	20,197.974
8	Other Reports [Foreign-Aided Projects (FAPs)]	8	5,358.7

Table 2: Audit observations regarding Financial Management

S. No.	Description	Amount Placed under Audit Observation (Rs. in million)
1	Unsound asset management	1,054.327
2	Weak financial management	9,898.173
3	Weak Internal Controls relating to financial management	6,434.626
4	Others	46.781
Total		17,433.907

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	-	32,310.1	2,953.7	112,166.73	147,430.53	75,348.901
2	Amount placed under Audit observation /irregularities of Audit	-	3,905.817	1,049.605	12,478.485	17,433.907	17,840.121
3	Recoveries pointed out at the instance of Audit	-	763.293	206.334	2,436.173	3,405.8	10,235.965
4	Recoveries accepted /established at the instance of Audit	-	50.027	1,395.102	1,114.604	2,559.733	8,384.488
5	Recoveries realized at the instance of Audit	-	43.532	924.424	622.089	1,590.045	732.748

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.	9,898.173
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	46.781
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.	1,894.267
6	Non-production of record.	5,572.487
7	Others, including cases of accidents, negligence etc.	22.199

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

Table 5: Cost-Benefit**(Rs. in million)**

S. No.	Description	Amount
1	Outlays Audited (Items 1 of Table 3)	147,430.53
2	Expenditure on Audit	70.318
3	Recoveries realized at the instance of Audit	1,590.045
4	Cost-Benefit Ratio	1:22.6

Chapter 1

1.1 Public financial management issues observed in certification audit of Accountant General Balochistan, Quetta

1.1.1 Expenditure without budget - Rs. 99.347 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 2016-17, it was observed that an expenditure of Rs. 99.347 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. 267.174 million was incurred without any budgetary allocation under the relevant head of accounts.

The matter was reported to the management in November 2017, 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. 963.340 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 2016-17, it was observed that the final grant / revised budget reported in the Appropriation Accounts for the year 2016-17 did not correspond with the figures given in the Annual Budget Book of the Government of Balochistan 2016-17 which resulted in a difference of Rs. 963.340 million, as detailed below:

S. No.	Department	Final Grant Reported in Appropriation Accounts	Revised Budget as per Budget Book 2016-17	Variation (Rs. in million)
1	Non development	212,497.641	213,460.98	963.339
2	Development	68,058.193	68,058.194	0.001
Total		280,555.834	281,519.174	963.340

Audit was of the view that 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 was compromised.

The matter was reported to the management in November, 2017 to which it was replied that the issue of variation between Annual Budget Book

and SAP figures regarding Development and Non-development budget is under correspondence with the Finance Department, Government of Balochistan, but no response was received despite repeated reminders.

In the DAC meeting held on November 21, 2017, the matter was discussed in detail. It was decided that AG Balochistan will take up the 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 Non-clearance of various accounts at year end – Rs. 4026 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 2016-17, 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	701,089,818	53,039	75,023	700,938,186
G05110	State Bank Suspense	(1,379,970,429)	241,960,000	2,888,625,000	(4,026,635,429)

Source: Page No. 91 of Finance Accounts 2016-17.

Against opening balance of Rs. 1,379.970 million in State Bank Suspense Account during 2016-17, an amount of Rs. 2,888.625 million was cleared which is not understood. However, State Bank Suspense was increased to Rs. 4,026.635 million during 2016-17. On scrutiny of relevant record, it was found that closing balance relates to grants made to the local governments, payments made for the National Population and House Census and PEPCO and subsidy share for DAP and Urea fertilizer. These payments should have been booked under the relevant head of accounts.

The matter was reported to the management in November 2017, it was replied that the balances against G05103, G05106 and G05107 were created by the Treasury office Quetta. The matter was taken up with the Finance Department, Government of Balochistan for seeking explanation on the issue but response was still awaited. As far as, negative balance appearing under head G05110 is concerned that was due to source deduction of amounts by the Federal Government and non-provision of budget by the Provincial Government for adjustment / settlement of the suspense account.

In the DAC meeting held on November 21, 2017, 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.

1.1.4 Non settlement of outstanding balance of un-cashed cheques - Rs. 8,960 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 2016-17, it was observed that the Finance Account for the Financial Year 2015-16 shows an un-adjusted balance of Rs. 8,960 million under the following object heads.

Object Element		Balance on 1st July, 2016	Receipt during the year 2016-17	Payment during the Year 2016-17	Balance on 30th June, 2017
		Rs.	Rs.	Rs.	Rs.
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	17,711,392,516	17,733,024,378	619,701,105
G01194	Works Cheque	11,656,111,369	31,242,439,749	37,816,124,729	508,2426,389
Total		15,555,573,962	48,953,832,265	55,549,149,107	8,960,257,210

Source: Finance Accounts 2016-17 page 91, 97 & 99.

Audit was of the opinion that non clearance of unclaimed cheques on time resulted in outstanding balances at the year end.

The matter was reported to the management in November 2017 to which it was replied that necessary adjustments have been made through Journal Entries.

In the DAC meeting held on November 21, 2017 it was informed that an amount of Rs. 6.298 billion has been adjusted vide Journal Entry. Whereas, remaining amount of Rs. 2.660 billion pertains to balances of previous years which are being investigated. The results will be shared with the audit accordingly. 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.

1.1.5 Un-adjusted negative balances appearing in the annual account - Rs. 10,263 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 2016-17, it was observed that the Finance Account for the Financial Year 2016-17 contained an un-adjusted negative balance of Rs. 10,263 million, as detailed in Annexure 1.2.

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

The matter was reported to the management in November 2017 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:

In the DAC meeting held on November 21, 2017, it was decided that a case of wrong postings in G heads by the Treasury Offices / District Accounts Offices will be referred to Secretary Finance, Government of Balochistan for conducting an inquiry and fixing responsibility against officials / officers at fault. 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.

1.1.6 Lack of reconciliation between DAOs and NBP - Rs. 3,705 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 2016-17, it was observed that payment made by various District Accounts Offices during 2016-17 do not tally with the payment made by the NBP, as bank made payment over and above the authorization of DAO amounting to Rs. 3,705.780 million, as detailed in Annexure 1.3

Audit was of the view that lack of reconciliation of expenditure between the NBP and DAOs resulted in unauthorized payment.

The matter was reported to the management on November 21, 2017, it was replied that there is no denying the fact that in terms of rule 6.3.5.1 of the APPM, the Treasury Officer/ District Account Offices are responsible to furnish monthly statement of receipts and payments duly reconciled with main designated bank branch but that is not being done. "This Office has taken up the matter with Secretary, Finance Department, Government of Balochistan, Director General of Treasuries Balochistan and all Treasury Offices time and again but no response was received. In view of non-receipt of monthly reconciliation statements from Treasury Offices, this office has to compare the figures of report of ZRP/ FCHN (Receipts/ Payments paid cheque punched by Treasury Offices) with the monthly scroll received from State Bank of Pakistan, Karachi, and variations are reported to concerned TOs/ DAOs for justification".

In the DAC meeting held on November 21, 2017, it was informed that the issue of payment over and above the authorization of District Accounts Offices

by the National Bank of Pakistan was already being pursued vigorously by the Accountant General with authorities of State Bank of Pakistan and National Bank of Pakistan. It was further decided that the variation coming in respect of receipt between Accountant General figures and figures provided by the State Bank of Pakistan will also be looked into under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that Accountant General may ensure rectification / reconciliation of such differences with the SBP as well as NBP.

1.1.7 Difference between cash and book balance - Rs. 377 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 6 E) 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 2016-17, 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 as on June 30, 2017, as detailed below:

(Rs. in million)

Description	Balance as per Financial Statements	Balance as per SBP	Difference
Account 1,2 (30.6.2017)	1,087	1,460	373

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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 2017, which replied that “this office has taken up the matter with Finance Department, Director General Treasuries and all TOs/ DAOs but to no avail. The responsibility of Accountant General regarding preparation of consolidated monthly report (Form 6 E) is based on information received from TOs/ DAOs, the practice which is not being followed by the TOs/ DAOs. In absence of reconciled monthly statement of the TOs/ DAOs, this office has to reconcile the figures of Receipt and Payments Report and Cheque Register Report of SAP system of issued cheques, receipts and manual pension payments with the monthly scroll received from State Bank of Pakistan, Karachi, and the variations are duly communicated to concerned TOs/ DAOs, for rectification / justification”.

In the DAC meeting held on November 21, 2017, the view point of the Accountant General Balochistan was found consistent with ground realities of non-reconciliation of figures of receipts / payments between District Accounts Offices and National Bank of Pakistan. It was further decided to intimate adjustments to audit as and when made through a certificate under the signature of relevant Deputy Accountant General.

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.

1.1.8 Non-settlement of abstract drawls - Rs. 330 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 2016-17, it was observed that an amount of Rs. 330 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 1.4.

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 2017, the department replied that it was agreed upon that no future payments will be made on this account without first obtaining the detail of accounts of expenditure previously made by the concerned departments.

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

1.1.9 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. 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.

During certification audit of the Accounts of Government of Balochistan for the year 2016-17, it was noticed that the Finance Accounts of Government of Balochistan for the year 2016-17, being prepared by the Accountant General Balochistan, shows balances of foreign debt only. Last year balances of

permanent, domestic, floating and foreign debt-direct were not shown. Comparison of figures of monthly civil accounts shows repayment of debt Rs. 7,533 million but in Finance Accounts only repayment of Rs. 5,033 million was reported. This resulted in non-reporting of payment of Rs. 2,500 million.

Further, payment of interest on debt was reported as Rs. 1,499 million on Finance Account page-66 and Financial statement page-5, but at page-3 of Financial statement Rs. 1,911 million.

Non maintenance of records may result in improper reconciliation and financial reporting.

The matter was reported to the management in November 2017, it was replied that 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 Department only provided the detail of foreign debt which has been incorporated in the Finance Account. However, “this office has taken up the matter with the Finance Department vide letter dated July 6, 2017 and reminders are being issued, but no response has yet been received. The matter has also been taken up with Secretary Finance Department, Government of Balochistan through D.O letter”.

In the DAC meeting held on November 21, 2017, It was decided that issue will be looked into by visiting finance accounts of last years under intimation to the audit.

No progress was intimated till finalization of this report.

Audit recommends that since AGB is required to maintain debt record of the province and its reconciliation with the Finance Department on monthly basis as well as at the close of financial year for proper debt management, which it should do on regular basis.

1.1.10 Non-Submission of paid vouchers – Rs. 219 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 2016-17, it was observed that heavy GP fund payments were made by various district accounts offices but their paid vouchers were not received and entered in the concerned ledger despite lapse of considerable time. This observation was raised during previous years also but no action has been taken by the management of AGB. In the absence of paid vouchers and their entries in the concerned ledgers the payments of GP Fund cannot be certified. Detail of the expenditure is in Annexure 1.5.

Audit was of the view that above mentioned weakness of internal control may result into double payments to the subscribers.

The matter was reported to the management in November 2017, to which it was replied, “this office has sent letters and reminders to TOs/DAOs, DG Treasuries Balochistan, and Secretary Finance Department, time and again regarding provision of paid vouchers of G.P Fund but are not paying head to it. A G Balochistan has recently taken up this issue with Secretary Finance through a D.O letter. Moreover, this office is also working on a mechanism to centralize all G.P Fund payments from A.G office owing to lack of response of TOs/DAOs”.

In the DAC meeting held on November 21, 2017, it was informed that DO letter has been sent to Secretary Finance, Government of Balochistan. The issue is also on the agenda item of the meeting with Secretary Finance, Government of Balochistan. No progress was intimated till finalization of this report.

Audit recommends that paid vouchers be obtained from respective DAOs and posted in relevant ledgers under intimation to audit.

1.1.11 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 2016-17, it was observed that annual closing of GP Fund Accounts was not done by the GP Fund section. Therefore, actual balances 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.

Audit was of the opinion that non closing of accounts at year end may result to inaccurate reporting of GP Fund account balance / liability.

The matter was reported to the management in November 2017, to which it was replied that "this office maintains the GP Fund accounts of almost two hundred thousand (200,000) employees of Government of Balochistan. There is an acute shortage of staff in this office. The available sanctioned strength is that of 1970 and work load has increased manifold. Closing of accounts is being mentioned in SAP system in Districts where G.P Fund module has been implemented. G.P fund interest rate for Financial Year 2016-17 where announced in mid of August 2017, closing of all G.P Fund accounts in ledgers manually with in few weeks is almost impossible with meager staff of this office. However, G.P Fund accounts are closed in SAP in four Districts i.e. Quetta, Lasbela, Mastung, Ziarat where G.P Fund module is working. These four Districts consist upon almost 35% of employees, whose G.P Fund accounts are closed through SAP. This office is ensuring all the efforts for implementing G.P Fund module in remaining districts. Moreover, there are many G.P Fund accounts who have missing credits. Owing to non-provision of G.P Fund

subscription by TOs/DAOs pertaining to period of employees served under their audit jurisdiction. Therefore, closing the balance with missing credits will not serve the purpose. The G.P Fund accounts are closed annually for those employees who provide missing credit detail to this office in the connection this office has sent letters to TOs/DAOs time and again for provision of details of missing credits of offline period of government employees”.

In the DAC meeting held on November 21, 2017, the management replied that the implementation of GP Fund Module all over the Balochistan will be ensured to close accounts through the system. Audit agrees with the opinion of the Accountant General that unless GPF Modules is implemented in all districts of Balochistan, the issues mentioned in the para will remain unattended.

Audit was of the opinion that efforts should be made for implementation of GPF Module in all districts of Balochistan.

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

1.1.12 Excess reporting of expenditure under Assignment Accounts - Rs. 188 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 2016-17, it was noticed that as per Annual Accounts, Assignment Account cheques amounting to Rs. 17,711.392 million were issued but payment of Rs. 17,733.024 million was shown. Further, as per records maintained in AC&D section of AG office, paid cheques received from NBP / DAO Quetta during the year 2016-17 was Rs. 17,544.883 million. (Annexure 1.6) This

position shows that excess payment of Rs. 188 million was booked in the accounts. Further, no monthly reconciliation was made.

Audit was of the view that excess reporting of expenditure resulted in overstatement of expenditure incurred out of Assignment Account.

The matter was reported to the management in November 2017 to which it was replied that Treasury office, Quetta wrongly posted an amount of Rs. 69.613 million on payment side of the head G01191. The amount of paid cheques of Assignment Accounts punched in SAP by TO, Quetta was Rs. 17,663.411 million against issued cheques of Rs. 17,711.392. Necessary corrections have been made in the accounts accordingly.

In the DAC meeting held on November 21, 2017, the matter was discussed in detail. It was decided that necessary rectification may be carried out under intimation to audit. No progress was intimated till finalization of this report.

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

1.1.13 Unauthorized expenditure -Rs. 2,924 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 2016-17, an expenditure of Rs. 2,924 million was incurred unauthorizably against unspent balances of the previous financial year in assignment accounts in violation of rule, as detailed below:

Project Description	Sanction No- Date	Amount released Rs.	Total Rs.
QA13001934-Re-authorization of funds of Assignment Account No. AP-94 for Sibi Rakhni road Project.	FD-11- 895-902-14 th October 2016	6,346,728	6,298,375
QA15001904-Re-authorization Project Director Cadet College Balochistan	FD-11- 5018-26-6th Jan 2017	94,790,000	87,345,939
QA16001931-Re-authorization Quetta Development Authority Quetta	FD-1- 5045-50-2nd Feb 2017	48,693,486	29,271,239
QA16001933-Re-authorization of compensation of land acquired for different development schemes	FD-11- 5059-70-18th Jan 2017	2,761,988,890	2,761,988,890
QA13002004-Gwadar Industrial Estates Development Authority(GIEDA) AP-109	Re-auth: FD-I/9121-27 DT. 31.05.17(AP-109)	93,366,089	39,486,587
Total		3,005,185,193	2,924,391,030

Source: SAP system.

Audit was of the view that Re-authorization of lapsed balances may result in to excess expenditure over authorized budget.

The matter was reported to the management in November 2017 to which it was replied that unspent balance was lapsed at the end of each financial year. The Finance Department Government of Balochistan re-authorized the unspent balance of Assignment Accounts.

In the DAC meeting held on November 21, 2017, 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 take up the matter with Finance Department. 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.

1.1.14 Expenditure in excess of the revised budget Rs. 11,776 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 2016-17, it was observed that an expenditure of Rs. 11,776 million was incurred in excess of the revised budget estimates as summarized below. And detail in Annexure 1.7.

(Rs. in million)

Original Grant (Rs.)	Revised Grant (Rs.)	Actual Expenditure (Rs.)	Excess (Rs.)	%age
93,123	85,032	96,809	11,776	11%

Audit was of the view that weak financial control resulted poor budget planning and inaccurate estimate of actual budget.

The matter was reported to the management in November 2017 to which it was replied that “the matter regarding expenditure incurred in excess of the allotted budget has already been taken up with Finance Department, Government of Balochistan vide letter dated September 25, 2017. The response of Finance Department was still awaited”.

In the DAC meeting held on November 21, 2017, the management informed that certain budgetary issues were already pending with the Finance Department. It was decided that the Accountant General will raise the level of communication through DO letters or personal meetings with the Finance Department, under intimation to the audit. No progress was intimated till finalization of this report.

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

1.1.15 Savings not surrendered – Rs. 15,713 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 2016-17, it was observed that a huge sum of Rs. 15,715 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 1.8

Audit was of the opinion that 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 2017 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 September 25, 2017. It is added that well before close of 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 November 21, 2017, the management was of the view that actually administrative authorities bound to take implicit and concrete measures in this regard. It was decided that AG office will take up matter with the Finance Department as well as all administrative departments for submitting Excess and Surrender statement in time. 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.

1.1.16 Irregular drawl of development funds - Rs. 2,700 million.

According to Para 7.3.1.3 of APPM, The unspent balance of all advances, with the exception of the following advances, as advised by the MoF, must be repaid before 30 June each year petty cash advances (these must be reimbursed as at 30 June.

- advances of salary, travelling allowances etc.
- mobilization advances
- secured advances
- contractual advances.:

During certification audit of the accounts of Government of Balochistan for the year 2016-17, it was observed that an amount of Rs. 2,761.989 million was paid to Deputy Commissioner Quetta in the month of May 5, 2017, under development head of account A12502- Works Rural, with permission to place the amount in NBP Account No. 3138423907. The said amount was to be utilized for payment / clearance of outstanding liabilities of land compensation. But neither accounts of payments were reported to AG office nor unspent balance was refunded at the year end. Further, as per final approved budget of Government of Balochistan for the year 2016-17, there was no budget provision for subject payment. However, the advance payment made should have been credited to the head of account F02107-Account with other entities to watch the progress of expenditure and reflection of amount in the accounts, which was not done.

Audit was of the view that non-compliance of financial rules may result in mis-utilization of public money.

The matter was reported to the management in November 2017 to which it was replied that the Finance Department Government of Balochistan released the funds under head of account A12502 and also authorized drawl of amount on abstract contingent bill. Moreover, a letter is being sent to the DDO concerned for justification of non-submission of detail account and also for the refund of unspent balance on abstract claim.

In the DAC meeting held on November 21, 2017, it was decided that the Accountant General will take up the matter with Finance Department, Government of Balochistan for depositing of money in government account under intimation to the audit. No progress was intimated till finalization of this report.

Compliance of rules governing adjustment of advances and regularization of expenditure may be ensured.

1.1.17 Irregular release of funds - Rs. 13,155 million

According to para 3.3.11 of APPM, after the budget is passed by the legislature, together with sums tabled for charged expenditure, the Finance Division / Department must formally communicate the budgets, as set out in the Schedule of Authorized Expenditure, to each ministry and to the respective Accountant Generals. A separate release letter must be sent by the Finance Division / Department to the spending ministries and departments, with copies to the respective Accountant Generals, to advise on the funds made available against these budgets. The Accountant Generals must communicate this information to the District Accounts Offices. An appropriation ledger must be maintained by the Finance Division / Department to record the initial distributions of budgets made to spending entities and any subsequent adjustments made throughout the year.

During the course of certification audit of the accounts of the Government of Balochistan for the year 2016-17, it was observed that the Finance Department released excess budget in the SAP system under development grants amounting to Rs. 13,155 million and released Rs. 6,534 million less under Non Development against the approved budget, as summarized below:

(Rs. in million)

Description	Original Budget Estimates	Revised Budget Estimates	Released by FD	Variation	Expenditure
Total Development	71,182.413	68,058.193	81,213.760	(13,155.567)	73,005.356
Total Revenue Expenditure	184,760.514	179,771.035	173,236.963	6,534.072	170,887.138

Source: SAP System, Monthly Civil Accounts June Financial (S) 2017 and Annual Budget Books.

Audit was of the opinion that non-compliance of rules governing release of budget resulted in weak financial management and irregular expenditure.

The matter was reported to the management in November 2017, to which it was replied that the variations in the Development and Non-Development grants of Revised Budget of SAP system for the financial year 2016-17 has already been taken up with Finance Department, Government of Balochistan vide letter dated July 18, 2017 and reminders are being issued but no response is received so far.

In the DAC meeting held on November 21, 2017, it was decided that the Accountant General may hold meetings with Secretary Finance, Government of Balochistan for early resolution of the issue.

Audit Recommends that regularization of expenditure incurred over authorized budget may be ensured. Internal controls may be strengthened to avoid such excesses in future.

1.1.18 Rush of expenditure during June 2017 – Rs. 42 billion

As per GFR 96, “It is contrary to the interest of the state that money should be spent hastily or in an ill-considered manner merely because it is available or that lapse of grant could be avoided.”

During the course of Certification Audit for the year 2016-17, it was observed that substantial amount of Rs. 42 billion was shown spent under Development expenditure during the month of June 2017. Incurrence of expenditure at the close of financial year not only raises doubt on its authenticity but also creates a risk of advance payments to the firms / contractors. Detail is as under:

S. No.	Particular	Total Expenditure for the FY 2016-17	Expenditure incurred in June 2017	Percentage %
1	Development Expenditure	Rs. 73 billion	Rs. 42 billion	58%

Audit was of the view that the expenditure for whole of the financial year is required to be incurred proportionately & timely in light of Government instructions from time to time.

Substantial / unjustified rush of expenditure towards the close of financial year is an irregularity & violation of rule.

The matter was reported to the management in November 2017, to which it was replied that rush of expenditure in last quarter and especially in June is due to late release of funds by the Finance Department and lack of control on expenditure by concerned PAOs. The matter has been taken up with the provincial Government to incur expenditure proportionately during the course of financial year.

In the DAC meeting held on November 21, 2017, the Accountant General apprised that the issue pertains the Finance Department and they are

already in correspondence with them. It was further informed by the Accountant General that Finance Division, Government of Pakistan is also looking into the issue.

Audit Recommends that matter be taken up for remedial measures to avoid such recurrence in future.

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. 26,742.9 million were allocated to the Department during financial year 2016-17. Against the said allocation, an expenditure of Rs. 26,923.225 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2016-17			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
13	Non- Development	8,455.99	7,524.798	(931.196)	(11.01)
41	Housing and Community Amenities	3,339.3	3,154.04	(185.28)	(5.55)
41	Roads	14,947.7	16,244.38	1,296.635	8.67
Total Development		18,287	19,398.427	1,111.43	6.077
Grand Total (Non-Development + Development)		26,742.9	26,923.225	180.325	0.67

An expenditure of Rs. 1,296.635 million was incurred in excess against development and department did not surrender the saving of Rs. 1,116.521 million against non-development and development grants which indicates improper budgeting and financial mis-management.

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
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
29	2016-2017	16	-	16	0
TOTAL		1,062	-	949	11.9%

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

2.1.4 Significant Issues for PAC's Notice

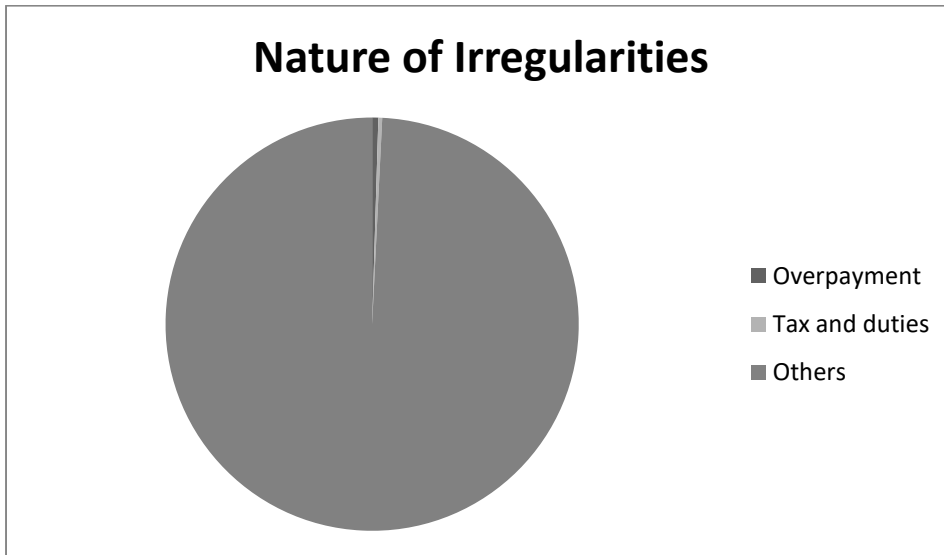
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

Trend of audit findings over past three years

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

- a) Overpayments.
- b) Tax and duties.

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



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

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Overpayment		Tax and duties	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2014-15	39,587	27.76	0.07	114.79	0.29
2015-16	4,101	22.992	0.56	7.700	0.18
2016-17	1,577	166.764	10.57	13.562	0.85
Total	45,265	217.516	0.48	136.052	0.30

Audit report for the year 2017-18

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

(Rs. in million)

Overpayment	Tax and duties
643.152	11.505

Factor behind recurrence of irregularities:

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

PAC's Intervention Sought

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

2.2 AUDIT PARAS

2.2.1 Overpayment due to allowing excess quantities - Rs. 215.032 million

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

In the following Divisions of Communication and Works Department, the contractors were paid for different items of work by allowing excess quantities / rates than provided in approved PC-I's / technically sanctioned estimates, during the year 2015-16, due to which an overpayment of Rs. 215.032 million was made as summarized below. And further detailed in Annexure 2.1.

(Rs. in million)

S. No.	Name of Office	AIR Para	Year	Amount
1	XEN B&R-I , Killa Saifullah	2	2015-16	0.994
		3	2015-16	19.384
2	XEN B&R I, Lasbela At Hub	4	2015-16	1.21
		5	2015-16	4.435
		7	2015-16	1.946
3	XEN B&R-I, Turbat	2	2015-16	2.222
		6	2015-16	0.302
4	XEN B&R-II, Turbat	2	2015-16	0.177
		4	2015-16	0.367
5	Executive Engineer, B&R Division-II Quetta	4	2015-16	4.112
		6	2015-16	0.521
6	XEN B& R -II Kharan	1	2015-16	0.406
7	XEN B&R -I Gawadar	4	2015-16	0.775
8	PD Omani Grant	2	2015-16	0.611
9	XEN E&M Workshop Khuzdar	10	2015-16	2.036
		11	2015-16	3.29
10	XEN Maintenance Div 1	1	2015-16	0.178

S. No.	Name of Office	AIR Para	Year	Amount
		2	2015-16	0.183
11	XEN Project Division I, Quetta	10	2015-16	34.142
12	XEN B&R Division I Chagai	7	2015-16	0.549
		8	2015-16	0.762
13	XEN Project Division II, Quetta	3	2015-16	6.586
14	XEN, B&R E&M W/Shop Quetta	1	2015-16	1.057
		6	2015-16	96.805
15	XEN II B&R Killa Abdullah	1	2015-16	0.533
		10	2015-16	0.329
16	XEN B&R Div -I Washuk	5	2015-16	0.422
17	XEN-I B&R Zhob	8	2015-16	11.93
18	XEN-I B&R Kohlu	5	2015-16	0.537
19	XEN-I B&R Sibi	4	2015-16	0.575
20	XEN-II B&R Washuk	1	2015-16	8.959
21	XEN-I B&R Sohbatpur	3	2015-16	0.129
22	XEN-I B&R Jafferabad	4	2015-16	0.270
23	XEN-I B&R Loralai	3	2015-16	2.036
24	City Development Project Turbat	5	2015-16	3.975
25	Shirani Town Project	6	2015-16	0.467
26	B&R-I Killa Abdullah	17	2015-16	1.820
Total				215.032

Audit was of the view that weak internal control resulted in overpayment.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.2 Overpayment due to allowing inadmissible items of work - Rs. 131.141 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 MB and rates are correct and calculations have been checked arithmetically”.

In the following Divisions of C&W department, the Divisional Officers allowed payments against different items of work which were not admissible. This resulted in an overpayment of Rs. 131.141 million as summarized below. And further detailed in Annexure 2.2.

(Rs. in million)

S No.	Office	AIR Para No.	Amount
1	XEN B&R-I , Killa Saifullah	4	2.723
2	XEN B&R-1, Khuzdar	1	4.640
3	XEN B&R-1, Khuzdar	2	11.710
4	XEN B&R-II, Turbat	3	0.343
5	Executive Engineer, B&R Division-I Quetta	2	0.380
6	Executive Engineer, B&R Division-II Quetta	5	0.402
7	XEN Maintenance Div III, Quetta	1	2.398
8	PD Omani Grant	3	2.308
9	XEN E&M Workshop Khuzdar	12	1.229
10	XEN Project Division I, Quetta	6	1.413
11	XEN Project Division II, Quetta	8	1.358
12	XEN, B&R E&M W/Shop Quetta	5	31.548
13	XEN-I B&R Mastung	2	0.327
14	XEN-I B&R Mastung	6	9.955
15	XEN-II B&R Washuk	7	0.542
16	XEN-I B&R Jafferabad	6	0.584
17	XEN-I B&R Bolan	4	13.169
18	PD, Kohlu Development Package	3	1.046

S No.	Office	AIR Para No.	Amount
19	B&R-I Killa Abdulla	3	16.421
20	B&R-I Killa Abdulla	5	1.072
21	B&R-I Killa Abdulla	9	3.056
22	B&R-I Killa Abdulla	14	24.517
Total			131.141

Audit was of the view that un-due financial benefit was extended to contractor.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.3 Overpayment due to allowing incorrect rate - Rs. 101.694 million

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

In following Division of Communication and Works Department an amount of Rs. 101.694 million was overpaid by allowing incorrect rate than admissible as provided in the tender documents in violation of above rule. Details are as under:

(Rs. in million)			
S. No.	Office	AIR Para No.	Amount
1	Project Director, Improvement of Quetta City Roads Project, Quetta	4	0.292
2	XEN B&R-II, Turbat	1	1.502
3	XEN Maintenance Div III, Quetta	2	0.608

S. No.	Office	AIR Para No.	Amount
4	XEN Maintenance Div III, Quetta	3	0.250
5	XEN B&R Division I Chagai	5	0.223
6	XEN-1 B&R Awaran	6	0.795
7	XEN-II B&R Awaran	2	1.352
8	XEN-II B&R Naseerabad	2	0.135
9	XEN-II B&R Sibi	5	0.446
10	XEN-I B&R Jafferabad	1	0.200
11	XEN-I B&R Jhal Magsi	2	0.330
12	XEN-II B&R Jhal Magsi	3	0.135
13	XEN-II B&R Shirani	2	0.222
14	XEN-II B&R Shirani	4	0.325
15	XEN-II B&R Shirani	5	0.328
16	City Development Project Turbat	2	0.207
17	City Development Project Turbat	3	93.419
18	PE, Mastung Area Development Mastung	5	0.438
19	B&R-I Killa Abdulla	7	0.487
Total			101.694

Further detail is at annexure 2.3

Audit was of the opinion that allowing of higher rates than admissible, resulted in overpayment and transpires lack of internal controls within the organization.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that the amount in question be got recovered besides fixation of the responsibility on persons(s) at fault, under intimation to audit.

**2.2.4 Overpayment due to allowing incorrect/higher rate of premium –
Rs. 77.395 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. 77.395 million had made to different contractors due to allowing premium at a higher rate than those approved and notified by the P&D department, during the year 2015-16, as detailed below. And summarized in Annexure 2.4.

(Rs. in million)

S. No.	Department	AIR Para No.	Amount
1	XEN B&R-I , Killa Saifullah	6	1.223
2	XEN B&R-II , Killa Saifullah	2	1.434
3	XEN B&R-II , Killa Saifullah	3	1.829
4	XEN B&R-II , Killa Saifullah	4	2.147
5	XEN B&R-II , Pishin	3	0.816
6	XEN, B&R Division-II Quetta	1	0.189
7	XEN B& R -II Kharan	2	0.211
8	XEN B& R -II Kharan	4	2.910
9	XEN B& R -II Kharan	5	0.237
10	XEN B&R -I Gawadar	1	0.231
11	XEN B&R -II Gawadar	2	1.012
12	XEN Maintenance Div 1	5	29.139
13	XEN Maintance Div 1	7	14.400
14	B&R Div II Chagai	1	0.233
15	XEN Project Division I, Quetta	2	4.402
16	XEN Project Division I, Quetta	9	3.942
17	XEN B&R Division I Chagai	6	0.133
18	XEN I B&R Panjgoor	6	0.274
19	XEN II B&R Panjgoor	2	0.332.

S. No.	Department	AIR Para No.	Amount
20	XEN II B&R Panjgoor	9	0.079
21	XEN II B&R Killa Abdullah	2	2.752
22	XEN II B&R Killa Abdullah	11	0.595
23	XEN II B&R Killa Abdullah	12	0.345
24	XEN B&R, II, Khuzdar	1	0.736
25	XEN B&R, II, Khuzdar	4	0.517
26	XEN B&R Div -I Washuk	4	0.280
27	XEN-II B&R Bolan	7	0.836
28	XEN-II B&R Naseerabad	1	0.428
29	XEN-I B&R Kohlu	6	0.126
30	XEN-I B&R Sibi	1	0.378
31	XEN-I B&R Sibi	3	0.391
32	XEN-I B&R Sibi	5	0.840
33	XEN-I B&R Sibi	6	0.185
34	XEN-II B&R Washuk	4	0.133
35	XEN-II B&R Washuk	5	0.248
36	XEN-I B&R Loralai	7	0.362
37	XEN-I B&R Loralai	10	0.431
38	XEN-II B&R Zhob	1	1.462
39	XEN-II B&R Loralai	2	0.955
40	B&R-I Killa Abdulla	11	0.222
Total			77.395

Audit was of the view that excess payment of premium resulted into undue financial benefit to the contractors and loss to the government exchequers.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.5 Overpayment of escalation charges - Rs. 54.586 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”.

In following Divisions of Communication and Works Department, escalation was allowed and paid irregularly before commencement of 2nd year, during the year 2015-16 in violation of above notification. This resulted into overpayment of Rs. 54.586 million.

(Rs in million)			
S. No.	Name of Office	AIR Para No. / Year	Amount
1	XEN-I B&R Shirani	1, 3 / 2015-16	15.249
2	XEN-I B&R Bolan	1 / 2015-16	38.113
3	Shirani Town Project	4 / 2015-16	1.224
Total			54.586

Further detail in annexure 2.5

Audit was of view that inadmissible payment of escalation charges resulted into undue financial benefits extended to the contractors and loss to the public exchequers.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.6 Overpayment due to non-utilization of available earth – Rs. 23.419 million

As per Part-II of CSR, Para 11(1) of section 17(1) of the Book of specifications 1998, “If cutting and filling are being done simultaneously all suitable material obtained from excavation shall be used in filling of embankment”.

In the following Divisions of the Communication and Works Department, the works for excavation or cutting to a required grade and preparation of embankments were simultaneously carried out but surplus earth obtained from cutting was not used in construction of road embankments, during 2015-16. This resulted into overpayment of Rs. 23.419 million, as detailed below:

(Rs in million)

S. No.	OFFICE	AIR Para No.	Amount
1	XEN B&R-I , Killa Saifullah	5	1.844
2	XEN B&R-II , Pishin	5	0.498
3	XEN B&R-1, Khuzdar	4	1.596
4	XEN I B&R Panjgoor	8	0.196
5	XEN-I B&R Shirani	2	5.897
6	XEN-I B&R Shirani	4	2.556
7	XEN-I B&R Zhob	2	1.700
8	XEN-I B&R Zhob	6	4.358
9	XEN-I B&R Loralai	5	0.397
10	XEN-II B&R Loralai	1	1.150
11	XEN B&R -I Dera Bugti	2	0.515
12	XEN B&R -I Dera Bugti	6	0.109
13	Balochistan Road Development Project	3	1.317
14	PE, Mastung Area Development Mastung	2	1.286
Total			23.419

Further detail in annexure 2.6

Audit was of the view that non-compliance of rules and regulations indicates lack of internal control and loss to the Government exchequer.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that either lab and soil classification report may be produced to audit for verification or recovery of the overpaid amount be made from the person(s) at fault.

2.2.7 Overpayment due to non-deduction of cost of tack coat - Rs. 18.341 million

As per Specification of Roads and Highways in the Handbook of Civil Engineering, “The prime coat is the initial application of a binder to an abstract highway 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 Divisions of Communication and Works Department, the contractors were paid for an item of work “Applying prime coat.” @ Rs. 33 Per Sqm on NSR”. Cost of tack coat was manageable in premix carpeting carried out in road pavement that included cost of tack coat @ Rs. 52.70 Per Sqm, as both the items were not allowed together. Therefore, the rate of tack coat should have been deducted from the rate of surface dressing premix carpeting. Thus, due to non-deduction of tack coat from premix carpeting, an overpayment of Rs. 18.341 million was made, as detailed below:

(Rs. in million)

S. No.	Office	AIR Para / Year	Amount
1	XEN B&R-II , Pishin	1	0.586
2	XEN I B&R Panjgoor	4	2.187
3	XEN Project Division II, Quetta	7	1.324

S. No.	Office	AIR Para / Year	Amount
4	XEN B&R Div -I Washuk	2	0.242
5	XEN-I B&R Loralai	6	1.174
6	XEN-II B&R Loralai	6	0.702
7	B&R-I Killa Abdulla	12	12.126
Total			18.341

Further detail in annexure 2.7

Audit was of the opinion that non-deduction of tack coat from premix carpeting resulted into overpayment and reflects weak financial management.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the persons at fault and recovery be affected from concerned contractors, under intimation to Audit.

2.2.8 Overpayment due to wrong calculation -- Rs. 10.981 million

As per Para 220 and 221 of CPWA Code 220, "The Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with those recorded in MB and check arithmetically".

In following offices of the Communication and Works Department the contractors were overpaid Rs. 10.981 million due to wrong calculations of quantities / rates as detailed below:

(Rs. in million)			
S. No.	Office	AIR Para No.	Amount
1	Project Director, Improvement of Quetta City Roads Project, Quetta	3	0.224

S. No.	Office	AIR Para No.	Amount
2	XEN B&R-II , Killa Saifullah	6	0.215
3	XEN B&R-II , Pishin	4	0.818
4	XEN E&M workshop Khuzdar	2	1.139
5	XEN Project Division I, Quetta	12	2.234
6	XEN Project Division II, Quetta	9	0.319
7	XEN-I B&R Bolan	7	0.562
8	Balochistan Road Development Project	2	4.988
9	B&R-I Killa Abdulla	15	0.482
Total			10.981

Further detail in annexure 2.8

Audit was of the view that wrong calculation of amount resulted into overpayment and undue financial benefit to the contractors.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.9 Overpayment due to allowing excess quantity of stone - Rs. 8.771 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.

Following Executive Engineers of B&R Divisions allowed payment for an item of work "P/S and S/L hand broken stone" during the year 2015-16,

without converting loose quantities into compacted by applying factor of 0.67%. Resultantly, an overpayment of Rs. 8.771 million was made, as detailed below:

(Rs. in million)			
S. No.	Office	AIR Para No.	Amount
1	Executive Engineer, B&R Division-II Quetta	3	2.147
2	XEN B& R -II Kharan	6	0.151
3	XEN E&M workshop Khuzdar	8	1.719
4	XEN I B&R Panjgoor	7	0.201
5	XEN-I B&R Naseerabad	2	1.511
6	XEN-I B&R Loralai	4	0.676
7	XEN-I B&R Bolan	3	0.438
8	City Development Project Turbat	4	0.685
9	B&R-I Killa Abdulla	2	1.243
Total			8.771

Further detail in annexure 2.9

Audit was of the view that non-conversion of loose quantity into compacted one resulted into overpayment to the contractor which shows weak financial management.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2..2.10 Unauthorized expenditure on NSR items - Rs. 40.902 million

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

Following Divisions of Communication and Works Department incurred an expenditure of Rs. 40.902 million on different works during the year 2015-16 on NSR basis without preparing rate analysis approved by the competent authority in violation of above rule, as summarized below. And further detailed at Annexure 2.10

(Rs in million)

S. No.	Department	AIR Para No.	Amount
1.	XEN B&R-II , Killa Saifullah	7	6.333
2.	XEN Maintance Div III, Quetta	5	0.136
3	PD Omani Grant	1	5.448
4	XEN I B&R Panjgoor	3	3.780
5	XEN Project Division II, Quetta	2	2.198
6	XEN B&R Div -I Washuk	1	4.578
7	XEN-I B&R Zhob	1	8.200
8	XEN-I B&R Mastung	4	0.848
9	XEN-II B&R Washuk	2	2.836
10	Shirani Town Project	2	5.419
11	PE, Mastung Area Development	3	1.126
Total			40.902

Audit was of the opinion that non-scheduled rates without preparing rate analysis resulted unauthorized payment and non-compliance of rules.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends regularization of the expenditure by the competent authority.

2.2.11 Unauthorized payment of lead charges – Rs. 18.786 million

As per 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 are allowed, beyond 20 Km in all districts of the province from July, 2008. Further the Department will submit a lead plan in the PC-I with a certificate of shortest distance”.

Following Executive Engineers of B&R Divisions made payments of lead charges for carriage of material within 20 km and without preparation of lead plan in disregard of above Notification, which resulted in unauthorized payment of Rs. 18.786 million, as detailed below:

(Rs. in million)			
S. No.	Name of office	AIR Para No. / year	Amount
1	XEN-II B&R Sibi	2	0.213
2	XEN-I B&R Sohbatpur	5	0.478
3	XEN-I B&R Naseerabad	3	4.172
4	XEN-I B&R Loralai	9	0.493
5	XEN-I B&R Jhal Magsi	4	1.600
6	XEN-II B&R Jhal Magsi	1	0.180
7	XEN B&R -I Dera Bugti	4	11.650
Total			18.786

Further detail in annexure 2.11

Audit was of the view that non-adherence of rules resulted into undue financial benefit to the contractors.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that the amount in question be got recovered from contractors.

2.2.12 Non recovery of cost of bitumen – Rs. 70.519 million

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

Executive Engineer, B&R Division - I, Kachhi at Dhadar procured bitumen valuing Rs. 70.519 million from M/s Attock Petroleum Karachi during 2015-16 and issued to various contractors for construction of roads. The cost of bitumen was required to be adjusted in full from the running payments of the contractors but no recovery was made, as summarized below.

(Rs. in million)

S. No.	C.V.No. and date	Cheque No. and Date	Work order No	Name of contractor	Name of work	Amount
1.	3, 2.6.16	C070329, 1.6.16	Nil	Haji Allah Baksha	Supply of bitumen for various road in Distt: Kachi	24.970
2.	41, 20.6.16	C070368, 20.6.16	Nil	Haji Allah Baksha	Supply of bitumen for N-65 to Half wali cross Main sunni shoran road in Distt: Kachi	30.000
3.	42, 20.6.16	C070368, 20.6.16	Nil	Haji Allah Baksha	Supply of bitumen for Constt: of B/T road Mithri to Balanri Distt: Kachi	10.000

S. No.	C.V.No. and date	Cheque No. and Date	Work order No	Name of contractor	Name of work	Amount
4.	50, 20.6.16	C070376, 20.6.16	Nil	Haji Allah Baksha	Supply of bitumen for N-65 Killi Takri Turk Ali road in Distt: Kachi	5.549
Total						70.519

Audit was of the opinion that non observance of prescribed procedure and rules resulted into undue financial benefit to the contractors.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.13 Non-deduction of sorting & stacking charges as result of excavation - Rs. 8.644 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 following divisions of Communication and Works Department, an amount of Rs. 8.644 million was over paid to the contractors during 2015-16 due to non-deduction of sorting and stacking charges in violation of above rule, as detailed below. And further summarized in Annexure 2.12

(Rs. in million)

S. No.	Office	AIR Para No.	Amount
1	XEN B&R-I, Turbat	7	0.234
2	XEN E&M Work Shop Khuzdar	4	4.701
3	XEN B&R -I Dera Bugti	1	0.321
4	B&R-I Killa Abdulla	4	1.849
5	B&R-I Killa Abdulla	8	1.539
Total			8.644

Audit was of the opinion that non-deduction of sorting and stacking charges resulted in loss to the Government exchequers.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.14 Non realization of stamp duty - Rs. 5.011 million

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

Following divisions of Communication and Works Department awarded contracts to different contractors but stamp duty amounting to Rs. 5.011 million in the shape of non-judicial stamp papers of the contract value was not realized during the year 2015-16 which resulted into loss to Government, as detailed below:

(Rs.in million)

S. No.	Name of office	AIR Para	Amount (Rs)
1	XEN B&R I, Lasbela At Hub	1	0.741
2	XEN Maintance Div 1	10	0.196
3	XEN I B&R Panjgoor	1	0.117
4	XEN II B&R Killa Abdullah	9	1.119
5	XEN-I B&R Awaran	7	0.654
6	XEN-II B&R Awaran	3	0.430
7	XEN-I B&R Jhal Magsi	3	1.635
8	City Development Project Turbat	8	0.119
Total			5.011

Further detail in annexure 2.13

Audit was of the view that non realization of stamp duty resulted into non adherence with government rules and regulations.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that recovery be affected from the contractors.

2.2.15 Less deduction of income tax – Rs. 4.211 million

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

The following Divisions of Communication and Works Department deducted 6.5% income tax instead of 7.5% from the running bills of the contractors. This resulted in less recovery of Rs. 4.211 million, in violation of above rule as summarized below. And further detailed in Annexure 2.14

(Rs. in million)			
S. No.	Air Para / 2015-16	Office	Amount (Rs)
1	4 / 2015-16	XEN II B&R Panjgoor	0.499
2	4 / 2015-16	XEN Project Division II, Quetta	3.571
3	4 / 2015-16	XEN-II B&R Awaran	0.141
Total			4.211

Audit was of the view that less deduction of income tax resulted into non adherence with standing orders of the government.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that recovery of the amount be affected from contractors.

2.2.16 Non deduction of security deposits – Rs. 2.283 million

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

In following Divisions of Communication and Works Department security deposits amounting to Rs. 2.283 million was not / less deducted during the year 2015-16 in violation of above rule.

(Rs. in million)

S .No.	Office	Para No. / Year	Amount
1	XEN-I B&R Kohlu	7 / 2015-16	1.022
2	PE, Mastung Area Development Mastung	4 / 2015-16	1.261
Total			2.283

Further detail in annexure 2.15

Audit was of the view that non-deduction of security deposit was undue favor to the contractors at the risk of public interest.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

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

2.2.17 Irregular / excess payment - Rs. 830.349 million

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

In the following Divisions of Communication and Works Department, the contractors were paid for different items of work by allowing excess quantities / rates then provided in the approved PC-I's / Technical Sanction Estimates during the year 2015-16 due to which an excess payment of

Rs. 830.349 million was made as summarized below. And further detailed in Annexure 2.16.

(Rs. in million)

S.No.	Office	AIR Para	Amount
1	Project Director, Improvement of Quetta City Roads Project, Quetta	1	0.570
2	XEN B&R-I , Killa Saifullah	1	4.000
3	XEN B&R-I , Killa Saifullah	7	0.786
4	XEN B&R-I , Killa Saifullah	8	1.874
5	XEN Maintance Div III, Quetta	6	4.179
6	XEN B & R -II Kharan	3	1.390
7	XEN E&M WorkShop Khuzdar	9	20.119
8	XEN Maintance Div 1	6	59.042
9	XEN B&R Division I Chagai	2	1.155
10	XEN Project Division II, Quetta	1	57.669
11	XEN, B&R E&M W/Shop Quetta	7	1.737
12	XEN II B&R Killa Abdullah	5	64.904
13	XEN B&R, II, Khuzdar	5	34.162
14	XEN-1 B&R Awaran	2	21.230
15	XEN-1 B&R Awaran	4	2.101
16	XEN-II B&R Bolan	1	1.542
17	XEN-II B&R Sibi	3	0.365
18	XEN-II B&R Sibi	4	4.950
19	XEN-I B&R Sibi	7	0.458
20	XEN-I B&R Sohbatpur	1	0.896
21	XEN-I B&R Naseerabad	1	5.657
22	XEN-I B&R Naseerabad	4	1.194
23	XEN-I B&R Loralai	2	3.698
24	XEN-I B&R Loralai	13	199.290
25	XEN-I B&R Loralai	17	0.520

S.No.	Office	AIR Para	Amount
26	XEN-I B&R Loralai	18	4.000
27	XEN-I B&R Loralai	19	5.786
28	XEN-I B&R Loralai	21	7.000
29	XEN-I B&R Loralai	23	1.034
30	XEN-II B&R Jhal Magsi	2	0.300
31	XEN B&R -I Dera Bugti	3	2.550
32	XEN B&R -I Dera Bugti	7	4.129
33	XEN B&R -II Dera Bugti	1	0.250
34	XEN B&R -II Dera Bugti	4	127.434
35	City Development Project Turbat	1	165.520
36	City Development Project Turbat	6	0.570
37	PD, Kohlu Development Package	2	11.093
38	PD, Kohlu Development Package	5	6.835
39	PE, Mastung Area Development Mastung	7	0.360
Total			830.349

Audit was of the opinion that payment made without supporting cash vouchers and recording detail measurements in the Measurement Book (MB), renders the expenditure doubtful.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that matter be investigated and responsibility be fixed against the person(s) at fault besides regularization of expenditure by the Finance Department.

2.2.18 Release of security deposit before completion of work - Rs. 167.904 million

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

Following Divisions of Communication and Works Department, refunded security deposits worth Rs. 167.904 million to different contractors before completion of work during the year 2015-16. Premature release of security deposit was undue financial favor to contractor at the risk of public interest as summarized below. And further detailed at Annexure 2.17.

(Rs. in million)			
S. No.	Office	AIR Para / Year	Amount
1	XEN, B&R E&M W/Shop Quetta	4	40.000
2	XEN-I B&R Awaran	5	12.689
3	XEN-II B&R Awaran	5	57.575
4	XEN-I B&R Kohlu	2	2.242
5	XEN-I B&R Bolan	5	24.997
6	XEN B&R -I Dera Bugti	9	15.401
7	Balochistan Road Development Project	1	15.000
Total			167.904

Audit was of the view that undue financial benefit was given to the contractors in violation of the Government rules.

The matter was reported to the department in February - October 2017 but no reply was received.

The PAO was requested to convene DAC meeting in November 2017 followed by reminders but no meeting was held till finalization of this report.

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

2.19 Advance payment by recording fictitious measurements - Rs. 50.168 million

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. No work shall commence unless properly detailed estimate has been sanctioned by the competent authority, except real emergent work, which must also be immediately reported to the authorities competent to accord technical sanction. The engineers, who recorded the measurements in MB, were required to give name of component for which measurement was taken before recording each set of measurement in MB with dated initial”.

Executive Engineer-I, Provincial B&R District, Killa Abdullah awarded the work “Improvement / Widening of Road from NHA to Zara Bund to Tabina Cross 12 Km District Killa Abdullah” at an estimated cost of Rs.142.468 million. According to record entries made in the measurement book 1.375 Km long cutting with blasting, 9.454 Km long earthen embankment, structure works and laying of sub-base and base course were shown constructed just within 22 days from the date of award of work, which is technically not possible. This shows that superficial measurement was recorded to show utilization of budget and an unjustified payment was made to the contractor amounting to Rs. 50.168 million, as detailed below:

(Rs. in million)

S. No.	Item of work	Quantity Sqm	Rate	Amount
1	Excavation or cutting in soft rock SI No.21-2	9629.23	181.00	1.743
2	Making earthen embankment SI No. 21-6+21-9	19005.85	152.50	2.898
3	Making earthen embankment SI No. 21-6+21-10	61308.00	462.25	0.283
4	P/L/S pitrun gravel SI No. 21-19/ + 21-23/b	447600.00	1,196.15	5.354
5	P/L hand broken stone ballast SI No. 21-15	555164.40	953.75	5.295

S. No.	Item of work	Quantity Sqm	Rate	Amount
6	L/S hand broken stone ballast SI No. 21-25	374000.00	460.15	1.721
7	L/S murum SI No. 21-20	111032.80	1,298.35	1.442
8	Prime Coat	37262.00	33.00	1.230
9	P/L hot mix bituminous concrete SI No. 21-35/C	382000.00	2,221.30	8.485
10	Excavation in foundation SI No. 3-21/d	55464.50	342.82	0.190
11	P/L m/mixed CC in foundation SI No. 5-3+5-42	7420.50	5,512.35	0.409
12	P/L m/mixed CC in foundation SI No. 5-3+5-42	44111.50	5,708.73	2.518
13	P/L 1:2:4 situ CC in foundation SI No. 5-6+5-42	39358.12	6,631.45	0.621
Total: -				32.189
Add Premium @ 22% on Item No. 1 to 7				4.122
Add Premium @ 102% on Item No. 8 to 13				13.857
G Total: -				50.168

Audit was of the view that above stated facts render the expenditure doubtful as the same was incurred by recording fictitious and excessive measurement.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that an inquiry be conducted to fix responsibility on persons at fault under intimation to Audit.

2.2.20 Execution of works without technical sanctions - Rs. 616.690 million

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

In the following Divisions of the Communication and Works Department, during the year 2015-16, different development projects costing Rs. 661.690 million were executed without obtaining prior technical sanction of the estimates from the competent authority as summarized below:

(Rs in million)

S. No.	Name of office	AIR Para No. / Year	Amount (Rs)
1	XEN B&R I, Lasbela At Hub	2 / 201516	130.335
2	XEN B&R I, Lasbela At Hub	3 2015-15	211.97
3	Executive Engineer, B&R Division-II Quetta	9 / 2015-16	229.83
4	XEN-II B&R Kohlu	1 / 2015-16	44.555
Total			616.69

Further detail in annexure 2.18

Audit was of the view that execution of works without technical sanctions was a serious violation of rules and procedures.

The matter was reported to the Department during October 2016 to August 2017, but no reply was received.

The PAO was requested to convene DAC meeting in September 2017 followed by three reminders but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the person(s) at fault, besides regularization of expenditure.

Chapter 3

3.1 Board of Revenue

3.1.1 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.

3.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 3,336.1 million were allocated to the Department during financial year 2016-17. Against the said allocation, an expenditure of Rs. 2,595.47 million was incurred by the Department, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual Expenditure	Excess/ (Saving)	Percentage
Non- Development	3,336.1	2,595.47	(740.6)	(22.2)

Department did not surrender the saving of Rs.740.6 million against development which indicates improper budgeting and financial mismanagement.

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	2012-2013	16	-	16	0
2	2013-2014	13	-	13	0
3	2014-2015	15	-	15	0
4	2015-2016	11	-	11	0
5	2016-2017	22	-	22	0
Total		77	-	77	0

Audit Reports have not been discussed by the PAC.

3.1.4 Significant Issues for PAC's Notice

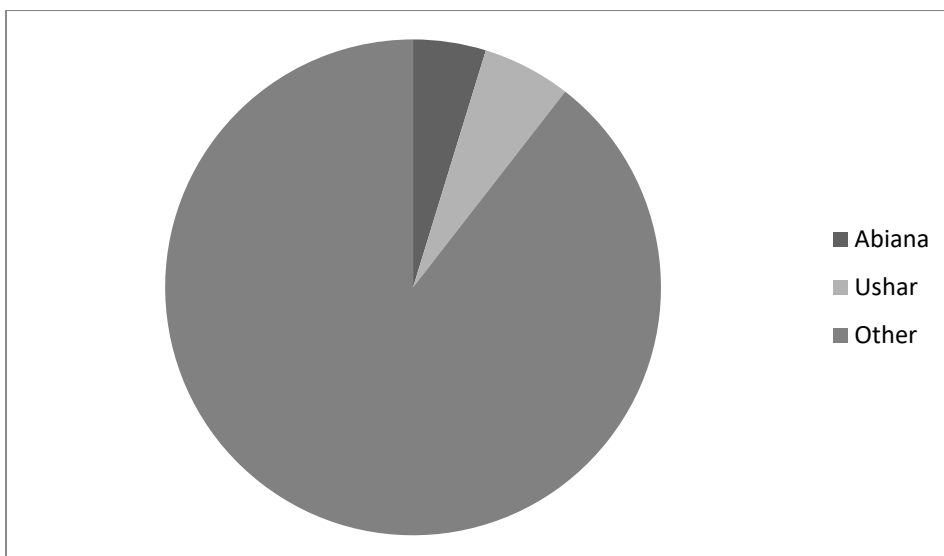
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

Trend of audit findings over past three years

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

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

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



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

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Non realization of Abiana		Less realization of Ushar	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2014-15	1,998.40	87.36	4.37	8.19	0.41
2015-16	476.072	41.412	8.69	170.839	35.88
2016-17	8,584.288	395.801	4.61	459.345	5.35
Total	1,1058.76	524.573	4.74	638.374	5.772

Audit report for the year 2017-18.

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

(Rs. in million)

Non realization of Abiana	Less realization of Ushar
74.697	162.526

Factor behind recurrence of irregularities:

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

PAC's Intervention Sought

Main function of the District Administration is collection of revenue but above matrix depicts least interest of the administration in revenue matters. PAC may intervene and issue directive to the government regarding realization of Abiana and Ushar on priority basis.

3.2 AUDIT PARAS

3.2.1 Non-production of record – Rs. 5019.060 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. 5019.060 million, during 2015-16, but did not provide record to audit for inspection as required under the rules. The detail is as under:

(Rs. in million)

S. No	AIR Para No	Name of Office	Particular	Amount
1	01	DC, Gawadar	Land Acquisition for Free Trade Zone at Gwadar 2014-16	4,935.082
2	02	DC, Kachhi	Chief Minister Discretionary grant (Khud e Rahim National party worker)	0.500
3	02	DC, Kachhi	Compensation grant	15.25
4	09	DC, Panjgoor	Grant-in- Aid (Polio Charges).	11.425
5	03	DC, Kohlu	Record of establishment	38.424
6	06	DC, Sherani	Repair of educational institutes out of MPA	4.600
7	10	DC, Quetta	R/o Auqaf Masjid	2.305
8	10	DC, Quetta	Governor Fund	0.900
9	03	DC, Chagai	Detail of account of sports activities Grant in Aid	7.000
10	06	DC, Chagai	Detail of account of Expenditure from District Support Manager (PPHI)	3.574
Total				5,019.06

Audit was of the view that due to non-production of record the expenditure remained unaudited which makes the expenditure doubtful.

The matter was reported to the Department March, April and July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

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

3.2.2 Non-production of record of Secret Service Fund - Rs. 1.600 million

According to the Supreme Court of Pakistan 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 a form as possible and with all reasonable expedition".

The following offices of Board of Revenue, withdraw an amount of Rs. 1.600 million, on abstract contingent bills on account of Secret Service Fund, during 2014-16. However, record was not produced to audit for scrutiny, as detailed below:

(Rs. in million)

S. No	AIR Para No	Name of Office	Purpose	Year	Amount
1	08	Deputy Commissioner, Harnai	Secret Service	2014-15	0.200
2	10	Deputy Commissioner, Barkan		2014-15	0.400
3	05	Deputy Commissioner, Jaffarabad		2015-16	0.200
4	08	Deputy Commissioner, Quetta		2015-16	0.200
5	08	Deputy Commissioner, Washuk		2014-15	0.400
6	10	Deputy Commissioner, Khara		2014-15	0.200
Total					1.600

Audit was of the opinion that non production of record of Secret Service Fund is not only violation of the orders of Honorable Supreme Court of Pakistan, but it also makes the whole expenditure doubtful.

The matter was reported to the Department in October 2016, April and July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that Board of Revenue direct its sub offices to produce the auditable record of secret service fund to audit for scrutiny.

3.2.3 Less realization of Usher – Rs. 162.526 million

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

The following offices of the Board of Revenue did not recover Usher according to prescribed rates from khatadars, during 2014-16, which resulted in short realization of Rs. 162.526 million, as summarized below.

(Rs. in million)				
S. No.	AIR Para No.	Name of Office	Year	Amount
1	05	Deputy Commissioner, Kalat	2015-16	1.187
2	02	Deputy Commissioner, Jaffarabad	2015-16	145.999
3	01	Deputy Commissioner, Kachi	2015-16	12.140
4	11	Deputy Commissioner, Ziarat	2015-16	3.200
Total				162.526

Further detail in annexure 3.1

Audit was of the view that less realization of usher resulted into loss of revenue of the Government.

The matter was reported to the Department April and July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that the amount of usher be recovered and deposited into government treasury, under intimation to audit. A monitoring mechanism be developed by the BoR to ensure timely and full collection of government revenue.

3.2.4 Non / Short realization of Abiana Rs. 74.697

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

In the following offices of Board of Revenue Balochistan, during 2015-16, Abiana was either not recovered or short realized from the farmers of the concerned areas in disregard of above rule as detailed below:

(Rs. in million)				
S. No	AIR Para No	Name of Office	Particular	Amount
1	2	Deputy Commissioner, Lasbela	Short realization	35.949
2	1	Deputy Commissioner, Jaffarabad	Short realization	38.748
Total				74.697

Audit was of the view that negligence of the district administration resulted in short /non realization of Abiana which affected Government revenue.

The matter was reported to the management in July, 2017 but no reply was received.

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

Audit recommends that outstanding Abiana be recovered on priority basis besides, fixing responsibility against officials at fault.

3.2.5 Non collection of agriculture income tax - Rs. 1.471 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”.

Deputy Commissioner, Lasbela at Uthal recovered an amount of Rs. 0.078 million, against an outstanding balance of Rs. 1.471 million on account of “Agriculture Income Tax” from Zamindars of different tehsils of District Lasbela, during 2015-16 in violation of above rule. This resulted in short realization of the Government revenue as detailed below:

(Rs. in million)

S. No.	Name of Tehsil	Previous years Outstanding dues	Demand for the year 2015-16	Amount recoverable	Amount recovered	Outstanding Balance
1	Sonmiani	0.007	0.045	0.052	0.039	0.013
2	Hub	1.497	0.000	1.497	0.039	1.458
Total		1.503	0.045	1.548	0.078	1.471

Audit was of the opinion that non collection of Agriculture income tax resulted in loss to the government.

The matter was reported to the Department on July 10, 2017 but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends recovery of outstanding Agriculture income tax dues of the government under intimation to audit.

3.2.6 Unauthorized payment on account of compensation of Mirani Dam Rs. 543.480 million

As per PWD Code 89, “When land is required for the public purpose, the Public Works Department should obtain the requisite information from Revenue Office of the district for the probable cost of land together with value of buildings etc. and an estimate should be framed and got sanctioned, then commit the matter to the Revenue Officer, who will take the necessary preliminary action for the appropriation of land under Land Acquisition Act”.

The Deputy Commissioner Kech at Turbat, incurred an expenditure of Rs. 543.480 million on compensation to the affectees of Mirani Dam, during 2015-16, but land award statement and land mutation deeds were not provided to audit. Further, amount was disbursed without maintenance of cash book and payees acknowledgement receipts, as detailed below:

(Rs. in million)

S. No	Particulars	Total No of Beneficiaries	Amount
1	Grant for Land Compensation (for Damaged Houses and Other Infrastructures of Mirani Dam Reservoir Area)	1,587	543.480
Total			543.480

Audit was of the view that payment without obtaining acknowledgement receipts, preparing land award statements and land mutations deeds was doubtful.

The matter was reported to the Department November 29, 2017 but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends an inquiry be conducted to fix responsibility in addition to production of relevant record to audit for verification.

3.2.7 Illegal retention of public money- Rs. 3,300.978 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”.

The following offices of Board of Revenue, during 2014-16, retained public money, which has been lying in the unauthorized bank accounts without any justification, in violation of above rules as detailed below:

(Rs. in million)

S. No	AIR Para No	Office	Year	Amount
1	05	Deputy Commissioner, Harnai	2014-15	42.923
2	09	Deputy Commissioner, Pishin	2015-16	27.662
3	04	Deputy Commissioner, Barkan	2014-16	17.834
4	06	Deputy Commissioner, Jaffarabad	2015-16	44.995
5	03	Deputy Commissioner, Quetta	2015-16	2,761.989
6	09	Deputy Commissioner, Washuk	2014-15	11.281
7	01	Deputy Commissioner, Naseerabad	2015-16	10.000
8	01 & 02	Deputy Commissioner, Kech	2015-16	202.736
9	02	Deputy Commissioner, Panjgur	2014-16	54.877
10	01	Deputy Commissioner, Ziarat	2015-16	120.486
11	04	Deputy Commissioner, Noushki	2015-16	6.195
Total				3,300.978

Audit was of the view that unauthorized retention of government money into private bank accounts was illegal and serious violation of existing financial rules which effects the budgeting process of the government.

The matter was reported to the Department in November 2016 and March to September 2017 but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that public money illegally retained in private bank accounts be deposited into government treasury forthwith besides taking disciplinary action against the officials at fault.

3.2.8 Irregular expenditure on medical treatment - Rs. 188.323 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 The Deputy Commissioner concerned.

The following Deputy Commissioners, paid an amount of Rs. 188.323 million, during 2014-16, out of grant in aid placed at the disposal of concerned MPAs for medical treatment to the needy and poor people. 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. The detail are as under: -

(Rs. in million)

S. No	AIR Para No	Name of Office	Year	Amount
1	01	Deputy Commissioner, Harnai	2014-15	10.000
2	02	Deputy Commissioner, Pishin	2015-16	1.335
3	07	Deputy Commissioner, Jaffarabad	2015-16	20.000

S. No	AIR Para No	Name of Office	Year	Amount
4	02	Deputy Commissioner, Quetta	2015-16	136.988
5	02	Deputy Commissioner, Chagai	2014-15	10.000
6	04	Deputy Commissioner, Kharan	2014-15	10.000
Total				188.323

Audit was of the opinion that non-compliance of government policy resulted in irregular utilization of public money.

The matter was reported to the management in October 2016, March to September 2017 but no reply was received.

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

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

3.2.9 Irregular expenditure without obtaining accounts – Rs. 50.876 million

As per Treasury Rules 308, contingencies requiring countersignature may be drawn from the Treasury on abstract bill subject to presentation of detailed bills to the controlling officers for countersignature and onward transmission to the Accountant.

The following offices of Board of Revenue, withdraw an amount of Rs. 50.876 million, during 2014-16, for Polio campaign on abstract bills and paid to different offices and organizations without obtaining detailed accounts in violation of above rule. The detail are as under:-

(Rs. in million)

S. No	AIR Para No	Name of Office	Purpose	Year	Amount
1	06	Deputy Commissioner, Harnai	Polio Campaign	2014-15	2.065
2	05 & 07	Deputy Commissioner, Pishin	Polio Campaign	2015-16	3.850
3	08	Deputy Commissioner, Quetta	Polio Campaign	2015-16	34.129
4	04	Deputy Commissioner, Sherani	Polio Campaign	2015-16	1.378
5	07	Deputy Commissioner, Sibi	Polio Campaign	2015-16	6.800
6	02	Deputy Commissioner, Noushki	Polio Campaign	2015-16	2.654
Total					50.876

Audit was of the view that both pre and post audit were avoided and authenticity of the expenditure could not be verified.

The matter was reported to the Department November 2016 and March to September 2017 but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

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

3.2.10 Irregular payment of scholarship out of development funds - Rs. 46.970 million

According to Government of Balochistan, Planning & Development Department 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 Cheques 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 / guardians directly.

The following offices of Board of Revenue, paid an amount of Rs. 46.970 million, during 2014-16, out of grant in aid placed at the disposal of concerned MPA's for grant of scholarships to the deserving students, as detailed in below.

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Year	Amount
1	08	Deputy Commissioner Jaffarabad	2015-16	20.000
2	03	Deputy Commissioner Kharan	2014-15	10.000
3	01	Deputy Commissioner Chagai	2014-15	10.000
4	12	Deputy Commissioner Panjgur	2014-15	6.970
Total				46.970

Further detail in annexure 3.2

The expenditure is held irregular due to the following reasons:

- i. Applications for scholarships to the deserving students were not scrutinized by the prescribe committee.
- ii. Record of the Students authenticated by their educational institutions was not available on record.
- iii. In most of the cases payments were made to the beneficiaries in cash instead of cross cheques 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 is not justified.

Audit was of the opinion that payment of scholarships to students in violation of the government policy may result into irregular expenditure. Further, audit noticed that payment of scholarships was also being made by The Education Department, HEC and Benevolent Fund. Therefore, the payment

made through Deputy Commissioner was overleaping the existing mechanism, which may be discontinued.

The matter was reported to the Department October 2016, March and July 2017 but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that an inquiry be conducted to verify that payments were actually made to the deserving students under intimation to audit.

3.2.11 Irregular expenditure on procurement of goods - Rs. 35.323 million

As per Rule 15 of BPPRA 2014, “All procurement 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 148, “All material received should be examined, counted when delivery is taken. 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.”

The following offices of Board of Revenue, incurred an expenditure of Rs. 35.323 million on purchase of uniforms, refreshment, vehicle repair and procurement of other stores without calling open tenders as under the rules. Further, purchase items were not entered in the stock register, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Year	Amount
1	05 & 07	Deputy Commissioner, Barkan	2014-15	16.846
2	06 & 10	Deputy Commissioner, Kech	2015-16	2.848
3	03,05,06	Deputy Commissioner, Gawadar	2015-16	4.749
4	04	Deputy Commissioner, Panjgur	2015-16	3.856
5	09	Deputy Commissioner, Sherani	2014-16	1.563
6	05	Deputy Commissioner, kharan	2014-15	0.800
7	02 & 03	Deputy Commissioner, Sibi	2015-16	4.127
8	06	Deputy Commissioner, Zirarat	2015-16	0.534
Total				35.323

Further detail in annexure 3.3

Audit was of the opinion that incurring of expenditure without observing BPPRA Rules was irregular and doubtful and deprive the government from competitive rates

The matter was reported to the Department October, November 2016, March, April and July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that the expenditure be regularized besides fixing responsibility on the persons at fault.

3.2.12 Irregular expenditure on purchase of vehicle - Rs. 21.924 million

According to Schedule “A” Serial No. 3 of Balochistan Staff Cars Rules, 2000, “SMBR is entitled to use vehicle engine power one Sedan and one 4x4”. Further, under BPPR 2014 Rule 13 (2) “Procurement of used or reconditioned equipment, plant or machinery is not permissible in any case whatsoever”. Furthermore, as per Rule 51(b-II) of BPPR 2014, “a procuring agency shall only engage in direct contracting if the required item(s) is of proprietary nature and obtainable only from one source, provided that the Head of the Department certifies in writing the proprietary nature of the item(s) to be procured, provided that the procuring agencies shall specify the appropriate fora, which may authorize procurement of proprietary object after due diligence”.

The following offices of the Board of Revenue purchased vehicles and their accessories valuing Rs. 21.924 million without observing rules and procedures framed by the government in violation of above rule, as detailed below:

(Rs. in million)

Office	Name of Suppliers	Vr. No/Date	Detailed	Amount
SMBR 2015-16 Para No.02	M/s Toyota Zarghoon Motors	1119008, 15.06.2016	Toyota Land Cruiser Prado (Re- Condition) 5 Doors, 4000 cc, 6 Cylinder, TZ, G Selection Full Option Low Millage Domestic Model 2012	11.941
Deputy Commissioner, Harnai 2014-15 Para No.04	M/s Toyota Zarghoon Motors, Quetta	TZM/2054/15- 26.05.2015	01 Toyota Hi-Lux Single Cab, converted into Ambulance	3.634
			Cost of Fabrication and Ambulance Items along with STD warranty as per internal standard	
		TZM/2053/15- 26.05.2015	01 Toyota Hi-Ace Std roof van ambulance, Model 2015 Japan Assembled, 2986	6.349
			Cost of Fabrication and Ambulance Items along with STD warranty as per internal standard	
Total				21.924

The procurement was held irregular due to the following reasons:

- Re-conditioned vehicle having engine power of 4000 CC was purchased in violation of Government policy.
- As per list of the vehicles provided, the SMBR already has 3 vehicles (QAM-6565 GLI Corolla, QAM-6608 Prado and QAU-4444 Vigo Champ) which are against the Balochistan, Staff Car Rules.
- GST @ 1/10th of 17% was not deducted at source.
- Income tax @ 4.5% was not deducted from the suppliers.
- Proprietary certificate was not obtained from head of department.

Audit was of the view that weak financial control resulted in irregular expenditure.

The matter was reported to the Department in July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that the irregularity be regularized besides the recovery of GST and Income Tax amounts.

3.2.13 Irregular expenditure and non-deduction of taxes – Rs. 11.352 million

Under rule 12.15 & 16 of BPPRA, the Procuring Agencies shall not be 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, Balochistan Revenue Authority Started Collection of Balochistan Sale Tax @ 15% from service provider's w.e.f 01 Nov 2015.

The Deputy Commissioner, Ziarat, incurred an expenditure of Rs. 11.352 million, during 2015-16, on catering services and fireworks without calling open tenders. Moreover, the firms submitted their claims on computer generated bills instead of issuing proper sales tax invoices. On scrutiny of the bills, no evidence of deposit of Rs. 1.643 million on account of BST and Income Tax in the Government account was available, as detailed below:

(Rs. in million)

S.No	Firm	Particulars	Amount	Income tax @ 6.5%	BST @ 15 %
1	Millat Tent Quetta	Catering during Jashn e Ziarat	9.268	0.556	0.962
2	Lucky Haidery Fireworks Faisalabad	Fireworks during jashn e ziarat	2.084	0.125	
Total			11.352	0.681	0.962

Audit was of the opinion that non observance of BPPRA Rules renders the expenditure irregular and doubtful and non-deduction of income tax and BST caused loss to the government.

The matter was reported to the Department on April 18, 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that the expenditure be regularized in addition to recovery of income tax and Balochistan sales tax from the contractors concerned under intimation to audit.

3.2.14 Irregular expenditure on repair of vehicle – Rs. 8.050 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,

The following offices of Deputy Commissioners incurred an expenditure of Rs. 8.050 million on repair of vehicles without inviting open tenders and obtaining sanction from the competent authority during 2014-16. Furthermore, the amount was drawn in the month of June to avoid the lapse of budget. Neither entries in logbooks were recorded nor repair registers were maintained. NOC from Agriculture Engineering Workshop was also not obtained.

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Year	Amount
1	11	Deputy Commissioner, Barkan	2014-16	2.152
2	01	Deputy Commissioner, Kalat	2015-16	0.700
3	06 & 11	Deputy Commissioner, Quetta	2015-16	1.031
4	07	Deputy Commissioner, Kech	2015-16	1.081
5	07	Deputy Commissioner, Panjgoor	2014-16	3.086
Total				8.050

Further detail in annexure 3.4

Audit was of the view that non observance of rules indicates lack of internal controls within the organizations which may led to misappropriation of Government funds.

The matter was reported to the Department November 2016, March, April and July 2017 but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated in order to fix responsibility against the person(s) at fault. All relevant record be prepared and verified from audit, besides regularization of the expenditure.

3.2.15 Irregular execution of work on NSR bases – Rs. 2.998 million

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

The Deputy Commissioner, Panjgur, during 2014-16, executed the following Water supply schemes in District (PB-42 and PB-43) through different contractors out of MPA's fund "PSDP Community Development Programme" valuing Rs. 2.998 million on NSR without preparing rate analysis and without obtaining approval of the competent authority. No report for the deviation from the scheduled items was given in the estimates, in violation of above-mentioned rule, as detailed below:

(Rs. in million)

S. No.	Name of Work	Name of Contractor	Cheque No.	Date	Amount
1	Drilling and Development of Drinking Water Well / Bore at various places PB-42. 1st final bill	M/s Rukhshan Constt: Co.	295509	19-07-16.	0.488
2	Drilling and Development of Drinking Water Wells/ Bores at various places of PB-43.1 st running bill.	M/s Hukaz Constt: Co.	Nil	03-08-16.	1.326
3	Drilling and Development of Drinking Water Wells/ Bores at various places of PB-43. 2nd and final bill.	M/s Hukaz Constt: Co.	295522	03-10-16.	1.183
Total					2.998

Audit was of the view that allowing rates without approval of the rate analysis is violation of Government rules and regulations which may lead to overpayment.

The matter was reported to the Department on March 3, 2017, but no reply was received.

The PAO was requested to convene the DAC meeting on December, 2017 but no meeting was held till finalization of this report.

Audit recommends that the expenditure be got regularized by and detailed rate analysis and approval of the competent authority be produced to audit.

3.2.16 Non-accountal of POL utilization – Rs. 11.752 million

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

The following offices of Board of Revenue incurred an expenditure of Rs. 11.752 million, on POL charges of different vehicles during 2014-16, without maintaining logbooks in violation of above rules, as detailed below.

(Rs. in million)

S. No	AIR Para No	Name of office and District	Period	Amount
1	05	Deputy Commissioner Lesbela at Uthal	2015-16	7.212
2	09	Deputy Commissioner Harnai	2014-15	0.676
3	07	Deputy Commissioner Kech at Turbat	2015-16	3.223
4	12	Deputy Commissioner Quetta	2015-16	0.641
Total:-				11.752

Further detail in annexure 3.4

Audit was of the view that non-adherence of prescribed procedure and Government orders resulted in lack of internal controls in the department.

The matter was reported to the management in November 2016, April and July, 2017, but no reply was received.

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

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

Chapter 4

4.1 Health Department

4.1.1 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.

4.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 21,869.7 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 21,438.384 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	14,856.7	14,986.6	129.9	0.87
Development	7,013	6,451.784	(562.032)	(8.01)
Grand Total (Non-Development + Development)	21,869.7	21,438.384	431.316	1.97

There is significant saving of Rs. 562.032 million against development expenditure which indicates improper budgeting and inefficient utilization of funds.

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	1984-85	6	-	6	0
2	1988-89	12	-	12	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
3	1989-90	12	-	12	0
4	1990-91	38	-	38	0
5	1991-92	52	-	52	0
6	1992-93	30	-	30	0
7	1993-94	38	-	38	0
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
27	2016-2017	13	-	13	0
	Total	450	17	433	3.89

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

4.2 AUDIT PARAS

4.2.1 Non-Production of Record - Rs. 9.236 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 Project Coordinator, Extended Program for Immunization, Quetta released funds amounting to Rs. 9.236 million, during 2015-16, for the routine polio vaccination to the District Health Offices of the following districts but no record was produced to audit for verification in violation of above rule as detailed below:

(Rs. in million)

S. No	District	Amount
1	Awaran	2.071
2	Dera Bughti	1.780
3	Harnai	0.621
4	Jhal Magsi	1.040
5	Kholu	1.318
6	Musa Khail	1.063
7	Loralai	1.343
Total		9.236

Audit was of the view that due to non-production of record the expenditure remained unaudited.

The matter was reported to the department in July 2017, but no reply was received.

In the DAC meeting held on 13 & 14 November, 2017, the offices were directed to produce all auditable record to audit for scrutiny. No further progress was intimated till finalization of this report.

Audit recommends that complete record for the expenditure be produced to audit in addition to initiation of disciplinary action against the responsible.

4.2.2 Misappropriation of government receipt - Rs. 1.128 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, 50 Bedded Jam Ghulam Qadir Khan Hospital, Hub, realized receipt amounting to Rs. 1.728 million, during 2012-2017, on account of user charges. Out of total receipts, Rs. 1.128 million was not deposited into the government treasury in violation of above rule as detailed in Annexure 4.1.

Audit was of the opinion that weak internal controls resulted into misappropriation of Government receipts.

The matter was reported to the department in June 2017, but no reply was received.

In the DAC meeting held on 13 & 14 November, 2017, Medical Superintendent, 50 Bedded Jam Ghulam Qadir Khan Hospital, Hub, did not attend the meeting nor any reply was submitted.

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

4.2.3 Overpayment due to wrong calculation on steel items - Rs. 3.412 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.”

Project Director “Construction of Medical College at Loralai”, warded the work “Requirement of additional construction work external services, alteration in existing building mono technique institute proposed as medical college at Loralai” to a contractor, on 27th June 2016. A sum of Rs. 6.232 million was paid on account of steel items whereas, calculations revealed that gross work done for steel items comes to Rs. 5.152 million. Thus due to wrong calculation contractor was overpaid Rs. 3.412 million, as detailed below:

(Rs. in million)		
Amount Paid (Rs.)	Amount Payable (Rs.)	Over Paid (Rs.)
6.232	5.152	1.199
Add Premium 204.9% above		2.213
Total		3.412

Audit was of the opinion that wrong calculation resulted in overpayment to the contractor.

The matter was reported to the management in July 2017, but no reply was received.

In the DAC meeting held on 13 & 14 November, 2017, Project Director, Medical College, Loralai neither attend the meeting nor submitted reply.

Audit recommends that amount overpaid to the contractor be recovered.

4.2.4 Overpayment due to exorbitant rate of oxygen gas - Rs. 2.80 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. 7.179 million, during 2015-16, on purchase of oxygen gas on higher than market rates. During 2014-15 oxygen gas was filled @ Rs. 1050/- per cylinder of 240 Cft, but during 2015-16, the same supplier was paid @ Rs. 1,150/ per cylinder of 240 Cft, which was extraordinarily high. It was observed that before approving the rate of the firm, the purchase committee, in its meeting held on 19.06.2015, 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.

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 M/s Qadari Oxygen Gas Company which was already supplying gas to a private hospital @ Rs. 620/ per cylinder of 240 Cft. 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
1,150	700	450	6,243	2.80

Audit was of the opinion that acceptance of the contract at higher rates resulted into loss to the Government.

The matter was reported to the department in November 2016, but not reply was received.

In the DAC meeting held on 13 & 14 November, 2017, Medical Superintendent, Bolan medical Complex replied that the matter has already been reported to higher authorities for taking action against the persons at fault. DAC directed that the firm concerned be blacklisted, under intimation to Audit. No further progress was intimated till finalization of this report.

Audit recommends that an inquiry into the matter may be conducted to fix responsibility and overpaid amount be recovered.

4.2.5 Loss due to purchase of medicines at higher rate - Rs. 14.584 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 amounting to Rs. 24.701 million, during 2015-16, by ignoring lowest rates without giving solid reasons for accepting higher rates, due to which the Government exchequer was put into loss of Rs. 14.584 million, as detailed in Annexure 4.2.

Audit was of the view that non adherence to the standard of financial propriety resulted in uneconomical purchases.

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

In the DAC meeting held on 13 & 14 November, 2017, department replied that procurement was made at the recommendation of procurement committee comprising senior doctors from various specialties, therefore, medicines were purchased on higher rates on the basis of quality. DAC did not agree with the contention of the department and informed the forum that a mere experience of doctors was not enough to reject a medicine on the basis of quality but specific reasons were 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 etc. Moreover, technical evaluation of bidders was not posted on the website of BPPRA.

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

4.2.6 Unauthorized payment of electricity charges of government residences - Rs. 1.443 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” Further, according to the Health Department Notification dated August 1, 2000, “Electricity charges were recoverable from the officials residing in government accommodation @ Rs. 1,200, Rs. 300 and Rs. 200 per month from occupants of Doctor’s bungalows/flats, clerical/ Para-medical staff and Class-IV accommodation respectively”.

Executive Director Sheikh Khalifa Bin Zayyed Hospital, Quetta incurred an expenditure of Rs. 10.00 million, during 2015-16, on account of electricity, consumed by hospital and adjoining residential colony. Due to non-

installation of separate electricity meters for the residential quarters and non-recovery of electricity charges, government exchequer was put into a loss amounting to Rs. 1.443 million in violation of above rule, as detailed in Annexure 4.3.

Audit was of the view that non collection of government dues resulted in loss to the government.

The matter was reported to the department in August, 2017, but no reply was received.

In the DAC meeting held on 13 & 14 November, 2017, Executive Director of the Hospital replied that separate electricity meters have been installed from the month of August, 2017. DAC decided that previous electricity charges be recovered. No further progress was communicated till finalization of this report.

Audit recommends that recovery of the past dues be affected from the residents under intimation to audit.

4.2.7 Non-deduction of house rent and conveyance allowance - Rs. 5.137 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. 5.137 million was paid on account of house rent and conveyance allowance during 2015-16, to the officials residing in government accommodation provided by the hospital in the same premises in violation of rules, as detailed in Annexure 4.4.

Payment of house rent allowance to those allotted with government accommodation and conveyance allowance to those residing in hospital premises was violation of rules.

The matter was reported to the department in August, 2017, but no reply was received.

In the DAC meeting held on 13 & 14 November, 2017, unauthorized drawl of house rent and conveyance allowance was admitted by the department. DAC directed to affect recovery and submit proof thereof to audit. No progress was intimated till finalization of this report.

Audit recommends that recovery be affected under intimation to audit.

4.2.8 Non deduction of Balochistan Sales Tax - Rs. 4.008 million

As per Rule 03 of Balochistan Sales Tax Services Act, 2015 “Subject to such exclusion as mentioned in Second Schedule, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in Balochistan in the course of an economic activity, including the commencement or termination of the activity.” Further as per second scheduled Services provided in specified fields will be charged @ 15% with effect from 1st July, 2015.

Medical Superintendent, Bolan Medical Hospital Complex, Quetta paid Rs. 26.73 million, during 2015-16, to contractors on account of services rendered to Hospital. Balochistan sales tax on services was not deducted from contractors, resulting into a loss of Rs. 4.008 million to the public exchequer, as detailed below.

(Rs. in million)

Name of Services	Name of Consultant Firm	Gross Amount	Sales Tax to be deducted @ 15%
CSSD & Laundry	M/s Abdullah and Co	8.35	1.252
Security Services	M/s Lion Heart Security Services	8.33	1.249
Heating, Ventilation and Air Condition System (HVAC)	M/s Sky Brothers	3.100	0.465
Lift Services	M/s German Pakistan Engineer Company	2.70	0.405
Medical Gases System	M/s Abdullah and Co	2.05	0.307
Plumbing & Pump Room	M/s Sky Brothers	2.20	0.330
Total		26.73	4.008

Audit was of the opinion that violation of Balochistan Sales Tax on Services Act, 2015, resulted into loss to the government.

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

In the DAC meeting held on 13 & 14 November, 2017, the department was directed to affect the recovery. No progress was intimated till finalization of this report.

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

4.2.9 Inadmissible drawl of rural incentive allowance - Rs. 6.014 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.

Medical Superintendent, 50-Bedded Jam Ghulam Qadir Khan Hospital, Hub, paid an amount of Rs. 6.014 million, during 2014-16, as “Rural Incentive Allowance” to doctors who were posted in the hospital instead of periphery in violation of above notification, as detailed in Annexure 4.5.

Audit was of the view that violation of government rules and regulations resulted in unauthorized payment.

The matters were reported to the department in June 2016, but no reply was received.

In the DAC meeting held on 13th& 14th November, 2017, Medical Superintendent, 50 Bedded Jam Ghulam Qadir Khan Hospital, Hub, did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that unauthorized payment be recovered and evidence be provided to audit.

4.2.10 Illegal retention of government money Rs. 43.965 million

According to para 290 of FTR, “No money shall be drawn from the treasury unless it is required for immediate disbursement, it is not permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grant”. Further, according to GFR 14, Vol. I, “Delay in payment of money indisputably due to Government is contrary to all rules and budgetary principles and should be avoided.”

Additional Director, Medical Store Department Balochistan, Quetta, retained Rs. 43.965 million, during 2015-16, in account No. 4002783891 at NBP City Branch Quetta as on June 30, 2016. It was not known as to how and when the money was drawn and for which purpose in violation of above rule.

Audit was of the view that the retention of such a huge amount was 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 October 2016, but no reply was received.

In the DAC meetings held on 13 & 14 November, 2017, management replied that Rs. 8.990 million was deposited into government treasury through challan. It was decided that the original challan may be shown to audit and the remaining amount should be deposited into government treasury as soon as possible. No progress was intimated till finalization of this report.

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

4.2.11 Non rendering of vouched account - Rs. 436.766 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 Secretary, Health Department, Balochistan, Quetta drew an amount of Rs. 436.766 million, during 2015-16, on abstract contingent bills and paid to the institutions mentioned below but no adjustment account was available for audit scrutiny, as detailed below.

(Rs. in million)

S. No.	Name of Office	Cheque No./Date	Description	Amount
1.	Chief Executive Officer, Peoples Primary Health care Initiative Balochistan PPHI	1071924/ 01.01.2016	Grant in Aid for salaries, contingency and Medicines	364.362
2.			Grant in Aid for salaries of focal person	0.667
3.	Quetta Institute of Medical Sciences	2016	80% share of Subsidized Fees of 79 Students	35.480
4.	Commandant CMH, Quetta	1071633/ 29.12.2015	Medical Treatment for victims of Terrorist activities	30.700
5.		1100247/ 01.12.2016		0.409
6.	Agha Khan Hospital Karachi	1044514/ 29.10.2015	No details	5.000
7.		1070454/ 24.11.2015	Medical Treatment	0.148
Total				436.766

Audit was of the opinion that non-submission of detail account depicts lack of internal control due to which expenditure remained unaudited.

The matter was reported to the department in March 2017, but no reply was received.

In the DAC meeting held on 13 & 14 November, 2017, it was decided that the detailed vouched accounts be obtained from the concerned authorities and produced to audit. No further progress was intimated till finalization of this report.

Audit recommends that detail accounts be obtained and PAO be instructed not to sanction further grant in aid without obtaining adjustment account of the previous grants besides fixing responsibility against officials at fault.

Chapter 5

5.1 Services and General Administration Department (S&GAD)

5.1.1 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.

5.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 1168.445 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs. 1126.455 million was incurred, as summarized below:-

(Rs. in million)

Type of grant	2015-16			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	1,168.445	1,126.455	(41.99)	(3.59)
Grand Total (Non-Development)	1,168.445	1,126.455	(41.99)	(3.59)

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	2004-2005	5	-	5	0
2	2009-2010	3	-	3	0
3	2012-2013	12	-	12	0
4	2013-2014	7	-	7	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
5	2014-2015	6	-	6	0
6	2016-2017	5	-	5	
	Total	38	-	38	0

Audit Reports have not yet been discussed by the PAC.

5.2 AUDIT PARAS

5.2.1 Non-production of record – Rs. 40.21 million

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

The Chief Pilot, Governor Aircraft, Quetta failed to provide detailed vouched account for an expenditure of Rs. 40.210 million including supporting documents in respect of transactions made through NBP bank account No. 020006-1, in violation of above rule as detailed in Annexure 5.1.

Audit was of the view that non production of auditable record is a serious violation of rules and regulations which makes the expenditure doubtful.

The matter was reported to the department in July, 2017, but no reply was received.

In the DAC held on November 29, 2017, The Chief Pilot, Governor Aircraft did not attend the meeting. No further progress was intimated till finalization of this report.

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

5.2.2 Non-production of secret service funds and cash disbursement record - Rs 8.553 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 a form as possible and with all reasonable expedition".

The Secretary, S&GAD Balochistan, drew an amount of Rs. 1.300 million on abstract contingent bill on account of Secret Service Fund vide cheque No. 1023039 dated 30.07.2015 but no record was produced to audit for scrutiny.

Also, numerous cheques amounting to Rs 7.253 million were drawn in favor of DDO but vouchers against the relevant drawls were not produced for audit, in violation of above rule as detailed in Annexure 5.2.

Audit was of the opinion that non-production of record for audit is violation of Rules and Regulations and makes the expenditure doubtful.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the department agreed to provide all record for audit. No record was provided to audit till finalization of this report.

Audit recommends that PAO may be directed to produce all auditable record for scrutiny.

5.2.3 Misappropriation on purchase of uniforms – Rs. 2.112 million

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

The Comptroller, Balochistan House, Islamabad incurred an expenditure of Rs. 2.112 million, during 2014-15, on purchase of uniforms for class-IV staff in violation of above rule, as detailed below:

S. No	CB No & Date	Name of Contractor	Bill No & Date	Particulars	Amount
1	264, 02/2015 (Rs.2.112 million)	M/s Syed Mohammad & Sons	044, 20.01.2015	26 uniforms for Bearer	596,536
2			045, 20.01.2015	09 uniforms Chokidar	209,231
3			046, 20.01.2015	07 uniforms for Cook	120,065
4			047, 20.01.2015	08 uniforms for Mali	119,995
5			048, 20.01.2015	29 uniforms for Driver	728,816
6			152, 20.01.2015	04 uniforms for Security Men	97,016
7			172, 20.01.2015	06 uniforms for Mehter	105,300
8			171, 20.01.2015	09 uniforms for Farash	134,994
Total					2,111,953

Following irregularities were noticed:

- Till the currency of audit procured uniforms were not been received in the Balochistan House Islamabad.
- Evidence of calling of tenders was not presented to audit.

Audit was of the view that non delivery of purchased items tantamount to misappropriation of Government funds.

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

In the DAC held on November 29, 2017, the DDO / comptroller of Balochistan House did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends for conducting of departmental inquiry to find out the facts, in order to fixing responsibility and affecting recovery of government money.

5.2.4 Misappropriation on account of purchase of sea food – Rs. 0.944 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 be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

The Secretary S&GAD Quetta paid an amount of Rs 0.944 million during 2015-16, to M/s Sadaf Resort Gwadar on account of supply of sea food to PC Hotel Gwadar on the eve of one day seminar on “Prospects of Peace and Prosperity in Balochistan with respect to Development of Gwadar Port, CPEC & Coastal Cities” at PC Hotel Gwadar.

The arrangement of meals was the responsibility of PC Hotel Gwadar for which a handsome amount was charged by the hotel. Since the payment was made by the S&GAD in cash whereas the bill was addressed to the PC Hotel vide bill No. 48718 dated 11.04.2016, therefore audit

suspects that the bill was attached with the detailed account in order to misappropriate the public money.

Audit was of the view that payment of bill addressed to PC Gwadar tantamount to misappropriation of public money.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the forum took serious view of the matter and suggested conducting an inquiry in order to find out the facts. No progress was intimated to audit till finalization of this report.

Audit recommends that facts of the departmental inquiry be intimated to audit.

5.2.5 Unauthorized payment of cash awards – Rs. 46.736 million

The Finance Department letter No. FD(R-I)/II-II/2015/1243-1343 dated: 08.05.2015, has issued SOPs on Grant of Honoraria, according to which; “(i) the demand of the Administrative departments shall be justified with annexed copy of approval granted by the competent authority along with a list containing total number of employees with detail of amount to be disbursed to each employee; (ii) the list shall be prepared and signed by the concerned DDO duly verified by Head of the Department/ Additional Secretary; (iii) a copy of the pay slip of each employee containing detail of his / her Pay & Allowance and place of duty issued by the Accountant General Balochistan; (iv) in case of attached employees, the Administrative department shall also enclose their formal attachment orders provided the attached employees are serving in the department concerned for (4) months from the date of issue of Honoraria; (v) if an employee is transferred from one Administrative department to another in a period of less than (2) month from the date of issue of Honoraria, he/she shall draw honorarium at the present place of posting by producing “Non Drawl Certificate” issued to him / her by the previous department”.

According to S. No. 5(xvii) of Delegation of Powers, 2008, Secretary S&GAD is empowered to sanction Rs. 10,000 to each person per annum as cash reward subject to admissibility of rules.

The Secretary, S&GAD Quetta incurred an expenditure of Rs. 46.736 million on account of honorarium and cash awards to the employees of S&GAD and employees of attached departments working in Civil Secretariat, in violation existing rules and regulations, as per following details:

Name of DDO	Description	Expenditure
QA-4005-S&GAD	Honoraria	7,587,062
QA-4005-S&GAD	Cash Awards	30,749,506
QA4006-Ministers & their Staff	Cash Awards	7,592,379
QA4009-VIP FLATS	Cash Awards	807,168
	Total Rs	46,736,115

The cash awards were given to all the employees, in addition to honorarium, without specifying reasons as required under the rules.

This practice was an example of unnecessary burden on the government exchequer, not covered under the rules.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the department contended that the cash award is admissible but no such rules are in vogue for payment of cash award to Government employees, except Honoraria. The DAC decided that the matter be referred to Finance Department for clarification. No progress was intimated to audit till finalization of this report.

Audit recommends that this practice be discontinued and the payment may be justified as per existing rules and regulations.

5.2.6 Loss due to rents against occupants of G-8/4 flats – Rs. 1.679 million

According to Rule-7(I) of Treasury Rules all money received by Government officers on account of the revenues shall without undue delay be paid in full into Government account. Money receiving shall not be appropriated to meet department expenditure”. As per Para-23 of GFR Vol-I, stipulates that 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. Further, as per GFR 26, “It is the duty of Department Controlling Officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the Public Account”.

The Secretary S&GAD, Balochistan failed to recover Rs. 1.679 million, during 2014-15, on account of rents of the G-8/4 flats, which remained outstanding since long against the occupants of the family suites and bachelor’s rooms, causing loss to the Government in disregard of above rule, as detailed in Annexure 5.3.

Audit was of the opinion that non realization of government dues indicates negligence and weak internal controls.

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

In the DAC held on November 29, 2017, the DDO / comptroller of Balochistan House did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that recovery be affected from all concerned defaulters under intimation to audit.

5.2.7 Non achievement of revenue target resulting in shortfall – Rs. 25.655 million

As per GFR 26, “It is the duty of Department Controlling Officer to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the Public Account”.

The Secretary S&GAD had a revenue target of Rs. 57.983 million in the budget estimates of 2015-16 under object head C038-Others, whereas, the realized amount was Rs. 32.328 million resulting into a shortfall of Rs. 25.655 million in violation of above rule.

Audit was of the view that less realization of revenue targets resulted into loss to the public exchequer.

The matter was reported to the department during September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the reasons given by the department for non-achieving of revenue targets were not accepted by audit. DAC also directed to make maximum efforts for achieving revenue targets.

Audit recommends for strengthening of revenue collection mechanism for achieving revenue targets.

5.2.8 Non-recovery of government dues – Rs. 5.754 million

As per GFR 26, “It is the duty of Department Controlling Officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the Public Account”. Further, according to Rule-7(I) of Treasury Rules “all money received by Government officers on account of the revenues shall without undue delay be paid in full into Government account. Money received shall not be appropriated to meet department expenditure”.

In Balochistan House, Islamabad, Government receipts amounting Rs. 5.754 million on account of Room rent, Transport and Telephone charges were still outstanding against the dignitaries, Senior Government Officers and their guests who stayed in Balochistan House, Islamabad during the period July-14 to January -16, as detailed in Annexure 5.4.

Audit was of the opinion that non realization of government dues indicates negligence and weak internal controls.

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

In the DAC held on November 29, 2017, the DDO / comptroller of Balochistan House did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that recovery be affected from all concerned defaulters under intimation to audit.

5.2.9 Less realization of government receipts – Rs. 2.452 million

As per S. No. 15 of the terms and conditions of the contract, the contractor was required to deposit the rent for the period of three years in advance before the contract is awarded. Further as per GFR 26, “It is the duty of Department Controlling Officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the Public Account”.

The Secretary S&GAD Balochistan allotted contract of running the Cafeteria of Balochistan Civil Secretariat Quetta amounting Rs. 2.582 million for a period of three years w.e.f. 01 March, 2016 to M/s Power Engineering International Quetta. The contractor was bound to deposit the full amount in advance but Rs. 2.452 million was still outstanding against the contractor.

Audit was of the view that non deposit of the contract amount in the public exchequer resulted in loss to the government.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the department informed that Rs. 0.585 million have been recovered. It was decided that original challans be produced to audit and recovery of the remaining amount be affected under intimation to audit. No further progress was intimated till finalization of this report.

Audit recommends that full recovery be affected under intimation to Audit.

5.2.10 Non-realization of government revenue – Rs. 1.383 million

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

The Services & General Administration Department Balochistan failed to realize Government revenues amounting to Rs. 1.383 million on account of rents and transport charges during the year 2015-16, in violation of above rule, as summarized under. And detail given in Annexure 5.5.

(Rs in million)

S. No.	Particulars	Amount
1	VIP Flats (New Juniper House)	0.072
2	Officer’s Club	0.810
3	Balochistan House Karachi	0.501
Total		1.383

Audit was of the opinion that non realization of government revenues resulted into loss to the Government exchequer.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the department informed that Rs. 108,000 have been recovered. The forum directed to issue notices to the concerned for early deposit of the Government dues. No further progress was intimated till the finalization of this report.

Audit recommends that the recovery be made and deposited in Government treasury, under intimation to Audit.

5.2.11 Irregular utilization of funds – Rs. 16.00 million

According to Paras 11-12 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. A Controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided. In order to maintain a proper control, he should arrange to be kept informed, not only of what has actually been spent from an appropriation but also what commitments and liabilities have been and will be incurred against it. He must be in a position to assume before Government and the Public Accounts Committee, if necessary, complete responsibility for departmental expenditure and to explain or justify any instance of excess or financial irregularity that may be brought to notice as a result of audit scrutiny or otherwise”.

The Chief Pilot, Governor Aircraft, drew Rs. 16.00 million on account of purchase of Ground Power unit, hydraulic and pressurization cart for Learjet aircraft, during June 2013. The amount was drawn on abstract contingent bill

and the cheque was deposited in NBP Account No. 020006-1. The amount drawn for purchase of Aircraft equipment was not utilized for the said purpose and was spent on annual maintenance charges of Aircraft for which separate releases were also obtained. The Chief Pilot Officer, while demanding funds had emphasized on purchase of these items claiming them to be essential for the flight operations. The equipment was to be purchased from TRONAIR USA.

Audit was of the view that the situation implies that the funds were obtained by misleading the government.

The matter was reported to the department in July, 2017, but no reply was received.

In the DAC held on November 29, 2017, the Chief Pilot, Governor Air Craft did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends for conducting inquiry in order to fix responsibility under intimation to audit.

5.2.12 Irregular drawl of funds and expenditure thereof – Rs. 8.918 million

According to F.T.R.-290 Vol.-I “No money should be drawn unless it is required for immediate disbursement and it is not permissible to draw the amount in anticipation of claims in order to avoid laps of budget”. Moreover, “No payment can be made except for work actually done”, as per GFR 12, “A controlling officer must see not only that the total expenditure is kept within the limits of the authorized appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided.”

The Chief Pilot, Governor Aircraft, Quetta drew an amount of Rs. 10.844 million during 2013-14, on the invoices of MS Bombardier Aerospace, USA and the cheque was deposited in DDO’s NBP Account No. 020006-1 in June, 2014. The amount was drawn on account of purchase of spare parts of

Aircraft from MS Bombardier Aerospace USA but funds were retained in the bank account till January 2015. On 20th January 2015, Rs 8.918 million was wire transferred to MS Execue jet Dubai for maintenance purpose.

This was a serious violation of rules as the funds were provided for purchase of spare parts but were paid in lieu of maintenance charges to a firm other than the one whose bills had been passed.

The manner in which the expenditure has been made indicates that no financial discipline exists in the department and violation of rules and regulations is common practice.

The matter was reported to the department in July, 2017, but no reply was received.

In the DAC held on November 29, 2017, the Chief Pilot, Governor Aircraft did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that an inquiry be conducted to reveal the facts in order to fix responsibility and outcome of the inquiry be communicated to audit.

5.2.13 Irregular expenditure on maintenance of aircraft- Rs. 7.523 million

As per GFR 11, “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.”

The Chief Pilot, Governor Aircraft, Quetta incurred an expenditure of Rs. 7.523 million on maintenance charges of Aircraft during the year 2013-14. The crew departed on 23rd July 2013 and returned on 5th August 2013. The detail of payment is as under:

S. No.	Object Classification	Amount (Rs in million)
1	Maintenance charges	6.114
2	T.A bills of Crew	1.409
	Total	7.523

Following irregularities were found:

- i. Funds were drawn in cash instead of making payment through bank transfer to the bank account of the company.
- ii. Payment of Rs. 6.114 million was made to Execu Jet Dubai on 05.08.2013 and Rs. 3.00 million was drawn after return from Dubai. The reasons for the drawl of Rs. 3.00 million vide cheque No. 819311 dated 06.08.2013 remains unexplained.
- iii. The maintenance charges were Rs. 6.114 million whereas, the crew had withdrawn only Rs. 5.00 million; it is not understood how the payment of Rs. 6.114 million was made.
- iv. The total cash drawn was Rs. 8.00 million whereas the actual expenditure incurred was Rs. 7.523 million, but the difference of Rs. 0.477 million has not been deposited in the government treasury.

The manner in which the expenditure has been made indicates that no financial discipline exists in the department and violation of rules and regulations is common practice.

The matter was reported to the department in July, 2017, but no reply was received.

In the DAC held on November 29, 2017, the Chief Pilot, Governor Aircraft did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted to reveal the facts in order to fix responsibility and outcome of the inquiry be communicated to audit, besides affecting the recovery of unspent amount.

**5.2.14 Irregular payment of air passage charges for APUG officers
– Rs. 12.506 million**

The Government of Balochistan adopted “Incentive Package / Policy” with effect from 12th April, 2006 in favour of Federal Government APUG officers of non-Balochistan domiciled origin in the Province of Balochistan but posted under the GoB. The cost of the package which included the following shall be met from the funds provided by the Federal Government for the purpose.

- i. Payment of Special Allowance @ 50% on running pay of the officer.
- ii. Provision of free air ticket (economy class) to the officer and his / her family from Quetta to the desired air linked city of Pakistan twice a year and on half rates.

The Govt. of Balochistan revised the Federal Government policy through letter No.13-25/2012/SO-I(S&GAD) dated 13.02.2013 as below:

Original Policy	Revised Policy
i) Posting tenure in Balochistan will be 18 months excluding EOL / Foreign training / deputation outside the Government of Balochistan, the officer’s choice for posting in any of the provinces / federal government will be accorded preference.	i) The posting tenure of the APUG officers in Balochistan under the said package is enhanced to 3 years.
iv) Provision of free air ticket (economy class) to the officer and his / her family from Quetta to all air linked cities of Pakistan four times a year. Un-availed facility on this account would not be carried over to the next financial year.	iv) Irrespective of mode, frequency and fact of the travel, an amount equal to the economy class return airfare, from Quetta to the air-linked city, nearest to the residence of the officer for four times a year on quarterly basis for the officer and his / her family.

The Secretary S&GAD incurred an expenditure of Rs. 12.506 million on Air Passage charges under above policy during 2015-16.

The cheques are being drawn in favour of DDO without acknowledgement receipt, as detailed below:

Sr. #	Cheque Number	Date	Amount	Sr. #	Cheque Number	Date	Amount
1	1028729	03.09.2015	1,849,373	5	1091322	25.01.2016	657,200
2	1070308	20.11.2015	1,300,195	6	1093152	17.02.2016	1,804,277
3	1070761	01.12.2015	1,249,390	7	1101030	21.03.2016	1,682,388
4	1072077	07.01.2016	2,014,249	8	1113434	17.06.2016	1,948,763
Totals Rs							12,505,835

The financial impact of the above expenditure was required to be met from the funds provided by the Federal Government whereas the burden is being born by the Government of Balochistan

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the department admitted that no funds have been provided by the Federal Government. It was decided that the matter may be referred to the Finance Department for clarification and payment may be stopped under intimation to audit. No progress was intimated to audit till finalization of this report.

Audit recommends that the Federal Government may be approached to provide funds as per the policy and the revised policy may be amended to include payment of actual traveling expenses.

5.2.15 Irregular expenditure on repair of vehicles – Rs. 3.930 million

According to Rule-12(1) of BPPR-2014, “the Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism.”

As per Rule-15(1&2) of BPPR-2014, "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”.

The Secretary, S&GAD; Quetta incurred an expenditure of Rs. 3.930 million on repair of Government vehicles during the year 2015-16 by splitting the scope of work to avoid the necessity of calling open tenders, which is clear violation of BPPR-2014, as detailed in Annexures 5.6.

Audit was of the view that incurring of expenditure in violation of Government rules and regulations is a serious offence.

The matter was reported to the department in September 2017, but no reply was received.

In the DAC meeting held on November 29 2017, it was decided that the expenditure should be regularized by the Finance Department. No progress was intimated to audit till finalization of this report.

Audit recommends that expenditure be regularized under intimation to audit.

5.2.16 Irregular payment of TA for simulator training – Rs. 3.100 million

According to F.T.R.-668 Vol.-I, “Advances granted under special orders of the competent authority to the Government Officers for departmental or allied purposes may be drawn on the responsibility and receipt of the Officers for whom they are sanction, subject to adjustment by submission of detailed accounts, supported by vouchers or by refund, as may be necessary”.

Incharge, Maintenance of Governor Aircraft, Quetta drew an amount of Rs. 2.663 million, during the year 2011-12, on abstract contingent bill for the TA of staff for Simulator Training to be held in USA vide cheque No. 0508075 dated 28.6.12 and deposited the same in NBP Account No. 020006-1. Contrary to amount sanctioned by the competent authority, Rs. 3.100 million were drawn in cash from the NBP account.

Following irregularities were noticed:

1. As per sanction order, one Maintenance Supervisor and five Aircraft Technicians were allowed TA advance but only 1 Aircraft Technician travelled to attend the meeting along with 2 Inspectors of Civil Aviation Authority whose names were not mentioned in the sanction order.
2. The amount was drawn in cash on 17 and 18 July 2012 by drawing Rs. 1.5 and Rs. 1.6 million respectively which was in excess of sanctioned amount.
3. The Training was scheduled to be held at Dallas USA commencing from 6 August 2012 for two weeks duration, but none of the officials visited Dallas. Instead bills were claimed for the cities of New York and Wichita.

Audit was of the view that these facts indicate that the officials did not attend the approved training venue which makes the payment irregular.

The matter was reported to the department in July, 2017, but no reply was received.

In the DAC held on November 29, 2017, The Chief Pilot, Governor Aircraft did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted to reveal the facts in order to fix responsibility and outcome of the inquiry be communicated to audit.

5.2.17 Illegal retention of taxes deducted from firm – Rs. 2.119 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 be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent

to which it may be shown that he contributed to the loss by his own action or negligence”.

The Secretary S&GAD Quetta paid an amount of Rs. 11.390 million during 2015-16, to M/s Al-Subhan Business & Graphics Quetta in cash on account of final bill for printing of promotion material for Seminar at PC Hotel Gawadar on CPEC. Income tax amounting Rs. 463,592 and GST amounting Rs. 1,655,024 were deducted by the DDO but, were not deposited in Government treasury.

Audit was of the opinion that illegal retention of government receipt may lead to misappropriation.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the forum took serious view of the matter and directed to deposit the tax amount in government treasury. No progress was intimated to audit till finalization of this report.

Audit recommends that proof of deposit of the tax amount be produced to audit, in addition to fixing responsibility against the person(s) at fault.

5.2.18 Non-submission of detailed account against abstract drawl – Rs. 5.500 million

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

The Incharge, Governor Aircraft, Quetta drew an amount of Rs. 5.500 million through abstract contingent bill on account of mandatory maintenance

of Learjet Aircraft during the year 2013-14, but no detailed account was furnished to Accountant General Balochistan for adjustment of with drawl in violation of above rule, as detailed below:

(Rs in million)

Sr. No.	Cheque No. and date	Particulars	Amount
1	2030009, Dated: 16.6.14	Mandatory maintenance of Learjet aircraft	0.500
2	2030010, Dated: 16.6.14	Mandatory maintenance of Learjet aircraft	5.000
Total			5.500

Audit was of the view that the drawl was held irregular because no detailed vouched account has been produced.

The matter was reported to the department in July, 2017, but no reply was received.

In the DAC held on November 29, 2017, The Chief Pilot, Governor Aircraft did not attend the meeting. No further progress was intimated till finalization of this report.

Audit recommends that proper vouched account be produced to audit for verification.

5.2.19 Non-maintenance of Cashbooks for expenditure – Rs. 340.351 million

According to Paragraph 77(i) of Treasury Rules, “Every Officer receiving money on behalf of the Government should maintain a cash book in form TR-4 and according to Rule-77(ii) all monetary transactions should be entered in the cash book as soon as they occur and attested by the head of the Office in token of check.”

The Secretary, S&GAD incurred an expenditure of Rs 340.351 million on account of various expenditures, excluding employee related expenditure,

but the cashbooks for the following DDO Codes were not maintained / partially maintained without any attestation by the DDO and Head of Office:

S. No.	DDO Code & Name	Expenditure
1	QA4005 – Services & General Administration	232,606,001
2	QA4006 – Ministers and Their Staff	104,765,427
3	QA4009 – Others – VIP Flats	715,419
4	QA5227 – Balochistan House Karachi	2,264,394
		340,351,241

Non-maintenance of the cashbooks was also pointed out during the audit of the year 2014-15, and in DAC meeting held on 14th July 2016, the management informed that due to handing over of cheques to the firms directly by the AG Balochistan, it becomes impossible to record every transaction in the cash book.

Audit was of the view that non-maintenance of essential record depicts weak internal controls, financial indiscipline and negligence.

The matter was reported to the department in September, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the department contended that the cashbooks have been maintained. DAC directed that the record be produced to audit for verification. No record was produced to audit till finalization of this report.

Audit recommends that inquiry be conducted and responsibility be fixed on the person(s) at fault in addition to producing the cashbooks to audit for verification.

Chapter 6

6.1 Irrigation Department

6.1.1 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.

6.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 6,693 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 10,599.046 million was incurred, as summarized below:

(Rs in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	2209.192	2269.310	60.118	2.72
Development:	2,715.659	6,021.141	121.72	121.72
i. Dams				
ii. Surface Irrigation	2,208.308	2,308.595	100.287	4.54
Total Development (i+ii)	4,483.967	8,329.736	3845.769	86
Grand total (Non-Development + Development)	6,693	10,599.046	3,906.046	58.36

An expenditure of Rs. 3,906.046 million was incurred in excess against development and Non. Development which indicates improper budgeting and financial mis-management.

6.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	14	-	14	0
2	1988-89	20	-	20	0
3	1989-90	36	-	36	0
4	1990-91	7	-	7	0
5	1991-92	47	-	47	0
6	1992-93	27	-	27	0
7	1993-94	50	-	50	0
8	1994-95	24	-	24	0
9	1995-96	34	-	34	0
10	1996-97	8	-	8	0
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
28	2016-2017	9	-	9	0
TOTAL		505	47	458	9.6

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

6.1.4 Significant Issues for PAC's Notice

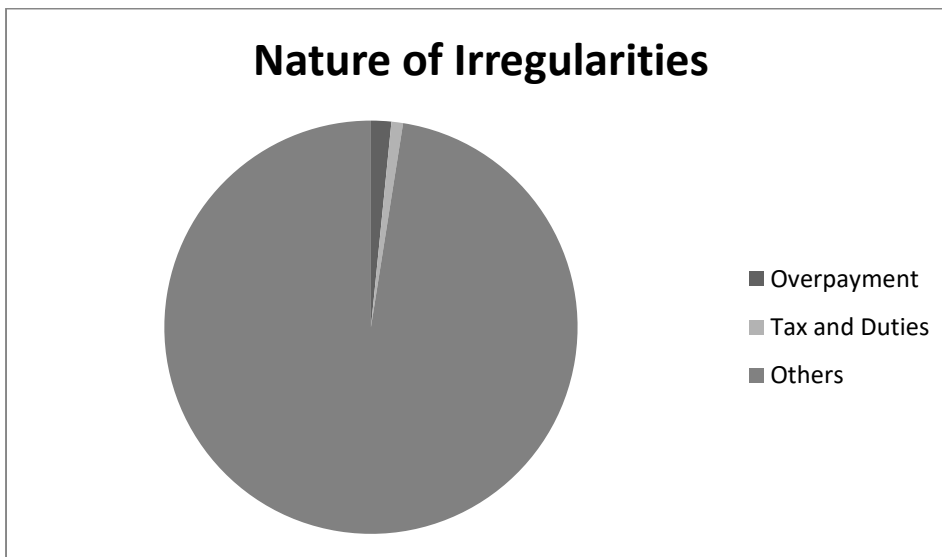
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

Trend of audit findings over past three years

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

- a) Overpayments.
- b) Tax and duties.

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



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

(Rs. in million)

Audit Year	Total Irregularities in the Audit Report	Overpayment		Tax and duties	
		Amount Rs.	Percentage of total	Amount Rs.	Percentage of total
2014-15	6,066.49	14.00	0.23	51.83	0.85
2015-16	185.26	57.087	30.81	3.476	1.876
2016-17	1,638.66	53.947	3.292	16.151	0.985
Total	7,890.41	125.034	1.584	71.457	0.905

Audit report for the year 2017-18

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

(Rs. in million)

Overpayment	Tax and duties
112.418	22.738

Factor behind recurrence of irregularities:

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

PAC's Intervention Sought

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

6.2 AUDIT PARAS

6.2.1 Overpayment due to excess quantities than approved in PC-I – Rs. 65.867 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 accord of technical sanction alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved.”

Project Director, Extension of Pat Feeder Canal, Dera Murad Jamali, awarded the work “Construction of Sindhar Distributaries, Waryam Minor, Shol Minor, Matt Minor, Matt Drain and Allied Structure (Package No. 14)” to M/s Raza Mohammad and Company on item rate basis. Review of MB for the year 2015-16, revealed that the contractor was paid for different items of work by allowing excess quantities than provided in the approved PC-I's due to which an overpayment of Rs. 65.867 million was made as detailed in Annexure 6.1.

Audit was of the opinion that payment of excess quantities indicated that the proposals were not structurally sound and the estimates were not properly calculated and based on inadequate data.

The matter was reported to the department in July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed against the officials at fault, besides affecting recovery, under intimation to Audit.

6.2.2 Overpayment due to allowing incorrect rates - Rs. 35.052 million

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

Project Director, Extension of Pat Feeder Canal, Dera Murad Jamali awarded the works “Construction of Sindhar Distributaries and Allied Structure (Package No.14) and Construction of Abad Distributary and Allied Structures (Package No.13)” to M/s Raza Mohammad and Company and M/s Akhtar Ali Brohi, respectively, on item rate basis. Review of MB for the year 2015-16 with reference to BOQ revealed that the contractors were paid for different items of work by allowing higher rates than provided in approved BOQ due to which an overpayment of Rs. 35.052 million was made in violation of above rule as detailed in Annexure 6.2.

Audit was of the view that payment of higher rates than those provided in the BOQ resulted in loss to Government.

The matter was reported to the department in July 2017, but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that the recovery may be affected from the contractors, under intimation to Audit.

6.2.3 Overpayment due to allowing higher rates of premium – Rs .8.161 million

The Government of Balochistan Planning & Development Department vide Notification No. P&D.ROCT(1) 91/2008/2311 dated 11.06.2008 and 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 Irrigation department, an overpayment of Rs. 8.161 million was made to different contractors due to allowing premium at a higher rate than approved and notified by the Planning and Development department in disregard of above notification as summarized below. And detailed in Annexure 6.3.

(Rs. in million)

S. No.	Name of office	Amount
1.	Executive Engineer, Irrigation Division Sibi	2.837
2.	Executive Engineer, Irrigation Division, Killa Saifullah,	4.461
3.	Executive Engineer, Irrigation Division, Zhob,	0.863
Total		8.161

Audit was of the view that excess payment of premium resulted into undue financial benefit to the contractors

The matter was reported to the management in May and August, 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that recovery may be affected from the concerned contractors under intimation to Audit.

6.2.4 Overpayment due to less deduction of voids - Rs. 3.338 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 less deduction of 25% voids during the financial year 2015-16 due to which an overpayment of Rs. 3.338 million was made in violation of above rule as summarized below. And detailed in Annexure 6.4.

(Rs. in million)

S. No.	Name of office	Amount
1.	Executive Engineer, Irrigation Division, Khuzdar	1.102
2.	Executive Engineer, Irrigation Division, Loralai	0.324
3.	Executive Engineer, Irrigation Division, Kalat	0.173
4.	Executive Engineer, Irrigation Division, Mastung	0.437
5.	Executive Engineer Irrigation Division, Pishin	1.302
Total		3.338

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 April and May 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that overpayment made to the contractor be recovered, under intimation to Audit.

6.2.5 Unauthorized payment of lead charges - Rs. 8.271 million

As per the Planning and Development Department Notification dated 16th September 2013, “The lead/carrriage charges is allowed on S.I. No. 1-1, 1-5 (a) 1-6 of CSR, 1998, beyond 20 Km radius in all districts of the province. The Department will submit a lead plan in the PC-I with a certificate of shortest distance”.

Executive Engineer, Irrigation Division Khuzdar, awarded the work “Construction of Kangori Storage Dam, Shah Noorani area, Tehsil Wadh, District Khuzdar” to M/s Haji Dad Muhammad, Government Contractor during the year 2015-16. The contractor was paid lead charges for carriage of material within (2) km and without preparation of lead plan in disregard to the above Notification, which resulted in unauthorized payment of Rs. 8.271 million as detailed below;

(Rs. in million)

S. No.	Item of work	Quantity (Cft)	Rate paid / P% Cft	Rate Payable P% Cft	Difference	Amount
1.	Earthwork for embankment and compaction, Hard Soil (SI. No.3-5(c)+1-5	2613907	557.36	384.31	173.05	4.523
2.	Earthwork for embankment and compaction, Shingle gravel (SI. No.3-5(d)+1-5	1120246	645.86	472.81	173.05	1.939
Total						6.462
Add Premium 28% above						1.809
Grand Total						8.271

Audit was of the opinion that wrong application of rates resulted in undue financial benefit to the contractor.

The matter was reported to the Department in May 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that unauthorized payment made to the contractor may be recovered, under intimation to Audit.

6.2.6 Execution of works without technical sanctions - Rs. 1,115.382 million

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

In following offices of Irrigation Department, during the year 2015-16 undertaken the different development projects amounting Rs. 1,115.382 million without obtaining prior technical sanctions of the estimates from the competent authority as summarized below. And detailed in Annexure 6.5.

(Rs. in million)

S. No.	Name of office	Amount
1	Executive Engineer, Irrigation Division Khuzdar	282.715
2	Executive Engineer, Irrigation Division Loralai.	30.424
3	Executive Engineer, Irrigation Division Turbat	48.484
4	Executive Engineer, Irrigation Division Khirther Canal Usta Muhammad	230.00
5	Executive Engineer, Irrigation Division Kalat	232.680
6	Executive Engineer, Irrigation Division Kohlu	41.079
7	Executive Engineer, Irrigation Division Drainage Dera Allah Yar	250.00
Total		1,115.382

Technical sanction besides laying out the parameters, within which the scheme was to be executed, provides assurance for structural soundness of the proposal and accuracy of the estimates. The general practice in the Department

is to obtain technical sanction after the completion of work, due to which audit was unable to verify execution of work as envisaged in the original estimates.

The matter was reported to the department in April, May and July 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

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

6.2.7 Non deduction of Balochistan sales tax on services - Rs. 17.198 million

According to Section-3 of Balochistan Sales Tax on Services Act, 2015, “The Government of Balochistan has levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works”.

In the following Divisions of Irrigation department, payments to the consultants were made without deduction of Balochistan Sales Tax @ 15% during the year 2015-16. This resulted in non-realization of Balochistan Sales tax amounting to Rs. 17.198 million in violation of above rule, as summarized below. And detailed in Annexure 6.6.

(Rs. in million)

S. No.	Name of office	Amount
1.	Project Director, Construction of 100 Dams in Balochistan	6.454
2.	Project Director, Construction of Six Flood Dispersal Structure on Nari River	2.525
3.	Project Director, Extension of Pat Feeder Canal Project Office, DM Jamali	4.999

S. No.	Name of office	Amount
4.	Project Director Shadi Kour Dam	3.22
Total		17.198

Audit was of the opinion that non levy of Balochistan Sales tax put the Government to loss.

The matter was reported to the Department in March and July 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that recovery of Balochistan Sales Tax on services from the contractor under intimation to Audit.

6.2.8 Non realization of stamp duty - Rs. 5.540 million

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

In following offices of Irrigation Department, contracts were awarded to various contractors during financial year 2015-16 without realizing stamp duty in the shape of non-judicial stamp papers amounting to Rs. 5.540 million, in disregard of above rule as summarized below. And detailed in Annexure 6.7.

(Rs. in million)

S. No.	Name of office	Amount
1.	Executive Engineer, Irrigation Division Kalat	0.582
2.	Executive Engineer, Irrigation Drainage Dera Allah Yar	0.625
3.	Project Director, Construction of Six Dispersal Structures on Nari River	0.179

S. No.	Name of office	Amount
4.	Executive Engineer, Patfeeder Canal Division Dera Murad Jamali	2.847
5.	Executive Engineer, Irrigation Division Killa Saifullah	0.455
6.	Executive Engineer Irrigation, Pishin	0.852
Total		5.540

Audit was of the view that negligence of the management towards collection of receipt resulted in loss to the exchequer.

The matter was reported to the department in April, May and July 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that PAO be directed to affect recovery of the government dues.

6.2.9 Irregular award of contract without posting on BPPRA website - Rs. 63.327 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 procurement opportunities over one million rupees shall be advertised on the Authority’s website as well as in the newspapers as prescribed in these rules”.

Executive Engineer Irrigation Division Kachhi, during the year 2015-16 awarded following civil works to contracts, without uploading the bids on BPPRA website in violation of above rule.

(Rs. in million)

S. No.	Name of work, Contractor	Amount (Rs.)
1.	Construction of flood protection bunds Sunni Tehsil, M/s Malik 3158620248.	25.000
2.	Extension and improvement of Gawar Ghari flood irrigation scheme, M/s Origin Enterprises	19.727
3.	Construction of Flood Protection Bund Agriculture Land Near Khan, M/s Yar Muhammad.	11.400
4.	Construction of flood protection bund in U/C of District Kachi, M/s Malik Arif.	7.200
Total		63.327

Audit was of the opinion that contracts were awarded in violation of BPPRA rules which indicates lack of internal controls in the office.

The matter was reported to the department in July 2017 but no reply was received.

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that the expenditure may be regularized in addition to fixing responsibility on the officials at fault, under intimation to Audit.

6.2.10 Irregular enhancement of contract agreement - Rs. 6.724 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".

Executive Engineer, Irrigation Division Kohlu, awarded the work "Construction of Dam Narwal Eashani District Barkhan" to M/s Abdul Ghani,

Government Contractor at cost of Rs. 14.061 million during the year 2011-12. Later on the management enhanced the scope of work and contractual value of agreement to Rs. 20.785 million during the year 2014-15. The enhancement of ongoing contract to the same contractor was held 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.	Original Cost	Enhanced Cost	Difference	%age increase
1	14.061	20.785	6.724	32%

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 in irregular enhancement of award of contract.

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

The PAO was requested to convene the DAC meeting in September 27, 2017 followed by repeated reminders dated November 1, November 21 and December 8, 2017, but no meeting was held till finalization of this report.

Audit recommends that responsibility be fixed on officials at fault besides regularization of the expenditure.

Chapter 7

7.1 Public Health Engineering Department

7.1.1 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.

7.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non Development Funds amounting to Rs. 9,544.143 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 9,765.05 million was incurred, as summarized below: -

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	4,535.473	4,625.458	89.985	1.98
Development	5,008.67	5,139.622	130.945	2.61
Grand Total (Non-Development + Development)	9,544.143	9,765.05	220.937	2.31

An expenditure of Rs. 3,906.046 million was incurred in excess against development and Non Development which indicates improper budgeting and financial mis-management.

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	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
7	2016-2017	9	-	9	0
TOTAL		56	-	56	0

Audit Reports have not yet been discussed by PAC.

7.2 AUDIT PARAS

7.2.1 Overpayment due to allowing higher rate of premium - Rs. 9.488 million

As per the Planning and Development Notification No. P&D.ROCT (I) 129/2013/3624 dated 16th September 2013, “the rates of premium for different category of civil works for All Districts are fixed.”

The following Divisions of Public Health Engineering department awarded tenders of various water supply schemes to different contactors during 2015-16. 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. This resulted in an overpayment of Rs. 9.488 million, as summarized below. And detailed in Annexure 7.1.

(Rs. in million)

S. No.	Name of Office	AIR Para	Amount
1.	PHE Division, Killa Saifullah	01	0.523
2.	PHE Division, Khuzdar	01	0.231
3.	PHE Division, Kalat	04	0.478
4.	PHE Division, Washuk	05	0.283
5.	PHE Division, Zhob	01,05	1.213
6.	PHE Division, Dera Bugti	01	6.760
	Total		9.488

Audit was of the opinion that excess payment of premium resulted into undue financial benefit to the contractors.

The matter was reported to the concerned offices from November 2016 to July 2017, to which they replied that all the payments were made in accordance with approved PC-I / estimates.

In the DAC meeting held on December 21-22, 2017, reply of the department was not found satisfactory. Therefore, DAC directed to affect recovery immediately and produce evidence to audit for verification. No progress was intimated till finalization of this report.

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

7.2.2 Overpayment due to allowing higher rates – Rs. 5.511 million

According to Para 19(iv) of GFR Vol. I, “The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contract as so varied”.

Executive Engineer, PHE Division, Loralai awarded the work “Drilling and Development of Bore for water supply schemes Loralai Town and surrounding villages” to M/s Haji Zareef Khan and Brothers, Government

Contractor. While checking the approved rates with reference to measurement book it was observed that in different items of work the contractor was allowed rates higher than those approved in the contract agreement. Thus due to allowing higher rates an overpayment of Rs. 5.511 million was made to the contractor, in violation of above rule as detailed in Annexure 7.2.

Audit was of the view that payment of higher rates than the approved rates caused loss to the government.

The matter was reported to the department in July 2017, to which it was replied that the payments were made in accordance with approved rates of bidding documents.

In the DAC meeting held on December 21-22, 2017, reply of the department was not found satisfactory. The DAC directed the department to affect recovery and produce evidence to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the concerned contractor.

7.2.3 Overpayment due to allowing higher rates of premium than approved – Rs. 4.960 million

According to Para 19(iv) of GFR Vol. I, “The terms of a contract once entered into should not be materially varied without the previous consent of the authority competent to enter into the contract as so varied”.

Executive Engineer, PHE Division, Loralai awarded the work “Civil works water supply scheme Loralai town and surrounding villages” to M/s Allah Din, Government Contractor @ 47.40% above Civil Works and 127.44% above for steel works on Balochistan CSR 1998 on 12.04.2012.

Later on, the management in its letter No. C.E.(PHED)DB-3/2151-53 dated 12.11.2015, allowed the contractor to work on new rates of premium issued by P&D Department in its Notification dated 13th September 2013 which is questionable. The revised premium rates were approved @ 108% above civil works and 208% steel works respectively. Thus due to allowing higher rates of premium, an overpayment of Rs. 4.960 million was made to contractor, as detailed below:

(Rs. in million)

Description	Amount (Rs.)	Premium Paid	Premium Payable (Rs.)	Difference (Rs.)
Civil Work Old 47.4% above	2.430	1.152	1.152	-
Civil Work (New) Premium allowed 108% above instead of 47.4% above	4.793	5.177	2.272	2.905
Steel Works Old 127.44% above	0.680	0.867	0.867	-
Steel Works (New) Premium allowed 208% above instead of 127.44% above	2.552	5.307	3.252	2.056
Total	10.455	12.503	7.542	4.960

Audit was of the opinion that revision of rates after award of the contract at higher rates of premium caused loss to the government.

The matter was reported to the management in July 2017, to which it was replied that the payments were made in accordance with revised and approved PC-I / estimates.

In the DAC meeting held on December 21-22, 2017, reply of the department was not found satisfactory. DAC directed to affect recovery and produce evidence to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned contractors under intimation to audit.

7.2.4 Less realization of water tariff - Rs. 11.676 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 to government are regularly and promptly assessed, realized and duly credited in the Government Account."

In the following divisions of Public Health Engineering, an amount of Rs. 11.676 million remained outstanding during 2015-16, on account of water tariff charges against various residential and commercial units, in violation of above notification as detailed below:

(Rs. in million)					
S. No.	Name of Division	Categories	Amount Recoverable (Rs.)	Amount Realized (Rs.)	Difference (Rs.)
1	PHE Division Khuzdar	Residential / commercial	N/m	0.369	0.369
2	PHE Division Awaran	Residential / commercial	1.944	0.014	1.930
3	PHE Division Dalbandin	Residential / commercial	3.734	0.800	2.934
4	PHE Division Washuk	Residential / commercial	N/m	0.054	0.054
5	PHE Division Sibi	Residential / commercial	6.324	1.804	4.520
6	PHE Division Kohlu	Residential / commercial	1.621	0.096	1.525
7	PHE Division DM Jamali	Residential / commercial	0.765	0.421	0.344
Total					11.676

Audit was of the opinion that less realization of water charges from consumers resulted in loss to public exchequer.

The matter was reported to the concerned offices from November 2016 to July 2017, to which they replied that recovery of water tariff will be made accordingly.

In the DAC meeting held on December 21-22, 2017, the DAC directed to realize revenue (water tariff) as per rates prescribed by the government. No progress was intimated till the finalization of this report.

Audit recommends that the recovery of outstanding Government dues from the concerned consumers be effected, under intimation to Audit.

7.2.5 Loss due to Non / less deduction of income tax – Rs. 4.787 million

According to Section–153(1)(c) of Income Tax Ordinance 2001, as amended from time to time, “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 Public Health Engineering Department, income tax amounting to Rs. 4.787 million was not or less deducted during 2015-16, in violation of above rule as summarized below. And detailed in Annexure 7.3.

(Rs. in million)			
S. No.	Name of office	AIR Para No.	Amount (Rs)
1.	PHE Division, Awaran	07	4.115
2.	PHE Division, Kharan	02	0.672
Total			4.787

Audit was of the view that less or non-deduction of income tax resulted into loss to the government.

The matter was reported to the department during December 2016 and July 2017, to which they replied that income tax was deducted as per prescribed rate.

In the DAC meeting held on December 21-22, 2017, the committee directed to affect recovery from the contractors at the rates prescribed by the government and reported to audit. No progress was intimated till finalization of this report.

Audit recommends recovery of income tax from the contractors under intimation to audit.

7.2.6 Unauthorized expenditure on NSR Items without approved rate analysis – Rs. 122.872 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 rates 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 Public Health Engineering Department incurred an expenditure of Rs. 122.872 million on different works during 2015-16, on NSR basis without preparing rate analysis and getting them approved by the competent authority, as summarized below. And detailed in Annexure 7.4.

(Rs. in million)			
S. No.	Name of Office	AIR Para No.	Amount (Rs.)
1	PHE Division, Khuzdar	04	7.561
2	PHE Division, Punjgur	03	2.600
3	PHE Division, Kachhi at Dhadar	04	20.820
4	PHE Division, Kalat	03	3.312

S. No.	Name of Office	AIR Para No.	Amount (Rs.)
5	PHE Division, Washuk	04	1.820
6	PHE Division, Zhob	02,07	48.441
7	E & M Workshop, Quetta	06	2.210
8	PHE Division, Loralai	5	36.108
Total			122.872

Audit was of the opinion that award of the contracts on NSR basis without preparing rate analysis resulted in loss to the government.

The matter was reported to the concerned offices from November 2016 to July 2017, to which they replied that all NSR items are duly approved from competent authority.

In the DAC meeting held on December 21-22, 2017, the committee directed that approval for undertaking the work on NSR from competent authority should be obtained and produced 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 to audit for verification.

7.2.7 Purchase of UPVC pipes from the unauthorized contractor - Rs. 3.473 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 following divisions of the Public Health Engineering department incurred an expenditure of Rs. 3.473 million on purchase of UPVC Pipes of different diameter during 2015-16. It was observed that the firms were not

registered as manufacturer in Pakistan Engineering Council, as summarized below. And detailed in Annexure 7.5.

(Rs. in million)

S No.	Name of Division	AIR Para No.	Amount
1	Public Health Engineering Division, Washuk	01	0.943
2	Public Health Engineering Division, Kharan	01	2.530
Total			3.473

Audit was of the opinion that violation of government orders indicates weak internal controls which may cause loss to the government.

The matter was reported to the concerned offices during May and July 2017, to which they replied that registered manufacturers did not participate in the tendering process, therefore, the work was awarded to non-manufacturing firms / suppliers.

In the DAC meeting held on December 21-22, 2017, reply of the Divisional Engineers were not found satisfactory as the firms from which the pipes were purchased, were not registered as manufacturers with the Pakistan Engineering Council. Therefore, the DAC directed that the expenditure be regularized by competent authority. No progress was intimated till finalization of this report.

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

7.2.8 Irregular expenditure on repair of machinery and water supply schemes – Rs. 4.343 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. 4.343 million on repair of machinery and different water supply schemes during 2015-16. The expenditure was split to avoid calling of tenders and sanction of the competent authority. Further, the defect reports of machinery, MB's and dismantled parts registers were also not produced to audit, as summarized below. And detailed in Annexure 7.6.

(Rs. in million)

S No.	Name of Division	AIR Para No.	Amount
1	Public Health Engineering Division, Quetta	04	1.698
2	Public Health Engineering Division, Hub	04	2.645
Total			4.343

Audit was of the view that splitting of expenditure to avoid calling of tenders and obtaining sanction of the competent authority was violation of government rules and regulations.

The matter was reported to the concerned offices during July and August 2017, to which they replied that funds for repair and maintenance are released quarterly and repair works were carried out on emergency basis.

In the DAC meeting held on December 21-22, 2017, the offices were directed for regularization of expenditure from Finance Department. No progress was intimated till the finalization of this report.

Audit recommends that the expenditure be regularized from the competent authority.

Chapter 8

8.1 Education Department

8.1.1 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.

8.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 51,851.893 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 46,345.848 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2016-17			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
16	Non-Development	40,089.715	39,502.387	(587.328)	(1.46)
9	Development	11,762.178	6,843.461	(4,918.717)	(41.8)
Grand Total (Non-Development + Development)		51,851.893	46,345.848	(3,029.533)	(10.6)

There is significant saving of Rs. 4,918.717 million against development expenditure which indicates improper budgeting and inefficient utilization of funds.

8.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	1984-85	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
25	2016-2017	9	-	9	0
Total		407	29	378	7.73

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

8.2 AUDIT PARAS

8.2.1 Non-production of record - Rs. 16.793 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 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 Higher Education Department incurred an expenditure of Rs. 16.793 million, during 2015-16, on civil works, study tour of students and remuneration to teachers for extra classes, but no record was produced to audit for scrutiny in violation of above rule as detailed below:

(Rs. in million)

S. No.	Name of Office	AIR Para/ Year	Description	Amount
1.	Project Director, Restructuring of Technical Education and Vocational Training System Project, Balochistan Quetta	5/ 2015-16	Remaining work of Establishment of Govt Poly Technical Institute for Boys at Khanozai District, Pishin	15.500
2.	Principal, Government College of Technology for Boys, Quetta	4/ 2014-16	Study Tour of Students, Remuneration to Teachers for extra classes, R/o Unknown Building	1.293
Total				16.793

Audit was of the view that due to non-production of record the expenditure remained unaudited.

The matter was reported to the department in October, 2016 and June, 2017, but no reply was received.

In the DAC meeting held on December 27, 2017, the departments were directed to produce relevant record to audit for verification. No 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.

8.2.2 Loss due to non-depositing of bus charges - Rs. 1.764 million

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

The Principal Government Girls Degree College Quetta, did not deposit bus charges realized from the students amounting to Rs. 1.764 million during 2014-16. During this period the college had 03 and 04 Hino Buses respectively. Each bus has a seating capacity of 42 students. The charges for each student availing college bus for pick and drop services are Rs. 600 per month, but no receipt was deposited into government treasury. This resulted into a loss to the government, as detailed below:

(Rs. in million)						
AIR Para/ Year	Total No of Buses	Seating capacity per bus	Total seating capacity	Monthly Fee per student	Total Months	Amount
10/ 2014-15	03	42	126	600	10	0.756
4/ 2015-16	04	42	168	600	10	1.008
Total						1.764

Audit was of the opinion that non deposit of recovered amount caused to the government.

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

In the DAC meeting held on December 27, 2017, the management of the college was directed to provide details of the recovered amount to audit. No progress was intimated till finalization of this report.

Audit recommends that the evidence for deposited amount may be provided for verification.

8.2.3 Irregular payment of mobilization advance - Rs. 88.087 million

According to the Finance Department Notification No. FD (RI-2/MA92 / 1392-1492, dated 30th April 1992, "The Grant of mobilization advance requires concurrence of Finance Department in each case and an irrevocable bank guarantee is required to be obtained from the contractor".

The Project Director, Cadet Colleges, Quetta awarded the work "Construction of Cadet College Killa Abdullah" to M/s NPI Construction & Engineering at a total cost of Rs. 888.087 million. An advance payment of Rs. 88.087 million was made to the contractor in the first running bill without approval of Finance Department in disregard of above notification.

Audit was of the view that payment of mobilization advance without approval of The Finance Department was unauthorized.

The matter was reported to the department March, 2017, but no reply was received.

In the DAC meeting held on December 27, 2017, the department accepted the stance of audit and recovered a partial amount of Rs. 16.79 million

on account of mobilization advance. DAC directed the for an early recovery of outstanding amount. No progress was intimated till finalization of this report.

Audit recommends affecting recovery of outstanding amount of mobilization advance from the contractor.

8.2.4 Irregular expenditure on procurement – Rs. 19.767 million

According to BPPRA 2014 Rule 12(1), “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, according to BPPRA 2014 Rule 15(2), “All procurements over one hundred thousand and up to 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 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. 0.1 million”. Further, according to Para 10 of GFR Vol-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his own money. Further as per Rule-9 of GFR, “No authority may incur any expenditure from public funds until the expenditure has been sanctioned by the authority to which powers have been delegated”. Further, according to Para 146 of GFR Vol-I, “the purchases should not be split to avoid sanction of higher authority required with reference to the total amount of the orders”.

In the following offices of Higher Education department, an expenditure of Rs. 19.767 million was incurred during 2011-16, on different items in violation of rules and procedures, as detailed in Annexure 8.1.

The expenditure was held irregular because of the following reasons;

- Open tenders were not called.
- Purchases were made from unregistered firms.
- The expenditure was made beyond delegated powers.

- Payments were made on hand written receipts instead of proper bills / invoices.
- Cheques were prepared in the name of DDO instead of firms, in violation of Treasury Rules.
- Acknowledgement receipts of the payees were also not available on record.

Audit was of the opinion that expenditure was incurred in violation of rules and procedure which transpires lack of internal controls.

The matter was reported to the department in 2016 and 2017, but no reply was received.

In the DAC meeting held on December 27, 2017, the department was directed to regularize the expenditure from Finance Department. No further progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from competent authority.

8.2.5 Unauthorized retention of Rs. 12.64 million

According to Finance Department (Regulation Wing) Notification No. SO (B&A)1-1/Misc./S&GAD/ 2008-09/520-52 re-circulated on 23-08-2008, “No account in the Commercial Bank can be opened for public money, without the prior permission of the Finance Department”.

The Principal Cadet College Killa Saifullah, illegally retained an amount of Rs. 12.64 million in various commercial bank accounts, in violation of above notification as detailed below:

(Rs. in million)			
S. No.	Bank/Account Details	Nature of Account	Amount
1	Bank Islami/1016008222-201	PLS	0.712
2	Bank Islami/1016008770-201	PLS	
3	Zarai Bank/040000006	PLS	11.80
4	NIB/7540997	PLS	0.039
Total			12.64

Audit was of the view that unauthorized retention of public money creates an opportunity of misappropriation.

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

In the DAC meeting held on December 27, 2017, the department replied that the accounts were opened in commercial banks with prior approval of Education department. The reply was not found satisfactory as Education department was not the competent Authority to grant the said approval. The DAC directed the management to obtain approval from The Finance Department. No progress was intimated till finalization of this report.

Audit recommends that approval of finance department be obtained.

8.2.6 Unauthorized draws of advance salaries Rs. 3.197 million

According to Para-10 of GFR Vol-1, "Every officer is expected to exercise the same vigilance in respect of expenditure from public money, as a person of ordinary prudence would exercise in respect of his own expenditure". Further, as per Treasury Rules 290 "No money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from treasury to prevent the lapse of budget grant".

The Principal Cadet College, Pishin, drew an amount of Rs. 3.197 million, during the year 2015-16, from the Government treasury and made unauthorized payment to contractual staff on account of advance salaries, in disregard of above rule as detailed below:

S. No.	Cheque No.	Months	Drawn Advance pays w.e.f.12-2015 to 9-2016 (10 months)	Deduction per month	Outstanding
1	20015986	Nov-15	100,000	50,000	50,000
2	20036475	Mar-16	900,000	50,000	850,000
3	20036422	Apr-16	94,500	50,000	44,500
4	20016034	26-1-2016	200,000	50,000	150,000
5	20016008	2/12/2015	150,000	50,000	100,000
6	54321237	11 to 6-2016	200,000	50,000	150,000
7	54321244	11 to 6-2016	200,000	50,000	150,000
8	20050948	May-16	140,000	50,000	90,000
9	20050982	Jul-16	212,000	50,000	162,000
10	20050994	Aug-16	1,000,000	0	1,000,000
Total			3,196,500	450,000	2,746,500

Audit was of the opinion that payment of salaries in advance resulted in unauthorized payments.

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

In the DAC meeting held on December 27, 2017, the department was directed to recover the advance payment of salaries made to the contractual staff and stop such payment in future. No further progress was intimated till finalization of this report.

Audit recommends the discontinuation of advance salary and recovery of already paid advance salaries.

Education (Secondary)

8.2.7 Non-production of record - Rs. 453.212 million

According to Article 170 (2) of the Constitution of The 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 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 various offices of Secondary Education Department incurred an expenditure of Rs. 453.212 million, during 2014-16 on different heads, but in support of said expenditure, no record was produced to audit for scrutiny in disregard of above rule as detailed in Annexure 8.2.

Audit was of the view that due to non-production of record the expenditure remained unaudited.

The matter was reported to the department in April, 2016 and January to June, 2017 but no reply was received.

In the DAC meeting held on May 16 and 17, 2017, the DDOs/offices on Serial No. 1,3,4 and 5 were directed to produce relevant record to audit for verification, whereas, for office on Serial No. 2, the DAC directed to probe the matter at PAO level and report be furnished to Audit for verification. For remaining offices, the letter for convening DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but Administrative Department did not convene DAC.

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

8.2.8 Irregular investment of Rs. 500.00 millions

According to GFR vol-1 Para 13, “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 guard against waste and loss of public money.” Further, as per Finance Department letter No. FD(W.O)Investment/Policy/2009/319-618, dated 08.05.2009, “Where working balance exceeds rupees ten million, the selection of the bank as well as the terms of deposits will be approved by the concerned Board of Directors on the basis of competitive bids from at least three independent banks. In case where total working balance of an enterprise exceeds rupees ten million not more than 50% of such balance shall be kept with one bank”.

Secretary Education Department, Quetta, drew an amount of Rs. 500.00 million on account of “Chief Minister Balochistan Education Award” from the Endowment Fund vide Accountant General Balochistan’s cheque No. 0872311 dated 27.06.2014 and deposited the same in National Bank of Pakistan for a fixed period of five years at an annual compound profit rate of 12.15% per annum.

Above investment was held irregular due to the following reasons.

- Government of Balochistan has established Balochistan Education Endowment Fund (BEEF) in 2014-15, a company under companies ordinance 1984 to manage the investment portfolio of education endowment fund. BEEF was performing same function as defined in Chief Minister Education Award. The making of separate investment in the presence of specialized company was unjustified.
- Bids from the banks were invited on 05th May, 2014 but bids submitted by the banks bear dates prior to that, as NBP offered interest rates on 18.04.2014 and Bank Alfalah Limited offered interest rates on 27.03.2014. Competitive bids from three scheduled/independent banks were not obtained, as prescribed in the investment policy.
- Investment was made without approval of concerned board of directors.

- The whole investment was made in a single bank in violation of the Government Policy as mentioned above.

Audit was of the view that unauthorized investment of public money caused blockage of government money.

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

In the DAC meeting held on May 16 and 17, 2017, the department was directed to produce details of the profit earned from account and details of beneficiaries for verification to audit. No further progress was intimated till finalization of this report.

Audit recommends that the details of profit earned and scholarship awarded be provided to audit, in addition the whole amount lying in the accounts be transferred in the “Balochistan Education Endowment Fund”.

8.2.9 Drawl of pay in excess of sanctioned strength - Rs. 213.52 million

“The sanctioned strength of an office is determined through Budget Book Volume-III 2014-15 and 2015-16 and salaries to the officials are paid accordingly”.

The following offices of Secondary Education Department were drawing salaries in excess of sanctioned strength of staff of different cadres which resulted in an unauthorized payment of Rs. 213.52 million as detailed below:

(Rs. in million)			
S. No.	Name of Office	AIR Para/ Year	Amount
1.	Deputy District Officer Education (F) Zarghoon Town, Quetta	1/ 2014-15	13.116
2.	Deputy District Officer Education (F) Chiltan Town, Quetta	10/ 2015-16	120.876
3.	District Officer Education (F), Quetta	10/ 2015-16	79.528
Total			213.52

Further detail in annexure 8.3

Audit was of the view that improper forecasting of expenditure and budgeting resulted into unauthorized drawl of pay.

The matter was reported to the department in April, 2016 and July, 2017 but no reply was received.

In the DAC meeting held on May 16 and 17, 2017, the DDO on Serial No. 1 was directed to produce sanctioned strength for the financial year 2014-15 duly verified by Finance Department for verification. For remaining offices the letter for convening DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but the Administrative Department did not convene DAC.

Audit recommends that expenditure incurred on pay and allowance in excess of sanctioned strength be investigated and recover from concerned employees.

8.2.10 Irregular disbursement of pay and allowances - Rs. 207.152 million

According to Treasury Rules 283 (i), "The head of an office is personally responsible for amount drawn on a bill signed by him on his behalf until he has paid it to the persons entitled to receive it, and obtain a legally valid acquaintance on office copy of the bill". Further, according to Government standing orders, "the employees enrolled in monthly payroll should be paid directly into their bank accounts".

In various offices of Secondary Education Department, Balochistan, an amount of Rs. 207.152 million was drawn on pay and allowances of employees and disbursed in cash, during the year 2014-16, instead of making payments directly into their bank accounts. No acquaintance roll duly verified and signed by DDO was found available on record in support of disbursement of amount to concerned employees, as detailed in Annexure 8.4.

Audit was of the opinion that payment of pay and allowances in cash through DDO was violation of Government rules.

The matter was reported to the department in June and July 2017, but no reply was received.

The letter for convening of DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but the Department did not convene DAC.

Audit recommends that the matter be investigated to fix responsibility, besides discontinuation of disbursement of pay and allowances in cash.

8.2.11 Non rendering of vouched account - Rs. 42.859 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 Secretary Education Department, Quetta withdraw an amount of Rs. 42.859 million during the year 2011-16, on abstract contingent bills but no adjustment account was available for audit scrutiny in violation of above rule, as detailed below:

(Rs. in million)

S. No.	AIR Para/ Year	Description	Amount
1.	2/ 2011-15	Abstract drawl on account of Teachers Days	2.422
2.	4/ 2011-15	Abstract drawl on account of Medical Charges	1.811
3.	7/ 2011-15	Issued to Project Director Quality Education Balochistan, Quetta.	5.00
4.	9/ 2011-15	Grant in aid/Scholarships	27.925

S. No.	AIR Para/ Year	Description	Amount
5.	12/ 2011-15	Grant in aid/Scholarships	3.336
6.	5/ 2015-16	Abstract drawl on account of Medical Charges	2.365
Total			42.859

Audit was of the view that non-submission of detailed adjustment bills depicts lack of internal controls due to which expenditure remained unverified.

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

In the DAC meeting held on May 16 and 17, 2017, for paras on Serial No. 1 to 5 the department was directed to produce detailed adjustment record of abstract account and payment made to every beneficiary for verification, Whereas, for para on Serial No. 6, the letter for convening DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but Administrative Department did not convene DAC.

Audit recommends that detailed account may be provided to audit for verification, besides fixing responsibility against official(s) at fault.

8.2.12 Irregular award of contracts without inviting open tender - Rs. 29.794 million

According to BPPRA 2014 Rule 12(1), “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, according to BPPRA 2014 Rule 15(2), “All procurements over one hundred thousand and up to 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 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. 0.1 million”.

The Chairman, Balochistan Text Book Board, Quetta incurred, an expenditure of Rs. 29.794 million during 2014-15, on printing of various books without inviting open tenders in violation of rules as detailed below:

(Rs. in million)

S. No.	AIR Para/ Year	Amount
1.	6/ 2014-15	1.239
2.	14/ 2014-15	28.555
Total		29.794

Further detail in annexure 8.5.

Audit was of the view that contract was awarded in violation of government rules.

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

In the DAC meeting held on May 16 and 17, 2017, the department was directed to regularize the expenditure from Finance Department. No further progress was intimated till finalization of this report.

Audit recommends that the expenditure be regularized besides, fixing responsibility against official(s) at fault.

8.2.13 Irregular expenditure on account of repair of schools Rs. 11.370 million

According to Notification of Government of Balochistan Planning and Development Department No. P&D/RO(Prog)/Gen/2014-15/5146, Dated 28th January, 2015, the following criteria for the scheme namely “Grant in Aid for Educational Institutes”, “A committee under the chairmanship of Deputy Commissioner along with two other members namely ADC General and District Education Officer shall scrutinize the requirement of each institute and accord the grant accordingly”. Further, as per GFR 146, “Purchase orders should not be split to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders. Furthermore, as per S.No.8 Delegation of Powers under the Financial Rules, 2008, “the Deputy

District officer Education, being category III officer is not empowered to incur expenditure on repair and maintenance of Government Building”.

In the following offices of Secondary Education Department, Balochistan, an expenditure of Rs. 11.370 million was incurred on account of repair and maintenance of school buildings, during 2014-16, as detailed below:

(Rs. in million)

S. No.	Name of Office	AIR Para/ Year	Amount
1.	Deputy District Officer Education (Male), Bori	3/ 2015-16	7.5
2.	Deputy District Officer Education (Male), Duki	1/ 2014-16	2.5
3.	District Education Officer, Kachhi	7/ 2015-16	1.37
Total			11.37

The expenditure was held irregular because of the following reasons;

- Neither estimates were prepared nor measurement books were available to verify the actual scope and executed work on the site.
- Civil works was executed departmentally without approval by the government as education department was not authorized to execute civil work. Technical expertise was not available with the department and prescribed laid down procedures for civil works was also not followed,
- Repair of educational institutions was not carried out on assessment and need basis but on the recommendations of concerned MPAs without any justification.
- Bills/invoices were split up to avoid open tenders and sanction of the competent authority, as expenditure was incurred beyond delegated financial powers.
- Deputy District Officer Education (Male), Bori, constructed four rooms in premises of Tameer-i-Nau public school, which is a private school.

Audit was of the view that expenditure was incurred in violation of rules and regulations which was irregular.

The matter was reported to the department in February, July and August, 2017 respectively, but no reply was received.

The letter for convening DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but the Department did not convene DAC.

Audit recommends that the matter be investigated to reveal the facts in addition to regularization of expenditure.

8.2.14 Illegal retention of Government / public money - Rs. 6.851 million

According to Finance Department (Regulation Wing) Notification No. SO (B&A)1-1/Misc./S&GAD/ 2008-09/520-52 re-circulated on 23-08-2008, "No account in the Commercial Bank can be opened for public money, without the prior permission of the Finance Department". According to Rule 283 (2) of Treasury Rules Volume-I, "If for any reason, payment cannot be made within the course of a month, the amount drawn for the payee, shall be refunded to Government or by short drawing in the next bill". Further, According to rule 290 of Treasury rule, "No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant".

The Secretary Education, Quetta, illegally retained an amount of Rs. 6.851 million in account No. 4002283092, of NBP Civil Secretariat branch, Quetta. Neither authorization of Finance Department for opening an account in a commercial bank was obtained nor was the source of money known. Moreover, no entry about the amount in question was recorded in the cash book.

Audit was of the view that illegal retention of public money was violation of government standing orders.

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

In the DAC meeting held on May 16 and 17, 2017, the department was directed to deposit the Government money into the Government Treasury. No further progress was intimated till finalization of this report.

Audit recommends that the public money be deposited into the Government Treasury and responsibility be fixed against the person(s) at fault.

8.2.15 Unauthorized expenditure without provision of budget - Rs. 199.779 million

According to GFR 88, Volume-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”.

In the following offices of Secondary Education Department, Balochistan, incurred an expenditure of Rs. 199.799 million during financial year 2014-15, without provision of budget as detailed below.

(Rs. in million)

S. No.	Name of Office	AIR Para / Year	Amount
1.	Deputy District Officer Education (F), Zargoan Town, Quetta	3/ 2014-15	52.988
2.	Deputy District Officer Education (M) Chiltan Town, Quetta	4/ 2015-16	146.791
Total			199.779

Audit was of the view that expenditure without provision of budget was unauthorized.

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

In the DAC meeting held on May 16 and 17, 2017, the offices were directed to provide reconciliation statement duly verified by the Accountant

General and regularization of expenditure by The Finance Department. No further progress was intimated till finalization of this report.

Audit recommends that the expenditure incurred without provision of budget be regularized by the competent authority.

8.2.16 Unauthorized drawl from Chief Minister Balochistan award account - Rs 3.914 million

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

The Secretary Education received Rs. 500 million from Chief Minister Balochistan Award and the same was invested in NBP account No. 3026586748 for a fixed period of five years. The bank statement revealed that an amount of Rs. 3.914 million was drawn from that account but no justification was mentioned for withdrawal of public money. Moreover, no ledger/record was maintained for this withdrawal.

Audit was of the opinion that unauthorized drawl of public money is violation of existing rules.

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

In the DAC meeting held on May 16 and 17, 2017, the reply of department was not found satisfactory. The forum directed the department that the details regarding withdrawal of public money be submitted to Audit for clarification. No further progress was intimated till finalization of this report.

Audit recommends that the detail of the expenditure be produced to audit for scrutiny.

8.2.17 Non-deduction of government taxes - Rs. 5.661 million

According to Section 153 of Income Tax Ordinance, 2001, as 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(Volume-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”. Further, According to General Sales Tax Act 1990, as amended from time to time, “17% General Sales Tax is required to be deducted on gross amount from the bills of the contractors / Suppliers”.

In the following offices of Secondary Education Department, Balochistan, Income tax and GST were not deducted on supplies from the bills of suppliers/contractors, during financial year 2014-16, resulting into a loss of Rs. 5.661 million to the public exchequer, in disregard of above rule as detailed in Annexure 8.6.

Audit was of the opinion that non-deduction of general sales tax and income tax resulted in loss to the government exchequer.

The matter was reported to the department between February to September 2017, but no reply was received.

The letter for convening DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but the Department did not convene DAC.

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

8.2.18 Less deduction of income tax from contractors - Rs. 1.350 million

According to Section 153 of Income Tax Ordinance, 2001 as 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”.

The Chairman, Balochistan Text Book Board, Quetta incurred an expenditure of Rs. 59.045 million during 2014-15, on purchase of printing papers but income tax was not deducted at the prescribed rate which resulted in less realization of Rs. 1.350 million on account of income tax, in disregard of above rule as detailed below:

(Rs. in million)

S. No	Name of firm	Item	Amount	Tax Due @ 4%	Tax deducted @ 1.71%	Less deducted
1	M/S A.A Paper Private Limited Islamabad.	700 MT High Finished Printing Paper 20 X 30 68 GSM	59.045	2.362	1.012	1.350

Audit was of the opinion that less deduction of income tax caused loss to the government.

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

In the DAC meeting held on May 16 and 17, 2017, the department was directed for affecting recovery of income tax and production of evidence to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that recovery of income tax may be affected.

8.2.19 Non-deduction of house rent and conveyance allowance - Rs. 1.330 million

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".

In the following offices of Secondary Education department, an amount of Rs. 1.330 million was paid on account of Conveyance Allowance during 2014-16, to the officials who were allotted with Government vehicles in violation of rules, as detailed below:

(Rs. in million)

S. No.	Name of Office	AIR Para/ Year	Amount
1.	District Education Officer, Khuzdar	4/ 2014-15	0.200
2.	Secretary Education Department, Quetta	7/ 2015-16	0.650
3.	District Officer Education (M), Jhal Magsi	7/ 2015-16	0.120
4.	Deputy District Officer Education (M), Jhal Magsi	8/ 2015-16	0.120
5.	Deputy District Officer Education (F), Jhal Magsi	8/ 2015-16	0.120
6.	District Education Officer, Jhal Magsi	9/2015-16	0.120
Total			1.330

Audit was of the opinion that payment of conveyance allowance to those who have been allotted with Government vehicles is violation of rules and loss to the government.

The matter was reported to the department between January to June 2017 but no reply was received.

In the DAC meeting held on May 16 and 17, 2017, the unauthorized conveyance allowance was admitted by the department. DAC directed District

Education Officer, Khuzdar to affect recovery and submit proof thereof to audit. For remaining offices the letter for convening DAC meeting was communicated to the PAO on September 18, 2017 followed by three reminders in November and December 2017, but the Administrative Department did not convene DAC.

Audit recommends that recovery on account of conveyance allowance be affected.

9 University of Balochistan & Area Study Center

9.1.1 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.

9.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 1,951.347 million were allocated to the University of Balochistan during the financial year 2015-16. Against the said allocation, an expenditure of Rs. 1,608.183 million was incurred, as summarized below:

(Rs. in million)

2015-16				
Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	1,701.8	1482	(219.8)	(13)
Development Agriculture Extension & Research	249.547	126.183	(123.364)	(49.43)
Grand Total (Non-Development + Development)	1,951.347	1,608.183	(343.164)	(17.58)

There is a saving of Rs. 343.164 million on development and non-development side which indicates inefficiency of the management.

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	2009-2010	1	0	1	0
2	2013-2014	6	0	6	0
3	2014-2015	3	0	3	0
4	2015-2016	3	0	3	0
5	2016-2017	2	0	2	0
Total		15	0	15	0

Audit Report has not yet been discussed by the PAC.

9.2 AUDIT PARAS

9.2.1 Non recovery of scholarships from defaulters – Rs. 91.565 million

According to Faculty Development Projects of Universities, Coordination through HEC Standard Operating Procedures for Defaulters (B) for Breach of Agreement, after identifying scholar in the breach of category agreement, the following steps will be taken by HEC,

- Scholarship shall be cancelled by Executive Director, HEC/ Chairman, National Scholarship Management Committee (NSMC).
- Expense incurred on the scholar plus a penalty up to 25% may be recovered from the scholar.
- An official letter will be sent to the scholar/supervisor, Pakistan Embassy/ High Commission in the host country, international office of the university, scholar's parents, guarantor and the surety, informing them about the state of breach.
- In case of non-response / non-compliance by the scholar or his / her guarantor, within next fifteen days of issuance of letter, maximum two reminders will be sent consecutively within seven days, in addition the following action will be taken:
- The scholar will be declared as having committed breach of the agreement and his/her name and picture shall be placed on the HEC website.
- The case of the scholar will be officially transferred to the Law Officer of HEC.
- Formal legal proceedings will be started against the scholar in the court of law with the approval of Executive Director or his nominee.

The management of The University of Balochistan, sent 65 Lecturers / Assistant Professors, who were awarded scholarships for PHD study at different

universities abroad, out of which 13 Lecturers / Assistant Professors did not complete their studies and did not return to the University of Balochistan, causing a loss of Rs. 91.565 million to the government, paid to them as scholarships, as detail in Annexure 9.1.

The matter was reported to the management on September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, it was decided that the management will serve legal notices for recovery from each such lecturer. No progress was intimated till finalization of this report.

Audit recommends that recovery of the scholarships paid plus 25% penalty amounting to Rs. 22.891 million, be affected from the concerned in addition to initiating legal proceedings against the defaulters as per HEC rules and regulations at reference, under intimation to audit.

9.2.2 Recovery of conveyance allowance - Rs. 25.325 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 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.

The management of the University of Balochistan, unauthorizdely paid conveyance allowance amounting to Rs. 25.325 million, during 2015-16, to officers and officials of the university who have been allotted government accommodation within the University premises, in violation of above rule as detail in Annexure 9.2.

Audit was of the view that in-admissible payment of conveyance allowance resulted in loss to the Government.

The matter was reported to the management in September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, it was decided that matter be referred to the Finance Division, Government of Pakistan, for clarification since the funds are provided by the Federal Government. No progress was intimated till finalization of this report.

Audit recommends for affecting the recovery from the concerned and stoppage of further payment of conveyance allowance to employees residing in the university premises.

9.2.3 Recovery of 5% repair and maintenance charges – Rs. 22.876 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".

The management of the University of Balochistan, did not make mandatory recovery of 5% repair and maintenance charges from the residents of university bungalows and quarters, amounting to Rs. 22.876 million, during 2015-16, in disregard of above rule as detailed in Annexure 9.3.

Audit was of the view that non-deduction of "Repair and Maintenance Charges" was deliberate violation of government rules and regulations and depicts weak financial management.

The matter was reported to the management in September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the management was directed to affect the recovery from all employees listed by the audit from the

date of allotment of accommodation. No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned officers and officials of the university.

9.2.4 Unauthorized payment of house rent allowance - Rs. 2.258 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.

The management of The University of Balochistan, failed to recover house rent allowance from the following officers and officials of the university occupying houses in the university colony by depositing only Rs. 800/- P.M besides that they were regularly drawing house rent allowance. Thus the University put into loss of Rs. 2.258 million due to non-deduction of house rent from these employees, as detailed in Annexure 9.4.

Audit was of the opinion that non deduction of house rent allowance and maintenance charges was intentional violation of rules causing loss to the government.

The matter was reported to the management in September 06, 2017 but no reply was received.

In the DAC meeting held on November 29, 2017, the committee directed the management to affect recovery from the date of allotment of accommodation but no record of recovery was provided till finalization of this report.

Audit recommends for affecting recovery from the concerned and further payment be stopped.

9.2.5 Unauthorized issuance of laptops to employees - Rs. 1.317 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 be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action - or negligence.

The management of the University of Balochistan, purchased 370 laptops, during 2013-14, for the 11th Convocation held on 15th May 2014. 341 laptops were distributed to the eligible students remaining 29 laptops valuing Rs. 1.317 million were distributed to the officers of the University. These laptops were given by the Chief Minister of Balochistan exclusively for students and could not be given to the University employees. List of employees who received these laptops given in Annexure 9.5.

Audit was of the view that distribution of the Laptops to government employees, meant for students was violation of government orders and misuse of public funds.

The matter was reported to the management in September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, it was decided that approval of the Chief Minister Balochistan be obtained and provided to audit. No record was provided till finalization of this report.

Audit recommends that approval of the Chief Minister be obtained, since the Laptops were purchased from the special grant provided by him otherwise the cost be recovered from officers concerned.

9.2.6 Irregular expenditure on renovation of main gate – Rs. 4.452 million

As per Para 220 and Para 221 of CPWA Code “the Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with those recorded in MB and check it arithmetically”

The management of the University of Balochistan awarded the work “Renovation & Development of University Main Pedestrian Gate” to M/s Salam Traders, Quetta for Rs. 4.452 million.

The expenditure is held irregular due to following reasons:

- Tender was not uploaded on the PPRA web site.
- The work was carried out on item rate basis.
- Technical sanction from the competent authority was not obtained.
- The measurement recorded in the MB and Abstract of cost & Quantity was neither signed by any of the Engineers nor allotted with the proper number.
- Estimate / PC-1 was not prepared.

Audit was of the view that non observance of rules and regulations resulted into irregular expenditure.

The matter was reported to the management in September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the management replied that they were still in the process of completion of the necessary documents at reference which will be provided to audit when completed. No record was provided till finalization of this report.

Audit recommends that expenditure may be regularized by the Senate of the university and responsibility be fixed against the officials at fault.

9.2.7 Loss due to non-deduction of conveyance allowance from employees on pick and drop facility- Rs. 2.912 million

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”.

The management of the University of Balochistan, was not making necessary deduction of the conveyance allowance from the salaries of officers and officials, who were availing the facility of pick and drop from home to university and back, amounting to Rs. 2.912 million.

Audit was of the view that non deduction of government dues was violation of existing rules and regulations.

The matter was reported to the management in September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, the forum was informed that deduction will be started from the month of November, 2017. Audit did not accept the reply because the same observation was raised during the last audit. It was decided that the matter be placed before the Syndicate for fixing of rates for those availing the facility of pick and drop or deduction of conveyance allowance. No progress was intimated till finalization of this report.

Audit recommends for affecting recovery from the concerned officers and officials.

9.2.8 Non-adjustment of temporary advances - Rs. 4.206 million

As per Clause 9.1 of Section VIII of UoB Financial Rules, “When a requisition for general advance is made for certain specific expenses the treasurer with the approval of the Vice Chancellor may allow the advance. The advance holder is bound to render the statement of expenditure within Fifteen (15) days of incurring the expenditure, duly supported by the cash vouchers and evidence that all codal formalities have been observed. Advance should not be drawn unless it is immediately required”.

The management of University of Balochistan, paid advances amounting to Rs. 6.963 million, during 2015-16, to various administrative and teaching staff of the University. Out of the said advance, an amount of Rs. 2.757 million had been adjusted, leaving a balance of Rs. 4.206 million in violation of above rule, as detailed in Annexure 9.6.

Audit was of the view that non adjustment of drawn advances within specified time is violation of rules and regulations mentioned at reference.

The same observation was raised in the previous year’s audit but management failed to stop this practice.

The matter was reported to the management in September 06, 2017, but no reply was received.

In the DAC meeting held on November 29, 2017, it was directed that complete record of temporary advances be provided to audit in addition to recovery or / and adjustments made. No record was provided till finalization of this report.

Audit recommends that the recovery / adjustment of temporary advances be made and the compliance of rules at reference be ensured.

Chapter 10

10.1 Agriculture and Cooperatives Department

10.1.1 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.

10.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 11,220.281 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 11,259.636 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2016-17			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
26	Non-Development	6,663.519	6,591.16	(72.353)	(1.08)
042103	Development Agriculture Extension &Research	4,556.762	4,668.476	111.714	2.45
Grand Total (Non-Development + Development)		11,220.281	11,259.636	39.355	0.35

An expenditure of Rs. 111.714 million was incurred in excess against development and department did not surrender the saving of Rs. 72.353 million against non-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	1984-1985	2	-	2	0
2	1987-1988	22	-	22	0
3	1988-1989	7	-	7	0
4	1989-1990	3	-	3	0
5	1991-1992	39	-	39	0
6	1992-1993	26	-	26	0
7	1993-1994	37	-	37	0
8	1994-1995	8	-	8	0
9	1995-1996	24	-	24	0
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
25	2016-2017	9	-	9	0
Total		369	13	356	3.67

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

10.2 AUDIT PARAS

10.2.1 Doubtful expenditure on POL - Rs.4.245 million

According to Para-23 GFR Vol-I, “Every government officer should realize fully and clearly that he will 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”.

The Director General Agriculture (Extension), Quetta, drew an amount of Rs. 4.245 million, during 2015-16, and shown paid to M/s Bukhari Petroleum Service Quetta, on account of supply of POL.

The expenditure was doubtful because the local office had been paying POL bills on regular basis, at an average of Rs. 0.300 million per month, in addition to the above bills paid in the month of December 2015, for which an amount of Rs. 6.000 million was released by the Finance Department on December, 17, 2015. The department was unable to explain the expenditure against the vehicles available in the fleet of the office. While checking the logbooks it was revealed that entries for the above drawl were not recorded, as detailed below:

(Rs. in million)			
Cheque No / date	Firm	Description	Amount
1076429 22-12-2015	M/s Bukhari petroleum service, Quetta	July 2015	0.534
		Sep 2015	0.535
		Oct 2015	0.566
		Nov 2015	1.020
		Dec 2015	1.011
		Oil & Lubricants	0.578
Total			4.245

Audit was of the view that expenditure without supporting documents was doubtful.

The matter was reported to the department in March, 2017, but no reply was received.

In the DAC meeting held on November 16th, 2017, it was decided that an inquiry be conducted by the department to find out the truth and fix responsibility against persons at fault under intimation to audit. No progress was intimated till finalization of this report.

Audit recommends investigating the matter and fixing responsibility.

10.2.2 Non-deduction of house rent and conveyance allowance - Rs. 1.869 million

According to Finance Division OM No 2(2)P-5/83, dated April 10, 1988, and No. 2(1)R-5/991, dated August 25, 1991, "house rent allowance shall not be admissible to a Government servant residing in an accommodation provided by the Government". Further, 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 the following offices of Agriculture Department, Balochistan, an amount of Rs. 1.869 million, was paid during 2014-16, on account of House Rent Allowance and Conveyance Allowance to the officials provided with government accommodation and vehicles by the department, in violation of rules, as summarized below. And detailed in Annexure 10.1.

S. No	Name of formation	Year	Amount
01	DG Agriculture Extension	2014-15	0.120
02	DG Agriculture Extension	2014-15	0.724
03	Principal Agriculture collage	2015-16	1.025
Total			1.869

Audit was of the view that non deduction of house rent allowance and conveyance allowance was violation of government rules and regulations.

The matter was reported to the department in December 2015 and November, 2016, respectively, but no reply was received.

In the DAC meeting held on November 16, 2017, the department replied that the recoveries have been initiated as pointed out by audit. DAC directed the department to intimate progress of recovery to audit. No further progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned, under intimation to audit.

10.2.3 Non-achievement of revenue targets - Rs. 3.435 million

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

In the following offices of Agriculture Department, Balochistan, an amount of Rs. 3.435 million, during 2014-16, revenue targets for sale proceeds of agriculture products of Model Farms set by the government were not achieved, as detailed below:

(Rs. in million)

S. No	Office	Financial Year	Target Fixed	Target Achieved	Difference
1	DD Agriculture Date Farm, Turbat	2014-15	1.500	1.390	0.110
		2015-16	3.500	1.326	2.173
2	DD Agriculture Model Farm, Sibi	2015-16	2.154	1.002	1.152
Total					3.435

Audit was of the view that non achievement of revenue targets resulted in loss to the government.

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

In the DAC meeting held on November 16, 2017, the department replied that due to late release of funds for inputs that is seeds, fertilizers etc. the farms suffered. The reasons given by the department for not achieving the target were not found acceptable.

Audit recommends that an inquiry may be conducted to find out the reasons for non-achievement of revenue targets and fix responsibility on the persons at fault.

10.2.4 Irregular expenditure on execution of earthwork – Rs. 21.672 million

According to CPWA Code, Para 208, “All payment for work done and supplies shall be made on the basis of measurement recorded in MB”

Deputy Director, Agriculture Engineering Department, Chagi, incurred an expenditure of Rs. 21.672 million, during 2015-16, on tractor hours used for leveling of agriculture land out of Public Representative Program. The expenditure was held irregular because detail of land leveled, estimates and measurement books, earth work statement and ownership documents were not available on the record of the department.

Audit was of the view that unavailability of important documents renders the expenditure doubtful.

The matter was reported to the department in April, 2017, but no reply was received.

In the DAC meeting held on November 16, 2017, it was informed that all codal formalities were fulfilled while incurring expenditure. DAC decided that all relevant record be produced to audit for verification. No record was produced till finalization of this report.

Audit recommends that an inquiry may be conducted in order to find out the truth and fix responsibility against the officials at fault.

10.2.5 Excess consumption of POL on bulldozer hours – Rs. 7.442 million

According to Scale provided by Electrical and Mechanical Workshop Division Quetta, “The Caterpillar Dozer D-6 consumes POL @ 21 liter per hour”.

The Agriculture Engineering Department, Sibi incurred an expenditure of Rs. 7.442 million during 2014-15, on POL charges of bulldozers hours in excess of prescribed ceiling, in disregard of above notification as detailed below:

(Rs. in million)							
S. No	POL Issued To Fields	Actual Hours Consumed	Quantity of POL Consumed Liters	POL to be Consumed @ 21 Lit/H	Difference liters	Ave Rate / Lit Rs.	Excess Expenditure (Rs.)
1	Sibi-I	5993	186190	125853	60337	95	5.732
2	Sibi-III	6394	152274	134274	18000	95	1.710
Total							7.442

Audit was of the view that excess consumption of POL resulted in loss to the Government.

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

In the DAC meeting held on November 16th, 2017, the department failed to justify the excess consumption of POL beyond the prescribed ceiling.

Audit recommends that an inquiry be conducted to find the truth and fix responsibility.

10.2.6 Irregular expenditure on repair of vehicles – Rs. 5.794 million

According to Para No. 9 of GFR, Vol-I, “No authority may incur expenditure or enter into liability involving expenditure from public funds until the expenditure has been sanctioned by an authority to which power has been duly delegated”.

The Director General Agriculture Extension, Quetta, incurred an expenditure of Rs. 5.794 million on repairs of vehicles during the year 2014-15. The expenditure was made without sanction of the competent authority. Moreover, the tendering process is illegal and doubtful because only two days were given for submission of bids and acceptance of tenders. Further, the defect reports of machinery and dismantled parts registers were not available, as detailed in Annexure 10.2.

Audit was of the view that expenditure in violation of government rules and beyond delegated powers is irregular.

The matter was reported to the department in October, 2015, reply was received in December, 2016 in which the department accepted the irregularities.

In the DAC meeting held on November 16, 2017, the department was directed to conduct an inquiry, in order to fix responsibility, under intimation to audit. No progress was intimated till finalization of this report.

Audit recommends that a departmental inquiry be conducted to fix responsibility.

10.2.7 Award of contract in violation of BPPRA rules – Rs. 3.061 million

According to Rule 7 of BPPRA 2014, “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 BPPR 2014, “All procurement 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 Director General Agriculture (Extension) Balochistan, Quetta incurred an expenditure of Rs. 3.061 million, during 2014-16, without constituting purchase committees, posting tenders on the website of BPPRA and publishing it in widely circulated newspapers, as summarized below. And detailed in Annexure 10.3.

(Rs. in million)

S. No	Name of formation	Year	Amount (Rs.)
1	DG Agriculture extension	2014-15	1.198
2	DG Agriculture extension	2015-16	1.863
Total			3.061

Audit was of the view that non-compliance of BPPRA rules resulted in irregular expenditure.

The matter was reported to the department in March 2016 and March 2017, respectively, the reply of audit of 2014-15, was furnished by the department in December, 2016 in which the department replied that the expenditure was made in an emergency.

In the DAC meeting held on November 16, 2017, the reply of Director General Agriculture (Extension) Balochistan was not accepted, therefore, DAC

decided to get the expenditure regularized by the competent authority. No further progress was intimated till finalization of this report.

Audit recommends that the expenditure be regularized by the competent authority and disciplinary action be taken against the officials at fault.

10.2.8 Burden on Government exchequer worth Rs. 26.1 million

According to rule (i) GFR Vol-I, every public officer is expected to exercise the same vigilance in respect of expenditure incurred public money as person of ordinary prudence would exercise in respect of expenditure of his own money.

Agricultural Engineering Workshop, Quetta, during 2014-15, incurred and expenditure of Rs. 26.100 million on account of salaries of drivers and cleaners deployed on bulldozers and light transport. It was noticed that there are only 17 bulldozers and 9 light transports vehicles against which excessive staff was deployed and is drawing salaries from the government exchequer, in disregard of above rule as detailed below:

(Rs. in million)

S. No	Description	No of employees	Difference	Monthly salary	Period	Amount
01	17 (Bulldozer)	37 operators	20	0.035	01-07-2014 to 30-06-2015	8.400
02	17 (Bulldozer)	52 cleaners	35	0.025	01-07-2014 to 30-06-2015	10.500
03	9 (light transport)	19 drivers	10	0.035	01-07-2014 to 30-06-2015	4.200
04	9 (light transport)	19 cleaners	10	0.025	01-07-2014 to 30-06-2015	3.000
Total						26.100

Audit was of the view that payment of salaries to personnel not

actually required is unnecessary loss to the government exchequer.

The matter was reported to the department February, 2016, in which the department replied that the concerned staff has been appointed by the government in anticipation of future procurement of machinery.

In the DAC meeting held on November 16th, 2017, the reply of the department was not found satisfactory.

Audit recommends that employment of personnel without requirement be explained.

Chapter 11

11 Police Department

11.1.1 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.

11.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 15,910.142 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 15,280.261 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	15,910.142	15,280.261	(629.881)	(3.96)
Grand total (Non -Development + Development)	15,910.142	15,280.261	(629.881)	(3.96)

The Saving is nominal.

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	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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
5	2011-2012	5	-	5	0
6	2013-2014	14	-	14	0
7	2014-2015	4	-	4	0
8	2015-2016	6	-	6	9
9	2016-2017	2	-	2	0
TOTAL		43	8	35	23

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

11.2 AUDIT PARAS

11.2.1 Unauthorized expenditure due to non-allocation of fund - Rs. 4.048 million

As per GFR 9 Vol-I, “no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by the general or special orders of the president or any authority to which power has been duly delegated on his behalf and the expenditure has been provided for in the grants and appropriation of the year”.

The Chief Pilot Provincial Police Flight Balochistan, during the year 2015-16, incurred an expenditure of Rs. 4.048 million on account of pay and allowances of contract employees of the department without allocation of funds, in violation of above rule as detailed below:

(Rs. in million)			
S. No	Head	Budget	Expenditure
1	Basic pay	Nil	0.208
2	Pay of contract	Nil	1.200
3	Basic pay	Nil	0.401
4	House rent	Nil	0.946
5	Con allowance	Nil	0.915
6	Dress	Nil	0.058
7	SAA	Nil	0.093
8	Tele communication	Nil	0.020

S. No	Head	Budget	Expenditure
9	AR 2015	Nil	0.207
Total			4.048

Audit was of the opinion that incurrence of expenditure without allocation of funds indicates weak internal and financial control.

The matter was reported to the department on July 07, 2017, but no reply was received.

In the DAC meeting held on December 12, 2017, it was decided that the matter be referred to the Finance Department for regularization of the expenditure. Moreover, Department was directed to frame a proper recruitment policy with the approval of Services & General Administration Department. No progress was intimated till finalization of this report.

Audit recommends regularization of expenditure by the Finance Department and framing of recruitment policy for regular employees to avoid contract employment.

11.2.2 Irregular expenditure on repair of vehicles – Rs. 10.220 million

According to S.No.16(2) of Delegation of Power 2008, “the Category-I Officer is empowered to sanction expenditure on repair of vehicles Rs. 0.150 million at a time. Further, as per S. No. 24 of Annexure - A to Chapter 8 of GFR Vol-I, read with Finance Department order No.SO(COD)/PIFRA/1-47/2011/913-1098 Government of Balochistan Finance Department dated September 24, 2011 open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs. 0.100 million”. Further, according to rule-5 (IX) of Delegation of Power 2008, the DPO being Category-II officer is empowered to incur expenditure each time not exceeding Rs. 10, 000 on account of repair and purchase of furniture, According to rule-5 (i) Rs. 15, 000 on account of purchase of stationery, According to rule-3 Rs. 25, 000 on account of repair of machinery & equipment, According to rule-16 Rs.

50,000 or 25 % whichever is less on account of repair of transport and according to rule-5 (xiii) Rs. 10, 000 on account of Printing.

In the following office of Police Department, an expenditure of Rs. 10.220 million was incurred on repair of vehicles, on repair of furniture, purchase of stationery, repair of machinery & equipment, repair of transport and on printing during 2013-14, 2014-15 and 2015-16, as summarized below: -

(Rs. in million)

S.No	Name of Offices	Description	Year	Amount
1	Deputy Inspector General Police, Quetta/CCPO.	Repair of Vehicle	2013-14 and 2014-15	9.093
2	District Police Officer Jaffarabad.	Repair of Vehicle and Purchase of Misc: Items	2014-15 and 2015-16	1.127
Total				10.220

The expenditure was held irregular due to the following reasons:

- The expenditure was incurred by splitting up to avoid open tender system.
- The expenditure was incurred beyond powers delegated to him.
- Dismantle parts register were not available.
- NOC from MMD/ SSP MT were not obtained and in some cases repetition of identical nature of items were purchased.

Audit was of the view that non-comply with framed government rules and procedure resulted in weak internal control and financial indiscipline.

The matter was reported to the department in January 04, 2017 and March 10, 2017 but no reply was received.

In the DAC meeting held on December 12, 2017, it was decided that expenditure be got regularized from the Finance Department but no progress was reported till finalization of this report.

Audit recommends for appropriate action and fixation of the responsibility against the persons at fault.

11.2.3 Advance payment on abstract bill - Rs. 8.009 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 Deputy Inspector General Police, Quetta withdrew an amount of Rs. 8.009 million during 2014-15, on abstract bill in advance for Muhram-ul-Haram duties for which no vouched accounts was presented to audit, in violation of above rule as detailed below:

(Rs in million)

Order No. and date	Billing month	Cheque No. and date	Particular	Amount
Sanction No.1/10-B/AB dated 29-10-14	October, 2014	0907272 30-10-14	Muhram-ul-Haram duties	8.009

Audit was of the view that the expenditure was held irregular in the absence of detailed vouched account.

The matter was reported to the department on January 04, 2017, but no reply was received.

In the DAC meeting held on December 12, 2017, the department was directed to produce the relevant record to audit for verification. No record was produced till finalization of this report.

Audit recommends provision of detailed vouched account to validate the expenditure.

11.2.4. Irregular expenditure due to non-calling of open tenders – Rs. 7.740 million

According to Finance Department, Government of Balochistan Notification of September 2011, “Open tenders should be invited where the amount of work exceeds the monetary limit of Rs. 0.100 million”. Further, Under Rule 15(1) of BPPRA Rules 2014, “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”.

In the following offices of Police Department, expenditure was incurred on Feeding Charges during Muharam-ul-Haram amounting to Rs. 7.740 million without inviting open tenders in leading newspapers during 2014-15 and 2015-16, as summarized below. And detailed in Annexure 11.1

(Rs in million)

S. No	Name of Offices	Description	Year	Amount
1	The Deputy Inspector General Police, Quetta,	Feeding Charges	2014-15	6.335
2	District Police Officer, Jaffarabad.	Feeding Charges	2014-16	0.923
3	Superintendent of Police, Zonal Commander Balochistan, Constabulary, Zone- I, Quetta.	Feeding Charges	2015-16	0.241
4	Zonal Commander, Balochistan, Constabulary, Zone-III, Quetta.	Feeding Charges	2015-16	0.241
Total				7.740

Audit was of the opinion that incurring of expenditure without fulfilling codal formalities resulted in unauthorized expenditure.

The matter was reported to the department on January 04, 2017, March 10, 2017, April 26, 2017 and April 28, 2017 respectively, but no reply was received.

In the DAC meeting held on December 12, 2017, it was decided that expenditure be regularized by The Finance Department under intimation to audit, but no further progress was intimated till finalization of this report.

Audit recommends that the expenditure be regularized by competent authority, under intimation to Audit.

11.2.5 Non-registration of Government vehicles

As per Section 23 of the Motor Vehicle Ordinance, 1965, “No person shall drive any motor vehicle and no owner of a motor vehicle shall cause or permit the vehicle to be driven in any place unless the vehicle is registered and the vehicle carries a registration mark displayed in the prescribed manner.

In the following office of Police Department, following vehicles and motor cycles were not registered with the Excise and Taxation Department during the years 2012 to 2016, in violation of above rule as detailed below:

S. No	Name of Offices	Description	No of Un-registered Vehicles	Year
1	Deputy Inspector General Police, Quetta/CCPO.	Unregistered Vehicles	157 Light Vehicles and 264 Motor Cycles	2013-14 and 2014-15
2	Commandant, Balochistan Constabulary, Quetta.	Unregistered Vehicles	58 Light Vehicles.	2015-16
3	Senior Superintendent of Police Telecommunication, Quetta.	Unregistered Vehicles	10 Light Vehicles and 22 Motor Cycles	2012-16
4	District Police Officer, Naseerabad at Dera Murad Jamali.	Unregistered Vehicles	18 Vehicles and 37 Motor Cycles	2014-16

Audit was of the view that non-registration of Government vehicles indicates weak internal controls and violation of government rules and regulations.

The matter was reported to the department on January 04, 2017, April 26, 2017, July 07, 2017 and March 10, 2017 respectively, but no reply was received.

In the DAC meeting held on December 12, 2017, it was decided that all the vehicles be got registered forthwith and compliance be reported to audit. No progress was intimated till finalization of this report.

Audit recommends to ensure registration of government vehicles under intimation to Audit.

Chapter 12

12.1 Excise and Taxation Department

12.1.1 Introduction

The main function of Excise and Taxation Department to Enhance Government's Revenue / Recoveries by shifting to new tax culture, minimizing discretionary powers, ensuring accuracy in tax collection, mobilizing existing resources, exploring new tax potentials and expanding tax base. Develop and adopt systems and procedures that provide maximum facilities to the taxpayers.

12.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-development funds amounting to Rs. 659.462 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 591.304 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	659.462	591.304	(68.157)	(10.34)
Grand Total (Non-Development)	659.462	591.304	(68.157)	(10.34)

There is a saving of Rs. 68.157 million against development expenditure which indicates improper budgeting and inefficient utilization of funds.

12.2 AUDIT PARAS

12.2.1 Less realization of revenue targets - Rs. 404.050 million

According to rule 3, GFR Vol-I, "As regards the revenues and other receipts of the Government it is the primary duty of the officers concerned to see that dues of Government are correctly and promptly assessed, quickly realized and immediately deposited into the Government treasury".

The following offices of Excise and Taxation Department, Balochistan, did not achieve target for revenue generation on account of collection of Property Tax, Motor vehicle Tax (Token & Registration), Narcotics (Whole sale & Retailer), Cinema / Entertainment Tax etc of Rs. 404.050 million, during 2014-16, in disregard of above rule as per detailed below:

(Rs. in million)

S. No.	Name of Formation	Year	Revenue Target	Target Realized	Difference
1	Director General North	2014-15	1,035.543	969.313	66.233
2	ETO-III	2014-15	146.648	142.279	4.369
3	ETO-II	2015-16	25.505	15.396	10.109
4	Director General North	2015-16	1,012.501	776.018	236.483
5	Director General South	2015-16	509.758	427.362	82.396
6	ETO-IV	2015-16	14.460	10.000	4.460
		Total	2,744.415	2,340.368	404.050

Audit was of the view that non achievement of revenue receipt targets caused loss to the government.

The matter was reported to the department in September, April 2015, March and September 2017, but no reply was received.

In the DAC meeting held on November 13 and 14, 2017, it was decided that justification for non-achieving of revenue targets may be furnished. No progress was intimated till finalization of this report.

Audit recommends that the non-achievement of revenue target be explained in addition to instructing all offices of the revenue department to ensure realization of full amount of revenue targets in future.

12.2.2 Non-realization of property tax from Cantonment Board Quetta – Rs. 38.002 million

According to clause 3 (2) of President Order No. 13 of 1979, “The Cantonment Board shall pay 15 % of the net proceeds of house / property tax

assessed on the annual value of buildings and land collected by the Cantonment Board to the Provincial Government”.

Excise and Taxation Officer-II requested the Cantonment Board Quetta in December 2010, for remission of property tax, 15% share of Government of Balochistan starting from 2002-03 till 2014-15, which comes to Rs. 38.002 million, but no such payment was made to the government of Balochistan in violation of above rule.

Audit was of the view that non-compliance of Presidential Orders by the Cantonment Board Quetta caused loss to the Government of Balochistan.

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

In the DAC meeting held on November 13 and 14, 2017, it was decided that the matter may be discussed with CEO, Cantonment Board Quetta and the share of Balochistan Government be recovered. No progress was intimated till finalization of this report.

Audit recommends that the amount due to Balochistan Government may be recovered from Cantonment Board Quetta..

12.2.3 Non-realization of property tax – Rs. 37.237 million

According to section 11 of the Urban Immoveable Property Tax Act, 1958, “The tax shall be levied in accordance with the valuation list in force for the time being and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list. Property Tax in Balochistan is levied and collected on the basis of Annual Rental Value (ARV) of Properties as per following detail: (a) Properties having Annual Rental Value (ARV) below Rs. 12000/- @ 10 %; (b) Properties having ARV Rs. 12000/- and above @ 15 %. ARV is determined after deduction of 10 % from Gross Annual Rental Value (GARV)”.

The following offices of Excise and Taxation Department, Balochistan, failed to realize property tax of Rs. 37.239 million, within the specified time from the property owners of assessed rating area from 2013-14 to 2015-16, in violation of above rule as detailed below:-

(Rs. in million)

S. No.	Name of Formation	Year	No. of Cases	Amount
1	ETO-II	2014-15	QMC	31.311
2	ETO- Loralai	2015-16	23	4.093
3	ETO-II	2014-15	78	1.154
4	ETO-VII	2015-16	29	0.679
	Total		130	37.237

Audit was of the opinion that non-realization of property tax caused loss to the government.

The matter was reported to the department in September, April 2015, and March, September 2017, but no reply was received.

In the DAC meeting held on November 13 and 14, 2017, it was decided that the amount may be recovered from the property owners. No progress was intimated till finalization of this report.

Audit recommends that the amount of property tax be realized and evidence be provided to audit for verification.

12.2.4 Recovery of advance payment of Computerized Tax Collection System- Rs. 15.084 million

As per Section-F of Project Schedule at S. No F-1, "Payment and Delivery Schedule of contract agreement, Purchase of hardware for data center and smart card printers, SMS gateway etc. were required to be made within 39 days of signing of the contract agreement".

Director General Excise & Taxation Department, Quetta paid Rs. 15.084 million, during 2015-16, to M/s Dyconsol (Pvt) Ltd. Quetta on account of providing Computerized Tax Collection System, but the contractor did not supply the required equipment in disregard of above rule.

Audit was of the view that payment without receipts of equipment is clear violation of government rules and regulations which caused loss to the government.

The matter was reported to the department in March 2017, but no reply was received.

In the DAC meeting held on November, 13 and 14, 2017, it was decided that the amount may be recovered under intimation to audit. No progress was intimated till finalization of this report.

Audit recommends that the amount be recovered from the concerned contractor, disciplinary action may be initiated against the officials at fault and legal action be taken against the contractor.

12.2.5 Overstatement due to reporting of wrong figures – Rs. 14.134 million

According to Rule 3, GFR Vol-I, "As regards the revenues and other receipts of the Government it is the primary duty of the officers concerned to see that dues of Government are correctly and promptly assessed, quickly realized and immediately deposited into the Government treasury". Further according to rule 89 (5) (viii), GFR Vol-I "The head of the department and the Accountant General will be jointly responsible for the reconciliation of the figures given in the accounts maintained by head of the department with those that appear in the Accountant Generals books".

In the office of Director General Excise and Taxation Balochistan (North), audit observed that as per revenue statement provided by the Director General Excise and Taxation, Balochistan and as per revenue statement available in SAP R/3 a difference of an amount of Rs.1 4.133 million, was noticed during 2014-15, as detailed below. This difference was not verifiable because no record of revenue receipts, except annual revenue statement, was available with Director General Excise, Balochistan, Quetta.

(Rs. in million)

Head of account	SAP R/3	DG Excise	Difference
B01301-Ordinary Collection	56.733	60.776	-4.043
B01601-Ordinary Collection	1.576	1.881	-0.305
B026-Provincial Excise	374.377	381.265	-6.889
B02626-27-67-68 – Trade Tax	1.502	0.547	0.955
B028-Motor Vehicle Tax	518.801	522.654	-3.852
B03023-Welfare Cases	0.052	0.052	0
B03056-Hotels Tax	2.138	2.138	0
	955.179	969.313	-14.134

Audit was of the view that non reconciliation of revenue receipts with Accountant General Balochistan is misreporting of revenue receipts which may lead to misappropriation of public money.

The matter was reported to the department in March 2017, but no reply was received.

In the DAC meeting held on November 13 and 14, 2017, it was decided that un-reconciled amount may be reconciled with The Accountant General Balochistan and any difference notice may be investigated. No progress was intimated till finalization of this report.

Audit recommends that an inquiry may be carried out to find out the actual position of revenue receipt besides carrying out reconciliation with Accountant General Balochistan, under intimation to audit.

Chapter 13

13.1 Fisheries Department

13.1.1 Introduction

The basic function of Fisheries Department is to plan and develop Balochistan fisheries sector, both marine and inland, on modern lines as per international standard, and ensure availability of fresh and hygienic seafood to the masses.

13.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 1,197.8 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 834.756 million was incurred, as summarized below: -

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	791.524	727.027	(64.497)	(8.15)
Total Non-Development	791.524	727.027	(64.497)	(8.15)
Development	406.258	107.729	(298.528)	(73.48)
Total Development	406.258	107.729	(298.528)	(73.48)
Grand Total (Non-Development + Development)	1,197.8	834.756	(363.044)	(30.3)

There was significant saving of Rs. 298.528 million against development expenditure which indicates improper budgeting and inefficient utilization of funds.

13.2 AUDIT PARAS

13.2.1 Unauthorized lease of land for VIP hotel in harbor area – Rs. 1.764 million

As per Section 10(2) (d) of the Pasni Fisheries Harbor Authority, Ordinance 1983, Managing Director has no power to grant lease to private individuals or firms for Hotel except for the establishment of boat building yards, fish processing industries, ice plants, cold storage facilities and related ancillary activities.

Managing Director, Pasni Fisheries Harbor Authority, Pasni allotted land measuring 2520 square yards on lease basis for period of 33 years for construction of VIP hotel in the premises of harbor area on very low cost amounting to Rs. 1.764 million to M/s Mir Muhammad Ibrahim in violation of above rule.

Audit was of the opinion that allotment of land on lease basis for construction of hotel in the harbor area is illegal.

The matter was reported to the department in April 2017 and the reply was furnished by the department in July 2017 in which the department replied that an inquiry has already been conducted the findings of which will be shared with audit.

In DAC meeting held on November 22, 2017, it was decided that relevant record i.e. Managing Director authority, rate analysis, rate fixed by Board of Directors and inquiry report may be produced to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that allotment of land in the harbor area be cancelled and facts of inquiry conducted by the department be shared with audit.

13.2.2 Unauthorized drawl of public money –Rs. 1.0 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.”

Managing Director, Pasni Fisheries Harbor Authority, Pasni, drew an amount of Rs. 1.0 million vide cheque no. 15055169 dated 14.03.2016 without any immediate requirement. No adjustment account was available in the record to authenticate the withdrawal in violation of above rule.

Audit was of the view that drawl of funds without supporting paid vouchers may lead to misappropriation of public money.

The matter was reported to the department in April 2017, in which the PAO replied on July 2017, that as per advised of Honorable Chief Minister Balochistan the charge of PD RPFH has been given to PD for smooth running of RPFH Project. Advance is meant for the days to day expenses of the project which will be met from the PMU budget as and when released.

In DAC meeting held on November 22, 2017, the department was directed to produce complete usage of the amount or the amount should be reimbursed. No progress was intimated till finalization of this report.

Audit recommends that recovery of the withdrawn amount be made from the Managing Director and the practice may be stopped forthwith.

13.2.3 Non-registration of Fish Auctioneers / Mole Holders and Fishing Vessels / Boats licenses –Rs. 83.164 million

According to Para 1 and 3 of Market Rules and Regulations, “Registration of Fish Auctioneer/Mole Holder and Vessels / Boats” of official manual for marketing and harbor operation of PFHA Pasni, Government of Balochistan, and Functions of the Authority are covered in accordance with Sub-Sections (A), (B) and (C) of Section-3 of Clause-9, Chapter-III of Pasni Fisheries Harbor Authority Ordinance 1983. Further, as per Notification No. PFHA/BOD/225/4411/17811-825 dated 27.11.2000 of Pasni Fisheries Harbor Authority, Pasni “the Port User’s Charges has been revised @ 3% auction fees

of the total fish auctioned and @ Rs. 0.20 per Kg on loading / un-loading charges”.

Managing Director, Pasni Fisheries Harbor Authority failed to collect auction fees, loading / un-loading charges and registration and annual renewal licensing fees of Vessels / Boats during 2014-15, amounting to Rs. 83.164 million, as detailed below:

(Rs. in million)

S. No.	Description	Amount
1	Non-Collection of Auction Fees 3% of total quantity of Fish landing at Pasni, 28294 Tons of total value Rs. 2,358.646 million	70.759
2	Non-Collection of Loading / Un-Loading charges on cargo and fishing vessels, total quantity of Fish landing at Pasni, 28294x2=56588 Tons	11.318
3	Non-Registration and Annual Renewal Licensing Fee of Vessels / Boats	1.088
Total		83.165

Source : Official Website of Directorate General of Fisheries Balochistan, Total Fish Landing and its Value on Balochistan Coast 2014 (Area Wise)

Audit was of the view that non registration and non-collection of fees indicates lack of internal controls within the organization causing loss to Government.

The matter was reported to the department in April 2017, and the reply was furnished by the department in July 2017, in which the department contended that the Harbor has been closed since 2010, therefore, collection of fees is not possible.

In DAC meeting held on November 22, 2017, the department insisted that the Harbor was closed however audit asked the department to provide documentary evidence. No progress was intimated till finalization of this report.

Audit recommends that be registration and recovery be effected from concerned quarters under intimation to Audit.

13.2.4 Non-recovery of receipts –Rs. 24.528 million

According to Section 24 of Pasni Fisheries Harbor Authority, Ordinance 1983, “All fee and sums due on account of property for the time being vested in the Authority and all the arrears of tolls, charges, rates and dues imposed on under this or any rules or regulations may be recovered as arrears of Land Revenue”. Further as per Notification No. PFHA/BoD/225/4411 dated November 11, 2000 effective from November 1, 2000 of Pasni Fisheries Harbor Authority, Pasni, the Port Users Charges imposed.

Managing Director, Pasni Fisheries Harbor Authority, Pasni has not recovered an amount of Rs. 24.528 million outstanding against various tenants / leaseeson account of auction fees, ground rent, rental charges, sale of land and water charges since long, in violation of above rule as detailed below: -

(Rs. in million)		
S. No.	Description	Amount
1	Auction Fees	16.347
2	Ground Rent	6.528
3	Rental charges	0.660
4	Sale of Land	0.929
5	Water charges	0.064
Total		24.528

Audit was of the view that non recovery of outstanding dues has resulted into loss to Government.

The matter was reported to the department in April 2017 and the reply was furnished by the department in July 2017 in which it was intimated that notices have been served to the defaulters.

In DAC meeting held on November 22, 2017, it was decided that the amount should be recovered. No progress was intimated till finalization of this report.

Audit recommends that the recovery of outstanding dues may be affected from defaulters under intimation to audit.

13.2.5 Non-imposition of penalty – Rs. 20.599 million

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

Director General Fisheries Balochistan Quetta procured equipments of Rs. 205.999 million, during 2014-15, but the contractor failed to supply the equipment within the stipulated time but even after expiry of a long period, penalty for late delivery of equipment has not been imposed, due to which Government sustained a loss of Rs. 20.599 million, as detailed below:

(Rs. in million)

S. No.	Name of Firm	Date of Bill	Date of Start	Date of Completion	Date of Delivery	Amount of Bill	10% Penalty
1	M/s SK&B	17.06.2015	22.04.2015	21.06.2015	17.02.2016	52.000	5.200
2	M/s Adams	17.06.2015	22.04.2015	21.06.2015	17.02.2016	3.000	0.300
3	M/s Naeem & Co.	17.06.2015	22.04.2015	21.06.2015	17.02.2016	150.999	15.099
Total						205.999	20.599

Audit was of the view that non-imposition of penalty resulted into loss to government.

The matter was reported to the department in August 2017, but no reply was received.

In DAC meeting held on November 22, 2017, it was decided that the amount of penalty should be recovered from the contractors. No progress was intimated till finalization of this report.

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

13.2.6 Less deduction of income tax –Rs. 2.227 million

According to Section–153 (1) (a) 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 (including sales tax, if any) at the rate specified i.e. @ 4.5%.

Director General Fisheries Balochistan Quetta, procured equipment of Rs. 209.415 million, during 2014-15, but income tax amounting to Rs. 2.227 million, was deducted less than the prescribe rate from the bills of contractors, in violation of above rule as detailed below:

(Rs. in million)

S. No.	Name of Firm	Date	Amount	I. Tax Deducted	I. Tax to be Deducted 4.5%	Diff
1	M/s SK&B	17.06.2015	51.999	1.777	2.339	0.562
2	M/s Adams	17.06.2015	3.000	0.102	0.135	0.032
3	M/s Naeem & Co.	17.06.2015	150.999	5.162	6.794	1.632
Total			205.999	7.042	9.269	2.227

Audit was of the view that non-compliance of Income Tax Ordinance resulted in loss to the government exchequer.

The matter was reported to the department in August 2017, but no reply was received.

In DAC meeting held on November 22, 2017, the department was directed to affect the recovery. No progress was intimated till finalization of this report.

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

13.2.7 Recovery due to non-deduction of income tax from salaries – Rs. 2.012 million

According to Section-149 of Income Tax Ordinance 2001,“ Every paying salary to an employee shall, at the time of payment, deduct tax from the amount paid at the employee’s average rate of tax computed at the rates specified”.

Managing Director, Pasni Fisheries Harbor Authority, Pasni, paid an amount of Rs. 46.669 million on account of Salaries to the officers/staff, during 2014-16, but it was noticed that Income Tax amounting to Rs. 2.012 million was not deducted at source in violation of above rule.

Non deduction of income tax from the salaries of the employees of the authority resulted in loss to the government.

The matter was reported to the department in April 2017, it was replied in July 2017, that the recovery has been started.

In the DAC meeting held on November 22, 2017, the department was directed to affect the recovery under intimation to audit. No progress was intimated till finalization of this report.

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

13.2.8 Illegal/unauthorized settlement of PFHA notified land by board of revenue

As per Notification No.P&D-ROA(5)51/8 dated 16.04.1984 of Planning and development Department, Government of Balochistan by the order of Governor Balochistan, “declared Land to Pasni Fish Harbor Authority, Pasni from point ‘A’, ‘B’ station Badook to point ‘K’ Zaren Juddi Hill along the shore line”.

During the audit of the Managing Director, Pasni Fisheries Harbor Authority for the year 2015-16, it was noticed that the Authority was established under cover of PFHA Ordinance 1983 with major assets including declared land of 25 KMs along the shore line/coastal belt around Pasni Town covering area of 10750 acres was declared for construction of Harbor. Scrutiny of record revealed that the management of PFHA leased out 113 plots and 131 shops on the declared land of the authority to various tenants/leases on rent basis.

Moreover, Board of Revenue has un-authorizdely settled all the declared land of PFHA including Fish Landing Jetty and sold out major portions of the land included in the premises of the Harbor's boundary wall, Harbor's official/staff colony area and Fish Processing Zone to the Tenants/Leasees and private individuals with the connivance of the management of PFHA.

Loss of the billions of Rupees to the PFHA, Pasni due to illegal/unauthorized settlement of declared land of PFHA from the ownership of the land and on ground rent from tenants/leasees.

The matter was reported to the department in April 2017, a detailed reply was furnished by the department in July 2017, in which the department replied that PFHA land has been entered in the name of Deputy Commissioner, Gwadar as well as other private party during settlement process in 2010. The matter has been taken up with Chief Secretary Balochistan for restoration of PFHA land in the name of authority.

In the DAC meeting held on November 22, 2017, it was decided that complete record of land be produced to audit for scrutiny with complete history of all settlements made. No progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted under the chairmanship of Chief Secretary Balochistan for restoration of PFHA land under the illegal occupation of private individuals, under intimation to audit.

13.2.9 Illegal recruitments without competitive process

As per Section 12 of the Pasni Fisheries Harbor Authority, Ordinance 1983, “the authority shall, by regulation made with the prior approval of the Government, lay down the procedure for the appointment of officers and officials”. Further as per Para 4 (5) Method of Appointment has laid down and as per Para 9 (2) (5) for BPS-17 & 18, Selection Committee, (Departmental Examination & Method of Selection) have been laid down in Part-1 of Pasni Fisheries Harbor Authority’s Service Regulations, 2003.

Managing Director, Pasni Fisheries Harbor Authority Pasni, made recruitments in the Authority without observing the competitive process of recruitment as laid down in the authority’s rules and regulations mentioned above, during 2014-15, as detailed below:

S. No.	Name of Employee	Domicile District	Qualification	Position for Appointment	Date of Appointment	Grade
1	Mr. Rameez Yaseen S/o Haji Ghullam Yasin	Turbat	M.A Economics	Internal Auditor	30.12.2014	BPS-17
2	Mr. Baloch Khan	Pasni District Gwadar	--	Accounts Assistant	May 2015	BPS-11
3	Mr. Beebagar	Pasni District Gwadar	--	Junior Clerk	May 2015	BPS-11
4	Mr. Naseem	Pasni District Gwadar	--	Junior Clerk	July 2015	BPS-11

Audit was of the view that recruitments made in violation of prescribed rules and regulations of the authority renders all such recruitment illegal.

The matter was reported to the department in April 2017, and the reply was furnished by the department in July 2017 in which the department replied the appointment made on adhoc basis and the matter will be placed in the Board of Director for final decision.

In DAC meeting held on November 22, 2017, the PAO directed the authority to produced complete record of recruitment process to audit for

scrutiny. However, audit stressed that the illegal appointment orders should be cancelled.

Audit recommends that process for recruitment should be carried out in accordance with laid down rule and regulations of the authority and appointments made in violations of this rules should be cancelled.

13.2.10 Irregular expenditure on account of procurement and civil works – Rs. 4.707 million

“Open tender through leading newspapers should be invited where the value of purchase exceeds the limit of Rs 0.100 million”, as per Finance Department Order No. SO (COD)/ PIFRA/1-47/2011/1117-1302 dated September, 2011. Further as per Rule 15 (1) of BPPR 2014, “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”.

Managing Director, Pasni Fisheries Harbor Authority, Pasni, incurred an expenditure of Rs. 4.707 million during 2014-16 on purchase of furniture, computers, uniforms and civil works without calling open tenders in violation of above rule.

Audit was of the view that incurring of expenditure without fulfilling codal formalities resulted in irregular expenditure.

The matter was reported to the department in April 2017 and the reply was furnished by the department in July 2017 in which the department accepted the irregularity.

In DAC meeting held on November 22, 2017, it was decided that expenditure should be regularized by the Finance Department. No progress was intimated till finalization of this report.

Audit recommends that expenditure be regularized by the competent authority.

Chapter 14

14.1 Livestock and Dairy Development Department

14.1.1 Introduction

Livestock is considered one of the most important sectors in Balochistan. The majority of rural population is engaged in rising of livestock. Basic policy of the Livestock and Dairy Development department is to protect the animals from various diseases. For this purpose, veterinary hospitals were established all over the province for providing medicines to breeders at their doorstep on subsidized rates. To attract the people towards this sector, the Government established Dairy and Poultry Farms in various districts of the province. For introduction of new breeds, the Government also arranged supplies of animals to the breeders on subsidized rates.

14.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 2,518 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 2483.303 million was incurred, as summarized below:

Type of grant	(Rs in million)			
	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	2,301	2,239.2	(61.6)	(2.68)
Development	217	244.103	27.102	12.49
Grand total (Non-Development + Development)	2,518	2,483.303	(34.697)	(1.38)

There was a saving of Rs. 34 million on development and non-development side which indicates inefficiency of the management.

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	2	-	2	0
2	2005-2006	5	-	5	0
3	2007-2008	8	-	8	0
4	2009-2010	1	-	1	0
5	2012-2013	8	-	8	0
6	2013-2014	16	-	16	0
TOTAL		40	-	40	0

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

14.2 AUDIT PARAS

14.2.1 Doubtful purchases of machinery and equipment at higher rates Rs. 0.915 million

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

The Directorate General, Livestock and Dairy Development Department, Quetta incurred an expenditure of Rs. 1.574 million on purchase of machinery and equipment during the year 2014-15. On scrutiny of the record it was observed that the procurement was made by open tender but at higher rates than the prevailing market prices as detailed below:

(Rs. in million)

S.No	Quantity and Description	Unit Price without GST	Value of Goods without GST	Value of Goods Charged by Dept. with GST	Total Diff (Value of goods by Dept minus Market Value with GST)
1	4 Dell Core i5 computers	101,568	406,272	479,400	208,400
2	4 HP Laser jet printers M401A	69,492	277,968	328,000	243,760
3	1 Fax Machine Panasonic KX-FT 983CX	66,102	66,102	78,000	66,215
4	1 Heavy duty Panasonic Photocopier (refurbished)	291,525	291,525	344,000	168,500
5	Animal Weighing Scale	292,373	292,373	345,000	228,420
Total			1,334,240	1,574,400	915,295

The item at S.No 3, Panasonic Fax Machine KX-FT 983 CX (market price 10,500) was supplied whereas as per the tender and voucher the item procured was Panasonic Fax Machine KX-FL 422CX (market price Rs. 28499). On physical inspection it was observed that the item at serial 4, Panasonic Heavy duty Photocopier was not new, rather it was refurbished.

Audit was of the view that purchases made at higher rates caused loss to the government.

The matter was reported to the department on September 26, 2016 but no reply was received.

In the DAC meeting held on November 10, 2017, it was decided that the matter should be investigated through an inquiry and findings be intimated to the audit. No further progress was intimated till finalization of this report.

Audit recommends that departmental inquiry be carried out to investigate the matter and fix responsibility against the person(s) at fault.

14.2.2 Irregular drawl of Pay and Allowances - Rs. 68.268 million

As per Para No 4.6.3.1 of APPM, "The normal method of payment of monthly salaries of all Government employees shall be through credit transfer directly to the bank account nominated by the employee. This is the most secured and economical method of payment, and it automatically ensures the recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, overpayment by cheque or cash against risks of theft or fraud." Further, as per Treasury Rules 283 (i), "The head of an office is personally responsible for amount drawn on a bill signed by him on his behalf until he has paid it to the persons entitled to receive it, and obtained a legally valid acquaintance on office copy of the bill".

The following offices of Livestock and Dairy Development Department withdrew an amount of Rs. 68.268 million on account of staff salaries through DDO instead of payees bank accounts during the financial year 2014-15. Furthermore, payees acknowledgment receipts were not produced to audit, as summarized below. And detailed in Annexure 14.1.

(Rs in million)

S. No	Name of Offices	Description	Year	Amount
1	Deputy Director, Live Stock Musa Khail.	Irregular Drawl of Pay	2014-15	34.840
2	Deputy Director, Live Stock Barkhan.	Irregular Drawl of Pay	2014-15	33.428
Total				68.268

Audit was of the view that risk of doubtful payments and violation of above mentioned rules and procedures.

The matter was reported to the department on June 22, 2016 and July 12, 2017 but no reply was received.

In the DAC meeting held on November 10, 2017, it was decided that the matter should be investigated through an inquiry and findings be intimated to the audit. No further progress was intimated till finalization of this report.

Audit recommends that departmental inquiry be carried out to investigate the matter and fix responsibility against the person(s) at fault.

14.2.3 Irregular expenditure due to non-calling of open tenders – Rs. 25.968 million.

According to Finance Department, Government of Balochistan Notification of September 2011, “open tenders should be invited where the amount of work exceeds the monetary limit of Rs. 0.100 million”. Further, Under Rule 15(1) of BPPRA Rules 2014, “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”.

In the following offices of Livestock and Dairy Development Department, the following expenditure was incurred on the purchase of seed, fertilizer, feed and miscellaneous items valuing Rs. 25.968 million, during 2014-15 and 2015-16, without inviting open tenders in leading newspapers, as detailed below.

(Rs in million)

S. No	Name of Offices	Description	Year	Amount
1	Superintendent, Bhagnari	Purchase of seed and fertilizer	2014-15	2.382
	Cattle Farm, Usta Muhammad			
2	Superintendent, Bhagnari	Purchase of feed and seed	2015-16	8.710
	Cattle Farm, Usta Muhammad			
3	Deputy Director, Live Stock Sibi.	Purchase of Miscellaneous Items	2015-16	5.700
4	Superintendent, Dairy Farm Quetta	Purchase of feed	2015-16	2.940
5	Superintendent, Karakul Sheep Farm Maslakh	Purchase of feed	2014-15	2.989
			and 2015-16	
6	Superintendent, Government Dairy Farm Kohlu	Purchase of feed	2014-15	1.890
7	Deputy Director, Livestock Loralai	Purchase of Medicine	2015-16	0.433
8	Deputy Director, Livestock Mastung.	Purchase of Medicine	2014-15	0.924
Total				25.968

Audit was of the view that incurring of expenditure without fulfilling Codal formalities resulted in unauthorized expenditure.

The matter was reported to the department in March, June, July, December, 2016 and July, 2017 respectively, but no reply was received.

In the DAC meeting held on November 10, 2017, it was decided that expenditure should be regularized by The Finance Department under intimation to audit, but no further progress was intimated till finalization of this report.

Audit recommends for regularization of expenditure by The Finance Department, under intimation to Audit.

14.2.4 Less realization of revenue - Rs. 5.404 million

According to Letter No. Acctt: 6783-88 dated, September 3, 2015. Directorate General of Livestock & Dairy Development Department Balochistan to its subordinate Offices, “states that revenue target of Rs. 8.500 million for the year 2015-16 has been fixed by Finance Department, for Superintendent Government Dairy Farm, Quetta, to be realized during the financial year”. Further, as per Budget Book Finance Department for the financial year 2015-16, “the Revised Budget estimates under Receipts from Live Stock Farm for Beef Production Research Center, Sibi has been fixed at Rs. 4.525 million for the year 2015-16.”

In the following offices of the Livestock and Dairy Development Department, a sum of Rs. 13.025 million was fixed as revenue target by the Finance Department for the year 2015-16, against which the office realized a sum of Rs. 7.621 million, which resulted in less realization of Rs. 5.404 million, as detailed below:

(Rs in million)

Name of Office	Year	Targeted Income	Income Realized	Difference
Superintendent Dairy Farm Quetta	2015-16	8.500	5.895	2.605
Superintendent Beef Production Research Center Sibi	2015-16	4.525	1.726	2.799
Total		13.025	7.621	5.404

Audit was of the opinion that less realization than targeted revenue resulted in loss to the Government.

The matter was reported to the department on December 05, 2016 and November 11, 2017 but no reply was received.

In the DAC meeting held on November 10, 2017, the department was instructed to enhance sale price in line with market rates and also to make maximum efforts to achieve the given target of revenue. No progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted to find out the reasons for non-achievement of the revenue targets and also suggests that a monitoring system be introduced to monitor the progress of revenue collection in order to achieve the fixed targets.

14.2.5 Loss due to mortality of animals amounting to Rs. 1.260 million

As per Para 23, of GFR Vol. I, “Every Government Officer is personally responsible for any loss sustained by the government due to fraud or negligence on his part”.

During audit of Superintendent, Bhagnari Cattle Farm, Usta Muhammad for the financial year 2015-16, 28 cattle valuing Rs. 1.260 million died without apparent reasons. This mortality rate is considered abnormal by the audit, however, no inquiry was conducted by the department to determine the causes and to fix responsibility thereof, as detailed below:

(Rs. in million)

Total animals/ Baghnari and Cross cows	Mortality reported in the year	Percentage of mortality per year	Average price	Amount
313	28	9%	0.045	1.260

Audit was of the view that abnormal rate of mortality resulted in loss to the government.

The matter was reported to the department in December 05, 2016 but no reply was received.

In DAC meeting held on November 10, 2017, it was decided that inquiry be conducted to ascertain the causes of abnormal death rate. The outcome of the inquiry be intimated to audit, but no further progress was intimated till the finalization of this report.

Audit recommends investigating the matter for unearthing the causes of mortality.

Chapter 15

15.1 Forest and Wildlife Department

15.1.1 Introduction:

The core operational activities of the department are:

- Forest ecosystem conservation and management, including a forestation and reforestation activities
- Rangeland development, management and regulation on sustainable use basis
- Wildlife, biodiversity conservation and protected area management and regulation
- Watershed conservation and management
- Soil conservation and desertification control
- Extension and promotion of conservation initiatives
- Regulation of forest & wildlife produce (timber, non-timber forest products, fuel wood and wildlife products)
- Forest recreational parks, zoological and botanical gardens
- Promotion of eco-tourism, extension services, research coordination and execution
- Implementation, monitoring and feedback on international conventions pertaining to forest ecosystem, rangeland, watershed, wildlife, biodiversity, soil conservation, and desertification

15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 1,146.516 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 1043.638 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	894.352	826.657	(67.694)	(7.57)
Development	252.164	217.221	(34.942)	(13.86)
Grand total (Non-Development+Development)	1,146.516	1,043.878	(102.638)	(8.95)

There is a saving of Rs. 102.638 million on development and non-development side which indicates inefficiency of the management.

15.1.3 Brief comments on the status of compliance with PAC directives

S. No	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2012-2013	5	-	5	0
Total		5	-	5	0

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

15.2 AUDIT PARAS

15.2.1 Irregular expenditure on Stipend and training charges - Rs. 4.607 million

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

Chief Conservator Forest (North), Quetta, paid an amount of Rs. 4.607 million, during 2015-16, to Pakistan Forest Institute, Peshawar on account of

stipends and training charges of nine nominated candidates but detailed accounts were not obtained in disregard of above rule.

Audit was of the view that non availability of detailed account is a serious violation of government rules and regulations.

The matter was reported to the department in August 2017, but no reply was received.

In the DAC meeting held on November, 02, 2017, the department was directed to obtain the detailed account from Pakistan Forest Institute, Peshawer and submit the same to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that details account of the expenditure be provided to audit.

15.2.2 Irregular expenditure on POL - Rs. 4.600 million

According to Para 12 of GFR, “controlling officer must see not only that the total expenditure is kept within the limits of the authorised appropriation but also that the funds allotted to spending units are expended in the public interest and upon objects for which the money was provided”.

The Deputy Conservator Forest, Quetta City incurred an expenditure of Rs. 4.600 million, during, 2014-15, on account of POL charges of departmental vehicles out of Development funds in violation of above mentioned rules, as detail below:

S No.	Voucher No	Quantity	Amount
1.	QAF-7468	9358 Liters	0.896
		20 Filters	0.010
2.	QAY-3667	7084 Liter	0.739
		20 filter	0.010
3.	Water Tanker	1370 Liter	0.148
		5 filter	0.002

S No.	Voucher No	Quantity	Amount
4.	QAD-8643	5729 liters	0.933
		20	0.010
5.	QAD-3014	8553 liters	0.778
		20	0.010
6.	QAV-3794	1659 liters	0.177
		7 filter	0.035
7.	QAK-6279	5780 liters	0.565
		20	0.010
8.	LS-6401	175	0.013
9.	QAD-8760	75	0.006
10.	QAJ-4108	185	0.019
11.	Tractor	1600	0.217
Total: -			4.600

Audit was of the view that non observance of financial rules lead to mis-utilization of funds.

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

In the DAC meeting held on November, 02, 2017, the department was directed to produce the PC-I of the development schemes to assess the factual position for provision of funds for POL charges in the Schemes. No progress was intimated till finalization of this report.

Audit recommends that the matter may be explained in the light of PC-I specifying availability of funds for POL.

15.2.3 Irregular expenditure due to non-preparation of completion reports - Rs. 4.460 million

According to paragraph 99 of the Central Public Works Department Code, a consolidated completion statement should be prepared of all completed works.

Deputy Conservator Forest, Quetta City, incurred an expenditure of Rs. 4.460 million, during 2014-16, for establishment of bird's aviaries at the following parks, in violation of above rule as detailed below:

(Rs. in million)

S. No	Scheme	Amount
1.	Birds Park At Jungle Bagh	1.120
2.	Bird Park At Gulistan Town	1.620
3.	Bird Park At Pishin	1.720
Total		4.460

The expenditure is held irregular due to the reason that third party validations of schemes have not been carried out, in violation of above quoted rules.

Audit was of the view that non availability of completion reports may lead to misappropriation of funds.

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

In the DAC meeting held on November, 02, 2017, the department replied that the record would be provided to Audit. DAC directed the management to produce the physical verification report by Director Development Quetta Division, P&D Department, handing taking over reports, completion certificates, third party validation and detailed account be provided to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that complete record of the schemes be provided to audit.

15.2.4 Irregular expenditure on sowing, plantation and developing of nursery Rs. 3.205 million

As per CPWD code 56 read with B&R Code 2.82 Code, No work shall commence unless properly detailed estimate has been sanctioned by the competent authority. According to Para 11 of GFR Vol-I, each head of department is responsible for enforcing financial orders and strict economy at

every step. He shall be responsible for observance of all relevant financial rules and regulations.

The following offices of Forest Department Balochistan had incurred an expenditure of Rs. 3.205 million, during the year 2013-16, for sowing and plantation, developing of nursery and road side plantation but codal formalities were not fulfilled in violation of above rule as detail below:

(Rs. in million)					
S.No	Name of Office	AIR Para No/Year	Description	Amount	Nature of irregularity
1	Project Director, Multi-Sect Oral Conservation of Juniper Forest Balochistan	2&3/2015-16	Sowing and Plantation in Kalat and Ziarat	1.836	<ul style="list-style-type: none"> ➤ Measurements were not recorded in measurement books. ➤ Rs. 0.971 million was shown paid to labours engaged departmentally but receipt acknowledgements were not available.
2	Deputy Conservator of Forest Quetta	1/2015-16	Developing of Nursery	0.522	<ul style="list-style-type: none"> ➤ Estimates were not prepared and entries were not recorded in the MBs.
3	Divisional Forest Office, Sibi	10/2013-15	Maintenance of Road Side Plantation	0.847	<ul style="list-style-type: none"> ➤ Levelling & dressing of area and purchase of solar system was made without invitation of tender.
Total: -				3.205	

Audit was of the view that non fulfilment of codal formalities lead to incurrence of irregular expenditure.

The matter was reported to the department in October-November, 2016 but no reply was received.

In the DAC meeting held on November, 02, 2017, the department replied that the codal formalities were fulfilled while incurring expenditure. The DAC directed the department to produce all the relevant record to audit for verification. No progress was intimated till finalization of this report.

Audit recommends that the expenditure may be got regularized from finance department and inquiry be conducted for fixing responsibility against persons at fault.

15.2.5 Irregular expenditure on purchase of physical assets Rs. 1.548 million

The Government of Balochistan has imposed ban on purchase of physical assets vide Finance Department letter dated November 29, 2000. Further Deputy Conservator Forest Department being category-II officer is empowered to incur expenditure for purchase of goods, up to Rs. 50,000/- at a time.

Deputy Conservator Forest, Ziarat, incurred an expenditure of Rs. 1.548 million on purchase of physical assets (Laptops. Photocopier, Motor Cycles etc.) during the financial year 2015-16, as detail given in Annexure 15.1.

The expenditure was held irregular due to following reasons:

- i. Sanction of competent authority was not obtained as the Deputy Conservator was not empowered to incur such huge expenditure;
- ii. Relaxation on ban was not obtained from Finance Department.

Audit was of the opinion that weak internal control resulted into irregular expenditure.

The matter was reported to the department in May, 2017. The department replied that the sanction to expenditure was accorded by Chief Conservator, which was not tenable.

In the DAC meeting held on 2nd November, 2017, the department was directed to obtain ex-post facto sanction from Finance Department for regularization of expenditure.

No progress was intimated till finalization of this report.

Audit recommends that decision of DAC be implemented.

15.2.6 Irregular expenditure on purchase of equipment and repair of vehicles - Rs. 1.136 million

According to Para 146 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 Project Director, Multi-Sect Oral Project for Conservation of Juniper Forest of Balochistan, Quetta incurred an expenditure of Rs. 1.136 million, during 2015-16, on purchase of various equipment's, for establishment of park at Ziarat and repair of vehicles, as detail given in Annexure 15.2.

The expenditure was held irregular due to the reason that the amount was split up to avoid obtaining sanction of competent authority and invitation of open tenders, as required under the rules. Further, delivery challans were not available in the record for the expenditure mentioned at S. No. 1 to 10 of the Annexure.

Audit was of the view that non fulfillment of codal formalities lead to incurrence of irregular expenditure.

The matter was reported to the department in May 2017, but no reply was received.

In the DAC meeting held on November, 02, 2017, it was replied that expenditure, was incurred as per approved work plan but failed to produce the relevant sanction. DAC directed the management to obtain ex-post facto sanction from competent authority and be produced to Audit. No progress was intimated till finalization of this report.

Audit recommends that inquiry be conducted to probe the matter for fixing responsibility, besides regularization of the expenditure by the competent authority.

Chapter 16

16.1 Sardar Bahadur Khan Women's University, Quetta

16.1.1 Introduction

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

16.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development and Development funds amounting to Rs. 827.133 million were allocated to the Sardar Bahadur Khan Women's University, Quetta during the financial year 2015-16. Against the said allocation, an expenditure of Rs. 827.665 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2015-16			
	Final Grant	Actual expenditure	Excess / (Saving)	%
Non-Development	553	553.532	0.532	0.1
Development	274.133	274.133	0	0
Total	827.133	827.665	0.532	0.1

16.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2008-09	2	-	2	0
2	2012-13	1	-	1	0
3	2013-14	2	-	2	0
Total		5	-	5	0

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

16.2 AUDIT PARAS

16.2.1 Non production of record -Rs. 23.823 million

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

The Sardar Bahadur Khan Woman University, Quetta, incurred an expenditure of Rs. 1.421 million on account of salaries of evening shift staff and collected revenue receipt amount Rs. 22.402 million as fee and other charges, during 2015-16. The management was repeatedly requested to provide complete record, but failed to do so till completion of audit, as detailed below:

(Rs. in million)

Detail of Expenditure	Amount
Salary to evening shift staff	1.421
Revenue receipts	22.402
Total	23.823

Audit was of the view that due to non-availability of above record, the audit was unable to verify the expenditure and revenue.

The matter was reported to the department in June 2017, but no reply was received.

In the DAC meeting held on November 3, 2017, the management agreed to produce the above mentioned record in the next audit. No record was produced to Audit till finalization of this report.

Audit recommends that the responsibility be fixed on those responsible for nonproduction of record and its availability be ensured for the next audit.

16.2.2 Overpayment due to allowing non-scheduled rates – Rs. 17.706 million

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

The Sardar Bahadur Khan Woman University, Quetta, awarded the work “Construction of academic blocks A&B” to the Government contractors a cost of Rs. 208.000 million during 2015-16. The contractor was overpaid an amount of Rs. 17.706 million for scheduled items by allowing Non-Scheduled Rates without rate analysis and approval of the competent authority.

Audit was of the view that due to non-adherence to Schedule Rates overpayment was made to the contractor resulting in loss to the government.

The matter was reported to the department in June 2017, but no reply was received.

In the DAC meeting held on November 3, 2017, the forum was informed that SBKWU has stopped practicing NSR after this observation was raised by audit. Moreover, the approval of the report of senate special committee, constituted by Governor Balochistan, regarding contract agreement on NSR basis instead of CSR is awaited, which will be implemented as soon as it is received. No progress was intimated till finalization of this report.

Audit recommends that either the expenditure be regularized by the competent authority (HEC) or amount of overpayment be recovered from the contractor under intimation to Audit.

Chapter 17

17.1 Sports Department

17.1.1 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.

17.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non Development Funds amounting to Rs. 2,732.874 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	662.299	566.896	(95.403)	(14.4)
Development	2,072.774	389.832	(1,683)	(81.2)
Grand Total (Non-Development + Development)	2,735.073	956.728	(1,778.345)	(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.

17.2 AUDIT PARAS

17.2.1 Doubtful expenditure on procurement of Sports items – Rs. 37.437 million

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

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

Director Sports Balochistan, Quetta incurred an expenditure of Rs. 37.437 million, during 2015-16, on account of procurement of various sports items and uniforms and Youm-e-Pakistan Sports Festival 2016, without calling open tenders and fulfilling other codel formalities required under Rule 49 of BPPRA 2014. The utilization / distribution of the procured items was not available on record. No record of stock entries was maintained by the office in violation of government rules.

Audit was of the view that procurement made in violation of BPPRA rules is irregular.

The matter was reported to the department on April 19, 2017, but no reply was received.

In the DAC meeting held in January 03, 2018, the department was directed to provide tender documents, payees’s acknowledgement receipts and other relevant record to audit for verification. No progress was intimated till finalization of this report.

Audit recommends conducting an inquiry with the view to bring out the facts in addition to providing complete record of the expenditure to audit for verification.

17.2.2 Loss due to Non / Less deduction of Income Tax – Rs. 8.404 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 of services shall, at the time of making the payment, deduct tax from the gross amount payable at the rate specified (i.e. @ 10%)”.

Director Sport Balochistan Quetta, incurred an expenditure of Rs. 108.014 million, during 2015-16, on account of Cultural Show, Artist Performance, Fireworks, Conducting of Mushaira, Musical Night, Catering, Food Supply and Tentage but deduction of 5% income tax was made instead of 10% in case of S. No. 1, whereas no income tax was deducted in all other cases resulting into a loss of Rs. 8.404 million to the government.

Audit was of the view that non and less deduction of income tax resulted in loss to the government.

The matter was reported to the department in April 19, 2017, but no reply was received.

In the DAC meeting held on January 03, 2018, the Department was directed to recover the amount of Income Tax from concerned contractors. No progress was intimated till finalization of this report.

Audit recommends that the amount of income tax be recovered from the firms and deposited into government account and evidence be produced to audit.

AIR-6&12

Annexure-1

MFDAC PARAS

Para No	Formation Name & Para Heading	Remarks
	District Health Office Pishin 2015-16	
3	Illegal Retention of Government Money, Rs 0.249 Million	Irregular
4	Non-rendering of detailed accounts of- Rs.1.000 million	Irregular
5	Missing of Paid Vouchers - Rs.0.421 Million	Irregular
9	Irregular expenditure on account of Arrears-Rs1.626 million	Irregular
	PD medical college Loralai 2014-16	
1	Payment of Non schedule item without preparing rate analysis - Rs.3.295 million	Irregular
2	Unauthorized enhancement of contract agreement - Rs.39.247 million	Unauthorized
3	Overpayment due to allowing higher rate of premium - Rs.0.183 million	Overpayment
5	Overpayment due to allowing higher rate than approved in PC-I - Rs.0.528 million	Overpayment
6	Non deduction of GST on consultancy services - Rs.1.839 million	Non-deduction
7	Non disposal of costly old material	Irregular
8	Unauthorized use of vehicle by the administrative secretary	Unauthorized
9	Irregular expenditure on execution of development works without technical sanction - Rs.115.199 million	Irregular
	PD Medical College Khuzdar	
1	Irregular award of contract – Rs.15.638 million	Irregular
2	Irregular award of contract of furniture and fixture – Rs.45.047 million	Irregular
3	Irregular award of contract of civil work – Rs.16.206 million	Irregular
4	Irregular expenditure on purchase of different items - Rs.10.130 million	Irregular
	Project coordinator National Program 2013-16	
1	Unauthorized drawl of fix travelling allowance Rs. 10.00 million	Unauthorized

2	Non accountal of medicines valuing Rs. 10.00 million	Irregular
	Secretary Health 2015-16	
3	Unauthorized payment of TTA to Secretary Health- Rs 297,435/-	Unauthorized
4	Irregular payment of T.A. on overseas tour - Rs494,719 and overpayment of Rs241,339/-	Irregular
	Saheed Nawab Ghus Bux Memorial Hospital 2015-16	
1	Irregular Appointments in different cadres involving Expenditures of Rs. 5.686 million.	Irregular
2	Excess payment of salary package to Doctors for Rs. 5.192 million.	Excess payment
3	Loss due to Unauthorized promotion of staff Nurses and Medical officers Rs. 1.152 million	Unauthorized
5	Unauthorized / inadmissible drawl of pay and allowance Rs. 4.067 million	Unauthorized
6	Unauthorized / inadmissible drawl of pay and allowance Rs. 2.872 Million.	Unauthorized
7	Unauthorized / inadmissible drawl of pay and allowance Rs. 5.296 Million	Unauthorized
8	Unauthorized up-gradations against newly created posts and inadmissible drawl of pay and allowances of Rs. 0.129 Million	Unauthorized
	Jam Ghulam Qadir Hospital 2014-16	
1	Misappropriation/ embezzlement of Grant in aid- Rs 1.00 million	Misappropriation
3	Misappropriation on account of OPD ticket charges – Rs 1.710 million	Misappropriation
5	Short receipt of medicines worth Rs 11.379 million and non-obtaining detailed price vouchers from Govt. MSD of medicines – Rs 10.977 million	Irregular
7	Unauthorized / irregular expenditure on repair of vehicles – Rs 0.320 million	Irregular
8	Irregular/ doubtful expenditure - Rs 0.622 million	Irregular
9	Irregular / doubtful expenditure on purchase of medical gases – Rs 0.20 million	Irregular
	EXE DIR SKBZ Hospital (15-16)	
1	Non-receipt of medicines - Rs.7.414 million	Irregular

8	Non-recovery of conveyance allowance - Rs.2.786 million	Overpayment
9	Illegal retention of government receipts -Rs. 1.046 million	Irregular
10	unauthorized grant of higher scale and recovery thereof-Rs. Million	Unauthorized
11	Non-Production of Record	Non Production
DHO Barkhan 15-16		
2	Irregular expenditure - Rs.1.238 million.	Irregular
7	Non-receipt of medicines - Rs. 1.015 million	Irregular
MS Sandeman Hospital 15-16		
1	Limitation of scope due to non-production of record	
2	Excess expenditure over and above budget allocation – Rs.12.641 million	Irregular
3	Non-receipt of medicines from MSD - Rs.98.993 million	Irregular
4	Incurrence of expenditure to avoid lapse of budget grant – Rs.59.553 million	Irregular
5	Unjustified expenditure on Oxygen Cylinders – Rs.16.734 million	Irregular
6	Drawal of pay in excess of sanctioned strength – Rs.12.641 million	Irregular
7	Doubtful expenditure on purchase of stores – Rs.2.707 million	Irregular
8	Unjustified and Irregular expenditure on Security Services – Rs.2.644 million	Irregular
9	Illegal procurement from a blacklisted firm – Rs.1.959 million	Irregular
10	Irregular / Unauthorized and Doubtful expenditure on printing – Rs.0.987 million	Irregular
11	Embezzlement of public money and Non-maintenance of Record – Rs.0.966 million	Embezzlemtn
12	Irregular expenditure – Rs.0.648 million	Irregular
13	Pitiable provision of services and expenditure thereon - Rs.0.500 million	Irregular
14	Non-recovery of utility charges from the Government employees - Rs.0.381million	Overpayment
15	Missing details of expenditure – Rs.0.245 million	Irregular

16	Unauthorized expenditure on purchase of Stationery – Rs.0.245 million	Unauthorized
17	Unauthorized expenditure on POL – Rs.1.330 million	Unauthorized
19	Doubtful expenditure on Fumigation – Rs.0.114 million	Irregular
26	Unjustified discrepancy in working strength	Irregular
	MS Fatima Jinnah Chest Hospital 15-16	
2	Unauthorized/irregular expenditure on furniture Rs.0.093 Million	Irregular
6	Wasteful expenditure due to non installation of machinery - Rs.60.00 million	Irregular
8	Unauthorized receiving of medicine Rs.1.031 million	Irregular
	MS HELPER HOSPITAL QUETTA 15-16	
1	Irregular / Wasteful Expenditure on Purchase of 150 kva Generator - Rs.5.896 Million	Irregular
6	Missing Paid Vouchers - Rs.1.344 Million	Irregular
7	Un- Authorized payment of conveyance allowance Rs.0.840 million	Irregular
	DHO Loralai	
2	Doubtful drawl of medical reimbursement/new treatment amounting to Rs. 20.0 million	Irregular
3	Non – production of record amounting to Rs.10.00 million	Non-Production
4	Illegal/Unauthorized Retention of Government Money Rs. 2.501 million	Irregular
	DHO Kech at Turbat	
1	Non recovery of utility charges from government employees RS. 1.224 million	Overpayment
2	Illegal occupation of Government Bungalow after retirement, outstation of Service and outsiders non deduction of house rent amounting to Rs. 3.466 million	Irregular
4	Non receipt of medicine Rs. 26.839 million	Irregular
5	Non adjustment of advance payment Rs.0.750 million	Irregular
6	Irregular/Doubtful expenditure on account of medical re imbursement charges Rs. 0.218 million	Irregular
	PD Mekran Medical College Turbat	
2	Non-realization of stamp duty - Rs.0.437 million	Recovery

3	Irregular expenditure on purchase of Furniture and Machinery - Rs. 0.662 million.	Irregular
5	Unauthorized exorbitant non-schedule rates of steel - Rs. 8.839 million.	Irregular
6	Execution of earth work without soil test-Rs. 7.236 million.	Irregular
7	Non-deduction of water charges amounting-Rs. 1.825 million.	Recovery
8	Irregular award of work to contractors– Rs. 697.607 million.	Irregular
MS BMC Hospital Quetta		
2	Non-receipt of medicines - Rs.131.751million	Irregular
3	Drawl of pay in excess of sanctioned strength – R.73.44 million	Irregular
6	Unauthorized payment over and above of tender cost -Rs. 5.33 million	Irregular
7	Loss due to less deduction of Income Tax - Rs.0.641 million	Recovery
9	Unauthorized award of contracts	Irregular
10	Unauthorized operating of canteen / Cafeteria without calling open tender	Unauthorized
11	Less receipts due to Unauthorized award of contract - Rs.4.100 million	Unauthorized
12	Unauthorized/unjustified award of contract.	Irregular
14	Non utilization of Oxygen Plant-Rs.40.05 million	Irregular
Principle BMC Quetta		
1	Over drawl of scholarship due to wrong calculation – Rs.0.429 million	Overpayment
2	Unauthorized enhancement of rent of residential building hired as hostels for students – Rs.2.766 million	Unauthorized
3	lapse of development funds – Rs.30.000 million	Irregular
4	Loss due to non-achievement target of revenue receipt - Rs.2.819 million	Irregular
5	Unauthorized payment of daily allowance for transit period & dailies for hotel / meal to get medical treatment - Rs.0.209 million	Irregular
6	Non-submission of detailed account of advance for Hygiene Tour - Rs.1.490 million	Irregular
8	Non submission of detailed account of medical charges – Rs.1.500 million	Irregular
9	Unauthorized payment of scholarships to students - Rs.1.197 million	Irregular
10	Less realization of fee & fund from students - Rs.4.543 million	Recovery
MSD		

1	Unauthorized expenditure without supporting documents for Rs-21.827 million	Irregular
3	Unauthorized award of contract without observing TOR for Rs.0.940 million	Irregular
5	Alteration in the bills for Purchase of medicines Rs.8.387 million	Irregular
6	Non deduction of income tax at source of Rs. 0.566 million	Recovery
DHO Jafferabad		
1	non production of vouchers/record	Irregular
2	unauthorized opening/operation of government account	Irregular
3	Irregular expenditure on repair of vehicle amounting to Rs. 0.154 million	Irregular
5	Non-deduction of maintenance charges of government residence and payment of house rent allowance amounting to Rs.0.352 million	Irregular
DHO Kalat		
4	Improper issuance of Medicines – Rs.8.502million	Irregular
DHO Dera Allah Yar		
6	Non deduction of Conveyance Allowance amounting to Rs. 0.154 million	Recovery
7	Illegal retention of Government Vehicle QAQ- 1412 since 2009	Irregular
Project Coordinator EPI		
3	Irregular expenditure on account of seminars Rs.0.370 million	Irregular
BINUQ		
1	In Admissible Drawl of BINUQ allowance Rs. 25.898	Irregular
2	Less deduction of Income Tax from Contractor Rs. 0.269 million	Recovery
3	Irregular expenditure of Rs. 0.406 million (Para settled in replies)	Irregular
DHO Ziarat		
1	Improper way of payments to POLIO workers Rs. 1.451 million	Irregular
4	Suspected misuse of medicines Rs. 0.449 million by PPHI Ziarat	Unauthorized
5	Working strength in excess of sanctioned posts	Irregular

Irrigation Department

S. No.	Para Number	Observation	Year	Department
1.	3	Overpayment due to allowing excess quantity of laying natural pitrun gravel - Rs.1.240 million	2015-16	PD, Toiwar Batozai Storage Dam
2.	7	Non submission of detailed account – Rs.4.944 million	2015-16	
3.	2	Overpayment due to non utilization of available earth – Rs. 0.656 million	2015-16	Irrigation Division Killa Saifullah
4.	7	Un-authorized expenditure on Non-Schedule items - Rs.2.157 million	2015-16	
5.	9	Overpayment due to non utilization of available earth – Rs. 0.425 million	2015-16	
6.	5	Irregular award of work to contractors– Rs.41.137 million.	2015-16	Irrigation Division, Turbat
7.	3	Overpayment due to non-utilization of surplus earth - Rs.1.263 million	2015-16	Irrigation Division, Khuzdar
8.	2	Overpayment due to allowing incorrect higher rate – Rs.1.978 million	2015-16	Kirther Canal Division, Usta Mohammad
9.	3	Irregular Expenditure without Rate Analysis – Rs.186.77 Million	2015-16	PD, Shadi Core Dam
10.	1	Overpayment due to non-adjustment of available earth – Rs.32.701 million	2015-16	Irrigation Division, Gwadar
11.	1	Overpayment due to non-utilization of surplus earth - Rs.1.608 million	2015-16	Irrigation Division, Loralai
12.	3	Irregular payment on release of security deposit - Rs 1.600 million	2014-15	Irrigation Division, Kohlu
13.	3	Irregular expenditure on NSR without rate analysis – Rs.0.150 million	2015-16	Irrigation Division, Kachi at Dhadar
14.	3	Overpayment due to non utilization of available earth – Rs. 0.119 million	2015-16	Irrigation Division, Zhob

Higher Education Department

S. No.	Name of Office	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
1.	Director Colleges Balochistan, Quetta	2015-16	Unjustified drawl on account of Scholarship amounting	45.3	Unjustified
2.	Director Colleges Balochistan, Quetta	2015-16	Un-justified expenditure on national fair	4.123	Unjustified
3.	Director Colleges Balochistan, Quetta	2015-16	Unauthorized expenditure on purchase of vehicles	98.087	Unauthorized
4.	Principal, Cadet College, Pishin	2015-16	Irregular expenditure on account of messing	4.359	Irregular
5.	Principal, Cadet College, Pishin	2015-16	Overpayment due to non-deduction of conveyance allowance	0.15	Overpayment/ Recovery
6.	Principal, Cadet College, Pishin	2015-16	Huge difference in total of cash book and actual expenditure	8.79	Internal control
7.	Principal, Cadet College, Killa Saifullah	2015-16	Irregular expenditure on account of Pay	0.720	Irregular
8.	Principal, Cadet College, Killa Saifullah	2015-16	Overpayment due to non-deduction of house rent	1.87	Overpayment/ Recovery
9.	Project Director, Construction of Cadet Colleges in Balochistan, Quetta	2015-16	Overpayment due to non deduction of scaffolding charges	0.420	Overpayment/ Recovery
10.	Project Director, RTEVTSP, Balochistan Quetta	2015-16	Discrepancy in between departmental and Accountant General Reconciliation figures	3.762	Internal Control
11.	Project Director, RTEVTSP, Balochistan Quetta	2015-16	Overpayment by allowing inadmissible item of work	0.358	Overpayment/ Recovery
12.	Balochistan Residential	2014-16	Non-recovery of outstanding fees from cadets	1.090	Recovery

	College, Khuzdar 2014-16				
13.	Principal, Government Polytechnic Institute for Women, Quetta	2014-16	Irregular expenditure on Account of on Printing Charges	0.124	Irregular
14.	Principal, Government Polytechnic Institute for Women, Quetta	2014-16	Doubtful Expenditure on TA	0.300	Doubtful
15.	Principal, Government Polytechnic Institute for Women, Quetta	2014-16	Irregular Expenditure on POL	2.018	Irregular
16.	Principal Govt Girls Degree College, Quetta Cantt	2014-15	Irregular expenditure on account of POL	2.093	Irregular
17.	Principal Govt Polytechnic College for boys Muslim Bagh	2011-16	Irregular advance payment of Electricity charges-Rs.0.484 million	0.484	Irregular
18.	Principal Govt Girls Degree College, Quetta Cantt	2015-16	Non-imposition of penalty	0.109	Recovery
19.	Principal Govt Girls Degree College, Quetta Cantt	2015-16	Unauthorized advance payment against development work	1.094	Unauthorized

Secondary Education Department

S. No.	Name of Office	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
1.	Deputy District Officer Education (F), Zarghoon Town	2014-15	Unauthorized expenditure beyond delegated financial powers	0.285	Unauthorized
2.	Deputy District Officer Education (M), Chiltan Town	2014-15	Doubtdul Payment of Arrears	8.832	Doubtful
3.	Deputy District Officer Education (M), Chiltan Town	2014-15	Doubtful payment of Travelling Allowance	0.623	Irregular
4.	District Education Officer, Kohlu	2014-15	Irregular Expenditure on procurement of Stationery	0.230	Irregular
5.	District Education Officer, Khuzdar	2014-15	Excess expenditure over and above Budget allotment	3.235	Irregular
6.	District Education Officer, Khuzdar	2014-15	Non maintenance of Service Books of Non-gazetted employees	-	Unmaintained record
7.	District Education Officer, Khuzdar	2014-15	Non maintenance of Record	-	Unmaintained record
8.	District Education Officer, Khuzdar	2014-15	Irregular expenditure beyond financial powers	0.299	Irregular
9.	District Education Officer, Khuzdar	2014-15	Irregular Advance payment on account of utility bills	0.75	Irregular
10.	District Education Officer, Khuzdar	2014-15	Irregular Expenditure on Repair of Vehicle	0.145	Irregular
11.	Chairman, Balochistan Text Book Board, Quetta	2014-15	Overpayment due to allowing incorrect Higher rates	0.159	Overpayment / Recovery
12.	Chairman, Balochistan Text Book Board, Quetta	2014-15	Non-realization of cost of text books	278.492	Recovery
13.	Chairman, Balochistan Text Book Board, Quetta	2014-15	Non Achievement of Targeted Income	151.572	Recovery

S. No.	Name of Office	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
14	Chairman, Balochistan Text Book Board, Quetta	2014-15	Unavailability of Paper Reams	7.846	Recovery
15	Chairman, Balochistan Text Book Board, Quetta	2014-15	Non-recovery of cost of papers and MMC charges	3.659	Recovery
16	Chairman, Balochistan Text Book Board, Quetta	2014-15	Overpayment without revision of contract	27.245	Irregular/Overpayment
17	Chairman, Balochistan Text Book Board, Quetta	2014-15	Less realization of stamp duty and security deposit	2.793	Irregular/Recovery
18	Chairman, Balochistan Text Book Board, Quetta	2014-15	Less deduction of income tax from contractors	0.298	Verification
19	Chairman, Balochistan Text Book Board, Quetta	2014-15	Verification of deposit of GST	32.261	Verification
20	District Education Officer, Dera Bugti	2014-15	Non maintenance of Service Books of Non-gazetted employees	-	Unmaintained record
21	District Education Officer, Dera Bugti	2014-15	Non maintenance of Record	-	Unmaintained record
22	District Education Officer, Dera Bugti	2014-15	Irregular expenditure on procurements	0.337	Irregular
23	District Officer Education (F), Dera Bugti	2014-15	Non maintenance of Service Books of Non-gazetted employees	-	Unmaintained record
24	District Officer Education (F), Dera Bugti	2014-15	Non maintenance of Record	-	Unmaintained record
25	District Officer Education (F), Dera Bugti	2014-15	Irregular expenditure on procurements	0.200	Irregular
26	Deputy District Officer Education (M), Khuzdar	2014-15	Excess expenditure over and above budget allotment	14.074	Irregular
27	Deputy District Officer Education (M), Khuzdar	2014-15	Non maintenance of Service Books of Non-gazetted employees	-	Unmaintained record

S. No.	Name of Office	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
28	Deputy District Officer Education (M), Khuzdar	2014-15	Non maintenance of Record	-	Unmaintained record
29	Deputy District Officer Education (M), Khuzdar	2014-15	Irregular expenditure beyond financial powers	0.113	Irregular
30	Deputy District Officer Education (M), Khuzdar	2014-15	Irregular Advance payment on account of utility bills	0.236	Irregular
31	Deputy District Officer Education (M), Khuzdar	2014-15	Unjustified Expenditure on POL of vehicle	0.097	Unjustified
32	Deputy District Officer Education (M), Sibi	2014-15	Irregular Drawal of Arrear claims of teachers	0.354	Irregular
33	Deputy District Officer Education (M), Sibi	2014-15	Unauthorized expenditure on purchase of stationery and printing charges	0.132	Unauthorized
34	Deputy District Officer Education (M), Sibi	2014-15	Irregular Drawal of Arrear claims of teachers	0.953	Irregular
35	Secretary Education Department, Quetta	2011-15	Irregular expenditure on purchase of stationery	2.669	Irregular
36	Secretary Education Department, Quetta	2011-15	Irregular expenditure on repair of vehicle	1.480	Irregular
37	Secretary Education Department, Quetta	2011-15	Irregular expenditure on POL	9.733	Irregular
38	Secretary Education Department, Quetta	2011-15	Wasteful Expenditure on DSL Connections	-	Wasteful
39	Secretary Education Department, Quetta	2011-15	Irregular expenditure on TA/DA	0.489	Irregular
40	Deputy District Officer Education Female, Chiltan Town, Quetta	2015-16	Recovery on account of overpaid salary Rs. 1.192 million	1.192	Recovery
41	Deputy District Officer Education Female, Zarghoon Town, Quetta	2015-16	Recovery on account of overpaid salary	1.192	Recovery

S. No.	Name of Office	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
42	Deputy District Officer Education Female, Zarghoon Town, Quetta	2015-16	Irregular appointment	-	Irregular
43	Deputy District Officer (Male) Education, Chagai at Dalbandin	2015-16	Non-Reconciliation of expenditure - Rs.88.493 million	88.493	Internal Control
44	Deputy District Officer (Male) Education, Nokundi	2015-16	Non reconciliation of expenditure	18.66	Internal Control
45	District Officer Education (F) Barkhan	2014-16	Non surrender of anticipated savings	2.198	Internal Control
46	Deputy District Officer Education (M), Barkhan	2014-16	Excess expenditure over budget allocation	5.734	Internal Control
47	District Education Officer, Jaffarabad	2015-16	Irregular appointment of teaching staff	-	Irregular
48	Deputy District Officer Education, Sanjavi	2014-16	Irregular expenditure on repair of goods and purchase of store items	1.60	Irregular
49	Principal, Boys High School, Yak Much	2014-16	Non reconciliation of expenditure	10.464	Internal Control
50	Principal, Girls High School, Chagai 2014-16	2014-16	Non reconciliation of expenditure	5.827	Internal Control
51	Principal, Girls High School, Nokundi	2014-16	Non reconciliation of expenditure	9.625	Internal Control
52	District Officer Education Female, Quetta	2015-16	Recovery on account of overpaid salary	2.896	Recovery
53	District Officer Education Female, Quetta	2015-16	Irregular drawl of arrear claims of teachers	1.728	Irregular
54	Director, (PITE) Balochistan, Quetta	2015-16	Irregular /doubtful expenditure of on TA/DA and remuneration	5.942	Irregular

S. No.	Name of Office	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
55	Director, (PITE) Balochistan, Quetta	2015-16	Doubtful / Irregular expenditure on refreshment	1.260	Irregular
56	District Education Officer, Kohlu	2015-16	Unauthorized expenditure on purchase and repairs	1.592	Unauthorized
57	District Education Officer, Sibi	2015-16	Doubtful Expenditure on TA	1.063	Doubtful
58.	Secretary Education Department, Quetta	2015-16	Irregular expenditure on Teachers Day Rs. 2.063 million and non deduction of income tax Rs. 0.154 million	2.063	Irregular
59.	Secretary Education Department, Quetta	2015-16	Irregular expenditure on POL Rs. 2.025 million	2.025	Irregular
60	Deputy District Officer Education (Male), Jhal Magsi	2015-16	Excess expenditure beyond budget allocation	8.417	Internal Control

AIR Para No	Title	Nature
University of Balochistan		
2	Non deduction of conveyance allowance-Rs.0.320 million	Recovery
3	Unauthorized expenditure on Quetta club membership fee-Rs.0.120 million	Recovery
4	Irregular payment on account of honorarium – Rs.0.268 million	Recovery
7	Execution of renovation of university auditorium on NSR Basis – Rs. 8.860 million	Irregular
8	Irregular expenditure on development schemes-Rs.17.965 million	Irregular
10	Irregular retention of government money-Rs.0.776 million	Recovery
11	Non deduction of conveyance allowance-Rs.0.433 million	Recovery
12	Non-maintenance of cash book-Rs.4899.985 million	Irregular
16	Hiring of private security guards in presence of Frontier Constabulary and Police personnel for security of University - Rs.2.539 million	Irregular
17	Irregular allowing of deputationists beyond the maximum period of five years	Irregular
18	Non-production of accounts record for the revenue receipts and expenditure Rs.1782.961 million	Irregular
19	Irregular appointment of employees	Irregular
20	Variation between cash book and bank account balance Rs.190.436 million.	Irregular
23	Irregular issuance of vaccine to the livestock department of Rs.27.054 million	Irregular
24	Non-recoupment of advance -Rs.21.500 Million	Recovery
25	Non deduction of conveyance allowance-Rs.0.265 million	Recovery
26	Irregular expenditure on purchases-Rs.19.939 million	Irregular
27	unauthorized expenditure on Grant in Aid – Rs.5.000 million	Unathorized
28	Non-Production of Record	Non Production

Agriculture Department

(Rs. in million).

S. No	Name of Office	Title of Para	Amount (Rs)	Nature of Paras
1	District Police Officer, Jaffarabad	Less / Non- recovery of income tax from contractors - Rs.0.230 million.	0.230	Non-Recovery of Income Tax
2	Chief Pilot Provincial Police Flight, Balochistan, Quetta	Irregular expenditure on repair of transport Rs.0.834 Million	0.834	Irregular expenditure
3	Inspector General Police, Balochistan, Quetta	Irregular expenditure of Rs.134.21 million due to non-deduction of Stamp Duty @ 0.25% Rs.0.335 million.	0.335	Irregular expenditure
4	Inspector General Police, Balochistan, Quetta	Noncompliance of DAC directives resulting in illegal retention of government money, Rs.1.00 million out of which 0.500 still retained.	0.500	Non-compliance of DAC Recovery

Para No.	Para	Nature
	Excise and Taxation Officer VI 2015-16	
1	Non-Recovery of Property Tax –Rs.0.098 million	Recovery
	Excise and Taxation Officer Loralai 2014-16	
4	Irregular expenditure on account of TA –Rs. 0.143 million	Irregular expenditure
	Excise and Taxation Officer I 2015-16	
3	Loss due to non-deduction of Advance Tax Rs.0.165 million	Recovery
	Director General Excise and Taxation North 2014-15	
3	Non-Accountal of Motor Vehicle Registration Books –Rs. 7.076 million	Irregularity
7	Non-Recovery of outstanding –Rs. 1.811 million	Recovery
	Excise and Taxation Officer VIII 2014-15	
1	Non-Production of Revenue Record	Non-Production
	Director General Excise and Taxation North 2015-16	
2	Irregular expenditure on account of Computerized Tax Collection System Rs.9.000 million	Irregular expenditure
4	Non-Imposition of Penalty due to delay in supply of Number Plates –Rs. 0.333 million	Recovery
5	Overpayments due to allowing incorrect rate for number plates –Rs. 0.333 million	Recovery

Para No.	Para	Nature
	Pasni Fisheries Harbour Authority Pasni 2014-16	
10	Non-deduction of conveyance allowance – Rs.0.275 million	Recovery
13	Irregular expenditure on account of repair of Vehicle –Rs.0.970 million	Irregular Expenditure
14	Irregular advance payment on account of repair of Crane –Rs. 0.80 million	Irregular Expenditure
19	Irregular expenditure on POL without log Books –Rs. 1.819 million	Irregular Expenditure
20	Non-deduction of Income Tax and Sales Tax –Rs. 0.177 million	recovery
	Assistant Director Fisheries Lasbela 2015-16	
1	Irregular expenditure on POL without log Books –Rs. 1.819 million	Irregular Expenditure

Livestock Department

(Rs. in million)

S.No	Name of Office	Title of Para	Amount	Nature of Para
1	Superintendent, Government Dairy Farm Kohlu	Loss due to non-achievement of target Rs.0.509 million.	0.509	Recovery
2	Director General, Livestock and Dairy Development Balochistan, Quetta	Unauthorized use/Misuse of vehicle	Nil	Unauthorized
3	Director General, Livestock and Dairy Development Balochistan, Quetta	Non disposal of unserviceable vehicles	Nil	Non-disposal
4	Director General, Livestock and Dairy Development Balochistan, Quetta	Irregular expenditure on repair of building Rs.0.480 million	0.480	Irregular

Annexures

Annexure 1.1

EXPENDITURE WITHOUT BUDGET AMOUNTING TO RS. 99.347 MILLION

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/ Saving
SP4003	A06	Transfers	0	24,317	24,317
QA4009	A06	Transfers	0	1,244,346	1,244,346
SI4201	A06	Transfers	0	18,342	18,342
QA4014	A011-2	Total Pay of Other Staff	0	10,690	10,690
QA4014	A012-1	Regular Allowances	0	20,192	20,192
TB4200	A011-2	Total Pay of Other Staff	0	216,475	216,475
TB4200	A012-1	Regular Allowances	0	304,008	304,008
SI4035	A06	Transfers	0	63,639	63,639
QA5166	A06	Transfers	0	147,433	147,433
SI4043	A06	Transfers	0	166,663	166,663
QA4054	A06	Transfers	0	236,035	236,035
JF4008	A04	Employees Contrib:	0	166,331	166,331
KL4009	A06	Transfers	0	80,200	80,200
QD4004	A06	Transfers	0	445,684	445,684
SI4010	A04	Employees Contrib:	0	75,077	75,077
LI4091	A06	Transfers	0	221,791	221,791
QA5231	A06	Transfers	0	80,808	80,808
QA5232	A06	Transfers	0	78,600	78,600
KL4026	A06	Transfers	0	159,567	159,567
KN4019	A012-2	Other Allowances	0	184,500	184,500
MU4022	A04	Employees Contrib:	0	324,275	324,275
MU4022	A06	Transfers	0	76,338	76,338
NI4018	A06	Transfers	0	118,564	118,564
QA5190	A06	Transfers	0	97,371	97,371
QD4015	A06	Transfers	0	36,763	36,763
TB4050	A04	Employee Contri:	0	13,128	13,128
JF4030	A012-2	Other Allowances	0	5,800	5,800

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/Saving
KR4033	A06	Transfers	0	27,753	27,753
UL4013	A012-2	Other Allowances	0	185,125	185,125
UL4013	A06	Transfers	0	19,525	19,525
BE4017	A012-2	Other Allowances	0	785,040	785,040
CG4018	A04	Employees Contrib:	0	46,259	46,259
GR4040	A012-2	Other Allowances	0	1,016,160	1,016,160
KN4034	A012-2	Other Allowances	0	1,301,022	1,301,022
KR4061	A012-2	Other Allowances	0	629,445	629,445
LI4015	A012-2	Other Allowances	0	560,040	560,040
MU4049	A012-2	Other Allowances	0	330,360	330,360
MU4049	A04	Employees Contrib:	0	1,384,679	1,384,679
NB4042	A012-2	Other Allowances	0	339,980	339,980
NB4042	A06	Transfers	0	76,098	76,098
PI4034	A04	Employees Contrib:	0	92,676	92,676
QA4592	A06	Transfers	0	109,120	109,120
QA5312	A06	Transfers	0	118,566	118,566
QD4022	A04	Employees Contrib:	0	97,500	97,500
QD5147	A012-1	Regular Allowances	0	300,000	300,000
UL4159	A012-2	Other Allowances	0	177,120	177,120
LI4001	A04	Employees Contrib	0	295,708	295,708
TB4010	A04	Employee Contrib:	0	78,172	78,172
QA4142	A06	Transfers	0	1,603,984	1,603,984
BL4082	A04	Employees Contirb:	0	134,057	134,057
BL4084	A04	Employees Contirb:	0	108,932	108,932
JF4101	A04	Employees Contrib:	0	328,194	328,194
KR4131	A04	Employees Contrib:	0	32,516	32,516
KU4081	A04	Employees Contrib:	0	61,418	61,418
MU4087	A04	Employee Contrib:	0	566,565	566,565
NI4072	A04	Employees Contrib	0	289,872	289,872
PI4091	A04	Employee Contirb:	0	204,696	204,696
PJ4087	A04	Employee Contrib:	0	49,156	49,156

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/ Saving
QD4104	A011-1	Total Pay of Officers	0	248,640	248,640
QD4104	A011-2	Total Pay of Other	0	1,484,350	1,484,350
QD4104	A012-1	Regular Allowances	0	1,089,655	1,089,655
QD4104	A012-2	Other Allowances	0	53,500	53,500
UL4222	A04	Employee Contrib:	0	69,206	69,206
JF4112	A04	Emplopyee Contrib:	0	481,101	481,101
QA4040	A012-2	Other Allowances	0	1,428,435	1,428,435
MU4055	A04	Employee Contib:	0	56,337	56,337
QA5294	A06	Transfers	0	62,874	62,874
SI4081	A06	Transfers	0	15,185	15,185
UL4173	A04	Employees Contrib:	0	170,701	170,701
QA4196	A06	Transfers	0	38,494	38,494
ZB4108	A012-2	Other Allowances	0	699,000	699,000
NB4207	A012-2	Other Allowances	0	592,200	592,200
BE4077	A012-2	Other Allowances	0	469,740	469,740
KR4019	A012-2	Other Allowances	0	660,407	660,407
QA5265	A012-2	Other Allowances	0	218,580	218,580
QA5266	A012-2	Other Allowances	0	2,486,400	2,486,400
UL4183	A012-2	Other Allowances	0	266,127	266,127
QA4211	A06	Transfers	0	21,250	21,250
QA4215	A06	Transfers	0	120,000	120,000
UL4165	A012-2	Other Allowances	0	295,920	295,920
TB4133	A012-2	Other Allowances	0	110,594	110,594
QA4260	A012-2	Other Allowances	0	847,260	847,260
CG4015	A011-1	Total Pay of Officers	0	69,010	69,010
CG4015	A011-2	Total Pay of Other Staff	0	138,020	138,020
CG4015	A012-1	Regular Allowances	0	144,751	144,751
KR4021	A012-2	Other Allowances	0	240,420	240,420

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/ Saving
LI4028	A012-2	Other Allowances	0	306,600	306,600
PI4018	A012-2	Other Allowances	0	360,200	360,200
QA4333	A012-2	Other Allowances	0	983,770	983,770
QA4335	A06	Transfers	0	179,971	179,971
SI4021	A012-2	Other Allowances	0	335,580	335,580
BE4009	A012-2	Other Allowances	0	814,800	814,800
BE4030	A012-2	Other Allowances	0	156,420	156,420
BE4039	A012-2	Other Allowances	0	306,480	306,480
BL4016	A012-2	Other Allowances	0	206,130	206,130
BL4116	A012-2	Other Allowances	0	174,480	174,480
GR4076	A012-2	Other Allowances	0	123,120	123,120
HI4025	A012-2	Other Allowances	0	826,080	826,080
HI4055	A012-2	Other Allowances	0	315,960	315,960
JF4024	A012-2	Other Allowances	0	159,540	159,540
JF4048	A012-2	Other Allowances	0	113,880	113,880
JH4027	A012-2	Other Allowances	0	180,120	180,120
JH4080	A012-2	Other Allowances	0	298,494	298,494
KL4018	A012-2	Other Allowances	0	345,240	345,240
KL4021	A012-2	Other Allowances	0	219,600	219,600
KL4025	A012-2	Other Allowances	0	1,308,113	1,308,113
KN4014	A012-2	Other Allowances	0	650,520	650,520
KN4015	A012-2	Other Allowances	0	342,613	342,613
KN4046	A012-2	Other Allowances	0	1,411,020	1,411,020
KR4035	A012-2	Other Allowances	0	1,150,214	1,150,214
KR4036	A012-2	Other Allowances	0	394,565	394,565
KR4064	A012-2	Other Allowances	0	1,462,311	1,462,311
KR4076	A012-2	Other Allowances	0	339,240	339,240
KU4031	A012-2	Other Allowances	0	221,280	221,280
KU4085	A012-2	Other Allowances	0	197,040	197,040
LI4049	A012-2	Other Allowances	0	1,374,000	1,374,000
LI4098	A012-2	Other Allowances	0	606,360	606,360

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/ Saving
MK4030	A012-2	Other Allowances	0	1,045,080	1,045,080
MU4053	A012-2	Other Allowances	0	624,120	624,120
MU4066	A012-2	Other Allowances	0	558,880	558,880
NB4024	A012-2	Other Allowances	0	1,532,832	1,532,832
NB4025	A012-2	Other Allowances	0	618,480	618,480
NB4036	A012-2	Other Allowances	0	652,680	652,680
NB4055	A012-2	Other Allowances	0	1,602,481	1,602,481
PI4029	A012-2	Other Allowances	0	264,526	264,526
PI4067	A012-2	Other Allowances	0	228,720	228,720
PI4074	A011-1	Total Pay of Officers	0	503,340	503,340
QA4274	A012-2	Other Allowances	0	225,240	225,240
QA4280	A012-2	Other Allowances	0	397,960	397,960
QA4284	A012-2	Other Allowances	0	1,016,280	1,016,280
QA5023	A012-2	Other Allowances	0	509,460	509,460
QA5193	A012-2	Other Allowances	0	304,180	304,180
QA5276	A012-2	Other Allowances	0	861,120	861,120
SI4038	A012-2	Other Allowances	0	343,860	343,860
SI4054	A012-2	Other Allowances	0	881,555	881,555
SI4093	A012-2	Other Allowances	0	1,073,800	1,073,800
TB4032	A012-2	Other Allowances	0	337,920	337,920
TB4053	A012-2	Other Allowances	0	1,083,960	1,083,960
UL4039	A012-2	Other Allowances	0	1,241,280	1,241,280
UL4099	A012-2	Other Allowances	0	383,640	383,640
UL4101	A012-2	Other Allowances	0	1,165,920	1,165,920
ZB4045	A012-2	Other Allowances	0	325,758	325,758
ZT4084	A012-2	Other Allowances	0	601,120	601,120
MU4909	A04	Employees Contrib:	0	87,990	87,990
BE4025	A012-2	Other Allowances	0	753,420	753,420
BE4025	A012-2	Other Allowances	0	753,420	753,420
DB4028	A012-2	Other Allowances	0	153,300	153,300
GR4052	A012-2	Other Allowances	0	269,100	269,100

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/Saving
JF4012	A012-2	Other Allowances	0	201,780	201,780
JF4044	A012-2	Other Allowances	0	168,000	168,000
JH4023	A012-2	Other Allowances	0	253,440	253,440
KL4061	A012-2	Other Allowances	0	201,780	201,780
KN4041	A012-2	Other Allowances	0	759,960	759,960
KR4072	A012-2	Other Allowances	0	224,901	224,901
KR4094	A012-2	Other Allowances	0	254,831	254,831
KU4026	A012-2	Other Allowances	0	438,265	438,265
LI4030	A012-2	Other Allowances	0	130,596	130,596
LI4079	A012-2	Other Allowances	0	1,039,830	1,039,830
LI4079	A04	Employees Contrib:	0	87,990	87,990
LI4079	A012-2	Other Allowances	0	1,039,830	1,039,830
MK4026	A012-2	Other Allowances	0	436,680	436,680
MU4062	A012-2	Other Allowances	0	201,780	201,780
NB4052	A012-2	Other Allowances	0	344,040	344,040
PI4044	A012-2	Other Allowances	0	261,880	261,880
QA4346	A012-2	Other Allowances	0	142,025	142,025
QA4348	A012-2	Other Allowances	0	448,800	448,800
QA4356	A012-2	Other Allowances	0	306,117	306,117
QA4361	A012-2	Other Allowances	0	1,329,803	1,329,803
QA4362	A012-2	Other Allowances	0	181,754	181,754
QA5306	A012-2	Other Allowances	0	36,858	36,858
SI4022	A012-2	Other Allowances	0	273,900	273,900
SI4068	A012-2	Other Allowances	0	364,860	364,860
SI4098	A012-2	Other Allowances	0	374,520	374,520
SN4017	A012-2	Other Allowances	0	172,020	172,020
UL4163	A012-2	Other Allowances	0	159,540	159,540
ZB4041	A012-2	Other Allowances	0	319,380	319,380
QA4371	A06	Transfers	0	35,216	35,216
GR4054	A012-2	Other Allowances	0	257,520	257,520
HI4013	A012-2	Other Allowances	0	332,880	332,880

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/Saving
JH4025	A012-2	Other Allowances	0	44,220	44,220
LI4081	A012-2	Other Allowances	0	208,920	208,920
MU4051	A012-2	Other Allowances	0	380,280	380,280
NI4033	A012-2	Other Allowances	0	245,280	245,280
PI4047	A012-2	Other Allowances	0	409,560	409,560
QA4365	A06	Transfers	0	63,128	63,128
QA4370	A06	Transfers	0	66,016	66,016
QA5237	A012-2	Other Allowances	0	835,205	835,205
QA5237	A06	Transfers	0	32,286	32,286
QA5335	A012-2	Other Allowances	0	197,880	197,880
QA5335	A06	Transfers	0	19,641	19,641
QA4595	A06	Transfers	0	192,861	192,861
QA5002	A06	Transfers	0	363,983	363,983
KR4004	A012-2	Other Allowances	0	1,046,441	1,046,441
LI4003	A012-2	Other Allowances	0	359,520	359,520
NB4001	A012-2	Other Allowances	0	1,304,280	1,304,280
QA4380	A06	Transfers	0	2,942,532	2,942,532
QA4385	A06	Transfers	0	26,563	26,563
QA4386	A06	Transfers	0	79,692	79,692
QA5048	A012-2	Other Allowances	0	1,288,920	1,288,920
QA5189	A012-2	Other Allowances	0	1,859,760	1,859,760
SI4003	A012-2	Other Allowances	0	675,828	675,828
JF4035	A04	Employee Contrib:	0	245,296	245,296
KL4001	A012-2	Other Allowances	0	155,220	155,220
KR4005	A012-2	Other Allowances	0	354,756	354,756
KU4001	A012-2	Other Allowances	0	225,180	225,180
LI4004	A012-2	Other Allowances	0	920,572	920,572
NB4003	A012-2	Other Allowances	0	4,042,057	4,042,057
PJ4019	A012-2	Other Allowances	0	156,420	156,420
UL4008	A012-2	Other Allowances	0	402,798	402,798
UL4011	A012-2	Other Allowances	0	607,300	607,300

DDO Code	Heads		Final Grant	Actual Expenditure	Excess/ Saving
LI4127	A012-2	Other Allowances	0	620,640	620,640
MU4037	A012-2	Other Allowances	0	405,600	405,600
QA4411	A06	Transfers	0	77,480	77,480
QA4419	A012-2	Other Allowances	0	271,740	271,740
QA4422	A012-2	Other Allowances	0	210,421	210,421
ZB4016	A012-2	Other Allowances	0	419,160	419,160
BL4050	A012-2	Other Allowances	0	973,461	973,461
LI4107	A06	Transfers	0	16,503	16,503
QA4437	A05	Grants & Loans	0	26,407	26,407
QA5254	A06	Transfers	0	83,032	83,032
QA5256	A012-2	Other Allowances	0	833,320	833,320
QA5259	A06	Transfers	0	37,977	37,977
QA5262	A06	Transfers	0	28,254	28,254
				99,347,161	99,347,161

Source: Appropriation Account GoB for 2016-17.

Annexure-1.2

Un-adjusted negative balances appearing in the annual account Rs. 10,263 million

Object Element		Balance on 1st July, 2016	Receipt during the year 2016-17	Payment during the Year 2016-17	Balance on 30th June, 2017
		Rs.	Rs.	Rs.	Rs.
G01132	Cheque payment clearing account (Non food) SBP	1,584,646,788	919,310,596	6,447,732,732	-3,943,775,348
G01138	Treasury pay clearing account (TMA account) SBP	-1,271,206	1,063,830	1,250,277	-1,457,653
G04101	Pension Fund liability	-9622353	12,211,188	21,617,278	-19,028,443
G05104	HR document splitting account	-1,368,062	0	0	-1,368,062
G05105	Wages clearing account	-459,282,514	103,153,351,388	103,558,961,588	-864,892,714
G05110	State Bank Suspense	-1,379,970,429	241,960,000	2,888,625,000	-4,026,635,429
G10304	Zakat Collection Account	-338,044,379	560,939,689	288,407,480	-65,512,170
G10429	Internal cheque (Public works)	-2,600,986,490	2207987352	898,525,891	-1,291,525,029
G11220	Deposits in connection with election	-2000	16,000	938,560	-924,560
G12713	Income tax deduction from salaries	17,943,558	1,256,769,890	1,296,524,977	-21,811,529
G12777	Sales Tax	-7,492,802	250,277,707	268,807,062	-26,022,157
Total		-3,195,449,889	108,603,887,640	115,671,390,845	10,262,953,094

Source: Finance Accounts 2016-17 page-89, 95-97

Annexure 1.3

Lack of reconciliation between DAO and NPB - Rs. 3,705 million

S. No.	District	SBP Receipt	SBP Payment	AG Book balances Receipt	AG Book balances Payment	Differene - Receipt	Difference – Payment
1	Gawadar	402,093,395	5,472,977,093	400,770,740	5,467,945,438	1,322,655	5,031,655
2	Awaran	7,762,093	4,634,461	11,839,868	1,883,109,707	(4,077,775)	(1,878,475,246)
3	Uthal	1,370,456,521	7,477,032,179	456,977,426	5,648,505,116	913,479,095	1,828,527,063
4	Bolan at Dhadar	27,288,108	4,177,781,152	25,364,625	4,163,546,712	1,923,483	14,234,440
5	Mastung	28,961,273	3,498,614,869	45,060,422	3,539,594,800	(16,099,149)	(40,979,931)
6	Kalat	47,423,021	4,415,602,125	37,165,730	4,430,252,261	10,257,291	(14,650,136)
7	Washuk	-	-	9,598,046	1,545,854,296	(9,598,046)	(1,545,854,296)
8	Kharan	32,334,975	4,039,322,573	19,284,051	2,510,584,443	13,050,924	1,528,738,130
9	Chagai	77,152,154	2,028,955,062	65,403,210	2,042,996,920	11,748,944	(14,041,858)
10	Khuzdar	95,903,917	11,432,808,163	118,294,428	10,634,927,880	(22,390,511)	797,880,283
11	Dera Bughti	16,907,498	3,573,695,179	10,117,438	2,728,708,549	6,790,060	844,986,630
12	Kohlu	19,063,173	2,467,871,353	20,907,484	2,471,067,594	(1,844,311)	(3,196,241)
13	Qila Abdullah	52,173,790	4,433,933,846	42,120,937	4,344,388,776	10,052,853	89,545,070
14	Pishin	68,394,790	6,160,485,157	284,089,662	6,098,297,295	(215,694,872)	62,187,862
15	Loralai	92,207,239	6,047,525,229	114,062,132	5,026,211,256	(21,854,893)	1,021,313,973
16	Barkhan	26,994,839	1,958,439,248	25,407,094	1,951,618,192	1,587,745	6,821,056
17	Musa Khail	11,206,847	1,731,508,747	11,076,533	1,735,110,210	130,314	(3,601,463)
18	Dera Allahyar	158,557,777	6,923,527,799	134,519,600	5,737,610,096	24,038,177	1,185,917,703
19	Suhbat pur - N175	-	-	7,561,396	1,194,143,247	(7,561,396)	(1,194,143,247)
20	Naseerabad	136,687,816	4,891,602,796	129,889,844	4,951,545,815	6,797,972	(59,943,019)
21	Panjgur	36,242,130	4,357,388,496	26,927,804	4,290,755,092	9,314,326	66,633,404
22	Turbat	108,783,022	7,729,812,038	109,059,547	7,454,385,056	(276,525)	275,426,982
23	Sibi	80,211,289	5,464,964,554	53,562,648	5,228,437,434	26,648,641	236,527,120
24	Harnai	15,632,169	1,534,566,306	15,542,097	1,523,983,779	90,072	10,582,527
25	Zhob-154 and Sherani-173	36,818,721	4,386,114,519	87,699,042	4,373,127,473	(50,880,321)	12,987,046
26	Killa Saifullah	27,058,693	3,293,197,296	253,974,939	3,208,880,721	(226,916,246)	84,316,575
27	Jhal magsi	33,952,440	1,971,470,804	41,202,013	1,665,715,743	(7,249,573)	305,755,061
28	Ziarat	14,637,236	2,229,806,670	11,884,618	2,158,447,534	2,752,618	71,359,136
29	Nushki	36,071,267	2,467,275,559	36,896,594	2,455,381,458	(825,327)	11,894,101
	TOTAL	3,060,976,193	,170,913,273	2,606,259,968	110,465,132,893	454,716,225	3,705,780,380

Annexure-1.4

Non-settlement of abstract draws - Rs. 330 million

S. No.	Token No.	Date	Department	Amount Rs.
1	441992	29.3.201	DG Agriculture Engineering,	119.285
2	446218	19.4.201	-do-	22.500
3	474165	21.6.201	-do-	2.550
4	473412	23.6.201	-do-	86.700
5	474266	21.6.201	-do-	1.700
6	473409	23.6.201	-do-	8.500
7	474700	29.6.201	-do-	71.400
8	473051	23.6.17	Deputy Commissioner, Quetta	1.260
9	474447	29.6.201	DG Agriculture Engineering	10.000
10	454336	25.5.201	Chief Pilot Office, Quetta	6.700
Total				330.595

*Annexure-1.5***Non-Submission of paid vouchers –Rs.219 million**

S. No.	Name of District	Period	Amount 2016-17	Amount 2015-16
1	Awaran	July 2016 to June 2017	16.495	20.562
2	Barkhan		0	0.323
3	Dhadar/Bolan	November 2016, February 2017 & May 2017	0.717	2.842
4	Dalbandin	July, August, November 2016, February and May 2017	3.292	1.240
5	DeraBugti	January, February, March and May 2017	16.769	0
6	Gwadar	October and December 2016	1.944	0
7	Harnai	December 2016	1.032	0
8	JhalMagsi	March 2017	0.691	0
9	Kalat	May 2017	0.027	0
10	Kharan	July 2016, February & June 2017	1.949	25.826
11	Kohlu	March 2017	0.358	0.421
12	Loralai	October to December 2016, February, March and June 2017	39.787	8.052
13	Musa Khel	--	0	2.297
14	Naseerabad	January 2017 to June 2017	52.506	0
15	Nushki	September 2016	0.386	4.919
16	Pishin	July 2016, January 2017 to March 2017	0.922	0
17	Panjgur	September 2016 , January 2017, April 2017 and May 2017	0.658	12.484
18	Kila Abdullah	September 2017	0.438	3.505
19	KilaSaifullah	October, December 2016, January, May and June 2017	16.540	0
20	Shirani	August 2016 to June 2017	21.424	1.922
21	Turbat	July 2016 to December 2016, February 2017 and May 2017	7.983	24.387
22	Washuk	July 2016 to June 2017	18.182	17.460
23	Zhob	August 2016 to June 2017	15.073	31.360
24	Ziarat	October 2016, February, March and June 2017	2.046	0
Total			219.219	157.601

Annexure-1.6

Excess reporting of expenditure under Assignment Accounts - Rs.188 million.

S. No.	Month	Amount Rs.
1	Jul-16	2,295,528
2	Aug-16	163,069,201
3	Sep-16	178,523,316
4	Oct-16	824,803,637
5	Nov-16	671,338,380
6	Dec-16	871,673,455
7	Jan-17	979,626,265
8	Feb-17	1,139,114,607
9	Mar-17	1,090,828,442
10	Apr-17	17,233,114
11	May-17	771,710,464
12	Jun-17	10,073,704,320
13	Extra days for payment	39,697,692
14	Extra days for payment	8,331,306
15	Extra days for payment	12,660,630
16	Extra days for payment	252,636
	Total	17,544,862,993
Source: Paid cheques received from State Bank of Pakistan and filed by TM Section of AG Balochistan.		
Pg91 FA		
	Receipt	Payment
G01191 - Assignment account cheques	17,711,392,516	17,733,024,378

Annexure-1.7

Expenditure in excess of the allotted budget Rs.11,776 million

Fund	Major head / programs	Original Budget Estimates	Revised Budget Estimates	Expenditure	Final Budget Balance
BC12101, BC13101	General Public Service	19,329,010,000	8,452,084,000	10,204,439,415	-1,752,355,415
BC12104, BC13104	Economic Affairs	21,239,565,000	27,740,595,000	32,463,581,710	-4,722,986,710
BC12105, BC13105	Environment Protection	15,236,497,000	5,008,677,000	5,139,622,080	-130,945,080
BC12106	Housing & Communities	3,467,759,000	5,403,152,000	9,390,427,469	-3,987,275,469
BC21014	Public Health Services	3,095,590,000	4,535,473,000	4,625,458,559	-89,985,559
BC21041	Secondary Education	28,932,218,000	31,683,337,000	32,715,966,244	-1,032,629,244
BC21032	Irrigation	1,822,554,000	2,209,192,000	2,269,310,517	-60,118,517
G TOTAL		93,123,193,000	85,032,510,000	96,808,805,994	-11,776,295,994

Source: Appropriation Accounts GoB for the year 2016-17.

Annexure-1.8

Savings not surrendered – Rs.15,713 million

Fund	Major head / programs	Original Budget Estimates	Revised Budget Estimates	Expenditure	Final Budget Balance
BC12103	Public order and safety affairs	467,788,000	1,300,251,000	1,238,842,563	61,408,437
BC12107, BC13107	Health	3,535,612,000	7,013,817,000	6,451,784,823	562,032,177
BC12108	Recreation, Culture & Religion	1,079,363,000	1,104,102,000	1,087,958,847	16,143,153
BC12109, BC13109	Education Affairs and Services	6,436,667,000	11,762,216,000	6,843,463,686	4,918,752,314
BC12110, BC13110	Social Protection	390,152,000	273,299,000	185,234,989	88,064,011
BC21001	General Administration voted	13,471,535,000	11,299,419,000	9,867,670,997	1,431,748,003
BC24001	General Administration charged	1,367,594,000	1,171,145,000	1,070,434,552	100,710,448
BC21002	Provincial Excise	733,579,000	659,462,000	591,304,968	68,157,032
BC21003	Stamps	32,653,000	52,079,000	41,110,843	10,968,157
BC21006	Pension	12,690,884,000	17,913,143,000	17,447,852,627	465,290,373
BC1400A	Debt Servicing and other obligations	1,205,272,000	1,499,067,000	1,499,067,048	-48
BC21007	Admin of Justice voted	1,659,280,000	1,473,460,000	1,370,643,938	102,816,062
BC24007	Admin of Justice charged	969,600,000	999,573,000	949,848,385	49,724,615
BC21008	Police	15,342,569,000	15,910,143,000	15,280,261,016	629,881,984
BC21047	Balochistan Constabulary	4,308,291,000	3,997,778,000	3,556,722,712	441,055,288
BC21009	Levies	6,826,578,000	6,419,182,000	5,772,307,732	646,874,268
BC21010	Jail and detention places	812,787,000	724,580,000	647,002,806	77,577,194
BC21011	Civil defense	103,435,000	90,012,000	89,742,172	269,828
BC21013	Civil works including estt. Charges	8,503,900,000	8,455,995,000	7,524,798,099	931,196,901
BC21015	Work Urban- B-WASA	815,344,000	1,529,344,000	1,529,343,800	200
BC21016	Education	13,701,931,000	8,406,716,000	6,787,387,079	1,619,328,921
BC21017	Archives	40,518,000	16,118,000	16,674,350	-556,350

Fund	Major head / programs	Original Budget Estimates	Revised Budget Estimates	Expenditure	Final Budget Balance
BC21018	Health	17,367,697,000	15,862,370,000	14,986,600,256	875,769,744
BC21019	Population welfare	832,163,000	687,173,000	676,421,219	10,751,781
BC21020	Manpower and labour	1,057,374,000	981,016,000	924,036,079	56,979,921
BC21021	Sports and recreation facilities	361,881,000	835,053,000	803,932,871	31,120,129
BC21022	Social security and social welfare	892,650,000	788,334,000	770,883,857	17,450,143
BC21023	Natural calamities and other disasters	3,065,000,000	1,087,500,000	816,236,625	271,263,375
BC21024	Auqaf	632,560,000	523,451,000	423,683,941	99,767,059
BC21025	Food	422,431,000	368,129,000	319,429,255	48,699,745
BC21026	Agriculture	7,428,693,000	6,558,071,000	6,492,867,201	65,203,799
BC21027	Land Revenue	174,450,000	169,343,000	138,401,872	30,941,128
BC21028	Animal Husbandry	3,105,400,000	2,300,907,000	2,239,231,722	61,675,278
BC21029	Forestry	1,086,253,000	894,353,000	826,657,659	67,695,341
BC21030	Fisheries	839,706,000	791,525,000	727,027,140	64,497,860
BC21031	Cooperation	125,043,000	105,448,000	98,299,507	7,148,493
BC21033	Rural Development	12,571,082,000	12,380,234,000	11,586,132,743	794,101,257
BC21034	Industries	1,186,251,000	865,524,000	781,002,391	84,521,609
BC21035	Stationery and printing	104,944,000	67,722,000	57,756,334	9,965,666
BC21036	Mineral resources	1,635,846,000	1,279,291,000	1,265,604,394	13,686,606
BC21038	Prosecution department	233,187,000	211,874,000	156,933,442	54,940,558
BC21039	Transport department	67,588,000	64,370,000	48,159,029	16,210,971
BC21043	Culture services	123,366,000	139,159,000	133,038,252	6,120,748
BC21046	Women development	104,396,000	64,511,000	58,744,876	5,766,124
BC21049	Energy department	14,345,895,000	13,294,255,000	12,557,774,810	736,480,190
BC21050	Information technology	300,525,000	208,711,000	189,231,852	19,479,148
BC21051	Environment control	260,021,000	197,493,000	156,142,550	41,350,450
	Total	162,819,734,000	162,796,718,000	147,083,687,909	15,713,030,091

Annexure 2.1**Overpayment due to allowing excess quantities - Rs.215.032 million****Executive Engineer, B&R Division-1 District Killa Saifullah****AIR Para-2 (A-1)****(Rs. in million)**

Stacked Quantity Cum	Compacted Quantity Admissible Cum	Compacted Quantity Paid Cum	Excess Cum	Rate /Cum (Rs.)	Amount
27850.98	18576.60	22958.00	4381.40	210.10	0.920
Add premium @ 8% below CSR					0.074
Total: -					0.994

AIR Para-3 (A-2)**(Rs. in million)**

S. No.	Name of Item	Quantity	Rate	Amount
01	Applying prime coat of approved quality (NSR)	53802 Sqm	33/Sqm	1.775
02	Providing and laying 50.0 mm (2") consolidated thickness of asphalt concrete (road mix) using bitumen 80/100 or 60/70 of any approved grade with premixed sand flushing.	53802 sqm	211.15/sqm	11.898
Add premium @ 48% above on item no. 02				5.711
Total				19.384

Executive Engineer-I, B&R Division, Lasbella at Hub

AIR Para-4 (A-3)

Construction of Black Topped Road at Hub & Bela PSDP-852

a. B/T Road Balochabad Hub (0.450-KM)

Sr. No.	Item of Work	M.B. & Page No.	Unit	Qty. in Estimate	Qty. Paid	Diff:	Rate Paid P.% (Rs)	Overpaid Amount	Prem. Amount	Total Overpaid Amount (Rs)
1	SI No. 21-19-ii	20, 32	cft	13288.05	43465	30176.95	594.95	179,538	41,294	220,831
2	SI No. 21-23-b	20,33	cft	8857.7	33326.7	24469	601.20	147,108	33,835	180,942
3	SI No. 21-19-iii	21, 30	cft	13288.05	19102.5	5814.45	1106.65	64,346	14,799	79,145
4	SI No. 21-25/a	21, 31	cft	8858.7	12735	3876.3	506.30	19,626	4,514	24,140
5	Prime Coat	22,31	Sqm	1645.95	2366.157	720.207	33 P. sqm	23,767	24,480	48,247
6	SI No. 21-31-a	22,32	Sft	17717.4	25470	7752.6	1661.55	128,813	132,678	261,491
Sub Total (A) Rs										814,796
b. B/T Road N-25 to Jangi Khan Goth Hub (1.4-KM)										
1	SI No. 31-21/c	36	cft	0	2520	2520	178.84	4,507	4,642	9,149
2	SI No. 54/e+	37	cft	0	680	680	4626.35	31,459	32,403	63,862
3	SI No. 56/b+ 5-42/d	37	cft	0	390	390	6631.51	25,863	26,639	52,502
4	SI No. 21-12/a	37	cft	0	520	520	590.15	3,069	706	3,775
5	SI No. 21-23/a	22, 31	cft	0	520	520	500.50	2,603	599	3,201
Sub Total (B) Rs										132,489
c. B/T Road Rind Mohalla Allaabad Hub (0.521-KM)										
1	Prime Coat	38	Sqm	313.54	924.726	611.186	33 P. sqm	20,169	20,774	40,943
2	SI No. 21-31-a	38	Sft	3375	9954	6579	1661.55P. %	109,313	112,593	221,906
Sub Total (C) Rs										262,849
(A+B+C) Grand Total Rs 1,210,134/-										

AIR Para-5 (A-4)

A. Construction of Black Topped Road from Goth Lamam (Imam) Dad to Kotera Durji District Lasbella											
Sr. No.	Item of Work	M.B. & Page No.	Cheque No. & Dt:	Unit	Qty. in Estimate	Qty. Paid	Diff:	Rate Paid	Overpaid Amount	Prem. Amount	Total Overpaid Amount (Rs)
1	SI No. 21-1/c	36	0579/ 587823, dt: 14.6.16	Cum	24525	30404.495	5879.495	44.7	262,813	60,447	323,261
2	SI No. 21-6/a	36		Cum	33599.14	43311.739	9712.599	60.75	590,040	135,709	725,750
3	SI No. 21-9	36		Cum	33599.14	43311.739	9712.599	91.75	891,131	204,960	1,096,091
4	SI No. 5-4/e + 5-42/e	37		Cum	127.772	235.495	107.723	1752.6	188,795	194,459	383,255
Sub Total (A) Rs											2,528,357
B. "Construction of Black Topped Road Haji Chatta Rind Goth Sakran District Lasbella PSDP-851"											
1	SI No.21-19/ii	22	05079/ 507847, dt: 27.6.16	cft	92422.5	115852.75	23430.25	594.95	139,398	32,062	171,460
2	SI No.21-23-b	22		cft	61615	80182.5	18567.5	601.20	111,628	25,674	137,302
3	SI No.21-19-iii	23		cft	92422.5	107010	14587.5	1106.65	161,433	37,129	198,562
4	Primecoat	23		Sqm	11448.07	13254.95	1806.88	33	59,627	61,416	121,043
5	SI No. 21-31/a			Sft	123230	142680	19450	1661.55	323,171	332,867	656,038
Sub Total (B) Rs											1,284,405
C. "Construction of Black Topped Road from Shahidi Road to Laloo musaGoth PSDP-841(2)"											
1	SI No. 3-21/d	12	05079/ 507824, dt: 14.6.16	Cum	0	54.906	54.906	121.05	6,646	6,846	13,492
2	SI No. 5-6/c+5-42/e	13		Cum	0	18.302	18.302	2078.4	38,039	39,180	77,219
3	SI No. 5-6/a+5-42/c	13		Cum	0	28.851	28.851	2323	67,021	69,031	136,052
4	SI No. 25-1/bvi+25-2/vii	13		Rm	0	43.89	43.89	1311.35	57,555	59,282	116,837
5	SI No. 5-9/c+ 5-42/c+5-9/h	13		Cum	0	43.607	43.607	2932.4	127,873	131,709	259,583
6	SI No. 5-16/a+5-42/c	13		Cum	0	2.052	2.052	4635.4	9,512	9,797	19,309
Sub Total (C) Rs											622,492
Grand Total (A+B+C) Rs											4,435,254

AIR Para-7 (A-5)

Sr. #	Name of Work	M.B. & Page No.	Quantity Paid	Unit	Compacted Quantity Payable After Deducting Shrinkage @ 4% (Col: 3x15%)	Rate (Rs)	Amount (Col: 5x6) (Rs)	Prem. (Col: 7x8) (Rs)	Total Amount (Col: 7+8) (Rs)
1	2	3	4	5	6	7	8	9	
1	“Rehab./ flood damages on Hub Dureji Road in PB-45 PSDP-316	LPD- 404 -III, P/188	496384.44	Cum	19855.378 -205.788 = 19649.6	91.75 P. Cum	1,802,850	5% below Rs 266,186	1,712,707
2	C/o B/T Road from Goth Lamam (Imam) Dad to Kotera Durji District Lasbella	Nil, P/ 36	43311.739	Cum	1732.47	91.75 P. Cum	158,954	23% Above Rs 36,559	195,513
3	C/o B/T Road Haji Chatta Rind Goth Sakran District Lasbella PSDP-851	Nil, P/ 21-24	60877.35	Cft	2435.094	259.8 P.% cft	6,326	23% Above Rs 1,455	7,781
4	Construction of Black Topped Road From Shahidi Road to Laloo Musa Winder PSDP-841	Nil, P/ 1, 11	6714.241	Cum	268.570	91.75 P. Cum	24,641	23% Above Rs 5,668	30,309
Total Overpayment Rs.									1,946,319

Executive Engineer, B&R-1Division, Turbat

AIR Para 2 (A-6)

S.No	Quantity Paid (Cft).	Quantity Payable Cft.	Difference Cft.	Rate Per % Cft.	Amount
1	16,925.50	13,836.60	3,088.90	342.82	1,058,937
Total					1,058,937
Add: premium @ 109.85 % above CSR 1998.					1,163,242
Grand Total					2,222,179

AIR Para 6 (A-7)

S. No	Item	Stacked Quantity	Compacted Quantity Admissible	Compacted Quantity Paid	Excess	Rate	Amount (Rs)
1	Supplying and stacking screened bajri/shingle Etc SI No. 21-19/iii.	1,200	799.92	1,200.00	400.08	390.80	156,351
	Laying and spreading graded Aggregate (Stone Ballast) Base Courseetc SI No. 21-25/a.	1,193	795.25	1,193.00	397.75	178.80	71,117
Total							227,468
Add: premium @ 32.85 % above CSR 1998.							74,723
Grand Total							302,192

**Executive Engineer, B&R-II Division, Turbat
AIR Para 2 (A-8)**

Name of Work	Quantity Paid in Ton.	Quantity Payable in Ton.	Difference in Ton.	Rate Per Ton	Amount
Construction of Examination Hall for Government Girls College at Turbat.	34.207	33.428	0.779	36,700.71	28,589.85
Add: premium @ 209.70 % above CSR 1998.					59,952.92
Total -A					88,542.78
Construction of Examination Hall for Government Boys Atta Shad	34.207	33.428	0.779	36,700.71	28,589.85

Name of Work	Quantity Paid in Ton.	Quantity Payable in Ton.	Difference in Ton.	Rate Per Ton	Amount
Degree College at Turbat.					
Total					28,589.85
Add: premium @ 209.70 % above CSR 1998.					59,938.63
Total-B					88,528.48
Grand Total A&B					177,071.26

AIR Para 4 (A-9)

Name of item	Approved Quantity in Pc-1	Quantity Paid in Cft.	Excess Quantity	Rate %Cft	Amount
P/L 1:3:6 Cement Concrete using Crush Stone 19mm and down gauge in Block Masonry . Uner S.I No.(9-7/d-ii+5-42/d)	1,777	4,596.5	-2,819.5	6,211.71	-175,139.16
Sub-Total					-175,139.16
Add Premium 109.70% above on CSR 1998					-192,127.66
Total Amount					-367,266.82

The Executive Engineer B&R Division-II Quetta

AIR Para 4 (A-10)

Item of work	Estimated Qty Ton	Qty paid Ton	Difference Ton	Rate per Ton (Rs.)	Amount (Rs.)
P/F steel reinforcement for all kind of RCC work Si.No.5-40/a	3.674	58.80	55.126	34059.11	1,877,542
Above 119%					2,234,276
Total					4,111,818

AIR Para 6 (A-11)

Item of work	Estimated Qty sqft	Qty paid sqft	Diff Sqft	Rate per sqft	Amount Rs.	Rate Paid Rs.	Rate Payable	Diff	Amount	Total Recoverable
1	2	3	4	5	6	7	8	9 (7-8)	10 (3 x 9)	(6+10)
P/L Tuff Tiles NSR	2014.42	5592.60	3778.18	130	465,163	130	120	10	55,926	521089

**Executive Engineer, B&R Division II, Kharan
AIR Para 1 (A-12)**

(Rs. in million)

Item of Work	SI No	Length	Breath	Depth	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
Pitrun gravel	21-19 ii	162.154	3.95	0.15	96.076	210.1	0.020
Laying of Pitrun gravel	21-23/b	162.154	3.95	0.15	96.076	212.3	0.020
Stone Ballast	21-15	162.154	3.65	0.23	136.128	336.8	0.046
Laying of Stone Ballast	21-25	162.154	3.65	0.15	88.779	162.5	0.014
Murum 25% of Laying Stone Ballast	21-20				22.195	458.5	0.010
Prime Coat	NSR	134.722	3.65		491.735	33.00	0.016
Premix carpeting (Causeway 442 meter)	21-31/b	134.722	3.65		491.735	221.15	0.109
Total							0.236
Add premium on sub base Rs.0.111 @ 29.94% above							0.033
Add Premium on premix carpeting Rs.0.125 @ 109.90% above							0.137
Grand Total							0.406

Executive Engineer, B&R Division-I, Gwadar

AIR Para 4 (A-13)

(Rs. in million)

Quantity Paid Sqm	Quantity Payable Sqm (PC-I)	Diff Sqm	Rate	Amount
192000	157440	34560	20.95	0.724
Add 7% premium				0.051
Total				0.775

L	No.	Total Length	Width	Quantity Sqm
16	1000	16000	9.84	157440

Project Director, Omani Grant Gwadar

AIR Para 2 (A-14)

(Rs. in million)

Quantity Paid Sqm	Quantity Payable Sqm (PC-I)	Diff Sqm	Rate (Rs.)	Amount (Rs.)
184636	147600	37036	16.5	0.611

L	No.	Total Length	Width	Quantity Sqm
15	1000	15000	9.84	147600

Executive Engineer, E&M Workshop Division, Khuzdar

AIR Para 10 (A-15)

(Rs. in million)

Item of Work	SI. No	Length	Breath	Depth	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
Earthwork + Compaction	21-6+21-9	392.58	5.79	1.027	2334.422	152.50	0.356
Pitrun gravel	21-19 ii	392.58	3.65	0.23	831.595	210.10	0.175
Laying of Pitrun gravel	21-23/b	392.58	3.65	0.15	542.345	212.30	0.115
Stone Ballast	21-15	392.58	3.65	0.23	831.595	328.80	0.273
Laying of Stone Ballast	21-25	392.58	3.65	0.15	542.345	162.50	0.088
Murum 25% of Laying Stone Ballast	21-20				135.5863	458.50	0.062
Total							1.979

AIR Para 11 (A-16)

(Rs. in million)

S. No.	Item of Work	Quantities Paid (Cum/Sqm)	Quantities Payable (Cum/Sqm)	Difference	Rate Per Cum (Rs.)	Amount (Rs.)
1.	S/S Hand broken Stone Ballast SI.No.21-15(c)	2747.04	1401.85	1345.19	325.80	0.438
2.	Laying hand broken stone Ballast SI. No.21-25	1806.67	926.44	880.232	162.50	0.143
3.	Supplying and stacking Murum SI.No.21-20	451.668	231.61	220.058	458.50	0.101
4.	Prime Coat	11581	6095	5486	33.00	0.181
5.	Premix carpeting SI. No.21-31(a)	11581	6095	5486	178.85	0.981
Total						1.844
Add 25% Premium on earthwork and 108% above on Bitumen						1.446
Grand Total						3.290

**Maintenance Division I, Quetta
AIR Para 1 (A-17)**

(Rs. in million)

S. No.	Name of work	Quantity paid (Cft)	Rate paid (Rs. Cft)	Rate payable (Rs. Cft)	Difference	Total (Rs.)
1	Dismantling of PCC 1:2:4 on floor	8400	1804.73	747.68	1057.05	0.089
Premium 99.90 %						0.089
Total:						0.178

AIR Para 2 (A-18)

(Rs. in million)

S. No.	Name of work	Quantity paid (Cft)	Quantity payable (Cft)	Difference	Rate paid (Rs. Cft)	Total (Rs.)
1	Providing and laying 1:2:4 in situ cement concrete using crushed stone $\frac{3}{4}$ and down gauge in foundation i/c formwork and its removal compacting and curing	39526.67	38364.96	1161.71	7994	0.093
Premium 97.20 %						0.090
Total:						0.183

**Executive Engineer, Project Division-1, Quetta
AIR Para 10 (A-19)**

(Rs. in million)

S. No	Description	Quantity Paid Ton	Quantity Payable Ton	Excess Quantity Paid Ton	Rate Paid	Amount
1	P/F/Laying deformed bar tor bar steel reinforcement GF SI No. 5-40	260.260	85.803	198.567	36,700.71	6.403
2	P/F/Laying deformed bar tor bar steel reinforcement FF	143.010	72.110	70.900	37,052.93	2.627

S. No	Description	Quantity Paid Ton	Quantity Payable Ton	Excess Quantity Paid Ton	Rate Paid	Amount
3	P/F/Laying deformed bar tor bar steel reinforcement SF SI No. 5-40	142.970	79.983	62.987	37,336.30	2.352
Total						11.381
Add premium @ 199.98% above CSR 1998						22.761
G Total						34.142

**Executive Engineer, B&R Division-I, Chagai
AIR Para 7 (A-20)**

(Rs. in million)

S. No.	Item of work	Quantity Paid	Quantity Payable	Difference	Rate	Amount
1	Excavation SI No.3-21	267.32	66.67	200.65	63.15	0.013
2	P/L 1:4:8 SI No.5-4(e)	8.653	2.16	6.493	1633.75	0.011
3	PL 1:3:6 5-6/b	66.256	16.56	49.696	2226	0.111
4	Pitrun gravel 21-19ii + 21-23/b	84.48	21.01	63.47	422.4	0.027
5	PL 1:4:8 SI No.21-43	28.58	7.07	21.51	1958.52	0.042
6	Top Slap 1:2:4 21-37(a)	316.8	79.24	237.56	241.9	0.057
Total						0.260
Add Premium 111% above						0.289
Grand Total						0.549

AIR Para 8 (A-21)

(Rs. in million)

S.No	Item of Work	Quantity Paid	Quantity Payable	Difference	Rate (Rs.)	Amount (Rs.)
1	Prime Coat (Sqm)	49050	48370	680	33	0.023

2.	Premix carpeting (Sqm)	49050	48370	680	178	0.121
3.	Making earthen embankment (Cum)	3575	2190	1385	163	0.226
						0.370
Premium 31% above on S.No 3						0.0070
Premium 111% above						0.385
Grand Total						0.762

**Executive Engineer, Project Division-II, Quetta
AIR Para 3 (A-22)**

(Rs. in million)

S No.	Item of work as per BOQ	Quantity payable (Ton)	Quantity paid (Ton)	Difference (Ton)	Rate paid (Rs.)	Amount
1.	Providing, fabricating and laying mild steel reinforcement	55.102	114.930	59.828	36700.71	2.196
Add Premium @ 199.95% above						4.390
Total						6.586

**Executive Engineer, B&R E&M Workshop Division Quetta
AIR Para 1 (A-23)**

Quantity of earth work be deduction Cum	Rate P. Cum Rs.	Amount
4803.18 Cum	213.60	1,025,959
Add 3% above		30,779
		1,056,738

AIR Para 6 (A-24)**(Rs. in million)**

Item of work	Estimated Qty	Qty paid	Difference	Rate	Amount
Making Earth work embankment’ under Si No.21-6/a +21-9+1-5	542027.70 cum	854916.51 cum	312288.81 cum	213.60 com	66.705
Less 5% below					3.335
Total A					63.370
P/F steel reinforcement for all kind of RCC work Si.No.5-40/a+h+i	64.347 ton	350.691 ton	286.344 ton	36700.71 ton	10.509
Above 123%					12.926
Total B					23.435
Total					96.805

Executive Engineer-II, Provincial B&R District, Killa Abdullah**AIR Para 1 (A-25)****(Rs. in million)**

Quantity Paid	Quantity Payable	Excess Quantity Paid	Rate Paid (Rs.)	Amount
7177.50	5002.50	2175.00	245.00	0.533
Total				0.533

AIR Para 10 (A-26)**(Rs. in million)**

Quantity Paid Kg	Quantity Payable Kg	Excess Quantity Paid Kg	Rate Paid Per Kg (Rs.)	Amount
2842.50	1115.25	1727.250	93.90	0.162
Add Premium @ 103%				0.167
Total				0.329

Executive Engineer, B&R Division-I, Washuk**AIR Para 5 (A-27)**

Item of work	Quantity Allowed (Cum)	Quantity Paid (Cum)	Difference (Cum)	Rate (Rs.)	Amount
P/L 1:4:8 cement concrete using shingle or bajri	0.993	124.13	123.137	1633.80	0.201
Add Premium @ 110%					0.221
Total					0.422

Executive Engineer, B&R Division-I, Zhob
AIR Para 8 (A-28)

(Rs. in million)

S/S stone blast Quantity (Cft)	Quantity layed and Compacted (Cft)	Layed Quantity as per compaction factor (Cft)	Idle Quantity (Cft)	Rate paid %(Cft)	Amount
1	2	3	4	5	6
1,422,544	142,680	213,913 (142680/0.667)	1,208,631	922.60	11.150
Add 07 % premium					0.780
Total Advance Payment					11.930

Executive Engineer-I, B&R Division, Kohlu
AIR Para 5 (A-29)

A. Const: of B/ Top Road from City School to Gardawag at Kohlu, M/s Sham Sher Ali G/c											
Sr. No.	Item of Work	M.B. & Page No.	Cheque No. & Dt:	Unit	Qty. Paid	Rate Paid	Rate Due	Diff:	Overpaid Amount	Prem. Amount	Total Overpaid Amount (Rs)
1	SI No. 3-21-d	14	2 nd R/Bill	Cum	3672.260	181	121.05	59.95	220,152	27%	279,593
B. Const: of Multipurpose Hall for Govt. High School Killi Ghulam Haider at Kohlu, M/s Ismail Zehri G/c											
2	5-4e+5-42e	1		Cft	1579.86	7071.42%	4963%	2108.42%	33,310	36,641	69,951
Grand Total (A+B+C) Rs											349,544

Sr. No.	Name of Work	Contractor	M.B. No	Unit	Qty.	Rate Paid	Rate Admissible (Rs)	Diff: (Rs)	Amount (Rs)	Add: Prem.	Overpaid Amount (Rs)
1	C/o Multi-purpose Hall for Govt. High School Killi Ghulam Haider	M/s Ismail Zehri G/C	KPD -1	Ton.	5.836	36009.11	34059.11	1950	11,380	210%	35,278
2	C/o 5 Addl: C/Room & B/ Wall GMS Killi Haji Murad Khan at Kohlu		KPD -7	Ton.	18.085	36040.31	34059.11	1981.2	35,830	210%	111,073
3	Up-Gradation of GBPS into Middle Level Killi Ahmed Noor Tamboo Kohlu	M/s Ahmed Nawaz G/c	KPD -	Ton.	6.715	36040.31	34059.11	1981.2	13304	210%	41,242
Total Rs											187,593

Executive Engineer B&R-I, Division, Sibi

AIR Para 4 (A-30)

S.No	Description	Qty Allowed Tons	Qty Paid	Diff	Rate	Amount
1	P/F and Laying cutting deformed bar in all kind work 5-40a	43.558	48.739	5.181	36,700	190,143
Add 202.80%						385,609
Total:-						575,752

Executive Engineer, B&R Division-II, Washuk

AIR Para 1 (A-31)

(Rs. in million)

Item of work	Estimated Qty (Ton)	Qty paid (Ton)	Difference (Ton)	Rate per Ton (Rs.)	Amount
P/F steel reinforcement for all kind of RCC work Si.No.5-40	4.809	84.986	80.177	36040.31	2.890
Add Premium @ 210%					6.069
Total					8.959

B&R Division Sohbat Pur

AIR Para 3 (A-32)

S.No	Item of Work	Qty paid Sft	Qty payable	Diff	Rate	Amount
1	P/L premix asphalt	19676	15960	3716	1661.55	61743
Add Premium 108.53 %						67010
Total:						128753

B&R I Division, Jafferabad
AIR Para 4 (A-33)

(Rs.in million)

S.No	Item of work	Quantity in PC-I	Quantity in bill ton	Difference ton	Rate (Rs.)	Amount
1.	P/L 50mm consolidated thickness of asphalt concrete using bitumen	85,280	91,600	6320	2054.	0.130
Add premium 108 .28 %						0.140
Total						0.270

XEN-I B&R Loralai
AIR Para 3 (A-34)

(Rs. in million)

Item of Work	SI No	Length	Breath	Depth	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
Earthwork +Compaction	21-6+21-9	378.6	5.79	1.027	2251.281	152.50	0.343
Pitrun gravel	21-19 ii	378.6	3.65	0.23	831.595	210.10	0.175
Laying of Pitrun gravel	21-23/b	378.6	3.65	0.15	542.345	212.30	0.115
Stone Ballast	21-15	378.6	3.65	0.23	831.595	328.80	0.273
Laying of Stone Ballast	21-25	378.6	3.65	0.15	542.345	162.50	0.088
Murum 25% of Laying Stone Ballast	21-20				135.5863	458.50	0.062
Total							1.979
Add Premium on earthwork 7.95% above							0.057
Grand Total							2.036

City Development Project Turbat
AIR Para 5 (A-35)

S.No.	Item of work	Excess Quantity	Rate (Rs.)	Amount (Rs.)
1	Prime coat	1371.5	48/cum	65,832
2	P & L 2" thick hot mix bituminous	137.15	28500/ cum	3,908,775
Total:				3,974,607

Shirani Town Project
AIR Para 6 (A-36)

Item of work	Actual Quantity (Tonne)	Quantity paid after cutting in MB (Tonne)	Quantity Over Paid (Tonne)	Rate per Tonne	Amount
Providing, fabricating, laying of tor steel in all kind of RCC work.....' under Si No.5-40a+h	70.385	76.171	5.786	35472.75	205,245
Add premium @ 128% above					262,714
Total					467,959

B&R-I Killa Abdullah
AIR Para 17 (A-37)

(Rs. in million)

Quantity Stacked Cft	Compacted Quantity Cft	Quantity Paid @ Stacked Quantity Cft	Quantity to be Paid @ 20% of Compacted Quantity Cft	Excess Quantity Paid Cft	Rate (Rs.)	Amount
864046	619300	237883.2	123860	114023.2	1,298.35	1.480
Add Premium @ 22.98%						0.340
G Total						1.821

Annexure 2.2

Overpayment due to allowing inadmissible items of work - Rs.131.141 million

XEN B&R-I, Killa Saifullah

AIR Para No. 4 (L-1)

S. No.	Description	Quantity paid (Sqm)	Rate paid (Rs.)	Amount (Rs.)
1	Portion from Km 2.400 to 3.200	19205.10	152.50	2,928,778
Less premium @ 7.00% below CSR, 1998				(205014)
Total				2,723,764

XEN B&R, I, Khuzdar

AIR Para No. 1 (L-2)

(Rs. in million)

S. No.	Name of work / Contractor	MB No.	Description	Quantity (Cft)	Rate Per% Cft (Rs.)	Amount (Rs.)
1.	(Extension of Badri Road New Length 3. Km), M/s Saeed Ahmed Qualandrani.	1/17/2015-16	Pitrun Gravel SI No.21-19ii	367200	594.95	2.184
			Laying pitrun gravel, 21-23/b	142723.5	601.20	0.858
2.	BT Road from Kanta to Main Road Harrambo Cross Nal District Khuzdar, Length 1.3 Km, Mohammad Bakhsh	1/13/2015-16	Pitrun Gravel SI No.21-19ii	57024	594.95	0.339
			Laying pitrun gravel, 21-23/b	41587	601.20	0.250
Total						3.631
Add 285 above Premium						1.016
Grand Total						4.647

AIR Para No. 2 (L-)

Item of work	Quantity	Rate (Rs.)	Amount (Rs.)
Prime Coat (NSR) Record Entry (50x100x3.66)	18300	33 Sqm	1.257
Providing and laying hot mix bituminous concrete in road pavement laid with mechanical paver ...etc SI.No.21-35(c). Record Entry (50x100x3.281x12)	196860	2221.30 %Sft	4.373
Total			5.630
Add Premium 108% above			6.080
Net.			11.71

XEN B&R, II, Turbat**AIR Para No. 3 (L-3)**

Item of Work	Quantity Paid (Cft)	Rate Paid in cft (Rs)	Amount
P/L 1:3: 6 situ cement concrete using extra crushed stone 3/4 and down gauge in found (5-6/b+5-42d).	2464.88	6,631.51	163,458.76
Total			163,458.76
Add: premium @ 109.70 % above CSR 1998.			179,314.26
Sub-Total			342,773.03

XEN B&R Division I, Quetta**AIR Para No. 2 (L-4)**

Item of Work	Qty Paid Sft	Rate p%sft	Amount
Clearing & grabbing of Surface.....” under Si No.21-9/h	262800	118.90	312,469
Add 21.50 % Above			67,181
Total			379,650

AIR Para No. 5

Item of Work	Qty Paid cft	Rate p%cft	Amount
Earth work for Embankment 2x160x140x4.43 (Si. 21-4)	198464	202.45	401,790
Total			401,790

XEN Maintenance Div III, Quetta**AIR Para No. 1 (L-5)**

Description	Quantity Paid (Cft)	Rate Per %Cft (Rs.)	Amount (Rs. in million)
Dismantling cement concrete plain 1:2:4 & richer mixes	34522.13	2031.67	0.701
Add Premium @ 242% above			1.697
Total			2.398

PD Omni Grant**AIR Para No. 3 (L-6)****(Rs. in million)**

Item of work	Quantity Sqm	Rate (Rs.)	Amount (Rs.)
Compaction of natural ground	184636	12.5	2.308

XEN E&M WorkShop Khuzdar**AIR Para No. 12 (L-7)****(Rs. in million)**

S. No.	Item of Work	Quantities Paid (Cum)	Rate Per Cum (Rs.)	Amount (Rs.)
1.	S / S pitrun gravel SI No.21-19(ii)	2747.04	210.10	0.577
2.	Laying pitrun gravel SI No.21-23(b)	1806.67	212.30	0.383
Total				0.960
Add Premium 28% above				0.269
Grand Total				1.229

XEN Project Division I, Quetta

AIR Para No. 6 (L-8)

(Rs. in million)

Quantity Paid Cum	Rate Paid	Amount
25325.83	53.65	1.359
Add premium @ 4% above CSR 1998		0.054
G Total		1.413

XEN Project Division II, Quetta

AIR Para No. 8 (L-9)

(Rs. in million)

Item of work	Quantity (Cft)	Rate (Rs.)	Amount (Rs.)
PL 1:4:8 Cement Concrete SI No.21-43(a) + 5-42(c)	11549	5881.80	0.679
Add Premium @ 99.90% above			0.679
Total			1.358

XEN, B&R E&M W/Shop Quetta

AIR Para No. 5 (L-10)

Item of Work	Qty Paid cum	Rate per cum	Amount
Making Earth work embankment’ under Si No.21-6 +21-9	217763.62262800	152.50	33.209
Less 5 % below			1.660
Total			31.548

XEN B&R I, Mastung

AIR Para No. 2 (L-11)

Quantity (Cft)	Rate Per% Cft (Rs.)	Amount (Rs. in million)
3,888	5,881.80	0.229
Add Premium @ 42.99%		0.098
Total		0.327

AIR Para No. 6

S. No.	Description	Quantity (Cft)	Rate Per %Cft (Rs.)	Amount (Rs. in million)
1.	P/S Pitrun Gravel SI No.21-19ii	674,450.57	594.95	4.013
2.	Laying pitrun gravel, 21-23/b	490,509	601.20	2.949
Total				6.962
Add Premium @ 42.99%				2.993
Grand Total				9.955

XEN B&R I, Washuk
AIR Para No. 7 (L-12)

Item of Work	Quantity (Cft)	Rate p %Cft (Rs.)	Amount (Rs. in million)
Providing and laying 1:4:8 cement concrete block masonry using graded screened bajri	4252.65	6058.50	0.258
Add Premium @ 110%			0.284
Total			0.542

XEN B&R I, Jaffarabad
AIR Para No. 6 (L-13)

S. No	Item of work	Qty Paid	Rate	Amount (Rs.)
1	P/L situ cement concrete 1;2:4 using crashed stone 199mm and down gauge in foundation	1382	7994	110,504
2	P/L situ cement concrete in column, walls and pairs	91972	9841.71	90,536
3	P/L 1:2:4 cement concrete using shingle or begri 19mm and down gauge in slab	795	10478.99	83,353
Sub Total:				284,393
Add premium 105.53 %				300,120
Total:				584,513

XEN B&R I, Bolan
AIR Para No. 4 (L-14)

Item	Quantity	Rate (Rs.)	Amount (Rs.)
Surface Dressing in once Coat	139466	62.95	8.779
Add Premium 50% above			4.390
Total			13.169

PD, Kohlu Development Package
AIR Para No. 3 (L-15)

Work Scheme	Contractor	MB & Page #	Description	Qty. (Cft)	Rate Per % Cft	Add Prem. (above)	Amount (Rs.)
C/o By Pass Road (Dual Carriage Way Km 00 to Km 2.5)	M/s Progressive Const: Co.	MB-78, P-78-79	Laying Pitrun gravel in Sub base or base course stacked at site of any thickness to required grade Sl No.21-31-b	3150	1196.15	7%	424,280
C/o By Pass Road (Dual Carriage Way Km 2.5 to Km 5)	M/s Mir Ghulam Mustafa G/c	6 th R/ Bill		96600	601.2	7%	621,412
Total Rs.							1,045,692

XEN B&R I, Killa Abdullah
AIR Para No. 3 (L-16)

(Rs. in million)

S. No.	Name of Work	Name of Contractor	Quantity Paid	Rate Paid	Rate Payable	Excess Rate Paid	Amount
1	Re-Carpeting of Toot Adda to Saleh Thana Road 14 Km	M/s MAK Construction Co	3184.20 Cum	422.40	162.85	259.55	0.826
2	Improvement / Widening of Road from NHA to Zara Bund to Tabina Cross 12 Km	M/s Haji Mohammad Azeem	14932.80 Cum	422.40	162.85	259.55	3.876
3	Roghani Road Chaman 29.50 km	M/s M. M. Karim & Brother	1320134.40 Cft	594.95	202.45	392.50	5.182
			1015488.00 Cft	601.20	259.80	341.40	3.467
Total							13.351
Add Premium @ 23%							3.071
G Total							16.421

AIR Para No. 5**(Rs. in million)**

Quantity Cum	Rate Paid (Rs.)	Amount (Rs.)
13951.76	62.60	0.873
Add Premium @ 22.70%		0.198
G Total		1.072

AIR Para No. 9**(Rs. in million)**

S. No.	Name of Work	Name of Contractor	Quantity Sqm	Rate Paid (Rs.)	Amount (Rs.)
1	BT Road from Boghra to NHA, Purana Chaman to Sanzala 25 Km	M/s Sohbat Khan	97500	8.15	0.795
2	Roghani Road Chaman 29.50 km	M/s M. M. Karim & Brother	2245748	75.70	1.700
Total					2.495
Add Premium @ 22.50%					0.561
G Total					3.056

AIR Para No. 14**(Rs. in million)**

S. No.	Item of work	Quantity Paid Cum	Rate (Rs.)	Amount
1	Excavation or cutting in hard rock but blasting is prohibited SI No. 3-12/ii-b	36838.51	416.50	15.343
2	Excavation or cutting in hard rock but blasting is prohibited SI No. 3-12/ii-a	10340.83	304.35	3.147
3	Excavation or cutting in shingle gravel SI No.21-1/c	26943.8	53.65	1.446
Total: -				19.936
Add Premium @ 22.98% Above on CSR 1998				4.581
G Total: -				24.517

Annexure 2.3

**Over payment due to allowing incorrect rate - Rs. 101.694 million
Project Director, Improvement of Quetta City Roads Project, Quetta**

AIR Para No. 4 (K-1)

S No.	Name Of Item	Rate Payable (Rs.)	Rate Paid (Rs.)	Difference (Rs.)	Quantity Paid	Amount (Rs.)	Add Escalation @10%	Total (Rs.)
1.	P/L of Cement Concrete 6000 Psi using 19 mm (3/4") and down guage in crush stone, in top slabs of the required thickness as shown on drawings, cast in panels using forms and batch plant at a centralized yard including curing. (Top Slab)	14244.25 Per Cu.m	14489.14 Per Cu.m	244.89	1178.955 Cu.m	288714	28871	259843
2	P/L of Cement Concrete 4000 Psi using 19 mm (3/4") and down guage in crush stone, in precast u shape of the required thickness using from and batching plants as specified	11438.51 Per Cu.m	11500 Per Cu.m	61.49	525.92 Cu.m	32338	0	32338
Grand Total								292181

**XEN B&R, II, Turbat
AIR Para No. 1 (K-2)**

Name of Work	Quantity Paid in Ton.	Rate Paid (Rs)	Rate Payable (Rs)	Rate Difference (Rs)	Amount (Rs)
Construction of Examination Hall for Govt: Grils College Turbat	34.207	36,700.71	34,059.11	2,641.60	90,361
Total					90,361
Add: premium @ 209.70 % above CSR 1998.					189,487.46
Sub-Total					279,849

Name of Work	Quantity Paid in Ton.	Rate Paid (Rs)	Rate Payable (Rs)	Rate Difference (Rs)	Amount (Rs)
Construction of Main Building Elementary College Turbat	149.387	36700.71	34059.11	2,641.60	394,621
Total					394,621
Add: premium @ 209.70 % above CSR 1998.					827,520.24
Sub-Total					1,222,141
Grand Total					1,501,990

**XEN Maintenance Div III, Quetta
AIR Para No. 2 (K-3)**

S. No.	Name of work / Contractor	Quantity Paid (Cft)	Rate Paid Per% Cft (Rs.)	Rate Payable Per% Cft (Rs.)	Difference (Rs.)	Amount (Rs. in million)
1.	Spraying anti-termite liquid Hepta color or equivalent mixed with water	46006.71	390	3.90	386.100	0.178
Add Premium @ 242% above						0.430
Total						0.608

AIR Para No. 3

S. No.	Item of work	Quantity Paid (Cft)	Rate Paid Per% Cft (Rs.)	Rate Payable Per% Cft (Rs.)	Difference (Rs.)	Amount (Rs. in million)
1.	Providing and laying first class solid burnt brick masonry	5037.96	7782.60	5298.30	2484.30	0.125
Add Premium @ 99.96% above						0.125
Total						0.250

XEN B&R Division I Chagai
AIR Para No. 5 (K-4)

Name of Work	Contract or Name	MB No/ Page No.	Cheque No./Date	Qty in Tons	Rate paid Per ton Rs.	Rate payable Per ton Rs.	Difference Per ton Rs.	Amount Rs.
Construction of Rest House Area at RCD Highway	M/s Haji Abdul Rauf Brothers, G/c	14/EE-II/2015-15/ 25 to 33	505643/0 5057, 27.06.20 16	69.569	36700.7	36043.31	657	45708
Add premium @ 201%								91873
Sub Total-I								137581
Construction Circuit House at Dalbandin,	M/s Abdullah Jan GC	02/EE-II/2015-15/ 75 to 108	505638/0 5057, 16.06.20 16	42.685	36700.7	36043.31	657	28045
Add premium @ 208%								58332
Sub Total-II								86377
Grand Total								223958

XEN-I B&R Awaran
AIR Para No. 6 (K-5)

Scheme	Contractor	M.B. & Page No.	Unit	Qty.	Rate Paid	Rate Admissible (Rs)	Diff: (Rs)	Amount (Rs)	Prem.	Overpaid Amount (Rs)
Completion of Jahoo Inter College District Awaran	M/s Muh. Khan Khilji & Brothers G/c	APD-15, Pages-7-8, 13, 18-22, 25-26, 30-31, 33-34, 6369-70	Ton.	57.94	36700.31	34059.11	2641.2	153,031	213% Above	478,987
Up-grad. of CD into BHU at Malar	M/s Kolwah Constt: Co. G/C	APD-12, Pages-2, 6, 8-9, 11, 14, 17, 20-21, 23, 49-51, 53-59	Ton.	25.471	36040.31	34059.11	1981.20	50,463	213% Above	157,949
Up-grad. of CD into	M/s Malar Builders,	APD-11, Pages-2, 6, 8-12, 14,	Ton.	25.471	36040.31	34059.11	1981.20	50,463	213% Above	157,949

BHU at Shandi	G/c & GOS	17, 19,-21, 28, 49, 51-53, 58							
Total overpayment Rs 794,885/-									

**XEN-II B&R Awaran
AIR Para No. 2 (K-6)**

Sr. No.	Name of Work	Unit	Qty.	Rate Paid P/Ton (Rs)	Rate Admissible (Rs)	Difference (Rs)	Amount (Rs)	Add. Prem.	Overpaid Amount (Rs)
1	C/o Hostel for inter college Awaran	Ton.	42.299	36040.30	34059.11	1981.19	83,802	210%	259,787
2	C/o GBMS Bazdad Awaran	Ton.	24.87	36040.31	34059.11	1981.2	49,272	212.5%	153,976
3	Constt: of GMS Shahdizai Mashkay	Ton.	16.35	36040.31	34059.11	1981.2	32,393	213%	101,389
4	Constt: of GBMS Goshang	Ton.	16.35	36040.31	34059.11	1981.2	32,393	213%	101,389
5	C/o Up-Gradation of GBHS Razi Bazar In to High Level	Ton.	21.972	36040.31	34059.11	1981.2	43,531	213%	136,252
6	C/o 2 Nos. Class Rooms GBPS Jongo,	Ton.	5.602	36040.31	34059.11	1981.2	11,099	213%	34,739
7	C/o of 4 Nos. Class Rooms GBHS Nalley Mashkay	Ton.	11.204	36040.31	34059.11	1981.2	22,197	213%	69,478
8	C/o of 3 Nos. Class Rooms GBPS Tanjoo Mashkay	Ton.	8.4	36040.31	34059.11	1981.2	16,648	213%	52,108
9	C/o of 2 Nos. Class Rooms GBPS Sajidi Bazar	Ton.	5.602	36040.31	34059.11	1981.2	11,099	213%	34,739
10	C/o of 2 Nos. Class Rooms GBHS Jibri	Ton.	5.602	36040.31	34059.11	1981.2	11,099	213%	34,739
11	C/o of 4 Nos. Class Rooms GBHS Parwar	Ton.	11.204	36040.31	34059.11	1981.2	22,197	213%	69,478
12	C/o of 3 Nos. Class Rooms GBPS Taskeen Mashkay	Ton.	8.4	36040.31	34059.11	1981.2	16,648	213%	52,108
13	C/o 2 Nos. Class Rooms in existing GBPS Alam Khan	Ton.	5.602	36040.31	34059.11	1981.2	11,099	213%	34,739
14	C/o 2 Nos. Class Rooms GBPS Sakhi Dad Bazar	Ton.	5.602	36040.31	34059.11	1981.2	11,099	213%	34,739
15	Constt: of Multipurpose Hall	Ton.	7.601	36040.31	34059.11	1981.2	15,059	210.0%	46,683

Sr. No.	Name of Work	Unit	Qty.	Rate Paid P/Ton (Rs)	Rate Admissible (Rs)	Difference (Rs)	Amount (Rs)	Add. Prem.	Overpaid Amount (Rs)
	for GBPS Peerandar Awaran								
16	Up-grad. of GBPS Mashri into middle	Ton.	13.93	36700.71	34059.11	2641.6	36,797	210%	114,072
17	C/o B/Wall 600Rft GGMS Goth Sher Muh.	Ton.	3.510	36040.31	34059.11	1981.2	6,954	210%	21,557
Total									1,351,972

**XEN-II B&R Naseerabad
AIR Para No. 2 (K-7)**

MB No/ Page No.	Cheque No./Date	Qty in (Cft)	Rate paid Per % Cft Rs.	Rate payable % Cft Rs.	Difference % Cft Rs.	Amount Rs.
Construction of BHU at Goth Meharullah, M/s Suleman Khel Constructions Co,	071881/00719 29.06.2016	14325.25	794.30	655.45	138.85	19786
Construction of BHUs at Goth Noor Mohammad Mengal, M/s Mohammad Usman.	50764/15048 20.04.2016	17205.62	794.30	655.45	138.85	23889
Construction of Veterinary Quarters, M/s Mohammad Ayub	00719/71031, 16.06.2016	15877.51	794.30	655.45	138.85	22045
Total						65720
Add Premium 106% on above						69663
Grant total						135383

XEN-II B&R Sibi
AIR Para No. 5 (K-8)

(Rs. in million)

S No.	Items	Quantity Paid	Rate Paid	Rate payable	Rate over paid	Amount
1.	P/C Tower AC casing NSR	02 Cft	248000	24800	223200	0.446

XEN-II B&R Jaffarabad

AIR Para No.1 (K-9)

S.No	Name of work MB No.	Item of work	Qty paid Cft	Rate paid (Rs.)	Rate payable (Rs.)	Diff (Rs.)	Amount (Rs.)
1	Const: of B/T Road from Yet garh to Mohabat Shakh, Hafeezabad to Kashmir kot, Khan wah and various villeges in tehsil Jhat pat MB No. 14 JFD	S/S machine crashed stone ballast	88551	1655.70	1594.70	61	54,016
Add Premium 9.95 %							5375
Sub Total							59,391
2	Const: of B/T road Usta head bagh to gandakha road haji Hazar khan lehri Mb No.50 JFD	S/S machine crashed stone ballast	73771	2015.70	1954.70	61	45,000
Add premium 29.28 %							13,176
Sub Total							58,176
3	Const: of B/T Road from bari shakh to to goth azizullah MB No. 57/JFD	S/S machine crashed stone ballast	59040	1814.10	1553.10	61	36,014
Add Premium 28.41 %							10,231
Sub Total							46,246

4	Const:of B/T road from khan pur shakh to shareef hijwani colony road MB No. 19/JFD	S/S machine crashed stone ballast	44352	1886.10	1825.10	61	27,055
Add premium 28.18 %							7,624
Sub Total							34,679
Grand Total:							198,492

XEN-II B&R Zhob

AIR Para No. 3(K-10)

Item of Work	Quantity/ Rate	Amount	Premium Paid	Total Amount Paid	Deduction of 5%
P/L first class solid burnt brick masonry including scaffolding, raking out joints and curing in foundation, basement and plinth" under Si No.11-3/c	156933.89 Cft @ Rs. 5009.05/% cft	7860897	8175333 @ 104%	16036230	801,811

Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid
Providing M.S. Tees, angles, and flats including fixing in position. Si.No.11-43	89864	183,323 @ 204%	93,458 @ 104%	89,865

AIR Para No. 4

Name of Work	Quantity Ton	Rate paid Per ton Rs	Rate payable Per ton Rs	Difference Per ton Rs	Amount Rs	MB Page No.
"Construction of additional block at BRC zhob"	135.127	36700.31	34719.51	1981.20	267714	112
	48.558	37063.93	35082.73	1981.20	96203	115
	Add 207 % above				753308	
Total-I					1,117,225	
Construction of BRC zhob	383.890	36700.31	34719.51	1981.20	760563	
	Add 207 % above				1574365	

	Total-II	2,334,928	
	Grand Total (I+II)	3,452,150	

AIR Para No. 5

Name of Scheme	Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid	Contractor
Construction Of additional block at BRC Zhob.	Providing M.S. Tees, angles, and flats including fixing in position. 2245.09 Kg @ Rs. 50.16/Kg	112614	@ 207%	@ 107%	112614	M/s Haji Zarif Khan Hassainzai
	Providing M.S. Tees, angles, and flats including fixing in position. Si.No.11-43 1351.60 Kg @ Rs.45.60/Kg	61633	@ 207%	@ 107%	61633	
	Providing and fixing iron grills as per approved design SI. 28-38+28-38-a 36803.89 KG @ Rs. 93.90/kg	3455885	@ 207%	@ 107%	3455885	
Total					3,630,132	

**XEN-I B&R Jhal Magsi
AIR Para No. 2 (K-11)**

S. No.	Name of Work	Item of work	Gross Amount	Premium paid (Rs.)	Premium to be paid @ 30%	Overpaid Amount
1	Construction of blacktop road from jhal magsi-panjuk to Naushehra Road	Excavation in foundation of buildings (3-21/c)	326316	162962	6363	156599
2.	Construction of blacktop Road from Tariqabad to Zarain Abad and Restoration of	Excavation in foundation of buildings (3-21/c)	360762	180165	7071	173094

	flood damages/ reconditioning of blacktop road from jhal magsi kot magsi road to bareja					
Total						329693

XEN-II B&R Jhal Magsi

AIR Para No. 3 (K-12)

S. No.	Name of Work	Item of work	Gross Amount	Premium paid (Rs.)	Premium to be paid	Overpaid Amount
1	Construction of Additional classrooms in Govt High School Hathyari	Excavation in foundation of buildings (3-21/c)	15041	16507	4512	11995
		filling watering and ramming earth under floor (3-15)	38925	42720	11677	31042
2.	Construction of Additional classrooms in Govt High School Khichi Jadeed	Excavation in foundation of buildings (3-21/c)	15041	16515	4512	12003
		filling watering and ramming earth under floor (3-15)	38925	42740	11678	31062
3.	Construction of Additional classrooms in Govt High School Barija	Excavation in foundation of buildings (3-21/c)	15042	16513	4513	12000
		filling watering and ramming earth under floor (3-15)	46782	51358	14035	37323
Total						135425

XEN-II B&R Sherani

AIR Para No. 2 (K-13)

Name of Scheme	Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid
ECE (Early Chilled Center) Lawara Nasrullah Sherani	Providing and fixing iron grills as per approved design SI. 28-38/a 324 KG @ Rs. 93.83/kg	30400	63141 @ 207.7%	32744 @ 107.71%	30397
Const. of GBPS into middle level at killi Shacha Amir u/c Dana Sar	Providing steel gate of approved design of flate iron section without MS sheet SI. No. 28-18 224 KG @ Rs.48.80/Kg	10931	22704 @ 207.7%	11751 @ 107.5%	10953
Const. of Levies Thana Bashar Walat Khan at Killi Astashai	P/F steel door fram of approved quality SI. 28-50, 222 Rft @ Rs. 7378.85% Cft	16381	34064 @ 207.95%	17683 @ 107.95%	16381
	P/F steel window with openable panel SI. 18-74+28-67, 286.50 cft @ Rs. 16744.80% cft	47974	99762 @ 207.95%	51788 @ 107.95%	47974
	P/F Iron Grill in approved designed SI 28-38+28-38/a 258 Kg @ 93.92/Kg	33635	69944 @ 207.95%	36309 @ 107.95%	33635
	P/F of iron gate w SI. 28-18 612 Kg @ Rs. 48.80/kg	29866	62106 @ 207.95%	32240 @ 107.95%	29866
Rehabilitation of Patwar Khana at District Sherani	P/F Iron Grill in approved designed SI 28-38+28-38/a 226 Kg @ 93.92/Kg	20790	43150 @ 207.55%	22401 @ 107.75%	20748
Const. of Shelter less GGPS Noorabad Surlakia	P/F Iron Grill in approved designed SI 28-38+28-38/a 147.5 Kg @ 93.90/Kg	13850	27423 @ 198.0%	13573 @ 98.0%	13850
	P/F of steel Gate SI. 28-18 382.5 Kg @ Rs. 48.80/kg	18666	36958 @ 198.0%	18292 @ 98.0%	18666
Total					222,470

AIR Para No. 4

Name of Scheme	Total Amount of Steel Items	Premium Rate	Premium Pay able	Premium Paid	Over Paid	Running Bill
Construction/Up-Gradation of middle school to high school at Korai Wasta	719640	207.85%	1495772	1682650	186878	03 rd Running bill
Up-Gradation of GPS into middle level at killi Zarghoon Mangalzai U/c Kapip	496735	207.5%	1030725	1169233	138508	03 rd final bill
Total					325,386	

AIR Para No. 5

Name of Work	Item of Work	Quantity/ Rate	Amount	Premium Paid	Total Amount Paid	Deduction of 5%
Up-gradation of P/S to Middle School at killi Zarghoon Mangalzai	P/L coursed rubble masonry in foundation i/c scaffolding and curing SI 12-5/c	4831.76 Cft @ Rs. 6178.85/%Cft	298547	320938	619485	30974
Construction of High School Korai Wasta		6041.44 Cft @ Rs. 6178.85/%Cft	373292	401289	774581	38729
High School U/c Toor Ghundai		6413.97 Cft @ Rs. 6178.85/%Cft	396310	426033	822343	41117
Middle School Kazha Malazai		4817.77 Cft @ Rs. 6178.85/%Cft	297683	320009	617692	30885
GGPS Shelterless Noor Abad Surlakai		2753.69 Cft@ Rs. 6178.85/%Cft	170146	182907	353053	17653
Middle School Secha Amir U/c Dahana Sar		4876.76 Cft @ Rs. 6178.85/%Cft	361328	388428	749756	37488

Up-gradation of high school Surlakai		6933.78 Cft@ Rs. 6178.85/% Cft	428428		460560	888988	44449	
Additional Class Room at Malik Abdul Sattar School		2233.86 Cft@ Rs. 6178.85/% Cft	138027		148379	286406	14320	
Additional Class Room at Killi Shah Mahmood		2233.86 Cft@ Rs. 6178.85/% Cft	138027		148379	286406	14320	
Additional Class Room at middle school Shina Punga		5889.42 Cft@ Rs. 6178.85/% Cft	363898		391190	755088	37754	
Construction of Levies Thana at Bashar Walat	P/L random rubble masonry in foundation scaffolding and curing SI 12-6/c	3661.92 Cft @ Rs. 5520.90/% Cft	202174					
Total								328,665

City Development Project Turbat

AIR Para No. 2 (K-14)

S.No	Item of work	Quantity Paid	Rate Rs.	Amount Rs.	Premium paid %	Premium payable %	Difference %	Overpaid Amount(Rs.)
1	Excavation in buildings, bridges and other structure work	1291.5 Cum	121.05	156336	109.90	30	79.900	124,912
2	Earthwork excavation in open cutting for sewer and manholes	963.40 Cum	107,25	103324	109.90	30	79.900	82,659
Total:								207,571

AIR Para No. 3
Table “a”

S. No	Item of work	Quantity	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount (Rs.)
1	Dismantling of C.C plain 1:2:4 and richer mix	998.510 cum	1995	637.25 (110 % premium = 700.975) = 1338.225 S.I No. 4-19c	656.775	655776
2	Excavation or cutting to a required grade camber all kind soil except gravelly	730.991 cum	359	44.70 (30 % premium = 13.41) =58.11 S.I No. 21-1a	300.89	219948
3	Extra if excavated earth is required to be filled in road embankment	730.991 cum	66	17.90 (30 % premium = 5.37)23.27 S.I No. 21-1f	42.73	31235
4	Making earthen embankment in gravelly soil	10360.454 cum	309	71.50 (30 % premium = 21.45)92.95 S.I No.21-6c	216.05	2238376
5	Compaction of earthen embankment	10360.459 cum	269	91.75(30 % premium = 27.525)119.275 S.I No.21-9	149.725	1551218
6	Supply & stacking graded aggregate base course	4162.191 cum	1496	390.80 (30 % premium = 117.24)508.04 S.I No.21-19iii	987.96	4112078
7	Laying & Spreading of aggregate base course	4162.086 cum	499	178.80 (30 % premium = 53.64)232.44 S.I No.21-25	266.56	1109446
8	Prime coat	13129.592 Sqm	45	33 (30 % premium = 9.9)=42.9	2.1	27572
9	P/L 2” thick hot mix bituminous concrete in road pavement laid with mechanical paver	665.807 Cum	22444	239.10 Sqm (110 % premium = 263.01)502.11 S.I No.21-35c	21941.89	14609064
10	Excavation in building bridges and other structure work	1702.85 cum	249	121.5(30 % premium = 36.45) 157.95 S.I No.3-21d	91.05	155044
11	P & L in situ cement concrete 1:4:8 using crashed stone	328.80 cum	5985	1959.55 + 118.85=2078.4 (110% premium 2286.24) 4364.64 S.I No.5-6c+5-42e	1620.36	532774

S. No	Item of work	Quantity	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount (Rs.)
12	Providing , fabricating and laying 60000 PSI deformed steel	60.659 ton	124,688	36040.3 (210% premium = 75684.63)111724.93 S.I 5-40a+h	12953.07	785720
13	Providing & laying 1:1:5:3 in situ cement concrete using crashed stone	633.333 Cum	13466	2827.45+105.30 = 2932.75 (110% premium = 3226.025) = 6158.775 S.I 5-4b+5-42b	7307.245	4627919

S. No	Item of work	Quantity	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount (Rs.)
1	Dismantling of C.C plain 1:2:4 and richer mix	73.922 cum	1998	637.25 (110 % premium = 700.975) = 1338.225 S.I No. 4-19c	659.775	48772
2	Excavation or cutting to a required grade camber all kind soil except gravelly	1964.992 cum	360	44.70 (30 % premium = 13.41)=58.11 S.I No. 21-1a	301.89	593211
3	Extra if excavated earth is required to be filled in road embankment	1964.992 cum	66	17.90 (30 % premium = 5.37)23.27 S.I No. 21-1f	42.73	83964
4	Making earthen embankment in gravelly soil	6664.55 cum	310	71.50 (30 % premium = 21.45)92.95 S.I No.21-6c	217.05	1446540
5	Compaction of earthen embankment	6664.55 cum	270	91.75(30 % premium = 27.525)119.275 S.I No.21-9	150.725	1004514
6	Supply & stacking graded aggregate base course	1767.98 cum	1499	390.80 (30 % premium = 117.24)508.04 S.I No.21-19iii	990.96	1751997
7	Laying & Spreading of aggregate base course	1767.98 cum	500	178.80 (30 % premium = 53.64)232.44 S.I No.21-25	267.56	473041
8	Prime coat	6426.197 Sqm	45	33 (30 % premium = 9.9)=42.9	2.1	13495
9	P/L 2" thick hot mix bituminous concrete in road pavement laid with	325.981 Cum	22478	239.10 Sqm (110 % premium = 263.01)502.11 S.I No.21-35c	21975.89	7163723

S. No	Item of work	Quantity	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount (Rs.)
	mechanical paver					
10	Excavation in building bridges and other structure work	904 cum	250	121.5(30 % premium = 36.45)157.95 S.I No.3-21d	92.05	83213
11	P & L in situ cement concrete 1:4:8 using crashed stone	90.11cum	5994	1959.55 + 118.85=2078.4 (110% premium 2286.24)4364.64 S.I No.5-6c+5-42e	1629.36	146822
12	Providing , fabricating and laying 40000 PSI deformed steel	3.748 ton	124,875	34059.11 (210% premium = 71524.131)105583.241 S.I 5-40a	19291.759	72305
13	Providing & laying 1:1:5:3 in situ cement concrete using crashed stone	30.603 Cum	13487	2827.45+105.30 =2932.75 (110% premium = 3226.025) = 6158.775 S.I 5-4b+5-42b	7328.225	224267
Total:						13105864

Table "c"

S.No	Item of work	Quantity	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount (Rs.)
1	Providing RCC pipe with bell and spigot, tongued and grooved joint	3100 Rm 36" dia	8421/Rm	2324.60 (premium 110 % = 2557.06 = 4881.66) S.I No. 25-1bx	3539.34	10,971,954
2	Providing RCC pipe with bell and spigot	36 Rm 24" dia	5360/Rm	1097.45 (premium 110 % = 1207.195 = 2304.645) S.I No.25-1bvi	3055.355	109992.78
3	Providing RCC pipe with bell and spigot	36 Rm 12" dia	2550/Rm	440.65 (premium 110 % = 484.715 = 925 S.I No. 25-1bii	1625	58500
5	P/L 1:1:5:3 in situ cement concrete using crushed	170.288 cum	13500/Cum	2827.45 (premium 110 % = 3110.195 = 5937.645 S.I No. 5-4b	7562.355	1287,778
6	Prime coat	21943 Sqm	48/ sqm	33 (premium 30 % = 42.9	5.1	111,909
7	P/L 2" thick hot mix bituminous concrete in road pavement laid with mechanical	1325.73 Cum Or 21943 Sqm	28500/Cum	239.10 (premium 110 % = 263.01 = 502.11 per Sqm S.I No. 21-35c	27997.89	37,117,642
Total						49,657,775
Total A+B+C						93,419,809

PE, Mastung Area Development Mastung

AIR Para No. 5 (K-15)

S. No.	Item of work	Quantity paid	Rate paid (Rs.)	Amount (Rs.)
1	Providing and fixing molded steel door frame of approved 150 mm (6")..... (S.I.No.28-51)	3458.50 Rft	10109.7 %Rft	0.350
2	Providing and fixing molded steel door frame of approved 100 mm (4")..... (S.I.No.28-50)	2689.50 Rft	7378.85 %Rft	0.198
Total				0.548
Premium paid @ 123% above				0.674
Premium to be paid 43% above				0.236
Total amount overpaid				0.438

XEN B&R I, Killa Abdullah

AIR Para No. 7 (K-16)

(Rs. in million)

Quantity Paid	Rate Paid	Rate Payable	Excess Rate Paid	Amount
8750.00	2,875.95	126.60	2,749.35	0.241
Add Premium @ 102.50%				0.247
G Total				0.487

Annexure – 2.4

Overpayment due to allowing incorrect/higher rate of premium – Rs. 77.395 million

XEN B&R-I, Killa Saifullah

AIR Para No. 6 (M-1)

(Rs. in million)

Quantity of excavation/cutting (Cum)	Rate paid Per Cum	Rate to be paid Per Cum	Difference	Amount (Rs.)
126,565.99	53.65	44.70	8.95	1.132
Add 8% premium				0.091
Total				1.223

XEN B&R-II, Killa Saifullah

AIR Para No. 2 (M-2)

Name of Scheme	Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid
Const. of GPS killi Haji Narai Batozai KSF	Providing and fixing iron grills as per approved design SI. 28-38/a 264 KG @ Rs. 93.90/kg	24789	45860 @ 185%	21070 @ 85%	24790
Const./Up-Gradation of GBMS Kakara Batozai into Meddle level KSF	Providing and fixing iron grills as per approved design SI. 28-38/a 1096 KG @ Rs. 93.90/kg	102914	177012 @ 172%	91593 @ 89%	85418
Const./Up-Gradation of GBMS Jano Ghorizai into Meddle level KSF	Providing and fixing iron grills as per approved design SI. 28-38/a 1222 KG @ Rs. 93.90/kg	114745	212450 @ 185.15%	97705 @ 85.15%	114745
Const. of Elementary College (Gender Free) at KSF	Providing and fixing iron grills as per approved design SI. 28-38/a 4031.5 KG @ Rs. 93.90/kg	378557	772256 @ 204%	393699 @ 104%	378557
	Providing and fixing MS. Tees, angles and flat i/c nut	717657	1464020 @ 204%	746363 @ 104%	717657

Name of Scheme	Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid
	bolts etc. SI 28-4514253 Kg @ Rs. 55/kg				
	P/F of MS. Tees in positions SI. 28-43 1560 Kg @ Rs. 40.10/kg	62556	127614 @ 204%	65058 @ 104%	62556
Const. of GPS killi Molvi Gohar Gawal Ismailzai KSF	Providing and fixing iron grills as per approved design SI. 28-38 328 KG @ Rs. 80.75/kg	26486	49794 @ 188%	23307 @ 88%	26486
Const. of GPS Molvi Raheem Gawal Ismailzai KSF	Providing and fixing iron grills as per approved design SI. 28-38 264 KG @ Rs. 93.90/kg	24789	194.5%	94.5%	24789
Total					1,434,998

AIR Para No. 3

Item Name	Quantity Paid in Cft	Rate Paid %Cft	Amount
Filling, watering and ramming earth under floors With new earth excavated from outside, lead upto 30 m and lift upto .5m (including excavation)" SI. No.3-15/b	1162490	172.76	2008317
Supplying and stacking approved garden soil (sweet earth) free from salts, pebbles and grass roots including all leads and lifts. SI. No. 29-6	102000	522.75	293505
Total			2301822
Premium paid @ 104.50%			2405404
Less Premium payable @ 25%			(575455)
Over Paid Premium			1,829,949

AIR Para No. 4

Name of Schemes	MB.No./ Page No.	Cheque No. /Date	Qty Ton	Rate paid Per ton Rs.	Rate payable P ton Rs.	Difference P ton Rs.	Amount Rs.
Const. of Auditorium Hall and 04 No new Class Rooms at Govt. Girls College Muslim Bagh	32/31	074410/ 31.05.16	50.886	36700.71	34719.51	1981.20	100815

Add premium @ 207.10% above on CSR							208,788	
Total-i							309,603	
Const. of Building for up-gradation of Girls Degree College Muslim Bagh	29/48-52	074473/23.06.15	63.0837	36700.71	34719.51	1981.2	124981	M/s New Qatab Shahi
Add premium @ 207.5% above on CSR							259336	
Total-ii							384317	
Const. of building for up gradation of degree level of Govt. Girls College, KSF	25/36	074447/20.06.16	43.003	36700.71	34719.51	1981.20	85197	Haji Abdullah Khan
Add premium @ 180% above on CSR							153355	
Total-iii							238552	
Const. of Elementary College (Gender Free) at KSF	43-51	074444/20.06.16	201.754	36700.71	34719.51	1981.20	399715	M/s Amanullah Kamldinzai
Add premium @ 204% above on CSR							815418	
Total-iv							1215133	
Grand Total							2,147,605	

XEN B&R I, Pishin

AIR Para No. 3 (M-3)

S. No.	Name of Work, Contractor	MB No.	Item of work	Qty (Tonne)	Rate Paid (Rs.)	Rate payable (Rs.)	Diff (Rs.)	Amount (Rs.) million
1.	Construction of shulter less Primary school at various areas of District Pishin, M/s Malik Builders, Premium 202.50% above	265 PN-II	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h+i)	35.635	36700	34059	2641	0.250
2.	Construction of three additional class rooms for Different schools	280 PN-II	PF and laying mild steel reinforcement for all kinds of	8.483	36700	34059	2641	0.067

	in various U/C of B-9, M/s Malik Builders. Premium 201.50% above		R.C.C. work SI.5-40 (a+h+i)					
3.	Construction of three additional class laboratory / Library at Govt Boys Degree College Pishin, M/s Shehwali Khan and Brothers 198.60% above	278 PN-II	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h+i)	32.532	36040	34059	1980.89	0.192
4.	Construction of New ward operation theater at District Pishin, M/s Abdul Musawir Khan, 199.93% above	198 PN-II	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h)	16.09	36040	34059	1980.89	0.096
5.	Missing Infrastructure in Govt Boys High School Killi Band Khushdil Khan, Malikyar, District Pishin, M/s F. K builders	Nil	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h)	13.53	36040	34059	1980.89	0.08
6.	Construction / improvement of Levies Station District Pishin, M/s Saadullah and Brothers, 202.39% above	Nil	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h)	21.912	36040	34059	1980.89	0.131
Total								0.816

XEN B&R II, Quetta

AIR Para No. 1 (M-4)

Item of work	Qty Paid sft	Rate Paid Rs. P% sft	Rate Payable Rs. % sft	Difference Rs	Amount
Providing and laying hot premix bitumen.....	16938	2221.30	1661.55	559.75	94,811
Above 99.55%					94384
Total					189,195

XEN B&R -II Kharan

AIR Para No. 2 (M-5)

Name of Works	Quantity %Cft	Rate %Cft	Amount (Rs.)	Premium Paid @ 106.90% above	Premium Payable @ 27% above	Diff (Rs.)
Construction of court room and residential building, M/s Mirza Mohammad Hussain G/c	43046.97	342.62	147574	157757	39845	117912
Construction of Strengthening DHQ, Hospital and construction of Bachelor Lodge, M/s Latif Construction Co.	34257.42	342.62	117441	125544	31810	93734
Total						211646

AIR Para No. 4

(Rs. in millions)

S. No.	Quantity Paid	Rate Paid	Rate Payable	Diff	Amount (Rs.)
1.	361.12	36700.11	34059.11	2641	0.953
Add Premium 206.45% above					1.96
Total					2.913

AIR Para No. 5

(Rs. in million)

Item of works	Quantity	Rate	Amount (Rs.)	Premium Paid @ 206.45% above	Premium Payable @ 105.25% above	Diff (Rs.)
Providing fixing of steel doors	2325% Rft	10109.70% Rft	235051	485262.7	251504.5	0.237
Total						0.237

XEN B&R I, Gwadar

AIR Para No. 1 (M-6)

S. No.	Name of Work, Contractor	Quantity Paid	Rate Paid	Rate Payable	Diff	Amount (Rs.)
01	Construction of Asphalt Black Top Road from Coastal High way to Garoki via Datt village Ormara 16 Km District Gwadar to M/s Jamil & Brothers, Government Contractor	69.564 ton	35472.75 per ton	34059.11 per ton	1413.64 per ton	0.098
Add 135% above on CSR						0.133
Total						0.231

XEN B&R II, Gwadar

AIR Para No. 2 (M-7)

S. No	Name of Work	Quantity Paid	Rate Paid Per ton	Rate Payable Per ton	Diff	Amount (Rs.)
1	c/o boat repairing workshop at Surbadar, Gawadar	30.81	35830.25	34059.11	1771.14	54569
2	c/o boat repairing workshop at Ormara, Gawadar	99.588	35472.75	34059.11	1413.64	140781
3	c/o B/wall Jail complex Gwadar 3324 rft	28.9	35472.75	34059.11	1413.64	40854
4	c/o B/wall Jail complex Gwadar 1900 rft	59.786	35472.75	34059.11	1413.64	84516
Total (Rs. In Million)						0.321
Add Premium 215% (Rs. In Million)						0.691
Grand Total (Rs. In Million)						1.012

XEN Maintance Div I, Quetta
AIR Para No. 5 (M-8)

Quantity paid Sft	Rate paid Sft (Rs.)	Rate payable Sft (Rs.)	Difference	Amount (Rs.)
71336.29	439	1576.1+99.96%=3151.57 or 31.52 per Sft	407.48	29,139,448

AIR Para No. 7

Rs. in million

Item of work	Quantity	Rate paid	Rate Payable	Difference	Amount
Supply/installation of connection of following pair STP CAT 6 telephone cable	200 RM	8000	80000	72000	14.400

XEN B&R Division II, Chagai
AIR Para No. 1 (M-9)

Name of Works	Quantity %Cft	Rate %Cft	Amount (Rs.)	Premiu m Paid @ 111% above	Premium Payable @ 28% above	Diff (Rs.)
Up- Gradation of GBPS into Middle School, Killa Sardar Abdul Rehman, M/s Qadir Bux	3672.84	342.62	12591.13	13976.15	3525.51	10450.64
Up- Gradation of GBMS into High School Killi Malik	2943	342.62	10089.19	10795.43	2824.97	7970.46

Noor Bux, M/s Haji Malik Noor Bakash						
Consttuction of GBPS at Killi Fateh, M/s Muhammad Zakiria	6018.50	342.62	20632.63	22695.89	5777.13	16918.76
Up-Gradation of GGPS into Middle School Killi Malik Noor Bux, M/s Haji Malik Noor Bux Gc	6703.38	342.38	22980.51	24589.14	6434.54	18155.00
Up- Gradation of GPS into Middle School Zahoor Colony, M/s Inayatullah and Sons	7925.88	342.82	27171.50	29073.50	7608.02	21465.58
Construction of Police Building, stock room, M/s Mir Badal Khan Gc	4819.77	342.82	16523.13	17679.74	4626.47	13053.32
Construction of Boys Hostle in Degree College, M/s Haji Abdul Samad	10902.10	342.82	37374.23	36626.74	10464.75	26162.00
Construction of Police line Building	44250.00	342.82	151097	166206.7	46840.07	119366
Total						233541.76

XEN Project Division I, Quetta**AIR Para No. 2 (M-10)****(Rs. in million)**

Quantity Paid Cum	Rate Paid	Rate Payable	Excess Rate Paid	Amount
212080.00	33.00	12.85	20.15	4.273
Add premium @ 3% above CSR 1998				0.128
Total				4.402

AIR Para No. 9**(Rs. in million)**

S. No.	Item of work	Quantity Cft	Rate Paid (Rs.)	Rate Payable (Rs.)	Excess Rate Paid (Rs.)	Amount
1	P/L 1:2:4 in situ cement concrete in foundation SI No.5-6/a+5-42/c	105060.10	7,994.00	7,071.42 SI No.5-4/c + 5-42/c	922.58	0.969
2	P/L 1:2:4 in situ cement concrete in column walls and piers SI No.5-7/c+5-42/c	8367.320	13,124.26	9,841.71 SI No.5-8/c + 5-42/c	3,282.55	0.275
3	P/L 1:2:4 in situ cement concrete in foundation columns SI No.5-10/b+5-42/b	5638.500	12,991.16	11,743.64 SI No.5-10/c+5-42/b	1,247.52	0.070
Total						1.314
Add premium @ 99.94% above CSR 1998						1.313
Total						3.942

XEN B&R Division I, Chagai
AIR Para No. 6 (M-11)

Name of Works	Quantity %Cft	Rate %Cft	Amount (Rs.)	Premium Paid @ 108% above	Premium Payable @ 27% above	Diff (Rs.)
Construction of Rest House Area at RCD Highway, M/s Haji Abdul Rauf Brothers, G/c (5th R/bill)	32521.2	342.62	111489	121704	345612	87142
Construction Circuit House at Dalbandin, M/s Abdullah Jan GC(5th R/biil)	16902	342.62	57945	62580	16223	46357
Total						133499

XEN B&R, I, Panjgoor
AIR Para No. 6 (M-12)

Quantity paid (Sqm)	Rate (Rs.)	Amount (Rs. in million)
7320	33.25	243390
Premium paid @ Rs. 112.50%.		273814
Total Rs.		273,814

XEN B&R, II, Panjgoor
AIR Para No. 2 (M-12)

S. No	Item of Work	Quantity Paid	Rate Paid	Rate Payable	Difference	Amount
1	Earth Work.	23,231	163.25	152.5	10.75	249,735
Add : 33% above on CSR - 1998.						82,413
Total						332,148

AIR Para No. 9

S. No	Item of Work	Qty Ton	Rate Paid per Ton	Rate Payable	Difference	Amount
1	P/L mild steel reinforcement for all kind of RCC workunder Si. No 5-40/a.	12.77	36,040.30	34,059.11	1,981.19	25,300
Add 212.50 % above on CSR 1998.						53,762
Total						79,062

XEN II B&R Killa Abdullah
AIR Para No. 2 (M-13)

(Rs. in million)

Item of work	Quantity Paid	Rate Paid	Rate Payable with Applicable Premium	Excess Rate Paid (Rs.)	Amount
P/f superior quality deodar wood 50 mm (2") thick shutters fully paneled including iron hinges and tower bolts as required	2948.50	1,351.00	417.52	933.48	2.752
Total					2.752

AIR Para No. 11**(Rs. In million)**

S. No	Description	Gross Work Done	Premium Payable	Premium Paid	Over Payment
1	Civil Work	10.499	10.499	10.978	0.479
2	Steel Work	3.880	7.760	7.876	0.116
Total					0.595

AIR Para No. 12**(Rs. In million)**

S. No	Description	Gross Work Done	Premium Payable	Premium Paid	Over Payment
1	Civil Work	4.950	4.950	5.099	0.149
2	Steel Work	1.542	3.084	3.130	0.046
Total					0.195
3	P/f wall ties	0.146	0.146	0.296	0.150
G Total					0.345

XEN B&R, II, Khuzdar**AIR Para No. 1 (M-14)****(Rs. in million)**

S. No.	Name of work	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Overpaid (Rs.)
1.	Construction improvement of General Admn Block Commissioner Kalat Division, M/s Mohammad Amin, 15.12.2014 @ 105% above	Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.057	0.060	0.014	0.046
2		Cutting to required gradient in all kinds of soil, and disposing the same, leveling, dressing (SI No.3-54b)	0.191	0.201	0.048	0.153
3		Filling, watering and ramming earth under floors (SI NO.3-15b)	0.075	0.079	0.019	0.060

4	Construction of Inter College at Wadh District Khuzdar, M/s Irshad Ahmed Mengal, 26.2.2015 @ 108% above	Clearing jungle by cutting, removing all shrubs, trees and taking out entire roots and filling the hollows with earth (SI. No.3-52)	0.010	0.011	0.003	0.008
5		Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.320	0.346	0.090	0.256
6		Filling, watering and ramming earth under floors (SI N0.3-15b)	0.054	0.058	0.015	0.043
7		Filling, watering and ramming earth under floors (SI N0.3-15a)	0.043	0.046	0.012	0.034
8	Construction of Fruit experimental station Nall Khuzdar, M/s Zia Mirwani, 4.4.2016	Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.148	0.160	0.041	0.118
9.		Filling, watering and ramming earth under floors (SI N0.3-15b)	0.022	0.024	0.006	0.018
Total			0.920	0.984	0.248	0.736

AIR Para No. 4

(Rs. in million)

S. No.	Name of Work/ Contractor	Bill No. and Date	Item of work	SI No.	Quantity (Ton)	Rate Paid	Rate Payable	Diff	Amount Overpaid
1	Construction Shelter less Chuttothoro, M/s Baranzai, Add 208% above	29, 1.6.2016	PF and Laying Steel	5-40 (a+h)	4.136	36040	34059.1	1980.89	0.025
2	Construction Shelter less GBPS Lakaro Karkh, M/s Bismillah,	31, 6.6.2016	PF and Laying Steel	5-40 (a+h)	4.136	36040	34060.1	1979.89	0.025

S. No.	Name of Work/ Contractor	Bill No. and Date	Item of work	SI No.	Quantity (Ton)	Rate Paid	Rate Payable	Diff	Amount Overpaid
	Add 208% above								
3	Construction Shelterless BPS New Khaliqabad, M/s Muhammad Amin, Add 208% above	32, 3.6.2016	PF and Laying Steel	5-40 (a+h)	4.136	36040	34061.1	1978.89	0.025
4	Construction of Additional Class room at Chutta Karakh, M/s Muhammad Amin Zehri	42, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34062.1	1977.89	0.046
5	Construction of Additional Class room at GGP School, M/s Bismillah	44, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34063.1	1976.89	0.046
6	Construction of Additional Class room at GGP School, M/s Bismillah	44, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34064.1	1975.89	0.046
7	Construction of Additional Class room at GGP School	47, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34065.1	1974.89	0.046

S. No.	Name of Work/ Contractor	Bill No. and Date	Item of work	SI No.	Quantity (Ton)	Rate Paid	Rate Payable	Diff	Amount Overpaid
	Heenaro Gresha, M/s Rehmatullah rakhshani								
8	Construction of GBPS Sumbchi Karkh, M/s Bismillah	52, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34066.1	1973.89	0.046
9	Construction of Additional Class room at GGP School Gree Gresha, M/s Rehmatullah rakhshani	66, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34067.1	1972.89	0.046
10	Construction of Additional Class room at GGP School Gawarast Gresha, M/s Rehmatullah rakhshani	67, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34068.1	1971.89	0.046
11	Construction of Additional Class room at GGP School Koucha Gresha, M/s Sajjid Brothers	70, 7.6.2016	PF and Laying Steel	5-40 (a+h)	7.623	36040	34069.1	1970.89	0.046

S. No.	Name of Work/ Contractor	Bill No. and Date	Item of work	SI No.	Quantity (Ton)	Rate Paid	Rate Payable	Diff	Amount Overpaid
12	Construction of Additional Class room at GBMS Loop Wadh, M/s Allah Dina	45, 8.6.2016	PF and Laying Steel	5-40 (a+h)	11.66	36040	34070.1	1969.89	0.071
Total									0.517

**XEN B&R I, Washuk
AIR Para No. 4 (M-15)**

S. No.	CV No. and Date	Name of Scheme / Contractor	Description	Amount (Rs. in million)
1.	15 / 28.6.16	Construction of BT Road Kharan Road to Zeek Basima / Ms Mohammad Ibrahim	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(c). 819.10 Cum @ 63.15 Per Cum	0.052
2.	1 / 7.6.16	Construction of BT Road from New Jangian to Rahija / Ms Jalawan Enterprises	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(c). 666.76 Cum @ 63.15 Per Cum	0.042
3.	2 / 7.6.16	Construction of BT road from Main Washuk Road to Shimshi Village / Ms Mirwani Construction Co	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(c). 1029.86 Cum @ 63.15 Per Cum	0.065
4.	16 / 28.6.16	Establishment of Camel Research Cum Milk Processing Unit / Ms Ali Mohammad	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 12931.58 Cft @ 342.82 Per %Cft	0.044
5.	18 / 7.6.16	Construction of BT Road from Jhalwar to Siaching / Ms Al Sarwar Jan	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(c). 2323.398 Cum @ 63.15	0.147
Total				0.350
Premium paid @ 110 above				0.385
Premium payable @ 30% above				0.105
Overpaid Premium				0.280

XEN B&R II, Bolan**AIR Para No. 7 (M-16)**

S. No	Name of Work, Contractor	Voucher No.	Item of work	Quantity	Rate Paid (Rs.)	Rate payable	Diff	Amount (Rs.)
1	Construction of Boundary wall, laboratory, at RHC at Shoran, M/s Malik Arif Ali, Premium 210% above	40, 20.6.2016	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h+i)	23.09	36040	34059	1981	0.142
2	Construction of Women Children Hospita at Shoran, M/s Malik Arif Ali, Premium 210% above	43, 20.6.2016	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h+i)	9.7	36040	34059	1981	0.060
3	Construction of residential accomadation and quarters Tehsil Shoran, M/s Wedera Mohammad Sharif Khosa, Premium 210% above	1, 01.6.2016	PF and laying mild steel reinforcement for all kinds of R.C.C. work SI.5-40 (a+h+i)	15.72	36040	34059	1981	0.097
4	Construction of BHS Shoran, M/s Al-Saat GC, Premium 210% above	53, 01.6.2016	PF and laying mild steel reinforcement for all kinds of R.C.C.	57.66	37064	34059	3005	0.537

S. No	Name of Work, Contractor	Voucher No.	Item of work	Quantity	Rate Paid (Rs.)	Rate payable	Diff	Amount (Rs.)
			work SI.5-40 (a+h+i)					
Total								0.836

XEN-II B&R Naseerabad

AIR Para No. 1 (M-16)

Name of Works	Quantity %Cft	Rate %Cft	Amount (Rs.)	Premium Paid @ 106% above	Premium Payable @ 30% above	Diff (Rs.)
Construction of BHU at Goth Meharullah, M/s Suleman Khel Construction	95412	345.81	329947	349741	98985	250756
Construction of BHUs at Goth Noor Mohammad Mengal, M/s Mohammad Usman.	67780.69	345.81	234392	248455	70318	178137
Total						428893

XEN-I B&R, Kohlu

AIR Para No. 6 (M-17)

Nature of Work Done	Work Item Nos.	Amount (Rs)	Premium Due		Total Amount (Rs)
			% above	Amount	
Earth/ Base / Sub-Base Work	1-9	3,413,769	27%	921,718	4,335,487
Civil Work	10-11	689,610	107%	737,883	1,427,493
Total Amount Admissible Rs.					5,762,980
Amount of Work Done Paid Rs.					5,889,500
Overpayment Rs 126,520/-					

XEN-II B&R Sibi**AIR Para No. 1 (M-18)**

S. No	Quantity Paid	Rate Paid	Rate Payable	Difference	Amount (Rs.)
1	47.285 Ton	36700	34059.11	2640.89	124,874
Add 199.75% above					253,370
Total					378,244

AIR Para No. 3

S.No.	Item of Work	Quantity paid	Rate paid	Rate payable	Difference	Overpaid Rs.
1)	Supply and installation of mercury vapor light fixture Philips type HRC-511	20 Light	17410.9	12450.10	4960.8	99,216
2)	P/L 1:2:4 CC using crush 19 mm and d.g in floor topping	19265.85 Sft	2174.2	1672.89	501.31	96,582
Total:-						195,798
Add 99.8% above						195,406
Total						391,204

AIR Para No. 5

Quantity (Cft)	Rate Paid Per% Cft (Rs.)	Rate Payable Per% Cft (Rs.)	Difference	Amount (Rs.)
563040	431.85	310.5	121.35	683,249
Add 22.95% above				156,806
Grand total				840,055

AIR Para No. 6

Description	Qty Cft	Rate paid Per % Cft	Rate payable	Diff	Amount	Premium	Net Amount
i) Supplying and stacking screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. 21-19-ii+1-5d	29334	1644.3	594.95+576 (80km@7.2)= 1170.95	473.35	138852	31867	170719
Supplying and stacking hand broken stone ballast of approved quality for sub base or base along road side of alignment including all lead and lift. 21-15d+1-5d	24990	1544.3	922.6+576 (80km@7.2)= 1498.3	46	11495	2638	14134
Total:-							184853

**XEN B&R II, Washuk
AIR Para No. 4 (M-19)**

S. No.	Name of Work / Contractor	Quantity Paid (Sft)	Rate Paid Per% Sft (Rs.)	Rate Payable Per% Sft (Rs.)	Difference (Rs.)	Amount (Rs. in million)
1.	Construction of Police Building / Ms Hassani Builders	18267	794.30	655.45	138.85	0.025

2.	Construction of residential quarters for GBHS Killi Muhammad Gul / Ms Haji Ali	14188.36	794.30	655.45	138.85	0.020
3.	Construction of residential quarters for GGPS New Jangian / Ms Jalawan Enterprises	8771.86	794.30	655.45	138.85	0.012
4.	Construction of 3 Nos additional class rooms for GHS Palantak / Ms Ghilzai construction co.	4484.25	794.30	655.45	138.85	0.006
Total						0.063
Add Premium 110%						0.070
Grand Total						0.133

AIR Para No. 5

S. No.	Name of Work / contractor	Quantity paid (Cft)	Rate Paid P/%Cft (Rs.)	Amount (Rs. in million)
1	Construction of Police Building / Ms Hassani Builders	15505.27	342.82	0.053
2	Construction of DPO complex / Ms Sarwar Jan	8265	342.82	0.028
3	Construction of 3 Nos additional class rooms for GHS Palanthak Washuk / Ms Ghilzai	3461.25	342.82	0.012
4	Construction of residential quarters for GBHS Killi Muhammad Gul / Ms Haji Ali	4476	342.82	0.015
5	Construction of Boundary wall for RHC New Jangian / Ms Ishfaq	11200	342.82	0.020

S. No.	Name of Work / contractor	Quantity paid (Cft)	Rate Paid P/%Cft (Rs.)	Amount (Rs. in million)
6	Construction of Boundary wall for GBIC Basima / Ms Mushtaq Ahmd	12800	342.82	0.023
7	Construction of Quarters GIC Basima / Ms Mushtaq Ahmad	8098.49	342.82	0.028
8	Construction of Bachelor lodge BIC Basima / Ms Haji Barkatullah	6450	342.82	0.012
9	Construction of Academic Block BIC Basima / Ms Abdul Karim	27777.74	342.82	0.095
10	Construction of residential quarters for GPS Haddoo / Ms Ibrahim	3073	342.82	0.011
11	Construction of residential quarters for GPS Shimshan / Ms Ibrahim	3803.50	342.82	0.013
Total				0.310
Premium paid @ 110%				0.341
Premium to be paid @ 30%				0.093
Overpaid Amount				0.248

XEN B&R I, Loralai
AIR Para No. 7 (M-20)

(Rs. in million)

S. No.	Name of work / Contractor	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Overpaid (Rs.)
1.	Add Academic and Admn Block and Hostel at BRC	Excavation in foundation of Building and Bridges SI. No.3-21(c)	0.096	0.104	0.027	0.077
2.	Loralai, M/s Sheikh	Filling watering and ramming earth	0.018	0.019	0.005	0.014

	Muhammad Rasool and Sons MB No.LPD/349	SI No.3-15(a)				
3.		Filling watering and ramming under floor+ compaction +lead	0.339	0.366	0.095	0.271
Total						0.362

AIR Para No. 10

(Rs. in million)

S. No.	Name of work / Contractor	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Overpaid (Rs.)
1.	Rehabilitation of building of Govt Boys Degree College	Excavation in foundation of Building and Bridges SI. No.3-21(d)	0.335	0.351	0.084	0.268
2.	District Loralai, M/s Haji Mohammad Tahir MB No.LPD/305	Clearing Jungle SI No.3-52	0.014	0.015	0.004	0.011
3.		Filling watering and ramming earth SI No.3-15(a)	0.044	0.046	0.011	0.035
4.		Filling watering and ramming under floor + +lead SI No.3-15(b) + 1-5	0.147	0.154	0.037	0.117
Total						0.431

XEN-II B&R Zhob

AIR Para No. 1 (M-21)

Item Name	Quantity Paid in Cft	Rate Paid %Cft	Amount
Filling, watering and ramming earth under floors With new earth excavated from outside, lead upto 30 m and lift upto .5m (including excavation)" SI. No.3-15/b	1062012	172.76	1834732
Filling, watering and ramming surplus earth from foundation SI. No.3-15/a	22972.6	74.40	17092
Total			1851824

Premium paid @ 104.00%	1925897
Less Premium payable @ 25%	(462956)
Over Paid Premium	1,462,941

XEN B&R II, Loralai
AIR Para No. 2 (M-22)

(Rs. in million)

S. No.	Name of work / Contractor	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Overpaid (Rs.)
1.	Construction of Cricket Stadium, M/s Rahim Dad Govt Contractor, MB No.LPD/242	Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.495	0.532	0.139	0.393
2.	Drainage System of Nasarabad, M/s Haji Bahadar Khan Govt Contractor, MB No.LPD/281	Excavation in open cutting for sewerage line (SI. No.3-42)	0.708	0.760	0.198	0.562
Total						0.955

XEN B&R I, Killa Abdullah
AIR Para No. 11 (M-23)

Name of Scheme	Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid
ECE (Early Chilled Center) Lawara Nasrullah Sherani	Providing and fixing iron grills as per approved design SI. 28-38/a 324 KG @ Rs. 93.83/kg	30400	63141 @ 207.7%	32744 @ 107.71%	30397
Const. of GBPS into middle level at killi Shacha Amir u/c Dana Sar	Providing steel gate of approved design of flate iron section without MS sheet SI. No. 28-18 224 KG @ Rs.48.80/Kg	10931	22704 @ 207.7%	11751 @ 107.5%	10953
Const. of Leveies Thana Bashar Walat Khan at Killi Astashai	P/F steel door fram of approved quality SI. 28-50, 222 Rft @ Rs. 7378.85% Cft	16381	34064 @ 207.95%	17683 @ 107.95%	16381
	P/F steel window with openable panel SI. 18-74+28-67, 286.50 cft @ Rs. 16744.80% cft	47974	99762 @ 207.95%	51788 @ 107.95%	47974

Name of Scheme	Items Paid	Amount	Premium Paid	Premium Payable	Premium Over Paid
	P/F Iron Grill in approved designed SI 28-38+28-38/a 258 Kg @ 93.92/Kg	33635	69944 @ 207.95%	36309 @ 107.95%	33635
	P/F of iron gate w SI. 28-18 612 Kg @ Rs. 48.80/kg	29866	62106 @ 207.95%	32240 @ 107.95%	29866
Rehabilitation of Patwar Khana at District Sherani	P/F Iron Grill in approved designed SI 28-38+28-38/a 226 Kg @ 93.92/Kg	20790	43150 @ 207.55%	22401 @ 107.75%	20748
Const. of Shelterless GGPS Noorabad Surlakia	P/F Iron Grill in approved designed SI 28-38+28-38/a 147.5 Kg @ 93.90/Kg	13850	27423 @ 198.0%	13573 @ 98.0%	13850
	P/F of steel Gate SI. 28-18 382.5 Kg @ Rs. 48.80/kg	18666	36958 @ 198.0%	18292 @ 98.0%	18666
Total					222,470

Annexure 2.5

Overpayment on escalation charges - Rs.54.586 million

XEN-I B&R Sherani

AIR Para No. 1 (O-1)

(Rs. in million)

S. No.	Running Bill No.	Value of work done (Rs.)	Deduction of first bill June 2008	Escalation Paid on remaining amount	Escalation paid @ 8%
1	30 th	175.858	16.921	158.936	12.714

AIR Para No. 3

S. No	Running Bill No.	Date of Payment	Amount Paid	Amount payable as escalation	% of Escalation payable
01	3 rd	24.01.13	9800000	0	0
02	4 th	18.04.14	4718457	235923	5
03	5 th	16.06.14	4468858	446886	10
04	6 th	29.12.14	4375510	437551	10
05	7 th	16.04.15	7461789	746178	10
06	8 th	19.06.15	8503376	1275506	15
07	10 th	21.06.16	2493211	498642	20
Total				3640686	
Amount of Escalation added in last Running bill				6176205	
Over Paid Escalation				2,535,519	

XEN-I B&R Bolan

AIR Para No. 1 (O-2)

Description	Running Payment	Date	Work Done	Rate of Escalation Paid	Escalation Paid	Escalation to be paid	Diff (Rs.)
Award of work 15.12.2011. No	1	5.1.2012	9.65	0	0.000	0.000	0.00
	2	14.4.2012	7.815747	10%	0.782	0.000	0.782
	3 rd Page 8	18.6.2012	85.07159	10%	8.507	0.000	8.507

Description	Running Payment	Date	Work Done	Rate of Escalation Paid	Escalation Paid	Escalation to be paid	Diff (Rs.)
escalation from 15.12.2011 to 15.12.2012	4 th Page 17	15.8.2012	149.421	10%	14.942	0.000	14.942
till 15.12.2013	5 th Page 24	16.1.2013	177.2808	10%	17.728	8.864	8.864
till 15.12.2013	6 th Page 33	20.6.2013	290.761	10%	29.076	14.538	14.538
till 15.12.2014 @ 10%	7 th Page 42	25.2.2014	269.5304	10%	26.953	26.953	0.000
till 15.12.2015	8 th Page 51	20.6.2016	302.4554	10%	30.246	45.368	(15.123)
Total					128.234	95.723	32.510

Description	Running Payment	Date	Work Done	Rate of Escalation Paid	Escalation Paid	Escalation to be paid	Diff (Rs.)
15.12.2011	1	6.1.2012	5	0	0.000	0.000	0.000
-	2	14.4.2012	20.335	10%	2.034	0.000	2.034
-	3 Page 6	8.5.2012	36.578	10%	3.658	0.000	3.658
15.12.2012	4 Page 13	13.8.2012	54.883	10%	5.488	0.000	5.488
15.12.2012	5 Page 18	5.9.2012	75.905	10%	7.591	3.795	3.795
till 15.12.2013	6 Page 24	16.1.2013	119.152	10%	11.915	5.958	5.958
till 15.12.2013	7 Page 30	20.6.2013	140.815	10%	14.082	7.041	7.041
till 15.12.2014	8 Page 37	26.2.2014	213.241	10%	21.324	21.324	0.000
till 15.12.2014	9 Page 43	4.8.2014	213.241	10%	21.324	21.324	0.000
till 15.12.2015	No Payment made						0.000
till 15.12.2015	10 Page 48	20.6.2016	223.701	10%	22.370	44.740	-22.370
Total							5.603

Sherani Town Project**AIR Para No. 4 (O-3)**

S. No	Running Bill No.	Date of Payment	Amount	Amount payable as escalation	% of Escalation payable
01	2 nd	10.01.2011	8409451	0	0
02	3 rd	27.06.2011	11000000	770000	7
03	4 th	20.12.2011	1903825	133267	7
04	5 th	07.05.2012	2224962	311494	14
05	6 th	03.2013	2341893	327865	14
06	7 th	31.03.2013	2129352	298109	14
07	8 th	28.06.2013	1301556	273327	21
08	9 th	28.02.2014	2711111	569333	21
09	10 th	27.06.2014	1761427	493199	28
10	11 th	12.12.2014	601939	168543	28
11	12 th	06.06.2015	1267190	354813	28
12	13 th	26.06.2015	417023	116766	28
13	14 th	02.05.2016	1051564	294438	28
14	15 th	27.05.2016	1516828	424712	28
Total				4535866	
Amount of Escalation added in last Running bill				5760563	
Over Paid Escalation				1,224,697	

Annexure 2.6

Overpayment due to non-utilization of available earth – Rs.23.419 million

XEN B&R-I , Killa Saifullah

AIR Para No. 5 (B-1)

(Rs. in million)

Name of Work	Quantity of hand broken stone ballast used in base of road (Cum)	Rate paid Per Cum (Rs.)	Rate payable Per Cum (Rs.)	Difference Per Cum (Rs.)	Amount
Construction of B/T road Nashpa to Shana Khure District Killa Saifullah	6007.80	325.80	143	182.8	1.098
		(21-15/d)	(30-73/a)		
		Add premium 7.80% above			
Total-i					1.186
Construction of B/T road East West Urgas Naran Killi Attala Aghbarghai via Ozghama	3570	325.80	143	182.8	0.652
		(21-15/d)	(30-73/a)		
		Add premium 01% above			
Total-ii					0.658
Grand Total					1.844

XEN B&R-II , Pishin

AIR Para No. 5 (B-2)

(Rs. in million)

Description	MB Page No.	Quantity of earthwork (Cum)	Rate Paid Per Cum (Rs.)	Rate Payable Per Cum (Rs.)	Difference	Amount (Rs.)
Excavation or cutting (SI No.21-3) (12228.98)	340	12228.98	152.50	109.65	42.85	0.524
Less Premium 5% below						0.026
Net						0.498

XEN B&R-1, Khuzdar**AIR Para No. 4 (B-3)****(Rs. in million)**

Description	MB Page No.	Quantity of earthwork (Cft)	Rate Paid Per% Cft (Rs.)	Rate Payable Per% Cft (Rs.)	Diff	Amount (Rs.)
Excavation or cutting (SI No.21-2)	9	821913	462.25	310.5	151.75	1.247
Add Premium 28% above						0.349
Total						1.596

XEN I B&R Panjgoor**AIR Para No. 8 (B-4)**

Description	Quantity	Rate Paid Per % Cum	Rate Payable Per% Cum	Difference	Amount (Rs)
Excavation in foundation of building bridges and other structures (S.I.No. 3-21/d)	2,760	163.25	109.65	53.6	147,936
Add: Premium 32.25 % above CSR-1998					47,709.36
Total					195,645.36

XEN-I B&R Shirani**AIR Para No. 2 (B-5)****(Rs. in million)**

Quantity of available earth Cft	Rate Paid per% cft (Rs.)	Rate Payable per% cft (Rs.)	Difference per %cft	Amount
4860024.97	431.85	310.5	121.35	5.897

AIR Para No. 4**(Rs. in million)**

Quantity of hand broken stone ballast used in base of road (Cft)	Rate paid Per % Cft (Rs.)	Rate payable Per % Cft (Rs.)	Difference Per % Cft (Rs.)	Amount
459557.96	922.60	404.95	517.65	2.378
	(21-15/d)	(30-73/a)		
Add premium 7.50% above				0.178
Total				2.556

XEN-I B&R Zhob**AIR Para No. 2 (B-6)****(Rs. in million)**

Name of Work	Quantity of hand broken stone ballast used in base of road (Cft)	Rate paid Per % Cft (Rs.)	Rate payable Per % Cft (Rs.)	Difference Per % Cft (Rs.)	Amount
Construction of B/T road from Makhrami to Sadozai and Garda Babar 24KM, Link Road 27KM Total 51 KM in Zhob	331650.1	922.60	455.65	466.95	1.584
		(21-15/d)	(30-73/b)		
Add premium 7.50% above					0.116
Total					1.700

AIR Para No. 6**(Rs. in million)**

Quantity of available earth Cft	Rate Paid per% cft (Rs.)	Rate Payable per% cft (Rs.)	Difference per %cft	Amount
3592028.61	431.85	310.5	121.35	4.358

XEN-I B&R Loralai**AIR Para No. 5 (B-7)****(Rs. in million)**

Quantity to be utilized for earthwork (Cum)	Rate Paid Per Cum (Rs.)	Rate Payable Per Cum (Rs.)	Difference	Amount (Rs.)
21048	152.50	109.65	42.85	0.902
Add Premium 27.45% above				0.248
Total				1.150

XEN-II B&R Loralai**AIR Para No. 1 (B-8)****(Rs. in million)**

Quantity to be utilized for earthwork (Cum)	Rate Paid Per Cum (Rs.)	Rate Payable Per Cum (Rs.)	Difference	Amount (Rs.)
21048	152.50	109.65	42.85	0.902
Add Premium 27.45% above				0.248
Total				1.150

XEN B&R -I Dera Bugti**AIR Para No. 2 (B-9)****(Rs. in million)**

Quantity to be utilized for earthwork (Cum)	Rate Paid Per Cum (Rs.)	Rate Payable Per Cum (Rs.)	Difference	Amount (Rs.)
9329.75	152.50	109.65	42.85	0.400
Add Premium 28% above				0.115
Total				0.515

AIR Para No. 6**(Rs. in million)**

Quantity to be utilized for earthwork (Cum)	Rate Paid Per Cum (Rs.)	Rate Payable Per Cum (Rs.)	Difference	Amount (Rs.)
1968.25	152.50	109.65	42.85	0.084
Add Premium 28% above				0.025
Total				0.109

Balochistan Road Development Project**AIR Para No. 3 (B-10)****(Rs. in million)**

Quantity of Road metal (Cum)	Rate Paid for aggregate base course Per Cum (Rs.)	Rate Payable Per Cum (Rs.)	Difference	Amount (Rs.)
1343	850.55	196.70	653.85	0.878
Add Premium 50% above				0.439
Total				1.317

PE, Mastung Area Development Mastung**AIR Para No. 2 (B-11)****(Rs. in million)**

Quantity	Rate paid (Rs.) per Cum	Rate to be paid (Rs.) per Cum	Difference (Rs.) per Cum	Amount
31,595.52 Cum	152.5	109.65	42.85	1.354
Deduct 5 % below premium				0.068
Total				1.286

Annexure 2.7

**Overpayment Due To Non-Deduction of Cost of Tack Coat -
Rs.18.341 Million**

XEN B&R I, Pishin

AIR Para No. 1 (N-1)

(Rs. in million)

S. No.	Name of work, Contractor	Chequ No. and Date	Quantity Sqm	Rate Per Sqm (Rs.)	Amount (Rs.)
1.	BT Road at Huramazai Bazar to Eidgah and Main Road to Badezai, length 6 Km, M/s Muhammad Baksh Shawani, MB No.223-PN-II	061837/00619, 23.6.2016, Rs.5.820 M	5490	52.70	0.289
Add Premium 102.75% above					0.297
Total					0.586

XEN B&R, I, Khuzdar

XEN B&R, I, Panjgoor

AIR Para No. 4 (N-2)

Item of work	Quantity of Existing TST	Rate Per Sqm (Rs.)	Amount (Rs.)
Prime Coat	65,790 Sqm	33.25	2,187,518
Total			2,187,518

XEN Project Division II, Quetta

AIR Para No. 7 (N-3)

(Rs. in million)

Item of work	Quantity (Sqm)	Rate Per Sqm (Rs.)	Amount (Rs.)
Prime Coat	20074.43	33.25	0.662
Add Premium 99.90% above			0.662
Total			1.324

XEN B&R I, Washuk

AIR Para No. 2 (N-4)

(Rs. in million)

Item of work	Quantity (Cum)	Rate Per Cum (Rs.)	Amount (Rs.)
Prime Coat	7320	33	0.242
Total			0.242

XEN B&R I, Loralai

AIR Para No. 6 (N-5)

(Rs. in million)

Item of work	Quantity of Existing TST	Rate Per Sqm (Rs.)	Amount (Rs.)
Prime Coat	25866	33.25	0.854
Add Premium 107.75 % above			0.920
Total			1.774

XEN B&R II, Loralai

AIR Para No. 6 (N-6)

(Rs. in million)

Quantity (Sqm)	Rate Per Sqm (Rs.)	Amount (Rs.)
6409.66	52.70	0.338
Add Premium 107.65% above		0.364
Net.		0.702

XEN B&R I, Killa Abdullah

AIR Para No. 10 (N-7)

(Rs. in million)

S. No.	Name of Work	Name of Contractor	Quantity Paid Sqm	Rate of Tack Coat (Rs.)	Amount
1	Imp / Widening of Road from NHA to Zara Bund to Tabina Cross 12 Km	M/s Haji Mohammad Azeem	58712.50	52.70	3.094
2	BT Road Roghani Chaman Distt: K Abdullah (29.50 km)	M/s M. M. Karim & Brother	55200.30	52.70	2.909
Total: -					6.003
Add Premium @ 102% Above on CSR 1998					6.123
G Total: -					12.126

Annexure 2.8

Over payment due to wrong calculation -- Rs.10.981 million

Project Director, Improvement of Quetta City Roads Project, Quetta

AIR Para No. 3 (J-1)

Item	Mb page no.	Quantity paid	Rate	Amount paid	Actual amount	Overpaid amount (Rs.)
Shifting & Re-commixing SSGC home connection	148-155	63 No	442.68	252000	27888.84	224111.2

XEN B&R-II, Killa Saifullah

AIR Para No. 6 (J-2)

Name of Scheme	Total Amount of Steel Items	Premium Rate	Premium Pay able	Premium Paid	Over Paid	Contractor Name	Running Bill
Remaining Work of Govt. Girls Inter College Muslim Bagh	1078355	207.15%	2233812	2328851 @ 215.98%	95038	Haji Ghulam Sarwar	05 th Running bill
Const. of GPS Sur Tangi Malik Majeed Doulatzai KSF	287293	180%	517127	637232 @ 221.81%	120105	M/s Jalil and Sons	03 rd final bill
Total					215,143		

XEN B& R –II, Pishin**AIR Para No. 4 (J-3)****(Rs. in million)**

S. No.	Name of work / Contractor	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Deductable (Rs.)	Overpaid (Rs.)
1	2	3	4	5	6	(5+6)
1.	BT Road from N-50 to Khanai Baba, M/s NK and company. Premium 42.98% above on civil works and 5% below on earthwork	Excavation in foundation (SI.No.3-21/d)	0.458	0.197	0.023	0.220
2.	BT Road in Halqa 9, M/s Jan and Sons. Premium 43% above on civil works and 5% below on earthwork	Excavation in foundation (SI.No.3-21/d)	0.210	0.090	0.010	0.101
3.	BT road N-50 to Balozai Khanozai Town, M/s Sherani Construction Co. Premium 42.98% above on civil works and 5% below on earthwork	Excavation in foundation (SI.No.3-21/d)	1.036	0.445	0.052	0.497
Total						0.818

XEN E&M WorkShop Khuzdar
AIR Para No. 2 (J-4)

(Rs. in million)

S. No.	Name of work	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Overpaid (Rs.)
1.	Construction of BT Road from Kohave to Peer	Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.173	0.187	0.048	0.138
2.	Chattak M/s Irshad Ahmed Mangle	Supplying stacking and laying natural pitrun gravel (SI. No.21-19/ii + 21-23/b)	0.413	0.446	0.116	0.330
3.	BT Road at Karkh Bazar, M/s Muhammad Amin	Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.198	0.214	0.055	0.158
4	BT Road Killi Balbal Totak, M/s Saeed Ahmed.	Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.041	0.044	0.011	0.033
5		Supplying stacking and laying natural pitrun gravel (SI. No.21-19/ii + 21-23/b)	0.118	0.127	0.033	0.094
6		Excavation in foundation of Building and Bridges (SI. No.3-21(d))	0.355	0.383	0.099	0.284
7.	BT Road Killi Shafi Muhammad	Excavation in foundation of	0.127	0.137	0.036	0.102

	Zehri, M/s Muhammad Amin	Building and Bridges (SI. No.3-21(d))				
Total						1.139

XEN Project Division I, Quetta

AIR Para No. 12 (J-5)

Rs. in million)

Payment Made	Payment to be Made	Amount
4.798	2.564	2.234
Total		2.234

XEN Project Division II, Quetta

AIR Para No. 9 (J-6)

S. No.	Item of work (Ton)	Quantity paid (Ton)	Rate Paid (Rs.)	Rate Payable (Rs.) (a+h+i+f)	Difference	Over Paid Amount
1	Fabricating of steel including cutting	72.737	39,063.23	(34059.11+1981.2+660.4+363.22) =37,063.93	1,999.30	0.145
Add 119.95% above						0.174
Total						0.319

XEN-II B&R Bolan

AIR Para No. 7 (J-7)

S. No.	Name of work / Contractor	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Diff (Rs.)
1	Construction of BT Road Sharbat Khattn Meher To Sunny Cross (26 Km)" to M/s Haji Ghulam Rasool	Excavation in Foundation SI No.3-21c	503965	251983	10079	241903
2	Widening of BT Road N-65 Bkhtiarabad to Bhag 20 Km & Construction of	Excavation in Foundation SI No.3-21c/d	327373	163359	6547	156812

S. No.	Name of work / Contractor	Item of work	Amount (Rs.)	Premium Paid (Rs.)	Premium Payable (Rs.)	Diff (Rs.)
	BT Road Bhag to Chandra 13 Km (Total Length 33 Km" to M/s Haji Hafeezullah Lehri	Excavation or cutting to required grade and camber SI No.21-c	1119203	111920	22384	89536
3	Widening of Road Linsay to Mud Sharbat via Chandar Gazi Bakshia Road Length 22 Km, to M/s Haji Ghulam Rasool Lehri	Excavation in Foundation SI No.3-21c	154781	77391	3096	74295
Total						562,546

Balochistan Road Development Project

(Rs. in million)

Item of work	Amount (Rs.)	Premium Paid @ 50% above (Rs.)	Premium Payable @ 10% above (Rs.)	Difference (Rs.)
Aggregate base course material SI No.21-19iii (1-5)	10.304	5.152	1.030	4.122
Laying and compaction of aggregate base course 21-25(a)	2.166	1.083	0.216	0.866
Total	12.47	6.235	1.247	4.988

**XEN B&R I, Killa Abdullah
AIR Para No. 15 (J-9)**

(Rs. in million)

S. No.	Item of work	Quantity Paid	Quantity Payable	Excess Quantity Paid	Rate Paid	Amount
1	Compaction of earthen embankment SI No. 21-9	7465686.70	7378972.30	86714.40	259.80	0.225
2	L/S hand broken stone ballast SI No. 21-25	619308.00	583150.00	36158.00	460.15	0.166
Total						0.392
Add Premium @ 22.98%						0.090
G Total						0.482

Annexure 2.9

Overpayment Due To Allowing Excess Quantity of stone - Rs.8.771 Million
Executive Engineer, B&R Division-II Que
AIR Para No. 3 (H-1)

Name of Schemes	MB.No./ Page No.	Cheque No. /Date	Qty Ton	Rate paid Per ton Rs.	Rate payable P ton Rs.	Difference P ton Rs.	Amount Rs.
Const. of Auditorium Hall and 04 No new Class Rooms at Govt. Girls College Muslim Bagh	32/31	074410/ 31.05.16	50.886	36700.71	34719.51	1981.20	100815
Add premium @ 207.10% above on CSR							208,788
Total-i							309,603
Const. of Building for up-gradation of Girls Degree College Muslim Bagh	29/48-52	074473/ 23.06.15	63.0837	36700.71	34719.51	1981.2	124981
Add premium @ 207.5% above on CSR							259336
Total-ii							384317
Const. of building for up gradation of degree level of Govt. Girls College, KSF	25/36	074447/ 20.06.16	43.003	36700.71	34719.51	1981.20	85197
Add premium @ 180% above on CSR							153355
Total-iii							238552
Const. of Elementary College (Gender Free) at KSF	43-51	074444/ 20.06.16	201.754	36700.71	34719.51	1981.20	399715
Add premium @ 204% above on CSR							815418
Total-iv							1215133
Grand Total							2,147,605

XEN B& R -II Kharan
AIR Para No. 6 (H-2)

(Rs. in million)

Quantity Stacked Cum	Compacted Quantity Paid Cum	Payable quantity as per required compaction	Excess Stacking Cum	Rate (Rs.)	Overpaid amount
1653.07	1653.07	1107.55	545.51	212.30	0.116
Add Premium @ 29.94% above CSR 1998					0.035
Total					0.151

XEN E&M WorkShop Khuzdar
AIR Para No. 8 (H-3)

(Rs. in million)

Item	Quantity paid (Cum)	Quantity to be paid as per (Stone Ballast) (Cum)	Difference (Cum)	Rate Per Cum (Rs.)	Amount (Rs.)
Supply and stacking natural pitrun gravel	11362.11	7565.40	3796.71	210.1	0.798
Laying and spreading pitrun gravel	7504.80	4936.95	2567.85	212.3	0.545
Total					1.343
Add 28% above premium					0.376
Grand Total					1.719

XEN I B&R Panjgoor
AIR Para No. 7 (H-4)

Stacked Quantity in (Cum)	Laid Quantity in (Cum)	Payable quantity as per required compaction	Difference	Rate	Overpaid Amount
1090.8	1090.8	730.83	359.97	422.4	152,051
Add: premium @ 32.50 % above CSR 1998.					49,417
Total					201,468

**XEN-I B&R Naseerabad
AIR Para No. 2 (H-5)**

(Rs. in million)

Name of works / contractors	Item	Quantity paid (Cft)	Quantity to be paid as per (Pitrun gravel) (Cft)	Difference (Cft)	Rate Per% Cft (Rs.)	Amount (Rs.)
Construction BT Road Obaidullah Chandio Mola Bakhsh	Supply and stacking Stone Ballast SI No.21-16(L)+1-5	73780	49200	24580	1922.10	0.472
Chandio Anwar Umranai” to M/s Balochistan Enterprises,	Laying of stone ballast SI No.21-25	49198	36186	13012	460.15	0.060
Construction BT Road Rasool Baksh Jattak Laving Khan Lehri Kareem	Supply and stacking Stone Ballast SI No.21-16(L)+1-5	88560	59040	29520	1922.10	0.567
Bakash Mengal (Length 3 Km) ” to M/s Mehmood Kakar & Akthar Sasoli,	Laying of stone ballast SI No.21-25	58866	43512	15354	460.15	0.070
Total						1.169
Add 29.30% above premium						0.342
Grand Total						1.511

**XEN-I B&R Loralai
AIR Para No. 4 (H-6)**

(Rs. in million)

Item	Quantity paid (Cum)	Quantity to be paid as per (Pitrun gravel) (Cum)	Difference (Cum)	Rate Per Cum (Rs.)	Amount (Rs.)
Supply and stacking stone ballast	4212.27	2743.65	1468.62	321.35	0.472

Laying and stone ballast	2799.40	1831.14	968.26	162.50	0.157
Total					0.629
Add 7.5% above premium					0.047
Grand Total					0.676

**XEN-I B&R Bolan
AIR Para No. 3 (H-7)**

(Rs. in million)

Quantity Stacked (Cft)	Quantity Laid	Payable quantity as per required compaction	Diff	Rate (Rs.)	Amount (Rs.)
170034	170034	1139228	56111	601.2	0.337
Add Premium 30% above					0.101
Total					0.438

**City Development Project Turbat
AIR Para No. 4 (H-8)**

Item	Stacked Quantity Cum	Compacted Quantity Admissible Cum	Quantity Paid Cum	Excess	Rate	Amount (Rs.)
Supply & stacking graded aggregate base course	4162.191	2788.667	4162.086	1373.419	499	685,337

**B&R-I Killa Abdulla
AIR Para No. 2 (H-9)**

(Rs. in million)

Quantity Stacked	Quantity to be Laid	Quantity Laid	Excess Quantity Stacked	Rate Paid	Amount
367858.34	246465.09	140502.00	105963.09	953.75	1.011
Add Premium @ 22.95% on Items 1 to 3					0.232
G Total					1.243

Annexure 2.10

Unauthorized expenditure on NSR items - Rs.40.902 million

XEN B&R-II , Killa Saifullah

AIR Para No 7 (F-1)

Sr. No.	Name of Schemes	Name of Item	Amount paid (Rs.)
01	Const. of Foot Ball Ground at Killa Saifulah .	17740 Sft Providing and fixing of tuff Tiles @ Rs. 120/Sft	2128800
		Providing and installation of submersible pump complete in all respect	200000
		350 Rft stainless steel grill with all respect	668500
02	Const. of building for up gradation of degree level of Govt. Girls College, KSF	P/F Razor wire connecting of 4 No. straight 3088 Rft @ Rs. 815.05/Rft	2116874
03	Const./Up-Gradation of GBMS Kakara Batozai into Meddle level KSF	4500 Sft Providing and laying of tuff tiles @ Rs. 120/Sft	540000
04	Const./Up-Gradation of GBMS Jano Ghorizai into Meddle level KSF	3440 Sft Providing and laying of tuff tiles @ Rs. 120/Sft	412800
05	Const. of additional class room at GBMHS KSF	P/F Razor wire connecting of 4 No. straight 330 Rft @ Rs. 815.05/Rft	266968
			6,333,942

XEN Maintance Div III, Quetta**AIR Para No 5 (F-2)**

Description	Quantity Paid	Rate Per unit (Rs.)	Amount (Rs. in million)
Providing and fixing Gas Geyser 52 Gallon	3 Nos	0.045	0.136
Total			0.136

PD Omani Grant**AIR Para No 1 (F-3)**

S. No.	Item of work	*Rate admissible (CSR 98) + 135% premium	Rate paid	Difference	Quantity paid	Amount 5X6
1	2	3	4	5	6	7
1	P/L steel reinforcement "B" (deformed bar)	84621.4	96000	11378.6	478.77	5447732
Total						5.448

XEN I B&R Panjgoor**AIR Para No 3 (F-4)**

Name of Work	Name of Contractor	Voucher No/Date	No of Items Executed	Amount
Rehabilitation / Widening B/Top Road from Foot Ball Chowk to Main By Pass Link Road at District Panjgur (11.Kms).	M/s Farhad Construction Co and Govt: Contractor.	D-17/27-04-2016.	Providing and Fixing Cat Eyes 8400 Nos @ Rs.450 P/No.	3,780,000
Total				3,780,000

XEN Project Division II, Quetta

AIR Para No 2 (F-5)

S. No.	Item of Work	Quantity Paid (Rft)	Rate Paid / Rft (Rs.)	Amount (Rs. in million)
1.	P/f of concertina wire with stand	922	1030	0.950
2.	P/l cutting and jointing of PPRC Pipe (3/4") with fitting	5521	173	0.955
3.	P/l cutting and jointing of PPRC Pipe (1") with fitting	1236	237	0.293
Total				2.198

XEN B&R Div -I Washuk

AIR Para No 1 (F-6)

(Rs. in million)

S. No.	Name of Work / Contractor	CV No. and Date	Quantity (Sqm)	Rate (Rs.)	Amount (Rs.)
1.	Construction of BT Road from Washuk to Plantak / Ms Mohammad Hassni Builders	11 / 13.6.16	120,851.026	33	3.988
2.	Construction of BT Road Kharan Road to Zeek Basima / Ms Mohammad Ibrahim	15 / 28.6.16	7,320	33	0.242
3.	Construction of BT Road from New Jangian to Rahija / Ms Jalawan Enterprises	1 / 7.6.16	10431	33	0.344
Total					4.574

XEN-I B&R Zhob

AIR Para No 1 (F-7)

Name of Items	Quantity of NSR	NSR (Rs.)	Amount	%Premium Paid	Excess Premium Paid
Prime Coats (NSR)	143528 Sft	306/%Sft	439196	48%	210814
P/F and laying MS sheets in place of MS	44.584 tons	140000/ton	6241760	128%	7989453

pannel pipe socket moulded 20" dia, 10mm thick					
Total					8,200,267

XEN-I B&R Mastung
AIR Para No 4 (F-8)

(Rs. in million)

S. No.	Description of work	Quantity	Rate (Rs.)	Amount (Rs.)
1.	Supply and fixing tough tiles	2,525 Sft	120 P%Sft	0.303
2.	Digging of bore type of all sides etc	500 Rft	555 P.Rft	0.277
3.	P/I of PVC blind pipe 19" dia	500 Rft	500 P.Rft	0.250
4.	S/S graded stone around the tube well etc	1 Job	18000	0.018
Total				0.848

XEN-II B&R Washuk
AIR Para No 2 (F-9)

S. No	Description	Quantity (Sft)	Rate (Rs.)	Amount (Rs. in million)
1	Providing and laying floor of Porceline tiles over 25 mm (Ground Floor)	2772	403	1.117
2	Providing and laying floor of Porceline tiles over 25 mm (First Floor)	4265.88	403	1.719
Total		7037.88		2.836

Shirani Town Project
AIR Para No 2 (F-10)

Sr. No.	Name of Items	Amount
01	P/F khipral tiles i/c base 1" thick cement mortar. 1000 Sft @ Rs. 124/per Sft	124000
02	P/F best quality stainless steel stairs/trace railing with bolts 340 Rft @ Rs. 1820/Rft	619710
03	P/F fiber canopy of bibber glass double ply local complete. 1363.7 Sft @ Rs. 455/Sft	620484
04	P/F tuff paver 200*100*50 mm local made of approved designed.	3047592

	22084 Sft @ Rs. 138/sft	
05	Providing, making and fixing of fiber glass and car parking area i/c angle iron fram and GI Pipe. 1800 Sft @ Rs. 560/Sft	1008000
Total		5,419,786

PE, Mastung Area Developoment

AIR Para No 3 (F-11)

(Rs. in million)

S. No.	Name of Work / Contractor	CV No. and Date	Quantity (Cft)	Rate (Rs.)	Amount (Rs.)
1.	Construction of Primary School Building at Ganjadori / Ms Habib Bangulzai	37 / 17.6.16	497	105	0.052
2.	Construction of GGPS Killi Gharz / Ms Abdul Rasool	20 / 9.6.16	3543	105	0.372
3.	Construction of GGPS Killi Barfezai / Ms Abdul Rasool	19 / 9.6.16	3533	105	0.371
4.	Construction of Primary School Killi Takari / Ms Abdul Rasool	18 / 7.6.16	3156	105	0.331
Total					1.126

Annexure 2.11

Unauthorized payment of lead charges – Rs.18.786 million

XEN-II B&R Sibi

AIR Para No 2 (G-1)

Description	Qty Cft	Rate % Cft	Rate as per CCR	Lead	Amount	Premium	Net Amount
i) Supplying and stacking screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. (21-19-ii+1-5d)	71318	755.85	594.95	160.9	114751	22927	137678
Supplying and stacking hand broken stone ballast of approved quality for sub base or base along road side of alignment including all lead and lift. 21-15+1-5-d	67490	1083.5	990.55	92.95	62732	12515	75247
Total:-							212925

XEN-I B&R Sohbatpur

AIR Para No 5 (G-2)

S. No.	Name of work	Mileage (Km)	Quantity paid (Cft)	Rate paid (Rs. Per% Cft)	Rate payable Rs.	Diff. (Rs.)	Total (Rs.)
Const. of Black Top Road Sardar Aashiq Hussain Jakhrani Sohbat Pur							
1	S/S of pitrun gravel S-I-21-19iii+1-5.	259	8895	2806.95	2498.25	308.7	27,459
2	S/S of machine crashed stone ballast S.I21-16+1-5	184	13343	2655.60	2346.90	308.7	41,190
Total							68,649
Premium 28.78 %							19,757
Total (A)							88,406
Const. of Black Top Road Yar Ali Jkhrani near Haji Rza Mohammad jhakarani							
1	S/S of pitrun gravel S-I-21-19iii+1-5.	259	10465	2806.95	2498.25	308.7	32,305
2	S/S of machine crashed stone ballast S.I21-16+1-5		15699	2655.60	2346.90	308.7	48,463
Total							80,768
Premium 28.96 %							23,390
Total (B)							104,158
Const. of Black Top Road Bhand Manjhi Pur Road							
1	S/S of pitrun gravel S-I-21-16iii+1-5.	94	36251	2007.60	1698.9	308.7	111,907
2	S/S of marum S.I 21-20+1-6		4833	2046.95	1820.85	226.1	10,927
Total							122,834
Premium 28.65 %							35,192
Total (C)							158,026
Const. of Black Top Road Dright to Doulat Shakh Road							
1	S/S of machine crashed stone ballast S-I- 21-16/L+1-5.	99	29520	2043.60	1734.9	308.7	91,128
2	S/S of marum S.I 21-20+1-6		3936	2073.20	1847.1	226.1	8,899
Total							100,027
Premium 28.68 %							28,688
Total (D)							128,715
G.TOTAL (A to D)							479,305

**XEN-I B&R Naseerabad
AIR Para No 3 (G-3)**

(Rs. in million)

Item	Quantity (Cft)	Rate Paid Per% Cft (Rs.)	Rate Payable Per% Cft (Rs.)	Difference (Cft)	Amount (Rs.)
Supply and stacking natural pitrun gravel SI No.21-19ii +1-5	88560	1569.45	594.95	974.50	0.863
Supply and stacking Stone Ballast SI No.21-16(L)+1-5	265680	1878.60	983.60	892.00	2.369
Total					3.232
Add Premium 29.10% above					0.940
Grand Total					4.172

**XEN-I B&R Loralai
AIR Para No 9 (G-4)**

S. No.	Name of work / Contractor	Item of work	Quantity paid (Cft)	Rate paid (Rs.)	Rate Payable (Rs.)	Diff	Amount Rs.
1.	Construction of additional academic and Admn Block and Hostel at BRC Loralai” to M/s Sheikh Muhammad Rasool,	Filling watering and ramming earth under floor (SI. No.3-15+1-5+3-24a)	92128	369.46	196.41	173.05	0.159
Add Premium 107.90% above							0.172
Total (A)							0.331
2	Construction of Building of Govt Boys Degree College Loralai” to M/s Muhammad Tahir	Filling watering and ramming earth under floor (SI. No.3-15+1-5)	45652	369.46	196.41	173.05	0.079
Add Premium 104.90% above							0.083
Total (B)							0.162
Grand Total (A+B)							0.493

XEN-I B&R Jhal Magsi

AIR Para No 4 (G-5)

(Rs. in million)

S. No	Item	Quantity Paid Cft	Rate Paid Per %Cft (Rs.)	Amount	Add Premium	Total
Construction of blacktop road Fateh Pur, district Jhal Magsi						
1	natural pitrun gravel	61129.25	348.1	0.213	0.063	0.276
2	machine crushed stone	51779	348.1	0.18	0.053	0.233
3	murum over stone metal	6916	254.75	0.018	0.005	0.023
Construction of Internal Roads at Saifabad						
4	natural pitrun gravel	113077.25	204.1	0.231	0.069	0.3
5	Hand broken stone ballast	83720	204.1	0.171	0.051	0.222
6	murum over stone metal	11238.5	250.05	0.028	0.008	0.036
Construction of BT Road from Jhal Magsi- Panjuk to Noushehra Road (Length 31 Km)						
7	natural pitrun gravel	422716.75	67.5	0.285	0.028	0.313
8	Hand broken stone ballast	242087.8	67.5	0.163	0.016	0.179
9	murum over stone metal	32109.34	49.45	0.016	0.002	0.018
Total						1.600

XEN-II B&R Jhal Magsi

AIR Para No 1 (G-6)

S.No.	Item of work paid	Rate paid (Rs.)	Rate payable (Rs.)	Excess rate paid (Rs.)	Quantity paid (Cft)	Amount (Rs.)
1	Making Earthen Embankment with earth taken from approved borrowpits (SI No.21/6/a+21/9+1/5)	604.9	431.85	173.05	80278.61	138922
Add Premium @ 29.79%						41385
Total						180307

XEN B&R -I Dera Bugti**AIR Para No 4 (G-7)****(Rs. in million)**

S. No.	Item of work	Quantity paid (Cum)	Rate paid (Rs.)	Rate Payable (Rs.)	Diff	Amount Rs.
1.	Earthwork for embankment and compaction (SI No.21-6(a)+1-5+21-9)	3098479	720.25	431.85	288.4	8.936
Add Premium 29.45% above						2.632
Grand Total						11.568

Annexure 2.12

**Non-deduction of sorting & stacking charges as a result of excavation -
Rs.8.644 million**

**XEN B&R, I, Turbat
AIR Para No. 7 (R-1)**

Construction/Black Topping Road Kalag to M-8 Link Road Kech.				
S.No	Item of work	Quantity in Cum	Rate Per Cum	Total
1	Supplying and stacking screened bajri/shingle etc SI No. 21-19/iii.	2113.26 Cum.	26.71 Per cum	56,445.17
2	Laying and spreading graded Aggregate Base Courseetc SI No. 21-25/a.	2102.79 Cum.	26.71 Per cum	56,165.52
Total				112,611
Add: premium @ 32.75 % above CSR 1998.				36,880
Sub-Total				149,491
Construction/ Black Topping of Road Gokdan to Turbat.				
S.No	Item of work	Quantity in Cum	Rate Per Cum	Total
1	Supplying and stacking screened bajri/shingle Etc SI No. 21-19/iii.	1200.71 Cum.	26.71 Per cum	32,070.96
2	Laying and spreading graded Aggregate Base Courseetc SI No. 21-25/a.	1193.60 Cum.	26.71 Per cum	31,881.06
Total				63,952
Add: premium @ 32.85 % above CSR 1998.				21,008
Sub- Total				84,960
Grand Total				234,451

**XEN E&M WorkShop Khuzdar
AIR Para No. 4 (R-2)**

(Rs. in million)

S. No.	Description	Quantity Cum	Rate (Rs.)	Amount (Rs.)
1.	Excavation cutting in soft rock partial blasting, (SI.No.21-2	72233	26.71	1.929
2.	Excavation in hard rock by blasting (SI. No. 21-3)	65258	26.71	1.743
Total				3.672
Add premium @ 28% above CSR				1.028
Grand Total				4.701

XEN B&R -I Dera Bugti**AIR Para No. 1 (R-3)****(Rs. in million)**

S. No.	Description	Quantity Cum	Rate (Rs.)	Amount (Rs.)
1.	Excavation in hard rock by blasting (SI. No. 21-3)	9329.75	26.71	0.249
Add premium @ 28.85% above CSR				0.072
Grand Total				0.321

XEN B&R I, Killa Abdullah**AIR Para No. 4 (R-4)****(Rs. in million)**

S. No.	Name of Work	Name of Contractor	Quantity Cum	Rate Paid (Rs.)	Amount (Rs.)
1	Construction BT Road from Jilga to Zermal Tehsil Dobandi 20 Km	M/s Humayun & Brothers	41910.4	26.71	1.119
2	Cutting/Improvement of Road from Bakarzai Shella to Toba Achakzai 2.7 Km	M/s Mohabat Khan	14522.11	26.71	0.388
Total					1.507
Add Premium @ 22.70%					0.342
G Total					1.849

AIR Para No. 8**(Rs. in million)**

S. No.	Name of Work	Name of Contractor	Quantity Cum	Rate Paid (Rs.)	Amount (Rs.)
1	BT Road from Boghra to NHA, Purana Chaman to Sanzala 25 Km	M/s Sohbat Khan	32091.57	26.71	0.857
2	Imp / Widening of Road from NHA to Zara Bund to Tabina Cross 12 Km	M/s Haji Mohammad Azeem	14932.8	26.71	0.399
Total					1.256
Add Premium @ 22.50%					0.283
G Total					1.539

Annexure 2.13

Non realization of stamp duty - Rs.5.011 million

XEN B&R I, Lasbela At Hub

AIR Para 1 (D-1)

Sr. No.	PSDP No.	Name of work	Name of Govt. Contractor	Work Order No. & date	Work Cost (Rs in Million)	Stamp Duty (Rs)
1	935	C/ Re-alignment of Road Leading to BYCO Oil Refinery Including Bridge	M/s Engineering Management Services G/c	No. CB-20/ 4107, dt: 17.11.15	15.135	37,840
2	935	C/o Major Bridge 1640 Rft 24' Wide (on turnkey basis)	M/s Engineering Management Services G/c	No. CB-20/ 4144 dt: 24.11.15	211.970	530,000
3	800	C/o Road from Goth Imam Dad to Kotira Dureji	M/s Haji Dad Muhammad, G/c	No. CB-20/ 4280, dt: 20.01.16	39.600	99,000
4	851	C/o Black Topped Road Haji Chatta Rind Goth Sakran District Lasbela.	M/s Sakhi Dad Baloch, G/c	No. CB-20/ 4223, dt: 31.12.15	9.902	24755 -21500 =3255
5	841	C/o Black topped Toad From Shahidi Road to Laloo Musa Goth Winder 2.3 Km	M/s Nazeer Ahmed Baloch & Sons G/c	No. CB-20/ 4584, dt: 16.5.16	7.017	17,543
6	841	C/o Black topped Toad from Sasue Road to Karim Bakhsh Goth Kathore Winder 0.5 Km	M/s Nazeer Ahmed Baloch & Sons G/c	No. CB-20/ 4619, dt: 16.5.16	1.610	4,025
7	841	C/o Black topped Road from Mian Goth to Saleh Muhammad Goth Dan Winder 1.25 Km	M/s Chaman Das & Company G/c	No. CB-20/ 4624, dt: 16.05.15	4.026	10,065
8	841	C/o Black topped Road from N-25 Near Kantra to Mamoo Burfat Goth Uthal 0.950 Km	M/s Narayan Das & Company G/c	No. CB-20/ 4614, dt: 16.5.16	3.985	9,963
9	841	C/o 3X10' PCC Culvert at Ismailani Road to Kumacha Sied-2 Bela	M/s Narayan Das & Company G/c	No. CB-20/ 4579, dt: 16.5.16	1.900	4,750
10	841	C/o 1X20' PCC Culvert at Lakhra to Mula Ramzan Goth Road	M/s Nazeer Ahmed Baloch & Sons G/c	No. CB-20/ 4589, dt: 16.5.16	1.495	3,738
11	841	C/o B/T Road from Shehzaib Road to Ramzan Goth 0.523 Km	M/s Narayan Das G/c	No. CB-20/ 4634, dt: 16.05.16	3.209	8023

12	841	C/o B/T Road from Fazal LasiDawood Goth Kangar Uthal 0.60 Km	M/s Ghulam Mohi-ddin G/C	No. CB-20/ 4569, dt: 16.05.16	2.075	5188
13	841	Cutting of road from Sahib Khan Road to Abdullah Goth Shumali Kanraj 6.30 Km	M/s Muhammad Umer G/c	No. CB-20/ 4629, dt: 16.06.15	2.971	7428
Total (Rupees)						740,818

XEN Maintained Div 1

AIR Para 10 (D-2)

(Rs in million)

S.No.	Name of Work	Contract Volume	Amount
1	Construction of 16 Nos flats and community hall at Governor House Quetta	78.632	0.196

XEN I B&R Panjgoor

AIR Para 1 (D-3)

(Rs.in million)

S. No	Name of work	Name of contractor	Estimated cost Rs. in million	Stamp Duty
1	Constt: Rehabilitation, widening B/Top Road from D,C Residence to Sarikoran District Panjgoor (6 km)	M/S Farhad Construction company and Govt: Contractor.	30,779,754	76,949
2	Constt: Rehabilitation, widening B/Top Road from Boys college Chowk to T.V station District Panjgoor (3.5 km)	M/s Adnan Ibrahim Govt: Contractor.		
3	Constt: Rehabilitation widening B/Top Road from new Grid station to Essai via Kahn Zangi(8Km) District Panjgoor	M/s Dur Muhammad Govt: Contractor.		
4	Constt: Rehabilitation widening B/Top Road from	M/s Dur Muhammad Govt: Contractor.		

	new Grid station to Bonistan (km 6) District Panjgoor			
5	Constt: B/Top Road Noke-Abad Gramkan to water supply machine u/c Gramkan District Panjgoor (2km)	M/S Murad Builders .	15,998,448	39,996
6	Constt: B/top Road u/c Khudabadan sarawan maymar-e-neu Acadamey to young sport club District Panjgoor(2km)	M/S Baqir Khan Govt: Contractor.		
7	Constt: B/top Road Mohellah Naik mohammed Sarawan u/c Khudabadan District Panjgoor	M/S Baqir Khan Govt: Contractor.		
Total			116,946	

**XEN II B&R Killa Abdullah
AIR Para 9 (D-4)**

(Rs. in million)

Description	Estimated Cost	Stamp Duty @ 0.25%
061120-Others Physical Planning & Housing	15.024	0.038
091102-Primary Education	177.407	0.444
092101-Secondary Education	247.698	0.619
093101-General University / Colleges	7.600	0.019
Sub Total	447.729	1.119

**XEN-1 B&R Awaran
AIR Para 7 (D-5)**

Sr. No.	PSDP No.	Name of work	Name of Govt. Contractor	Work Order No. & date	Work Cost (Rs in Million)	Stamp Duty (Rs)
1	1617	Const: of Building for Existing C.D. at Galli Jahoo	M/s New Shah Jahan Bezinjo Builder & GoS	CB-549, 574-76, dated: 19.02.16	4.174	10,435

2	881	Constt: of B/Top Road Awaran To Teer Tej, District Awaran	M/s Al-Ali & Company G/c and GoS	CB-609-612, dated: 3.03.16	79.204	198,010
3	1499	Completion of Jahoo Inter College District Awaran	M/s Muhammad Khan Khilji & Brothers G/c	CB-613-616, dated: 3.03.16	29.705	74,263
4	1616	Up-gradation of CD into BHU at Malar District Awaran	M/s Kolwah Construction Co. G/C	CB-579-82, dated: 22.01.16	9.495	23,738
5	1616	Up-gradation of CD into BHU at Shandi	M/s Mallar Builders G/C & GoS	CB-588-91, dated: 22.01.16	9.495	23,738
6	441	Const: of Press Club at Jahoo	M/s Alam & Sons G/C	CB-584-87, dated: 22.01.16	5.000	12,500
7	---	Rehabilitation/ improvement of Bela-Awaran Road (Km 29 to 138 Km different reaches)	M/s Gul Jan & Sons Construction company	CB/3065-66/CB, dated: 25.06.14	124.542	311,355
Total (Rupees)					261.615	654,039

XEN-II B&R Awaran

AIR Para 3 (D-6)

Sr. No.	Name of work	Work Order No. & date	Name of Govt. Contractor	Work Cost (Rs in Million)	Stamp Duty (Rs)
1	C/o B/Wall 1200 Rft for GBHS Gajjar Mashkay PSDP NO. 1430 (2015-16)	E-4/588-91, dt: 20.5.16	M/s Bezinjo Builders G/C	3.048	7,620
2	Up-Gradation of GBPS Mashi into Middle Level at Awaran PSDP No. 6969 (2015-16)	E-4/572-75, dt: 20.05.16	M/s Master Builders & Developers	5.129	12,822
3	Construction of GOR Colony District Awaran	E-4/517-21, dt: 09.05.16	M/s Muhammad Khan Khilji & Brothers	49.975	124,937
4	Construction of Hostel for Inter College Awaran	E-4/510-15 dt: 09.05.16	M/s Abdul Ghafoor	19.925	49,812
5	Constt: of Multi-Purpose Hall GBPS Peerandar Awaran	E-4/584-87, dt: 20.5.16	M/s Lal Bakhsh G/C	4.990	12,475
6	Extension of Boys Inter College Awaran PSDP-1526	E-4/191-94, dt: 01.03.16	M/s Capt. (R) Muhammad Hanif G/C	9.899	24,748
7	Extension of Circuit House At District Awaran PSDP-443 (2015-16)	E-4/184, dt: 26.2.16	M/s Master Builders & Developers	9.757	24,393

Sr. No.	Name of work	Work Order No. & date	Name of Govt. Contractor	Work Cost (Rs in Million)	Stamp Duty (Rs)
8	Constt: of Building for Shelter less GBPS Alim Khan Bazar Labach District Awaran PSDP No. 1313 (2015-16)	E-4/580-83, dt: 20.05.16	M/s Masood Akhtar Mirwani G/C	3.300	8,250
9	Constt: of Building for Shelter less GBPS Tasken Mashkay (EMIS 9499) PSDP No. 1313 (2015-16)	E-4/576-79, dt: 20.05.16	M/s Liaqat Ali G/c	3.300	8,250
10	Constt: of Two Addl: Classrooms at GBPS Mashhi, Awaran PSDP-1431	E-4/236-40, dt: 14.03.16	M/s Muhammad Anwar Bezinjo	2.525	6,312
11	Constt: of Two Addl: Classrooms at GBPS Tanjo Mashkay, Awaran PSDP-1431	E-4/241-45, dt: 14.03.16	M/s Sajjidi Brothers G/C	2.525	6,312
12	R/o DC Complex and AC Office Awaran	E-4/231-34, dt: 10.03.16	M/s Sajid Ali G/C	2.000	5,000
13	Constt: of B/W 600 Rft GGMS Goth Sher Muh. Bazar (EMIS #15623)	E-4/813-16, dt: 17.6.16	M/s Saddam Hussain G/C	1.785	4,463
14	Constt: of B/Wall 600 Rft for GGMS Nokjo I	E-4/821-24, dt: 17.06.16	M/s Dehwari Brothers G/C	1.785	4,463
15	Constt: of B/Wall 600 Rft for GGMS Shahdanzai, Nokjo-I	E-4/825-28, dt: 17.06.16	M/s Bezinjo Builders	1.785	4,463
16	Constt: of B/Wall 400 Rft for GGPS Dall Beedi At Awaran	E-4/833-36, dt: 17.06.16	M/s Qambrani Builders G/C	0.834	2,085
17	Constt: of B/Wall 400 Rft for GGPS Jabri No. 2 (EMIS-09949)	E-4/845-48 dt: 17.06.16	M/s Abdul Jalil Shahwani G/C	0.834	2,085
18	Constt: of B/Wall 400 Rft for GGPS Khan Muhammad Bazar	E-4/849-52 dt: 17.06.16	M/s Dil Murad G/C	0.834	2,085
19	Constt: of B/Wall 400 Rft for GGPS Sari Mallar (EMIS-11654)	E-4/853-56 dt: 17.06.16	M/s Adil Hussain G/C	0.834	2,085
20	Constt: of B/Wall 400 Rft for GGPS Gilli Jahoo (EMIS-06964)	E-4/857-60 dt: 17.06.16	M/s Bezinjo Builders G/C	0.834	2,085
21	Constt: of B/Wall 400 Rft for GGPS Gorko Jahoo (EMIS-11808)	E-4/865-68 dt: 17.06.16	M/s Bezinjo Builders G/C	0.834	2,085
22	Constt: of B/Wall 400 Rft for GGPS Hameedabad Jabri (EMIS-09348)	E-4/877-80 dt: 17.06.16	M/s Inayat Baloch G/C	0.834	2,085
23	Constt: of 2 Nos. Class Rooms GGPS Sakhi Dad Bazar Awaran	E-4/885-88 dt: 17.06.16	M/s Abdul Samad G/C	2.000	5,000
24	Constt: of 3 Nos. Class Rooms GBPS Taskeen Mashkay	E-4/889-92, dt: 17.06.16	M/s Liaqat Ali Baloch G/C	3.000	7,500
25	Constt: of 3 Nos. Class Rooms GBPS Tanjoo Mashkay	E-4/893-96, dt: 17.06.16	M/s Sajjidi Brothers G/C	3.000	7,500
26	Constt: of 2 Nos. Class Rooms GBMS Meihi	E-4/897-900 dt: 17.06.16	M/s Abdul Jalil Shahwani G/C	2.000	5,000
27	Constt: of 4 Nos. Class Rooms GBHS Nalley Mashkay	E-4/901-04 dt: 17.06.16	M/s Liaqat Ali Baloch G/C	4.000	10,000

Sr. No.	Name of work	Work Order No. & date	Name of Govt. Contractor	Work Cost (Rs in Million)	Stamp Duty (Rs)
28	Constt: of 4 Nos. Class Rooms GBHS Parwar	E-4/905-08 dt: 17.06.16	M/s Muhammad Hanif G/C	4.000	10,000
29	Constt: of 2 Nos. Class Rooms GBHS Jibri	E-4/909-12 dt: 17.06.16	M/s Abdul Jalil Shahwani G/C	2.000	5,000
30	Constt: of 2 Nos. Class Rooms for existing GBPS Jangoo Awaran	E-4/914-16 dt: 17.06.16	M/s Dehwari Brothers G/C	2.000	5,000
31	Constt: of 2 Nos. Class Rooms for existing GBPS Alam Khan Bazar	E-4/917-20 dt: 17.06.16	M/s Fida Hussain G/C	2.000	5,000
32	Constt: of B/Wall 600 Rft for GGMS Teer Tag Awaran	E-4/817-18, dt: 17.06.16	M/s Muhamamd Akhtar G/C	1.785	4,463
33	Construction of Forest Revenue Check Post Goko	E-4/825-28, dt: 17.06.16	M/s Capt. (R) Muhammad Hanif G/C	4.211	10,527
34	Constt: of Upgradation of GBHS Razai Bazar in to High level	E-4/821-24, dt: 17.06.16	M/s Bezinjo Builders G/C	8.889	22,222
35	Constt: of Upgradation of GBMS Kooto Jahoo in to High level	E-4/592-95, dt: 20.05.16	M/s Bezinjo Builders G/C	5.690	14,225
Total (Rupees)				172.141	430,352

**XEN-I B&R Jhal Magsi
AIR Para 3 (D-7)**

(Rs. in million)

S.No.	Name of work/scheme	Tendered Cost	Stamp duty
1.	Widening and Reconditioning of blacktop Road from M-8 to Saifabad-Jhal Magsi Sunth Road (Portion-I)	168.531	0.421
2.	Widening and Reconditioning of blacktop Road from M-8 to Saifabad-Jhal Magsi Sunth Road (Portion-II)	156.441	0.391
3.	Extension and fencing of wheat plot at Saifabad	28.547	0.071
4.	Construction of blacktop road from jhal magsi-panjuk to Naushehra Road	53.316	0.133
5.	Construction of Internal Roads at Saifabad	15.0	0.038
6.	Construction of blacktop road Fateh Pur, district jhal magsi	9.857	0.025
7.	Widening / Reconditioning of BT Road from Jhal Magsi to Nigor Road (Length 9.5 Km)	83.471	0.209
8.	Widening / Reconditioning of BT Road from Jhal Magsi to Naushehra Safrani (Length 15.5 Km)	138.989	0.347
Total			1.635

City Development Project Turbat

AIR Para 8 (D-8)

(Rs in million)

S.No.	Name of Work	Contract Volume	Amount
1	Const of B/T road at Turabt Bazar from cinema chowk to ghulam nabi pump	47.916	0.119

Annexure 2.14

Less deduction of income tax – Rs.4.211 million

XEN II B&R Panjgoor

AIR Para No. 4 (C-1)

Name of Work	Name of Contractor	Gross Amount Paid (Rs.)	Income Tax Deducted (Rs.)	Income Tax Deductible (Rs.)	Difference (Rs.)
Constt: of G.G College at Easi Distt: Panjgur.	M/s Khalil Ahmed G/C.	7,000,000	420,000	525,000	(105,000)
Constt: of Boundary Wall G.Degree College Panjgur.	M/s Fakir Muhammad G/C.	1,990,000	119,400	149,250	(29,850)
Constt: of 50 Beded Hospital at Panjgur.	M/s Zimal Builders G/C.	24,255,000	1,455,300	1,819,125	(363,825)
Total					(498,675)

XEN Project Division II, Quetta

AIR Para No. 4 (C-2)

S. No.	Cheque No. and date	Name of Work/Contractor	Mobilization Advance (Rs.)	Income Tax recoverable @ 7.5% (Rs.)
1	490999 dated 17.6.2015	Construction of Levies Training Center at Quetta” to M/s Origin Enterprises	47.619	3.571

XEN-II B&R Awaran

AIR Para No. 4 (C-3)

Sr. #	Name of Work	Contractor	Cheque No. & Date	Gross Amount	Tax Due (7.5%)	Tax Deducted	Tax Less Deducted
1	R/o DHQ Hospital District Awaran	M/s Niaz Ahmed G/C	D-2, 04851/ 485096, dt: 15.09.15	1,500,000	112,500	105,000	7,500
2	Constt: of GMS Shadizai Mashkay	M/s Bezinjo Builders G/C	D-6, 04995/ 499402, dt: 12.11.15	3,450,000	258,750	242,000	16,750
3	Constt: of GBHS Peerander Awaran	M/s (R) Capt. Muhammad Hanif G/C	D-8, 04995/ 499404, dt: 12.11.15	4,000,000	300,000	280,000	20,000
4	Constt: of GGHS Bedi Awaran	M/s Freed Ahmed G/C	D-12, 04995/ 499408, dt: 13.11.15	1,925,000	144,375	134,700	9,675
5	Constt: of GBMS Labach, Awaran	M/s Masood Akhtar G/C	D-17, 04995/ 499413, dt: 13.11.15	875,000	65,625	61,200	4,425
6	Constt: of GBPS Dil Murad Bazar Gishkore, Awaran	M/s Dehwari Brothers G/C	D-18, 04995/ 499414, dt: 13.11.15	2,000,000	150,000	140,000	10,000
7	Constt: of GBMS Razi Bazar Gishkore	M/s Bezinjo Builders G/C	D-19, 04995/ 499415, dt: 19.11.15	4,000,000	300,000	280,000	20,000
8	Constt: of GMS Shadizai Mashkay	M/s Bezinjo Builders G/C	D-6, 04995/ 499402, dt: 12.11.15	3,450,000	258,750	242,000	16,750
9	Constt: of GBHS Teertaje Awaran	M/s Abdul Ghafoor G/C	D-5, 04995/ 499401, dt: 12.11.15	5,800,000	435,000	406,000	29,000
10	R/o DHQ Hospital District Awaran	M/s Niaz Ahmed G/C	D-5, 04995/ 499458, dt: 04.04.16	1,500,000	112,500	105,000	7,500
			Totals Rs	28,500,000			141,600

Annexure 2.15

Non deduction of security deposits - Rs 2.283 million

XEN-I B&R Kohlu

AIR Para No. 7 (P-1)

Name of Scheme	R/ Bill #	Cheque/ Date	Bill Amount	S/Deposit Due	S/Deposit Deducted	Less Deduction
Up-Gradation of Govt. Middle School into High Faisal Abad	2 nd	423164, dt: 26.10.15	5,495,000	549500	500,000	49,500
	3 rd	423178, dt: 8.1.16	1,332,000	133200	0	133,200
Constt: of GBMS in to High Level Killi Wazir Abad	R/Bill	dt: 3.12.15	2,000,000	200000	0	200,000
Up-Gradation of GGPS into Middle Level at Killi Bangul Khan Somrani Maiwand Kohlu	1 st	C071204, dt: 25.5.16	938,000	93800	0	93,800
C/o New PS Killi Saqib Nawaz Tamboo Kohlu	1 st	C071213, dt: 17.6.16	980,000	98,000	0	98,000
C/o New PS Killi Muh. Asif Zarkoon kohlu	1 st	C071217, dt: 17.6.16	980,000	98,000	0	98,000
C/o New PS Killi W. Muh. Wali Lalwani Tamboo	1 st	C071229, dt: 24.6.16	980,000	98,000	0	98,000
C/o New Pc Killi W. Beeberg Ramkani Bohri	1 st	dt: 29.6.16	980,000	98,000	0	98,000
Up-Gradation of GBPS into Middle Level Killi Noor Ahmed Tamboo Kohlu	1 st	C071226, dt: 23.6.16	938,000	93800	0	93,800
Const: of BHU Killi Sardar Feroze Khan Zarkoon	1 st	C071261, dt: 28.6.16	600,000	60000	0	60,000
			15,223,000	1,522,300	500,000	1,022,300

PE,Mastung Area Development Mastung

AIR Para No. 4 (P-2)

(Rs. in million)

Name of work / Contractor	Running Bill No.	CV No. and Date	Cheque No. and Date	Gross amount (Rs.)	Security deposit @ 10 % (Rs.)
Construction of District Accounts Office Mastung” to M/s Haji Mohammad Umar	1 st RB	59 / 17.6.16	508768 / 17.6.16	4.615	0.461
Construction of 18 Ft BT road from Gri Check post to Charkhi / Ms Haji Mohammad Yusuf	9 th RB	60 / 17.6.16	508772 / 17.6.16	5.000	0.500
Construction of 18 Ft BT road from shaddani via kuromb / Ms Haji Nizam Baloch	8 th RB	61 / 17.6.16	508773 / 17.6.2016	3.000	0.300
Total					1.261

Annexure 2.16

Irregular / doubtful expenditure - Rs.830.368 million

Project Director, Improvement of Quetta City Roads Project, Quetta

AIR Para No. 1 (I-1)

S.No	Name of Firm	Description	Bil l	Work	DOB	DOP	Chq	Amount
1	M/S M Saddique & Bro Qta.	R/O Kamatsu motor grader KMG No 52	14	R/O Transmission & Silencer	15.04.16	15.04.16	497734	98000
2		R/O Polish Dozer PD-25	15	R/O Truck Chain Roller	15.04.16	15.04.16	497734	99000
3		R/O Kamatsu motor grader KMG No 52	16	R/O Front Suspension	15.04.16	15.04.16	497734	98000
4		R/O Polish Dozer PD-04	17	R/O Diesel Pump & Radiator	15.04.16	15.04.16	497734	81000
5		R/O Kamatsu motor grader KMG No 87	18	R/O PT Pump & Tenum Gear	15.04.16	15.04.16	497734	99000
6	M/S Communication Const	R/O China Asphalt plant	9	Fixing of boot box	22.06.16	22.06.16	497749	95000
Total:-								570000

XEN B&R-I , Killa Saifullah

AIR Para No. 1 (I-2)

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
495358/08 .02.2016	817/29.12.15	100000	S/S screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. Natural pitrun gravel 50 mm (2") and down guage (SI 21-19/ii+21-23/b) 183.476 cum @ of Rs. 422.40/cum.+28% premium	99200	M/s Amanullah Kamaldinzai
495360/ 11.02.16	850/28.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.661 cum @ of Rs. 422.40/cum.+28% premium	99300	
	857/05.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.847 cum @ of Rs. 422.40/cum.+28% premium	98860	
	849/25.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.568 cum @ of Rs. 422.40/cum.+28% premium	99250	
	827/01.01.2016	100000	Making earthen embankment with earth taken frofm approved borrow pits including cost of excavation, placing in layers not exceeding 230 mm (9") in depth including dressing top and sides of the bank within a lift of 5 ft, in all kind of soil, expect gravelly, murum, wet, clay or mud (SI. No. 21-6/a+21-9)436.475 cum @ 152.50/cum+28% premium	85200	
495362/15 .02.16	859/08.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.483 cum @ of Rs. 422.40/cum.+28% premium	99204	M/s Amanullah Kamaldinzai
	865/11.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b)	97399	

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
			180.145 cum @ of Rs. 422.40/cum.+28% premium		
	863/10.02.2016	10000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 177.372 cum @ of Rs. 422.40/cum.+28% premium	95900	
	861/10.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 508.247 cum @ 152.50/cum+28% premium	99210	
	868/12.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 511.270 cum @ 152.50/cum+28% premium	99800	
495359/ 08.02.16	826/01.01.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 507.059 cum @ 152.50/cum+28% premium	98980	M/s Sultan Muhammad and Brothers, Govt. Contractor
	829/04.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.901 cum @ of Rs. 422.40/cum.+28% premium	99430	
495361/14 .02.16	858/08.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 505.840 cum @ 152.50/cum+28% premium	98740	
	862/10.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 506.162 cum @ 152.50/cum+28% premium	98799	
	864/10.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 506.188 cum @ 152.50/cum+28% premium	98808	
	866/11.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9)	99380	

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
			509.118 cum @ 152.50/cum+28% premium		
	860/08.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.921 cum @ of Rs. 422.40/cum.+28% premium	98900	
495363/16 .02.16	867/11.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 181.626 cum @ of Rs. 422.40/cum.+28% premium	98200	M/s Sultan Muhammad and Brothers, Govt. Contractor
	870/12.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 181.792 cum @ of Rs. 422.40/cum.+28% premium	98290	
	871/12.02.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.736 cum @ of Rs. 422.40/cum.+28% premium	98800	
	Nil	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.587 cum @ of Rs. 422.40/cum.+28% premium	99260	
	869/12.02.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 508.965 cum @ 152.50/cum+28% premium	99350	
495354/12 .01.16	823/01.01.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 505.450 cum @ 152.50/cum+28% premium	98664	M/s Sultan Muhammad and Brothers, Govt. Contractor
	Nil	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 491.200 cum @ 152.50/cum+28% premium	95892	
	820/29.12.2015	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9)	97900	

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
			501.560 cum @ 152.50/cum+28% premium		
	820/29.12.2015	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 501.560 cum @ 152.50/cum+28% premium	97900	
	830/01.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.845 cum @ of Rs. 422.40/cum.+28% premium	99400	
	834/07.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.699 cum @ of Rs. 422.40/cum.+28% premium	98780	
495355/12 .01.16	824/01.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 172.563 cum @ of Rs. 422.40/cum.+28% premium	93300	M/s Amanullah KamalDinzai
	Nil	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.901 cum @ of Rs. 422.40/cum.+28% premium	99430	
	Nil	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.921 cum @ of Rs. 422.40/cum.+28% premium	98900	
	Nil	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.845 cum @ of Rs. 422.40/cum.+28% premium	99400	
	831/07.01.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 508.232 cum @ 152.50/cum+28% premium	99207	
495356/19 .01.16	838/12.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b)	98980	M/s Sultan Muhammad and

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
			183.069 cum @ of Rs. 422.40/cum.+28% premium		Brothers, Govt. Contractor
	840/14.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.661 cum @ of Rs. 422.40/cum.+28% premium	99300	
	845/18.01.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 506.429 cum @ 152.50/cum+28% premium	98855	
	815/28.12.2015	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 181.815 cum @ of Rs. 422.40/cum.+28% premium	98302	
	842/15.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.982 cum @ of Rs. 422.40/cum.+28% premium	98933	
495357/19 .01.16	814/22.12.2015	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.734 cum @ of Rs. 422.40/cum.+28% premium	98799	M/s Amanullah KamalDinzai
	839/12.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 182.828 cum @ of Rs. 422.40/cum.+28% premium	98850	
	841/14.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b) 183.476 cum @ of Rs. 422.40/cum.+28% premium	99200	
	843/15.01.2016	100000	Making earthen embankment with earth taken from approved borrow pits (SI. No. 21-6/a+21-9) 507.247 cum @ 152.50/cum+28% premium	99210	
	Nil	100000	S/S screened bajri/shingle of approved quality and grade along road side (SI 21-19/ii+21-23/b)	97300	

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
			179.961 cum @ of Rs. 422.40/cum.+28% premium		
Total				4128862	

AIR Para No. 7

Cheque. No./Date	Work Order/Date	Estimated Cost	Description	Amount	Contractor Name
495358/ 08.02.16	825/01.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. Natural pitrun gravel 50 mm (2") and down guage (SI 21-19/ii+21-23/b)184.03 cum @ of Rs. 422.40/cum.=Rs. 77734+ premium @ 28%	99500	M/s Amanullah Kamaldinzai
	825/01.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. Natural pitrun gravel 50 mm (2") and down guage (SI 21-19/ii+21-23/b)181.423 cum @ of Rs. 422.40/cum.=Rs. 77734+ premium @ 28%	98090	
	813/28.12.2015	100000	Making earthen embankment with earth taken frofm approved borrow pits including cost of excavation, placing in layers not exceeding 230 mm (9") in depth including dressing top and sides of the bank within a lift of 5 ft, in all kind of soil, expect gravelly, murum, wet, clay or mud (SI. No. 21-6/a+21-9)499.64 cum @ 152.50/cum+28% premium	97530	
	846/20.01.2016	100000	S/S screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. Natural pitrun gravel 50 mm (2") and down guage (SI 21-19/ii+21-23/b)183.642 cum @ 422.40/cum.+ premium @ 28%	99290	
495360/ 11.02.16	848/25.01.2016	100000	Making earthen embankment with earth taken frofm approved borrow pits including cost of excavation,	98980	M/s Amanullah Kamaldinzai

			placing in layers not exceeding 230 mm (9") in depth including dressing top and sides of the bank within a lift of 5 ft, in all kind of soil, expect gravelly, murum, wet, clay or mud (SI. No. 21-6/a+21-9)507.069 cum @ 152.50/cum+28% premium		
495359/ 08.02.16	816/28.12.2015	100000	Making earthen embankment with earth taken from approved borrow pits including cost of excavation, placing in layers not exceeding 230 mm (9") in depth including dressing top and sides of the bank within a lift of 5 ft, in all kind of soil, expect gravelly, murum, wet, clay or mud (SI. No. 21-6/a+21-9)505.891 cum @ 152.50/cum+28% premium	98750	M/s Sultan Muhammad and Brothers, Govt. Contractor
	847/20.01.2016	100000	Making earthen embankment with earth taken from approved borrow pits including cost of excavation, placing in layers not exceeding 230 mm (9") in depth including dressing top and sides of the bank within a lift of 5 ft, in all kind of soil, expect gravelly, murum, wet, clay or mud (SI. No. 21-6/a+21-9)498.237 cum @ 152.50/cum+28% premium	97256	
	818/29.12.2015	100000	S/S screened bajri/shingle of approved quality and grade along road side alignment including all lead and lift. Natural pitrun gravel 50 mm (2") and down gauge (SI 21-19/ii+21-23/b)180.387 cum @ 422.40/cum. + premium @ 28%	97530	
Total				786,926	

AIR Para No. 8

Cheque.No ./Date	Name of Machine	Description	Amount	Payees Name
495370/24. 03.2016	Repair of Kamutsu Motor Grader MG-91	Supply of 02 No battery, Piston, Ring with sleeve set, complete Gas kit, Man big and bearing, Valve, Connectig Rod bush, Cross, Head light complete, Repair of crank cutting, Head seat cutting, self starter, generator, radiator, clutch, gear box and door with glasses. Lubricants etc	1,874,685	M/s Haji Mattiullah and Brothers, Govt. Contractor

XEN Maintance Div III, Quetta**AIR Para No. 6 (I-3)**

S. No.	Item of work	Quantity Paid (Cft)	Rate Paid Per% Cft (Rs.)	Amount (Rs. in million)
1.	Excavation in foundation of building, bridges and other structures	578690.25	211.13	1.222
Add premium 242% above				2.957
Grand Total				4.179

XEN B& R -II Kharan**AIR Para No. 3 (I-4)**

S. No.	Description	Quantity	Rate of Prime coat (Rs.)	Amount (Rs.)
1.	Sasoli Mohallah/ Street	3475.05	33	0.115
2.	Gareebad area	7318	33	0.241
3.	Kulhan Area	9146	33	0.301
Total				0.657
Add Premium 109.90%				0.722
Total				1.379

XEN Maintance Div 1**AIR Para No. 6 (I-5)****(Rs. in million)**

S.No	Name of Work	MB No. & Bill No.	Gross Amount (Rs.)	Amount payable (Rs.)	Difference (Rs.)
1	Construction of new block in civil secretariat under master plan Quetta	633/MD-I/B, 14 th running bill	400.230	356.106	44.124
2	Construction of parking for civil secretariat Quetta	580/MD-I/B, 16 th running bill	525.763	510.843	14.918
Total:					59.042

XEN B&R Division I Chagai**AIR Para No. 2 (I-6)**

S. No.	Item of work	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
1.	Supply stacking stone ballast (SI No.21-15/c)	1762.59	336.80	0.593
2.	Laying of stone ballast (SI No.21-25)	1149.78	162.50	0.186
3.	Supplying spreading murum (SI No.21-20)	287.50	458.50	0.131
Total				0.910
Add premium 27% above				0.245
Grand Total				1.155

XEN Project Division II, Quetta**AIR Para No. 1 (I-7)**

S. No.	Name of Work	S.D	Month	Amount (Rs. in million)
3	Construction of C.I.D Complex Qta	01/68	06/2016	39.500
4	Two Construction of Two Chairs in Study Center University of Balochistan Qta	05/44	06/2016	7.400
5	Construction of B/Top Roads Nawakili Cant By pass Qta	18/154	06/2016	7.015
6	Water Purification Plant	21/78	06/2016	0.797
7	Cost: of Re-Carpeting of Marri Street National Town Shah zaman road Qta	23/69	06/2016	2.957
Total				57.669

XEN, B&R E&M W/Shop Quetta

AIR Para No. 7 (I-8)

S. No	CV No. & Date	Name of Contractor	Bill No & date	Name of Machinery	Amount	Charged To
From POL Charges						
1	64, 04.03.16	Hyder Autos	630	Crane No.1	207,075	Repair of Machinery
2	64, 04.03.16		640	T. NO. 7	199,562	
3	64, 04.03.16		638	T. NO. 6	163,250	
4	64, 04.03.16		634	T. NO. 1	161,725	
5	64, 04.03.16		636	T. NO. 2	196,037	
6	5, 05.04.16		645	LWN 1437	256,860	
7	5, 05.04.16		646	SI 1730	185,787	
8	5, 05.04.16		650	QAA 3712	189,213	
9	5, 05.04.16		732	SI 1498	177,653	
Total					1,737,162	

XEN II B&R Killa Abdullah**AIR Para No. 5 (I-9)****(Rs. in million)**

S. No.	Voucher No & Date	Name of Firms	Name of Work	Amount
1	70 dt 22.06.16	M/s Naimatullah	Shelter less GGPS Uzar Gargi Toba	1.015
2	71 dt 22.06.16	M/s Naimatullah	Shelter less GGPS Killi Shah Mohammad Aghbargi	1.015
3	72 dt 22.06.16	M/s Naimatullah	Shelter less GGPS Killi Tash Rabat	1.015
4	51 dt 10.06.16	M/s Essa Khan	ECE Center GGPS Haji Habibullah	1.260
5	66 dt 22.06.16	M/s Naimatullah	GPS killi Manza Ahmed khenzai	1.859
6	65 dt 22.06.16	M/s Naimatullah	GPS killi Wajraba Hobatzai Kamal Khan	1.939
7	67 dt 22.06.16	M/s Naimatullah	GPS Killi Noor Mohammad Jan Aghbargai	1.939
8	69 dt 22.06.16	M/s Naimatullah	GPS Killi Karza Mazghar	1.165
9	102 dt 22.06.16	M/s Abdul Shakoor	ECE center GGPS killi Molvi Abdul Hakeem	2.125
10	170 dt 22.06.16	M/s Jan Mohammad	ECE center GPS Soi Kareez Chaman	2.100
11	94 dt 9.06.16	M/s Abdul Zahir	1 No C/R for GPS killi Aziz Abad gori Chaman	0.760
12	8 dt 6.06.16	M/s Mohammad Issa	400 rft 400 B/W GPS grag kareez haji Mohammad Aka Chaman	0.916
13	78 dt 22.06.16	M/s Noor Mohammad	ECE center GBHS Habibzai	0.959

S. No.	Voucher No & Date	Name of Firms	Name of Work	Amount
14	158 dt 22.06.16	M/s Mohammad Sidique	GGPS Joi Kulak	0.948
15	85 dt 22.06.16	M/s Naimatullah & Brothers	toilet at GGPS killi Nourak	0.297
16	91 dt 22.06.16	M/s Suhbat Khan	Up-grad of GPS Haji Azam Usmanzai	4.924
17	62 dt 9.06.16	M/s Abdul Qayoum	400 rft B/W at GPS Malik Allaudin Killi Shasta Khan Chaman	0.920
18	177 dt 22.06.16	M/s Rock Corporation	400 rft B/W GHS Taj Mohammad Chaman	0.920
19	88 dt 22.06.16	M/s Naimatullah & Brothers	toilet block at GGMS Abdul Rehmanzai Gulistan	0.297
20	60 dt 22.06.16	M/s Rock Corporation	two add C/R at GHS murda kareez Chaman	1.372
21	61 dt 22.06.16	M/s Rock Corporation	two add C/R at GHS Landi Kareez Chaman	1.372
22	136 dt 22.06.16	M/s Abdul Zahir	1 no C/R for GPS Haji Taimorr Aka Chaman	0.760
23	135 dt 22.06.16	M/s Nasrullah	1 No add C/R at GPS Zahir Nourak	0.760
24	92 dt 22.06.16	M/s Sohbat khan	Up-grad of GPS Haji Abdul Salam Hazar Ghangi	4.921
25	73 dt 13.06.16	M/s Muhammad Essa & Imran khan	Multi purpose hall at GHS Mohammad Abad Chaman	2.440
26	151 dt 22.06.16	M/s Jan Mohammad	gen toilet GPS Bilalzai Safi Kareem Murda karez	0.114

S. No.	Voucher No & Date	Name of Firms	Name of Work	Amount
27	58 dt 22.06.16	M/S Alla-u-din	Laying of Tuff Tiles at G.H.S Nika Khol	0.899
28	17 dt 22.06.16	M/S Rock Corporation	GBPS Haji Abdul Qayyoom,killi Hassan Takadar Chaman	2.500
29	139 dt 12.06.16	M/S Haji Basher	400 B/Wall at G.P Scgool Gharbi Inayatullah Gulistan	0.919
30	173 dt 22.06.16	M/S Bashir Ahmed	General Toilet Killi Haji Abdul Rahim Welazai	0.300
31	182 dt 22.06.16	M/s Rock Corporation	400 rft B/W GPS killi Haji Naeem Ghoru Chaman	0.920
32	183 dt 22.06.16	M/s Abdul Zahir Jan	400 rft B/W GPS Haji Taimoor Aka Daman Melazai	0.920
33	184 dt 22.06.16	M/s Nasrullah & Sons	1 no add C/R at GPS Muhammad Ghouse Sargarh Gulistan	0.760
34	208 dt 22.06.16	M/s Nasrullah & Sons	1 no add C/R at GPS Zakriazai Gulistan	0.760
35	82 dt 22.06.16	M/s Abdul Zahir Jan	revenue office killa Abdullah Chaman	3.119
36	4 dt 2.5.16	M/s Saifullay Khan	Shelter less GBPS Killi Amanullah Khan	0.650
37	20 dt 6.5.16	M/s Naimatullah	shelterles GPS killi warjoraba Habatzai Kamal	1.225
38	35 dt 9.5.16	M/s Inayatullah Achakzai	building for shelter less GPS killi Abdul Samad Lawardi	3.168
39	53 dt 20.5.16	M/s Sanzer Constt	shelter less GPS Abdul Raheed Dab Sulaman Khail	2.267

S. No.	Voucher No & Date	Name of Firms	Name of Work	Amount
40	37 dt 9.5.16	M/s Sohbat khan	multi purpose hall GHS Bostan Kareez Chaman	2.500
41	56 dt 24.5.16	M/s Abdul Matlib	building for shelter less GPS toti abizan shela bagh	1.426
42	2 dt 27.5.16	M/s Naimatullah	GBPS killi Jallani roghani road Chaman	0.701
43	75 dt 27.5.16	M/s Abdul Zahir Jan	shelter less GGPS killi Haji Allah Noor Gulbadin Purana Chaman	0.493
44	7 dt 23.5.16	M/s Rock Corporation	ECE center GGPS killi Haji Ragheen Chaman	0.765
45	1 dt 24.5.16	M/s Nasrullah Khan & Sons	Multi-purpose hall at GGHS Inyatullah Karez Gulistan	2.500
Total				64.904

XEN B&R, II, Khuzdar
AIR Para No. 5 (I-10)

(Rs. in million)

S. No.	Name of Contractor	V No. and Date	Amount
1.	M/s Bajoi Brothers	D-50, 8.6.2016	3.600
2.	M/s Muhammad Amin	D-55, 10.6.2016	1.378
3.	M/s Zia Mirwani	D-57, 17.6.2016	3.517
4.	M/s Mashallah	D-63, 20.6.2016	2.805
5.	M/s Behloul Contt	D-76, 22.6.2016	2.434
6.	M/s Mashallah	D-83, 23.6.2016	12.210
7.	M/s Bajoi Brothers	D-88, 24.6.2016	1.020
8.	M/s Bajoi Brothers	D-89, 24.6.2016	1.268
9.	M/s Baranzai Contt	D-121 to D-123, 2.6.2016	1.914
10.	M/s Indus Contt	C-102330, 24.6.2016	1.454
11.	M/s Saeed Ahmed	C-102331, 24.6.2016	1.454
12.	M/s Muhammad Amin	D-129 to 144, 30.6.2016	1.108
Total			34.162

XEN-1 B&R Awaran

AIR Para No. 2 (I-11)

Sr. No.	Name of work	Name of Govt. Contractor	M.B. & Page No.	Quantity Paid (Cum)	Rate Per Cum (Rs.)	Amount (Rs)	Premium Amount	Total Amount Paid (Rs.)
1	Constt: of B/Top Road Awaran To Teer Tej, District Awaran	M/s Al-Ali & Company G/c and GoS	PAD-14, Page 1-15	77978.718	60.75 +91.75 =152.50	11,891,754	3,924,279	15,816,033
2	Rehabilitation / improvement of Bela-Awaran Road (Km 29 to 138 Km different reaches)	M/s Gul Jan & Sons Construction company	PAD-99, Vol.-I &II, Page 94-98, 1-2	24935.78	163.25	4,070,766	1,343,353	5,414,119
							Total Rs	21,230,152

AIR Para No. 4

M.B. Page No.	Unit	Total Quantity	25% voids to be deducted	Rate P/Cum (Rs)	Amount (Rs)	Add 33% Premium (Rs)	Overpaid (Rs)
62	Cum	7,431.02	1,857.755	373.75	694,336	784,600	1,478,936
76	Cum	12,474.00	3,118.5	373.75	1,165,539	1,317,059	2,482,598
Totals		19,905.02	4,976.255	373.75	1,859,875	1,859,875	2,101,659

XEN-II B&R Bolan

AIR Para No. 1 (I-12)

S. No.	Item of work	Quantity	Rate	Amount (Rs.)
1	Earthwork	274587	431.85	1.186
Add Premium 30% above				0.356
Total				1.542

XEN-II B&R Sibi**AIR Para No. 3 (I-13)**

S.No	Name of firm	Description	DOP	Chq No	Amount
1	M/S Al-Madina Const	Improvement of Berms on sibi Marghazani	23.06.15	102601	65150
2	M/S Al-Madina Const	Improvement of Berms on Nari Sibi	23.06.15	102603	99964
3	M/S Nazar Hussain Const	Improvement of Berms Mall Chandia Road	22.06.16	508392	99958
4	M/S Al-Madina Const	Improvement of Berms Khajjak road	23.06.16	102603	99958
Total:-					365030

AIR Para No. 4**(Rs. in million)**

Sr. No.	V No	Chq No.	Month	Description	Amount
1	10	508366	June 2016	M/S RAB Const Co, GC RB of CMH, DHQ Sibi and BHU Lehri	3.500
2	13	508377	June 2016	M/S RAB Const Co, GC RB of CMH, DHQ Sibi and BHU Lehri	1.450
Total					4.950

XEN-I B&R Sibi**AIR Para No. 7 (I-14)**

S. No	Name of firm	Description	DOP	Chq No	Amount
1	M/S Nazar Hussain GC	Improvement of Road Side Burns Petrol Pump	27.06.16	67439	70,000
2	M/S Aziz Const	Improvement of Road Side Burns Sibi Nari	27.06.16	67448	89,000
3	M/S H M Hayat	Improvement of Burns Chandia Road	23.06.16	67435	99,998
4	M/S H M Hayat	Improvement of Burns Chandia Road	23.06.16	67435	99,998
5	M/S H M Hayat	Improvement of Burns Chandia Road	23.06.16	67435	99,481
Total:-					458,477

XEN-I B&R Sohbatpur**AIR Para No. 1 (I-15)**

Item of work	Quantity Cft	Rate Paid	Amount (Rs.)
Making earthen embankment with approved barrow pits" under SI No.21-16/a + 21-9	161243	431.85	696,327
Add premium 28.65 %			199,498
Total:			895,825

XEN-I B&R Naseerabad**AIR Para No. 1 (I-16)**

S. No.	Item of work	Quantity Cft	Rate Per Cft (Rs.)	Amount (Rs.)
1	Supply and Stacking machine crushed stones	89976.96	2145.30	1.930
2	Supply and Stacking natural pitrun gravel	81179.96	1936.65	1.572
3	Lying pitrun gravel	54120	601.20	0.325
4	Lying and spreading graded stone blast	59984.64	460.15	0.276
5	Supply and stacking of morum	11996.92	2146.35	0.2574
Total				4.365
Add premium 28.60% above				1.292
Grand Total				5.657

AIR Para No. 4

S. No.	Item of Work	Quantity Per % Cft (Rs.)	Rate Per % Cft (Rs.)	Amount (Rs.)
1.	Earthwork for Embankment (SI No.21-6/a+21-9)	215498.75	431.85	0.931
Add Premium above 28.20				0.263
Grand Total				1.194

XEN-I B&R Loralai**AIR Para No. 2 (I-17)****(Rs. in million)**

S. No.	Description	Quantity (Cft)	Rate Per% Cft (Rs.)	Amount (Rs.)
1.	Earthwork for embankment (SI No.21-6 (C) +21-9)	1717264	431.85	1.717
2.	Pitrun Gravel SI No.21-19ii	197040	594.95	1.172
Total				2.889
Add 28% Premium				0.808
Grand Total				3.698

AIR Para No. 13

S.No.	Name of Work /Contractor	Voucher No. and Date	R/Bill	Work Done (Rs.)
1	Rehabilitation of BHU and RHC in Tehsil Bori Makhter and Loralai City, M/s Akbar Hussain and Brothers	113, 2.6.2016	2	2.879
2	Improvement of Civil Dispensary (Quarter) Makhter Loralia	110, 28.6.2016	4	2.549
3	Stadium of Sports at Bori District Loralai, Malik Abdullah Jan	33, 14.6.2016	3	4.423
4	Up-Gradation of GGPS Bakhma Mahallh Tehsil Bori, M/s Rehmatullah and Brothers	28, 13.6.2016	final	6.013
5	Up-Gradation of GGPS into Middle Level Alam Jan Tehsil Makhter Loralai, M/s Naik Muhammad and Brothers	121, 29.6.2016	final	6.024
6	Construction of Boundary wall GBPS Tehsil Bori Makhter Quetta, M/s Abdul Wahid and Brothers	8, 2.6.2015	final	2.695
7	Boundary Wall for GB and Girs Primay and High School Bori, M/s Akbar Hussain and Brothers	29, 13.6.2016	1	3.573
8	Add Class Room for GBPS Mullah Nasrullah Zaghiwal, Loralai	93, 2.6.2016	final	0.717
9	Add Class Room for GBPS Jaffarabad, Loralai, M/s Muhammad & Sons	92, 2.6.2016	final	0.717
10	Add Class Room in GBMS Cantt, Loralai, M/s Mera Khan Jogezi	91, 24.6.2016	final	1.720
11	Add Class Room in GBMS at Sharafuddin Zakhphel, Loralai, M/s Azizullah GC	90, 24.6.2016	final	0.713
12	Add Class Room in GBMS at Zahoorabad, Loralai, M/s Sadar Sanullah GC	89, 23.6.2016	final	0.714
13	Add Class Room in GBMS at Watagan, Loralai, M/s Akbar Hussain and Brothers GC	88, 23.6.2016	final	0.713
14	Add Class Room in GBMS at Killi Malik Kala China Khaderzai, Loralai, M/s Haji Ehsanullah and Brothers GC	87, 23.6.2016	final	0.713
15	Add Class Room in GBMS at Walezai Tehsil Makhter, M/s Akbar Hussain and Brothers GC	86, 23.6.2016	final	0.713
16	Add Class Room in GBMS at Iqbal Gurmi, M/s Azizullah GC	85, 23.6.2016	final	0.713
17	Add Class Room in GGMH Tehsil Bori, M/s New Villal Constructioin	84, 23.6.2016	2nd	1.717
18	Add Class room in GGPS Musakhail Shabozai, M/s Sardar Sanullah Khan	83, 23.6.2016	2nd	0.714
19	Add Class room in GGPS Zara Thana Tehsil Makhter, M/s Saddaullah Khan Luni	82, 23.6.2016	2nd	0.713

S.No.	Name of Work /Contractor	Voucher No. and Date	R/Bill	Work Done (Rs.)
20	Add Class room in GBPS in Shekhi Makhter, M/s Akbar Hussain and Brothers	81, 23.6.2016	final	0.714
21	Add Class room in GBPS in Killi Saghri Tehsil, M/s Hamza Work Organization	80, 23.6.2016	final	0.713
22	Add Class room in GGMS in Cantt, M/s Akbar Hussain and Brothers	80, 23.6.2016	final	0.713
23	Add Class room in GGPS Baz (Boro), M/s Bashir Ahme & Co	77, 23.6.2016	final	0.713
24	Add Class room in GGPS Oryagai Sabir Kudazai, M/s Akbar Hussain and Brothers	78, 23.6.2016	final	0.714
25	Add Class room in GGPS at Dilber Nasaran Tehsil Bori, M/s Abdul Wahid and Brothers	76, 23.6.2016	final	0.723
26	Add Class room in GGPS at Chodi Nuskhel, M/s Saddallah Khan Luni	75, 23.6.2016	final	0.714
27	Add Class room in GBPS at Barjuma (Ayoub), M/s Saddallah Khan Luni	98, 27.6.2016	final	0.714
28	Add Class room in GBPS at Nalii Azam, M/s Akbar Hussain and Brothers	100, 27.6.2016	final	0.714
29	Add Class room in GBPS at Sherak Kachhi, M/s Rahim Dad, GC	97, 27.6.2016	final	0.713
30	Boundary wall 1510 GGP School Loralai, M/s Muhammad Tahir	103, 28.6.2016	final	2.952
31	Add Class room in GBPS Baz (Boro), M/s Bashir Ahmad, GC	130, 29.6.2016	final	0.713
32	Add Class room in GBPS Mortat Tehsil Bori, M/s Saad Jalalzai, GC	108, 28.6.2016	final	0.098
33	Construction of Building for Shelterless PS Haji Raz Mohammad Uthmakhail Zar Karez, Loralai, M/s Muhammad Hayat and Brothers	6, 1.6.2016	final	3.262
34	Construction of Shelterless PS Sheen Gul Shah Rodlin Tehsil Bori, Loralai, M/s Jalalzai Construction Co.	101, 27.6.2016	3rd	3.256
35	Construction of Shelterless PS at Nazar Nali Tehsil Makhter, M/s Hamzazai Construction Co.	114, 28.6.2016	3rd	3.163
36	Add Class room in for varies villages Tehsil Bori Makhter, M/s Abdul Qadar, GC	99, 27.6.2016	final	7.423
37	Construction of Shelterless PS at Killi Haji Musa Khan New Bawar Tehsil Bori, Abdul Wahid and Brothers	95, 24.6.2016	3rd	3.518
38	Up- Gradation of GGMS Dhobi Gat No. Dost Muhammad Kakar Loralai, M/s Muhammad Khan and Brothers	10, 2.6.2016	4	2.816

S.No.	Name of Work /Contractor	Voucher No. and Date	R/Bill	Work Done (Rs.)
39	Up Gradation of GGMS into High Level Daragi Muhammad Khan Tehsil Bori, M/s Jahangir Khan and Sons	122, 29.6.2016	3	4.854
40	Construction of ECE Centre at GPS Malik Noor ud din Oryagai Kakaran Tehsil Bori, Loralai, M/s Ahmed Khan Nasar	41,	final	2.070
41	Construction / Establishment of ECE Centre at GBPS Mat Khushkaba Tehsil, Bori Loraai, M/s Haji Bahadaur Khan	40, 16.6.2016	final	2.079
42	Construction / Establishment of ECE Centre at GBPS Sheen Gul Rodlin Tehsil Bori, M/s Jalazai Construction Co.	39, 16.6.2016	final	2.079
43	Construction of Building for Shelterless GGPS Mehmoodabad Pesh Imam Molvi Sarwar, M/s Haji Zarif Khan Hussainzai.	16, 3.6.2016	final	1.729
44	Add Class room in GBPS Zangiwall Colony Tehsil Bori, M/s Jalalzai, GC	102, 27.6.2016	final	1.536
45	Add Class room 2 GPS Kech yar Muhammad Tehsil Bori, Loralia, M/s Sardar Sanaullah and Brothers	9, 2.6.2016	4	3.558
46	Construction of Building for Already up graded GGHS Mallah Kudezai, Loralai, M/s Muhammad Tahir Constructon Co.	11, 2.6.2016	2	2.998
47	Up- Gradatioin of GBPS into Middle Level at Shaban Jangi (Jafar Khan) Tehsil Makhter, M/s Bashir Ahmed Construction	26, 13.6.2016	2	3.064
48	Up- Gradatioin of GBPat Killi Muhammad Qasim Sur Ground, M/s Akbar Hussain and Brothrs	19, 6.6.2016	1	1.640
49	Add Class room 4 GGM High School Loralia, M/s Jalalzai Construction Co.	27, 10.6.2016	1	2.572
50	Construction of Examination Hall in GGMS Cantt Loralai, M/s Rahim Dad and Brothers	111, 28.6.2016	1	5.043
51	Construction of Examination Hall in GGMS Cantt Loralai and GBHS Makhter, M/s New Villa Construction	32, 14.6.2016	2	6.554
52	Construction of Patwar Khana Saddar Bori District Loralai, M/s Rehmatullah and Brothers, GC	119	2	1.794
53	Contruction Rehabilitation of Patwar Khana Amaqzai at Chingen Bori Loralai, Sardar Sanaullah Khan and Brothers	118, 28.6.2016	2	1.193
54	Construction of Anticorruption Sub Office at Tehsil Bori Loralia, M/s Rehmatullah and Brothers.	123, 29.6.2016	6	6.008
55	Repair of General Administration Building Loralai, M/s Sh Muhammad Rasool and Sons	126, 29.6.2016	1	4.500

S.No.	Name of Work /Contractor	Voucher No. and Date	R/Bill	Work Done (Rs.)
56	Construction of Residential / Non residential accomodation for DIG Northen at Loralai, M/s Abdul Qadir GC	37, 15.6.2016	6	10.151
57	Add Work in DIG House Loralai, M/s Abdul Qadir GC	42, 18.6.2016	1	1.982
58	Missing infrastructure in BRC Loralai, M/s Malik Abdullah Jan	1, 1.6.2016	6	23.642
59	Rehabilitation of Building of Govt Boys Degree Colleges Loralai	104, 28.6.2016	3	30.152
60	Construction of District Accounts Officer at Loralai, M/s New Vialla Construction	31, 13.6.2016	31	6.978
Total				199.260

AIR Para No. 17

S.No.	Name of Work /Contractor	Voucher No. and Date	Description	Expenditure Charged to	Amount (Rs.)
1	Repair of Quarter No.3 B&R Colony, M/s Akbar Hussain	71, 22.6.2016	Diff repair work		99300
2	Making Writing Schemes Board for Lorali Sanjavi Road/M/s Akbar Hussain & Brothers	1/2.11.2015	Making Writing Schemes Board for Lorali Sanjavi Road	Construction of B/TG Road of 0K.M in Tehsil Bori & Makhter,Lorali City	49450
3	Making Schemes indication Board for Lorali Sanjavi Road/M/s Akbar Hussain & Brothers	1A/2.1.2015	Making Writing Schemes Board for Lorali Sanjavi Road	Construction of B/TG Road of 0K.M in Tehsil Bori & Makhter,Lorali City	49450
4	Supply & Fixing of Schemes IdentificationBoard(16 Nos)/M/s Akbar Hussain & Broyhers	4/4.12.2015	Supply & Fixing of Schemes IdentificationBoard(16 Nos)	Improvement/Rehabilitation of 10 Nos.CD/B.H.U Tehsil Road Makhter & Lorali City	45000
5	Drilling Bores for S.D.O Residence/M/s Akbar Hussain & Brothers	5/25.2.2016	Drilling Bore of Sdo Residence	Rehabilitation of Sinjavi Road Km 0-12	41000
6	Repair of B&R Rest House/M/s Akbar Hussain	6/26.2.2016	Repair of B&R RestHouse	Up-Gradation of Middle School in to High Level Makhter & Lorali	70000
7	M/s Akbar Hussain & Brothers	56/22.6.2016	S/F of U.P.S for XEN-! Office	Constt of Anticorruption Sub officie Quetta	49,000
8	Repair of Quarter No 3 B&R Colony/M/s Akbar Hussain	71/22.6.2016	Repair of Quart No 3 B&R Colony	Academic Block BRC Lorali	99,300
Total					502500

AIR Para No. 18

S. No.	Name of Work /Contractor	Voucher No. and Date	Description	Amount (Rs.)
1	Hire Charges of single cabin Pickup for grading of A-I Roads, M/s Akbar Hussain and Brothers	22, 10.6.2016	Supply of POL for the month of Feb 2016	0.034
2			Supply of POL for the month of Mar 2016	0.034
3			Supply of POL for the month of April 2016	0.034
4	Hire Charges of single cabin Pickup for grading of A-I Roads, M/s Akbar Hussain and Brothers		PF of cutting Piece corner complete, head lights, generator and self repair	0.100
5	Supply of POL for Grader, M/s Aman Filling Station Loralai,	21, 29.4.2016	POL of Motor Grader	0.850
6	Supply of POL for Grader, M/s Haji Muhammad Sharif and Sons Petrol Pump, Loralai,	20, 29.4.2016	POL of Motor Grader	1.800
7	Supply of POL for Grader, M/s Haji Muhammad Sharif and Sons Petrol Pump, Loralai,	15, 28.12.2016	POL of Motor Grader	1.150
Total				4.00

AIR Para No. 19

S.No.	Name of Work /Contractor	Voucher No. and Date	Description	Amount (Rs.)
1	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	57, 22.6.2016	Supply and Fixing of Corner Belt etc	60,000
2	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	66, 22.6.2016	Repair of Transmission	62,900
3	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	62, 22.6.2016	Supply and Fixing of Tyre Tube and Battery	99,950
4	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	63, 22.6.2016	SF Filter Complete Set, Repair of Hub	50,000
5	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	51, 22.6.2016	Rear Crown Wheel, Master Cylinder Kit	59,900

S.No.	Name of Work /Contractor	Voucher No. and Date	Description	Amount (Rs.)
6	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	56 A, 22.6.2016	SF of terdum Bearing Mobil Oil	49,900
7	Repair of Mobile Workshop, M/s Abdul Qadar GC	55, 22.6.2016	PF Batteries, Starting Self, Generator, Head Cleaner and Wiring	99,800
8	Repair of Air Compressor, M/s Akbar Hussain GC	71-A, 22.6.2016	PF Batteries, Starting Self, Generator, Head Cleaner and Wiring Radiator, Pressure Pipe, et.	99,700
9	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	58, 22.6.2016	Hissa Complete with accessories	99,900
10	Repair of Motor Grader M-G74, M/s Akbar Hussain and Brothers	53, 22.6.2016	Break Leather, Hydraulic	99,975
11	Minor repair of Motor Grader, M/s Akbar Hussain and Brothers	8, 22.1.2016	PF cutting Piece with nut bolts, circle gearing and starring ball Joint etc.	100,000
12	Minor repair of Dozer D-6, M/s Akbar Hussain and Brothers	9, 23.1.2016	PF Track chain pin complete, Chain plate with nut bolts complete	100,000
13	Minor repair of Dozer D-6, M/s Akbar Hussain and Brothers	9, 23.1.2016	PF Track chain pin complete, Chain plate with nut bolts complete	100,000
14	Repair of Machinery Provincial B&R Div -I, Loralai	18, 6.6.2016	Repair of Dozer D-6,	740,000
15	Repair of Machinery Provincial B&R Div -I, Loralai	18, 6.6.2016	Repair of Motor Grader MG -74	1,118,000
16	Repair of Machinery Provincial B&R Div -I, Loralai	18, 6.6.2016	Repair of Tranporter No TN-10	1,492,000
17	Repair of Machinery Provincial B&R Div -I, Loralai	18, 6.6.2016	Repair of Mobile Workshop MW 10	683,000
18	Repair of Machinery Provincial B&R Div -I, Loralai	18, 6.6.2016	Repair of water bozer 6366 ISUZO	671,000
Total				5,786,025

AIR Para No. 21

S. No.	Description	Amount (Rs.)
1.	Academic block	66.400
2.	Admn Block	15.778
3.	Revenue Cost	7.000
4.	1% Contingency	0.822
Total		90.00

AIR Para No. 23

S.No.	Name of Firm	Voucher No and Date	Description	Expenditure	Amount (Rs.)
1	Khushal Khan & Brithers	1/4.2.2015	Prepration of PC-1	Up-Gradation of 100 Primary Schools into Middle School	70,000
2	M/s Khushal Khan & Brothers	0/3.4.2016		Addational Work in BRC Lorali	99,200
3	National Surveying Associates	12/14.4.2016	Survey of Lorali to Sanjavi Raod District Lorali	Rehabilitaion of Building of Govt Boys Degree College Loarlai	92,500
4	M/s Akbar Hussain & Brothers	15/15.4.2016	S/F of U.P.S for XEN-! Office	Rehabilitaion of Building of Govt Boys Degree College Loarlai	99,500
5	Akbar Hussain & Brothers	54/22.6.2016	Prepration of PC-1	Constt of Sports Stadium	77,500
6	M/s Abdul Kabeer & Brothers	46/22.6.2016		Constt of 400 Rft Building Lorlai Existing	31,147
7	M/s Abdul Qadeer & Brothers	72/22.6.2016		Constt of Shelterless Gvot:Boys Primary School Killi Hajhi Musa Khan New Bawar Tehsil Bori	36,000
8	M/s Akbar Hussain & Brothers	44/22.6.2016		Constt of Shelterless Gvot:Boys Primary School Killi Hajhi Musa	38,059

S.No.	Name of Firm	Voucher No and Date	Description	Expenditure	Amount (Rs.)
				Khan New Bawar Tehsil Bori	
9	M/s Khushal Khan & Brothers	25/10.6.2016		Constt of ECE Centre at GPS Malik Noor-U-Uddin Oryagzai Kakran Tehsil District Lorali	45,000
10	M/s Abdul Qadeer & Brothers	50/22.6.2016		Constt of Four No addational classroom for Govt: Girls Model High School District Lorali	50,000
11	M/s Abdul Qadeer & Brothers	64/22.6.2106		Constt of Examiantion Hall in Govt Girls Middle School Cantt Lorali	55,000
12	M/s Akbar Hussain & Brothers	52/22.6.2106		Constt of Examiantion Hall in Govt Girls Middle School and GBHS MAkhter Lorali	50,000
13	M/s Abdul Qadeer & Brothers	50/22.6.2016		Constt of Four No addational classroom for Govt: Girls Model High School District Lorali	50,000
14	M/s Abdul Qadeer & Brothers	64/22.6.2106		Constt of Examiantion Hall in Govt Girls Middle School Cantt Lorali	55,000
15	M/s Akbar Hussain & Brothers	52/22.6.2016		Constt of of Examination Hall in Govt Girls Middle School Lorali & GBHS Makhter	50,000
16	M/s Abdul Qadeer & Brothers	61A/22.6.2016		Repair of General Adminstration of Building Lorali	45,000

S.No.	Name of Firm	Voucher No and Date	Description	Expenditure	Amount (Rs.)
17	M/s Khushal Khan & Brothers	27/13.6.2016		Police Line	45,669
18	M/s Abdul Qadeer & Brothers	67/22.6.2016		Special Repair of District Jail Lorali	44,996
Total					1,034,571

XEN-II B&R Jhal Magsi

AIR Para No. 2 (I-18)

S. No.	Name of Work	Item of work	Gross Amount	Premium paid (Rs.)	Premium to be paid @ 30%	Overpaid Amount
1	Construction of blacktop road from jhal magsi-panjuk to Naushehra Road	Excavation in foundation of buildings (3-21/c)	326316	162962	6363	156599
2.	Construction of blacktop Road from Tariqabad to Zarain Abad and Restoration of flood damages/ reconditioning of blacktop road from jhal magsi kot magsi road to bareja	Excavation in foundation of buildings (3-21/c)	360762	180165	7071	173094
Total						329693

XEN B&R -I Dera Bugti

AIR Para No. 3 (I-19)

(Rs. in million)

Item	Quantity paid (Cum)	Quantity to be paid as per (Pitrun gravel) (Cum)	Difference (Cum)	Rate Per Cum (Rs.)	Amount (Rs.)
Supply and stacking Stone Ballast 21-16	9023.88	2913.84	6110.04	321.35	1.963
Laying and spreading stone ballast 21-15	3010.39	2913.84	96.55	162.50	0.016
Total					1.979
Add 28.85% above premium					0.571
Grand Total					2.550

AIR Para No. 7**(Rs. in million)**

Item of work	Quantity (Cum)	Rate Paid Per Cum (Rs.)	Amount (Rs.)
SS hand Broken Stone ballast	8022.11	343.30	2.754
Laying of stone ballast	2836.07	162.50	0.460
Total			3.214
Add Premium			0.916
Net			4.129

XEN B&R -II Dera Bugti**AIR Para No. 1 (I-20)**

S. No.	C.V No.	Cheque No.	Name of Contractor	Name of Work	Particular	Amount (Rs.)
1.	1/ 14.4.16	490785/ 14.4.16	M/s Nadeem Ahmed Govt: Contractor	Constt: of Residential accommodation, offices, Mess kiand toilets, Dera Bugti	Preparation/Printing of PC-1	0.100
2.	3/ 14.4.16	490785/ 14.4.16	M/s Nadeem Ahmed Govt: Contractor	Constt: of Patwar Khana, sadar, residence at Dera Bugti	Preparation/Printing of PC-1	0.100
3.	2-B/ 14.4.16	490785/ 14.4.16	M/s Nadeem Ahmed Govt: Contractor	Constt: of Levies thana at Peekal, Nandi and Qalandari Pehlawagh at Dera Bugti	Preparation/Printing of PC-1	0.050
Total						0.250

AIR Para No. 4

S. No.	Name of Work	Expenditure
1	Constt: of Patwar Khana at Pehlawagh District Dera Bugti	3.996
2	Constt: of Patwar Khana at Sui Dera Bugti	1.369
3	Constt: of AC/Tehsildar residence at Pehlawagh District Dera Bugti	5.333
4	Up-gradation of GGMS Killi Mir Pathan Khan Kehazai into High level District Dera Bugti	14.000
5	Up-gradation of GBMS, Bawani Patti tehsil Pehlawagh into High level District Dera Bugti	2.000
6	Additional works in middle school, Killi sona khan pehlawagh District Dera Bugti	1.000
7	Up-gradation/ Construction of GBPS Nikra Kach District Dera Bugti	3.000
8	Up-gradation of GBPS Jan Mohammad Darbar Dilgawash into middle	2.000
9	Up-gradation/ Construction of GBPS, Killi Alam Khan District Dera Bugti	3.000
10	Constt: of multipurpose hall at GBHS Baiker District Dera Bugti	3.000
11	Constt: of Barracks & Mess/ Kitchen at DPO Office Sui District Dear Bugti	4.998
12	Constt: of Office and Residential accommodation for DPO/ SDPO Sui District Dera Bugti	7.500
13	Constt: of Levies Thana at Ashqani Sui District Dera Bugti	1.476
14	Constt: of Levies Thana at Gopat District Dera Bugti	2.482
15	Constt: of Levies Thana at Qalandari, Pehlawagh District Dera Bugti	2.456
16	Constt: of Levies Thana at Shamsar District Dera Bugti	2.474
17	Constt: of Levies Thana at Peekal Pehlawagh District Dera Bugti	2.387
18	Constt: of Levies Thana at Nandhi wadh Pehlawagh District Dera Bugti	2.387
19	Up-gradation of GBPS Jurak Tehsil Pehlawagh Dera Bugti	2.000
20	Up-gradation of GBMS Killi Karam Khan Sui Dera Bugti	2.000
21	Constt: of Building for Shelter less GBPS Killi Peshi K.Rahi Dera Bugti	1.500
22	Constt: of Building for Shelter less GBPS Haji Wali Mohammad Dera Bugti	1.500
23	Constt: of Building for Shelter less GBPS Killi Kambir Khan Kehazai Sui Dera Bugti	6.200
24	Constt: of Building for Shelter less GGPS Killi Sajjo Khan Pehlawagh Dera Bugti	6.000
25	Constt: of Building for Shelter less GBPS Jahangian Pehlawagh Dera Bugti	1.500

S. No.	Name of Work	Expenditure
26	Constt: of Building for Shelter less GBPS Pir Mohammad Nokhani Pehlawagh Dera Bugti	1.500
27	Constt: of Building for Shelter less GBPS Washal Pehlawagh Dera Bugti	1.500
28	Constt: of Building for Shelter less GBPS Gulwar thal Pehlawagh Dera Bugti	1.500
29	Constt: of Building for Shelter less GBPS Killi Lashkarani Dera Bugti	1.500
30	Up-gradation of GBPS Killi Murad Ali Mouza Ashiq Bah, Pehlawagh Dera Bugti	3.000
31	Constt: of Three Additional Class rooms at GGHS at Baiker Dera Bugti	2.999
32	Constt: of Three Additional Class rooms at GBHS at Baiker Dera Bugti	2.999
33	Constt: of B/wall at GBPS Thangwani Dera Bugti	0.976
34	Constt: of B/wall at GBPS sanri Bala Dera Bugti	0.976
35	Constt: of BHU Killi Sherdil Mouza U/c Baiker Dera Bugti	11.000
36	Establishment of Building for Existing BHU Loti Beeh Dera Bugti	3.960
37	Up-gradation of BHU Bashkan into RHC Tehsil Pehlawagh Dera Bugti	4.966
38	Constt: of Levies Thana Killi Mir Pathan Khan Kiazai Dera Bugti	5.000
Total		127.434

PD, Kohlu Development Package

AIR Para No. 2 (I-21)

Sr. #	Name of Work	M.B. & Page No.	Schedule Item	Unit	Quantity Paid	Rate (Rs)	Add. Prem. above	Total Amount (Rs)
1	C/o B/Top Road Tamboo to Lodhar Kohlu	74, P-55	21-6+21-9	Cft	439786	431.85 P%cft	2%	1,937,200
2	C/o By Pass Road (Dual Carriage Way Km 00 to Km 2.5)	78, P-78	21-6+21-9	Cft	912141	462.25 P%cft	1%	4,258,535
3	C/o B/Top Road Fill Hall Pump to Killi Mir Nehalan	83-II, P-55	21-6+21-9	Cft	364082	413.55 P%cft	1%	1,520,718
4	Const: of By Pass Road (Dual Carriage Way Km 2.5 to Km 5)	6 th R/Bill	21-6+21-9	Cft	774200	431.85 P%cft	1%	3,376,817
			Totals	Cft	2490209		Rs.	11,093,270

AIR Para No. 5

Sr. #	Name of Work	M.B. & Page No.	Schedule Item	Unit	Quantity Paid	Rate (Rs)	Add. Prem. above	Total Amount (Rs)
1	C/o B/Top Road Tamboo to Lodhar Kohlu	74, P-55	21-6+21-9	Cft	439786	431.85 P%cft	2%	1,937,200
2	C/o By Pass Road (Dual Carriage Way Km 00 to Km 2.5)	78, P-78	21-6+21-9	Cft	912141	462.25 P%cft	1%	4,258,535
3	C/o B/Top Road Fill Hall Pump to Killi Mir Nehalan	83-II, P-55	21-6+21-9	Cft	364082	413.55 P%cft	1%	1,520,718
4	Const: of By Pass Road (Dual Carriage Way Km 2.5 to Km 5)	6 th R/Bill	21-6+21-9	Cft	774200	431.85 P%cft	1%	3,376,817
			Totals	Cft	2490209		Rs.	11,093,270

**PE,Mastung Area Development Mastung
AIR Para No. 7 (I-24)**

S. No.	CV No. and Date	Particulars	Quantity	Amount (Rs. in million)
1.	63 / 17.6.16	Wapda charges for Electricity services	1 job	0.360
Total				0.360

Annexure 2.17

Release of security deposit before completion of work - Rs.167.904 million

**XEN, B&R E&M W/Shop Quetta
AIR Para No. 4 (Q-1)**

(Rs. in million)

S No	CV No. Date	Name of Work	Name of Contractor	Running Bill No.	Total S. Deposit	Release	Balance
1	01, 29.09.15	Conts: of Black top Road, Ghaza Band to Killi Darya Khan	M/s Quality Builder Govt: Contractor	work in progress	44.170	20.000	24.170,
2	33, 29.04.16				36.080	20.000	16.080,
Total					80.250	40.000	40.250

XEN-I B&R Awaran
AIR Para No. 5 (Q-2)

Sr. No.	Name of contractors	Name of work	Vr./ Cheque No. /Date			Amount (Rs)
1	C/o RHC at Jahoo District Awaran	M/s Bezinjo Builders G/C	D-1	489425	01.10.15	1,493,000
2	External Electrification Inter College District Awaran	M/s Bezinjo Builders G/C	D-2	489426	02.10.15	250,000
3	C/o Addl: Class Room in GBMS She Damb	M/s Gul Jan & Sons G/C	D-3	489427	05.10.15	250,700
4	Rehab. Of Awaran Town C/o B/Wall Eidgah Mashi	M/s Bezinjo Builders G/C	D-4	489428	06.10.15	197,600
5	Rehab. Of Awaran Town DPO office & Police Rest. House Awaran	M/s Riasat Taj & Brothers G/C	D-5	489430	06.10.15	389,900
6	C/o B/wall Primary School She Damb Jahoo	M/s Bezinjo Builders G/C	D-6	489431	06.10.15	314,000
7	C/o Addl: Class Room in G.Prim. School She Bamb Jahoo	M/s Bezinjo Builders G/C	D-7	489432	07.10.15	302,000
8	C/o Addl: Class Room in GBHS Korak Jahoo	M/s Zia Mirwani G/C	D-8	489433	07.10.15	518,000
9	Rehabilitation of Sewerage Line District Awaran	M/s Muhammad Khan & Brothers G/C	D-9	489434	14.10.15	700,000
10	C/o Building for Govt. Inter College Boys at Jahoo	M/s Muhamamd Khan & Brothers G/C	D-23	489436	25.11.15	800,000
11	Estt: of Women Children Hospital District Awaran	M/s Bezinjo Builders G/C	D-24	489437	25.11.15	600,000
12	C/o Community Hall at Tehsil Shandi/ Jahoo	M/s Bezinjo Builders G/C	D-25	489438	27.11.15	500,000
13	Reb:/ Improv. Of Bela to Awaran Road RD 29 to 138 Km	M/s Gul /Jan & Sons, G/C	D-26	489439	27.11.15	200,000
14	C/o GBPS at Damb Ali Muhammad Jahoo	M/s Khuda Dad Bezinjo G/C	D-4	489440	15.01.16	211,000
15	C/o Rooms in Koto Jahoo	M/s Bezinjo Builders G/C	D-5	489441	15.01.16	496,000
16	Estt: of Women Children Hospital District Awaran	M/s Bezinjo Builders G/C	D-6	489442	25.01.16	142,000
17	Up-Gradation of Existing BHU into BHU Plus Kalatu District Awaran	M/s Bezinjo Builders G/C	D-4	489447	15.02.16	262,000
18	C/o Community Hall at Tehsil Jahoo	M/s Bezinjo Builders G/C	D-5	489455	16.03.16	2,500,000

19	R/o Kumatsu Motor Grader MG-50 Provincial B&R-I Awaran	M/s Bezinjo Builders G/C	D-6	489459	13.04.16	240,000
20	Rehab. & Impr. of Bela Awaran Road C/o Seeds Bridge, different reaches Km 29 to 138	M/s Gul Jan & Sons G/c	D-5	489465	16.05.16	2,061,000
21	Up-gradation of existing BHU in to BHU Plus Goshang District Awaran	M/s Bezinjo Builders G/C	D-6	489466	25.05.16	262,000
Total Rs.						12,689,200

XEN-II B&R Awaran

AIR Para No. 5 (Q-3)

Sr. No.	Name of contractors	Name of work	Date / Vr. Cheque Nos.			Amount (Rs)
1	C/o of 2 Nos. Class Rooms with B/Wall & Toilets GBPS Norders Tehsil Jahoo	M/s Muhammad Anwar Bezinjo G/C	15.09.15	D-1	485095	1,706,600
2	GBHS Teertaj Dist. Awaran	M/s Abdul Ghafoor G/C	16.09.15	D-3	485097	800,000
3	B.H.U.	M/s Nazir Ahmed G/C	7.12.15	D-1	499420	1,000,000
4	Constt: of GGMS Hoar	M/s Sayed Muhammad G/C	7.12.15	D-6	499424	372,000
5	Constt: of BHU Gishkore	M/s Liaqat Ali G/C	7.12.15	D-8	499426	1,400,000
6	C/o GGMS Town Awaran	M/s Gul Jan & Sons G/C	22.12.15	D-9	499427	499,800
7	Constt: of GPS Zarat Dun	M/s Niaz Ahmed G/C	22.12.15	D-12	499430	392,900
8	C/o GBMS Gazi Peerander	M/s Capt. (R) Muh. Hanif G/C	04.02.16	D-5	499432	400,000
9	C/o G.P.S. Zeelag Pirander	M/s Capt. (R) Muh. Hanif G/C	04.02.16	D-6	499432	300,000
10	C/o G.G.M.S. Teertage Awaran	M/s Abdul Ghafoor G/C	08.02.16	D-7	499433	452,800
11	C/o G.B.P.S. Dall Bedi Awaran	M/s Abdul Ghafoor G/C	08.02.16	D-8	499433	267,000
12	Constt: of RHC at Mashkay	M/s Sajjdi Brothers G/C	08.02.16	D-9	499434	9,000,000
13	Constt: of BHU Gishkore	M/s Liaqat Ali G/C	08.02.16	D-10	499435	1,800,000
14	Constt: of GBHS Gishkore	M/s Niaz Ahmed G/C	08.02.16	D-11	499436	1800000
15	Constt: of GMS	M/s Bezinjo Builders G/C	16.02.16	D-12	499437	400,000
16	Constt: of GBPS Sher Musfar Buzdar	M/s Abdul Samad G/C	16.02.16	D-13	499438	300,000

Sr. No.	Name of contractors	Name of work	Date / Vr. Cheque Nos.			Amount (Rs)
17	C/o Barfat Bazdar/ Killi Bazdad	M/s Capt. (R) Muh. Hanif G/C	20.02.16	D-14	499440	870,300
18	Constt: of BHU Mashkay	M/s Dehwari Brothers G/C	20.02.16	D-17	499444	2,973,500
19	Constt: of GBPS Mashi	M/s Muh. Anwar Bezinjo G/C	21.03.16	D-4	499445	457,100
20	C/o B.H.U. Nokjo Mashkay	M/s Dehwari Brothers G/C	21.03.16	D-5	499446	274,700
21	C/o G.B.H.S. Dad Dost Bazdar Gishkore	M/s Dehwari Brothers G/C	21.03.16	D-6	499446	950,000
22	Constt: of GBPS Dil Murad	M/s Dehwari Brothers G/C	21.03.16	D-7	499446	400,000
23	C/o GGPS Chodigi Awaran	M/s Mohsin Ali G/C	21.03.16	D-8	499447	392,900
24	P.W. Deposits	M/s Niaz Ahmed, G/c	21.03.16	D-9	499448	15,650,000
25	Constt: of BHU Mallar	M/s Nazir Ahmed G/C	21.03.16	D-10	499449	746,900
26	C/o GBHS Teertage Awaran	M/s Abdul Ghafoor G/C	21.03.16	D-11	499450	800,000
27	Constt: of GBHS Kanzeelage	M/s Masood Akhtar G/C	25.03.16	D-15	499451	312,700
28	C/o GBPS Wasti Zeek Gishkore	M/s Ali Akbar G/c	25.03.16	D-16	499452	454,500
29	Constt: of GBMS Gishkore	M/s Bezinjo Builders G/C	25.03.16	D-17	499453	500,000
30	C/of GMS Shadizai Mashkay	M/s Bezinjo Builders G/C	25.03.16	D-18	499453	300,000
31	Constt: of GBHS Shamarah	M/s Muhammad Iqbal G/C	25.03.16	D-19	499454	500,000
32	Constt: of GBHS Pirandar Awaran	M/s Capt. (R) Muh.Hanif G/C	25.03.16	D-20	499455	1,300,000
33	Constt: of RHC Mashkay	M/s Sajjdi Brothers G/C	18.04.16	D-7	499460	6,000,000
34	Constt: of GGPS Gajly	M/s Sajjdi Brothers G/C	18.04.16	D-8	499460	1,000,000
35	C/o GGMS Town Awaran	M/s Gul Jan & Brothers G/C	18.04.16	D-10	499462	127,000
36	C/o GGHS Bedi Awaran	M/s Fareed Ahmed G/C	13.05.16	D-16	499464	500,000
37	C/o GGPS Lal Jan Bazar, Awaran	M/s Fareed Ahmed G/C	16.05.13	D-17	499465	200,000
38	C/o of GBHS Kandedi Mashkay	M/s Muhammad Hanif G/C	24.05.16	D-18	499466	900,000
39	Re-constt: Model High School Awaran	M/s Bezinjo Builders G/C	01.06.16	D-1	499467	386,000
40	Constt: of GGPS Combreeo	M/s Abdul Ghafoor G/C	28.06.16	D-113	C02209	295,500
41	Re-Constt: of GPS Liaquat Abad Peerandar	M/s Abdul Ghafoor G/C	28.06.16	D-114	C02209	393,000
Total Rs.						57,575,200

XEN-I B&R Kohlu**AIR Para No. 2 (Q-4)**

Sr. No.	Name of contractors	Name of work	Date / Voucher /Cheque Nos.			Amount (Rs)
1	M/s Rahim Dil G/c	Up-Gradation of P./ to Middle School	10.09.15	CV-01	423160	998,300
2		Const: of 11-14 Qtr.	10.09.15	CV-01		
3	M/s Zarar Khan G/c	B/Top Road from Main Road to Killi Patizing	10.09.15	CV-02	423161	1,976,000
4		B/Top Road Nihal Khan Mandani to Killi Jalamb Distt: Kohlu	10.09.15	CV-03		
5	M/s Muh. Anwar Brother Constt: Co.	B/Top Road from Main Road to Killi Metazi	26.11.15	CV-02	423166	605,000
6	M/s New National Constt: Co.	B/Top Road Killi Khalil Ibrahim Landin	03.12.15	CV-13	423170	662,391
Total Rs.						4,241,691

XEN-I B&R Bolan**AIR Para No. 5 (Q-5)**

S. No	CV.No.	Cheque No. & date	Name of contractor	Name of work	Total amount	Paid amount
1	27	489293/ 11.9.15	Haji Ghulam rasool	Constt: of B/t road 15 km from Mithri to Bella nari taj rasani Distt: Kachi	2.473	2.000
2	28	289294/ 14.9.15	Haji Ghulam Mohammad	Constt: of police line at Dhadar	3.965	3.965
3	34	489300/ 11.9.15	S.K and Brothers	Up-Gradation of govt Boys	4.431	2.000

				middle school to high level Distt: kachi		
4	35	499901/ 18.9.15	Hussain Ahmed Mohammad zai	Constt: B/t road from N-65 to forest office Tehsil bhag distt Kachi	2.032	1.000
5	38	499920/ 18.9.15	Muhammadi engineering company	Constt: of Extension of Mundarani road Bhag	2.032	10.000
6	20	499913/ 19.10.15	Agha Abdul Wahab	Constt: of 50 ded hospital at mach distt: Kachi	6.570	2.000
7	25	499915/ 19.10.15	Ghulam Dastagir	Various B/T road Distt: Kachi	2.044	1.000
8	4	499925/ 2.11.15	Hussain Ahmed Mohammad zai	Constt: of B/t road No- 65 forest office Kachi	1.032	1.032
9	5	499953/ 8.2.16	Quality builders	Constt:of B/T road in Different villages	2.686	2.000
Total					27.265	24.997

Balochistan Road Development

AIR Para No. 1 (Q-7)

(Rs. in million)

S. No.	Name of work	Voucher No. and Date	Amount (Rs.)
1.	Construction of Kach Sharag Haranai Road ICB-7, M/s Malik Abdul Qayyum Kakar and Co.	8, 22.6.2016	15.00

Annexure 2.18**Execution of works without technical sanctions - Rs.616.543 million****XEN B&R I, Lasbela At Hub****AIR Para 2 (E-1)****(Rs in million)**

Sr. No.	Name of Scheme	PSDP No.	Estimated Cost	Actual Expenditure
1	C/o Road from Goth Imam Dad to Kotira Dureji	800	40.000	40.000
2	C/o Black topped Road & Bridges ETC in Lasbela	841	34.000	33.993
3	C/o Black Topped Road Haji Chatta Rind Goth Sakran District Lasbela 1.872 Km	851	10.000	10.000
4	Construction of Black Topped Road in Hub & Bela	852	8.416	8.414
5	Construction / Re-alignment of Road Leading to BYCO Oil Refinery Including Bridge	935	230.00	37.928
Total Rs.			322.416	130.335

Executive Engineer, B&R Division-II Quetta**AIR Para 9 (E-2)****(Rs. in million)**

1	Construction Of Footpath, Median, Boundary Wall, Tube Well, Room, Providing And Fixing Of Tough Tiles, Boxing Ring, Wooden Work And Supply Of Sports Items For Ayub Stadium Sports Complex Quetta.	84.683
2	Construction Of Utility Store With Welfare Shop At Police Line, Quetta	40.000
3	Construction Of Road, Sewerage And Link Road At PB No. 01-02-03-04-05-06 Quetta.	40.000
4	Construction Of B/T Road, Tuff Tiles, Drain In Various Streets Of Pb-04 Quetta.	65.000
Total		229.683

XEN-II B&R Kohlu**AIR Para 1 (E-3)****(Rs. in million)**

Sr. No.	Name of Scheme	PSDP No.	Estimated Cost	Actual Expenditure
1	Const: of Veterinary Hospital Mir Sher Baz Bajarani	202	2.500	2.475
2	Const: of Veterinary Hospital Jalat Khan Zing/ Girsani	202	2.500	2.472
3	Const: of Veterinary Hospital Kalati	202	2.500	2.473

4	Const: of Veterinary Hospital Mazar Khan	202	2.500	1.124
5	Const: of Building Veterinary Hospital Saeedullah	202	2.500	2.200
6	Const: of Veterinary Hospital Killi Rabnawaz Pawadi	202	2.500	2.475
7	Const: of Veterinary Hospital at Kalkani	202	2.500	2.450
8	Const: of Up-gradation of GBPS into Middle Sardar Rasheed Zarkoon	1363	6.590	2.820
9	Constt: / Up-Grad. of BHU Building at Killi Abdullah Khan	1606	4.000	2.200
10	Const: of BHU Building Mian Khan Loharani	1606	4.000	2.200
11	Const: of Building BHU dispensary Saifabad	1606	4.000	1.666
12	Up-Gradation of 5 Nos. Existing Middle Schools into High Level	1426	25.000	20.00
Total Rs.				44.555

Annexure 3.1

Less realization of Usher – Rs.162.526 million

Deputy Commissioner, Kalat

Rs. In million

S. No.	Revenue Head	Crop	Demand (Rs.)	Recovery (Rs.)	Outstanding Balance (Rs.)
1	Ushar	Rabbi	0.252	0.147	0.104
2	Ushar	Khareef	1.642	0.559	1.083
Total					1.187

Deputy Commissioner, Jaffarabad

Rs. In million

S. No	Name of Tehsil	Outstanding Amount of Usher since 2013	Estimated for Rabi / Kharif 2016	Total Outstanding Amount	Total Recovered Up to 2016	Outstanding Amount
1	Jhatpat	43.703	21.534	65.237	4.919	60.318
2	UstaMohammad	31.245	16.809	48.054	4.497	47.557
3	Gandakha	22.344	18.528	40.872	2.748	38.124
Total		97.292	56.871	154.163	12.164	145.999

Deputy Commissioner, Kachi

Rs. In million

Tehsil	Previous year's recoverable	Target 2015-16 Rabi and Kharif	Total recorerable	Previous recovery	Recovery during month		Total of column 5,6,7	Balance recoverable
					Previous arrears	Current recovery		
Dhadar	10215527	1047600	11263127	2443571	81000	387894	2912465	8.351
Bhag	3010172	0	3010172	1707767	15798	31900	1755465	1.255
Sanni	1185495	77200	1262695	997578	0	20000	1017578	0.245
Balanari	3489931	0	3489931	1495235	0	13764	1508999	1.981
Khattan	353310	0	353310	338410	14900	0	353310	0
Mach	675549	73800	749349	440566	0	0	440566	0.309
Total	18929984	1198600	20128584	7423127	111698	453558	7988383	12.140

Deputy Commissioner, Ziarat**(Rs. In million)**

S.No	Name of Tehsil	Previous Out Standing Usher	Recovered out standing	Current year Collection	Total collection	Amount
1	2	3	4	5	6	7
1	Kach circle(Ziarat)	1,725,652	1,056,032	2,5594	1,081,626	0.644
2	Kawas circle(Ziarat)	3,435,666	1,420,000	283,005	1,700,000	1.735
3	Circle sumalin sadar	1,351,274	856,326	----	856,326	0.495
4	Poe Circle	282,086	266,154	----	266,154	0.016
5	Chotair Circle	837,257	721,005	----	721,005	0.116
6	Baghao Circle	808,570	592,354	----	592,354	0.216
Total		8,440,505	4,911,871	308,599	5,217,465	3.222

Annexure 3.2

**Irregular payment of scholarship out of development funds -
Rs.46.970 million**

Deputy Commissioner Jaffarabad

Rs. in million

S.No.	Released By	Amount
1	MPA fund PB-25 JF-I	10.000
2	Muhtarma Rahat Faiq Jamali	10.000
Total:		20.000

Deputy Commissioner Kharan

Rs. in million

Deputy Commissioner Kharan	2014-15	10.000
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Deputy Commissioner Chagai

Rs. in million

Deputy Commissioner Chagai	2014-15	10.000
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Deputy Commissioner, Panjgur

Rs. In million

**LIST OF GRANT IN AID SCHOLARSHIP FUND
MIR REHMAT SALEH MPA FOR THE YEAR 2014-15 DISTRICT
PANJGUR.**

S. No	Name of Student	Father Name	Name of Institution	Scholar Ships	Address
1	Waleed Ahmed	Haji Saleh Muhammad	UOB QUETTA	0.200	Chitkan
2	Rehan Malik	Abdul Malik	Pak Turk School Quetta	0.160	Chitkan

S. No	Name of Student	Father Name	Name of Institution	Scholar Ships	Address
3	Deedag Malik	Abdul Malik		0.100	Chitkan
4	Miss Seema Atta	Ataullah	BMC Quetta	0.100	
5	Noman Taj	Taj Naeem	Educational Academy Quetta	0.100	Chitkan
6	Jahanzaib Karim	Mohd Karim	UOB Quetta	0.100	Chitkan
7	Jahanzaib	Abdul Rehman	UOB Quetta	0.200	
8	Faheem Riaz	Riaz Ahmed	Tameer Nau Girls School Quetta	0.100	Sarikoran
9	Miss Heaya Riaz	Riaz Ahmed	-do-	0.050	Sarikoran
10	Miss Kiran Qadir	Qadir Dad	-do-	0.100	Sarikoran
11	Miss Hani Riaz	Riaz Ahmed	-do-	0.050	Sarikoran
12	Mehboob Qadir	Qadir Dad	IT Quetta	0.100	Sordo
13	Sajid Ali Khan	Dr.Kahoor Khan	Uni: Law college Quetta	0.050	Kech
14	Jalil Ahmed	Dr.Kahoor Khan	UOB Quetta	0.050	Kech
15	Mansoor Ahmed	Manzoor Ahmed	Allama Iqbal Govt: Science Karachi	0.100	Shapatan
16	Syed Orangzaib Shah	Syed Nadir Shah	Pir Mehr Ali Shah Agric: Uni. Rawalpindi	0.100	Quetta
17	Kabeer Ahmed	Ghulam Rasool	Yangtze Uni. China	0.200	Essai
18	Tabish	Maqsood Ahmed	-do-	0.200	Essai
19	Sarfaraz Saleem	Mohd Saleem	Uni. Od Law college Punjab	0.100	Chitkan
20	Adnan Saeed	Muhammad Saeed	Tando Jam Uni:	0.100	Sarikoran
21	Dad Shah	Muhammad Hassan	Crescent School Qta.	0.100	Chitkan
22	Balach Qadir	Abdul Qadir	COMSATS Islamabad	0.150	Chitkan

S. No	Name of Student	Father Name	Name of Institution	Scholar Ships	Address
23	Ameer Jan	Muhammad Hashim	Iqra Uni. Qta	0.100	Gramkan
24	Noorullah	Nasratullah	Govt: D/College Pjgr.	0.200	Chitkan
25	Marwah Barkat	Barkat Ali	Pak Turk School Qta.	0.160	Chitkan
26	Abdul Rahoof	Abdul Hameed	Agric: Uni: Peshawar	0.100	Tasp
27	Sartaj Waheed	Abdul Waheed	Iqra Res: College Islamabad	0.100	Sarawan
28	Shehryar Waheed	Abdul Waheed	-do-	0.100	Sarawan
29	Abdul Rehman	H.Khair Mohammad	UOB Quetta	0.100	Chitkan
30	Shahaq Khalil	Khalil Ahmed	D/College Panjgur	0.100	Chitkan
31	Shah Jawad	Mohsin Ali	Govt. College of Technology Rasul	0.100	Essai
32	Tanveer Ahmed	Abdul Samad	UOB Quetta	0.100	Tasp
33	Nawaz Ali	Murad	UOB Quetta	0.100	Sordo
34	Ali Shah	Sagheer Ahmed	Doctors Academy Quetta	0.100	Chitkan
35	Tabish Ali	Abdul Samad	Qaid-e-Azam Uni: Islamabad	0.100	Essai
36	Hamid Wadood	Abdul Wadood	UOB Quetta	0.100	Sordo
37	Haroon	Haji Ishaq	Karachi Uni:	0.100	Kallag
38	Abubakar	Ilahi Bakhsh	Karachi Uni:	0.100	Kohbun
39	Mukhtair	Mohammad Ibrahim	Karachi Uni:	0.100	Rahinigor
40	Iqrash	Abdul Manan	Quetta	0.100	Quetta
41	Kamran Ashraf	Muhammad Ashraf	D/College Panjgur	0.100	Chitkan

S. No	Name of Student	Father Name	Name of Institution	Scholar Ships	Address
42	Malik Naz	Muhammad Aslam	UOB Quetta	0.100	Sordo
43	Saneed Khaliq	Abdul Khaliq	BMC Quetta	0.100	Essai
Sub-Total				4.770	

LIST OF GRANT IN AID SCHOLARSHIP FUND
HAJI MOHAMMAD ISLAM MPA FOR THE YEAR 2014-15 DISTRICT
PANJGUR.

S. No	Name of Student	Father Name	Name of Institution	Scholarships	Address
1	Haytam Yousuf	Muhammad Yousuf	UOB Quetta	0.100	Gramkan
2	Muhammad Jan	Muhammad Muheem.	Hubei Uni: of Chinese Medicine	0.150	Khudabandan
3	Khuda Bakhsh	H.aji Muhammad Azam	Degree College Panjgur	0.050	Tasp Panjgur
4	Yahya	H.aji Muhammad Azam	Ideal School Panjgur	0.020	Tasp Panjgur
5	Najeebullah	H.aji Muhammad Azam	Khuzdar Eng: University	0.200	Tasp Panjgur
6	Ambar Gul	Mubarak Ali	Issra Uni: Karachi	0.100	Malir Karachi
7	Behzad	Habibullah	BUIITEMS Quetta	0.050	Tasp Panjgur
8	Shehzad	Habibullah	Helpers Public school Quetta	0.030	Tasp Panjgur
9	Waqar ul Islam	Haji Muhammad Islam	Helper Public H/S Quetta	0.100	Tasp Panjgur
10	Tabish	Haji Maqbool Ahmed	Commerce College Karachi	0.050	Tasp Panjgur
11	Ehtesham	Maqbool Ahmed	Karachi University	0.050	Tasp Panjgur
12	Sajid	Haji Maqbool Ahmed	Greenwich Uni: Karachi	0.100	Tasp Panjgur

13	Fakhar un Nissa kurd	Ali Akbar Kurd	BMC Quetta	0.100	Quetta
14	Changez	Muhammad Naeem	D/College Panjgur	0.100	Tasp Panjgur
15	Zameer	Haji Nazar Jan	-do-	0.050	Tasp Panjgur
16	Ulfat	Haji Nazar Jan	-do-	0.050	Tasp Panjgur
17	Maryam	Badar Uddin	Ideal Academy Panjgur	0.100	Tasp Panjgur
18	Hazaam Khalid	Khalid Mehmood	Hera Public School & college Quetta	0.100	Washbood
19	Sarfaraz Ahmed	Haji Dil Murad	UOB Quetta	0.100	Gramkan
20	Chakir Aslam	Dr. Aslam	BMC Quetta	0.100	Gramkan
21	Parvez Ahmed	Ghulam Hussain	UOB Quetta	0.100	Quetta
22	Qayyum	Nazir Ahmed	High School Tasp	0.100	Tasp Panjgur
23	Masood	Nizam	D/College Panjgur	0.100	Tasp Panjgur
24	Ajmeer Hanif	Hanif	D/College Panjgur	0.100	Gramkan
25	Muhammad Aslam	Ghulam Muhammad	UOB Quetta	0.100	Nil
Sub-Total				2.200	
Grand -Total				6.970	

Annexure 3.3

**Irregular expenditure on procurement of goods - Rs.35.323 million.
Deputy Commissioner, Barkan**

Rs. in million

S. No	Nme of Firm	Description	V.NO/ Date of Bill	Cashed on	Amount
1	M/s Muhammad Hanif Brothers and Co G.Contractor Barkhan.	2200 Meters of Cloth @ Rs.231 Per Meter	Nil/09-02-15.	10-02-15.	0.508
2	M/s Wadera Khamesa Khan &Co G.Contractor Barkhan.	2800 Meters of Cloth @ Rs.282 Per Meter	Nil/26-06-15.	27-06-15.	0.790
3	M/s Muhammad Hanif Bahadyani and Co G.Contractor Barkhan.	2000 Meters of Cloth @ Rs.274 Per Meter	Nil/17-02-16.	19-02-16.	0.548
Total					1.846

Deputy Commissioner Barkan

Rs. in million

S. No	Name of Supplier	V.No/Date of Bill	Description	Amount
1	M/s Allah Dad Khetran & Sons G. Contractor and G. Order Supplier, Barkhan.	Nil/29-06-15.	P/o 500 sewing machine @ Rs. 1000 per machine.	5.000
2		04/29-06-15.	P/o Sports uniforms Rs. 1,500,000 and 500,000 for sports festival.	2.000
3		02/29-06-15.	P/o Embroidery machine 20 items & Rs. 50,000, Water Coolar 10 iems & Rs.50000 and wheel chair for disable person etc.	5.000
4		05/29-06-15.	P/o Shamyana for 15 poor families.	3.000
Total				15.000

Deputy Commissioner Kech**Rs. in million**

Name of Firm	V.No / Date of Bill	Description	Cashed on	Amount
M/S SJF Construction Company and General Order Suppliers Balochistan, Quetta.	Nil/24-06-16.	P/o Uniform & Protective Cloths of Levies.	June-2016.	2.138
Total				2.138

Deputy Commissioner Kech**Rs. in million**

S.No	Name of Firm	V.No / Date of Bill	Description	Cashed on	Amount	Sanctioned Date of Expenditure.
1	M/s Al-Naeem Restaurant Turbat.	297,501,502,503, 506,505,508 ,509, 510&511/july& Aug-15.	Food to 32 Persons	03-09-15.	0.384	31-08-2015.
2	M/s Al-Naeem Restaurant Turbat.	512,513,514,515,516, 517/Aug&Sept-15.	Food to 32 Persons	29-09-15.	0.230	29-09-2015.
3	Qadir Zahri Chicken Center.	9811,368,68,96,14,52, 494,43,15,41,97/Feb& March-16,	Tea, Sandwiches etc.	14-03-16.	0.060	03-02-2016.
4	Zubair Gift Center	813,303,1816,229,1047 ,410/Feb-16.	Misc: Items	14-03-16.	0.036	03-03-2016.
Total					0.710	

Deputy Commissioner Gwadar

Rs. in million

S. No	Payment date	Bill date	Paid to	Amount	Items purchased
01	18-05-16	10-03-16	Ustad Ghulam tailor Gwadar-559	97678	p/o 55 dresses
02		15-03-16	Ustad Ghulam tailor Gwadar-560	97678	p/o 55 dresses
03		20-03-16	Ustad Ghulam tailor Gwadar-561	97678	p/o 55 dresses
04		25-03-16	Ustad Ghulam tailor Gwadar-562	97678	p/o 55 dresses
05		02-04-16	Ustad Ghulam tailor Gwadar-563	97678	p/o 55 dresses
06		08-04-16	Ustad Ghulam tailor Gwadar-564	97678	p/o 55 dresses
07		12-04-16	Ustad Ghulam tailor Gwadar-565	97678	p/o 55 dresses
08		20-04-16	Ustad Ghulam tailor Gwadar-566	97678	p/o 55 dresses
09		25-04-16	Ustad Ghulam tailor Gwadar-567	97678	p/o 55 dresses
10		03-05-16	Ustad Ghulam tailor Gwadar-568	97678	p/o 55 dresses
11		06-05-16	Ustad Ghulam tailor Gwadar-532	97678	p/o 55 dresses
12		10-05-16	Ustad Ghulam tailor Gwadar-534	97678	p/o 55 dresses
13		12-05-16	Ustad Ghulam tailor Gwadar-535	97678	p/o 55 dresses
14		15-05-16	Ustad Ghulam tailor Gwadar-536	97678	p/o 55 dresses
Total				1.367	

S. No	Cheque no. & Date	Particular	Name of Firms	Bill Date	Amount
01	06-05-16	POL for VIP visits	East west trading company Gwadar-1015	14-01-16	0.097
02			East west trading company Gwadar-1016	14-01-16	0.045
03			East west trading company Gwadar-12007	13-01-16	0.110
04			East west trading company Gwadar-12008	13-01-16	0.063
05		PC hotels accommodation charges	PC hotel Gwadar-0004835	11-11-15	1.033
06			PC hotel Gwadar-004951	12-01-16	1.058
	30-06-16	POL for VIP visits	East west trading company Gwadar-12004	13-01-16	0.102
07			East west trading company Gwadar-12005		0.101
08			East west trading company Gwadar-12006		0.101
09			East west trading company Gwadar-12007		0.110
Total					2.819

S. No	Cashed on	Name of Firm	Bill Date	Particulars	Amount
1	06-05-16	Sadaf resort Gwadar – 30724	10-01-16	p/o Fish, prawn fish	0.120
2		Sadaf resort Gwadar – 30875	10-01-16	Supply of sea food	0.130
3		Sadaf resort Gwadar – 30900	12-01-16	p/o dinner and lunch box	0.163
4		Sadaf resort Gwadar – 26517	04-01-15	Lunch for 100 persons	0.150
Total					0.563

Deputy Commissioner Panjgur

Rs. in million

S. No	Nme of Firm	Description	V.NO/ Date of Bill	Cashed on	Amount
1	M/s Shandar Tailor Panjgur.	1645 Meters of Cloth @ Rs.370	3920/29-08-14.	29-08-14.	0.609
2	Do	Fare charges of 235 Pairs Clothes @ Rs 500 Per/dress	3921/29-08-14.	29-08-14.	0.118
3	M/s Wadi Mehran Tailors & Cloth House Panjgur.	<u>4580@ Rs.250 P/Meter.</u>	3652/Nil	25-06-15.	1.374
4	M/s Al-Nasir Shoes Center Panjgur.	<u>257@ Rs. 1186 P/ Shoe.</u>	37/12-06-15.	25-06-15.	0.305
5	M/s Espoir International (PVT) LTD Islamabad.	<u>270@ Rs.1320 P/Meter, Bandroial</u> <u>250@ Rs.780, Jogur Shoes</u> <u>400 @ Rs.1350 etc</u>	1221/31-05-16.	30-05-16.	1.451
Total					3.856

Deputy Commissioner Sherani

Rs. in million

Cheque No./Date	Name of Frim	Date of bill	Particular	Amount
0779081/ 05.08.15	Mohammadan cloth House, zhob	02.07.2015	200 meter cloth malishiya @ Rs. 265/per metter	0.053
	Shaheen Chappal Store, Zhob	03.07.2015	100 Pairs Chappal(Shoes) for levies forces	0.050
0779138/ 11.09.15	Mohammadan cloth House, zhob	09.08.2015	180 meter cloth malishiya @ Rs. 265/per metter	0.048
		03.09.2015	167 meter cloth malishiya @ Rs. 265/per metter	0.044
0779396/ 20.01.16	New Tahir General Store	Nil	15 No Jacket Coat	0.023
	Mohammad Sharif Cloth House, Zhob	11.01.2016	100 No Cap @ Rs. 160/cap 100 No. Batch @ Rs. 70/batch	0.023

	Mohammadan cloth House, zhob	30.12.2015	40 No. Kit set levies force @ Rs. 1250/set	0.050
		17.01.16	40 No. Kit set levies force @ Rs. 1250/set	0.050
		10.12.15	21 No. Kit set levies force @ Rs. 1250/set	0.026
	New Tahir General Store	11.12.2015	15 No Jacket Coat @ Rs. 1500/	0.022
Nil	Frontier Cloth, Zhob	17.07.2014	350 meter cloth malishiya @ Rs. 265/per metter	0.093
	Shaheen Chappal Store, Zhob	25.07.2014	100 Pairs Chappal(Shoes) for levies forces @ Rs. 850/pair	0.085
		04.08.2014	11 Pairs Chappal(Shoes) for levies forces	0.009
02.2015	Afghan Cloth House, Zhob	Nil	180 meter cloth malishiya @ Rs. 265/per metter	0.0478
0778772/ 21.03.15		13.03.15	200 meter cloth malishiya @ Rs. 265/per metter	0.053
03.2015		Nil	158 meter cloth malishiya @ Rs. 265/per metter	0.042
03.2015		Nil	170 meter cloth malishiya @ Rs. 265/per metter	0.045
0779001/ 18.06.15	Qutab Khan ahmedkhail and Brothers		306 meter cloth malishiya @ Rs. 280/per meter Total Rs. 85680 68 No levies jacket @ Rs. 3000/ total Rs. 204000 68 No belt @ Rs. 220/ total Rs. 14960 68 No Cap @ 120/- total Rs. 8160 68 No Chappli @ 1900/- total Rs. 129200 68 No Sweeter @ 1900/- total Rs. 129200 68 No Helment @ 2690/- total Rs. 182920 68 No Gloves @ 120/- total Rs. 8160 68 No sewing of Uniform @ 550/ total 37400	0.800
Total				1.563

Deputy Commissioner Kharan**Rs. in million**

Name of Firm	Bill/No	Description	Amount (Rs.)
M/s Nasseb & Company, Quetta	082/23.06.2015	1782 Meters militia cloths, stitching charges and Caps	0.800

Deputy Commissioner, Sibi**Rs. in million**

S.No	Firm	Bill#, Date	Amount
1	Asad Stationers & Sports Center	6.02.2016	0.091
2	Asad Stationers & Sports Center	10.02.2016	0.096
3	City Stationer, Nishter Road Sibi	26.2.2016	0.081
4	City Stationer, Nishter Road Sibi	15.02.2016	0.079
5	City Stationer, Nishter Road Sibi	20.02.2016	0.060
6	Al-Ammar Trading Company	19.02.2016	0.735
7	Asad Stationers & Sports Center	23.01.2016	0.093
8	Asad Stationers & Sports Center	16.01.2016	0.105
9	Pakistan Craft	08.04.2016	0.084
10	Millat Tent service	13.04.2016	0.179
11	Hamid TentService	13.04.2016	0.070
12	Asad sadabahar Goods Transport Company, Sibi	1599, 06.03.2016	0.885
Total			2.567

S.#	Name of Firm	Bill No. & Date	Particular	Amount
Transport				
1	Khan Autos Quetta	6.7.15	4 Nos. Tyers (Vehicle # SI-2)	0.058
2	Al Ghafor Autos Sibi	7.7.15	Fule Engine (Vehicle # SI-2)	0.097
3	Al Ghafor Autos Sibi	20.7.15	R/O Kamani, Rediator,etc (Vehicle # SI-1)	0.087
4	Khan Autos Quetta	25.7.15	R/O Gair, Streeing, Bairing etc (Vehicle # SI-4636)	0.098
5	Khan Autos Quetta	20.7.15	4 Nos. Tyers (Vehicle # SI-4636)	0.099
6	Khan Autos Quetta	6.7.15	R/O Had, Shocks, etc (Vehicle # SI-4636)	0.099

S.#	Name of Firm	Bill No. & Date	Particular	Amount
7	Al Ghafor Autos Sibi	19.10.15	R/O Kamani, Shocks, etc (Vehicle # Nil)	0.059
8	Asam Motor Gerage Sibi	83, 10.12.15	4 Nos. Tyers, R/O Kamani, Shocks, etc (Vehicle # SI-1)	0.098
9	Asam Motor Gerage Sibi	91, 16.12.15	4 Nos. Tyers, R/O Kamani, Shocks, etc(Vehicle # SI-2)	0.096
10	Sadabahr Autos Sibi	4817, 12.4.16	R/O Bairing, Break, etc (Vehicle # SI-3)	0.047
11	Al Hafeez Tyer Quetta	20.4.16	4 Nos. Tyers (Vehicle # Nil)	0.058
12	Khan Autos Quetta	10.5.16	R/O Bairing, Break, etc (Vehicle # Nil)	0.064
Total				0.959
Machinery and Equipment				
1	Umer Typewriter Service Sibi	26.7.15	P/O Tonner and Fax machine etc	0.032
2	Bismillah Electric Works Sibi	5974, 4.7.15	P/O Water Cooler Machine & Donkey Pump	0.025
3	Feragco Clinac Sibi	1316, 18.7.15	4 AC Comperasor	0.064
4	Feragco Clinac Sibi	1317, 8.7.15	4 AC Gas Filling, 1 Ferage Comperasor etc	0.050
Total				0.171
Entertainment				
1	Majid Taint Service, & Electric Sibi	238, 18.8.15	Decoration, Commissioner Office, D.C Office, Circut House	0.039
2	Majid Taint Service, & Electric Sibi	206, 18.8.15	14th August	0.048
3	Shoukat Bolan Taint Service Sibi	213, 18.8.15	6 Degs Chicken Korma, 3 Degs Biryani	0.055
Total				0.142
Stationery				
1	Sead Photostat & Stationery Mart Sibi	6.7.15	P/O 120 Rim White Pages	0.081
2	Mehboob Stationery Mart Sibi	26.7.15	P/O Stationery	0.039
3	Sead Photostat & Stationery Mart Sibi	7.7.15	P/O 160 Rim White Pages, etc	0.082
4	Sead Photostat & Stationery Mart Sibi	12.7.15	P/O 40 File Covers, 40 File Boards	0.025
5	Sead Photostat & Stationery Mart Sibi	27.7.15	P/O 120 Rim White Pages, etc	0.061
Total				0.289
G.Total				1.561

Deputy Commissioner, Ziarat**Rs. in million**

S.No	Vr.No	Date	Firm	Amount
1.	NIL	2-5-2016, 24-7/2015,24-5-2015, 24-7-2015,24-7-2015	Murad Store,Mashaallah Poultry,Al Madina,Classic Hotel,Javed Qasab	4,8200
2.	NIL	14-8-2015	Murad Gen	6,960
3.	286	14-8-2015	Mashaallah Poultry	1,7760
4.	Nil	28-7-2015	Mshaallah Poultry	1,0669
5.	Nil	22-3-2016	Almadina And Mashaallah Poultry, Shalimar	8,9950
6.	Nil	21-3-2016	Mehrab Khan Co,M/ Naeem Dry Fruit,6 Water Tnaker/ Farooq Hardre/ Abdul Rest House	4,7650
7.	Nil	24-3-2016	Almadina And Mashaallah Poultry	5,1465
8.	Nil	24-3-2016		2,9908
9.	Nil	24-3-2016		5,525
10.	Nil	26-12-2015		2,1500
11.	Nil	26-12-2015		3,6550
12.	Nil	26-12-2015		2,7520
13.	Nil	26-12-2015		2,2360
14.	Nil	26-12-2015		2,5800
15.	Nil	26-12-2015		3,8720
16.	Nil	5-6-2016		2,0200
17.	Nil	5-6-2016		3,3550
Total				534,287

Annexure 3.4

**Irregular expenditure on repair of vehicle – Rs.8.050 million
Deputy Commissioner Barkan**

Rs. in million

Admin: -BE4016.							
S.No	Nme of Firm	Vehicle No	Description	V.NO/ of Bill	Date	Cashed on	Amount
1	M/s Taj Brothers & Co G.Contractors Barkhan.	LIT-6677	P/o 5 Tyres, Battery, Radiator, Fuel Pump etc	Nil/Nil		30-10-14.	0.347
			R/W Engine Overhauling,Denting Painting etc	Nil/Nil			0.250
2	M/s Wadera Khamesa Khan & Co G.Contractors Barkhan.	Pajero BKN	P/o Clutch Plate Desk, Shak,Battery etc.	Nil/26-06-15.		27-06-15.	0.300
3	M/s Tariq Autose Barkhan.	LIT-6677	P/o4 Shak, Battery, 5 Cross & Diesel.	Nil/07-07-15.		15-08-15.	0.100
4	M/s Chacha Autose Barkhan.	QAQ-4.	P/o Lifty pump automazer Nozal etc.	Nil/13-11-15.		16-12-15.	0.089
5	M/s Chacha Autose Barkhan.	Pajero BKN	P/o Cross, Diesel Pump&4 Shak.	Nil/15-01-16.		28-01-16.	0.100
6	M/s M . Hanif Brothers & Co G.Contractors Barkhan.	LIT-6677	R/W Engine Overhauling,Denting Painting etc	Nil/11-05-16.		16-05-16.	0.448
7	M/s Baz Muhammad Tyre House Rakhani.	QAQ-4.	P/o 4 Tyres	Nil/10-04-16.		18-05-16.	0.072
8	M/s Baz Muhammad Tyre House Rakhani.	BKN-1	P/o 4 Tyres	Nil/10-03-16.		18-05-16.	0.080
9	M/s Azam Jan Tyre House Rakhani.	LIT-6677	P/o 4 Tyres	Nil/04-04-2016.		18-05-16.	0.069
Sub-Total							1.854

0	Levies: -BE4013.					
10	M/s Aman Autose Barkhan.	BKN-7	P/o 4 Tyres, Shak etc.	Nil/19-06-16.	24-06-16.	0.100
11	M/s Aman Autose Barkhan.	BKN-10	P/o Stearing Box, ,Kamani, etc.	Nil/19-06-16.	24-06-16.	0.100
12	M/s Tariq Autose Barkhan.	BKN-8	Engine Overhauling, seat repair.	Nil/17-06-16.	24-06-16.	0.99
Sub-Total						0.299
Grand-Total						2.152

Deputy Commissioner, Kalat

Rs. in million

S. No.	Name of Firm	Particulars	Bill No. and Date	Sanction date	Amount
1.	Bashir Auto Engineering	Repair of Vehicle No.KL-2137	239 / 4.12.15	No sanction orders attached	0.096
2.	Fazal Muhammad Autos	Repair of Vehicle No.KL-698	Nil / 4.12.15		0.083
3.	Ghaffar Autos	Repair of Vehicle No.KL-2136	Nil / 4.12.15		0.093
4.	Ghaffar Autos	Repair of Vehicle No.KL-1628	Nil / 4.12.15		0.084
5.	Japan Motors Garage	Repair of Vehicle No.KL-1464	566 / 5.12.15		0.084
6.	Fazal Muhammad Autos	Repair of Vehicle No.KL-2134	Nil / 5.12.15		0.061
7.	Bismillah Auto Electrician	Repair of Vehicle No.QAX-959	386 / 6.12.15		0.071
8.	Abdul Bari Motor Garage	Repair of Vehicle No.KL-2133	Nil / 6.12.15		0.066
9.	Abdul Bari Motor Garage	Repair of Vehicle No.KL-68	Nil / 6.12.15		0.062
Total					0.700

Deputy Commissioner Quetta

Rs. in million

S. No.	Cheque No. & Date	Name of Firm	Bill No. & Date	Particulars	Amount
1	1072036, 6.1.16	M/s Naseeb & Co, Quetta	188, Nil	R/o Unknown Vehicle	97,700
2	1072037, 6.1.16	M/s Naseeb & Co, Quetta	189, Nil	R/o Unknown Vehicle	94,600
3	1072048, 6.1.16	M/s Naseeb & Co, Quetta	190, Nil	R/o Unknown Vehicle	96,500
Total:					288,800

Deputy Commissioner Quetta

Rs. in million

S. No.	Cheque No. & Date	Name of Firm	Bill No. & Date	Particulars	Amount
1	1182923, 30.6.16	M/s Naseeb & Company, Quetta	33, 20.7.15	R/o Vehicle No.QAE-6698	0.025
2	1182922, 30.6.16		34, 3.3.16	R/o Vehicle No.QAE-7370	0.025
3	1182923, 30.6.16		35, 26.8.15	R/o Vehicle No. QAL-7354	0.025
4	1182922, 30.6.16		36, 16.1.16	R/o Vehicle No. GC-747	0.025
5	1182922, 30.6.16		37, 3.8.15	R/o Vehicle No. QAX-990	0.025
6	1182922, 30.6.16		38, 5.7.15	R/o Vehicle No. QAX-953	0.025
7	1182923, 30.6.16		39, 9.7.15	R/o Vehicle No. BLF-13	0.025
8	1182922, 30.6.16		40, 15.12.15	R/o Vehicle No. QAL-7360	0.025
					0.199
9	1028902, 7.9.15	M/s Naseeb & Company, Quetta	92, Nil	R/o Unknown Vehicle	0.093
10	1028903, 7.9.15		91, Nil	R/o Unknown Vehicle	0.096
					0.189
11	1114099, 22.6.16	M/s Shehzad	2, Nil	R/o Unknown Vehicle	0.081
12	1114099, 22.6.16		3, Nil	R/o Unknown Vehicle	0.080

		Enterprises, Quetta			
					0.161
13	1177806, 29.6.16	M/s Naseeb & Company, Quetta	116, 117, 11.4.16	R/o BLF-13	0.099
14	1177797, 29.6.16		118, 11.4.16	R/o BLF-13	0.094
					0.193
					0.742

Deputy Commissioner Kech

Rs. in million

	Name of the Officer		Model	C.C	Amount
1	Mr Mumtaz Ali and Mr Yaqoob Khan D.C	TT-1 Pickup D/Cabin	2015	2494 2K -ZD 465	0.240
2	Do	TT-3 Pickup D/Cabin	1998	2800	0.240
3	Do	TT-4 Pajero	1990	3000	0.246
4	Do	KC-19 Pickup D/Cabin	1981	2800	0.182
5	Do	Grand Land Cruiser	1993	3800	0.065
Sub-Total					0.973
6	Mr Tariq Anees Gorgaij ADC (G)	KC-1 Prado	1995	3500	0.108
Sub-Total					0.108
Grand Total					1.081

Deputy Commissioner, Panjgur

Rs. in million

S.No	Nme of Firm	Vehicle No	Description	V.NO/ Date of Bill	Cashed on	Amount
1	M/s Akbar Tyres Works Quetta.	PG28 Vigo	P/o Tyres HP 716-Japan.	937/06-08-14.	08-08- 14.	0.090
2	M/s Haji Jan Muhammad Tyre dealer Quetta.	QAE-4272	P/o 2 Tyres	598/1908-14.	08-08- 14.	0.070
4	M/s New Rakhshan Autose etc Panjgur.	PG- 3,PG26,	P/o Nozal Tyres,& repair work.	Nil,240,635	03-06- 15.	0.251

S.No	Nme of Firm	Vehicle No	Description	V.NO/ Date of Bill	Cashed on	Amount
				& 933 /May-15,		
5	M/s Pak bangulzai Tyre dealer Panjgur.	QAE-4272	P/o 4 Tyres, Kamani etc	267/19-03-16.	25-03-16.	0.122
6	M/s Dubai Cool Center etc Panjgur.	PG-26,Vigo squad,QAB-982,& QAB-4272.	R/o vehicles.	339,353,379, 356etc/May-16.	31-05-16.	0.222
7	M/s Bangulzai Tyre Dealer etc Panjgur.	QAE-4272, PG-1/BLF-1006,PG-26/QAE-4272 ,QAE-982/LIT-6606& Lit-6606,&PG-26.,	R/o vehicles.	294,293,295,303, 337/June-16.	29-06-16.	0.400
Sub-Total						1.154
Levies -PJ4022						
S.No	Nme of Firm	Vehicle No	Description	V.NO/ Date of Bill	Cashed on	Amount
1	M/s Bhai Jan Autose Panjgur.	PG-501, 502, 29, 28 & 503.	Repair & P/o items.	Nil,Nil/June-14.	15-08-14.	0.210
2	M/s Usmania Autose Panjgur.	Levies Motor Cycles.	Repair of Motor Cycles.	1515,1508,1504, 1503/Dec & Jan-14.	17-02-15.	0.109
3	M/s Haji Muhammad Yaqoob Quetta.	PG-3.	P/o One Set Automizer for Vigo.	Nil,236,864/ July-15.	03-08-15.	0.125
4	M/s Haji Muhammad Yaqoob Quetta.	PG-3.	P/o One Set Automizer for Vigo.	Nil/15-June-15.	03-08-15.	0.135
5	M/s A.H Autose Quetta.	BLF-100113.	Body Fursh,Seat cover, Roof Rake etc.	2732,397,399, 5934 /August-15.	03-09-15.	0.108
6	M/s Pak Bangulzai Tyre Dealer Panjgur.	Vigo DC and vigo Suad.	P/o 14 Tyres.	387,391/Nov-15& Jan-16.	08-04-16.	0.241
7	M/s Tauheed Autose etc Panjgur	Vigo,QAY-1106,Pick up PG-3, 464,971,985 and Truck CBA-15.	P/o items & repair etc	Nil,757,171,172,163 ,170,150,455, 100, 173,174,97,221 / Total work	26-04-16.	0.845

S.No	Nme of Firm	Vehicle No	Description	V.NO/ Date of Bill	Cashed on	Amount
				carried out in Mar-16.		
8	M/s Al-sadam Tyres etc Panjgur.	BLF-1005, BLF-1007,Vigo, PG-3,QAX .1106 and PG-464.	P/o Tyres, repair and P/o Misc: Items.	Nil/May-2016.	30-05-16.	0.160
					Sub-Total	1.932
					Grand Total	3.086

Annexure – 3.4

Non-accountal of POL utilization – Rs.11.752 million

Deputy Commissioner, Lesbela

(Rs. in million)

S. No.	Vehicle	DDO Code	Expenditure	Vehicle No.	DDO Code	Expenditure
1	LSC-1	UL-4150 Levies	3.765	LSC-02	UL-4153 Admn	3.447
2	Escort Mobile			LSC-03		
3	Pick-up Levies Thana Uthal			LSC-5333		
4	Pick-up Levies Thana Bela			LSC-4955		
5	Pick-up Levies Thana Lakhra			LSA-06		
6	Pick-up Tehsildar Gadani			LSC-147 AC Hub		
7	Pick-up Levies Thana Kanraj			LSC-141		
8	LSC-08 Levies Thana Duraji					
9	Pick-up Tehsildar Sumiani					
10	LSC-04 Levies Thana Liari					
Total			3.765	Total		3.447
Grand Total						7.212

Deputy Commissioner, Harnai

(Rs. in million)

Name of Firm	Bill & Date	Particulars	Expenditure	Remarks
TareenPetroleum service and spare parts, Harnai	801/ 29.06.15	1200 ltr. diesel for grading of Harnai to Sanjavi road from 01.06.15 to 25.06.15	0.168	No grader No. mentioned. B&R has a sufficient budget for repairing of road in A-1 roads heads. Bogus drawl and seems that Just draw to avoid the lapse of budget.
	813/ 29.06.15	2315 ltr diesel for misc. exp. No detailed mentioned	0.209	Just draw to lapse the fund. Need justification.
	530/ 31.08.14	2586 ltr diesel for relief room from 27.09.13 to 25.10.13	0.300	No detailed where diesel was used. No record of relief room was maintained nor produced to audit.
Total:-			0.677	

Deputy Commissioner, Kech

(Rs. in million)

S. N.	Name of the Officer	2015-16			
		Vehicle No.	Model	POL	
				C.C	Expenditure
1	Mr Mumtaz Ali and Mr Yaqoob Khan D.C	TT-1 Pickup D/Cabin	2015	2494 2K -ZD 465	0.324
2	Do	TT-3 Pickup D/Cabin	1998	2800	0.823
3	Do	TT-4 Pajero	1990	3000	0.600
4	Do	KC-19 Pickup D/Cabin	1981	2800	0.866

5	Do	Grand Land Cruiser	1993	3800	0.423
Sub-Total					3.037
6	Mr Tariq Anees Gorgaij ADC (G)	KC-1 Prado	1995	3500	0.186
Sub-Total					0.186
Grand Total					3.223

Deputy Commissioner, Quetta

(Rs. in million)

Office	Year	Expenditure
Deputy Commissioner Quetta	2014-15	0.641

Annexure 4.1

Misappropriation of government receipt - Rs. 1.128 million

Sr. #	Class of User Charges	Period	No. of Case	Rate	Amount Due (Rs)	Amount Deposited	Amount not Deposited
1	X-ray	9/11 to 3/15 9/15 to 12/15	1533 558	20/-	41,820	36,720	5,100
2	Maj. Operation	7/14 to 1/17	207	150/-	31,050	36,500	87,300
	Min. Operation		1855	50/-	92,750		
3	Laboratory	7/14 to 10/16	13126	20/-	262,520	140,660	121,860
4	In-Patient Ward	7/14 to 12/16	2583	15/-	38,745	20,365	18,380
5	Labour Room	7/14 to 12/16	3566	65/-	225,290	100,115	125,175
6	Dental O.T.	7/14 to 12/16	10734	20/-	215,280	7,870	207,410
7	Ultra Sound	7/14 to 12/15 10/16 to 12/16	585	50/-	254,250	111,395	142,855
8	X-ray	7/12 to 6/14	2995	20/-	59,900	21,600	38,300
9	Maj. Operation	2012-14	129	150/-	19,350	12,550	37,050
	Min. Operation		605	50/-	30,250		
10	Laboratory	2012-14	7370	20/-	147,400	52,380	95,020
11	Labour Room	2012-14	1711	50/-	85,550	28,000	57,550
12	Ultra Sound	2012-14	3740	50/-	186,950	32,100	154,850
13	ECG Charges	7/12 to 10/15	756	50/-	37,800	0	37,800
Total					1,728,905	600,255	1,128,650

Annexure-4.2

Loss due to purchase of medicines at higher rate - Rs.14.584 million

S.#	Medicine	Qty	High Rate			Lowest Rate			Diff Rs.
			Firms	Rate	Amount	Firm	Rate	Amount	
1	Amlodipine Besylate 5 MG	22870	Ahmed Inayat	30	686100	Ninza Pharma	25	571750	114350
2	Atenolol 100 MG	15741	Vikor Enterprizes	71	1117611	Ahmed Inayat	54	850014	267597
3	Atenolol 50 MG	1396770	Highnoon PVT Lahore	2.50 p Tab	3491925	New United Traders	0.18	251419	3240506
4	Cap Deotavirine HCL 40 Mg	36544	Searle Pak	35	1279040	Ninza Pharama	28	1023232	255808
5	Clopidogrel 75 MG	123900	HighNoo n Lab	3.80 P tab	470828	Karachi Medical company	3.35 p tab	415065	55763
6	Inj Midazolam	912	Brookes Pharma	349	318288	Bosh Pharama karachi	37.89	34555	283732
7	Inj tramadol HCL-100 Mg	58720	Ahmed Inayat	23	1350560	New United Traders	12	704640	645920
8	Inj Diclofenac sodium 75 MG	566223	Bosch pharma Karachi	8.89	5033722	Najam Brothers	5.600	3170849	1862873
9	Bilirubin Kit	63	Popular international	1495	94185	New United Traders	1050	66150	28035
10	LDL Cholestrol	21 Kit	Popular international	21000	441000	Health Tec	5066.70	106400	334599
11	Cell pack for 20 litre	311 packs	Popular international	33500	10418500	Baig Brothers	9400	2923400	7495100
					24701759			10117474	
Total:									14,584,283

Annexure 4.3

**Unauthorized payment of electricity charges of government residences -
Rs. 1.443 million**

S. No	Name & Designation of Resident	No/Type	Period (Months) (07.14 to 02.17)	Rate	Amount
1	Dr. Taj Mohammad Executive Director (B-20)	Executive Director A-Type Bungalow	32	1200	38,400
2	Dr. Mehmood Ahmed, Medical Officer (B-17)	01-B Type Bungalow	32	1200	38,400
3	Mr. Muhammad Aslam, Pharmacist (B-17)	02-B Type	32	1200	38,400
4.	Dr. Muhammad Ismail, SMO (B-18) (Late)	03-B Type	32	1200	38,400
5.	Mr. Ehsan, Supervisor (B-11)	09-B Type	32	300	9,600
6.	Dr. KausarRehman, Consultant Breast Surgeon	10-B Type	32	1200	38,400
DOCTORS HOSTEL					
7.	Mr. Hazar Khan, Sanitary Inspector (B-06)	01	32	300	9,600
8.	Mr. Noor Jan Marri, POP Technician (B-05)	02	32	300	9,600
9.	Mr. FazalElahi, Assistant Store Keeper (B-07)	03	32	300	9,600
10.	Mr. Abdul Rab, Cleaner (B-02)	04	32	200	6,400
11	Dr. Muhammad Iqbal Tanoli, Senior Pediatrician (B-19)	05	32	1200	38,400
12	Mr. Abdul Jabbar, Driver (B-05)	06	32	300	9,600
13	Mr. Merhullah, Stretcher Bearer (B-02)	07	32	200	6,400
14	Mr. Jehanzeb, Assistant Store Keeper (B-07)	08	32	300	9,600
15	Dr. Bashier Ahmed, Medical Officer (B-17)	09	32	1200	38,400
16	Mr. Muhammad Aslam, NaibQasid (B-02)	10	32	200	6,400
NURSING HOSTEL					
17	Mst. Zoya Zafar, Staff Nurse (B-16)	01	32	300	9,600
18	Mst. Rabia Shah, Staff Nurse (B-16)	02	32	300	9,600

S. No	Name & Designation of Resident	No/Type	Period (Months) (07.14 to 02.17)	Rate	Amount
19	Mst. Nancy Manzoor, Staff Nurse (B-16)	03	32	300	9,600
20	Mst. NaeemaHanif, Staff Nurse (B-16)	04	32	300	9,600
21	Mst. Sakina Jaffar, Staff Nurse (B-16)	05	32	300	9,600
22	Mst. Maryam, Staff Nurse (B-16)	06	32	300	9,600
23	Mst. Mona Liza, Staff Nurse (B-16)	07	32	300	9,600
24	MunnazaShaheen	08	32	300	9,600
25	Mst. SamreenGhaffar, Staff Nurse (B-16)	09	32	300	9,600
26	Mst. Saba Rasheed, Staff Nurse (B-16)	10	32	300	9,600
27	Mst. Zarina, Ayah (B-03)	11	32	300	9,600
28	Mst. NailaIram, Staff Nurse (B-16)	12	32	300	9,600
29	Mrs. Najma Bibi, Staff Nurse (B-16)	13	32	300	9,600
30	Bismillah Khan, Asstt: Store Keeper (B-07)	14	32	300	9,600
31	Mrs. Hameeda, Staff Nurse (B-16)	15	32	300	9,600
32	AttiaBatool	16	32	300	9,600
33	Amina Batool	17	32	300	9,600
34	Mst. Shabana Akbar, Staff Nurse (B-16)	18	32	300	9,600
35	RafiaBatool	20	32	300	9,600
36	Mst. AzraParveen, Staff Nurse (B-16)	21	32	300	9,600
37	Mrs. Zeenat Akbar, Staff Nurse (B-16)	22	32	300	9,600
38	Mohammad Akram, NaibQasid (B-02)	23	32	200	
39	Mr. Mohammad Musa, Dresser (B-06)	24	32	300	9,600
40	Mr. Sona Khan, Cook (B-02)	25	32	200	6,400
41	Mr. Muhammad Raza, NaibQasid (B-02)	26	32	200	6,400
42	Mr. Muhammad Arif, Attendant (B-04)	27	32	200	6,400

S. No	Name & Designation of Resident	No/Type	Period (Months) (07.14 to 02.17)	Rate	Amount
43	Mst. Bilquees Begum, Cons Physiotherapist (B-20)	28	32	1200	38,400
44	Mst. Sabra Naik, Ayah (B-03)	29	32	200	6,400
45	Mst. Zubeda, Aya (B-03)	30	32	200	6,400
46	Mr. Saeed Ahmed, Ward Boy (B-03)	31	32	200	6,400
47	Mr. Raz Muhammad, Senior Clerk (B-11)	32	32	300	9,600
48	Mr. Rafiq Ahmed, Dispatch Rider (B-02)	33	32	200	6,400
49	Mr. Atta ullah, Dresser (B-06)	34	32	300	9,600
50	Dr. Zahid Hussain, Pharmacist (B-17)	35	32	1200	38,400
51	Mr. Abdul Basit, Driver (B-05)	36	32	1200	38,400
52	Dr. Wali Mohammad, Medical Officer (B-17)	37	32	1200	38,400
53	Mr. Naveed Ahmed, Stretcher Bearer (B-02)	39	32	200	6,400
54	Mr. Tufail Ahmed, Dresser (B-06)	40	32	300	9,600
55	Mrs. Sheerin, Aya (B-03)	41	32	300	9,600
56	Mr. Ali Ahmed, Driver (B-05)	42	32	300	9,600
57	Mr. Sana ullah, Tailor Master (B-07)	43	32	300	9,600
58	Mr. Mohammad Murad, NaibQasid (B-02)	44	32	200	6,400
C-TYPE FLATS					
61	Dr. RaheelaJamali, LMO (B-17)	01	32	1200	38,400
62	Dr. Ghulam Akbar, Medical Officer (B-17)	02	32	1200	38,400
63	Dr. Khadim Hussain, Medical Officer (B-17)	03	32	1200	38,400
64	Dr. Muneer Ahmed, Medical Officer	04	32	1200	38,400
65	Mr. Zahoor Ahmed, APS (B-16)	05	32	300	9,600
66	Dr. Bashir Ahmed, Medical Officer (B-17)	06	32	1200	38,400
67	Dr. Maria Gul, LMO (B-17)	07	32	1200	38,400

S. No	Name & Designation of Resident	No/Type	Period (Months) (07.14 to 02.17)	Rate	Amount
68	Dr. Abdullah Jan, Medical Officer (B-17)	08	32	1200	38,400
69	Mr. Rafiq Ahmed Khosa, Telephone Operator (B-14)	09	32	300	9,600
70	Mr. Sajjad Ahmed, Dental Technician (B-09)	10	32	300	9,600
71	Mr. Mushtaque Ahmed, Accounts Assistant (B-16)	11	32	300	9,600
72	Dr. Abdul WaheedKorejo, Medical Officer (B-17)	12	32	1200	38,400
73	Mr. Shah Nazar, Assistant Store Keeper (B-07)	14	32	300	9,600
74	Mr. Bashir Ahmed, Junior Clerk (B-09)	15	32	300	9,600
75	Dr. Pervez Iqbal, Junior Clerk (B-09)	16	32	300	9,600
D-TYPE FLATS					
76	Mr. Ghulam Qadir, Record Keeper (B-11)	01	32	300	9,600
77	Mr. Behram Khan, Driver (B-05)	02	32	300	9,600
78	Mr. Jamil Ahmed, Driver (B-05)	03	32	300	9,600
79	Mr. Abdul Rasool, Driver (B-05)	04	32	300	9,600
80	Mst. Shazia, Ayah (B-03)	05	32	200	6,400
81	Mr. Sher Ali, O.T Technician (B-09)	06	32	300	9,600
82	Mr. Naeem Ahmed, Dresser (B-06)	07	32	300	9,600
83	Mst. Parveen Gul, Ayah (B-03)	08	32	300	9,600
84	Mr. Abdul Rahim, Cleaner (B-02)	09	32	200	6,400
85	Mr. Abdul Hadi, Dispatch Rider (B-02)	10	32	200	6,400
86	Mr. Abdul QadirMarri, NaibQasid (B-02)	11	32	200	6,400
87	Mr. Murad Shah, Plumber (B-03)	12	32	200	6,400
88	Mr. Muhammad Rafiq, Stretcher Bearer (B-02)	13	32	200	6,400
89	Mr. Ali Akbar, Vaccinator (B-05)	14	32	300	9,600
90	Mr. Muhammad Umer, Ward Master (B-06)	15	32	300	9,600

S. No	Name & Designation of Resident	No/Type	Period (Months) (07.14 to 02.17)	Rate	Amount
91	Mr. Abdul Nafey, Ward Boy (B-03)	16	32	200	6,400
92	Mr. Muhammad Ibrahim, Attendant (B-04)	17	32	200	6,400
93	Mr. Nisar Ahmed, Dresser (B-06)	18	32	300	9,600
94	Mr. Inayatullah, Mali (B-02)	19	32	200	6,400
95	Mr. Abdul Nasir, Vaccinator (B-05)	20	32	200	6,400
96	Mr. Muhammad Hashim, Driver (B-05)	21	32	200	6,400
97	Mr. Muneer Ahmed, Stretcher Bearer (B-02)	22	32	200	6,400
98	Mr. Sher Zaman, Stretcher Bearer (B-02)	23	32	200	6,400
99	Mr. Muhammad Tahir, Assistant Computer Operator (B-12)	24	32	300	9,600
100	Mr. Nouroz Khan, Driver (B-05)	25	32	300	9,600
101	Mr. Samiullah, Ward Boy (B-03)	26	32	200	6,400
102	Mr. Muhammad Khalid, Dresser (B-06)	27	32	200	6,400
103	Mr. Ahmed Zahir, Attendant (B-04)	28	32	200	6,400
104	Mr. Ghulam Murtaza, Dresser (B-06)	29	32	300	9,600
105	Mr. Abdul Salam, O.T Technician (B-09)	30	32	300	9,600
Total					1,443,200

Annexure-4.4

Non-deduction of house rent and conveyance allowance - Rs.5.137 million

S. No	Name & Designation of Resident	No/Type	House Rent	C/A	Total	Period (Months) 07/2015 to 02/2017	Recovery Rs.,
1	Dr. Taj Mohammad Executive Director (B-20)	Executive Director A-Type Bungalow	8856	0	8856	20	177,120
2	Dr. Mehmood Ahmed Medical Officer (B-17)	01-B Type Bungalow	4432	5000	9432	20	188,640
3	Mr. Muhammad Aslam, Pharmacist (B-17)	02-B Type	4432	5000	9432	20	188,640
4.	Dr. Muhammad Ismail SMO (B-18) (Late)	03-B Type	5809	0	5809	20	116,180
5.	Mr. Ehsan, Supervisor (B-11)	09-B Type	1852	2856	4708	20	94,160
6.	Dr. KausarRehman Consultant Breast Surgeon	10-B Type	4432	5000	9432	20	188,640
DOCTORS HOSTEL,							
7.	Dr. Muhammad Iqbal Tanoli, Senior Pediatrician (B-19)	05	8856	5000	13856	20	277,120
8.	Dr. Bashier Ahmed, Medical Officer (B-17)	09	4432	5000	9432	20	188,640
NURSING HOSTEL							
9	Mst. Zoya Zafar, Staff Nurse (B-16)	01	2727	5000	7727	20	154,540
10	Mst. RabiaShah,Staff Nurse (B-16)	02	2727	5000	7727	20	154,540
11	Mst. Nancy Manzoor,Staff Nurse (B-16)	03	2727	5000	7727	20	154,540
12	Mst. NaeemaHanif,Staff Nurse (B-16)	04	2727	5000	7727	20	154,540
13	Mst. Sakina Jaffar, Staff Nurse (B-16)	05	2727	5000	7727	20	154,540
14	Mst. Maryam, Staff Nurse (B-16)	06	2727	5000	7727	20	154,540
15	Mst. Mona Liza, Staff Nurse (B-16)	07	2727	5000	7727	20	154,540
16	Mst: MunnazaShaheen	08	2727	5000	7727	20	154,540
17	Mst. SamreenGhaffar, Staff Nurse (B-16)	09	2727	5000	7727	20	154,540
18	Mst. Saba Rasheed, Staff Nurse (B-16)	10	2727	5000	7727	20	154,540
19	Mst. Zarina, Ayah (B-03)	11	1413	1785	3198	20	63,960
20	Mst. NailaIram, Staff Nurse (B-16)	12	2727	5000	7727	20	154,540
21	Mrs. Najma Bibi, Staff Nurse (B-16)	13	2727	5000	7727	20	154,540

22	Bismillah Khan, Asstt: Store Keeper (B-07)	14	1588	1932	3520	20	70,400
23	Mrs. Hameeda, Staff Nurse (B-16)	15	2727	5000	7727	20	154,540
24	Mst: AttiaBatoool	16	2727	5000	7727	20	154,540
25	Mst:AminaBatoool	17	2727	5000	7727	20	154,540
26	Mst. Shabana Akbar, Staff Nurse (B-16)	18	2727	5000	7727	20	154,540
27	Mst: RafiaBatoool	20	2727	5000	7727	20	154,540
28	Mst. AzraParveen, Staff Nurse (B-16)	21	2727	5000	7727	20	154,540
29	Mrs. Zeenat Akbar, Staff Nurse (B-16)	22	2727	5000	7727	20	154,540
30	Mst. Bilquees Begum, Cons Physiotherapist (B-20)	28	10505	5000	15505	20	310,100
31	Mr. Raz Muhammad, Senior Clerk (B-11)	32	1852	2856	4708	20	94,160
32	Dr. Zahid Hussain, Pharmacist (B-17)	35	4432	5000	9432	20	188,640
33	Dr. Wali Mohammad, Medical Officer (B-17)	37	4432	5000	9432	20	188,640
C-TYPE FLATS							
59	Dr. RaheelaJamali LMO (B-17)	01		5000	5000	20	100,000
60	Dr. Ghulam Akbar, Medical Officer (B-17)	02		5000	5000	20	100,000
61	Dr. Khadim Hussain, Medical Officer (B-17)	03		5000	5000	20	100,000
62	Dr. Muneer Ahmed, Medical Officer	04		5000	5000	20	100,000
63	Mr. Zahoor Ahmed, APS (B-16)	05		5000	5000	20	100,000
64	Dr. Bashir Ahmed, Medical Officer (B-17)	06		5000	5000	20	100,000
65	Dr. Maria Gul, LMO (B-17)	07		5000	5000	20	100,000
66	Dr. Abdullah Jan ,Medical Officer (B-17)	08		5000	5000	20	100,000
67	Mr. Rafiq Ahmed Khosa, Telephone Operator (B-14)	09		2856	2856	20	57,120
68	Mr. Sajjad Ahmed, Dental Technician (B-09)	10		1932	1932	20	38640
69	Mr. Mushtaque Ahmed, Accounts Assistant (B-16)	11		5000	5000	20	100,000
70	Dr. Abdul WaheedKorejo, Medical Officer (B-17)	12		5000	5000	20	100,000
Total							5,136,560

Annexure-4.5
Inadmissible drawl of rural incentive allowance - Rs. 6.014 million

S. No	Name of Employee	Designation	BPS	2014-15	2015-16	Total Recovery
1	Dr Hasa Nand	Senior Medical Officer	18	72000	66000	138000
2	Dr Yasmeen Gul	Gynecologist	18	0	60000	60000
3	Dr. Fauzia Hashmi	Lady Medical Officer	17	72000	72000	144000
4	Dr Ummul Bashar	Chief Lady Medical Officer	19	96000	88000	184000
5	Dr Farrukh Nake Akhtar	Senior Medical Officer	18	72000	66000	138000
6	Dr. Nargis Taj	Lady Medical Officer	17	72000	0	72000
7	Dr. Muhammad Murad Marri	Chief Medical Officer	19	96000	0	96000
8	Dr. Mansoor Ahmad	Pediatrician	18	0	48000	48000
9	Dr. Nazar Ali	Pediatrician	18	48000	0	48000
10	Dr. Muhammad Eid Gul	Medical Officer	17	48000	0	48000
11	Dr. Naveed Brohi	Dental Surgeon	17	72000	72000	144000
12	Dr. Meher Jan	Lady Medical Officer	17	72000	72000	144000
13	Dr. Yasmeen Zahid	Medical Officer	17	72000	0	72000
14	Dr. Ghulam Nabi	Medical Officer	17	0	42000	42000
15	Dr. Zulfiqar Ali Sajid	Senior Medical Officer	18	72000	66000	138000
16	Dr. Kaveeta	Lady Medical Officer	17	72000	72000	144000
17	Dr. Rasool Bakhsh	Dental Surgeon	17	72000	72000	144000
18	Dr. Muhammad Hussain Baloch	E.N.T. Specialist	19	96000	96000	192000
19	Syed Zahid Hussain Rizvi	Senior Medical Officer	18	72000	66000	138000
20	Dr. Farrukh Akhtari	Chief Medical Officer	19	96000	88000	184000
21	Dr. Farrah Yousaf	Chief Lady Medical Officer	19	96000	88000	184000
22	Dr. Mohammad Javed Araeen	Surgeon	19	96000	96000	192000
23	Dr. Prem Chand	Senior Medical Officer	18	72000	66000	138000
24	Dr. Rizwana Yasmin	Chief Lady Medical Officer	19	0	72000	72000
25	Dr Najia Hameed 121-Xii	Sr. Lady Medical Officer	18	72000	66000	138000
26	Dr. Abbas Ali	Medical Superintendent	18	72000	72000	144000
27	Dr. Mohammad Yasin	Senior Medical Officer	18	72000	66000	138000
28	Dr. Shams-Un-Nisa 117-Xviii	Dy. Medical Superintendent	18	66000	72000	138000

S. No	Name of Employee	Designation	BPS	2014-15	2015-16	Total Recovery
29	Dr.Syed Juman Shsh	Senior Medical Officer	19	96000	0	96000
30	Dr.Bashir Ahmed	Medical Officer	17	72000	72000	144000
31	Dr.Rukhsana Jabeen	Lady Medical Officer	17	72000	72000	144000
32	Dr. Noor Jehan	Lady Medical Officer	17	72000	0	72000
33	Dr. Farhat Ali	Chief Medical Officer	19	96000	88000	184000
34	Mr. Mujeeb Ur Rehman	Anesthetist	18	72000	72000	144000
35	Dr. Leela Wati	Sr. Lady Medical Officer	17	72000	72000	144000
36	Miss Hinna Baloch	Pharmacist	17	0	72000	72000
37	Dr. Muhammad Azam	Chief Medical Officer	19	96000	0	96000
38	Dr. Muhammad Amin Mengal	Medical Officer	17	72000	0	72000
39	Dr. Nasreen Mumtaz	Dental Surgeon	17	72000	72000	144000
40	Dr. Naureen Iqbal	Lady Medical Officer	17	72000	72000	144000
41	Dr. Saqiba Murad	Dental Surgeon	17	72000	72000	144000
42	Dr. Saima Suleman	Medical Officer	17	72000	72000	144000
43	Dr Zamarud Samad	Medical Officer	17	48000	0	48000
44	Mr. Muhammad Ibrahim	Medical Officer	17	72000	72000	144000
45	Dr. Waqar Ahmed,	Medical Officer	17	72000	72000	144000
46	Dr. Mehreen Suleman	Medical Officer	17	0	72000	72000
47	Dr. Nighat, Lasi	Medical Officer	17	60000	72000	132000
48	Dr. Ujala Naseer	Lady Medical Officer	17	0	48000	48000
49	Dr. Irfan Ahmed	Medical Officer	17	0	60000	60000
50	Dr. Mohammad Akhtar Ali	Chief Medical Officer	19	0	24000	24000
51	Mr. Habibullah	Radiologist	17	0	136000	136000
Total				3078000	2936000	6014000

Annexure-5.1

Non-production of auditable record – Rs 40.21 million

S. No.	Nature of expenditure	Cheque No. & Date	Cash Drawn (Rs.)
1.	Annual Maintenance Charges	611277 / 3.9.14	11.500
		611278 / 11.9.14	3.117
		611279 / 24.9.14	1.331
2.	Annual Maintenance Charges	611280 / 5.12.14	3.000
		611281 / 17.12.14	1.500
3.	Custom duty	611283 / 3.6.15	0.150
4.	CA Inspector Training	611284 / 5.6.15	0.887
5.	Annual Maintenance Charges	611286 / 30.7.15	3.000
		611288 / 6.8.15	5.300
		611289 / 17.8.15	3.200
6.	Custom duty	611290 / 28.10.15	0.400
7.	CM visit to Dubae	611292 / 1.2.16	0.500
8.	Custom duty	611291 / 1.2.16	0.300
9.	CM visit to Dubae	611293 / 9.2.16	0.500
10.	Training of Pilots	611295 / 19.2.16	1.705
11.	No detail provided	611296 / 15.3.16	0.658
12.	CM visit to Dubae	611297 / 8.6.16	0.283
13.	Custom duty	611298 / 18.7.16	0.500
14.	TA of crew staff	611300 / 5.8.16	0.800
15.	No detail provided	620952 / 4.11.16	1.489
16.	No detail provided	620953 / 14.11.16	0.090
	Total		40.21

Annexure-5.2

**Non-production of Secret Service Funds and Cash Disbursement
Record - Rs 8.553 million**

Check No	Date	Paid to	Object Head	Description	Amount
1101308	25.03.2016	Under Secretary(B&A)	A03302	Water	24,000
Total (A03302-Water)					24,000
1040224	16.09.2015	Under Secretary(B&A)	A03901	Stationery	46,500
1101288	25.03.2016	Under Secretary(B&A)	A03901	Stationery	39,315
1111871	03.06.2016	Under Secretary(B&A)	A03901	Stationery	45,636
Total (A03901-Stationery)					131,451
1044063	15.10.2015	Under Secretary(B&A)	A03917	Law charges	27,110
Total (A03917-Law Charges)					27,110
1070684	27.11.2015	Under Secretary(B&A)	A03918	Exhibitions fairs	95,000
1070684	27.11.2015	Under Secretary(B&A)	A03918	and other	74,400
1070684	27.11.2015	Under Secretary(B&A)	A03918	national	66,700
1070684	27.11.2015	Under Secretary(B&A)	A03918	celebrations	60,000
Total (A03918-Exhibition Fairs & Other National Celebrations)					296,100
1023661	13.04.2016	Under Secretary(B&A)	A03923	Security of VIP's	19,950
1100985	21.03.2016	Under Secretary(B&A)	A03923		31,700
1101030	21.03.2016	Under Secretary(B&A)	A03923		341,300
Total (A03923-Security of VIP's)					392,950
1023239	20.08.2015	Under Secretary(B&A)	A03970	Others	20,505
1024003	27.08.2015	Under Secretary(B&A)	A03970	Others	28,276
1024005	27.08.2015	Under Secretary(B&A)	A03970	Others	19,850
1024120	17.09.2015	Under Secretary(B&A)	A03970	Others	32,270
1024400	21.09.2015	Under Secretary(B&A)	A03970	Others	47,671
1024761	07.10.2015	Under Secretary(B&A)	A03970	Others	20,320
1024945	13.10.2015	Under Secretary(B&A)	A03970	Others	76,000
1027206	12.08.2015	Under Secretary(B&A)	A03970	Others	21,500
1028562	02.09.2015	Under Secretary(B&A)	A03970	Others	38,750
1040224	16.09.2015	Under Secretary(B&A)	A03970	Others	19,500
1070313	20.11.2015	Under Secretary(B&A)	A03970	Others	22,745
1070313	20.11.2015	Under Secretary(B&A)	A03970	Others	15,300
1070946	07.12.2015	Under Secretary(B&A)	A03970	Others	15,650
1070991	08.12.2015	Under Secretary(B&A)	A03970	Others	49,702
1071117	10.12.2015	Under Secretary(B&A)	A03970	Others	368,110
1071859	01.01.2016	Under Secretary(B&A)	A03970	Others	18,410
1072003	06.01.2016	Under Secretary(B&A)	A03970	Others	20,565
1072004	06.01.2016	Under Secretary(B&A)	A03970	Others	26,440
1090396	15.01.2016	Under Secretary(B&A)	A03970	Others	500,000
1091274	22.01.2016	Under Secretary(B&A)	A03970	Others	30,540
1091322	25.01.2016	Under Secretary(B&A)	A03970	Others	300,000

Check No	Date	Paid to	Object Head	Description	Amount
1091882	27.01.2016	Under Secretary(B&A)	A03970	Others	30,000
1091882	27.01.2016	Under Secretary(B&A)	A03970	Others	28,320
1091882	27.01.2016	Under Secretary(B&A)	A03970	Others	16,800
1092468	04.02.2016	Under Secretary(B&A)	A03970	Others	75,960
1092730	09.02.2016	Under Secretary(B&A)	A03970	Others	46,480
1093086	16.02.2016	Under Secretary(B&A)	A03970	Others	18,235
1093187	18.02.2016	Under Secretary(B&A)	A03970	Others	36,050
1093253	19.02.2016	Under Secretary(B&A)	A03970	Others	36,900
1093411	24.02.2016	Under Secretary(B&A)	A03970	Others	21,810
1093509	25.02.2016	Under Secretary(B&A)	A03970	Others	32,520
1093846	04.03.2016	Under Secretary(B&A)	A03970	Others	19,480
1100718	15.03.2016	Under Secretary(B&A)	A03970	Others	452,000
1100953	18.03.2016	Under Secretary(B&A)	A03970	Others	48,650
1107100	11.02.2016	Under Secretary(B&A)	A03970	Others	34,077
1110734	16.05.2016	Under Secretary(B&A)	A03970	Others	452,000
1110734	16.05.2016	Under Secretary(B&A)	A03970	Others	452,000
1112056	06.06.2016	Under Secretary(B&A)	A03970	Others	45,630
1112056	06.06.2016	Under Secretary(B&A)	A03970	Others	28,430
1114461	23.06.2016	Under Secretary(B&A)	A03970	Others	68,890
1114816	24.06.2016	Under Secretary(B&A)	A03970	Others	39,000
1114816	24.06.2016	Under Secretary(B&A)	A03970	Others	34,999
1182355	28.06.2016	Under Secretary(B&A)	A03970	Others	36,000
1182557	29.06.2016	Under Secretary(B&A)	A03970	Others	122,175
1182557	29.06.2016	Under Secretary(B&A)	A03970	Others	24,750
Total (A03970-Others)					3,893,260
1023229	19.08.2015	Under Secretary(B&A)	A05214	Federal Funded Projects/Schemes (TMAs)	150,000
Total (A05214-Federal Funded Projects / Schemes (TMAs))					150,000
1113399	17.06.2016	Under Secretary(B&A)	A05270	To Others	384,000
1113400	17.06.2016	Under Secretary(B&A)	A05270	To Others	192,000
1177891	30.06.2016	Under Secretary(B&A)	A05270	To Others	170,140
1113400	17.06.2016	Under Secretary(B&A)	A05270	To Others	144,000
1024401	21.09.2015	Under Secretary(B&A)	A05270	To Others	75,000
Total (A05270-To Others)					965,140
1183076	30.06.2016	Under Secretary(B&A)	A06301	Entertainments & Gifts	249,534
1178000	30.06.2016	Under Secretary(B&A)	A06301		106,470
1071804	31.12.2015	Under Secretary(B&A)	A06301		98,936
1028304	31.08.2015	Under Secretary(B&A)	A06301		97,215
1070991	08.12.2015	Under Secretary(B&A)	A06301		94,896
1044208	20.10.2015	Under Secretary(B&A)	A06301		86,160
1176076	30.06.2016	Under Secretary(B&A)	A06301		79,766
1093846	04.03.2016	Under Secretary(B&A)	A06301		78,169
1070679	27.11.2015	Under Secretary(B&A)	A06301		59,774

Check No	Date	Paid to	Object Head	Description	Amount
1071805	31.12.2015	Under Secretary(B&A)	A06301		32,128
1182895	30.06.2016	Under Secretary(B&A)	A06301		29,408
1024031	28.08.2015	Under Secretary(B&A)	A06301		29,001
1182895	30.06.2016	Under Secretary(B&A)	A06301		27,000
1178000	30.06.2016	Under Secretary(B&A)	A06301		19,760
Total (A06301-Entertainment & Gifts)					1,088,217
1071860	01.01.2016	Under Secretary(B&A)	A13001	Transport	92,300
1177798	29.06.2016	Under Secretary(B&A)	A13001	Transport	29,800
Total (A13001-Transport)					122,100
1023239	20.08.2015	Under Secretary(B&A)	A13101	Machinery and Equipment	48,500
1071156	11.12.2015	Under Secretary(B&A)	A13101		41,000
1101301	25.03.2016	Under Secretary(B&A)	A13101		16,250
Total (A13101-Machinery & Equipment)					105,750
1079072	25.11.2015	Under Secretary(B&A)	A13201	Furniture and Fixture	57,130
Total (A13201-Furniture & Fixture)					57,130
Total					7,253,208

Annexure-5.3

Loss due to rents against occupants of G-8/4 flats - Rs 1.679 million]

BACHELOR FLATS

S. No	Flat No	Name of Allottee	Period From	Total Month	Rate P/ Month	Balance payable up to 31.01.2016
1	102	Mr. Naqeeb Ullah, Assistant Comptroller, G-8 Flats	01.08.2015	6	4000	24,000
2	103	Muhammad Waseem Asgher Executive Engineer Irrigation & Power, Quetta & Hundred Dam. (BPS-17)	01.04.2015	10	4000	40,000
3	104	Dr. Muhammad Ahmed, Medical Officer Poly Clinic Islamabad. (BPS-17)	01.07.2014	19	4000	76,000
5	105	Mr. Shamsul-Haq Ejebani Assistant Director Works CDA Islamabad	01.07.2013	31	4000	124,000
6	106	Mr. Farida Kakar, Special Education (BPS-17)	01.12.2014	14	4000	56,000
7	107	Syed Salam Shah, Director ERRA, Islamabad. (BPS-17)	01.09.2015	5	4000	20,000
8	108	Sardar Raheem Jan Kubdani, G.M, NHA. (BPS-20)	01.07.2015	7	4000	28,000
9	109	Dr. Saif-ur-Rehman, Section Officer, Industries & Production. (BPS-17)	01.12.2015	2	4000	8,000
11	201	Mr. Umer Shah, Director (F) NHA. (BPS-19)	01.11.2015	3	4000	12,000
12	202	Mr. Faisal Ali, Assistant Chief, NAVTTC, Islamabad.	01.07.2015	7	4000	28,000
13	203	Nawabzada Muhammad Zakir, Executive Engineer Agriculture Engineering Council Islamabad (BPS-18)	01.08.2013	30	4000	120,000
16	206	Mr. Ali Raza Zehri, NHA (BPS-17)	01.07.2015	7	4000	28,000
17	207	Mir Imran Rahim, Management Trainee Officer, Petroleum.	01.07.2015	7	4000	28,000
18	208	Mr. Javed Zehri, Assistant Director, CDA, (BPS-17)	01.11.2015	3	4000	12,000
19	209	Dr. Syed Akhtar Muhammad, M/O PIMS, Islamabad. (BPS-17)	01.06.2015	8	4000	32,000
21	301	Mr. Mudassir Hussain Siddique, Senior Research Officer, Agriculture Deptt: Government of Balochistan. (BPS-17)	01.10.2015	4	4000	16,000
22	302	Mr. Sudir Ahmed, Senior Research Assistant, CDA. (BPS-17)	01.02.2015	12	4000	48,000
23	303	Mr. Azizullah Khan, Assistant Executive, OGRA. (BPS-17)	01.12.2015	2	4000	8,000
26	306	Sardar Muhammad Younas, Comptroller, NEPRA, Islamabad. (BPS-17)	01.08.2015	6	4000	24,000
27	309	Mr. Jahangir Khan, Director (FIN) PM Secretariat, (BPS-18)	01.07.2015	7	4000	28,000
28	403	Mrs. Tabinda Shaheen, Income Tax Officer, Islamabad. (BPS-17)	01.12.2013	26	4000	104,000
29	405	Dr. Ejaz, Section Officer, CP-1 Police	01.06.2010	68	4000	272,000
30	406	Mr. Zia-ur-Rehman, Lecturer, Allama Iqbal Open University, Islamabad.	01.01.2015	13	4000	52,000
31	410	Mr. Lashkar Khan, AD NEPRA, Islamabad, (BPS-17)	01.12.2015	2	4000	8,000
32	503	Mr. Talib Hussain, Lecturer (BPS-17)	01.12.2015	2	4000	8,000
33	504	Vacated by Mr. Balach Mengal but under his possession.	11.09.2012	41	4000	164,000
34	505	Dr. Mir Wais M/o PIMS, Islamabad. (BPS-17 Court Case)	01.08.2015	6	4000	24,000
35	506	Mr. Muhammad Sadaqat Awan, S.O, Establishment (BPS-17)	01.04.2014	22	4000	88,000
36	507	Mr. Muhammad Aamir, Section Officer, Ministry of Education. (BPS-18)	01.12.2015	2	4000	8,000
37	508	Mr. Nasrullah Zamri, A.E.D OGRA (BPS-17)	01.08.2014	6	4000	24,000
38	509	Mr. Abdul Raziq Tareen, Assistant Director NHA. (BPS-17)	01.11.2015	3	4000	12,000

S. No	Flat No	Name of Allottee	Period From	Total Month	Rate P/ Month	Balance payable up to 31.01.2016
39	510	Asmat Ali, Stenographer, CDA, Islamabad. (BPS-12)	01.12.2015	2	4000	8,000
Sub Total A						1,532,000
FAMILY SUIT						
40	101	Mr. Azmair Khan Mandokhail, Section Officer M/O Interior	01.08.2015	7	7000	49,000
41	302	Syed Kamal ud Din, Project Coordinator, Ministry of Education	01.10.2015	4	7000	28,000
42	401	Mr. Dawood Shah, Director Academy of Educational Planning and Management	01.11.2015	3	7000	21,000
43	501	Dr. Iram, Medical Officer, Poly Clinic	01.11.2015	3	7000	21,000
44	502	Muhammad Kashif Section Officer, M/o Water & Power.	01.10.2015	4	7000	28,000
Sub Total B						147,000
Grand Total (A+B) Rs						1,679,000

Annexure 5.4

Non-Recovery of Government dues - Rs 5.754 million

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
1	Mr. Muhammad Ashraf Pilot To IG Police	2520	02/07/2014	750	0	0	750
2	Mr. Khalid Mehmood Bhutta DG M/o S&T	2556	07/07/2014	45000	1500	0	46500
3	Senator Nawabzada Saifullah Khan Magsi	2563	07/07/2014	45000	1500	0	46500
4	Mr. Izhar Hussain Khosa Minister Food	2574	09/07/2014	6000	250	0	6250
5	Mr. Sher Shah G/O Senator Saeed Mandokhail	2631	17/07/2014	6000	0	0	6000
6	Syed Azhar G/O Speaker B P A	2651	20/07/2014	8400	350	0	8750
7	Mr. Sohail Ur Rehman DC Sibbi	2666	22/07/2014	3750	250	0	4000
8	Mr. Abdul Samad APS Fishries Department	2698	24/07/2014	4500	300	0	4800
9	Dr. Abu Baker G/O Rehmat Baloch Minister Health	2683	23/07/2014	22800	0	0	22800
10	Mr. Sohail Ur Rehman DC Sibbi	2703	25/07/2014	0	0	1630	1630
11	Mr. Ahsan Mehboob Addl: IG Police Quetta	2711	25/07/2014	2100	100	0	2200
12	Madam Samina Ahmed MPA	2720	28/07/2014	18000	600	13110	31710
13	Mr. Khalid Mehmood Bhutta DG M/o S&T	2742	04/08/2014	46500	1550	0	48050
14	Engineer Zamruk Khan MPA	2743	04/08/2014	46500	1550	0	48050
15	Senator Nawabzada Saifullah Khan Magsi	2745	04/08/2014	46500	1550	0	48050
16	Mr. Waris G/O Obaidullah Babat Adv To CM	2753	05/08/2014	1200	50	0	1250
17	Dr. Tipu G/o Babaer Yaqoob Fateh Muhammad Ex CS	2754	05/08/2014	4800	200	0	5000
18	Mr. Waris G/O Obaidullah Babat Adv To CM	2755	05/08/2014	0	0	1530	1530
19	Mr. Muhammad Ayub Aircraft Engineer	2775	11/08/2014	700	50	0	750
20	Mafily Of Serfraz Bughti Home Minster	2780	12/08/2014	2400	100	3450	5950
21	Molana Abdul Wasey Oppositin Leader B.A	2786	13/08/2014	8400	350	13210	21960
22	Madam Samina Ahmed MPA	2792	15/08/2014	0	0	14240	14240
23	Mr. Jahanzaib S/O Justice Ghulam Mustafa Maengal	2794	15/08/2014	0	0	2160	2160
24	Senator Nawabzada Saifullah Khan Magsi	2798	18/08/2014	0	0	600	600

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
25	Mr. Ali Ahmed Mengal Secretary C&W	2799	18/08/2014	1050	50	0	1100
26	Mr. Abdul Khaliq Assistant (Gen: Section)S&GAD	2800	18/08/2014	7200	0	0	7200
27	Malik Naem Ahmed Se C&W Quetta	2804	19/08/2014	1050	50	0	1100
28	Mr. Jalil Zehri G/O Minister C&W Balochistan	2807	19/08/2014	2400	100	0	2500
29	Syed Javaid Kazmi G/O Senator Yousaf Badini	2811	22.08.2014	1200	50	0	1250
30	Syed Javed Kazmi G/O Ayub Qureshi PS To Min: C&W	2818	22/08/2014	1200	50	0	1250
31	Guest Of Minister C&W Balochistan	2831	29/08/2014	0	0	6070	6070
32	Mr. Razzaq Zehri C/O Minister C&W Balochistan	2832	29/08/2014	0	0	3925	3925
33	Mr. Kasif Zubair State Officer M/O Housing & Works	2835	30/08/2014	1200	0	0	1200
34	Mr. Rauf Atta C/O Mrs Shahida Rauf MPA	2836	30/08/2014	0	0	500	500
35	Mr. Hamal Kalamati MPA	2844	02/09/2014	0	0	8015	8015
36	Engineer Zamruk Khan MPA	2853	04/09/2014	46500	1550	0	48050
37	Mr. Khalid Mehmood Bhutta DG M/o S&T	2854	04/09/2014	46500	1550	0	48050
38	Senator Nawabzada Saifullah Khan Magsi	2859	04/09/2014	46500	1550	0	48050
39	Madam Samina Ahmed MPA	2865	04/09/2014	0	0	21680	21680
40	Mr. Muhammad Amliah IG Police Balochistan	2867	04/09/2014	29400	1400	0	30800
41	Mir Asim Kurd Gelo MPA	2893	10/09/2014	1200	50	2400	3650
42	Gen. (R) Qadir Baloch G/o Minister C&W Balochistan	2894	10/09/2014	0	0	8700	8700
43	Mr. Fazal Agha Ex-Governor Balochistan	2909	13/09/2014	0	0	1700	1700
44	Mr. Sohail Dy: Attorney Gen: Punjab	2912	14/09/2014	2400	100	0	2500
45	Mr. Asif G/O Dy: Chairman Senate	2930	17/09/2014	2400	100	0	2500
46	Raja Dilawar G/O Minister C&W Balochistan	2942	19/09/2014	55200	2300	42155	99655
47	Raja Dilawar G/O Minister C&W Balochistan	2943	19/09/2014	0	0	460	460
48	Madam Samina Ahmed MPA	2973	22/09/2014	0	0	1155	1155
49	Mr. Amanullah Kanrani Ex-Advocate General	2979	23/09/2014	0	0	1700	1700
50	Mr. Maqbool Ahmed G/O Mir Asim Kurd MPA	3003	29/09/2014	19200	800	0	20000
51	Mr. Jahangir G/O Nawab Sana-Ullah Zehri Minister	3009	27/09/2014	8400	0	0	8400

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
52	Mr. Jan Muhammad Jamali Speaker BPA	3028	30/09/2014	0	0	2250	2250
53	Mr. Balach Mohsin Sdo Balochistan House,Isd	3053	02/10/2014	5250	350	0	5600
54	Mr. Salahuddin Mengal G/O Senior Minister Balochistan	3065	03/10/2014	20400	850	1270	22520
55	Engineer Zamruk Khan MPA	3071	09/10/2014	45000	1500	0	46500
56	Mr. Khalid Mehmood Bhutta DG M/o S&T	3072	09/10/2014	45000	1500	0	46500
57	Senator Nawabzada Saifullah Khan Magsi	3076	09/10/2014	45000	1500	0	46500
58	Mr. Muhammad Amlia Sh Ig Police Balochistan	3078	09/10/2014	31500	1500	0	33000
59	Mr. Walli-Ullah Jamali G/O Mir Zafarullah Jamali	3080	12/10/2014	1200	50	0	1250
60	Mr. Ayub Qureshi Addl: Inspector General (Crime)	3087	14/10/2014	0	0	2005	2005
61	Madam Samina Ahmed MPA	3088	14/10/2014	0	0	945	945
62	Mr. Nadir G/O Asad Kamran	3095	15/10/2014	1200	0	0	1200
63	Mr. Mohyud Din C/o Ch: Anwar Ps To Minister C&W	3108	17/10/2014	2400	0	0	2400
64	Mr. Abdul Ghani P S To Minister Irrigation	3129	22/10/2014	0	0	500	500
65	Mr. Akber Hasni B/O Mujeeb Hasni Minister Sports	3134	23/10/2014	0	0	3670	3670
66	Mr. Akber Hasni B/O Mujeeb Hasni Minister Sports	3138	24/10/2014	48000	0	0	48000
67	Mr. Naseem Bazai Dc Killa Saifullah	3141	25/10/2014	0	0	3190	3190
68	Mr. Kashif Asisstant Commissioner Jhal Magsi	3154	28/10/2014	750	0	0	750
69	Madam Yasmin MPA	3174	30/10/2014	0	0	1020	1020
70	Madam Shama Ishaq MPA	3175	30/10/2014	6000	250	0	6250
71	Mr. Abdul Khaliq Pa To Minister Public Health Eng	3194	02/11/2014	1500	0	0	1500
72	Mr. Akber Hasni B/O Mujeeb Hasni Minister Sports	3195	02/11/2014	8400	0	0	8400
73	Mr. Salahuddin Mengal G/o Senior Minister Balochistan	3210	06/11/2014	25200	1050	0	26250
74	Malik Abdur Rasheed Member Cmit	3213	06/11/2014	27000	1200	0	28200
75	Malik Naeem Xen C&W	3214	06/11/2014	1050	50	0	1100
76	Senator Saifullah Khan Magsi	3225	07/11/2014	46500	1550	0	48050
77	Engineer Zamruk Khan MPA	3230	07/11/2014	46500	0	0	46500
78	Mr. Ali Ahmed G/O Senior Minister & Minister C&W	3231	07/11/2014	8400	350	0	8750
79	Malik Abdur Rasheed Member CMIT	3234	07/11/2014	2250	100	0	2350
80	Mr. Abdullah Kakar Judge Banking Court	3236	07/11/2014	0	0	2690	2690

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
81	Raja Dilawar G/O Minister C&W Balochistan	3243	10/11/2014	0	0	56490	56490
82	Mr. Arif Shah Chief Of Section P&D	3265	13/11/2014	0	0	500	500
83	Raja Dilawar G/O Minister C&W Balochistan	3267	13/11/2014	0	0	500	500
84	Mir Jan Muhammad Jamali Speaker BPA	3268	13/11/2014	0	0	1625	1625
85	Mir Asim Kurd Gelo MPA	3274	14/11/2014	0	0	1000	1000
86	Mr. Khalid G/O Gen.(R) Qadir Baloch Federal Min.	3293	16/11/2014	4800	0	0	4800
87	Mr. Ali Zaheer Additional Chief Secretary P&D	3297	17/11/2014	3000	100	0	3100
88	Maulana Abdul Wasey Opposition Leader BPA	3306	18/11/2014	15600	650	9370	25620
89	Sardar Hamayun Gabool G/o Senior Minister	3340	24/11/2014	21600	900	0	22500
90	Sardar Hamayun Gabool G/o Senior Minister	3341	24/11/2014	0	0	13690	13690
91	Mr. Muhammad Ashraf G/o Maj Ikhlq Poilet To IG	3346	25/11/2014	2400	0	0	2400
92	Mr. Shafeeq Kurd G/O Asim Kurd MPA	3347	25/11/2014	1200	50	1500	2750
93	Madam Samina Ahmed MPA	3385	28/11/2014	0	0	650	650
94	Mr. Ali Zaheer Additional Chief Secretary P&D	3399	30/11/2014	0	0	2660	2660
95	Senator Nawabzada Saifullah Khan Magsi	3412	01/12/2014	0	0	100	100
96	Mr.Changaiz Marri MPA	3413	01/12/2014	0	0	850	850
97	Agha Meer Muhammad G/O Zafarullah Zeri MPA	3425	02/12/2014	0	0	10080	10080
98	Mr. Ali Muhammad G/O Minister C&W	3426	02/12/2014	36000	1500	0	37500
99	Engineer Zamruk Khan MPA	3482	02/12/2014	45000	1500	0	46500
100	Mr. Akber Hasni B/O Mujeebur Hasni Min:Sports	3434	02/12/2014	36000	0	0	36000
101	Senator Nawabzada Saifullah Khan Magsi	3435	02/12/2014	45000	1500	0	46500
102	Raja Dilawar G/o Minister C&W Balochistan	3451	05/12/2014	0	0	34695	34695
103	Mr. Banaras Khan G/o Dg DPR Quetta	3464	06/12/2014	6000	0	0	6000
104	Mr. Rehmat Baloch Minister Health Balochistan	3480	08/12/2014	0	0	3630	3630
105	Mr. Yar Jan Badini Chief Editor BLN 2 Day Quetta	3481	08/12/2014	0	0	1300	1300
106	Mr. Naserullah Zerey MPA	3507	11/12/2014	3600	150	0	3750
107	Mr. Rafiq G/O Naserullah Zerey MPA	3508	11/12/2014	2400	100	0	2500

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
108	Mr. Abdul Raheem Ziaratwal Minister Law	3515	12/12/2014	1200	50	0	1250
109	Mr. Naserullah Zerey MPA	3516	12/12/2014	0	0	1100	1100
110	Mr. Obaid-Ullah Babat Advisor To CM	3530	14/12/2014	6000	250	0	6250
111	Mr. Abdul Hakeem G/O Naserullah Zerey MPA	3532	14/12/2014	12000	0	0	12000
112	Mr. Haider Ali Shiko Secy: Women Dev	3539	15/12/2014	0	0	500	500
113	Mr. Imran Ibrahim G/o Rehmat Baloch Min:Health	3557	17/12/2014	7200	300	0	7500
114	Mr. Yar Jan Badini Chief Editor BLN 2 Day Quetta	3563	18/12/2014	0	0	2660	2660
115	Maulana Abdul Wasey Opposition Leader BPA	3572	19/12/2014	0	0	3200	3200
116	Mr. Justice Muhammad Noor Muskanzai Judge BHC	3573	19/12/2014	0	0	500	500
117	Mr. Razzaq Zehri C/O Minister C&W Balochistan	3594	22/12/2014	0	0	11775	11775
118	Mr. Ali Ahmed C/O Nawab Sanaullah Min C&W	3617	25/12/2014	27500	1150	0	28650
119	Mr. Ali Zaheer Additional Chief Secretary P&D	3618	25/12/2014	4200	0	0	4200
120	Mr. Mehmood & Mr. Pervaiz C/o ACS	3619	25/12/2014	2400	0	0	2400
121	Mr. Waheed G/O Izhar Hussain Khosa Min Food	3623	26/12/2014	7200	300	0	7500
122	Mr. Muhammad Ayub Shah C/O Hasil Qurai AG Off	3640	30/12/2014	1200	0	0	1200
123	Mir Izhar Khan Khosa Minister Food	3652	31/12/2014	0	0	26895	26895
124	Engineer Zamruk Khan MPA	3662	01/01/2015	12000	500	6505	19005
125	Mr. Khalid Iqbal DG NAB	3672	02/01/2015	0	0	750	750
126	Haji Ali Secretary C&W	3690	01.01.2015	0	0	7005	7005
127	Engineer Zamruk Khan MPA	3692	05.01.2015	46500	1550	0	48050
128	Mr. Akber Hasni B/O Mujeeb Ur Rehman Min Sports	3694	05.01.2015	37200	0	0	37200
129	Nawabzada Saifullah Khan Magsi	3714	07.01.2015	46500	1550	0	48050
130	Mr. Israr Tareen Ex-MNA	3715	07.01.2015	8200	300	0	8500
131	Mr. Hamayun Shsh G/O Ubaidullah Babat Min:	3716	07.01.2015	3600	150	0	3750
132	Mr. Abaseen G/O Minister P&D	3721	08.01.2015	0	0	650	650
133	Raja Dilawar G/O Minister C&W Balochistan	3724	08.01.2015	0	0	69505	69505
134	Mr. Nusrullah Zere Mpa	3750	11.01.2015	7200	300	3600	11100
135	Dr. Sarwat G/O Haji Abdul Malik MPA	3794	16.01.2015	2400	0	0	2400

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
136	Engineer Zamruk Khan MPA	3803	17.01.2015	19200	800	7710	27710
137	Madam Yasmin MPA	3888	29.01.2015	0	0	850	850
138	Mr. Saifullah Zehri G/O Nawab Sanauallah Zehri	3899	30.01.2015	10800	450	0	11250
139	Engineer Zamruk Khan MPA	3927	01.02.2015	16800	700	8390	25890
140	Maj: Ali Azad Piolet To Ig Balochistan	3958	04.02.2015	0	0	2150	2150
141	Mr. Atta Rauf Advocate	3960	04.02.2015	0	0	830	830
142	Mr. Faiq Ali Jamali Ex-Minister Balochistan	3970	06.02.2015	0	0	1550	1550
143	Mr. Waheed G/O Izhar Hussain Khosa Min Food	3972	06.02.2015	2400	0	0	2400
144	Mr. Saifullah Zehri G/O Nawab Sanauallah Zehri	3974	06.02.2015	1200	50	0	1250
145	Mr. Abdur Razzaq Staff Officer To Sr.Minister	3983	07.02.2015	4500	300	0	4800
146	Mr. Alloud Din G/O Rehmat Baloch Min: Health	3988	08.02.2015	10800	450	0	11250
147	Molana Abdul Wasey Oppositin Leader B.A	4002	10.02.2015	8400	350	4270	13020
148	Mir Hazar Khan Khosa Ex-Careataker PM Of Pakistan	4003	10.02.2015	2400	100	0	2500
149	Mr. Akber Hasni B/O Mujeeb Muhammad Hasni	4009	10.02.2015	37200	0	0	37200
150	Mr. Faiq Ali Jamali Ex-Minister Balochistan	4013	10.02.2015	0	0	1725	1725
151	Mr. Aftab G/O Abdur Razzaq Zehri SO To Sr: Minister	4018	11.02.2015	3600	150	0	3750
152	Mr. Rizwan G/O Madam Rubina Durrani MPA	4023	11.02.2015	0	0	500	500
153	Mir Muhmmad Asim Kurd MPA	4031	12.02.2015	0	0	5310	5310
154	Mr. Akhtar Shah G/O Shafi Agha Ex-Senator	4037	13.02.2015	3600	150	0	3750
155	Mr. Hashim Tareen Secy: P&D	4038	13.02.2015	0	0	2670	2670
156	Maj: Ali Azad Piolet To Ig Balochistan	4042	13.02.2015	3000	0	0	3000
157	Mr. Siafullah Zehri G/O Sana Ullah Zehri Sr. Min.	4054	14.02.2015	3600	150	0	3750
158	Maj: Ali Azad Piolet To Ig Balochistan	4083	17.02.2015	750	50	0	800
159	Mr. Nath Koli Advocate Finanace Depatment	4106	19.02.2015	2400	100	0	2500
160	Mr. Saidal Khan Nasir G/O Home Minister Bln	4116	21.02.2015	0	0	2540	2540
161	Mr. Saidal Khan Nasir G/O Home Minister Bln	4122	21.02.2015	12000	500	0	12500
162	Mr. Saidal Khan Nasir G/O Home Minister Bln	4128	23.02.2015	1200	50	800	2050

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
163	Engineer Zamruk Khan Mpa	4169	28.02.2015	10500	350	0	10850
164	Engineer Zamruk Khan Mpa	4170	28.02.2015	0	0	5590	5590
165	Mr. Akber Hasni B/O Mujeeb Muhammad Hasni	4208	04.03.2015	33600	0	0	33600
166	Mr. Abdur Razzaq Staff Officer To Sr.Minister	4226	06.03.2015	2250	150	0	2400
167	Mr. Abdur Razzaq Staff Officer To Sr.Minister	4231	06.03.2015	0	0	4110	4110
168	Mr. Taj Muhammad G/O Mir Asim Kurd Mpa	4262	09.03.2015	28500	950	0	29450
169	Mr. Manan Kurd G/O Mir Asim Kurd Mpa	4263	09.03.2015	12000	500	0	12500
170	Mr. Nath Koli Advocate Finanace Depatment	4292	12.03.2015	3600	0	0	3600
171	Qazi Rasheed Ex-Secretary C&W	4302	13.03.2015	1050	0	0	1050
172	Mr. Momen G/O Asim Kurd Gelo Mpa	4314	14.03.2015	15600	650	0	16250
173	Mr. Saifullah Zehri G/O Nawab Sanaullah Zehri	4322	15.03.2015	7200	0	0	7200
174	Mr. Abdul Hakeem Ex-Chief Secretary	4330	16.03.2015	0	0	2220	2220
175	Madam Yasmin Mpa	4332	16.03.2015	0	0	1400	1400
176	Dr. Jahnzaib Jamal dini Senator	4334	16.03.2015	2400	100	0	2500
177	Miss. Shabnam Naz	4337	16.03.2015	1200	50	0	1250
178	Mr. Ubaidullah Babat Advisor To Cm	4340	17.03.2015	0	0	1820	1820
179	Raja Dilawar G/O Minister C&W Balochistan	4343	17.03.2015	0	0	10875	10875
180	Mr. Akhtar Shah G/O Nawab Sanaullah Zehri	4344	17.03.2015	0	0	3520	3520
181	Mr. Irfan Kurd G/O Mir Asim Kurd Mpa	4353	18.03.2015	3600	150	0	3750
182	Mr. Matiullah G/O Senator Azam Musakhail	4358	18.03.2015	12000	0	0	12000
183	Madam Yasmin Mpa	4368	19.03.2015	0	0	2035	2035
184	Mr. Abdur Razzaq Staff Officer To Sr.Minister	4382	21.03.2015	4500	300	0	4800
185	Mr. Shabaz Acting Cmo Civil Defance	4383	21.03.2015	4800	200	0	5000
186	Madam Yasmin Mpa	4384	21.03.2015	0	0	3050	3050
187	Mr. Ehsanullah B/O Ubaidullah Babat Ad To Cm	4388	21.03.2015	9600	0	0	9600
188	Mr. Abdur Razzaq Staff Officer To Sr.Minister	4398	24.03.2015	0	0	10050	10050
189	Engineer Zamruk Khan Mpa	4403	24.03.2015	18000	600	7585	26185
190	Mr. Umer Farooq G/O Sentor Hasil Bezenjo	4412	26.03.2015	3600	150	0	3750

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
191	Mr. Arain Khan S/O Nasrullah Zere Mpa	4426	28.03.2015	40800	0	0	40800
192	Mr. Taj Muhammad G/O Mir Asim Kurd Mpa	4427	28.03.2015	40500	1350	0	41850
193	Mr. Bilal G/O Nawab Ayaz Jomezai Min: Phed	4440	31.03.2015	1200	50	0	1250
194	Mr. Momen G/O Asim Kurd Gelo Mpa	4442	31.03.2015	1200	50	0	1250
195	Mr. Matti Ullah Ex-Dy Speaker Bln Assembly	4444	31.03.2015	2700	100	0	2800
196	Engineer Zamruk Khan Mpa	4446	01.04.2015	0	0	1360	1360
197	Nawab Ayaz Jomezai Minister Phe	4448	01.04.2015	12000	500	0	12500
198	Mr. Musa Khan G/O Minister Phed	4498	01.04.2015	9600	400	0	10000
199	Mr. Muhammad Taj G/O Minister Phed	4454	02.04.2015	2400	100	0	2500
200	Mr. Shahziab G/O Amir Shah Sdo Bhi	4460	02.04.2015	2400	0	0	2400
201	Mr. Nadeem G/O Staff Officer To Sr. Minister	4469	03.04.2015	0	0	1950	1950
202	Mr. Abdul Malik Section Officer (Admn:) P&D	4476	03.04.2015	750	50	0	800
204	Mr. Akber B/O Mujeeb Hasni Minister Sports	4490	06.04.2015	37200	0	0	37200
205	Mr. Abdul Mannan Ps To Min:Health	4499	08.04.2015	1200	50	0	1250
206	Mr. Matti Ullah G/O Senator Azam Musakhail	4501	08.04.2015	40800	0	0	40800
207	Dr. Ishaq Baloch Coordinator To Cm	4524	11.04.2015	3600	150	0	3750
208	Mr. Siafullah Zehri G/O Sana Ullah Zehri Sr.Min	4528	12.04.2015	7200	0	0	7200
209	Mr. Saeed Hashmi Ex-Senator	4532	13.04.2015	0	0	4800	4800
210	Mr. Mohsin Baloch Sdo Bhi	4535	13.04.2015	3750	250	0	4000
211	Engineer Zamruk Khan Mpa	4575	17.04.2015	17100	700	0	17800
212	Engineer Zamruk Khan Mpa	4579	18.04.2015	0	0	500	500
213	Engineer Zamruk Khan Mpa	4581	18.04.2015	0	0	9340	9340
214	Mr. Khalid Iqbal Dg Nab Head Quarter Isd	4593	20.04.2015	9000	300	0	9300
215	Raja Dilawar G/O Minister C&W Balochistan	4594	20.04.2015	0	0	2100	2100
216	Mr. Atiq-Ur Rehman Audit Officer	4598	20.04.2015	3750	0	0	3750
217	Raja Dilawar G/O Minister C&W Balochistan	4602	21.04.2015	0	0	13130	13130
218	Senator Agha Shahzaib Durrani	4620	24.04.2015	0	0	500	500
219	Mr. Aziz Jamali Ac Awaran	4630	25.04.2015	0	0	3500	3500

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
220	Mr. Ilyas G/O Ex-Chief Secretary Balochistan	4629	25.04.2015	4800	200	0	5000
221	Mr. Obaid-Ullah Babat Advisor To Cm	4631	25.04.2015	19200	800	0	20000
222	Mr. Asmatullah G/O Obaidullah Babat Ad To Cm	4632	25.04.2015	12000	500	0	12500
223	Mr. Faisal Tareen Ps To Obaidullah Babat	4633	25.04.2015	4500	0	0	4500
224	Mr. Faisal Tareen Ps To Obaidullah Babat	4637	25.04.2015	0	0	3540	3540
225	Mr. Asmatullah G/O Obaidullah Babat Ad To Cm	4641	26.04.2015	1200	50	0	1250
226	Mr. Noorullah G/O Obaidullah Babat Ad To Cm	4642	26.04.2015	4800	0	0	4800
227	Mr. Khalid Iqbal Dg Naib Head Quarter Isd	4645	26.04.2015	9000	300	0	9300
228	Mr. Faisal Tareen Ps To Obaidullah Babat	4648	27.04.2015	0	0	3650	3650
229	Mr. Majeed Sajidi G/O Haji Fida Chairman Dc Kech	4652	27.04.2015	3600	150	0	3750
230	Engineer Zamruk Khan Mpa	4657	28.04.2015	0	0	300	300
231	Mr. Akber Magsi Ex- Senator	4659	28.04.2015	0	0	1300	1300
232	Mr. Abdur Raheem Mandokhail Mna	6472	29.04.2015	0	0	650	650
233	Mr. Abdullah Khan Kakar Judge Banking Court	4663	29.04.2015	0	0	3730	3730
234	Mr. Waheed G/O Senator Hasil Bezenjo	4673	30.04.2015	7200	300	0	7500
235	Haji Abdullah G/O Irfan Baseer Ssp	4679	01.05.2015	4800	0	0	4800
236	Mr. Saif Advocate G/O Senator Dr.Ashok Kumar	4680	01.05.2015	6000	250	0	6250
237	Mr. Shakir G/O Gen@ A Q Baloch Fedral Minister	4686	02.05.2015	37200	1350	0	38550
238	Mr. Sikander Sultan S/O Chief Justice Bhc	4685	02.05.2015	0	0	700	700
239	Nawab Sanaullah Zehri Senior Minister Bln	4696	04.05.2015	45000	1500	0	46500
240	Raja Dilawar G/O Minister C&W Balochistan	4697	04.05.2015	36000	1500	0	37500
242	Mr. Akber Hasni B/O Mujeeb Hasni Min:Sports	4706	05.05.2015	36000	0	0	36000
243	Senator Agha Shahzaib Durrani	4713	05.05.2015	1200	50	0	1250
244	Ch: Anwar Ps To Sr.Minister & Minister C&W	4720	06.05.2015	0	0	2800	2800
245	Mir Khan Shawani G/O Abdul Qudoos Bazenjo	4733	08.05.2015	14400	0	0	14400
246	Raja Dilawar G/O Minister C&W Balochistan	4750	09.05.2015	0	0	3475	3475

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
247	Senator Hafiz Hamdullah	4751	09.05.2015	0	0	1100	1100
250	Senator Agha Shahzaib Durrani	4758	10.05.2015	1200	50	0	1250
251	Senator Agha Shahzaib Durrani	4771	12.05.2015	2400	100	0	2500
252	Mr. Tahir Muneer Minhas Dg. Pdma	4777	13.05.2015	0	0	2725	2725
253	Mr. Awise G/O Amir Shah Sdo Bhi	4781	13.05.2015	3600	0	0	3600
254	Senator Agha Shahzaib Durrani	4792	14.05.2015	0	0	7385	7385
255	Mr. Saifullah Zehri G/O Nawab Sanaullah Zehri	4819	17.05.2015	12000	500	0	12500
256	Senator Agha Shahzaib Durrani	4823	17.05.2015	0	0	5825	5825
257	Mr. Allaud Din Kakar Advisor To Sr.Minister	4828	18.05.2015	24000	0	0	24000
258	Mr. Nasrullah Zere Mpa	4831	18.05.2015	1200	50	0	1250
259	Raja Dilawar G/O Minister C&W Balochistan	4845	20.05.2015	0	0	2370	2370
260	Mr. Hamza G/O Senatoe Agha Shahzaib Durani	4862	22.05.2015	2400	0	0	2400
261	Dr. Shama Ishaq Mpa	4863	22.05.2015	16800	700	0	17500
262	Mr. Tariq Kurd G/O Mir Asim Kurd Mpa	4864	23.05.2015	3600	150	0	3750
263	Mr. Shahbaz Khan Go Engineer Zamruk Mpa	4866	23.05.2015	1200	50	0	1250
265	Mir Asim Kurd Gelo Mpa	4916	31.05.2015	0	0	1450	1450
266	Mir Asim Kurd Gelo Mpa	4917	31.05.2015	0	0	2540	2540
267	Mir Asim Kurd Gelo Mpa	4922	31.05.2015	2400	100	0	2500
268	Mr. Khalid Mehmood Bhutta Dg M/O S&T	4926	01.06.2015	46500	1550	0	48050
270	Mr. Akber Hasni B/O Mujeeb Muhammad Hasni	4932	01.06.2015	37200	0	0	37200
271	Nawabzada Saifullah Khan Magsi	4933	01.06.2015	46500	1550	0	48050
272	Raja Dilawar G/O Minister C&W Balochistan	4937	01.06.2015	32400	1350	0	33750
273	Mr. Jawad G/O Senator Hamayun Mandokhail	4945	02.06.2015	24381	450	0	24831
274	Mr. Ejaz G/O Yasmeen Lehri Mpa	4951	03.06.2015	0	0	1300	1300
275	Mr. Serfraz G/O Mir Asim Kurd Mpa	4963	04.06.2015	0	0	3020	3020
276	Mir Asim Kurd Gelo Mpa	4964	04.06.2015	0	0	500	500
277	Son Of Justice Muneer Marri	4965	04.06.2015	0	0	600	600
278	Mir Asim Kurd Gelo Mpa	4966	04.06.2015	0	0	800	800
279	Mr. Saifullah Zehri G/O Nawab Sanaullah Zehri	4968	04.06.2015	9600	250	0	9850

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
280	Mr. Khairullah G/O Senator Usman Kakar	4974	05.06.2015	3600	150	0	3750
281	Mr. Akber Hasni B/O Mujeeb Muhammad Hasni	4975	05.06.2015	6000	0	0	6000
282	Mr. Maqbool Ahmed G/O Mir Asim Kurd Mpa	4993	06.06.2015	21600	900	0	22500
283	Mr. Maqbool Lehri Ex-Nazim Qta City	5012	09.06.2015	0	0	400	400
284	Mir Hamza G/O Nawab Sanaullah Zehri Sr.Min	5013	09.06.2015	0	0	500	500
285	Senator Agha Shahzaib Durrani	5014	09.06.2015	0	0	500	500
286	Mr. Mehboob Khan G/O Senator Mir Hasil Bezenjo	5015	09.06.2015	0	0	800	800
287	Guest Of Nawab Sanaullah Zehri Sr.Minister	5020	09.06.2015	0	0	10195	10195
288	Molana Abdul Wasey Oppositin Leader B.A	5022	10.06.2015	2400	100	1300	3800
289	Mr. Saeed G/O Rehmat Baloch Minister Health	5027	10.06.2015	3600	150	900	4650
290	Senator Hafiz Hamdullah	5029	10.06.2015	0	0	420	420
291	Mr. Sajid Aziz Pvt Secy To Minister Food	5033	11.06.2015	15600	0	0	15600
292	Mr. Habib Hasni G/O Mujeeb Muhammad Hasni	5042	12.06.2015	0	0	2400	2400
294	Senator Agha Shahzaib Durrani	5087	17.06.2015	0	0	9500	9500
295	Mr. Zaheer G/O Dr.Hamid Achakzai Min:P&D	5097	18.06.2015	2400	100	0	2500
296	Capt:® Tariq Zehri Addl Secy: Home Department	5098	18.06.2015	1050	50	1920	3020
297	Mr. Saifur Rehman Coordinetor Polio H/Deptt	5099	18.06.2015	1050	50	500	1600
298	Mr. Ikram Baloch G/O Haji Muhammad Isalm Mpa	5111	19.06.2015	6000	0	0	6000
299	Dr. Akber G/O Zahid Saleem, Addl Secy S&Gad	5114	20.06.2015	2400	100	0	2500
300	Nawabzada Saifullah Khan Magsi	5130	24.06.2015	0	0	1100	1100
301	Mr. Akram Baloch G/O Haji Muhammad Isalm Mpa	5131	24.06.2015	0	0	4000	4000
302	Mr. Sameer Jan G/O Rehmat Baloch Min: Health	5149	29.06.2015	0	0	3760	3760
303	Raja Dilawar G/O Minister C&W Balochistan	5152	30.06.2015	0	0	21110	21110
304	Raja Dilawar G/O Minister C&W Balochistan	5156	01.07.2015	36000	1500	0	37500
305	Mr. Abdul Mannan G/O Mir Asim Kurd Mpa	5173	06.07.2015	8400	350	0	8750
306	Mir Asim Kurd Gelo Mpa	5174	06.07.2015	8400	350	0	8750

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
307	Nawab Sanaullah Zehri Senior Minister Bln	5189	07.07.2015	45000	1500	0	46500
308	Mr. Meer Khan Kurd G/O Mir Asim Kurd Mpa	5214	10.07.2015	0	0	500	500
309	Mr. Tahir Shawani G/O Mir Asim Kurd Mpa	5229	14.07.2015	8400	0	0	8400
310	Mr. Mustanser Hussain G/O Fed Secy: Comm	5241	15.07.2015	1200	0	0	1200
311	Haji Hanif G/O Saboor Kakar Secy:Education	5254	23.07.2015	31200	0	0	31200
312	Nawab Sanaullah Zehri Senior Minister Bln	5260	23.07.2015	22500	750	0	23250
313	Mrs Samina Ahmed Baloch Mpa	5279	28.07.2015	0	0	3960	3960
314	Family Of D K Riaz Baoch G/O Ayub Baloch Ce C&W	5314	01.08.2015	22800	950	0	23750
315	Mr. Waseem Ahmed G/O Yaseen Akhtar Po S&Gad	5324	02.08.2015	1200	50	0	1250
316	Nawab Sanaullah Zehri Senior Minister Bln	5331	03.08.2015	24000	800	0	24800
317	Dr. Sadam G/O Mir Razzaq Zehri So To Sr.Min	5338	04.08.2015	2400	100	0	2500
318	Mr. Hamal Kalamati Mpa	5340	04.08.2015	0	0	4130	4130
319	Maj Ali Azad Piolet To Chief Minister	5349	06.08.2015	750	50	0	800
320	Mir Abdur Razzaq Zehri So To Sr.Min	5358	07.08.2015	0	0	5930	5930
321	Raja Dilawar G/O Minister C&W Balochistan	5359	07.08.2015	0	0	2200	2200
322	Senatoragha Shahbaz Durrani	5360	07.08.2015	0	0	8000	8000
323	Mr. Saifur Rehman G/O Senior Minister	5361	07.08.2015	0	0	3740	3740
324	Ahga Shakeel G/O Senior Minister	5362	07.08.2015	0	0	3800	3800
325	Mr. Shoaib Dewan G/O Senior Minister	5363	07.08.2015	0	0	3995	3995
326	Mr. Abdullah G/O Balochistan Government	5373	09.08.2015	1200	50	0	1250
327	Mr. Yousaf Khan G/O A Q Baloch Fed Minster	5376	10.08.2015	4800	200	0	5000
328	Mr. Babu Ghulab Chairman Dist: Gawadar Port	5379	10.08.2015	1050	50	0	1100
329	Syed Waseem Protocol Officer S&Gad	5396	12.08.2015	1200	50	0	1250
330	Mr. Gohram Baloch G/O Haleem Baloch Ap To Cm	5404	12.08.2015	8400	0	0	8400
331	Mr. Hamal Kalamati Mpa	5405	13.08.2015	0	0	900	900
332	Mr. Qahir Advocate G/O Minister Sports	5428	15.08.2015	3600	0	0	3600

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
333	Mr. Musa Khan G/O Minister Phed	5436	17.08.2015	4800	0	0	4800
334	Mr. Justice Jamal Khan Mandokail Judge Bhc	5437	17.05.2015	0	0	820	820
335	Sardar Aslam Bazinjo Minister Agriculture	5439	17.08.2015	0	0	10040	10040
336	Molla Barkat G/O Hamid Bazinjo Senator	5472	21.08.2015	3600	150	0	3750
337	Asim Sanjrani G/O Sadiq Sanjrani Ex Ccgc	5485	24.08.2015	2400	100	0	2500
338	Mr Ejaz Bangulzai G/O Sardar Kamal Bangulzai Mna	5525	30.08.2015	4800	0	0	4800
339	Dr Sajjad Ptv	5533	01.09.2015	0	0	700	700
340	Madam Rahila Durrani Mpa	5534	01.09.2015	0	0	500	500
341	Nawab Sanaullah Khan Zehri Minister C&W	5540	01.09.2015	46500	1550	0	48050
342	Shai Mazar Balcoh Addl Dir Pips	5541	01.09.2015	53400	1700	0	55100
343	Senator Nawabzada Saifullah Khan Magsi	5542	01.09.2015	46500	1550	0	48050
344	Nawab Ayaz Jomezai Minister Phe	5549	02.09.2015	34500	1150	0	35650
345	Mr. Awarul Haq G/O Minster Home	5558	04.09.2015	0	0	11075	11075
346	Mr. Qahir Shah Advocate	5559	04.09.2015	0	0	600	600
347	Mr. Anwarul Haq G/O Minister Home	5563	04.09.2015	0	0	11500	11500
348	Mr. Riaz Ahmed Member Jlc	5584	06.09.2015	0	0	500	500
349	Mr. Tariq Mehmood Butt Prosecutor General	5594	08.09.2015	0	0	850	850
350	Mr. Akber Hasni B/O Minister For Sports	5596	08.09.2015	14400	0	0	14400
351	Mr. Sulman G/O Manzoor Kakar Mpa	5602	09.09.2015	4800	0	0	4800
352	Madam Yasmin Lehri Mpa	5604	09.09.2015	0	0	12000	12000
353	Mr. Shai Haq Mazar Assistant Advocate General	5606	09.09.2015	6300	0	3000	9300
354	Mr. Shai Haq Mazar Assistant Advocate General	5619	10.09.2015	0	0	820	820
355	Mr. Aiman G/O Minister Home	5633	11.09.2015	1200	50	0	1250
356	Mr. Saifullah Zehri G/O Nawab Sanaullah Zehri	5640	11.09.2015	9600	400	1620	11620
357	Raja Dilawar G/O Minister C&W Balochistan	5655	14.09.2015	0	0	16415	16415
358	Mr. Khairullah G/O Senator Usman Kakar	5657	14.09.2015	27600	0	0	27600
359	Dr. Ishaq Baloch Coordinetor To Cm	5662	15.09.2015	1200	50	0	1250

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
360	Mr. Jan Muhammad Jamali Ex-Speaker Bpa	5670	16.09.2015	0	0	7205	7205
361	Mr. Rohail Khan G/O Nasrullah Zere Mpa	5677	17.09.2015	14400	0	0	14400
362	Guest Of Senator Agha Shahbaz Durrani	5684	18.09.2015	4800	200	0	5000
363	Mr. Qahir Shah Advocate G/O Min: Sports	5685	18.09.2015	3600	150	1550	5300
364	Nawab Ghous Buksh Barozai Ex-Careteker Cm	5688	18.09.2015	0	0	17925	17925
365	Mr. Atta Ullah Chiarman Betul Mall Balochistan	5697	19.09.2015	10800	450	0	11250
366	Mr. Salman G/O Agha Liaqat Mpa	5698	19.09.2015	1200	0	0	1200
367	Mr. Allaud Din Kakar Member Pml Balochistan	5699	19.09.2015	13200	0	0	13200
368	Mr. Shazoor Khan G/O Senator Niamatullah Zehri	5702	20.09.2015	3600	150	0	3750
369	Senator Niamatullah Zehri	5703	20.09.2015	6000	250	0	6250
370	Mr. Allaud Din Kakar Member Pml Balochistan	5704	20.09.2015	1200	0	0	1200
371	Mr. Jahangir S/O Ex-Chief Justice	5711	21.09.2015	0	0	1400	1400
372	Mr. Jahangir S/O Ex-Chief Justice	5712	21.09.2015	0	0	350	350
373	Mir Razzaq Zehri Staff Officer To Sr. Minister	5718	21.09.2015	13500	900	0	14400
374	Mr. Shahid G/O Minister Law	5745	29.09.2015	1200	0	0	1200
375	Mr. Dostain Jamaldini Chairman Gpa	5749	30.09.2015	3150	150	0	3300
376	Mr. Mehmood Khan Achakzai Mna	5750	30.09.2015	0	0	830	830
377	Mr. Hashim Kakar Director Coord Bpa	5756	01.10.2015	0	0	500	500
378	Mr. Shai Mazar Baloch Director Pips	5757	01.10.2015	45000	1500	0	46500
379	Nawab Sana Ullah Zehri Senior Minister	5763	01.10.2015	45000	1500	0	46500
380	Nawabzada Saifullah Khan Magsi	5765	01.10.2015	45000	1500	0	46500
381	Mr. Akber B/O Mujeeb Hasni Minister Sports	5766	01.10.2015	34800	0	0	34800
382	Mr. Hamid Ul Kareem Secretary Law	5780	03.10.2015	0	0	870	870
383	Mr. Mazdak S/O Mir Razzaq Zehri So To Sr.Min:	5787	05.10.2015	0	0	820	820
384	Mr. Mufti Ghulab Mpa	5835	13.10.2015	0	0	350	350
385	Mr. Shai Mazar Addl: Dir (Hr) Pips Islamabad	5842	14.10.2015	15000	500	0	15500

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
386	Haji Muhammad Islam Mpa(Family)	5851	15.10.2015	0	0	500	500
387	Mr. Mazdak S/O Mir Razzaq Zehri So To Sr.Min:	5852	15.10.2015	0	0	1800	1800
388	Raja Dilawar G/O Minister C&W Balochistan	5853	15.10.2015	0	0	11590	11590
389	Mr. Justice® Amanullah Yasinzai Ex-Chief Justice	5879	16.10.2015	2100	100	1880	4080
390	Mr. Yousaf Ps To Minister Sports	5890	19.10.2015	1500	0	3600	5100
391	Mr. Mazdak S/O Mir Razzaq Zehri So To Sr.Min:	5892	19.10.2015	0	0	750	750
392	Dr. Sajjad Baloch Dg Gda Balochistan	5896	20.10.2015	0	0	2200	2200
393	Mr. Asad G/O Sardar Kamal Fed: Minister	5917	22.10.2015	2400	100	0	2500
394	Mr. Abdul Islam G/O Minister Food	5926	23.10.2015	8400	0	0	8400
395	Madam Samina Ahmed Mpa	5928	24.10.2015	4800	200	5115	10115
396	Mr. Wahadat Khan G/ Nasrullah Zere Mpa	5933	25.10.2015	3600	0	0	3600
397	Mr. Sulaman G/O Agah Liaqat Mpa	5934	25.10.2015	3600	0	0	3600
398	Syed Sefraz Ali G/O Agha Liaqat Mpa	5937	27.10.2015	3600	0	0	3600
399	Mr. Shakoore Baloch Provincial Chief Samedra	5943	28.10.2015	6000	250	1000	7250
400	Mr. Nasrullah Zere Mpa	5944	28.10.2015	4800	200	0	5000
401	Mr. Shakoore Baloch Provincial Chief Samedra	5945	29.10.2015	2400	100	0	2500
402	Mir Izhar Khan Khosa Minister Food	5947	29.10.2015	0	0	1500	1500
403	Mr. Abdullah Khan Addl: Secretary Health	5948	29.10.2015	1050	50	0	1100
404	Mr. Nasrullah Zere Mpa	5961	31.10.2015	0	0	7290	7290
405	S/O Dr. Abdul Ghani Eye Specialist Dhq Turbat	5966	01.11.2015	2400	0	0	2400
406	Mr. Dostain Jamaldini Chairman Gpa	5972	02.11.2015	1200	50	0	1250
407	Mr. Nazar Bareach G/O Nasrullah Zere Mpa	5976	03.11.2015	12000	500	0	12500
408	Mr. Akber Hasni B/O Minister Sports	5989	04.11.2015	37200	0	0	37200
409	Nawabzada Saifullah Khan Magsi	5990	04.11.2015	46500	1550	0	48050
410	Guest Of Mir Asim Kurd Mpa	6022	07.11.2015	15000	500	0	15500
411	Mr. Azal G/O Mehmood Khan Achakzai Mna	6034	09.11.2015	1200	50	0	1250

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
412	Dr. Ghulam Gilani Medical Officer Health	6048	11.11.2015	27750	1850	0	29600
413	Dr. Ghulam Gilani Medical Officer Health	6050	11.11.2015	22500	1500	0	24000
414	Mir Asim Kurd Gelo Mpa	6059	12.11.2015	18000	750	300	19050
415	Mr. Murtaza G/O Khawaja Saleem Dg P&D	6061	12.11.2015	1200	50	0	1250
416	Mr. Abdur Rauf Mengal Ex-Mna	6066	13.11.2015	6000	250	0	6250
417	Mr. Rehmat Baloch Minister Health Balochistan	6074	13.11.2015	1500	50	0	1550
418	Mr. Abu Zar G/O Mir Zafarullah Jamali Mna	6078	13.11.2015	6000	250	0	6250
419	Mr. Hassanaman G/O Minister Health	6104	18.11.2015	6000	0	0	6000
420	Mr. Sher Janshawani Xen B&R Quetta	6108	19.11.2015	4200	200	6200	10600
421	Mr. Saeed Ahmed Hashmi Ex-Sentor	6139	22.11.2015	0	0	500	500
422	Mr. Nadeem G/O Staff Officer To Sr. Minister	6146	22.11.2015	3600	150	0	3750
423	Senator Agha Shahzaib Durrani	6148	23.11.2015	46500	1550	0	48050
424	Mr. Jahangir G/O Abdul Qadir Baloch Fed:Minister	6159	24.11.2015	3600	150	0	3750
425	Mr. Raheel G/O Nasrullah Zere Mpa	6160	24.11.2015	2400	0	0	2400
426	Mr. Naseebullah Bazai G/O M K Lehri Mpa	6181	26.11.2015	8400	350	0	8750
427	Sardar Hamayun Gabool G/O Senior Minister	6182	26.11.2015	3600	150	0	3750
428	Mr. Naseem Ur Rehman B/O Justice Kamran Jbhc	6185	27.11.2015	6000	250	0	6250
429	Mr. Izhar Hussain Khosa Minister Food	6178	26.11.2015	0	0	9120	9120
430	Dr. Ishaq Baloch Coordinetor To Cm	6206	30.11.2015	3600	150	0	3750
431	Madam Farrah Azeem (Guest)	6207	30.11.2015	10800	450	0	11250
432	Mr. Saeed Zehri G/O Senator Niamatullah Zehri	6219	01.12.2015	32400	0	1500	33900
433	Mr. Khalid Ahmed Agriculture Officer Quetta	6224	02.12.2015	1500	100	0	1600
434	Haji Farooq Yousafzai C/O Dur Muhammad Naser	6226	03.12.2015	16800	0	0	16800
435	Mr. Jhangeer Khan C/O Federal Min: Sefron	6229	03.12.2015	9600	400	0	10000
436	Mr. Akber Muhammad Hasni B/O Mujeeb Hasni Mpa	6249	05.12.2015	36000	0	0	36000

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
437	Senator Agha Shahzaib Durrani	6250	05.12.2015	45000	1500	0	46500
438	Mr. Naseem Ur Rehman B/O Justice Kamran Jbhc	6263	07.12.2015	19200	800	16090	36090
439	Mir Asim Kurd Gelo Mpa	6266	07.12.2015	20400	750	500	21650
440	Dr. Sajjad Bukhari Ptv	6267	07.12.2015	14700	600	500	15800
441	Dr. Saeed G/O Senator Hasil Khan Bezenjo	6291	029.12.2015	2100	0	0	2100
442	Mr. Muhammad Younis Mengal Secy:(Admn:)Bor	6297	10.12.2015	4200	100	0	4300
443	Mr. Nazeer Khan Bostani Ps To Acs(Dev:) Gob	6298	10.12.2015	3000	200	0	3200
444	Guest Of Hji Muhammad Khan Lehri Mpa	6312	12.12.15	1200	50	0	1250
445	Mr. Anwar Saadat Ex-Chairman Bda	6335	14.12.15	0	0	1300	1300
446	Mr. Nadeem G/O Staff Officer To Sr. Minister	6335	14.12.15	0	0	6125	6125
447	Mr. Abdur Razzaq Staff Officer To Sr.Minister	6345	15.12.15	0	0	1350	1350
448	Madam Yasmeen Lehri Mpa	6352	16.12.15	0	0	2500	2500
449	Mr. Anwar Saadat Ex-Chairman Bda	6359	17.12.15	0	0	1270	1270
450	Mr. Abdul Rahim Langove	6370	18.12.15	4800	200	0	5000
451	Sardar Aslam Bazinjo Minister Agriculture	6385	19.12.15	3000	100	0	3100
452	Mr. Abdur Razzaq Staff Officer To Sr.Minister	6386	19.12.15	10650	650	0	11300
453	Mr. Abdur Razzaq Staff Officer To Sr.Minister	6387	19.12.15	0	0	25050	25050
454	Monir Kurd G/O Asim Kurd Gilo Mpa	6393	19.12.15	10200	400	0	10600
455	Saif Zehri C/O Nawab Sanaullah Zehri	6398	20.12.15	13200	300	0	13500
456	Mir Habib Ur Rehman, Adeo	6400	20.12.15	1500	100	0	1600
457	Mr. Muhammad Anwar G/O Dy Chairman Senate	6401	20.12.15	4800	0	0	4800
458	Majid Abro Mpa	6402	21.12.15	0	0	5300	5300
459	Abdur Razzaq Zehri, Rpo To Senior Minister	6416	23.12.15	3000	200	0	3200
460	Mirza Qamar Baig, Ex Chief Secretary	6417	23.12.15	3150	150	0	3300
461	Attaullah Baloch Chairman Bait Ul Maal	6424	24.12.15	31200	1300	0	32500
462	Shafeeq Ur Rehman, Surgeon Bmc	6431	24.12.15	750	50	0	800
463	Mir Wais Ps To Sameena Baloch Mpa	6438	26.2.15	3000	200	0	3200
464	Mr Ahmed Ismail B/O Minister Home	6439	26.12.15	12000	500	0	12500

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
465	Mr. Saif Zehri C/O Nawab Sanaullah Zehri	6451	28.12.15	2400	100	0	2500
466	Anwar Ul Haq Kakar, Media Advisor To Cm	6452	28.12.15	0	0	1470	1470
467	Asim Kurd Gilo, Mpa (Guest)	6453	28.12.15	54000	1800	0	55800
468	Ruqiya Hashmi, Mpa	6468	31.12.15	0	0	500	500
469	Asfand Yar Kakar, Addl Secy Education	6472	31.12.15	1050	50	0	1100
470	Dr. Sajjad, Dir Gen: Gda	6494	03.01.16	0	0	5030	5030
471	Sardar Aslam Bazinjo Mpa	6495	03.01.16	0	0	24050	24050
472	Saeed Hashmi, Ex Senator	6496	03.01.16	0	0	3470	3470
473	Babar Yaqoob Fateh Muhammad	6497	04.01.16	7800	300	0	8100
474	Mazdak Zehri S/O Abdur Razzaq Zehri PSO To CM	6501	04.01.16	1200	500	0	1700
475	Asfand Yar Kakar, Addl Secy Education	6507	05.01.16	6300	300	1100	7700
476	Abdul Kareem Nowsherwani MPA	6508	05.01.16	0	0	800	800
477	Azizullah Ghichki C/O Naqebullah Khan Tareen	6509	05.01.16	3600	150	0	3750
478	G/O Engineer Zamrak Khan MPA	6516	06.01.16	2400	100	0	2500
479	Mir Abdul Razzaq Zehri PSO To CM	6517	06.01.16	1500	100	0	1600
480	Madam Kalsoom Parveen, Senator Of Pak	6518	06.01.16	0	0	1360	1360
481	Engineer Zamrak Khan MPA (Guest)	6519	06.01.16	2400	0	0	2400
482	Shakeel Baloch, Xen C&W	6520	06.01.16	1500	100	0	1600
483	Asim Kurd Gilo, MPA (Guest)	6521	06.01.16	0	0	6950	6950
484	Agha Shahbaz Durrani, Senator Of Pak	6529	07.01.16	96500	1550	0	98050
485	Junaid, AC Custom	6532	08.01.16	37500	2500	0	40000
486	Habibullah G/O Ag Balochistna	6540	08.01.16	42000	1750	0	43750
487	Shahjahan C/O Jahanzaib Jamal dini	6541	08.01.16	1200	0	0	1200
488	Rashid Ur Rehman C/O Jahanzaib Jamal dini	6541	08.1.16	2400	0	0	2400
489	Hamal Kalmati MPA	6552	12.01.16	6000	200	6640	12840
490	Yousaf Masti, C/O Jahanzaib Jamal dini	6553	12.01.16	3600	150	0	3750
491	Inayatullah C/O Zamrak Khan MPA	6556	12.01.16	4800	0	0	4800
492	Agha Hassan C/O Jahanzaib Jamal dini	6558	13.01.16	6000	250	0	6250
493	Madam Samina Ahmed MPA	6563	13.01.16	0	0	2150	2150

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
494	Madam Kishwar Jattak MPA	6564	13.01.16	0	0	500	500
495	Akbar Askani Mpa (Ex Minister)	6565	13.01.16	0	0	1850	1850
496	Ali Ahmed, Secy C&W	6566	13.01.16	1050	50	0	1100
497	Sardar Buland Khan G/O Zafar Zehri MPA	6574	14.1.16	7200	300	0	7500
498	Asghar Khan C/O Zamrak Khan MPA	6575	14.01.16	6000	0	0	6000
499	Mufti Gulab MPA	6582	15.01.16	4800	150	0	4950
500	Haji Afzal G/O Kamal Khan Bangulzai MNA	6587	16.01.16	8400	350	0	8750
501	G/O Zamrak Khan MPA	6589	16.01.16	9600	400	0	10000
502	Khursheed Jamaladini G/O Jahanzaib Jamaladini	6592	16.1.16	8400	350	0	8750
503	Bilal G/O Sabir Baloch	6595	16.01.16	1200	50	0	1250
504	Malik Naseer Shahwani G/O Kamal Khan Bangulzai MNA	6598	17.01.16	9600	0	0	9600
505	Rehmat Baloch, Minister Health	6599	18.1.16	6000	250	0	6250
506	Mir Abdul Razzaq Zehri PSO To CM	6602	18.01.16	750	50	0	800
507	Molana Abdul Wasey, MPA	6605	18.1.16	0	0	400	400
508	Imran Bangulzai C/O Jahanzaib Jamaladini	6609	18.01.16	12000	500	0	12500
509	Haji Muhammad G/O Akram, MPA	6613	19.01.16	8400	0	0	8400
510	Izhar Khan Khosa MPA	6627	21.1.16	0	0	3610	3610
511	Ali Usman G/O Home Secy	6634	22.01.16	2400	100	0	2500
512	Capt Waseem, AC Dhadar	6639	22.01.16	6750	450	1820	9020
513	Hamal Dashti, Dir: Federal Minister	6640	22.01.16	1200	50	0	1250
514	Sheryar S/O Nasrullah Zere MPA	6657	25.01.16	3600	0	0	3600
515	Dr. Ghulam Gilani Medical Officer Health	6665	25.01.16	11250	750	0	12000
516	Dr. Ghulam Gilani Medical Officer Health	6666	25.01.16	11250	750	0	12000
517	Dr. Ghulam Gilani Medical Officer Health	6667	25.01.16	6000	400	0	6400
518	Dr. Ghulam Gilani Medical Officer Health	6668	25.01.16	11250	750	0	12000
519	Dr. Ghulam Gilani Medical Officer Health	6669	25.01.16	11250	750	0	12000
520	Dr. Ghulam Gilani Medical Officer Health	6670	25.1.16	7500	500	0	8000
521	Attaullah Baloch Muhammadzai	6671	25.01.16	9600	400	0	10000
522	Attaullah Baloch Muhammadzai	6673	25.01.16	33000	1100	0	34100

S. No	Name Of Guest	Bill No	Date	Room Rent	Telephone	Transport	Total
523	Dr. Ashok Kumar Senator	6676	25.1.16	0	0	8250	8250
524	Engineer Zamrak Khan MPA	6677	25.01.16	60000	2000	0	62000
525	Engineer Zamrak Khan MPA	6678	25.01.16	48000	2000	0	50000
526	Abdul Razzaq Zehri Staff Officer To Cm	6679	25.01.16	2250	150	0	2400
527	Izhar Khan Khosa MPA	6690	26.01.16	0	0	8790	8790
528	Nasrullah Zere MPA	6691	26.01.16	3600	150	0	3750
529	Asim Kurd Gilo, MPA	6698	27.01.16	0	0	6495	6495
Total				4,601,631	136,300	1,016,470	5,754,401

Annexure- 5.5

Non-realization of Government revenue - Rs 1.383 million]

(Amount in Rupees)

S. No.	Name of Resident	Designation & Department	Flat No.	Period	Amount
New Juniper House (Rs.8000 per month)					
1	Hashim Khan Tareen	Secretary P&D (Implementation)	10	1.9.15 to 28.2.16	48,000
2	Ghulam Fareed	Commissioner Zhob	10	1.4.16 to 30.06.16	24,000
					72,000
Officers' Club Quetta (Rs.12000 for Suit, Rs.9000 for Room per month)					
3	Dr. Sher Dil Baloch		809	01.7.13 to 30.6.16	324,000
4	Ahmed Ali Siddiqui		810	1.7.15 to 30.6.16	108,000
5	Muhammad Jan		812	1.1.14 to 30.6.16	270,000
6	Asif Akram		813	1.1.15 to 30.06.16	108,000
					810,000
				Total:	882,000

(Amount in Rupees)

Balochistan House, Karachi						
S. No.	Name / Designation of Guest	Duration		Transport Charges	Room Charges	Total
1	Sardar Raza Muhammad Barech, Advisor to CM for Education	8.10.15	11.10.15	1680	0	1680
2	Mir Qudoos Bizinjo, Speaker Provincial Assembly	11.9.15	12.9.15	1250	0	1250
		7.10.15	12.10.15	2160	0	2160
3	Mr. Hashim Khan, Secretary Women Development Department	31.7.15		55	0	550
		17.9.15		60	0	600
4	Mis. Yasmeen Lehri, MPA	30.4.15	2.5.15	210	0	2100
5	Mr. Arshad Javid, Chief Pilot	11.3.15	28.3.15	917	0	9170
		11.4.15	12.4.15	146	0	1460
		8.5.15	21.5.15	534	0	5340
		8.6.15	9.7.15	700	0	7000
		22.8.15	26.8.15	116	0	1160
6	Mr. Abdul Rehman Buzdar, Secretary Agriculture Department	7.9.15	11.9.15	470	0	4700
		5.2.15	24.2.15	1467	0	14670
		14.4.15	16.4.15	97	0	970
7	Mir Abdul Majid Abro, MPA	9.5.15	10.5.15	91	0	910
		2.6.14	8.6.14	142	0	1420
8	Mr. Akbar Durrani, Secretary Home	17.7.15		160	0	1600
		7.3.15	10.3.15	200	0	2000
		11.4.15	12.4.15	150	0	1500
		21.5.15	24.5.15	290	0	2900

9	Family of Minister P&D	1.5.14	1.11.14	276	184 days @ 1200	223560
		23.3.15	24.3.15	122	0	1220
10	Minister Law & Parliamentary Affairs	22.10.14	25.10.14	263	0	2630
		31.8.15	01.9.15	132	0	1320
11	Minister Sports	30.4.14	23.12.14	803	0	8030
		8.5.15	8.5.15	57	0	570
		18.6.15	19.6.15	105	0	1050
		5.7.15	22.7.15	746	0	7460
		26.8.15	27.8.15	262	0	2620
12	Minister Food	09.8.14	10.12.14	401	0	4010
		28.6.15	29.6.15	109	0	1090
		10.7.15	12.7.15	210	0	2100
		8.8.15	11.8.15	107	0	1070
13	Mr. Waseem Sajjad, Ex-Chairman Senate	3.9.15	6.9.15	65	0	650
		12.3.15	16.3.15	2662	0	26620
14	Mr. Sarfaraz Bugti, Minister Home	18.5.15	20.5.15	756	0	7560
		23.6.14	16.2.15	938	0	9380
		10.5.15	10.5.15	62	0	620
		3.8.15	31.8.15	571	0	5710
		14.9.15	19.9.15	210	0	2100
15	Mr. Rehmat Saleh Baloch, Minister Health	7.10.15	9.10.15	161	0	1610
		18.4.14	3.6.14	1608	0	16080
		2.1.15	7.1.15	100	5 days	7000
		18.1.15	22.1.15	0	4 days	4800
		3.4.15	30.4.15	2131	0	21310
		1.5.15	31.5.15	397	0	3970
		1.6.15	26.6.15	125	0	1250
		14.7.15	16.7.15	200	2 days	4400
16	Sardar Sanaullah Zehri, Minister Mines & Minerals	11.7.15	30.7.15	393	0	3930
		2.8.15	29.8.15	337	0	3370
		1.9.15	2.9.15	45	0	450
		18.5.14	10.1.15	1139	0	11390
		8.3.15	18.3.15	0	10 days	12000
		24.3.15	31.3.15	1127	0	11270
		15.4.15	16.4.15	361	0	3610
		7.5.15	30.5.15	935	0	9350
14.7.15	25.7.15	246	0	2460		
12.8.15	12.8.15	108	0	1080		
18.9.15	23.9.15	410	0	4100		
1.10.15	4.10.15	514	0	5140		
					Total Rs	501,080

Annexure- 5.6

Irregular expenditure on vehicle repair - Rs 3.930 million

(Amount in Rupees)

S. No.	Name of Firm	Bill No. & Date	Vehicle No.	Particulars	Total
1	M/s Al-Falah Traders, Quetta	795, 15.4.16	QAE-4568	Battery, Engine tuning, wiring, seat cushion, Front wind shield, gear etc.	47600
2	M/s Popal Trading Co. Quetta	1859, 27.4.16	QAE-4568	Denting/Painting, F/R kamani repair, labour	46000
3	M/s Saleem Khan & Co. Quetta	447, 12.5.16	QAE-4568	4 Tyres with tube fitting charges	46500
					140100
4	M/s New Auto Palace, Quetta	158, 2.6.15	QAF-9459	2 Battries 200 amp	26000
5	M/s New Auto Palace, Quetta	173, 19.6.15	QAF-9459	Engine overhauling, wheel service, kamani etc	85000
					111000
6	M/s Al-Falah Traders, Quetta	793, 10.5.16	QAH-5385	Front Axle, Brake, Battery, Engine Overhauling, Labour	91000
7	M/s Saleem Khan & Co. Quetta	446, 10.5.16	QAH-5385	Power motor, Steering box, Wind Shield Glass	45500
					136500
8	M/s Al-Falah Traders, Quetta	771, 15.4.16	QAH-7777	2 Tyres with tube, Engine tuning, wiring, wheels, F/R suspension, Seat cushion, etc.	97900
9	M/s Saleem Khan & Co. Quetta	442, 26.4.16	QAH-7777	Bonnet repair, head repair, F/R bumper, Engine tuning, denting/painting	48800
					146700
10	M/s Al-Falah Traders, Quetta	792, 9.5.16	QAM-370	Radiator, A/c repair and Gas, Door conversion automatic, clutch disk, etc.	75500
11	M/s Saleem Khan & Co. Quetta	445, 10.5.16	QAM-370	4 tyres, Wheel Ream, Fitting etc	47000
					122500
12	M/s Al-Ain Trading Co. Quetta	110, 19.4.15	QAP-1	Engine Tuning, Fuel Pump, A/c repair etc.	96000
13	M/s Al-Falah Traders, Quetta	777, 29.4.16	QAP-1	A/c complete, Gas filling, Cooler curtain, A/c cutout, Brake pads, labour	97800
					193800
14	M/s New Auto Palace, Quetta	294, 6.1.15	QAU-3020	4 Tyres, F/R bumper, Front axle, fuel pump etc.	97000
15	M/s Al-Falah Traders, Quetta	750, 3.2.16	QAU-3020	Clutch plate, Engine tuning, wiring, dent/paint etc.	83900
16	M/s Chiltan Engineering Co. Quetta	Nil, 9.3.16	QAU-3020	Engine Overhauling	79000
					259900
17	M/s Chiltan Engineering Co. Quetta	Nil	QAY-1073	Rotter with wiring	49000

18	M/s Chiltan Engineering Co. Quetta	Nil, 4.11.15	QAY-1073	Clutch plate	59000
					108000
19	M/s New Auto Palace, Quetta	367, Nil	QAS-8043	F/R Suspension, Denting, Wiring, Brake Leather etc.	49000
20	M/s New Auto Palace, Quetta	368, Nil	QAV-4995	Gear box repair, C/oil, Wiring, Engine tuning etc.	49000
21	M/s New Auto Palace, Quetta	370, 14.1.16	QAV-5115	Wheel servicing, wheel bearing, steering arm etc.	49520
22	M/s New Auto Palace, Quetta	372, 15.12.15	QAY-1500	Turbo kit repair, labour charges	45000
23	M/s New Auto Palace, Quetta	374, 21.12.15	QAK-9540	F/R Suspension, Clutch Plate, F/R Shock absorber etc	49500
24	M/s New Auto Palace, Quetta	375, 21.12.15	QBA-132	2 Tyres	49800
					291820
25	M/s Saleem Khan & Co. Quetta	419, 30.11.15	QAF-7821	Diesel pump, wiring, Front axle, wheel etc.	44000
26	M/s Saleem Khan & Co. Quetta	420, 7.12.15	QBA-0328	Denting/Painting, Back Light, Brake pads, etc	49500
27	M/s Saleem Khan & Co. Quetta	421, 11.12.15	QAY-390	F/R wheels, steering box, wiring, fuel pump, engine tuning, brake pads, etc/	87500
28	M/s Saleem Khan & Co. Quetta	422, 18.12.15	QAT-5507	A/c compressor, gas, front wheel, etc.	39750
					220750
29	M/s Al-Falah Traders, Quetta	795, 15.4.16	QAE-4568	Battery, Engine tuning, wiring, seat cushion, Front wind shield, gear etc.	47600
30	M/s Popal Trading Co. Quetta	1859, 27.4.16	QAE-4568	Denting/Painting, F/R kamani repair, labour	46000
31	M/s Saleem Khan & Co. Quetta	447, 12.5.16	QAE-4568	4 Tyres with tube fitting charges	46500
					140100
32	M/s New Auto Palace, Quetta	158, 2.6.15	QAF-9459	2 Batteries 200 amp	26000
33	M/s New Auto Palace, Quetta	173, 19.6.15	QAF-9459	Engine overhauling, wheel service, kamani etc	85000
					196000
34	M/s Al-Falah Traders, Quetta	793, 10.5.16	QAH-5385	Front Axle, Brake, Battery, Engine Overhauling, Labour	91000
35	M/s Saleem Khan & Co. Quetta	446, 10.5.16	QAH-5385	Power motor, Steering box, Wind Shield Glass	45500
					136500
36	M/s Al-Falah Traders, Quetta	771, 15.4.16	QAH-7777	2 Tyres with tube, Engine tuning, wiring, wheels, F/R suspension, Seat cushion, etc.	97900
37	M/s Saleem Khan & Co. Quetta	442, 26.4.16	QAH-7777	Bonnet repair, head repair, F/R bumper, Engine tuning, denting/painting	48800
					146700
38	M/s Al-Ain Trading Co. Quetta	110, 19.4.15	QAP-1	Engine Tuning, Fuel Pump, A/c repair etc.	96000
39	M/s Al-Falah Traders, Quetta	777, 29.4.16	QAP-1	A/c complete, Gas filling, Cooler curtain, A/c cutout, Brake pads, labour	97800
					193800

40	M/s New Auto Palace, Quetta	294, 6.1.15	QAU-3020	4 Tyres, F/R bumper, Front axle, fuel pump etc.	97000
41	M/s Chiltan Engineering Co. Quetta	Nil, 21.8.15	QAU-3020	4 tyres, clutck plate, seat cusion	99500
42	M/s Saido & Co. Quetta	21, 22.01.16	QAU-3020	Fuel pump new, engine tuning, F/R bumper	35600
43	M/s Al-Falah Traders, Quetta	750, 3.2.16	QAU-3020	Clutch plate, Engine tuning, wiring, dent/paint etc.	83900
44	M/s Chiltan Engineering Co. Quetta	Nil, 9.3.16	QAU-3020	Engine Overhauling	79000
					395000
45	M/s Chiltan Engineering Co. Quetta	Nil, 4.11.15	QAY-1073	Clutch plate	59000
46	M/s Chiltan Engineering Co. Quetta	Nil	QAY-1073	Rotter with wiring	49000
					108000
				Grand Total Rs.	3047170

(Amount in Rupees)

S. No.	Name of Firm	Cheque No. & Date	Bill No. & Date	Vehicle No.	Amount
1	M/s Al-Falah Traders, Quetta	1100001, 28.1.16	737, 18.12.15	QAY-451	39,500
2	M/s Al-Falah Traders, Quetta	1100001, 28.1.16	738, 18.12.15	QAS-8040	27,000
3	M/s Al-Falah Traders, Quetta	1072765, 12.1.16	739, 18.12.15	QAS-8016	46,400
4	M/s Al-Falah Traders, Quetta	1072765, 12.1.16	742, 23.12.15	QAK-9741	32,900
5	M/s Al-Falah Traders, Quetta	442746, 21.4.16	743, 24.12.15	QAL-3453	96,000
6	M/s Al-Falah Traders, Quetta	1072763, 12.1.16	745, 23.12.15	QAL-5400	53,500
					295,300
7	M/s Al-Falah Traders, Quetta	458523, 17.6.16	761, 3.3.16	QAH-5664	48,500
8	M/s Al-Falah Traders, Quetta	1101621, 31.3.16	762, 3.3.16	QBA-0125	25,000
9	M/s Al-Falah Traders, Quetta	1101623, 31.3.16	763, 10.3.16	QAY-1072	88,500
10	M/s Al-Falah Traders, Quetta	1101623, 31.3.16	766, 9.3.16	QAY-1082	89,000
11	M/s Al-Falah Traders, Quetta	451315, 3.6.16	769, 29.3.16	QAS-8015	97,500
					348,500
12	M/s Al-Falah Traders, Quetta	461219, 22.6.16	779, 2.5.16	QAJ-4701	96,800
13	M/s Al-Falah Traders, Quetta	461221, 22.6.16	788, 2.5.16	GB-311	98,500
14	M/s Al-Falah Traders, Quetta	461228, 22.6.16	789, 2.5.16	QAH-4045	44,000
					239,300
Total:					883,100

Annexure 6.1

Overpayment due to excess quantities than approved in PC-I – Rs.65.867 million

AIR-2&5, 2015-16

(Rs. in million)

S. No.	Item of work	Quantity Paid	Quantity Payable	Difference	Rate (Rs.)	Amount (Rs.)
1	Clear all types of vegetation at location of works including specified trees, roots etc (BOQ Item No.2-01)	1625371 Sq.m	1722843 Sq.m	97472 Sq.m	5	0.490
	Earthwork excavation in all soil from borrow etc (BOQ Item No.2-03)	239887 Cum	523117 Cum	283230 Cum	58	16.427
2	Earthwork excavation in all soils in Drain dressed to designed section, etc (BOQ Item No. 2-08)	10000 Cum	224602 Cum	214602 Cum	1500x47.5	0.071
					213102 x 171.75	36.6
	In-situ reinforced cement concrete bored piles of 750mm diameter with class B etc.. (BOQ Item No. 3-09)	286 RM	1378.56 RM	1092.56 Per RM	42x6500	0.273
					1049.66 x 10248.26	10.757
Supply, cut, bend and fix intermediate grade deformed steel reinforcement for reinforced concrete piles (BOQ Item No. 3-13)	56700 Kg	65223.32 Kg	8523.32 Per Kg	146.59 Per Kg	1.249	
Total						65.867

Annexure 6.2
Overpayment due to allowing higher rates - Rs.35.052 million
(Rs. in million)

S. No.	Item of work	Quantity	Rate Payable	Rate Paid	Difference	Amount (Rs.)
PD, Extension of Pat Feeder Canal, DM Jamali, AIR 1&4, 2015-16						
1.	Earthwork excavation in all soils in Drain dressed to designed section, grades/profiles, with excavated material used for embankments (BOQ Item No. 2-08)	213102 Cum	47.52	171.75	124.23	26.473
	In-situ reinforced cement concrete bored piles of 750mm diameter with class B concrete using sulphate resisting cement (BOQ Item No.3-09)	1049.66 RM	6500	10248.26	3748.26	3.934
	Supply, cut, bend and fix intermediate grade deformed steel reinforcement for reinforced	54308.67 Kg	74	146.59	72.59	3.942

S. No.	Item of work	Quantity	Rate Payable	Rate Paid	Difference	Amount (Rs.)
	concrete piles (BOQ Item No.3-13)					
	Earthwork excavation in all soil in canal dress to designed section grades/profile.. (BOQ Item No.2-02)	308732 Cum	49.5	50	0.5	0.154
	Earthwork excavation in all soil from borrow area when extra file volume is required.. (BOQ Item No.2-03)	548888 Cum	57	58	1	0.549
Total						35.052

Annexure 6.3

Overpayment due to allowing higher rate of premium - Rs.8.161 million

(Rs. in million)

S. No.	Name of work / Contractor	Description	Amount (Rs.)	Premium paid	Premium to be Paid	Difference
Executive Engineer, Irrigation Division Sibi, AIR-6, 2015-16						
1.	Rehabilitation and Remodeling of WAM Tangi Perrinal Irrigation Scheme District Harnai, M/s Malik Mohammad Iqbal. Premium paid 43% above instead of 5% below	Execution in hard rock requiring blasting (SI .No 3-12 b	534673	2.712	0.315	2.397
		Cutting hard rock such as granite, ballast SI .No 3-22	63285	0.498	0.058	0.440
Total (A)						2.837
Executive Engineer, Irrigation Division, Killa Saifullah, AIR 1, 2015-16						
	Construction of Kan Tangai Delay Action Dam in Kan Mehtarzai Area District Killa Saifullah, M/s Khan Gul Premium paid “ 48% instead of 8% above and at Par	Natural pitrun gravel 50 mm (2”) and down gauge SI.19-ii	0.243	0.117	0.019	0.097
		Laying Pitrun gravel in Sub base or base course stacked at site of any thickness etc. SI. 21-23(b)	0.101	0.049	0.008	0.041
		Supplying and stacking hand broken stone ballast of approved	0.311	0.149	0.025	0.125

S. No .	Name of work / Contractor	Description	Amount (Rs.)	Premium paid	Premium to be Paid	Difference
		quality for sub base or base along road side of alignment including all lead and lift SI. 21-15(d)				
		Laying and spreading graded stone ballast upto any thickness and of any size between 75 mm (3") to 9.5 mm (3/8") stacked at site in sub base or base course etc. SI. 21-25	0.105	0.050	0.008	0.042
		Excavation in shingle or gravel formation and rock, not requiring blasting, undressed lead upto 30 S.I. 3-9(a)	0.313	0.150	0.000	0.150
		Excavation or cutting to a required grade, camber and side slopes including dressing top and sides and	0.711	0.341	0.000	0.341

S. No .	Name of work / Contractor	Description	Amount (Rs.)	Premium paid	Premium to be Paid	Difference
		disposal of excavated material within a lift of 1.50 m (5 ft.) and lead upto 30 m (100 ft.). SI 21-1(C)				
		Earthwork excavation in irrigation channels, drains, etc. SI.3-44(c)	1.327	0.637	0.000	0.637
		Shingle Gravel Soil SI. 3-44(d)	3.762	1.806	0.000	1.806
		Excavation in rock dressed to designed section, grades and profiles, excavated material disposed off within 30m and lift upto 2m in Soft Rock SI. 3-11(a)	0.319	0.153	0.000	0.153
		Medium Hard Rock SI. 3-11(b)	2.039	0.979	0.000	0.979
	Khurasan Dam Killa Saifullah, M/s Safdar Impex AIR 6, 2015-16, Premium paid	Excavation of trenches for water supply pipe lines etc. SI. 3-10(d)	0.112	0.121	0.031	0.090

S. No.	Name of work / Contractor	Description	Amount (Rs.)	Premium paid	Premium to be Paid	Difference
	108% above instead of 28%					
Total(B)						4.461
Executive Engineer, Irrigation Division, Zhob, AIR 1, 2015-16						
	Check Dam at Killi Doshina U/C Sambaza, M/s Muhammad Ayub. Premium paid 87.20% instead of 8% above	Excavation in foundation of buildings bridges and other structure for Dam body in shingle or gravel. SI 3-21(d)	0.032	0.028	0.003	0.026
	Check Dam at Bobi Earbzai U/c Walla Akram. M/s Muhammad Ayub. Premium paid 87.20% instead of 8% above	Excavation in foundation of buildings bridges and other structure for Dam body in shingle or gravel. SI 3-21(d)	0.037	0.032	0.003	0.029
	Extension of Irrigation Channel at Tora Dargah. M/s Muhammad Ayub. Premium paid 87.20% instead of 8% above	Excavation in foundation of buildings bridges and other structure for Dam body in shingle or gravel. SI 3-21(d)	0.048	0.042	0.004	0.038
	Construction of Small Dams, Channels in villages PB-18 Zhob, M/s	Excavation in shingle or gravel formation and rock not	0.019	0.016	0.005	0.011

S. No.	Name of work / Contractor	Description	Amount (Rs.)	Premium paid	Premium to be Paid	Difference
	Badur-u-Din and Brothers. Premium paid 88% above instead of 28%	requiring blasting undressed lead up to 30 m SI 3-9(a) In Dry soil.				
		SI 3-9(a) In Dry soil.	0.029	0.025	0.008	0.017
		SI 3-9(a) In Dry soil.	0.027	0.024	0.008	0.016
		Excavation of trenches for WSS lines up to 1.5 m depth. SI 3-10	0.077	0.067	0.021	0.046
		Excavation in irrigation channel, drains etc. SI 3-44(d)	0.048	0.043	0.014	0.029
	Construction of water channels in Killies Takay, Vialla, M/s New Balochistan Construction Co. Premium paid 108% above instead of 28% above.	Earth work. Excavation in irrigation channel, drains. SI 3-44(d)	0.330	0.356	0.092	0.264
	Construction of Check Dam at U/C Shaghalow, Qamardin, Gustoi, Wala Akram Zhob, M/s Muhammad	Earth work. Excavation in irrigation channel, drains. SI 3-44(d)	0.355	0.383	0.099	0.284
		Earth work. Excavation in	0.129	0.139	0.036	0.103

S. No .	Name of work / Contractor	Description	Amount (Rs.)	Premium paid	Premium to be Paid	Difference
	Sadiq and Brothers.	irrigation channel, drains. SI 3-44(d)				
Total (C)						0.863
Grand Total (A+B+C)						8.161

Annexure 6.4
Overpayment due to less deduction of voids - Rs.3.338 million
(Rs. in million)

S. No.	Name of Work / Contractor	Quantity Stacked	Quantity Payable (Cft)	Quantity paid (Cft)	Difference (Cft)	Rate Rs. P% Cft	Amount (Rs.)
Executive Engineer, Irrigation Division Khuzdar, AIR Para 4, 2015-16							
1	Irrigation Channel at Mula Karkh and Zehri area, M/s Bismillah Builders	118783	89087	105585	16498	1058.35	0.175
	Flood wall at Mula Karkh, Baghbana, Tootak, Parko and Zehri area, M/s Muhammad Alam Mosyani	81678	61259	73510	12252	1058.35	0.130
		59640	44730	53676	8946	1058.35	0.095
		82398	61799	74158	12360	1058.35	0.131
Total							0.531
Add Premium 108% above							0.572
Total (A)							1.102
Executive Engineer, Irrigation Division Loralai, AIR Para 2, 2015-16							
2.	Construction of flood diversion / weir on Kohar Manda to direct water in the reservoir of uryagi Dam Package-I, M/s Haji Ehsanullah and Brothers	98100	88290	73575	14715	1058.35	0.156
Add Premium 108% above							0.168
Total (B)							0.324
Executive Engineer, Irrigation Division Kalat, AIR Para 4, 2015-16							

3.	Rehabilitation of Mughal Kund Check Dam, Ms Haji Umer	7312	6581	5484	1097	1058.35	0.012
	Construction of Flood Protection Bund Khaliqabad, M/s New Shah Builders	42000	31500	6300	31500	1058.35	0.067
Total							0.079
Add Premium 108% above							0.095
Total (C)							0.173
Executive Engineer, Irrigation Division Mastung, AIR Para 2, 2015-16							
4.	Construction of flood protection bund at Killi Malik Abdul Qadir Basham Kanak Killi Mohammad Akbar Dasht, M/s Shahwani and Sons	135,500	121950	101625	20325	1058.35	0.215
Add Premium 108% above							0.222
Total (D)							0.437
Executive Engineer, Irrigation Division Pishin, AIR 5, 2015-16							
5.	Construction of flood protection boundary wall Nana Abad Tehsil Khanozai, M/s Companion	242431	181823.3	242431	60607.75	1,058.35	0.641

	Construction Co.						
Add Premium 103% above							0.661
(Total E)							1.302
Grand Total (A+B+C+D+E)							3.338

Annexure 6.5

Execution of Works Without Technical Sanctions - Rs. 1115.382 million

S. No.	Name of Division	Name of Scheme	Amount (Rs.)
1.	Irrigation Division Khuzdar, AIR-5, 2015-16	Ornach perennial irrigation scheme Khuzdar	28.200
		Construction of Flood protection wall at Moola, Karkh Baghbana, Tootak.	85.117
		Construction of irrigation channels at Moola, Karkh and Zehri	29.398
		Construction of small check Dams/ Protection walls in PB-34	20.00
		Construction of FP Gand Babori Storage Dam at Shah Noorani area District, Khuzdar	26.00
		Construction of Kangori Dam Shah Noorai area Khuzdar	94.00
Total (A)			282.715
2.	Irrigation Division Loralai, AIR-4, 2015-16	Flood Protection bund, Killi Toor Thana Muhammad Bashir Makhter area	1.548
		Construction of Murtat Khurd Check Dam Murtat area (Killi Naseebullah Jogezeai).	14.196
		Construction of Landi Khulla Check Dam in Makhtar area Loralai	9.744
		Construction of Zar Nali Check Dam in Makhter area,	4.936
Total (B)			30.424
3.	Irrigation Division Turbat, AIR-2, 2015-16	Construction of Rodhan Delay Action Dam Kallag District Kech.	35.984
		Construction of Protection Wall for Thalsar Karez Irrigated Farm Land Hoshab Kech.	12.50
Total (C)			48.484
4.	Irrigation Division	Improvement of Pat Feeder Main Kherter Canal PSDP No. 1140	200.00

	Khirther Canal Usta Muhammad, AIR-8, 2015-16	Rehabilitation/Strengthening & Clearance of Flood Irrigation, Ali Muhammad, Noor Muhammad and Ghulan Haider	15.00
		Bhal Dhori Kherter Canal Tehsil Jhal Magsi	15.00
Total (D)			230.00
5.	Irrigation Division Kalat, AIR-6, 2015-16	Construction of Koh-e-Nazo Delay Action Dam	121.250
		Rehabilitation of Sahibi Check Dam	21.050
		Construction of Loveri Check Dam	28.890
		Rehabilitation of Sumail Check Dam	30.430
		Rehabilitation of Mughal Kund Check Dam	16.060
		Construction of Flood Protection Bund Khaliqabad	15.000
Total (E)			232.68
6.	Irrigation Division Kohlu, AIR-4, 2014-15	Construction of Narri Delay Action Dam	15.365
		Construction of Check Dam Tarang Nadi.	4.929
		Construction of Dam Narwal Eshani.	20.785
Total (F)			41.079
7.	Irrigation Division Drainage Dera Allah Yar, AIR-7, 2015-16	Improvement of Hairdin Drainage System	250.00
Total (G)			250.00
Grand Total (A+B+C+D+E+F+G)			1115.382

Annexure 6.6

Loss due to non deduction of Balochistan Sales Tax- Rs.17.198 million

(Rs. in million)

S. No.	Name of Department	Name of Firm	Gross Amount (Rs.)	Sales Tax To (Rs.)
1.	PD 100 Dam, AIR 5, 2015-16	M/s CAMEOS Consultants	32.73	4.91
		M/s Rehman Habib Consultants	10.29	1.544
2.	PD Construction of Six Flood Dispersal Structure on Nari River at Quetta, AIR 2, 2015-16	M/s CAMEOS Consultant	16.837	2.525
3.	PD Extension of Pat Feeder Canal Project Office, DM Jamali, AIR 3, 2015-16	M/s NDC Consultant	33.322	4.999
4.	Project Director Shadi Kou, AIR 5, 2015-16	M/s ACE and Cameos Consultant	21.45	3.22
Total			114.629	17.198

Annexure 6.7

Non realization of stamp duty - Rs.5.540 million

S. No.	Name of Division	Name of work/Scheme	Name of contractor	Cost	Stamp duty (Rs.)
1	Irrigation Division Kalat, AIR-5, 2015-16	Construction of Koh-e-Nazo Delay Action Dam	Ms Agha Mohammad	121.250	0.303
		Rehabilitation of Sahibi Check Dam	M/s New Shah Builders	21.050	0.053
		Construction of Loveri Check Dam	M/s Shah Builders	28.890	0.072
		Rehabilitation of Sumail Check Dam	M/s New Shah Builders	30.430	0.076
		Rehabilitation of Mughal Kund Check	M/s Mohammad Umar	16.060	0.040
		Construction of Flood Protection Bund	M/s New Shah Builders	15.000	0.038
Total (A)					0.582
2.	Irrigation Drainage Dera Allah Yar, AIR-6, 2015-16	Improvement of Hairdin Drainage System	Government Contractor	250.00	0.625
Total (B)					0.625
3	PD, Construction of Six Dispersal Structures on Nari River, AIR -4, 2015-16	Construction of Six Dispersal Structure on Nari River” Package-II Original Cost Rs. 953.567 Revised Cost Rs. 1025.01	Government Contractor	71.44	0.179
Total (C)					0.179

4.	Executive Engineer, Patfeeder Canal Division Dera Murad Jamali, AIR -4, 2015- 16	Construction of flood protection wall/bund for tehsil sohbat pur, manjhi pur, hairdin and panhwar District	M/s Muhammad Usman Bangulzai	12.00	0.030
		De-silting of water courses of tehsil Sohbat pur, manjhi pur, hairdin and panhwar district sohbat pur	M/s Farhad Hussain	18.00	0.045
		Construction of flood protection bund from chatter road to kundi bhanger & Goth Mir abro District	M/s Yar Mohammad Baloch & Brothers	4.0	0.010
		Desilting of main patfeeder canal from RD 109 to 558	M/s National Logistics Cell	591.199	1.478
		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-5)	M/s Riaz Ahmed & Co.	10.172	0.025
		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-9)	M/s New khosa brothers construction builders Co.	8.862	0.022
		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-1)	M/s Al-Ali & Co	68.644	0.172
		Improvement of patfeeder/kirthar canal & distributaries	M/s Riaz Ahmed & Co.	17.83	0.045
		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-4)	M/s Suleiman khail Co.	59.119	0.148
		Improvement of patfeeder/kirthar canal & distributaries	M/s Dil Murad	3.632	0.009

		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-7)	M/s Mukhi Amar chand Const. Co.	26.28	0.066
		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-3)	M/s Bashir Khan Kakar & Co.	49.467	0.124
		Improvement of patfeeder/kirthar canal & distributaries psdp.1140 (package-2)	M/s Karamullah Const Co.	54.211	0.136
		Construction of water channel bridge at Langove abad	M/s Muhammad Yousif Bangulzai	3.0	0.008
		Construction of Untum Flood Irrigation Scheme in Naseerabad	M/s Riaz Ahmed & Co.	195.329	0.488
		R&M of transporter Registration No. QAB-4985	M/s Muhammad Usman	2.082	0.005
		R&M of chain type excavator No.1	M/s Muhammad Umar & Co.	1.918	0.005
		R&M of water tanker	M/s Muhammad Usman	0.495	0.001
		R&M of tyre type excavator No.2	M/s Muhammad Usman	2.471	0.006
		R&M of chain type excavator No.2	M/s Karamullah Const Co.	2.884	0.007
		R&M of tyre type excavator No.1	M/s Muhammad Usman	1.472	0.004

		R&M of Roller	M/s Mukhi Amar chand	1.643	0.004
		R&M of front end loader No.1	M/s Mukhi Amar chand	1.27	0.003
		R&M of Dozer D-6-D No.1	M/s Imran khan jarwar	2.223	0.006
Total (D)					2.847
5	Executive Engineer, Irrigation Division Killa Saifullah, AIR 5, 2015-16	Construction of Yasni Dam (Muslim bagh)	M/s Haji Bashir Kakar	27.037	0.068
		Construction of small Irrigation Schemes in Agriculture Land of left side of Rud Jogezai River	M/s Khan Gul	4.016	0.010
		Construction of rehabilitation of earth Khola Dam	M/s Abdul Ghaffar and Co.	50.190	0.125
		Construction of Delay Action Dam u/c Kan Mehterzai Muslim bagh	M/s Al-Rehman Engineering Works.	18.249	0.046
		Construction of Khurasan Dam	M/s safdar Impex	49.504	0.124
		Construction of Check Dam Garang	M/s Ashraf and Brothers	13.520	0.034
		Construction of Flood Protection Wall Killa Saifullah		9.046	0.023
		Flood Protection Wall In UC/Bostan,Mughtian ,Poti Nasran Malazai	M/S Abdul Rasheed Nasar	10.000	0.025
		Total(E)			
7.	Executive Engineer Irrigation,	Water Reservoir For Irrigation Killi Nili Bostan	M/S Abdul Qayum Kakar	15.000	0.038

Pishin, AIR 1, 2015-16	Flood Protection Walls Including Walls Of Grave Yard At Koz Shinghari U/C 22	M/S Kessy Enterprises	12.500	0.031
	Flood Protection Walls At Toba Kakri PSDP No 1178/Completed	M/S Malik Shokat	3.000	0.008
	Check Dams At Arjam Yaro Bostan PSDP No1222	Haq Const Co	15.000	0.038
	Spin Tangi Murgha Zakrozai Check Dam Tehsil Khano Zai PSDP No 1231	Saad Ullah	5.450	0.014
	Delay Action Dam At Shinghari Samzai PSDP No1236/	Ghaiz Ul Haq	15.000	0.038
	Delay Action Dam At Inayat Karez PSDP No1210	Zainullah	50.000	0.125
	Delay Action Dam At Inayat Karez PSDP No1210	Zamzama	7.000	0.018
	Flood Protection Walls At Killa Abdullah PSDP	Radhi Gul	15.000	0.038
	Rehabilitation Of Karezes In Chaman Area PB-11 Dam Tehsil	Shahwali	15.400	0.039
	Flood Protection Walls And Earten Band In Chaman PB11 At Killa Abdullah PSDP No1228	M/s NK Co	10.000	0.025
	Rehabilitation Of Zamal Dam Isar Gai Dam Kanjaso Dam At PB-13 Dobandi PSDP	M/s Syed Naseer	10.000	0.025

	Rehabilitation Of /Flood Protection Walls 5100 Cft At Nanaabad Tehsil Khanozai PSDP	M/s Companion	20.000	0.050
	Construction of 5 Dam At Killa Abdullah	M/s Haiji Fazal Muhammad	53.213	0.133
	Flood Protection Wall At Houses Of Saadullah/completed	M/s Naseer Ahmed	0.350	0.001
	Desilting of Dams In Union Council Rod Mula Zai Gharshinan	MB not produced	7.000	0.018
	Construction of Flood Protection Wall/Rehab of Karez/Water	MB not produced	45.000	0.113
	Construction of flood water reservoirs at Bostan under	MB Not produced	40.000	0.100
Total (F)				0.852
Total (A+B+C+D+E+F)				5.540

Annexure-7.1

Overpayment due to allowing higher rate of premium - Rs.9.488 million

PHE Killa Saifullah								
Name of Schemes	Items Paid	Amount Paid	Paid Premium rate above CSR	Premium paid (3*4)	Payable Premium rate above CSR	Premium Payable (3*6)	Over Payment (5-7)	Contractor
1	2	3	4	5	6	7	8	9
Laying of pipe line for various WSS Muslim Bagh	Excavation in trenches (3-10) 126975 Cft @ Rs. 314.78 % cft	399692	108%	431667	28%	111913	319753	MS Janan and Brothers
Laying of pipe for WSS Killa Saifullah Town	Excavation in trenches (3-10) 81000 Cft @ Rs, 314.78/% Cft	254973	107.97%	275294	28%	71392	203902	M/s Ehsan Musazai
Total							523,663	

PHE Khuzdar

S #.	Name of Scheme , Contractor	Item of work	V. No. and Date	Quantity	Rate	Amount (Rs.)	Premium Paid	Premium Payable	Diff
1	WSS for Killi Ghulam Mustafa Khoshk, M/s Mehmoodani.	Excavation in trenches for pipe line upto 1.5 mm	D-121, 6-2016	28125.3	314.78	0.089	0.095	0.027	0.068
2	Construction of Community Tank WSS Killi Hassan abad, M/s Khuda Bux Gc.	Excavation in trenches for pipe line upto 1.5 mm	D-67, 6-2016	5625	314.78	0.018	0.019	0.005	0.014
3	WSS for Killi Yakoob Zai Yousaf Bhatar, M/s Naseer and Brothers	Excavation in trenches for pipe line upto 1.5 mm	D-131, 6-2016	5625	314.78	0.018	0.019	0.005	0.014

S #.	Name of Scheme , Contractor	Item of work	V. No. and Date	Quantity	Rate	Amount (Rs.)	Premium Paid	Premium Payable	Diff
4	WSS Sadiqbad Lotani Zehri, M/s Naseer and Brothers.	Excavation in tranches for pipe line upto 1.5 mm	D-133, 6-2016	22150	314.78	0.070	0.075	0.021	0.054
5	WSS Killi Dao Chashma, M/s Al Shuhab Gc	Excavation in tranches for pipe line upto 1.5 mm	D-127, 6-2016	5625	314.78	0.018	0.019	0.005	0.014
6	Construction of Community Tank WSS Killi Fateh, M/s Shabir Ahmed Gc.	Excavation in tranches for pipe line upto 1.5 mm	D-119, 6-2016	5625	314.78	0.018	0.019	0.005	0.014
7	WSS Killi Notani Baghbana, M/s Shakar Khan	Excavation in tranches for pipe line upto 1.5 mm	D-76, 6-2016	11250	314.78	0.035	0.038	0.011	0.027
8	WSS Killi Qambrani Bhit Baghbana, M/s Shakar Khan	Excavation in tranches for pipe line upto 1.5 mm	D-77, 6-2016	11250	314.78	0.035	0.038	0.011	0.027
Total									0.231

PHE Kalat

(Rs. in million)

S. No.	CV No. and Date	Name of Scheme / Contractor	Description	Amount
1.	D-49 / 13.6.16	WSS Azizabad Kalat / Ms Baranzai CC	Excavation in foundation of building bridges and other structures...etcSI No. 3-21(d). 3238.50Cft @ 342.82 Per Cft	0.011
			Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 45000Cft @ 314.78 Per Cft	0.142
			Re handling of Earth...etc SI No.3-13. 40500Cft @ 35.40 Per Cft	0.014

S. No.	CV No. and Date	Name of Scheme / Contractor	Description	Amount
2.	D-114 / 21.6.16	WSS Goam Kalat / Ms Passand Khan GC	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 12000Cft @ 314.78 Per Cft	0.038
3.	D-119 / 22.6.16	WSS Ameeri Nichara Kalat / Ms Haji Lutfullah	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 57000Cft @ 314.78 Per Cft	0.179
			Re handling of Earth SI No.3-13. 51300Cft @ 35.40 Per Cft	0.018
4.	D-1 / 1.6.15	WSS Shisha Deghar Kalat / Ms Samak GC	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 13350Cft @ 314.78 Per Cft	0.042
5.	D-160 / 24.6.15	WSS Singilai Mangochar	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 39600Cft @ 314.78 Per Cft	0.125
			Re handling of Earth SI No.3-13. 35640Cft @ 35.40 Per Cft	0.013
Total				0.582
Premium paid @ 102 above				0.594
Premium payable @ 20% above				0.116
Overpaid Premium				0.478

PHE Washuk				
S. No.	CV No. and Date	Name of Scheme / Contractor	Description	Amount (Rs. in million)
1.	D-24 / 14.6.16	WSS Shingir / Ms Mushtaq Ahmad	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 11250 Cft @ 314.78 Per Cft	0.035
			Re handling of Earth SI No.3-13. 10125 Cft @ 35.40 Per Cft	0.004
2.	D-91 / 27.6.16	WSS Nag Town / Ms Abdullah Jan	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 29250 Cft @ 314.78 Per Cft	0.092
			Re handling of Earth SI No.3-13. 26325 Cft @ 35.40 Per Cft	0.009
3.	D-18 / 17.3.16	WSS New Jangian / Ms Regional Construction Co.	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 37500 Cft @ 314.78 Per Cft	0.118
			Re handling of Earth SI No.3-13. 33750 Cft @ 35.40 Per Cft	0.012
4.	D-3 / 7.12.15	WSS Palantak	Excavation of trenches for water supply pipe lines up to 1.5 m depth from ground level including trimming, dressing sides, leveling the bed of trenches to correct grade and cutting pit for joints. SI No. 3-10. 24000 Cft @ 314.78 Per Cft	0.076
			Re handling of Earth SI No.3-13. 21600 Cft @ 35.40 Per Cft	0.008
Total				0.354
Premium paid @ 110 above				0.389
Premium payable @ 30% above				0.106
Overpaid Premium				0.283

PHE Zhob						
Items Paid	Amount Paid	Paid Premium rate above CSR	Premium paid (2*3)	Payable Premium rate above CSR	Premium Payable (2*5)	Over Payment (4-6)
1	2	3	4	5	6	7
Excavation of trenches for WSS line up to 1.5m depth (S-3-10) 176000 Cft @ 314.78/%Cft	554013	105%	581713	25%	138503	443210
Re-handling of earth work (SI-3/13) 158400 Cft @ 35.40/% cft	56074	105%	58878	25%	14019	44859
Excavation in rock (3-9) 72491 Cft @ Rs. 861.94/% Cft	624829	108%	674815	25%	124966	549849
P/F of steel grated double leaf steel door 122.5 Sft @ Rs.25219/% Sft	30893	205%	63331	105%	32438	30893
P/F of fully glazed steel window 60 sft @ Rs. 16612/% sft	9967	205%	20432	105%	10465	9967
						1,078,785

Name of Schemes	Items Paid	Amount Paid	Paid Premium rate above CSR	Premium paid (3*4)	Payable Premium rate above CSR	Premium Payable (3*6)	Over Payment (5-7)	Contractor
1	2	3	4	5	6	7	8	9
WSS Killi Maryama Zhob	Excavation of trenches for WSS 1.5m depth 31875 Cft @ 314.78/Cft	100336	108%	108363	28%	28094	80269	M/s Jahangir Khan
	Re-handling of earth work	10155	108%	10967	28%	2843	8124	

	28687 Cft 2 Rs. 35.40/% Cft							
WSS Killi Chukhn Sang Zhob	Excavation of trenches for WSS 1.5m depth 18750 Cft @ 314.78/Cft	59021	108%	63743	28%	16526	47217	M/s Gul Zaman
Total							135,618	

PHE Dera Bugti

S. No.	Voucher No.	Name of work	Description	Amount	Premium Paid	Premium Payable	Diff
1	D-7, 30.5.2016	Remaining work of WSS Sui Town (Civil Works), M/s Ahmed Bakhsh, Premium 50% above instead of 2% above	Excavation of trenches for water supply pipe (S.I.No.3-10) Hard Soil	0.248	0.124	0.005	0.119
			Shingle gravel	1.857	0.929	0.037	0.892
			Re-handling of earth work. (3-13)	0.954	0.477	0.019	0.458
2	D-8, 31.5.2016	Remaining work of WSS Sui Town, M/s Ahmed Bakhsh. Premium 50% above instead of 2% above	Excavation of trenches for water supply pipe (S.I.No.3-10)	0.115	0.058	0.002	0.055
			Hard Soil	0.296	0.148	0.006	0.142
			Shingle gravel	2.398	1.199	0.048	1.151
			Hard Rock	4.314	2.157	0.086	2.071
			Soft Rock	0.534	0.267	0.011	0.256
			Re-handling of earth work. (3-13)	0.030	0.015	0.001	0.015
Re-handling of gravel work or excavated rock,	2.013	1.007	0.040	0.966			

S. No.	Voucher No.	Name of work	Description	Amount	Premium Paid	Premium Payable	Diff
			lead upto 15m (3-14)				
3	D-9, 31.5.2016	WSS Killi Mir Pathan Khan (Civil Works) PSDP No.1743. M/s Ahmed Bakhsh, Premium 108.50% above instead of 30% above	Excavation of trenches for water supply pipe (S.I.No.3-10)	0.576	0.622	0.173	0.449
			Re-handling of earth work. (3-13)	0.238	0.257	0.071	0.185
Total				13.574	7.259	0.499	6.760

Annexure-7.2

Overpayment due to allowing higher rates – Rs.5.511 million

S. No.	Item of work	Measurement	Quantity	Rate Paid	Rate Payable	Difference	Amount (Rs.)
1	Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8 dia	Rft	26677	825	800	25	0.667
2		Rft	2800	870	800	70	0.196
3		Rft	480	1160	800	360	0.173
4	Mobilization of Machinery	Per No	4	25000	25000	0	0.000
5	Submersible testing	Per No	4	72000	56000	16000	0.064
6	Drilling of Pits	Per No	4	18000	15000	3000	0.012
7	Drilling of existing hole in all type of gravel and rock bore hole 15'dia	Rft	1830	1700	1000	700	1.281
8	Water Sampling	Per No	4	15000	15000	0	0.000
9	Providing of tube well design (Starta Chart)	Per No	4	16000	15000	1000	0.004
10	Lodging of bore hole	Per No	4	15000	15000	0	0.000
11	PI of bail plug in tube well bore hole 20 long 10 dia inner	Per No	4	17000	15000	2000	0.008
12	PI of MS strainer in tube well hole inner dia 10 (4.5mm Jamal or equivalent)	Rft	680	1760	1300	460	0.313
13	Providing and installation of MS blind pipe (4.5mm) 10'dia	Rft	2310	1850	1100	750	1.733
14	Supply and shrouding graded pea gravel 9.5 mm to 3.2 mm (0.375 to 0.125) around tube well in bore hole installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	Cft	1300	60	60	0	0.000

S. N o.	Item of work	Measu rement	Quantity	Rate Paid	Rate Payable	Difference	Amount (Rs.)
15	Supply and installation of strainer pipe and blind pipe 6 dia gravel packing	Rft	2527	970	550	420	1.061
Total							5.511

Annexure-7.3
Loss due to Non / less deduction of income tax – Rs.4.787 million
PHE Awaran

S. No	Name of Contractor	Description	Voucher/ Cheque No. & Dt.		Amount	I. Tax Due		I. Tax Deducted		Difference
						%	Amount	%	Amount	
1	M/s Atiullah & Son	S&I of Solar Submersible Pump for WSS (PSDP-1906)	05047/ 504606	2.2.16	1,597,700	7.5	119,828	0.00	0	119,828
2	M/s Gishkor Const. Co.	R&M of WSS	04884/ 488364	18.9.15	650,000	7.5	48,750	7.00	45,486	3,264
3	M/s Gishkor Const. Co.	Replacement of pipe for WSS	04884/ 488366	8.10.15	600,000	7.5	45,000	7.00	42,000	3,000
4	M/s S&I Enterprises	Supply & Installation of Solar Energy System 2 Nos. for augmentation	04884/ 488372	19.10.15	8,910,000	7.5	668,250	4.40	391,880	276,370
5	M/s Al-Watan Associates	Installation of Solar Pumps for WSS	08047/ 504601	27.1.16	14,961,300	7.5	1,122,098	4.50	673263	448,835
6	M/s Solar Tech Pvt. Limited	Installation of Solar Pumps for WSS	05047/ 504602	27.1.16	15,968,020	7.5	1,197,602	4.50	718560	479,042
7	M/s Attiullah and Son	S&I of Solar Submersible Pump For WSS (PSDP-1900)	05047/ 504603	1.2.16	5,550,100	7.5	416,258	4.55	252609	163,649
8	M/s Al-Ali & Company	Installation of Solar Pump For WSS (PSDP-1900)	05047/ 504604	1.2.16	8,043,588	7.5	603,269	4.57	367650	235,619
9	M/s Al-Akhuwath Enterprise	S&I of Solar Submersible Pump for WSS (PSDP-1906)	05047/ 504608	2.2.16	14,962,218	7.5	1,122,166	4.56	681885	440,281
10	M/s Al-Dost & Brothers Const. Co.	S&I of 25 KVA Diesel Engine Set completer	05047/ 504613	03.02.16	7,770,000	7.5	582,750	4.50	349650	233,100
11	M/s Uzair Engineering Works	S&I of 25 KVA Diesel Engine Set	05047/ 504616	03.02.16	5,192,000	7.5	389,400	4.50	233640	155,760

S. No	Name of Contractor	Description	Voucher/ Cheque No. & Dt.		Amount	I. Tax Due		I. Tax Deducted		Difference
						%	Amount	%	Amount	
		completer PSDP-1852								
12	M/s S&I Enterprises	S&I of 2-HP DC/Ac Type Solar Submersible Pump PSDP-1906	05047/504618	03.02.16	16,672,784	7.5	1,250,459	4.59	764662	485,797
13	M/s Hafiz Mengal Associates	S&I of Solar Submersible Pump for WSS	05047/504633	16.03.16	9,561,588	7.5	717,119	5.90	563934	153,185
14	M/s Hafeez Mengal Associates	S&I of Solar Submersible Pump for WSS	05047/504637	16.03.16	4,564,392	7.5	342,329	4.58	209187	133,142
15	M/s Master Builder	S&I of Solar Submersible Pump for WSS	05047/504645	28.03.16	3,786,158	7.5	283,962	4.55	172211	111,751
16	M/s Atiullah & Sons	Installation Solar energy system	05047/504673	12.05.16	1,472,250	7.5	110,419	4.50	66251	44,168
17	M/s S&I	S&I of Solar Energy System for WSS	05047/504698	15.06.16	3,183,402	7.5	238,755	4.50	143254	95,501
18	M/s Nazam Energy, G/c	S&I of Solar Energy System for WSS	05047/504699	15.06.16	3,787,502	7.5	284,063	4.50	170258	113,805
19	M/s Master Builder & Developer	S/o Solar energy system for WSS	C00668/C066707	15.06.16	7,566,802	7.5	567,510	4.50	340508	227,002
20	M/s Al-Dost and Br. G/c	S&I of Solar Energy System for WSS	C00668/C066716	20.06.16	6,385,158	7.5	478,887	4.50	287332	191,555
Total Rs										4,114,654

PHE Kharan

Name of Firm/ Supplier	Name of Scheme	Amount	Income Tax 7% Deducted	Income Tax to be Deducted 7.5%	Difference (Rs)
M/s Mir Latif Constt: Co Kharan.	S/I of submersible 40 HP Pump for WSS Kharan Town 4 Set.	2,580,000	180,600	193,500	(12,900)
M/s Hafeez Mengal Govt; Contractor.	S/Instt: of Solar Pumping System for WSS Chibbi.	1,540,000	107,800	115,500	(7,700)
M/s Hafeez Mengal Govt; Contractor.	S/Instt: of Solar Pumping System for WSS Nauroze-e- Kalat.	1,490,000	104,300	111,750	(7,450)

Name of Firm/ Supplier	Name of Scheme	Amount	Income Tax 7% Deducted	Income Tax to be Deducted 7.5%	Difference (Rs)
M/s Hafeez Mengal Govt; Contractor.	S/I of submersible 40 HP Pump for WSS Sar Kharan.	600,000	27,000	45,000	(18,000)
M/s Mir Latif Constt: Co Kharan.	S/Instt: of Solar Pumping System for WSS Miskani Kalat Distt: Kharan.	1,780,000	124,600	133,500	(8,900)
M/s Ottimo Engineering & Service	S/Instt: of Centrifugal KSB Pump 250 feet Head, 1000 Gallon Discharge with Electric Motor 30HP KSB.	839,000	37,755	62,925	(25,170)
M/s Changaiz intar Prizes Quetta.	S/o PVC Pressure Class "B" (6")	496,000	22,320	37,200	(14,880)
	S/o PVC Pressure Class "B" (3")	1,620,000	72,900	121,500	(48,600)
	S/o PVC Pipe B Class Working in Pressure with Z joints rubber rings	2,556,000	115,020	191,700	(76,680)
M/s Al-Rehman Engineering Works Quetta.	S/Instt: of Solar Pumping System for WSS Lathar.	1,485,000	66,825	111,375	(44,550)
	S/Instt: of Solar Pumping System for WSS Sistag.	1,386,000	62,370	103,950	(41,580)
	S/Instt: of Solar Pumping System for WSS Ldano Ali Jan.	1,485,000	66,825	111,375	(44,550)
	S/Instt: of Solar Pumping System for WSS Kucho Alam Khan.	1,485,000	66,825	111,375	(44,550)
	S/Instt: of Solar Pumping System for WSS Ldano Ali Jan.	1,584,000	71,280	118,800	(47,520)
	S/Instt: of Solar Pumping System for WSS Shahyan Kharan.	1,485,000	66,825	111,375	(44,550)
	S/Instt: of Solar Pumping System for WSSKito Kharan.	1,584,000	71,280	118,800	(47,520)
	S/Instt: of Solar Pumping System for WSS Kootan.	1,485,000	66,825	111,375	(44,550)
	S/Instt: of Solar Pumping System for WSS Moti Khan.	1,584,000	71,280	118,800	(47,520)
	S/Instt: of Solar Pumping System for WSS Kocho Lope.	1,485,000	66,825	111,375	(44,550)
Total					671720

Annexure-7.4**Unauthorized expenditure on NSR Items without approved rate analysis
– Rs.122.872 million****PHE Khuzdar**

S.No.	Name of Scheme	Name of Contractor	V. No. and Date	Description	Amount (Rs.)
1	Drilling and Development of Tube Well for Ghulam Mustafa Khoshk Khuzdar	M/s Mehmoodanin GC	D-121, 6-2106	320 Rft Tube well Bore	0.982
2	Drilling and Development of Tube Well for Khuzdar Town 7	M/s Mashallah Gc	D-85, 6-2106	460 Rft Tube well Bore	0.984
3	Drilling and Development of Tube well for WSS Mohallah Bilal Rahi Munier Qambrani abad, Khuzdar	M/s Mashallah Gc	D-184, 6-2106	540 Rft Tube well Bore	0.977
4	Drilling and Development of Tube well for WSS Killi Muhammad Saroona, Khuzdar	M/s Karim Bux Gc	D-142, 6-2106	290 Rft Tube well Bore	0.977
5	Drilling and Development of Tube well for WSS Killi Muhammad Sharif Saroona, Khuzdar	M/s Karim Bux Gc	D-143, 6-2106	460 Rft Tube well Bore	0.967
6	Drilling and Development of Tube well for WSS Killi Chamber Sher Baghbana, Khuzdar	M/s Shakar Khan	D-151, 6-2016	400 Rft Tube well Bore	0.639

S.No.	Name of Scheme	Name of Contractor	V. No. and Date	Description	Amount (Rs.)
7	Drilling and Development of Tube well for WSS Killi Khan Kharazai Chashma Zehri, Khuzdar	M/s Numa Gc	D-138, 6-2016	300 Rft Tube well Bore	0.492
8	Drilling and Development of Tube well for WSS Raig Baghbana, Khuzdar	M/s Mehmoodanin GC	D-90, 6-2016	400 Rft Tube well Bore	0.78
9	Drilling and Development of Tube well for WSS Muhammad Azam Baghbana, Khuzdar	M/s Shakar Khan	D-75, 6-2016	390 Rft Tube well Bore	0.763
Total					7.561

PHE Panjgur					
S. No	Name of Work	Name of Contractor	Work order No	Cashed on	Estimated Cost.
1	Drilling and Development of Tube Well Bore for WSS Haji Muhammad Hussain Kallage Panjgur.	M/s Naveed Bashir Contractor Panjgur.	264-67/05-06-15.	28-12-15.	700,000
2	Drilling and Development of Tube Well Bore for WSS Ali Ahmed Bazar Chitkan Panjgur.	M/s Salman Engineer Govt: Contr: Panjgur.	248-51/10-06-15.	28-12-15.	700,000
3	Drilling and Development of Tube Well Bore 12" dia upto depth G.I Blind Pipe 350 Rft etc. for WSS Govt: Boys Degree College Chitkan Panjgur.	M/s Naveed Bashir Contractor Panjgur.	116-19/01-02-16.	15-03-16.	1,200,000
Total					2,600,000

PHE Kachi at Dhadar				
S.	Name of work	Name of Contractor	V. No/ date	Amount
01	D/D of tubewell Tri Pat village Sibbri point No.1 UC Kot Rasani	Mr. Mohan Lal	D-1/ 24-02-15	965865
02	D/D of tubewell Tri Pat village Sibbri point No.2 UC Kot Rasani	Mr. Mohan Lal	D-2/ 24-02-15	965865
03	D/D of tubewell Tri Pat village Kot Rasani	Mr. Mohan Lal	D-53/28-04-15	965865
04	D/D of tubewell Tri Pat village Faiz Bakhsh	Mr. Mohan Lal	D54/28-04-15	965865
05	D/D of tubewell Tri Pat village Nigari	Mr. Mohan Lal	D-19/12-05-15	972845
06	S/o pvc pipe 4”dia 8000 rft WSS Dashtari Ghat Jatoi	Fine PVC pipe Quetta-13	D-54/12-06-15	1468000
07	S/O GI Pipe 8”dia 460 Rft Mach town	Balochistan Eng: works Quetta	D-32/05-11-15	874000
08	D/D of tube well for WSS Shoran to Bhag	Mr. Arif Ali	D-32/09-03-16	5778600
09	S/O pvc pipe 4”dia 23500 Rft WSS Panjpuri for agriculture purpose	SK associates	D-57/17-06-16	5052000
10	D/D of tube well for WSS Dhadar town	Abdul samad, Abdul Majeed	D-79/24-06-16	1836290
11	D/D of tube well for WSS Brahim Baram	Abdul samad, Abdul Majeed	D-81/24-06-16	975100
Total				20.82

PHE Kalat

S. No.	Name of Work	Voucher No. and Date	Description	Amount (Rs.)
1.	D/d of tube well for WSS at singsilai Killi Qadir Buksh Khaliqabad	D-26 / 4.6.15	Drilling of test hole with 8” dia	1.263
2.	D/d of tube well for WSS Shadadzai Surab	D-38 / 11.6.15	Drilling of tube well through local tripod 14” dia	0.825

S. No.	Name of Work	Voucher No. and Date	Description	Amount (Rs.)
3.	D/D of tube well for WSS Killi Ubaidullah Kalat	D-11 / 21.6.16	Drilling of tube well through local tripod 18" dia	0.399
4.	D/D of tube well for WSS FC Camp Kalat	D-31 / 6.6.16	Drilling of tube well through local tripod 18" dia	0.825
Total				3.312

PHE Washuk				
S. No.	Name of Work	Voucher No. and Date	Description	Amount (Rs.)
1.	Improvement of existing Tripod bore Killi Mohamamd Hassan	D-8 / 13.6.16	Drilling of test hole with 10" bocki, P/F blind casing pipe 10"	0.320
2.	D/D of tripod bore for WSS Killi Mohammad Tahir	D-15 / 13.6.16	-do-	0.416
3.	D/D of tripod bore for WSS Killi Obaidullah	D-4 / 8.6.16	-do-	0.492
4.	D/D of tripod bore for WSS Killi Abdul Razzaq	D-5 / 8.6.16	Drilling of test hole with 8" bocki, P/F blind casing pipe 10"	0.592
Total				1.820

PHE Zhob

Name of Scheme	Name of Item	Amount paid (Rs.)	Work order/ Date	Contractor	D No./ Date
Drilling/Development of local bore for various places in District Zhob.	D/D of local hand bore i/c PVC pipe with submersible complete in all respect 16 No @ Rs. 100000/per bore	1600000	1244-46/ 20.05.15	M/s AKB Builders	4/ 04.06.15
	D/D of local hand bore i/c PVC pipe with submersible complete in all respect	900000	1242-45/ 20.05.15	M/s Abdul Mateen	05/ 03.06.15

Name of Scheme	Name of Item	Amount paid (Rs.)	Work order/ Date	Contractor	D No./ Date
	18 No @ Rs. 100000/per bore 1 st Running Bill				
	2 nd Running Bill	900000	1242-45/ 20.05.15	M/s Abdul Mateen	14/ 04.06.15
	D/D of local hand bore i/c PVC pipe with submersible complete in all respect 13 No @ Rs. 100000/per bore	1300000	1278-80/ 22.05.15	M/s Janan	21/ 04.06.15
	D/D of local hand bore i/c PVC pipe with submersible complete in all respect 10 No @ Rs. 100000/per bore	1000000	1275-77/ 23.05.15	M/s Al-Madina	24/ 04.06.15
	D/D of local hand bore i/c PVC pipe with submersible complete in all respect 14 No @ Rs. 100000/per bore	1400000	1269-71/ 23.05.15	M/s Baz Mohd. Tax @ 4.5% deducted	35/ 04.06.15
	D/D of local hand bore i/c PVC pipe with submersible complete in all respect 12 No @ Rs. 100000/per bore	1200000	1252-54/ 22.05.15	M/s Dilaram and Sons	28/ 04.06.15
	Total	8,300,000			

Name of Schemes	Name of Item	Amount paid (Rs.)	Contractor
Drilling Development of	D/D of hand bore i/c PVC pipe with hand pump 06 No @ Rs. 126000/per bore	756000	M/s Wadan Construction

Name of Schemes	Name of Item	Amount paid (Rs.)	Contractor
local bore with hand pum and water storage tank of 1000 Gln			Zhob
Digging of well at various places in district Zhob.	Digging of well with hand pump complete in all respect 06 No @ Rs.126,000/per well	756000	Syed Engineering, Quetta
	Digging of wel with hand pump complete in all respect. 08 No @ Rs.96,250/	770000	Nawab Construction
	Digging of wel with hand pump complete in all respect. 07 No @ Rs. 130000/-	910000	Nazir Khan and Co
	Digging of Wel with Hand Pumps etc complete in all respect 11 No. @ Rs. 100000/	1100000	Ismail Shah Govt. Contractor
	Digging of Wel with Hand Pumps etc complete in all respect. 11 No. @ Rs. 100000/	1100000	M/s Abdul Raziq and Co.
	Digging of Wel with Hand Pumps etc complete in all respect. 05 No. @ Rs. 100000/, 01 No. @ Rs. 70000/-	570000	Fiza Group
	Digging of Wel with Hand Pumps etc complete in all respect. 07 No. @ Rs. 100000/. 01 No. @ Rs. 70000/-	770000	-do-
Drilling of Local hand bore Asiwata/Sahgloo at various places in Zhob	Drilling of local bore i/c Pvc pipe with hand pump set complete in all respect. 06 No.@ Rs. 150000/-	1350000	M/s Radi Gul, Quetta
	Drilling of local bore i/c Pvc pipe with hand pump set complete in all respect. 14 No.@ Rs. 130000/-	1820000	M/s Ghulam Mohd. Murad Khan
D/D of local hand bore at various places of district Zhob.	D/D of local hand bore i/c PVC pipe with submersible etc complete in all respect 15 No @ Rs. 132000/per No.	1980000	Dawood Shah
	D/D of local hand bore i/c PVC pipe with submersible etc complete in all respect 11 No @ Rs. 250000/per No.	2750000	M/s Abdul Jabbar and Sons

Name of Schemes	Name of Item	Amount paid (Rs.)	Contractor
	D/D of local hand bore i/c PVC pipe with hand pump etc complete in all respect 10 No @ Rs. 250000/per No.	2500000	Samad Khan Saqi
	D/D of local hand bore i/c PVC pipe with hand pump etc complete in all respect at killi Babkar Khail. 05 No @ Rs. 140000/per No.	700000	Akhtar Mohammad
Supply of Solar with Hand Pumps UC Qamar Din, Zhob	10 No Sollar with hand pump supply and installation @ Rs. 204000/set	2040000	M/s Sheikh Mohmood
Const. of local bore UC Umza villa Narazai Shikhan Hassan	D/D of local bore at various places of zhob i/c pvc and hand pump etc 10 No @ Rs. 100000	1000000	Abdul Malik
	D/D of local bore at various places of Toni babar zhob i/c pvc and hand pump etc. 6 No @ Rs. 133000	798000	Janan and Brothers
	D/D of local bore at various places of zhob i/c pvc and hand pump etc. 02 No @ Rs. 150000	300000	Syed Nimat
Augmentation of WSS Kakar Khurasan	D/D of local hand bore with submersible cable wire various places of Qamar Din District zhob 10 No @ Rs. 80000	800000	M/s Dawlat Khan
	D/D of local hand bore i/c Pvc pipe with submersible cable wire various places District zhob 10 No @ Rs. 90000	900000	M/s Fiza Group
	D/D of local hand bore i/c Pvc pipe with submersible etc complete at various places of Zhob. 06 No @ 200000/	1200000	M/s Azim Khan
Const. of WSS with solar bore in Qamar Din area	D/D of local hand bore i/c Pvc pipe with submersible etc complete at various places of Zhob. 18 No @ 140000/	2520000	M/s Abdul Malik
	D/D of local hand bore i/c Pvc pipe with submersible etc complete at various places of Qamar Din Kareez. 10 No @ 90000/	900000	M/s Anwar ul Hamza Khail

Name of Schemes	Name of Item	Amount paid (Rs.)	Contractor
Const. of 10 WSS at PB-18	D/D of local hand bore i/c Pvc pipe with submersible etc complete at various places of Zhob. 16 No @ 130000/	2080000	M/s Fazal Kakar
	D/D of local hand bore i/c Pvc pipe with submersible etc complete at various places of Zhob. 20 No @ 140000/	2800000	Abdul Malik and Brothers
	D/D of local hand bore i/c Pvc pipe with submersible etc complete at various places of Zhob. 10 No @ 135000/	1350000	
Replacement of AC pipe Saliya Source	Laying, Jointing PE pipe various dia 8" and 10" 825 joints @ Rs.850/per joint	701250	M/s Nazar Khan
	P/F of cast iron bands, tees etc. 10 No @ Rs. 10000	100000	
	S/F of sluice valve 06 No @ Rs. 20000	120000	
D/D of Hand Bore at various places in Zhob	D/D of local hand bore with Pvc pipe etc complete in all respect. 37 No. @ Rs. 100000/per bore	3700000	M/s Abdul Mateen
Installation of Hand Pump cleaning of well at various places of Zhob	S/I of hand pumps with cleaning of well etc complete in all respect 20 No @ Rs. 50000/	1000000	Baz Baz Construction
Total		40,141,250	

E&M Division Quetta

S.No.	Item of Work	Quantity	Rate (Rs.)	Amount (Rs.)	Total Amount (Rs.)
1	Supply of M.S blind pipe 10" 4.5mm	800 Rft	1000	800000x2	1200,000
2	Supply of M.S Screen 10" dia 4.5mm	160 Rft	1100	176000x2	352,000
3	Supply of M.S bail plug	1 No.	12000	12000x2	24,000

S.No.	Item of Work	Quantity	Rate (Rs.)	Amount (Rs.)	Total Amount (Rs.)
4	Supply of welding rod	14 packet	1500	6000x2	12,000
5	Supply of M.S rod	80 kg	260	20800x2	41,600
6	Supply of M.S Patti	80 kg	260	20800x2	41,600
7	Supply of Shingle Gravel	2378 cft	70	166460x2	332,920
8	Supply of Bentonite Powder	100 bags	1030	103000x2	206,000
Total:					2,210,120

PHE Loralai

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
1	Drilling and Development of Local Bore for Mater Abdul Kareem Fatehkhail Duki, M/s Abdullah Jan, Govt Contractor	D-39, 7.6.2015	Mobilization of Machinery	1	19500	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	280	1200	0.336
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	280	1300	0.364
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	100	0.015
			Testing Charges	1	28000	0.028
Total						0.763

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
2	Drilling and Development of Local Bore for Provision of WSS in Tehsil Duki Haji Muhammad Kareem Shadozai, M/s Rehmatullah and Brothers.	D-41, 7.6.2015	Mobilization of Machinery	1	19500	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	280	1200	0.336
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	280	1300	0.364
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	100	0.015
			Testing Charges	1	28000	0.028
Total						0.763
3	Drilling and Development of Local Bore for Provision of WSS in Sharan Alizai Malak Sultan Muhammad Loralai, M/s Aziz Khan.	D-45, 9.6.2015	Mobilization of Machinery	1	19500	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8 dia	400	1000	0.400
			Drilling of existing test hole 15' dia	400	1100	0.440
			PI of MS Blind pipe 10' dia etc	200	1000	0.200
			PI of MS strainer in tube well hole inner dia 10	200	1100	0.220

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	200	100	0.020
			PI of bail plug in tube well bore hole 20 long 10 dia inner	14000	1	0.014
			water sampling	20000	1	0.020
			starta chargt	185000	1	0.185
			testing charges	59000	1	0.059
Total						1.300
4	Drilling and Development of Local Bore for Provision of WSS in Tehsil Duki , Mehrab Khan, Alizai Bano khail duki, Killi Saifullah Buki Duki and Qader S/o Ghulam Sarwar, M/s Sadullah Khan.	D-49, 9.6.2015	Mobilization of Machinery	1	19000	0.019
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	1120	1200	1.344
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	840	1300	1.092
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	450	100	0.045
			Testing Charges	3	28000	0.084
Total						2.584
5	D&D of Local Bore	D-54, 10.6.2015	Mobilization of Machinery	1	20000	0.020

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
	at U/C Khan Gul Zara Nali (Nihal Khan Kakar) Mekhtar, M/s Amir Muhammad Pathan.		Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	300	1100	0.330
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	300	1000	0.300
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	100	0.015
			Testing Charges	1	28000	0.028
Total						0.693
6	D&D of Local Bore for WSS Killi Ploos Kala (Luni arae) Duki, M/s Rehmat Khan.	D-86, 13.6.2015	Mobilization of Machinery	1	19500	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	280	1200	0.336
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	280	1300	0.364
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	100	0.015
			Testing Charges	1	29000	0.029
Total						0.764

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
7	D&D of Local Bore for WSS Malak Mehbook Dumer Killi Obeshtagi Sur Ghwand Loralai , M/s Zia and Brothers.	D-87, 13.6.2015	Mobilization of Machinery	1	19500	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	300	1150	0.345
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	300	1300	0.390
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	90	0.014
			Testing Charges	1	29000	0.029
Total						0.797
8	D&D of Local Bore for WSS Killi Saifullah Muhammad Yaqoob Nasar Abad Duki, M/s Malak Abdullah Jan.	D-126, 13.6.2015	Mobilization of Machinery	1	19000	0.019
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	280	1200	0.336
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	280	1300	0.364
			Supply and installation of pea gravel 9.5 mm to 3.2mm around	150	90	0.014

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			tubewell in bore hole (Cft)			
			Testing Charges	1	29000	0.029
Total						0.762
9	D&D 6 No of tube well for extension and Improvement of WSS of WSS Loralai Town, M/s Malak Abdullah Jan.	D-131, 13.6.2015	Mobilization of Machinery	6	34500	0.207
			Digging of Pits	6	24500	0.147
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 10 dia	2900	1199	3.477
			Drilling of existing test hole 15' dia	2500	1300	3.250
			PI of MS Blind pipe 10' dia etc	1200	1298	1.558
			PI of MS strainer in tube well hole inner dia 10	1300	1199	1.559
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	1000	100	0.100
			PI of bail plug in tube well bore hole 20 long 10 dia inner	19000	5	0.095
			water sampling	19500	5	0.098
			starta chardt	29500	5	0.148
			testing charges	19000	5	0.095
					Logging of bore hole	19000
Total						10.827

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
10	D&D of Local Bore for Reh of WSS Tehsil Bori, Mekhtar and Loralai City, M/s Sharan Jomezai Construction Co.	D-142, 13.6.2015	Mobilization of Machinery	2	19000	0.038
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	590	1400	0.826
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	590	1300	0.767
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	300	100	0.030
			Testing Charges	2	29000	0.058
Total						1.719
11	WSS Raz Muhammad Councillar Muslim abad Loralai and Bakht Muhammad Councillar Mohallah Loralai, M/s Haji Muhammad Tahir.	D-143, 14.6.2015	Mobilization of Machinery	2	18500	0.037
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	592	1400	0.829
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	592	1298	0.768
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	300	100	0.030

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			Testing Charges	2	29000	0.058
Total						1.722
12	WSS Pahari Mohallah Loralai, M/s Sardar Sanaullah Govt Contractor.	D-144, 14.6.2015	Mobilization of Machinery	1	19900	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	300	1399	0.420
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	300	1298	0.389
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	100	0.015
			Testing Charges	1	34900	0.035
Total						0.879
13	WSS Ayaz Wakeel Mohallah Loralai and Girls Degree College Mohallah Loralai, M/s Rehmat Khan Govt Contractor.	D-145, 14.6.2015	Mobilization of Machinery	2	20000	0.040
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	591	1398	0.826
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	591	1300	0.768
			Supply and installation of pea gravel 9.5 mm to 3.2mm around	300	98	0.029

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			tubewell in bore hole (Cft)			
			Testing Charges	2	35000	0.070
Total						1.734
14	WSS Poltry Form Mohallah Loralai, M/s Malak Abdullah Jan Govt Contractor.	D-146, 14.6.2015	Mobilization of Machinery	1	19870	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	300	1398	0.419
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	300	1290	0.387
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	98	0.015
			Testing Charges	1	35000	0.035
Total						0.876
15	D&D Local bore for WSS said Khan Nasar Killi Haji Abdul Rasheed Nasar abad Loralai, M/s	D-149, 16.6.2016	Mobilization of Machinery	1	29700	0.030
			Digging of Pits	1	19800	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8 dia	500	1600	0.800
			Drilling of existing test hole 15' dia	500	1400	0.700

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
	Jahangir Khan.		PI of MS Blind pipe 10' dia etc	300	1500	0.450
			PI of MS strainer in tube well hole inner dia 10	200	1700	0.340
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	200	100	0.020
			PI of bail plug in tube well bore hole 20 long 10 dia inner	15000	1	0.015
			water sampling	19000	1	0.019
			starta chargt	29000	1	0.029
			testing charges	59000	1	0.059
			Logging of bore hole	15000	1	0.015
Total						2.497
15	Drilling and Development for WSS Killi Khatay Sahibzada and Gajjo Luni, Duki, M/s Zia and Brothers, Govt Contractor.	D-162, 17.6.2016	Mobilization of Machinery	1	19870	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 14' dia	300	1398	0.419
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	300	1290	0.387
			Supply and installation of pea gravel 9.5 mm to 3.2mm around	150	98	0.015

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			tubewell in bore hole (Cft)			
			Testing Charges	1	35000	0.035
Total						0.876
16	D&D Local bore for WSS Muslimabad Bypass Loralia, M/s Haji Muhammad Tahir, GC.	D-163, 17.6.2016	Mobilization of Machinery	1	19500	0.020
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8 dia	395	1000	0.395
			Drilling of existing test hole 15' dia	395	1000	0.395
			PI of MS Blind pipe 10' dia etc	200	1100	0.220
			PI of MS strainer in tube well hole inner dia 10	195	1100	0.215
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	200	100	0.020
			PI of bail plug in tube well bore hole 20 long 10 dia inner	15000	1	0.015
			water sampling	20000	1	0.020
			starta chargt	19000	1	0.019
			testing charges	59000	1	0.059
Total						1.377
17	Drilling and Development	D-165, 17.6.2016	Mobilization of Machinery	1	19000	0.019

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
	for WSS Killi Attaullah Shah Loralai, M/s Rehmat Khan, Govt Contractor.		Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 12' dia	300	1400	0.420
			Supply and installation of M.S Blind Pipe and Strainer (Rft)	300	1300	0.390
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	150	100	0.015
			Testing Charges	1	34000	0.034
Total						0.878
18	D&D Local bore for WSS Nasarabad Loralia, M/s Amir Muhammad, GC.	D-166, 17.6.2016	Mobilization of Machinery	1	19000	0.019
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8 dia	395	1000	0.395
			Drilling of existing test hole 15' dia	395	1000	0.395
			PI of MS Blind pipe 10' dia etc	200	1100	0.220
			PI of MS strainer in tube well hole inner dia 10	200	1100	0.220
			Supply and installation of pea gravel 9.5 mm to 3.2mm around	200	98	0.020

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			tubewell in bore hole (Cft)			
			PI of bail plug in tube well bore hole 20 long 10 dia inner	14000	1	0.014
			water sampling	20000	1	0.020
			starta chrgt	19000	1	0.019
			testing charges	58500	1	0.059
Total						1.380
19	D&D of tube well for WSS Nasarabad Duki, M/s Jahangir Khan.	D-167, 17.6.2015	Mobilization of Machinery	2	49000	0.098
			Digging of Pits	2	28000	0.056
			Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8 dia	1000	1200	1.200
			Compressor testing 24 hours	1	60000	0.06
			Drilling of existing test hole 15' dia	500	1400	0.700
			PI of MS Blind pipe 10' dia etc	200	1200	0.240
			PI of MS strainer in tube well hole inner dia 10	300	1300	0.390
			Supply and installation of pea gravel 9.5 mm to 3.2mm around tubewell in bore hole (Cft)	200	165	0.033

S.No.	Name of Scheme, Contractor	V. No. and Date	Item of work	Quantity	Rate	Total Amount (Rs.)
			PI of bail plug in tube well bore hole 20 long 10 dia inner	19000	1	0.019
			Compressor testing 24 hours	60000	1	0.060
			water sampling	20000	1	0.020
			testing charges	29000	1	0.029
			Logging of bore hole	15000	1	0.015
Total						2.920
Grand Total						36.108

Annexure -7.5

Purchase of UPVC pipes from the unauthorized contractor - Rs.3.473 million

S. No	Name of Scheme / Contractor	Particulars	voucher No/date	Quantity (Rft)	Rate paid (Rs.)	Amount (Rs.)
1	WSS Government Girls High School, Basima / Ms Habib ur Rahman GC	Supply of PVC pressure pipe 3"dia B class	D-100 / 27.6.2016	500	130	0.065
2	Construction of 4 water tanks, killi khair mohammad / Ms Haji Abdul Karem GC	Supply of PVC pressure pipe 3"dia B class	D-12 / 13.6.2016	480	130	0.062
3	Construction of 3 water tanks, killi Haji Abbas / Ms Mushtaq Ahmad GC	Supply of PVC pressure pipe 3"dia B class	D-13 / 13.6.2016	360	123	0.044
4	Construction of 3 water tanks, madrassa green town / Khan Jan GC	Supply of PVC pressure pipe 3"dia B class	D-26 / 14.6.2016	240	130	0.031
5	Extension and improvement of WSS Mir Abdul Rahman / Ms Boher Jan GC	Supply of PVC pressure pipe 3"dia B class	D-76 / 16.6.2016	1000	130	0.130
6	Construction of water tank WSS Killi Allah Buksh / Ms Ghous Buksh GC	Supply of PVC pressure pipe 3"dia B class	d-90 / 20.6.2016	1300	90	0.117
	Total					0.449
	Add premium @ 110 %					0.494
	Grand Total					0.943

PHE Kharan

S. No	V.No/ Date	Description	Quantity (Rft)	Rate paid (Rs.)	Rate payable i/c 107% Premium (Rs)	Difference	Amount
1	D-4/18-02-2016	S/o PVC Pressure Class "B" (6")	10,700	249.5	205.03	44.47	475,829
2		S/o PVC Pressure Class "B" (4")	8,500	159.5	105.797	53.703	456,476
3		S/o PVC Pressure Class "B" (3")	1,500	110	68.889	41.111	61,667
4	D-25/06-06-2016.	S/o PVC Pressure Class "B" (6")	2,000	248	205.03	42.97	85,940
5		S/o PVC Pressure Class "B" (3")	15,000	108	68.889	39.111	586,665
6	D-84-20-06-2016.	S/o PVC Pressure Class "B" (4")	16,000	159.75	105.797	53.953	863,248
Total							2,529,824

Annexure-7.6

**Irregular expenditure on repair of machinery and water supply schemes –
Rs.4.343 million**

PHE Quetta

S. No	Name of Firm	Name of Scheme	Work	DOP	V.No	Amount
1	M/S M Ibrahim GC Qta.	WSS Qambrani	R/O Pipes, Motor, S/valve	Sep-15	79	49,500
2	M/S M Ibrahim GC Qta.	WSS Ghulam Jan	R/O Submersible rewinding	Sep-15	80	49,500
3	M/S M Ibrahim GC Qta.	WSS Qambrani	R/O Submersible rewinding	Sep-15	81	49,500
4	M/S M Ibrahim GC Qta.	WSS Chashma Jeo	R/O Pipes, Motor, S/valve	Sep-15	82	49,500
5	M/S M Ibrahim GC Qta.	WSS Chashma Jeo	R/O Submersible rewinding	Sep-15	83	49,200
6	M/S M Ibrahim GC Qta.	WSS Ghulam Jan	R/O Pipes, Motor, S/valve	Sep-15	84	49,800
7	M/S Akhtar Hussain GC	WSS Killi Khazi	R/O Pipes, Motor, S/valve	Sep-15	85	49,000
8	M/S Akhtar Hussain GC	WSS Killi Khazi	R/O Submersible rewinding	Sep-15	86	49,800
9	M/S Akhtar Hussain GC	WSS Killi Gul Muhammad	R/O Submersible rewinding	Sep-15	87	49,800
10	M/S Akhtar Hussain GC	WSS Killi Gul	R/O Pipes, Motor, S/valve	Sep-15	88	49,800

S. No	Name of Firm	Name of Scheme	Work	DOP	V.No	Amount
		Muhammad				
11	M/S Akhtar Hussain GC	WSS Kachi Baig	R/O Submersible rewinding	Sep-15	89	49,500
12	M/S Akhtar Hussain GC	WSS Kachi Baig	R/O Pipes, Motor, S/valve	Sep-15	90	49,800
13	M/S Akhtar Hussain GC	WSS Panj Pai Town	R/O Pipes, Motor, S/valve	Sep-15	91	49,850
14	M/S Akhtar Hussain GC	WSS Panj Pai Town	R/O Pipes, Motor, S/valve	Sep-15	92	49,800
15	M/S Akhtar Hussain GC	WSS Panj Pai Town	R/O Submersible rewinding	Sep-15	93	48,500
16	M/S Akhtar Hussain GC	WSS Panj Pai Town	R/O Submersible rewinding	Sep-15	94	49,500
17	M/S Akhtar Hussain GC	WSS Panj Pai Town	R/O Pipes, Motor, S/valve	Sep-15	95	49,800
18	M/S Akhtar Hussain GC	WSS Kotwall-II	R/O Pipes, Motor, S/valve	Sep-15	96	49,500
19	M/S Akhtar Hussain GC	WSS Kaker Coloney	R/O Submersible rewinding	Sep-15	97	49,500
20	M/S Akhtar Hussain GC	WSS Kotwall-II	R/O Submersible rewinding	Sep-15	98	49,200
21	M/S Sikandar & Bro GC Qta.	WSS Killi Alizai	R/O Submersible rewinding	Sep-15	99	49,500

S. No	Name of Firm	Name of Scheme	Work	DOP	V.No	Amount
22	M/S Sikandar & Bro GC Qta.	WSS Killi Alizai	R/O Pipes, Motor, S/valve	Sep-15	100	49,800
23	M/S Sikandar & Bro GC Qta.	WSS Kaker Coloney	R/O Pipes, Motor, S/valve	Sep-15	101	49,500
24	M/S Sikandar & Bro GC Qta.	WSS Ibrahim Shah Khail	R/O Pipes, Motor, S/valve	Sep-15	102	49,500
25	M/S Sikandar & Bro GC Qta.	WSS Ibrahim Shah Khail	R/O Submersible rewinding	Sep-15	103	49,500
26	M/S AL-Hanan & Bro GC	WSS Kachi Baig	R/O Submersible rewinding	Oct-15	39	30,000
27	M/S Akhtar Hussain GC	WSS Jeo Jadded	R/O Submersible rewinding	Oct-15	40	30,000
28	M/S Akhtar Hussain GC	WSS Killi Khazai	R/O Submersible rewinding	Oct-15	41	40,000
29	M/S Akhtar Hussain GC	WSS Kachi Baig	R/O Submersible rewinding	Oct-15	42	40,000
30	M/S Mirza Khan GC	WSS Mandokhai 1 Abad Nawa Killi	R/O Pipes, Motor, S/valve	Oct-15	44	30,468
31	M/S Mirza Khan GC	WSS Mandokhai 1 Abad Nawa Killi	Providing PVC Pipe	Oct-15	45	49,335
32	M/S Nazir Ahmed GC	WSS Kachi Baig	R/R of Pipe line	Dec-15	379	200,000
Total:-						1,657,953

PHE Hub					
Cash Voucher No	Date	Name of Scheme	Contractor	Cheque No & Date	Amount
D-26	12.10.2015	WSS Hub Town	M/s Govinda Kumar	490083 dt 12.10.2015	98300
		WSS Hub Towni			51000
		WSS Gaddani			54000
		WSS Gaddani			65500
		WSS Zehri Goth Hub			40000
		WSS Dureji Town			50000
					50000
					50000
					50000
		WSS Winder			41200
Total:					550000
D-1	07.12.2015	Repair overhauling of Machinery WSS Chankara	M/s Govinda Kumar	493112 dt 02.12.2015	199000
Total:					199000
D-18	19.01.2016	Repair of WSS Bela Town Bor No 2	M/s Naryan Das	493157 dt 02.12.2015	96000
Total:					96000
D-20	04.04.2016	Repair of WSS Hub Town	M/s Govinda Kumar	504331 dt 04.04.2016	57200
		Repair of WSS Hub Town			37000
		Repair of WSS Gaddani Town			68900
		Repair of WSS Zehri Goth Hub			26000
		Repair of WSS Gaddani Town			63700
		Repair of WSS Gaddani Town			56600

		Repair of WSS Damb Sonmiani			77100
		Repair of WSS Windar Town			69600
		Repair of WSS Windar Town			52000
		Repair of WSS Dureji Town			41900
Total:					550000
D-29	03.06.2016	Various Water Supply Schemes	M/s Govinda Kumar	504382 dt 03.06.2016	550000
Total:					550000
D-30	06.06.2016	Various Water Supply Schemes	M/s Dharam Pal	504383 dt 06.06.2016	450000
Total:					450000
D-31	06.06.2016	Various Water Supply Schemes	M/s Naryan Das	504384 dt 06.06.2016	250000
Total:					250000
Grand Total:					2645000

Annexure 8.1

Irregular expenditure on procurement – Rs.19.767 million

(Rs. in million)

S. No.	AIR Para/ Year	Name of Office	Particulars	Amount
1	9/2015-16	Principal, Cadet College, Pishin	Purchase of Transport, stationery and sports good	1.09
2	10/2015-16	Principal, Cadet College, Killa Saifullah	Printing, purchase of fire wood, laptop and sports goods	0.844
3	2/ 2014-16	Balochistan Residential College, Khuzdar	Furniture and vehicle	1.798
4	3/2014-16		Science Equipment and Crockery	0.449
5	3/2014-16	Principal, Government Polytechnic Institute for Women, Quetta.	Purchases of other store	0.388
6	4/2014-16		Purchase of Books	0.598
7	5/2014-16		Purchases of Laboratory items	0.657
8	7/2014-16		Exp. on Repair of Vehicles	0.507
9	5/2014-16	Principal, Government College of Technology for Boys, Quetta	Repair of machinery	1.392
10	6/2014-16		Repair of transport	1.385
11	7/2014-16		Purchase of stationery	0.844
12	8/2014-16		Repair of Furniture	0.741
13	10/2014-16		Expenditure on Printing	0.492
14	5/2014-15	Principal Govt Girls Degree College, Quetta Cantt	Repair of transport	1.099
15	6/2014-15		Repair of machinery	0.52
16	7/2014-15		Repair of Furniture	0.477
17	8/2014-15		Purchase of other store	2.476
18	9/2014-15		Purchase of refreshment Boxes	0.579
19	3/2011-16	Principal Govt Polytechnic College for boys Muslim Bagh	Expenditure on others	0.445
20	8/2015-16	Principal Govt Girls Degree College, Quetta Cantt	Repair of machinery	0.427
21	10/2015-16		Science material	1.167
22	11/2015-16		Expenditure on others	1.021
23	12/2015-16		Expenditure on Refreshment	0.371
Total				19.767

Annexure 8.2

Non-production of record - Rs.453.212 million

(Rs. in million)

S. No.	Name of Office	AIR Para/ Year	Amount
1.	Deputy District Officer Education (F) Zarghoon Town, Quetta	2/ 2014-15	0.724
2.	Deputy District Officer Education (M) Chiltan Town, Quetta	1/ 2014-15	8.832
3.	Deputy District Officer Education (M) Chiltan Town, Quetta	2/ 2014-15	13.009
4.	Deputy District Officer Education (M) Chiltan Town, Quetta	3/ 2014-15	0.623
5.	The District Education Officer, Kohlu	8/ 2014-15	-
6.	Deputy District Officer Education (F) Chiltan Town, Quetta	6/ 2015-16	0.793
7.	The District Officer Education (F) Barkhan	2/ 2014-16	0.846
8.	The Deputy District Officer Education (M) Barkhan	1/ 2014-16	4.410
9.	The Deputy District Officer Education (M) Barkhan	6/ 2014-16	-
10.	The Deputy District Education Officer (M), Duki	2/ 2014-16	123.473
11.	Deputy District Officer Education Sanjavi	3/ 2014-16	0.235
12.	District Officer Education (F), Quetta	9/2015-16	-
13.	Secretary Education Department Balochistan, Quetta	3/2015-16	17.090
14.	District Education Officer Kachhi	8/2015-16	-
15.	District Officer Education (M), Jhal Magsi	10/2015-16	153.829
16.	Deputy District Officer Education (M), Jhal Magsi	11/2015-16	64.426
17.	District Officer Education (F) Jhal Magsi	11/2015-16	11.818
18.	Deputy District Officer Education (F), Jhal Magsi	13/2015-16	49.443
19.	District Education Officer, Jhal Magsi	15/2015-16	3.661
Total			453.212

Annexure 8.3

Drawl of pay in excess of sanctioned strength - Rs. 213.52 million

Deputy District Officer Education (F) Zarghoon Town, Quetta

S.#	Posts	Available Strength	Sanction Strength	Surplus	Monthly pay	Total for Year
1	Assistant	4	2	2	30000	720000
2	Driver	3	2	1	21000	252000
3	J/V	197	153	44	18000	9504000
4	Mulamul Quran	3	0	3	20000	240000
5	N/Q	12	0	12	15000	2160000
6	Sweeper	1	0	1	20000	240000
Total		239	177	62		13,116,000

Deputy District Officer Education (F) Chiltan Town, Quetta

S.#	Posts	Available Strength	Sanctioned Strength	Surplus	Monthly pay	Total for Year
1	N/Q	7	28	21	15000	3,780,000
2	J/V BP 9	122	336	214	0	-
3	J/V BP 12	40	0	40	25000	12,000,000
	J/V BP 14	100	0	100	30000	36,000,000
	J/V BP 15	109	0	109	33000	43,164,000
	J/V BP 16	58	0	58	37000	25,752,000
4	Store Keeper	1	1	0	0	-
5	Chowkidar	1	0	1	15000	180,000
Total		438	365	543	155,000	120,876,000

District Officer Education (F), Quetta

S.NO	Name of Post	Total Posts reflected in Budget 2015-16	Working strength	Excess staff	Monthly salary (Average)	Salary for the year	Total
1	SST (S)	62	80	18	40,000	480,000	8,640,000
2	SST (G)	58	79	21	40,000	480,000	10,080,000
3	JET	62	125	63	28,000	336,000	21,168,000
4	JVT	325	466	141	20,994	251,928	35,521,848
5	Mualim-UI-Quran	19	21	2	18,608	223,296	446,592
6	Class IV	84	102	18	17,000	204,000	3,672,000
Total		610	873	263	164,602	1,975,224	79,528,440

Annexure 8.4

**Irregular Disbursement of Pay and Allowances - Rs. 207.152 million
(Rs. in million)**

S. No.	Name of Office	AIR Para/ Year	Amount
1.	Deputy District Officer (Male) Education, Chaghi	1/ 2015-16	65.437
2.	Deputy District Officer (Female) Education, Chaghi	1/ 2015-16	27.274
3.	Deputy District Officer (Male) Education, Nokundi	1/ 2015-16	14.562
4.	Principal Boys High School, Yak Much, Chaghi	1/ 2014-16	6.821
5.	Principal Girls High School, Chagh	1/ 2014-16	2.796
6.	Principal Girls High School, Nokundi	1/ 2014-16	7.057
7.	Principal Boys High School, Killi Khuda E Rahim, Chaghi	1/ 2014-16	11.315
8.	Principal Boys High School, Killi Haji Qasim, Chaghi	1/ 2014-16	11.518
9.	Principal Boys High School, Killi Rasool Baksh, Chaghi	1/ 2014-16	9.001
10.	Principal, Boys High School Amin Abad, Chaghi	1/ 2014-16	4.068
11.	Principal Girls High School, Chaghi	1/ 2014-16	11.04
12.	Principal Boys High School, Chaghi	1/ 2014-16	10.84
13.	Principal Boys High School, Dalbandin	1/ 2014-16	12.865
14.	Principal Boys High School, Taftan	1/ 2014-16	4.03
15.	Principal, Boys High School, Dasht Goran	1/ 2014-16	4.469
16.	Principal Boys High School, Kurnak	1/ 2014-16	4.059
Total			207.152

Annexures 8.5

Irregular award of contracts without inviting open tender - Rs.29.794 million

S.No	Name of firm	Computer Composing	Design With Layout	Positive 4 Colour	Qty Pages	DOP	Chq No	Amount
1	Qaida Baravi Editing, Design etc.	95	700	2	64	10.04.15	7153545	89280
2	Qaida Balochi Editing, Design etc.	95	700	2	64	10.04.15	7153545	89280
3	Qaida Sindhi Editing, Design etc.	95	700	2	72	10.04.15	7153545	100440
4	Qaida Pashto Editing, Design etc.	95	700	2	64	10.04.15	7153545	89280
5	Qaida Persian Editing, Design etc.	95	700	2	56	10.04.15	7153545	78120
6	ALP First Semester Editing, Design etc.	95	700	2	176	10.04.15	7153545	245520
7	ALP Second Semester Editing, Design etc.	95	700	2	200	10.04.15	7153545	279000
Tota:-								1239851

S. No.	Name of firm	Category	Value of work awarded (Rs. in million)
1	Hi-Tec Printers	AA/(1)	3.960
2	Spinzer Printers	AA/(2)	3.958
3	New Nisa Printers	AA/(3)	3.965
4	Zamana Press	A-1/(1)	3.302
5	Kalat Press	A-1/(2)	3.304
6	United Printers	A-1/(3)	3.301
7	Quetta Printing Press	A/(1)	2.647

8	Printex Printers	A/(2)	2.634
9	Rustam Printers	B/(1)	0.663
10	Sadiq Printing Press	B/(2)	0.670
11	M/S Muhammadi	N/A	0.151
	Total		28.555

Annexure 8.6**Non- Deduction of government taxes - Rs.5.661 million****(Rs. in million)**

S. No.	Name of Office	AIR Para/ Year	Amount
1.	Deputy District Officer Education (Male), Bori	2/ 2015-16	0.924
2.	Deputy District Officer Education (Female), Jhatpat	4/ 2015-16	0.180
3.	Deputy District Officer Education (Male), Duki	1/ 2014-16	3.22
4.	District Officer Education (Male), Sohbatpur	7/ 2015-16	0.2
5.	Deputy District Officer Education (Male), Sohbatpur	5/ 2015-16	0.206
6.	Deputy District Officer Education (Male), Jhatpat	4/ 2015-16	0.110
7.	District Officer Education (Male), Jhal Magsi	1/ 2015-16	0.101
8.	Deputy District Officer Education (Male), Jhal Magsi	2/ 2015-16	0.158
9.	District Officer Education (Female) Jhal Magsi	1/ 2015-16	0.139
10.	Deputy District Officer (Female), Jhal Magsi	1/ 2015-16	0.160
11.	District Education Officer, Jhal Magsi	1/ 2015-16	0.263
Total			5.661

Annexure 9.1

Non recovery of scholarships from defaulters – Rs. 91.565 million

S #	Scholar's Name	Father's Name	Country of Study	Department / Subject	Total Expenditure	Guarantor Details	Address
1	Muhammad Khanzeb Khan	Sher Akbar	Sweden	Microbiology	3.236	Yar Muhammad Kakar S/o Ghulam Khan Kakar CNIC # 5621-7685395-9	Civil Hospital Colony, Zhob
2	Halima Nasir	Nasir Ali	U.K.	Chemistry	6.214	Nasir Ali Nasir S/o Nasir Ali CNIC # 54400-9077393-1	House No. 7-1/70 B, Mohala Sardar Essa Khan Road, Quetta.
3	Muhammad Raza	Noor Muhammad	Australia	CS&IT	7.161	Nil <u>Saving Certificate</u> Dated 16-08-2007	House No. 7-64/25, Alamadar Road, New Abad, Quetta
4	Muhammad Sharif Hasni	Jan Muhammad Hassni	Sweden	Biochemistry	5.884	Sorab Khan S/o Haji Rahim CNIC # 55202-0408119-1	Kocha Sher Muhammad, Jan Road, Quetta P# Addr. Kandhi Rahan Kan, Post Office, Rahan Kan, Distric Barkhan
5	Muhammad Kaleem	Muhammad Idress	U.K.	IMS	6.738	Jamil-ur-Rehman S/o Abdul Rauf Fard Khasra No. 958/864/826/155	House No. 254-M, Sector 5, Satellite Town, Quetta
6	Um-e-Salma Malik	Malik Muhammad Idress Awan	U.K.	Pharmacy	8.453	Nil <u>Saving Certificate</u> # 004227 Dated 15-02-2008	House No. 1-28/6 Mohala Suraj Ganj Bazar, Quetta
7	Muhammad Ashraf Nasir	Haji Syed Ahmed	U.K.	Education	7.417	Haji Syed Ahmed S/o Sher Muhammad CNIC# 56302-084811-9	31-b, Stellite Town Block 4, Quetta. P#Addr. Ward No. 6, Dhobi Ghatt, Loralai
8	Abdul Rehman	Muhammad Aslam	U.K.	Economics	7.323	Muhammad Aslam S/o Ahmed Din CNIC # 54400-0938655-3	House No. 132, Block No. 2, Satellite Town, Quetta

S #	Scholar's Name	Father's Name	Country of Study	Department / Subject	Total Expenditure	Guarantor Details	Address
9	Naqeebullah Bareach	Mehrullah Khan	U.K.	IMS	7.711	Haji Mehrullah Khan S/o Rahimullah Khan CNIC # 54400-0504981-7	Bareach Colony, Rehmatullah Khan Road, Quetta
10	Saud-al-Taj	Fateh Ali Taj	U.K.	IMS	7.373	Muhammad Ishaq S/o Haji Muhammad Khair CNIC# 54400-3151835-1	House No.10-09/5734(H), Saryab Road, Quetta
11	Muhammad Athar Qureshi	Abdul Rehman Qureshi	U.K.	Physics	7.590	Qurat-al-Ain W/o Athar Qureshi CNIC# 54400-1011385-8	Street No. 6, Faisal Town, Quetta
12	Fida Muhammad Bazai	Atta Muhammad	U.K.	IR	8.727	Atta Muhammad S/o Malik Nazar Muhmmad CNIC# 54400-0547299-3	Killi Mohala Sara Ghrgai, Nawa Killi, Quetta.
13	Muhammad Kashif	Muhammad Ilyas	U.K.	IMS	7.738	Muhammad Ateeq S/o Muhammad Siddique CNIC # 54400-0468222-9	House No. 10-2/5-11-20 D, Spinny Road, Quetta
Total					91.565		

Annexure – 9.2

Recovery on account of conveyance allowance - Rs.25.325 million

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
1	1 Vice Chancellor Secretariat	M863	Mohammad Yahya	18	Sect to VC	29,840	5,000	90,000
2	1 Vice Chancellor Secretariat	G301	Ghulam Ali	14	Assistant	17,450	2,856	51,408
3	4 Administration	K354	Khan Tama Khan	20	D.G (Ad)	77,205	5,000	90,000
4	4 Administration	N320	Naseer Ahmed	19	Ad: Reg	71,280	5,000	90,000
5	4 Administration	N329	Nadir Khan	19	Director E	71,280	5,000	90,000
6	4 Administration	N776	Noor Mohammad	19	Dy:D(L/A)	71,280	5,000	90,000
7	4 Administration	M787	Mohammad Naeem	19	Dir Admin	71,280	5,000	90,000
8	4 Administration	M1193	M. Hassan Kakar	19	Ad: Reg	69,205	5,000	90,000
9	4 Administration	M318	Mohammad Younas	19	Chf.Sec.Of	69,205	5,000	90,000
10	4 Administration	A1236	Abdul Khaliq	18	Dy:Reg	39,590	5,000	90,000
11	4 Administration	A891	Abdul Malik	18	System An:	35,690	5,000	90,000
12	4 Administration	A253	Abdul Rehman	17	Pers: Ast	44,005	5,000	90,000
13	4 Administration	I1475	Imran Illahi	17	Admin Officer	28,455	5,000	90,000
14	4 Administration	W1515	Waqar Kamal	17	Ast.Dir	26,900	5,000	90,000
15	4 Administration	A905	Ali Ahmed	17	Supdt:	25,345	5,000	90,000
16	4 Administration	M1442	Manzoor Ahmed	17	Supdt:	23,790	5,000	90,000
17	4 Administration	M1498	Mohammad Alam	7	Jun:Clerk	9,980	1,932	34,776
18	4 Administration	S2200	Saleem Farooq	7	Jun:Clerk	8,320	1,932	34,776
19	5 Planning and Development	M391	Mohammad Sharif	19	Direct P&D	67,130	5,000	90,000

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
20	5 Planning and Development	A32	Abdul Rauf	5	Naib Qasid	14,805	1,932	34,776
21	10 Transport	M1208	Mohammad Sharif	17	Tran: Off	25,345	5,000	90,000
22	10 Transport	S941	Shabir Ahmed	16	A.Tran:Off	19,120	5,000	90,000
23	10 Transport	K922	Khalil Ahmed	14	Tran: Sup:	22,190	2,856	51,408
24	10 Transport	M929	Mohammad Hassan	11	Driver	19,845	2,856	51,408
25	10 Transport	M932	Mohammad Shah	11	Driver	16,870	2,856	51,408
26	10 Transport	M943	Mohammad Asif	9	Driver	12,965	1,932	34,776
27	10 Transport	A944	Abdul Sattar	9	Driver	12,470	1,932	34,776
28	10 Transport	M395	Mithal Khan	7	Driver	12,470	1,932	34,776
29	10 Transport	M1810	Mohammad Asif	7	Driver	11,640	1,932	34,776
30	10 Transport	A1984	Abdul Waheed	7	Driver	9,565	1,932	34,776
31	10 Transport	M1802	Mohammad Arif	7	Driver	9,565	1,932	34,776
32	53 Sports	Z335	Zainullah Khan	18	Direct Sp:	64,940	5,000	90,000
33	53 Sports	S1270	Sadullah	18	Sports Off	55,190	5,000	90,000
34	53 Sports	A1273	Abdul Hakeem	17	G.Supervise	47,115	5,000	90,000
35	53 Sports	A293	Abdul Khaliq	17	Supdt:	31,565	5,000	90,000
36	53 Sports	G174	Ghulam Farooq	17	Supdt:	26,900	5,000	90,000
37	53 Sports	A87	Abdul Jalil	5	Ground Man	15,145	1,932	34,776
38	53 Sports	M89	Musa Khan	5	Ground Man	14,465	1,932	34,776
39	2 Examination	A784	Abdul Qadir Shahwani	19	Dy:Cont	71,280	5,000	90,000
40	2 Examination	Q1647	Qazi A.Hameed Asif	19	Dy:Cont	48,455	5,000	90,000
41	2 Examination	S1274	Shair Hassan Kasi	18	Dy:Cont	61,040	5,000	90,000
42	2 Examination	M4	Mirza Khan	17	Calligrapher	50,225	5,000	90,000

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
43	2 Examination	M898	Manzoor Ahmed	17	Supdt:	34,675	5,000	90,000
44	2 Examination	H884	Hussain Shah	17	Supdt:	33,120	5,000	90,000
45	2 Examination	S1387	Saleh Mohammad Kasi	17	Ast.Cont	31,565	5,000	90,000
46	2 Examination	M264	M. Akram Mengal	17	Supdt:	30,010	5,000	90,000
47	2 Examination	S296	Syed Hado Jan	17	Supdt:	25,345	5,000	90,000
48	2 Examination	A1632	Abdul Qahir	17	Data Admn:	25,345	5,000	90,000
49	2 Examination	A299	Abdul Haque	16	Supdt:	32,575	5,000	90,000
50	2 Examination	17	Mohammad Shoaib Khan	12	K.P.O	11,655	2,856	51,408
51	2 Examination	M2193	Mumtaz Ali	7	Jun:Clerk	8,320	1,932	34,776
52	3 CASVAB	1-c	Dr.Shakeel Babar	21	Professor	89,010	2,258	40,644
53	3 CASVAB	19-c	Khalid Mehmood	19	Ast: Prof	52,605	5,000	90,000
54	3 CASVAB	43-c	Yousaf Hassan	19	Lecturer	52,605	5,000	90,000
55	3 CASVAB	E108	Ejaz Hussain	17	Acctt Off:	28,455	5,000	90,000
56	3 CASVAB	36	Mohammad Abbas	7	Lab:Asstt	9,565	1,932	34,776
57	13 Physics	S638	Shahab Naseem	20	Ast: Prof	80,255	2,258	40,644
58	13 Physics	M634	Mohammad Latif	20	Ast: Prof	71,105	5,000	90,000
59	13 Physics	S635	Syed Abdul Sattar	19	Ast: Prof	62,980	2,258	40,644
60	13 Physics	O580	Obaidullah Khan	19	Lecturer	62,980	2,258	40,644
61	13 Physics	M461	Mohammad Ishaq	16	Lab:Asstt	29,470	5,000	90,000
62	12 Security	N879	Nazir Hassan	18	DC.Sec:Off	59,090	5,000	90,000
63	12 Security	S987	Shah Ali	14	Sec: Sup	16,660	2,856	51,408
64	12 Security	M982	Mohammad Afzal	7	Sec: Guard	14,960	1,932	34,776
65	12 Security	S1299	Syed Khan	7	Sec: Guard	14,960	1,932	34,776
66	12 Security	Z1010	Zamri Bugti	7	Sec: Guard	12,885	1,932	34,776

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
67	12 Security	P1008	Peer Bakhsh	7	Sec: Guard	12,885	1,932	34,776
68	12 Security	M1021	Mohammad Khan	7	Sec: Guard	12,470	1,932	34,776
69	12 Security	M1017	Mohammad Bakhsh	7	Sec: Guard	12,055	1,932	34,776
70	12 Security	A1041	Allah Rakha	7	Sec: Guard	10,810	1,932	34,776
71	12 Security	S1372	Saleh Mohammad	7	Sec: Guard	10,395	1,932	34,776
72	12 Security	A1363	Abdul Manan	7	Sec: Guard	10,395	1,932	34,776
73	12 Security	L1581	Lal Mohammad	7	Sec: Guard	9,980	1,932	34,776
74	21 Chemistry	D630	Dr. Manzoor Iqbal Khattak	21	Professor	58,635	2,258	40,644
75	21 Chemistry	N658	Dr. Nizamuddin Baloch	21	Professor	51,885	2,258	40,644
76	21 Chemistry	A633	Amna Bano	20	Ast: Prof	86,355	2,258	40,644
77	21 Chemistry	S625	Shaheen Durrani	20	Ast: Prof	86,355	2,258	40,644
78	21 Chemistry	W655	Waheed Ahmed Shah	19	Ast: Prof	52,605	2,258	40,644
79	21 Chemistry	A1380	Ahmed Uddin	9	Lab:Asstt	12,965	1,932	34,776
80	21 Chemistry	A471	Ali Nawaz	7	Lab:Asstt	11,640	1,932	34,776
81	21 Chemistry	M421	Mohammad Hussain	5	Lab: Atted	15,485	1,932	34,776
82	14 Hostel	M1629	Mohammad Iqbal Khan	19	Provost	46,380	5,000	90,000
83	14 Hostel	G259	Gul Razzaq	17	Pers: Ast	44,005	5,000	90,000
84	14 Hostel	M1245	Mohammad Akbar	17	P.A/Ward	44,005	5,000	90,000
85	14 Hostel	M1287	Mehboob Shah	17	Supd/Wrd	34,675	5,000	90,000
86	14 Hostel	A1904	Abdullah	17	Warden	23,790	5,000	90,000
87	14 Hostel	A200	Abdul Ghafoor	14	Assistant	23,770	2,856	51,408
88	14 Hostel	M1907	Mohammad Asif	14	Assistant	16,660	2,856	51,408
89	14 Hostel	S1069	Sardar Mohammad	9	Cook	14,945	1,932	34,776

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
90	14 Hostel	G1110	Ghulam Sarwar	5	Block Atte	14,465	1,932	34,776
91	14 Hostel	A1087	Abdul Majeed	5	Mess Atten	14,465	1,932	34,776
92	14 Hostel	B1094	Bashir Ahmed	5	Mess Atten	14,125	1,932	34,776
93	14 Hostel	U93	Umaid Khan	5	Bearer	14,125	1,932	34,776
94	14 Hostel	G1075	Ghulam Mustafa	5	Bearer	13,785	1,932	34,776
95	14 Hostel	N92	Nazeer Ahmed	5	Bearer	13,445	1,932	34,776
96	14 Hostel	W1112	Wali Khan	5	Block Atte	12,425	1,932	34,776
97	14 Hostel	T1448	Tahira Jabeen	5	Cook	10,725	1,932	34,776
98	14 Hostel	A2215	Asma	5	Sec: Guard	7,665	1,932	34,776
99	14 Hostel	M1666	Mohammad Din	2	Gardener	8,755	1,785	32,130
100	23 Geology	M573	M. Ayub Baloch	20	Ast: Prof	86,355	5,000	90,000
101	23 Geology	M714	Mohammad Rahim Jan	20	Ast: Prof	68,055	2,258	40,644
102	23 Geology	S298	Shahid Hussain	17	Supdt:	37,785	5,000	90,000
103	23 Geology	A1686	Aminullah Khan	17	Museum Cur	33,120	2,258	40,644
104	23 Geology	J425	Juma Khan	11	Lab:Asstt	15,085	2,856	51,408
105	15 Security-1	J1119	Javed Masih	14	Sec: Sup	16,660	2,856	51,408
106	16 Academic	W1615	Wali Rehman	20	D.G (SA)	68,055	5,000	90,000
107	16 Academic	J1275	Jan Mohammad	18	Dy:Reg	53,240	5,000	90,000
108	16 Academic	A202	Abdul Manan	17	Ast: Reg	48,670	5,000	90,000
109	16 Academic	A225	Abdul Jabbar	17	Ast: Reg	45,560	5,000	90,000
110	16 Academic	A262	Ali Baig	14	Assistant	22,980	2,856	51,408
111	16 Academic	M1285	Mohammad Aslam	9	Sen: Clerk	13,460	1,932	34,776
112	24 Mathematics	I643	Israr Ahmed	20	Ast: Prof	71,105	2,258	40,644
113	6 Accounts	N1758	Nasir Ali	18	Dy:Dir(MM)	35,690	5,000	90,000
114	6 Accounts	S874	Shabir Hassan	17	Acctt Off:	47,115	5,000	90,000
115	6 Accounts	A1346	Amanullah Jamali	17	Acctt Off:	40,895	5,000	90,000

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
116	6 Accounts	G1198	Gulzar Ahmed	17	Purch: Off	36,230	5,000	90,000
117	6 Accounts	N1199	Noor Mohamamd	17	Supdt:	36,230	5,000	90,000
118	6 Accounts	A1239	Atta Mohammad	17	Supdt:	36,230	5,000	90,000
119	6 Accounts	S899	S. Liaquat Ali Shah	17	Supdt:	34,675	5,000	90,000
120	6 Accounts	A1215	Ahmed Noor	17	Supdt:	30,010	5,000	90,000
121	6 Accounts	B294	Bashir Ahmed	16	Pers: Ast	34,645	5,000	90,000
122	6 Accounts	G1242	Gulshan	16	Steno typist	33,610	5,000	90,000
123	6 Accounts	A1040	Abdul Quddus	12	K.P.O	12,955	2,856	51,408
124	6 Accounts	M152	Mohammad Alam	9	Sen: Clerk	12,965	1,932	34,776
125	17 Sociology	M662	M. Alam Tareen	19	Ast: Prof	54,680	2,258	40,644
126	17 Sociology	A187	Akhtar Mohammad	5	Naib Qasid	15,485	1,932	34,776
127	9 Main Library	S867	Shahnawaz Ahmed	18	Data Admn:	31,790	5,000	90,000
128	25 Social Work	T644	Tahira Naudhani	20	Ast: Prof	65,005	5,000	90,000
129	25 Social Work	M1462	Dr. Mumtaz Ali	19	Ast: Prof	52,605	2,258	40,644
130	18 Engineering	G1361	Ghulam Farooq	19	Dir (E&W)	54,680	5,000	90,000
131	18 Engineering	J1509	Jahanzaib Khan	18	Exec:Eng	35,690	5,000	90,000
132	18 Engineering	M1223	Mazhar Nabi	14	Assistant	23,770	2,856	51,408
133	18 Engineering	N82	Nasrullah	10	Cane Maker	14,803	1,932	34,776
134	18 Engineering	A36	Ali Mohammad	9	Pump Drive	16,430	1,932	34,776
135	18 Engineering	M2211	Madad Khan	9	Sen: Clerk	9,005	1,932	34,776
136	18 Engineering	S1994	Shamsullah	8	Cane Maker	10,935	1,932	34,776
137	18 Engineering	M2116	Mohammad Younas	8	Electr:	10,025	1,932	34,776
138	18 Engineering	K1260	Khan Mohammad	7	Pump Drive	12,470	1,932	34,776
139	18 Engineering	M37	Mir Jan	5	Cooly	12,085	1,932	34,776

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
140	18 Engineering	M1267	Mohammad Hashim	5	Pump Drive	11,405	1,932	34,776
141	18 Engineering	M1843	Mohammad Sabir	5	Pipe Fitter	9,365	1,932	34,776
142	27 Library & Information Science	M702	Mohammad Tahir	19	Lecturer	52,605	2,258	40,644
143	27 Library & Information Science	A1055	Abul Rauf	17	Supdt:	25,345	5,000	90,000
144	28 English	G1528	Ghulam Rasool	18	Lecturer	43,490	2,258	40,644
145	28 English	S2196	Shabbir Ahmed	9	Sen: Clerk	9,005	1,932	34,776
146	20 Medical Centre	D1535	Dr. Samina Malik	19	Med: Off:	46,380	5,000	90,000
147	20 Medical Centre	N1624	Naseebullah	14	Assistant	15,080	2,856	51,408
148	20 Medical Centre	M1602	Mohammad Azeem	4	Washer Man	9,130	1,785	32,130
149	22 Urdu	S647	Shagufta Rahim	19	Lecturer	73,355	2,258	40,644
150	22 Urdu	A703	Afshan Qazi	18	Lecturer	53,240	2,258	40,644
151	29 Political Science	N652	Dr. Naheed Anjum	21	Professor	92,385	2,258	40,644
152	29 Political Science	A570	Abdul Manan	20	Ast: Prof	71,105	2,258	40,644
153	29 Political Science	M705	Mumtaz Ali	19	Ast: Prof	56,755	2,258	40,644
154	30 Islamic Studies	S690	Dr.S. Abdul Malik	21	Professor	89,010	5,000	90,000
155	30 Islamic Studies	S689	Dr. Syed Haider Shah	21	Professor	89,010	2,258	40,644
156	30 Islamic Studies	R706	Rehmatullah	19	Ast: Prof	52,605	2,258	40,644
157	30 Islamic Studies	S1446	Dr. Sahibzada Baz Mohammad	18	Lecturer	43,490	2,258	40,644
158	30 Islamic Studies	M221	Mehboob Shah	17	Supdt:	25,345	5,000	90,000
159	31 Botany	A678	Dr. Atta Mohammad	21	Professor	89,010	5,000	90,000

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
160	31 Botany	S681	Dr Saeed-ur-Rehman	21	Professor	82,260	2,258	40,644
161	31 Botany	S1321	Dr. Saadullah Leghari	20	Assoc:Prof	58,905	2,258	40,644
162	31 Botany	B1365	Basira Akhtar	19	Ast: Prof	52,605	2,258	40,644
163	31 Botany	A1523	Ayesha Masood	18	Lecturer	41,540	2,258	40,644
164	31 Botany	A215	Allahuddin	16	Stenotypis	33,610	5,000	90,000
165	31 Botany	F2015	Faizullah	5	Sec: Guard	9,025	1,932	34,776
166	31 Botany	M841	Moula Dad	2	Mali	9,635	1,785	32,130
167	31 Botany	M1945	Mohammad Tahir	2	Mali	8,315	1,785	32,130
168	31 Botany	G1982	Ghulam Sarwar	2	Mali	8,095	1,785	32,130
169	26 Zoology	R683	Dr. Rehana Mushtaq	21	Professor	95,760	2,258	40,644
170	26 Zoology	A675	Dr.Asmatullah	21	Professor	75,510	2,258	40,644
171	26 Zoology	S571	Shahabuddin	20	Ast: Prof	71,105	2,258	40,644
172	26 Zoology	Z579	Zahoor Ahmed	19	Ast: Prof	65,055	2,258	40,644
173	26 Zoology	F578	Faizullah Khan	19	Ast: Prof	62,980	2,258	40,644
174	26 Zoology	S408	Shamsullah	14	Assistant	15,080	2,856	51,408
175	26 Zoology	A417	Ajab Khan	6	Lab: Atted	15,485	1,932	34,776
176	32 Pharmacy	A671	Abdul Aziz Khan	20	Ast: Prof	74,155	2,258	40,644
177	32 Pharmacy	S709	Dr. Syed Umar Jan	19	Ast: Prof	62,980	2,258	40,644
178	32 Pharmacy	M1367	Mohammad Younas	19	Ast: Prof	52,605	5,000	90,000
179	32 Pharmacy	N710	Nisar Ahmed Shahwani	19	Ast: Prof	52,605	5,000	90,000
180	32 Pharmacy	G1366	Ghulam Razaque	19	Ast: Prof	52,605	5,000	90,000
181	32 Pharmacy	M2217	Marvi	19	Ast: Prof	44,305	2,258	40,644
182	32 Pharmacy	Q1701	Qaiser Iqbal	19	Ast: Prof	44,305	2,258	40,644
183	32 Pharmacy	M192	Mohammad Ibrahim	17	Supdt:	31,565	5,000	90,000

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
184	33 Economics	N749	Naseebullah	20	Ast: Prof	61,955	2,258	40,644
185	33 Economics	A1631	Arbab M. Jahandad	18	Lecturer	41,540	2,258	40,644
186	33 Economics	S1558	Suhail Aziz	11	Libr: Asst	13,895	2,856	51,408
187	35 Commerce	A563	Abdul Qaddus	19	Lecturer	56,755	2,258	40,644
188	36 Statistics	Y501	Dr. Yasmin Zohra Jafri	21	Professor	95,760	2,258	40,644
189	36 Statistics	S500	Dr. Syed Hyder Shah	21	Professor	89,010	2,258	40,644
190	36 Statistics	G543	Ghulam Farooq	20	Ast: Prof	77,205	2,258	40,644
191	36 Statistics	M542	Mohammad Zaman	20	Ast: Prof	77,205	2,258	40,644
192	36 Statistics	A1369	Azhar Ali Marri	19	Lecturer	54,680	2,258	40,644
193	36 Statistics	R586	Ruqia Rehman	19	Ast: Prof	52,605	2,258	40,644
194	36 Statistics	A1465	Abdul Raziq	19	Ast: Prof	46,380	2,258	40,644
195	36 Statistics	S1054	Shoukat Ali	17	Supdt:	30,010	5,000	90,000
196	39 Geography	I517	Dr. Iftikhar Ahmed	21	Professor	78,885	5,000	90,000
197	39 Geography	M536	Dr. Mohammad Nawaz	20	Ast: Prof	83,305	2,258	40,644
198	39 Geography	A535	Dr. Ahmad Saeed	20	Ast: Prof	80,255	2,258	40,644
199	39 Geography	T518	Taleem Badshah	20	Ast: Prof	68,055	2,258	40,644
200	39 Geography	A1459	Dr. Ainuddin	20	Assoc:Prof	46,705	2,258	40,644
201	40 Education	D532	Dost Mohammad	20	Ast: Prof	86,355	2,258	40,644
202	40 Education	S494	Shereen Taj	20	Ast: Prof	65,005	2,258	40,644
203	40 Education	A251	Abdul Khalique	17	Supdt:	34,675	5,000	90,000
204	40 Education	N1480	Nazir Ahmed	17	Librarian	33,120	5,000	90,000
205	34 Philosophy	M520	Dr. Malik M. Tariq	21	Professor	78,885	5,000	90,000
206	34 Philosophy	H519	Hamid Hassan Khan	20	Ast: Prof	86,355	2,258	40,644

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
207	48 English Language Center	A1418	Asad Khan	9	Sen: Clerk	12,965	1,932	34,776
208	46 International Relations	A521	Dr. Abdul Manan	20	Ast: Prof	77,205	2,258	40,644
209	46 International Relations	M516	Mohammad Arif	20	Ast: Prof	65,005	2,258	40,644
210	37 Law College	M541	Maimona Khanam	20	Ast: Prof	80,255	2,258	40,644
211	37 Law College	S588	Shaista Khan	19	Lecturer	52,605	2,258	40,644
212	37 Law College	S590	Shamsullah	19	Ast: Prof	52,605	5,000	90,000
213	37 Law College	S474	Shah Mohammad	18	Lecturer	33,740	2,258	40,644
214	50 Fine Arts	M529	Dr. M. Akram Dost	21	Professor	85,635	5,000	90,000
215	50 Fine Arts	N2168	Nisar Ahmed	18	Lecturer	33,740	2,258	40,644
216	50 Fine Arts	A168	Abdullah Jan	14	Assistant	21,400	2,856	51,408
217	50 Fine Arts	A171	Amir Bakhsh	5	Helper	11,745	1,932	34,776
218	38 Institute of Management Sciences	A538	Dr. Abdul Naeem	20	Ast: Prof	83,305	2,258	40,644
219	38 Institute of Management Sciences	M539	Malik Abdul Karim	20	Ast: Prof	83,305	2,258	40,644
220	38 Institute of Management Sciences	M537	Mitho Khan	20	Ast: Prof	80,255	2,258	40,644
221	38 Institute of Management Sciences	S593	Dr. Sana-ur-Rehman	19	Ast: Prof	54,680	2,258	40,644
222	38 Institute of Management Sciences	A592	Abdul Wahid	19	Lecturer	52,605	2,258	40,644
223	38 Institute of Management Sciences	N162	Niamatullah	17	Admin Offi	39,340	5,000	90,000
224	51 Computer Science	A603	Anwar Ali Sanjrani	19	Lecturer	54,680	2,258	40,644
225	51 Computer Science	J602	Jalaluddin Qureshi	19	Lecturer	54,680	2,258	40,644

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
226	51 Computer Science	Z243	Zahoor Ahmed	12	K.P.O	16,205	2,856	51,408
227	51 Computer Science	11	Mohammad Kashif	3	Lab: Atted	9,655	1,785	32,130
228	52 Institute of Bio-Chemistry	M624	Mohammad Sharif Jamali	19	Lecturer	54,680	2,258	40,644
229	52 Institute of Bio-Chemistry	M605	M. Hashim Jan	19	Lecturer	52,605	2,258	40,644
230	52 Institute of Bio-Chemistry	A1552	Abdul Manan	17	Lab: Tech:	23,790	5,000	90,000
231	52 Institute of Bio-Chemistry	K869	Khizan Masih	5	Sweeper	13,105	1,932	34,776
232	43 Brahvi	L1481	Dr. Liaquat Ali	20	Assoc:Prof	46,705	2,258	40,644
233	43 Brahvi	S767	Shabeer Ahmed	19	Ast: Prof	48,455	5,000	90,000
234	43 Brahvi	M768	Manzoor Ahmed	19	Lecturer	46,380	2,258	40,644
235	43 Brahvi	A1500	Abid Hussain	17	Librarian	33,120	5,000	90,000
236	45 Pashto	M619	Dr. Naseebullah Tareen	20	Assoc:Prof	55,855	2,258	40,644
237	45 Pashto	F489	Dr. Faizullah Khan	19	Ast: Prof	67,130	5,000	90,000
238	45 Pashto	B1958	Barkat Shah	18	Lecturer	41,540	2,258	40,644
239	47 Persian	B621	Dr. Bilal Ahmed	19	Ast: Prof	56,755	5,000	90,000
240	59 History	S611	Saeeda Begum	19	Ast: Prof	58,830	5,000	90,000
241	61 Media & Journalism	A111	Ali Mohammad	5	Naib Qasid	14,125	1,932	34,776
242	56 Gender Studies	S1876	Shahida Habib	18	Lecturer	41,540	2,258	40,644
243	56 Gender Studies	M1371	Mohammad Ajmal	12	Inch C.Cel	12,955	2,856	51,408
244	58 Microbiology	R2160	Rozina Rashid	18	Lecturer	33,740	2,258	40,644
245	49 Balochistan Study Center	G497	Ghulam Farooq	20	Ast: Prof	68,055	2,258	40,644
246	49 Balochistan Study Center	W2181	Waheed Razzaq	18	Research Off	29,840	5,000	90,000

S.No	Department	EmpID	Name	BPS	Desig:	Basic Pay	Conv All:	Period 01-07-2015 to 31-12-2016
247	49 Balochistan Study Center	K1485	Kulsoom Kakar	17	Resrch Off	31,565	5,000	90,000
248	49 Balochistan Study Center	K1532	Khalid Raza	16	Ast.Lib	20,155	5,000	90,000
Total								25,324,585

Annexure- 9.3

Recovery of 5% repair and maintenance charges – Rs. 22.876 million

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
1	1 Vice Chancellor Secretariat	D729	Dr. Mehrab Khan	21	Pro-V.C	92,385	4,619	83,147
2	1 Vice Chancellor Secretariat	M863	Mohammad Yahya	18	Sect to VC	29,840	1,492	26,856
3	1 Vice Chancellor Secretariat	G301	Ghulam Ali	14	Assistant	17,450	873	15,705
4	4 Administration	M802	Mohammad Tariq	20	Registrar	83,305	4,165	74,975
5	4 Administration	K354	Khan Tama Khan	20	D.G (Ad)	77,205	3,860	69,485
6	4 Administration	N320	Naseer Ahmed	19	Ad: Reg	71,280	3,564	64,152
7	4 Administration	N329	Nadir Khan	19	Director E	71,280	3,564	64,152
8	4 Administration	N776	Noor Mohammad	19	Dy:D(L/A)	71,280	3,564	64,152
9	4 Administration	M787	Mohammad Naeem	19	Dir Admin	71,280	3,564	64,152
10	4 Administration	M1193	M. Hassan Kakar	19	Ad: Reg	69,205	3,460	62,285
11	4 Administration	M318	Mohammad Younas	19	Chf.Sec.Of	69,205	3,460	62,285
12	4 Administration	A1236	Abdul Khaliq	18	Dy:Reg	39,590	1,980	35,631
13	4 Administration	A891	Abdul Malik	18	System An:	35,690	1,785	32,121
14	4 Administration	A253	Abdul Rehman	17	Pers: Ast	44,005	2,200	39,605
15	4 Administration	I1475	Imran Illahi	17	Admin Offi	28,455	1,423	25,610
16	4 Administration	W1515	Waqar Kamal	17	Ast.Dir	26,900	1,345	24,210
17	4 Administration	A905	Ali Ahmed	17	Supdt:	25,345	1,267	22,811
18	4 Administration	M1442	Manzoor Ahmed	17	Supdt:	23,790	1,190	21,411

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
19	4 Administration	M1498	Mohammad Alam	7	Jun:Clerk	9,980	499	8,982
20	4 Administration	S2200	Saleem Farooq	7	Jun:Clerk	8,320	416	7,488
21	5 Planning and Development	M391	Mohammad Sharif	19	Direct P&D	67,130	3,357	60,417
22	5 Planning and Development	A32	Abdul Rauf	5	Naib Qasid	14,805	740	13,325
23	10 Transport	M1208	Mohammad Sharif	17	Tran: Off	25,345	1,267	22,811
24	10 Transport	S941	Shabir Ahmed	16	A.Tran:Off	19,120	956	17,208
25	10 Transport	K922	Khalil Ahmed	14	Tran: Sup:	22,190	1,110	19,971
26	10 Transport	M929	Mohammad Hassan	11	Driver	19,845	992	17,861
27	10 Transport	M932	Mohammad Shah	11	Driver	16,870	844	15,183
28	10 Transport	M943	Mohammad Asif	9	Driver	12,965	648	11,669
29	10 Transport	A944	Abdul Sattar	9	Driver	12,470	624	11,223
30	10 Transport	M395	Mithal Khan	7	Driver	12,470	624	11,223
31	10 Transport	M1810	Mohammad Asif	7	Driver	11,640	582	10,476
32	10 Transport	A1984	Abdul Waheed	7	Driver	9,565	478	8,609
33	10 Transport	M1802	Mohammad Arif	7	Driver	9,565	478	8,609
34	53 Sports	Z335	Zainullah Khan	18	Direct Sp:	64,940	3,247	58,446
35	53 Sports	S1270	Sadullah	18	Sports Off	55,190	2,760	49,671
36	53 Sports	A1273	Abdul Hakeem	17	G.Supervise	47,115	2,356	42,404
37	53 Sports	A293	Abdul Khaliq	17	Supdt:	31,565	1,578	28,409
38	53 Sports	G174	Ghulam Farooq	17	Supdt:	26,900	1,345	24,210
39	53 Sports	A87	Abdul Jalil	5	Ground Man	15,145	757	13,631
40	53 Sports	U402	Ubaidullah	5	Naib Qasid	15,145	757	13,631
41	53 Sports	M89	Musa Khan	5	Ground Man	14,465	723	13,019
42	2 Examination	A784	Abdul Qadir Shahwani	19	Dy:Cont	71,280	3,564	64,152
43	2 Examination	Q1647	Qazi A.Hameed Asif	19	Dy:Cont	48,455	2,423	43,610
44	2 Examination	S1274	Shair Hassan Kasi	18	Dy:Cont	61,040	3,052	54,936
45	2 Examination	M4	Mirza Khan	17	Calligrapher	50,225	2,511	45,203
46	2 Examination	M898	Manzoor Ahmed	17	Supdt:	34,675	1,734	31,208
47	2 Examination	H884	Hussain Shah	17	Supdt:	33,120	1,656	29,808

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
48	2 Examination	S1387	Saleh Mohammad Kasi	17	Ast.Cont	31,565	1,578	28,409
49	2 Examination	M264	M. Akram Mengal	17	Supdt:	30,010	1,501	27,009
50	2 Examination	S296	Syed Hado Jan	17	Supdt:	25,345	1,267	22,811
51	2 Examination	A1632	Abdul Qahir	17	Data Admn:	25,345	1,267	22,811
52	2 Examination	A299	Abdul Haque	16	Supdt:	32,575	1,629	29,318
53	2 Examination	17	Mohammad Shoaib Khan	12	K.P.O	11,655	583	10,490
54	2 Examination	M2193	Mumtaz Ali	7	Jun:Clerk	8,320	416	7,488
55	2 Examination	J159	Jamal-ud-Din	5	Naib Qasid	13,785	689	12,407
56	3 CASVAB	1-c	Dr.Shakeel Babar	21	Professor	89,010	4,451	80,109
57	3 CASVAB	24-c	Dr. Abdul Malik Tareen	21	Professor	55,260	2,763	49,734
58	3 CASVAB	19-c	Khalid Mehmood	19	Ast: Prof	52,605	2,630	47,345
59	3 CASVAB	43-c	Yousaf Hassan	19	Lecturer	52,605	2,630	47,345
60	3 CASVAB	E108	Ejaz Hussain	17	Acctt Off:	28,455	1,423	25,610
61	3 CASVAB	36	Mohammad Abbas	7	Lab:Asstt	9,565	478	8,609
62	11 Garden	A956	Abdul Razzaq	5	Mali	14,125	706	12,713
63	11 Garden	M133	Mohammad Karim	5	Mali	12,085	604	10,877
64	13 Physics	S638	Shahab Naseem	20	Ast: Prof	80,255	4,013	72,230
65	13 Physics	M634	Mohammad Latif	20	Ast: Prof	71,105	3,555	63,995
66	13 Physics	S635	Syed Abdul Sattar	19	Ast: Prof	62,980	3,149	56,682
67	13 Physics	O580	Obaidullah Khan	19	Lecturer	62,980	3,149	56,682
68	13 Physics	M461	Mohammad Ishaq	16	Lab:Asstt	29,470	1,474	26,523
69	13 Physics	A275	Abdul Karim	5	Naib Qasid	15,485	774	13,937
70	12 Security	N879	Nazir Hassan	18	DC.Sec:Off	59,090	2,955	53,181
71	12 Security	S987	Shah Ali	14	Sec: Sup	16,660	833	14,994
72	12 Security	M982	Mohammad Afzal	7	Sec: Guard	14,960	748	13,464
73	12 Security	S1299	Syed Khan	7	Sec: Guard	14,960	748	13,464
74	12 Security	Z1010	Zamri Bugti	7	Sec: Guard	12,885	644	11,597
75	12 Security	P1008	Peer Bakhsh	7	Sec: Guard	12,885	644	11,597

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
76	12 Security	M1021	Mohammad Khan	7	Sec: Guard	12,470	624	11,223
77	12 Security	M1017	Mohammad Bakhsh	7	Sec: Guard	12,055	603	10,850
78	12 Security	A1041	Allah Rakha	7	Sec: Guard	10,810	541	9,729
79	12 Security	S1372	Saleh Mohammad	7	Sec: Guard	10,395	520	9,356
80	12 Security	A1363	Abdul Manan	7	Sec: Guard	10,395	520	9,356
81	12 Security	L1581	Lal Mohammad	7	Sec: Guard	9,980	499	8,982
82	21 Chemistry	D630	Dr. Manzoor Iqbal Khattak	21	Professor	58,635	2,932	52,772
83	21 Chemistry	N658	Dr. Nizamuddin Baloch	21	Professor	51,885	2,594	46,697
84	21 Chemistry	A633	Amna Bano	20	Ast: Prof	86,355	4,318	77,720
85	21 Chemistry	S625	Shaheen Durrani	20	Ast: Prof	86,355	4,318	77,720
86	21 Chemistry	W655	Waheed Ahmed Shah	19	Ast: Prof	52,605	2,630	47,345
87	21 Chemistry	A1380	Ahmed Uddin	9	Lab: Asstt	12,965	648	11,669
88	21 Chemistry	A471	Ali Nawaz	7	Lab: Asstt	11,640	582	10,476
89	21 Chemistry	M421	Mohammad Hussain	5	Lab: Atted	15,485	774	13,937
90	21 Chemistry	S1170	Shoukat Ali	5	Naib Qasid	11,745	587	10,571
91	21 Chemistry	M1668	Mohammad Ayub	2	Naib Qasid	9,855	493	8,870
92	14 Hostel	M1629	Mohammad Iqbal Khan	19	Provost	46,380	2,319	41,742
93	14 Hostel	G259	Gul Razzaq	17	Pers: Ast	44,005	2,200	39,605
94	14 Hostel	M1245	Mohammad Akbar	17	P.A/Ward	44,005	2,200	39,605
95	14 Hostel	M1287	Mehboob Shah	17	Supd/Wrd	34,675	1,734	31,208
96	14 Hostel	A1904	Abdullah	17	Warden	23,790	1,190	21,411
97	14 Hostel	A200	Abdul Ghafoor	14	Assistant	23,770	1,189	21,393
98	14 Hostel	M1907	Mohammad Asif	14	Assistant	16,660	833	14,994
99	14 Hostel	S1069	Sardar Mohammad	9	Cook	14,945	747	13,451
100	14 Hostel	G1110	Ghulam Sarwar	5	Block Atte	14,465	723	13,019
101	14 Hostel	A1087	Abdul Majeed	5	Mess Atten	14,465	723	13,019
102	14 Hostel	B1094	Bashir Ahmed	5	Mess Atten	14,125	706	12,713
103	14 Hostel	U93	Umaid Khan	5	Bearer	14,125	706	12,713
104	14 Hostel	G1075	Ghulam Mustafa	5	Bearer	13,785	689	12,407

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
105	14 Hostel	N92	Nazeer Ahmed	5	Bearer	13,445	672	12,101
106	14 Hostel	W1112	Wali Khan	5	Block Atte	12,425	621	11,183
107	14 Hostel	T1448	Tahira Jabeen	5	Cook	10,725	536	9,653
108	14 Hostel	A2215	Asma	5	Sec: Guard	7,665	383	6,899
109	14 Hostel	M1666	Mohammad Din	2	Gardener	8,755	438	7,880
110	23 Geology	M573	M. Ayub Baloch	20	Ast: Prof	86,355	4,318	77,720
111	23 Geology	M714	Mohammad Rahim Jan	20	Ast: Prof	68,055	3,403	61,250
112	23 Geology	M1683	Dr.Mohibullah	19	Ast: Prof	138,938	6,947	125,044
113	23 Geology	S298	Shahid Hussain	17	Supdt:	37,785	1,889	34,007
114	23 Geology	A1686	Aminullah Khan	17	Museum Cur	33,120	1,656	29,808
115	23 Geology	J425	Juma Khan	11	Lab:Asstt	15,085	754	13,577
116	15 Security-1	J1119	Javed Masih	14	Sec: Sup	16,660	833	14,994
117	15 Security-1	B1116	Bilqees	5	Sweeper	12,425	621	11,183
118	15 Security-1	R1137	Rafiq Masih	2	Sweeper	10,955	548	9,860
119	15 Security-1	Y1303	Yasir Gill	2	Sweeper	9,195	460	8,276
120	15 Security-1	R1926	Rukhsana Pervaiz	2	Sweeper	8,315	416	7,484
121	16 Academic	W1615	Wali Rehman	20	D.G (SA)	68,055	3,403	61,250
122	16 Academic	J1275	Jan Mohammad	18	Dy:Reg	53,240	2,662	47,916
123	16 Academic	A202	Abdul Manan	17	Ast: Reg	48,670	2,434	43,803
124	16 Academic	A225	Abdul Jabbar	17	Ast: Reg	45,560	2,278	41,004
125	16 Academic	A262	Ali Baig	14	Assistant	22,980	1,149	20,682
126	16 Academic	M1285	Mohammad Aslam	9	Sen: Clerk	13,460	673	12,114
127	16 Academic	S1175	Shuaib Ahmed	5	Naib Qasid	11,065	553	9,959
128	24 Mathematics	I643	Israr Ahmed	20	Ast: Prof	71,105	3,555	63,995
129	6 Accounts	J344	Jiand Khan Jamaldini	21	Treasurer	92,385	4,619	83,147
130	6 Accounts	N1758	Nasir Ali	18	Dy:Dir(MM)	35,690	1,785	32,121
131	6 Accounts	S874	Shabir Hassan	17	Acctt Off:	47,115	2,356	42,404
132	6 Accounts	A1346	Amanullah Jamali	17	Acctt Off:	40,895	2,045	36,806
133	6 Accounts	G1198	Gulzar Ahmed	17	Purch: Off	36,230	1,812	32,607
134	6 Accounts	N1199	Noor Mohamamd	17	Supdt:	36,230	1,812	32,607
135	6 Accounts	A1239	Atta Mohammad	17	Supdt:	36,230	1,812	32,607
136	6 Accounts	S899	S. Liaquat Ali Shah	17	Supdt:	34,675	1,734	31,208

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
137	6 Accounts	A1215	Ahmed Noor	17	Supdt:	30,010	1,501	27,009
138	6 Accounts	B294	Bashir Ahmed	16	Pers: Ast	34,645	1,732	31,181
139	6 Accounts	G1242	Gulshan	16	Stenotypis	33,610	1,681	30,249
140	6 Accounts	A1040	Abdul Quddus	12	K.P.O	12,955	648	11,660
141	6 Accounts	M152	Mohammad Alam	9	Sen: Clerk	12,965	648	11,669
142	6 Accounts	A103	Abdul Ghaffar	5	Naib Qasid	14,465	723	13,019
143	6 Accounts	S1233	Salahuddin	4	Naib Qasid	10,630	532	9,567
144	6 Accounts	M2083	Mohammad Aslam	2	Naib Qasid	7,875	394	7,088
145	17 Sociology	M662	M. Alam Tareen	19	Ast: Prof	54,680	2,734	49,212
146	17 Sociology	A187	Akhtar Mohammad	5	Naib Qasid	15,485	774	13,937
147	9 Main Library	S867	Shahnawaz Ahmed	18	Data Admn:	31,790	1,590	28,611
148	25 Social Work	T644	Tahira Naudhani	20	Ast: Prof	65,005	3,250	58,505
149	25 Social Work	M1462	Dr. Mumtaz Ali	19	Ast: Prof	52,605	2,630	47,345
150	18 Engineering	G1361	Ghulam Farooq	19	Dir (E&W)	54,680	2,734	49,212
151	18 Engineering	J1509	Jahanzaib Khan	18	Exec:Eng	35,690	1,785	32,121
152	18 Engineering	M1223	Mazhar Nabi	14	Assistant	23,770	1,189	21,393
153	18 Engineering	N82	Nasrullah	10	Cane Maker	14,803	740	13,323
154	18 Engineering	A36	Ali Mohammad	9	Pump Drive	16,430	822	14,787
155	18 Engineering	M2211	Madad Khan	9	Sen: Clerk	9,005	450	8,105
156	18 Engineering	S1994	Shamsullah	8	Cane Maker	10,935	547	9,842
157	18 Engineering	M2116	Mohammad Younas	8	Electr:	10,025	501	9,023
158	18 Engineering	K1260	Khan Mohammad	7	Pump Drive	12,470	624	11,223
159	18 Engineering	M37	Mir Jan	5	Cooli	12,085	604	10,877
160	18 Engineering	M1267	Mohammad Hashim	5	Pump Drive	11,405	570	10,265
161	18 Engineering	M1843	Mohammad Sabir	5	Pipe Fitter	9,365	468	8,429
162	18 Engineering	K1841	Khalil Ahmed	2	Helper	8,535	427	7,682
163	27 Library & Information Science	M702	Mohammad Tahir	19	Lecturer	52,605	2,630	47,345
164	27 Library & Information Science	A1055	Abul Rauf	17	Supdt:	25,345	1,267	22,811

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
165	27 Library & Information Science	R1169	Raz Mohammad	5	Naib Qasid	14,125	706	12,713
166	28 English	G1528	Ghulam Rasool	18	Lecturer	43,490	2,175	39,141
167	28 English	S2196	Shabbir Ahmed	9	Sen: Clerk	9,005	450	8,105
168	20 Medical Centre	D1535	Dr. Samina Malik	19	Med: Off:	46,380	2,319	41,742
169	20 Medical Centre	N1624	Naseebullah	14	Assistant	15,080	754	13,572
170	20 Medical Centre	A30	Abdul Shakoor	5	Naib Qasid	13,445	672	12,101
171	20 Medical Centre	G1604	Ghulam Haider	4	Naib Qasid	9,130	457	8,217
172	20 Medical Centre	M1602	Mohammad Azeem	4	Washer Man	9,130	457	8,217
173	22 Urdu	S647	Shagufta Rahim	19	Lecturer	73,355	3,668	66,020
174	22 Urdu	A703	Afshan Qazi	18	Lecturer	53,240	2,662	47,916
175	29 Political Science	N652	Dr. Naheed Anjum	21	Professor	92,385	4,619	83,147
176	29 Political Science	A570	Abdul Manan	20	Ast: Prof	71,105	3,555	63,995
177	29 Political Science	M705	Mumtaz Ali	19	Ast: Prof	56,755	2,838	51,080
178	30 Islamic Studies	S690	Dr.S. Abdul Malik	21	Professor	89,010	4,451	80,109
179	30 Islamic Studies	S689	Dr. Syed Haider Shah	21	Professor	89,010	4,451	80,109
180	30 Islamic Studies	R706	Rehmatullah	19	Ast: Prof	52,605	2,630	47,345
181	30 Islamic Studies	S1446	Dr. Sahibzada Baz Mohammad	18	Lecturer	43,490	2,175	39,141
182	30 Islamic Studies	M221	Mehboob Shah	17	Supdt:	25,345	1,267	22,811
183	31 Botany	R445	Dr. Rasool Bakhsh	21	Professor	421,200	21,060	379,080
184	31 Botany	A678	Dr. Atta Mohammad	21	Professor	89,010	4,451	80,109
185	31 Botany	S681	Dr Saeed-ur-Rehman	21	Professor	82,260	4,113	74,034
186	31 Botany	S1321	Dr. Saadullah Leghari	20	Assoc:Prof	58,905	2,945	53,015

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
187	31 Botany	B1365	Basira Akhtar	19	Ast: Prof	52,605	2,630	47,345
188	31 Botany	A1523	Ayesha Masood	18	Lecturer	41,540	2,077	37,386
189	31 Botany	A215	Allahuddin	16	Stenotypis	33,610	1,681	30,249
190	31 Botany	F2015	Faizullah	5	Sec: Guard	9,025	451	8,123
191	31 Botany	M841	Moula Dad	2	Mali	9,635	482	8,672
192	31 Botany	M1945	Mohammad Tahir	2	Mali	8,315	416	7,484
193	31 Botany	G1982	Ghulam Sarwar	2	Mali	8,095	405	7,286
194	26 Zoology	R683	Dr. Rehana Mushtaq	21	Professor	95,760	4,788	86,184
195	26 Zoology	A675	Dr. Asmatullah	21	Professor	75,510	3,776	67,959
196	26 Zoology	S571	Shahabuddin	20	Ast: Prof	71,105	3,555	63,995
197	26 Zoology	Z579	Zahoor Ahmed	19	Ast: Prof	65,055	3,253	58,550
198	26 Zoology	F578	Faizullah Khan	19	Ast: Prof	62,980	3,149	56,682
199	26 Zoology	S408	Shamsullah	14	Assistant	15,080	754	13,572
200	26 Zoology	A417	Ajab Khan	6	Lab: Atted	15,485	774	13,937
201	32 Pharmacy	A671	Abdul Aziz Khan	20	Ast: Prof	74,155	3,708	66,740
202	32 Pharmacy	S709	Dr. Syed Umar Jan	19	Ast: Prof	62,980	3,149	56,682
203	32 Pharmacy	M1367	Mohammad Younas	19	Ast: Prof	52,605	2,630	47,345
204	32 Pharmacy	N710	Nisar Ahmed Shahwani	19	Ast: Prof	52,605	2,630	47,345
205	32 Pharmacy	G1366	Ghulam Razaque	19	Ast: Prof	52,605	2,630	47,345
206	32 Pharmacy	M2217	Marvi	19	Ast: Prof	44,305	2,215	39,875
207	32 Pharmacy	Q1701	Qaiser Iqbal	19	Ast: Prof	44,305	2,215	39,875
208	32 Pharmacy	M192	Mohammad Ibrahim	17	Supdt:	31,565	1,578	28,409
209	32 Pharmacy	L190	Lal Mohammad	5	Naib Qasid	15,485	774	13,937
210	33 Economics	N749	Naseebullah	20	Ast: Prof	61,955	3,098	55,760
211	33 Economics	A1631	Arbab M. Jahandad	18	Lecturer	41,540	2,077	37,386
212	33 Economics	S1558	Suhail Aziz	11	Libr: Asst	13,895	695	12,506
213	35 Commerce	A563	Abdul Qaddus	19	Lecturer	56,755	2,838	51,080
214	36 Statistics	Y501	Dr. Yasmin Zohra Jafri	21	Professor	95,760	4,788	86,184
215	36 Statistics	S500	Dr. Syed Hyder Shah	21	Professor	89,010	4,451	80,109
216	36 Statistics	G543	Ghulam Farooq	20	Ast: Prof	77,205	3,860	69,485

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
217	36 Statistics	M542	Mohammad Zaman	20	Ast: Prof	77,205	3,860	69,485
218	36 Statistics	A1369	Azhar Ali Marri	19	Lecturer	54,680	2,734	49,212
219	36 Statistics	R586	Ruqia Rehman	19	Ast: Prof	52,605	2,630	47,345
220	36 Statistics	A1465	Abdul Raziq	19	Ast: Prof	46,380	2,319	41,742
221	36 Statistics	S1054	Shoukat Ali	17	Supdt:	30,010	1,501	27,009
222	39 Geography	I517	Dr. Iftikhar Ahmed	21	Professor	78,885	3,944	70,997
223	39 Geography	M536	Dr. Mohammad Nawaz	20	Ast: Prof	83,305	4,165	74,975
224	39 Geography	A535	Dr. Ahmad Saeed	20	Ast: Prof	80,255	4,013	72,230
225	39 Geography	T518	Taleem Badshah	20	Ast: Prof	68,055	3,403	61,250
226	39 Geography	A1459	Dr. Ainuddin	20	Assoc:Prof	46,705	2,335	42,035
227	39 Geography	S1456	Dr. Said Qasim	19	Ast: Prof	130,000	6,500	117,000
228	39 Geography	S1553	Sanallah	18	Lecturer	45,440	2,272	40,896
229	40 Education	D532	Dost Mohammad	20	Ast: Prof	86,355	4,318	77,720
230	40 Education	S494	Shereen Taj	20	Ast: Prof	65,005	3,250	58,505
231	40 Education	A251	Abdul Khalique	17	Supdt:	34,675	1,734	31,208
232	40 Education	N1480	Nazir Ahmed	17	Librarian	33,120	1,656	29,808
233	40 Education	G240	Ghulam Rabani	5	Naib Qasid	14,125	706	12,713
234	40 Education	R239	Rehmdil	4	Naib Qasid	10,630	532	9,567
235	34 Philosophy	M520	Dr. Malik M. Tariq	21	Professor	78,885	3,944	70,997
236	34 Philosophy	H519	Hamid Hassan Khan	20	Ast: Prof	86,355	4,318	77,720
237	48 English Language Center	A1418	Asad Khan	9	Sen: Clerk	12,965	648	11,669
238	46 International Relations	A521	Dr. Abdul Manan	20	Ast: Prof	77,205	3,860	69,485
239	46 International Relations	M516	Mohammad Arif	20	Ast: Prof	65,005	3,250	58,505
240	37 Law College	M541	Maimona Khanam	20	Ast: Prof	80,255	4,013	72,230
241	37 Law College	S588	Shaista Khan	19	Lecturer	52,605	2,630	47,345
242	37 Law College	S590	Shamsullah	19	Ast: Prof	52,605	2,630	47,345
243	37 Law College	S474	Shah Mohammad	18	Lecturer	33,740	1,687	30,366
244	50 Fine Arts	M529	Dr. M. Akram Dost	21	Professor	85,635	4,282	77,072

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
245	50 Fine Arts	N2168	Nisar Ahmed	18	Lecturer	33,740	1,687	30,366
246	50 Fine Arts	A168	Abdullah Jan	14	Assistant	21,400	1,070	19,260
247	50 Fine Arts	A171	Amir Bakhsh	5	Helper	11,745	587	10,571
248	38 Institute of Management Sciences	A538	Dr. Abdul Naeem	20	Ast: Prof	83,305	4,165	74,975
249	38 Institute of Management Sciences	M539	Malik Abdul Karim	20	Ast: Prof	83,305	4,165	74,975
250	38 Institute of Management Sciences	M537	Mitho Khan	20	Ast: Prof	80,255	4,013	72,230
251	38 Institute of Management Sciences	S593	Dr. Sana-ur-Rehman	19	Ast: Prof	54,680	2,734	49,212
252	38 Institute of Management Sciences	A592	Abdul Wahid	19	Lecturer	52,605	2,630	47,345
253	38 Institute of Management Sciences	N162	Niamatullah	17	Admin Offi	39,340	1,967	35,406
254	51 Computer Science	A603	Anwar Ali Sanjrani	19	Lecturer	54,680	2,734	49,212
255	51 Computer Science	J602	Jalaluddin Qureshi	19	Lecturer	54,680	2,734	49,212
256	51 Computer Science	Z243	Zahoor Ahmed	12	K.P.O	16,205	810	14,585
257	51 Computer Science	11	Mohammad Kashif	3	Lab: Atted	9,655	483	8,690
258	52 Institute of Bio-Chemistry	I1736	Dr. Imran Ali	19	Ast: Prof	130,000	6,500	117,000
259	52 Institute of Bio-Chemistry	M624	Mohammad Sharif Jamali	19	Lecturer	54,680	2,734	49,212
260	52 Institute of Bio-Chemistry	M605	M. Hashim Jan	19	Lecturer	52,605	2,630	47,345
261	52 Institute of Bio-Chemistry	A1552	Abdul Manan	17	Lab: Tech:	23,790	1,190	21,411
262	52 Institute of Bio-Chemistry	A1	Abdul Rauf	5	Naib Qasid	14,465	723	13,019
263	52 Institute of Bio-Chemistry	K869	Khizan Masih	5	Sweeper	13,105	655	11,795

S. NO	Department	EmpID	Name	BPS	Designation	Basic Pay	5% Maintenance Charges.	Period 01-07-2015 to 31-12-2016
264	43 Brahvi	L1481	Dr. Liaquat Ali	20	Assoc:Prof	46,705	2,335	42,035
265	43 Brahvi	S767	Shabeer Ahmed	19	Ast: Prof	48,455	2,423	43,610
266	43 Brahvi	M768	Manzoor Ahmed	19	Lecturer	46,380	2,319	41,742
267	43 Brahvi	A1500	Abid Hussain	17	Librarian	33,120	1,656	29,808
268	45 Pashto	M619	Dr. Naseebullah Tareen	20	Assoc:Prof	55,855	2,793	50,270
269	45 Pashto	F489	Dr. Faizullah Khan	19	Ast: Prof	67,130	3,357	60,417
270	45 Pashto	Q1737	Qari Abdul Rehman	18	Lecturer	41,540	2,077	37,386
271	45 Pashto	B1958	Barkat Shah	18	Lecturer	41,540	2,077	37,386
272	47 Persian	B621	Dr. Bilal Ahmed	19	Ast: Prof	56,755	2,838	51,080
273	59 History	S611	Saeeda Begum	19	Ast: Prof	58,830	2,942	52,947
274	61 Media & Journalism	A111	Ali Mohammad	5	Naib Qasid	14,125	706	12,713
275	56 Gender Studies	S1876	Shahida Habib	18	Lecturer	41,540	2,077	37,386
276	56 Gender Studies	M1371	Mohammad Ajmal	12	Inch C.Cel	12,955	648	11,660
277	62 Deans Staff	M398	Mohammad Khan	4	Naib Qasid	10,330	517	9,297
278	62 Deans Staff	M1846	Mohammad Akram	2	Naib Qasid	8,315	416	7,484
279	62 Deans Staff	N1875	Naseebullah	2	Naib Qasid	8,315	416	7,484
280	58 Microbiology	A1757	Dr. Ali Akbar	19	Ast: Prof	130,000	6,500	117,000
281	58 Microbiology	R2160	Rozina Rashid	18	Lecturer	33,740	1,687	30,366
282	49 Balochistan Study Center	G497	Ghulam Farooq	20	Ast: Prof	68,055	3,403	61,250
283	49 Balochistan Study Center	W2181	Waheed Razzaq	18	Resrch Off	29,840	1,492	26,856
284	49 Balochistan Study Center	K1485	Kulsoom Kakar	17	Resrch Off	31,565	1,578	28,409
285	49 Balochistan Study Center	K1532	Khalid Raza	16	Ast.Lib	20,155	1,008	18,140
Total								22,875,591

Annexure 9.4

Unauthorized payment of house rent allowance - Rs. 2.258 million

S. No	Name of employee	Designation	Period	Amount of HR Drawn	Amount Deposited	Balance Amount	Conveyance Allowance	5% charges	Total
1	2	3	4	5	6	7	8	9	(7+8+9)
1	Abdul Khaliq (Rs.39590)	Deputy Registrar	07/2010 to 12/2015	303,292	52,000	251,292	60,000	23,760	
2	Saleh Muhammad (Rs.31565)	Accounts Officer	07/2012 to 08/2016	328,042	59,200	268,842	60,000	18,936	
3	Dr. Samina Malik (Rs.46380)	Medical Officer	07/2010 to 11/2016	510,336	60,800	449,536	60,000	27,828	
4	Ghulam Farooq Badeni (Rs.54680)	XEN	07/2010 to 11/2016	514,382	61,600	452,782	60,000	32,808	
5	Mr. Baz Mohammad (43490)	Lecturer	07/2010 to 08/2016	42,994	58,400	371,540	60,000	26,094	
Total						1,793,999	334,080	129,435	2,257,514

Annexure – 9.5

Unauthorized issuance of laptops to employees - Rs. 1.317 million

S.No	Date	Name of Officer	Designation	Issuing Authority	Qty	Rate	Amount
1	09.04.2016	Mr. Yahya	PS to VC	VC	10	54900	549,000.00
2	07.05.2016	Mr. Yahya	PS to VC	VC	2	54900	109,800.00
3	15.06.2016	Prof: Dr Javaid Iqbal	Vice Chancellor	VC	1	54900	54,900.00
4	07.12.2016	Mr. Qaser Mehmood	Secretary to VC	VC	3	54900	164,700.00
5	02.07.2016	Mr. Waheed Noor	Director Oric	VC	1	54900	54,900.00
6	22.06.2016	Mr. Ameer Hamza	DPR		1	54900	54,900.00
7	06.12.2016	Mr. Akhtar Mohammad	Assistant Registrar	Registrar	1	54900	54,900.00
8	27.04.2016	Dr. Kaleem ullah	Chairman G/Studies	Registrar	1	54900	54,900.00
9	23.07.2016	Dr. Abdul Malik	Comptroler	Registrar	1	54900	54,900.00
10	30.04.2016	Dr. Naheed Anjum	DEN Social Sciences	Registrar	1	54900	54,900.00
11	20.04.2016	Mrs. Nargis Kamal	Lecturer	Registrar	1	54900	54,900.00
12	20.10.2015	Mr. Shahied Hussain	KPO	Registrar	1	54900	54,900.00
Total							1,317,600.00

Annexure 9.6

Non-adjustment of temporary advances - Rs.4.206 million

S.No	Name	Page No	Date	P.V No	Designation	Department	Advance Drawn	Balance
1	Mr. Rehan	15	31-12-2015	62	K.P.O	Account	5,000	5,000
2	Mr. Rehan	31	2/5/2016	31	K.P.O	Account	5,000	5,000
9	Mr. Mohammad Yahya	56	11/4/2016	42	P.S.O to Vice Chancellor	Admin	60,000	60,000
10	Mr. Mohammad Yahya	56	30-05-2016	89	P.S.O to Vice Chancellor	Admin	50,000	50,000
12	Mr. Shahid Jameel	64	18-05-2016	61	Supdt:	Account	5000	5,000
16	Mr. Rahim Bakhsh	102	18-08-2015	42	Chairperson	Balochi	50,000	50,000
17	Mr. Hafeezullah	107	1/9/2015	10	Director Sports	Sports	100,000	100,000
18	Mr. Hafeezullah	107	1/1/2016	73	Director Sports	Sports	172,800	172,800
19	Mr. Hafeezullah	107	15-02-2016	48	Director Sports	Sports	500,000	500,000
20	Mr. Hafeezullah	107	24-02-2016	76	Director Sports	Sports	312,900	312,900
21	Mr. Hafeezullah	107	19-03-2016	52	Director Sports	Sports	500,000	500,000
22	Mr. Hafeezullah	107	7/4/2016	31	Director Sports	Sports	108,000	108,000
23	Mr. Hafeezullah	107	16-05-2016	36	Director Sports	Sports	640,600	640,600
26	Prof. Dr. Javaid Iqbal	112	17-08-2015	35	Vice Chancellor	Admin	200,000	200,000
28	Prof. Dr. Javaid Iqbal	112	18-12-2015	56	Vice Chancellor	Admin	100,000	100,000
30	Prof. Dr. Javaid Iqbal	112	8/2/2016	30	Vice Chancellor	Admin	100,000	100,000
33	Prof. Dr. Javaid Iqbal	114	21-05-2016	64	Vice Chancellor	Admin	50,000	50,000
34	Mr. Mohammad Tariq Jomezai	115	12/1/2016	33	Registrar	Admin	100,000	34,867
35	Mr. Mohammad Tariq Jomezai	115	09-04-2016	34	Registrar	Admin	50,000	50,000
42	Mr. Nasir Ali	125	14-12-2015	45	Purchase Officer	Account	5,000	5000
44	Dr. Waheed Noor	133	15-04-2016	58	Director	Admin	500,000	500000

S.No	Name	Page No	Date	P.V No	Designation	Department	Advance Drawn	Balance
46	Mr Ali Mohammad	140	17-08-2015	33	Cushion Maker	Engineering	50,000	50000
47	Mr Ali Mohammad	140	19-01-2016	52	Cushion Maker	Engineering	5,000	5000
48	Dr,Atta Mohammad	141	18-08-2015	41	Chairperson	Botany	50,000	50000
50	Mr.Abdul Malik	142	21-01-2016	58	System Analest	Admin	20,000	20000
53	Mr.Chand Hussain	145	13-10-2015	34	Auditor	Account	3,000	3000
55	Mr Ahmed Noor	147	1/1/2016	72	Supdt	Account	5,000	5000
56	Professon Shabir	148	26-12-2015	68	Charirperson	Brahvi	5,000	5000
58	Dr Kaleem Ullah	150	12/4/2016	8	Charirperson	Graduate Studies	260,750	260750
59	Dr Kaleem Ullah	150	2/4/2016	9	Charirperson	Graduate Studies	260,750	260750
61	Mr Mohammad Alam	152	8/4/2016	36	J/clerk	Treasurer Office	5,000	5000
63	Mr Mohammad Anwar	154	6/5/2016	30	Account officer	Budget	2,000	2000
Grand Total							6,962,485	4,215,667

Annexure-10.1**Non-deduction of house rent and conveyance allowance - Rs.1.869 million****Principle Agriculture Collage, Quetta
Non deduction of conveyance allowance**

S. No.	Name of Officer	Designation	Conveyance Allowance	No. of Month	Period	Amount
1	Sohail Qadir	Associate Professor	5000	37	01.07.2013 to 31.07.2016	185,000
2	Nanak Khan	Assistant Professor	5000	37	01.07.2013 to 31.07.2016	185,000
3	Syed Sami Ullah	Laboratory Assistant	1932	37	01.07.2013 to 31.07.2016	71,484
4	Abdullah Khan	Beldar	1785	37	01.07.2013 to 31.07.2016	66,045
5	Sana Ullah	Field Assistant	1932	37	01.07.2013 to 31.07.2016	71,484
6	Mohammad Akbar	Driver	1932	37	01.07.2013 to 31.07.2016	71,484
7	Noor Shah	Lab Attendent	1785	37	01.07.2013 to 31.07.2016	66,045
8	GhulamNabi Shah	Beldar	1785	37	01.07.2013 to 31.07.2016	66,046
9	GhulamYasin	Carpenter	1932	37	01.07.2013 to 31.07.2016	71,484
10	Mohammad Qasim	Imam Masjid	2856	37	01.07.2013 to 31.07.2016	105,672
11	Roshin Masih	Sweeper	1785	37	01.07.2013 to 31.07.2016	66,045
Total						1.025

**Director General Agriculture (Extension), Quetta
Non deduction of conveyance allowance**

S. No	Name of Officer	Conveyance Allowance	Total months	Amount (Rs)
01	Mr. Iqbal Shaikh, Agriculture officer, (QAE-2884)	5000	12	0.060
02	Mr. Dad Mohammad, Agriculture Officer, (QAC-7552)	5000	12	0.060
Total				0.120

Director General Agriculture (Extension), Quetta
Non deduction of house rent allowance

S. No	Name of Officer/ Official	Period	House Rent (Rs.)	Amount (Rs.)
01	Mr. Meherban Khan, Stenographer B-14	01-07-2014 to 30-06-2015	2214	0.027
02	Mr. Nisar Ahmed, Beldar, B-2	01-07-2014 to 30-06-2015	1366	0.016
03	Mr. Muhammad Anwar, Stenographer B-14	01-07-2014 to 30-06-2015	2214	0.027
04	Mr. Noor Ud Din, Assisstant B-15	01-07-2014 to 30-06-2015	2349	0.028
05	Mr. Muhammad Naseem, Assistant B-15	01-07-2014 to 30-06-2015	2349	0.028
06	Mr. Muhammad Nasir, Field Assistant B-6	01-07-2014 to 30-06-2015	1544	0.019
07	Mr. Raza Masih, Sweeper, B-2	01-07-2014 to 30-06-2015	1366	0.016
08	Mr. Adnan Masih, Sweeper, B-2	01-07-2014 to 30-06-2015	1366	0.016
09	Mr. Muhammad Irfan, Beldar, B-2	01-07-2014 to 30-06-2015	1366	0.016
10	Mrs. Lubna Zahid, Junior Clerk B-9	01-07-2014 to 30-06-2015	1719	0.021
11	Mr. Nadir Khan, Naib Qasid, B-2	01-07-2014 to 30-06-2015	1366	0.016
12	Mrs. Zebo Masih, Sweeper B-2	01-07-2014 to 30-06-2015	1366	0.016
13	Mr. Nazar Muhammad, Agriculture Officer B-17	01-07-2014 to 30-06-2015	4433	0.053
14	Mr. Muhammad Nasir, Deputy Director, B-17	01-07-2014 to 30-06-2015	5810	0.07
15	Mr. Babar Asgar, Junior Clerk, B-9	01-07-2014 to 30-06-2015	1719	0.021
16	Mrs. Abida Bibi, Lab assistant, B-6	01-07-2014 to 30-06-2015	1544	0.019
17	Mr. Manzoor Ahmed, Beldar B-2	01-07-2014 to 30-06-2015	1366	0.016
18	Mr. Abdul Mateen, Research officer B-17	01-07-2014 to 30-06-2015	4433	0.053
19	Mr. Nazeer Barrech B-18	01-07-2014	5810	0.07
20	Mr. Akhtar Muhammad Buzdar, Deputy Director B-18	01-07-2014 to 30-06-2015	5810	0.07
21	Mr. Arif Shah, associate Professor Baleli Collage	01-07-2014 to 30-06-2015	8856	0.106
Total				0.724

Annexure 10.2

Irregular expenditure on repair of vehicles–Rs.5.794 million

Director General Agriculture Extension 2014-15

S. No	Name of firm	Description	Vehicle Number	Cheque No. and Date	Amount (Rs.)
01	M/s Al-Kuwait Government contractor	Repair of vehicle	IDG-5871	0928984, 30-09-2014	0.283
02	M/s Al-Kuwait Government contractor	Repair of vehicle	LHY-6430	0882352 29-10-2014	0.080
03	M/s Al-Kuwait Government contractor	Repair of vehicle	QAC-7545	0928984 30-09-2014	0.197
04	M/s Al-Kuwait Government contractor	Repair of vehicle	QAC-7552	0927568 09-09-2014	0.071
05	M/s Al-Kuwait Government contractor	Repair of vehicle	QAC-9440	0928978 30-09-2014	0.261
06	M/s Al-Kuwait Government contractor	Repair of vehicle	QAD-2639	0928978 30-09-2014	0.258
07	M/s Al-Kuwait Government contractor	Repair of vehicle	QAD-9089	0928980 30-09-2014	0.436
08	M/s Al-Kuwait Government contractor	Repair of vehicle	QAE-2884	0964960 08-05-2015	0.099
09	M/s Al-Kuwait Government contractor	Repair of vehicle	QAE-5538	0928981 30-09-2014	0.067
10	M/s Al-Kuwait Government contractor	Repair of vehicle	QAE-5538	0882352 29-10-2014	0.099
11	M/s Al-Kuwait Government contractor	Repair of vehicle	QAG-3025	0927568 09-09-2014	0.150
12	M/s Al-Kuwait Government contractor	Repair of vehicle	QAG-3025	0928982 30-09-2014	0.053
13	M/s Al-Kuwait Government contractor	Repair of vehicle	QAG-8230	0928982 30-09-2014	0.086
14	M/s Al-Kuwait Government contractor	Repair of vehicle	QAG-8230	0882352 29-10-2014	0.098
15	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-2562	0928982 30-09-2014	0.070
16	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-2562	0882352 29-10-2014	0.080
17	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-2562	0960995 18-03-2015	0.200
18	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-2636	0928981 30-09-2014	0.106
19	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-3526	0928993 30-09-2014	0.063

S. No	Name of firm	Description	Vehicle Number	Cheque No. and Date	Amount (Rs.)
20	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-3526	0928982 30-09-2014	0.139
21	M/s Al-Kuwait Government contractor	Repair of vehicle	QAH-3526	0960995 18-03-2015	0.200
22	M/s Al-Kuwait Government contractor	Repair of vehicle	QAL-9440	0960995 18-03-2015	0.200
23	M/s Al-Kuwait Government contractor	Repair of vehicle	QAM-250	0928982 30-09-2014	0.090
24	M/s Al-Kuwait Government contractor	Repair of vehicle	QAM-4111	0950896 11-12-2014	0.097
25	M/s Al-Kuwait Government contractor	Repair of vehicle	QAP-5740	0960995 18-03-2015	0.200
26	M/s Al-Kuwait Government contractor	Repair of vehicle	QAQ-502	0964960 08-05-2015	0.100
27	M/s Al-Kuwait Government contractor	Repair of vehicle	QAS-8838	0882352 29-10-2014	0.100
28	M/s Al-Kuwait Government contractor	Repair of vehicle	QAS-8838	0960995 18-03-2015	0.200
29	M/s Al-Kuwait Government contractor	Repair of vehicle	QAT-2109	0882352 29-10-2014	0.099
30	M/s Al-Kuwait Government contractor	Repair of vehicle	QAT-2109	0964960 08-05-2015	0.079
31	M/s Al-Kuwait Government contractor	Repair of vehicle	QAY-1415	0964960 08-05-2015	0.100
32	M/s Al-Kuwait Government contractor	Repair of vehicle	QAY-385	0927568 09-09-2014	0.055
33	M/s Al-Kuwait Government contractor	Repair of vehicle	QAY-385	0960995 18-03-2015	0.200
34	M/s Al-Kuwait Government contractor	Repair of vehicle	QBA-0061	0927568 09-09-2014	0.164
35	M/s Al-Kuwait Government contractor	Repair of vehicle	QBA-0084	0964960 08-05-2015	0.100
36	M/s Al-Kuwait Government contractor	Repair of vehicle	QBA-0086	0950896 11-12-2014	0.110
37	M/s Al-Kuwait Government contractor	Repair of vehicle	QBA-0086	0960995 18-03-2015	0.200
38	M/s Al-Kuwait Government contractor	Repair of vehicle	QAD-4674	0950896 11-12-2014	0.112
39	M/s Al-Kuwait Government contractor	Repair of vehicle	QAD-9873	0927568 09-09-2014	0.103
40	M/s Al-Kuwait Government contractor	Repair of vehicle	QAG-816	0960995 18-03-2015	0.250
41	M/s Al-Kuwait Government contractor	Repair of vehicle	QAS-008	0928983 30-09-2014	0.089

S. No	Name of firm	Description	Vehicle Number	Cheque No. and Date	Amount (Rs.)
42	M/s Al-Kuwait Government contractor	Repair of vehicle	QAV-3683	0928983 30-09-2014	0.050
Total					5.794

Annexure – 10.3

Award of contract in violation of BPPRA rules – Rs 3.061 million

DG Agriculture Extension 2014-15

S. No	Name of firm	Cheque No and Date	Description	Amount (Rs)
01	M/s HMU collection Quetta	0962709/ 09-04-2015	Wooden shield, Nap Sack, Tool Kit, Trophy, Crystal Shield etc	0.598
02	M/s Surati Electric, general Order supplier	0970432/ 14-05-2015	Different type of decoration of lights	0.6
Total				1.198

DG Agriculture Extension 2015-16

S. No.	Name of Firm	Cheque No and Date	Description	Amount (Rs.)
1.	M/s Gorgage Builders, Quetta	1103490, 30.3.16	S/o Shields, Tool Set, Knapsack etc	919,350
2.	M/s Gorgage Builders, Quetta	1103491, 30.3.16	Illumination at Sibi Show	943,816
Total				1.863

Annexure – 11.1

Irregular expenditure due to non calling of open tenders – Rs. 7.740 million

(Rs. in million)

S. No	Cheque No	Name of Firm	Particulars	Bill No, Date	Amount
1	866211/25-08-2014.	Police Mess Quetta	Police mess,230 members @180	Bill No.259 to 287 28.7.2014 to 15-7-2014	0.041
2	0866354 28.8.14	Police Mess Quetta	Police Mess Bill 289 4-8-14 members 1915 @165	Bill No.288, 4/8/2014	0.316
3	0866354 28.8.14	Police Mess Quetta	14 600 member @243(lunch and Dinner)	Bill No. 289/13.8.14	
4	947767/19-11-2014.	Police Mess Quetta	Police Mess connection with darbar at police station cant	Nil	0.036
5	950892/11-12-2014.	Police Mess Quetta	Sanction No.Nil Dated Nil Police Mess connection with darbar at police station cant	Nil	0.046
6	948531/24-12-2014.	Police Mess Quetta	police mess connection on polio day	Nil	0.058
7	907261/30-10-2014.	Police Mess Quetta	Police mess police line Quetta meal charges served to media personnel and police personal in connection with eidulAzh	Nil	0.080
8	965656/12-02-2015.	Police Mess Quetta	police mess line Quetta meal charges served to police personnel of polio day duty Rs.247,430/- police mess line Quetta meal charges served to police personnel of polio day	Bill No.120 24-1-15 bill no121 25-1-15	0.990

S. No	Cheque No	Name of Firm	Particulars	Bill No, Date	Amount
			duty Rs.247,430/- police mess line Quetta meal charges served to police personnel of polio day duty Rs.247,430/ police mess line Quetta bill no123 dated 27-1-15 meal charges served to police personnel of polio day duty Rs.247430	bill no122 26-1-15	
9	965656/12-02-2015.	Police Mess Quetta	police mess line Quetta meal charges served to police personnel of Eid Meladulnabi day duty	bill NO.119 4-1-015	0.425
10	956814/13-03-2015.	Police Mess Quetta	police mess police line Quetta meal served to police personal connection with prime minister visit at Quetta	bill No.125 18-2-14	0.349
11	956815/13-03-2015.	Police Mess Quetta	police mess meal served to police personal in connection with chelum duty	bill No.116 12-12-014	0.346
12	95681/13-03-2015.	Police Mess Quetta	Police Mess Police line Quetta Meal Served to police personal in connection with prime minister visit at Quetta Rs.351684/- Police Mess Police line Quetta Meal Served to police personal in connection with prime minister visit at Quetta Rs.27242/-	Bill No.125 18-2-14 Bill No.126 19-2-14	0.379
13	956815/13-03-2015	Police Mess Quetta	Police Mess police line Quetta Meal served to police personal in connection with chelum duty Rs.8768/- Police Mess police line Quetta Meal served to police personal in connection with chelum duty Rs.364082/- Police Mess police line Quetta	bill No.116 12-12-14 bill No.117 13-12-14 bill No.118 14-12-14	0.376

S. No	Cheque No	Name of Firm	Particulars	Bill No, Date	Amount
			Meal served to police personal in connection with chelum duty Rs.3535/-		
14	969831/16-6-2015	Police Mess Quetta	Police mess police line Quetta meal served to police personal in connection with polio day duty Rs.17100/- police mess police line Quetta, meal served to police personal in connection with polio day duty 84256/- Police mess police line Quetta meal served to police personal in connection with polio day duty Rs.133374/- Police mess police line Quetta meal served to police personal in connection with polio day duty Rs.40090/-	Bill No.127 22-2-15	0.275
				Bill No.128 23-2-15	
				Bill No.129 24-2-15	
				Bill No.136 22-2-15	
15	1021912/29-06-2015.	Police Mess Quetta	Police Mess police line Quetta Meal served to police personal in connection with polio duty, election cantonment, and youth, sports festival.	Bill No.130 25-2-15	2.575
				Bill No.131 26-2-15	
				Bill No.135 25-4-15	
				Bill No.140 22-3-15	
				Bill No.141 23-3-15	
				Bill No.142 24-3-15	
				Bill No.143 25-3-15	
				Bill No.144 26-3-15	
				Bill No.145 27-3-15 Bill No.138 26-3-15	

S. No	Cheque No	Name of Firm	Particulars	Bill No, Date	Amount
				Bill No.137 19-3-15	
Sub-Total					6.335

S.No.	Name of firm	Description	Bill No .and date	Sanction No. & date	Amount (Rs.)
1	Shezad Tent service	22 rice	14.10.2015	6218, 2.12.2015	0.128
2	Do	76 rice	21.10.2015	6219, 2.12.2015	0.441
3	Haidry tent service	22 rice	26.10.2014	5425,17.11.2014	0.097
4	Do	61 rice	4.11.2014	5424,17.11.2014	0.257
Sub-Total:					0.923

S No.	Cheque No. Date	Name of Firm	Bill No. Date	Particulars	Amount
1	1071180, 14.12.2015	M/s Syed Mohd & Son	576, 27.10.2015	Breakfast & Lunch for 180 persons for 02 Days 23&24,10.2015	0.102
2			575, 28.10.2015	Breakfast & Lunch for 180 persons for 02 Days 21&22,10.2015	0.103
3			577, 04.12.2015	Breakfast & Lunch for 150 persons for 01 Day at Chalum 21&22,10.2015	0.036
Sub-Total:					0.241

	Cheque No.	Name of Firm	Bill No. Date	Particulars	Amount
1	10711141, 11.12.2015	M/s Business Trade Quetta	25, 30.10.2015	Breakfast & Lunch for 86 persons	0.020
2			21, 23.10.2015	Breakfast Lunch & dinner for 155 persons	0.036
3			11, 19.10.2015	Breakfast Lunch & dinner for 154 persons	0.037
4			10, 15.10.2015	Breakfast Lunch & dinner for 235 persons	0.036
5			15, 20.10.2015	Breakfast Lunch & dinner for 235 persons	0.036
6			18, 21.10.2015	Breakfast Lunch & dinner for 235 persons	0.038
7			20, 22.10.2015	Breakfast Lunch & dinner for 235 persons	0.038
Sub-Total:					0.241
G-Total:					7.740

Annexure- 14.1

Irregular drawl of pay amounting to - Rs. 68.268 million

S.No	Name	Month	DOP	T.No	Amount
1	DDO	July-14.	19.07.2014	400109	2.,850
2	DDO	August-14.	25.08.2014	400440	2.850
3	DDO	September-14.	26.09.2014	401080	2.850
4	DDO	October-14.	29.10.2014	401472	2.831
5	DDO	November-14.	03.12.2014	401815	2.832
6	DDO	December-14.	05.01.2015	402043	2.878
7	DDO	January-15.	02.02.2015	402656	2.,966
8	DDO	February-15.	02.03.2015	402827	2.995
9	DDO	March-15.	01.04.2015	403107	2.723
10	DDO	April-15.	30.04.2015	403261	2.640
11	DDO	May-15.	28.05.2015	403388	2.520
12	DDO	June-15.	21.06.2015	403548	2.,495
Sub-Total					33.428
1	DDO	July-14.	21.07.2014	405426	2.724
2	DDO	August-14.	25.08.2014	405538	3.140
3	DDO	September-14.	23.09.2014	405795	3.193
4	DDO	October-14.	29.10.2014	405922	3.168
5	DDO	November-14.	27.11.2014	405995	2.994
6	DDO	December-14.	06.01.2015	406143	3.094
7	DDO	January-15.	31.01.2015	406291	2.912
8	DDO	February-15.	01.03.2015	406438	3.174
9	DDO	March-15.	29.03.2015	406540	2.664
10	DDO	April-15.	29.04.2015	406671	2.647
11	DDO	May-15.	01.06.2015	406854	2.666
12	DDO	June-15.	25.06.2015	409081	2.464
Sub -Total					34.840
G -Total					68.268

Annexure 15.1**Irregular expenditure on purchase of physical assets Rs. 1.548 Million****(Rs. in million)**

S. No	V. No	Date	Firm	Particulars	Amount
1	1343	14-4-2016	New Tech	Lap Top Corei7	0.099
2	2864	14-6-2016	Davi Autos	Furniture	0.199
3	1401	27-5-2016	New Tech	1 Photocopier	0.150
4	1459	14-6-2016	New Tech	Equipment	0.300
5	1763	76-2016	Bolan Traders	8 Sign Board	0.200
6	2845	14-6-2016	Davi Autos	5 Motor Bike	0.600
Total					1.548

Annexure 15.2

Irregular Expenditure on purchase of equipment and repair of vehicles Rs-1.136 million

(Rs. in million)

Sr. No	Voucher No	Date of Voucher	Firm	Particulars	Amount
1	Nil	12-3-2016	Digi Prints Quetta	One Canopy For Visitors	0.099
2	Nil	12-3-2016	Al Faisal traders	Land Escaping Wall	0.095
3	005	13-3-2016	Abo Dawood traders	Playing Swings	0.099
4	Nil	13-3-2016	Al Faisal Traders	1 Stone Bench	0.098
5	026	25-6-2016	Abo Dawood traders	4 Bench	0.099
6	024	20-6-2016	Abo Dawood traders	2 Fancy Bench	0.099
7	25	20-6-2016	Abo Dawood traders	3 Bench Cement	0.099
8	26	20-6-2016	Abo Dawood traders	4 Wooden Bench	0.099
9	293	22-6-2016	New Auto Palace	Sign Board	0.052
10	291	20-6-2016	New Auto Palace	25 Feet reeling	0.099
11	275	4-5-2016	New Auto Palace	Repair of Vehicle (UN-68-470)	0.099
12	278	4-5-2016	New Auto Palace	Repair of Vehicle (QAD-4978)	0.099
Total					1.136

Annexure 16.1

Overpayment due to allowing non-scheduled rates –Rs.17.706 million

Amount in million

Item No	Quantity (Ton)	Rate paid NSR (Rs.) Per Tonne	Rate payable (Rs.)	Excess rate paid (Rs.)	Amount
4.1	225.272	122000/-	34059.1 Add 200% Premium on CSR = 68118.2 Approximated total= 102177.3	19822.7	4.465
Total Excess Payment					4.465

S. No.	Item of work	*Rate admissible	Rate paid	Difference	Quantity	Amount 5X6
1	2	3	4	5	6	7
1	Excavation in foundation shingle or gravel	7.132 Per cft	15 Per cft	7.868 per cft	89,947.19 cft	0.708
2	Deformed steel	104,885.02 Per Ton	135,000 Per Ton	30,114.98 Per Ton	216.240 Tons	6.512
3	RCC 1:2:4 in foundation	164.51 P/cft	250 P/ cft	85.48 P/cft	10,173.42 cft	0.870
4	Bricks masonry 9” TH	116.126 P/cft	200 P/cft	83.87 P/cft	42,449.35 Cft	3.560
5	RCC 1:2:4 in roof beam	216.95 P/cft	270 P/cft	53.05 P/cft	11,206.22 cft	0.594
6	RCC 1:2:4 in slab	240.153 P/cft	280 P/cft	39.847 P/cft	25,023.32 cft	0.997
Total						13.241