



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF BALOCHISTAN
AUDIT YEAR 2018-19**

AUDITOR-GENERAL OF PAKISTAN

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	i
EXECUTIVE SUMMARY	iv
SUMMARY OF TABLES & CHARTS	xi
Table 1: Audit Work Statistics	xi
Table 2: Audit observations regarding Financial Management	xi
Table 3: Outcome statistics	xii
Table 4: Table of irregularities pointed out	xiii
Chapter 1	
1.1 Public financial management issues observed in certification audit of Accountant General Balochistan, Quetta	14
Chapter 2	
2.1 Communication and Works (C&W) Department	30
2.1.1 Introduction	30
2.1.2 Comments on Budget and Accounts (Variance Analysis)	30
2.1.3 Brief comments on the status of compliance with PAC directives	31
2.1.4 Significant Issues for PAC's Notice	32
2.2 AUDIT PARAS	34
Chapter 3	
3.1 Board of Revenue	58
3.1.1 Introduction	58
3.1.2 Comments on Budget and Accounts (Variance Analysis)	58
3.1.3 Brief comments on the status of compliance with PAC directives	59
3.1.4 Significant Issues for PAC's Notice	59
3.2 AUDIT PARAS	61
Chapter 4	
4.1 Health Department	99
4.1.1 Introduction	99
4.1.2 Comments on Budget and Accounts (Variance Analysis)	99
4.1.3 Brief comments on the status of compliance with PAC directives	99
4.2 AUDIT PARAS	101
Chapter 5	
5.1 Services and General Administration Department (S&GAD)	126
5.1.1 Introduction	126
5.1.2 Comments on Budget and Accounts (Variance Analysis)	126
5.1.3 Brief comments on the status of compliance with PAC directives	126
5.2 AUDIT PARAS	127
Chapter 6	
6.1 Irrigation Department	132

6.1.1	Introduction	132
6.1.2	Comments on Budget and Accounts (Variance Analysis)	132
6.1.3	Brief comments on the status of compliance with PAC directives	133
6.1.4	Significant Issues for PAC's Notice	134
6.2	AUDIT PARAS	136
Chapter 7		
7.1	Public Health Engineering Department	151
7.1.1	Introduction	151
7.1.2	Comments on Budget and Accounts (Variance Analysis)	151
7.1.3	Brief comments on the status of compliance with PAC directives	152
7.2	AUDIT PARAS	152
Chapter 8		
8.1	Education Department	161
8.1.1	Introduction	161
8.1.2	Comments on Budget and Accounts (Variance Analysis)	161
8.1.3	Brief comments on the status of compliance with PAC directives	162
8.2	AUDIT PARAS (Higher Education)	163
Chapter 9		
9.1	Mines and Minerals Department	181
9.1.1	Introduction	181
9.1.2	Comments on Budget and Accounts (Variance Analysis)	181
9.1.3	Brief comments on the status of compliance with PAC directives	181
9.2	AUDIT PARAS	182
Chapter 10		
10.1	Agriculture and Cooperatives Department	192
10.1.1	Introduction	192
10.1.2	Comments on Budget and Accounts (Variance Analysis)	192
10.1.3	Brief comments on the status of compliance with PAC directives	193
Chapter 11		
11	Police Department	208
11.1.1	Introduction	208
11.1.3	Brief comments on the status of compliance with PAC directives	208
11.2	AUDIT PARAS	209
Chapter 12		
12.1	Excise and Taxation Department	215
12.1.1	Introduction	215
12.1.2	Comments on Budget and Accounts (Variance Analysis)	215
12.1.3	Brief comments on the status of compliance with PAC directives	215
12.2	AUDIT PARAS	216
Chapter 13		

13.1	Fisheries Department	230
13.1.2	Comments on Budget and Accounts (Variance Analysis)	230
12.1.3	Brief comments on the status of compliance with PAC directives	230
13.2	AUDIT PARAS	231
Chapter 14		
14.1	Livestock and Dairy Development Department	232
14.1.1	Introduction	232
14.1.2	Comments on Budget and Accounts (Variance Analysis)	232
14.1.3	Brief comments on the status of compliance with PAC directives	233
14.2	AUDIT PARAS	233
Chapter 15		
15.1	Labour and Manpower	240
15.1.1	Introduction	240
15.1.2	Comments on Budget and Accounts (Variance Analysis)	240
15.2	AUDIT PARAS	241
Chapter 16		
16	Autonomous Bodies	248
16.1	Balochistan Development Authority	248
16.1.1	Introduction	248
16.1.2	Comments on Budget and Accounts (Variance Analysis)	248
16.1.3	Brief comments on the status of compliance with PAC directives	248
16.2	AUDIT PARAS	249
16.3	Balochistan Education Foundation	256
16.3.1	Introduction	256
16.3.2	Comments on Budget and Accounts (Variance Analysis)	256
16.4	AUDIT PARAS	257
16.5	Gwadar Development Authority	260
16.7	Lasbella Industrial Estate Developmet Authority	267
16.8	University of Engineering & Technology Khuzdar	273
Chapter 17		
17.1	Energy Department	275
17.1.1	Introduction	275
17.1.2	Comments on Budget and Accounts (Variance Analysis)	275
	MFDAC PARAS	283
	Annexures	308

ABBREVIATIONS AND ACRONYMS

AASHTO	All American State Highways Technical Officials
AG	Accountant General
APPM	Accounting Policies and Procedures Manual
APUG	All Pakistan Unified Group
B&R	Buildings and Roads
BOQ	Bill of Quantities
BPPRA	Balochistan Public Procurement Regulatory Authority
BST	Balochistan Sales Tax
CNIC	Computerized National Identity Card
CGA	Controller General of Accounts
CPWA	Central Public Works 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
FTRs	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
MefDAC	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 (Pro-forma)
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	Reinforced 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	Un-plasticized Polyvinyl Chloride
V. No.	Voucher Number
Vol	Volume

PREFACE

The Auditor-General conducts Audit subject to Articles 169 and 170 of the Constitution of Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Audit of Provincial Government of Balochistan was carried out accordingly.

The Directorate General of Audit Balochistan conducted Compliance Audit on the accounts of Provincial Government of Balochistan during July to November for the financial year 2017-18 with the view to report significant findings to the relevant stakeholders. Audit examined the economy, efficiency and effectiveness aspects of the Provincial Government of Balochistan. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules and regulations in managing the resources. The Audit Report indicates specific actions that, if taken, will help the management realized the objectives of the Provincial Government of Balochistan. Most of the observations included in this Report have been finalized in the light of discussions in DAC meetings.

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

Sd/-

(Javaid Jehangir)
Auditor General of Pakistan

Dated: February 21 2019.

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 50 personnel resulting in 11,600 man-days. The annual budget of the DG Audit Balochistan amounted to Rs. 70.674 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. 259,764 million of the Government of Balochistan for the Financial Year 2017-18, auditable expenditure under the jurisdiction of DG Audit Balochistan was Rs. 203,479 million, covering 36 PAOs and 3148 formations. Of this, DG Audit Balochistan audited an expenditure of Rs. 161,196 million which in terms of percentage is 79.22% of auditable expenditure. Report also covers expenditure incurred in the previous financial year from January to June 2018. Further, DG Audit Balochistan audited receipt of Rs. 5,339.051 million against budgeted receipt of Rs. 11,488 million which in terms of percentage is 46.5%. 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 3,391.80 million was pointed out during audit of 2017-18, and an amount of Rs.903.479 million was recovered during period under report. Out of the total recoveries, Rs. 301.378 million was not in the notice of the executive before audit was conducted.

Audit Methodology

The audit year 2018-19 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.59,879.745 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.44,031.337 million¹
- ii. 23 instances of unauthorized expenditure -Rs. 7,307.101 million²
- iii. 23 instances of recoverable - Rs. 2,249.740 million³
- iv. 10 instances of non-production of record - Rs.2,017.917 million⁴
- v. 27 instances of evasion of taxes and duties -Rs.1,975.348 million⁵
- vi. 08 instances of loss sustained by the government - Rs.1,844.593 million⁶
- vii. 20 instances of overpayment - Rs.326.705 million⁷
- viii. 07 instances of misappropriation/doubtful expenditure-Rs.127.004 million⁸

¹Para 2.2.15,2.2.16,2.2.17,3.2.22,3.2.23,3.2.24,3.2.25,3.2.26,3.2.27,3.2.28,3.2.29,3.2.31,4.2.10,4.2.13,4.2.14,4.2.15,4.2.16,4.2.17,4.2.18,4.2.19,4.2.2,4.2.21,4.2.22,5.2.3,5.2.4,6.2.9,6.2.10,6.2.11,6.2.12,7.2.7,8.2.3,8.2.4,8.2.6,8.2.7,8.2.8,8.2.9,8.2.12,8.2.13,8.2.14,8.2.15,10.2.11,10.2.12,10.2.13,11.2.5,1.2.6,12.2.7,12.2.8,12.2.9,12.2.10,14.2.4,14.2.5,14.2.6,15.2.2,15.2.3,15.2.4,15.2.5,16.2.2,16.2.3,16.6.4,16.6.5,16.8.7,17.2.3,17.2.4,17.2.5,17.2.6

²Para 2.2.11,2.2.12,2.2.13,2.2.14,3.2.17,3.2.18,3.2.19,3.2.20,3.2.21,4.2.11,4.2.12,6.2.3,6.2.4,6.2.5,6.2.6,7.2.2,9.2.7,10.2.9,10.2.10,12.2.6,15.2.1,16.8.6,17.2.1

³Para 2.2.9,3.2.6,3.2.7,3.2.8,4.2.2,4.2.8,4.2.9,5.2.2,7.2.4,8.2.11,9.2.4,9.2.6,9.2.8,11.2.2,12.2.1,12.2.2,12.2.3,12.2.4,12.2.5,14.2.3,16.3.1,16.4.1,16.5.1,16.6.3,17.2.2

⁴Para 2.2.1,3.2.1,3.2.2,4.2.1,5.2.1,8.2.1,8.2.5,9.2.1,10.2.1,11.2.1

⁵Para 2.2.8,3.2.9,3.2.10,3.2.30,3.2.33,4.2.5,4.2.6,4.2.7,6.2.7,6.2.8,7.2.3,7.2.5,7.2.6,8.2.10,9.2.5,10.2.5,10.2.6,10.2.7,10.2.8,11.2.3,11.2.4,13.2.1,16.2.1,16.4.2,16.5.3,16.6.2,16.8.5

⁶Para 2.2.10,4.2.3,4.2.4,8.2.2,9.2.3,10.2.4,16.6.1,16.8.1

⁷Para 2.2.2,2.2.3,2.2.4,2.2.5,2.2.6,2.2.7,3.2.11,3.2.12,3.2.13,3.2.14,3.2.15,3.2.16,6.2.1,6.2.2,7.2.1,10.2.3,16.5.2,16.8.2,16.8.3,16.8.4

⁸Para 3.2.3,3.2.4,3.2.5,9.2.2,10.2.2,14.2.1,14.2.2

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	230,191
2	Total formations in audit jurisdiction	3,148	230,191
3	Total entities (PAOs) audited	20	170,539
4	Total formations audited	188	170,539
5	Audit Inspection Reports	188	170,539
6	Special Audit Reports	1	24,592.553
7	Performance Audit Reports	1	2,944.800
8	Other Reports [Foreign-Aided Projects (FAPs)]	8	2,936.003

Table 2: Audit observations regarding Financial Management

S. No.	Description	Amount Placed under Audit Observation (Rs. in million)
1	Unsound asset management	4,094.333
2	Weak financial management	51,338.438
3	Weak Internal Controls relating to financial management	4,319.97
4	Others	127.004
Total		59,879.745

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	-	20,616.723	5,339.051	140,579.64	166,535.414	147,430.53
2	Amount placed under Audit observation /irregularities of Audit	-	12,638.406	5,271.497	41,969.842	59,879.745	17,433.907
3	Recoveries pointed out at the instance of Audit	-	1,917.7	577.8	896.311	3,391.811	3,405.8
4	Recoveries accepted /established at the instance of Audit	-	336.073	1779.18	212.951	2328.204	2,559.733
5	Recoveries realized at the instance of Audit	-	96.007	602.101	205.371	903.479	1,590.045

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.	51,338.438
2	Reported cases of fraud, embezzlement, thefts and misuse of public resources.	127.004
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.	4,551.793
6	Non-production of record.	2,017.917
7	Others, including cases of accidents, negligence etc.	1,844.593

*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)	166.535.414
2	Expenditure on Audit	70.674
3	Recoveries realized at the instance of Audit	903.479
4	Cost-Benefit Ratio	1:13

Chapter 1

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

1.1.1 Non-clearance of various accounts at the year end – Rs.11,336 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 2017-18, it was observed that suspense accounts appearing in the Finance Account have not been cleared at the year-end, as detailed below:

(Rs. in million)

Object Code	Account	Opening Balance (Rs.)	Receipts (Rs.)	Payments (Rs.)	Closing Balance (Rs.)
G05103	Suspense Account	44.049	0.000	0.000	44.049
G05106	Inter Provincial Settlement Accounts	9.807	6.829	6.829	9.807
G05107	Adjusting Account between Federal and Provincial Governments	700.806	0.060	0.066	700.933
G05110	State Bank Suspense	4,026.635	11,177.215	19,241.731	12,091.151
TOTAL		-3,272	11,184	19,249	-11,336

Source: Page No.89 of Finance Accounts 2017-18.

Wrong booking of expenditure / receipt resulted into increase in suspense account due to which the actual expenditure / receipt remained unreported.

The matter was reported to the departments in October and November 2018, to which the Accountant General Balochistan 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 no response was received. As far as, negative balances appearing under head G05110 is concerned, it was informed that it was caused 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. There are also system related issues which have been taken up with the Director FABS, CGA.

In DAC meeting held on November 22, and December 4, 2018, it was decided that Finance Department shall investigate the clearing heads pertaining to Treasury Office Quetta and shall take corrective measures. Finance Department shall also expedite its efforts to clear the suspense account balances by identifying relevant heads of account and making budgetary provisions for clearance of balances under head suspense account. Director FABS shall be once again approached for resolving the system related issues.

No further progress was intimated till finalization of this report.

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

1.1.2 Un-adjusted negative balances appearing in the annual account - Rs.13,713 million

According to para 7.2.4.2 of APPM, “The Accountant General 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 2017-18, it was observed that the Finance Account for the Financial Year 2016-17 contained as un-adjusted negative balance of Rs.13,713 million, as detailed in Annexure 1.1.

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

The matter was reported to the departments in October and November 2018, to which the Accountant General Balochistan replied that for clearance of outstanding balances against different heads of account, letters have been written to the Finance Department, D.G Treasuries and Accounts and concerned TOs / DAOs for taking corrective action on case to case basis. Further, for resolution of system related issues Director FABS, CGA Office has been approached.

In DAC meeting held on November 22, and December 4, 2018, the DAC directed the Finance Department to investigate the negative balances pertaining to Treasury Offices and take corrective measures to clear the suspense account balances by identifying relevant heads of account and making budgetary provisions for clearance of the balances under suspense account. Accountant General Balochistan will approach Director FABS,CGA Office for resolving system related issues. It was further directed that necessary corrections be made in revised Finance account, under intimation to Audit.

No further progress was intimated till finalization of this report.

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

1.1.3 Unreconciled balances between State Bank and SAP / book balance - receipt Rs.144 million and payment Rs.1,677 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 Accounts 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 2017-18, it was observed that payments made and receipt figures punched in SAP relating to various District Accounts Offices

do not tally with the receipts and payments reported to the State Bank of Pakistan, as such there was a difference of Rs.144 million in receipts and negative balance of Rs.1,677 million in payments, as detailed in Annexure – 1.2.

Non reconciliation of expenditure may result into mis-appropriation of public money.

The matter was reported to the department in October and November 2018, to which the Accountant General Balochistan replied that issue of non-reconciliation of receipt and payment between DAO and NBP had already been taken-up with FD, GoB, DG Treasuries & Accounts and respective DAOs/ TOs, NBP and SBP.

In DAC meeting held on November 22, and December 4, 2018, the DAC directed the Finance Department to ensure reconciliation of receipt and payment between TOs / DAOs and NBP on monthly basis.

No further progress was intimated till finalization of this report.

Audit recommends that Finance Department / DAOs / TO Quetta should ensure rectification / reconciliation of such differences with the SBP as well as with the NBP.

1.1.4 Variation between financial statements and State Bank of Pakistan - Rs.1,711.773 million

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

During certification audit of the Accounts of Government of Balochistan for the year 2017-18, it was observed that AG did not prepare Consolidated Monthly Report of expenditure and receipt for each bank account which resulted into variation between the closing balance of the Accounts and balance appearing in the records of the SBP-HQ as on June 30, 2018, as detailed below:

(Rs. in million)

Description	Balance as per 'Financial Statements'	Balance as per 'SBP-HQ'	Variation
Account 1,2 (30.6.2018)	3,546.388	5,258.162	1,711.774

Page 2 IPSAS, Finance Account page No.100

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

The matter was reported to the department in October - November 2018, the Accountant General replied that they have taken up the matter with Finance Department, Director General Treasuries and all TOs/ DAOs for resolution of the difference of balance.

In DAC meeting held on November 22, and December 4, 2018, the DAC directed the Finance Department that DAOs should be instructed to submit monthly reconciled statements of receipt and payment to Accountant General Baluchistan to sort out actual cash balance of the provincial government.

No further 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 book and bank before preparation of final accounts.

1.1.5 Non reconciled monthly accounts

According to para 6.5.3.5 and 6.5.3.6 of the APPM, “The DAO shall prepare and sign a “DAO Monthly Reconciliation Statement”, for receipts and expenditures and supporting schedules and shall submit it to the Accountant General by 7th of the following month along with the monthly accounts of the DAO Office”.

During certification audit of the Accounts of Government of Balochistan for the year 2017-18, it was observed that DAOs had not prepared “Monthly Reconciliation Statements” of receipt and expenditure with supporting schedules required to be attached with the monthly accounts. Accounts submitted by the DAOs cannot be relied upon without reconciliation with the bank.

Non-reconciliation between the DAOs and NBP resulted into non-settlement of differences of accounts balances.

The matter was reported to the department in October and November 2018, the Accountant General explained that the Monthly Civil Accounts are generated from the SAP; however District Accounts Offices/ Treasury Offices do not render receipt and expenditure reports with supporting schedules. The matter had been taken up with the Director General, Treasury and Accounts, Balochistan and Secretary Finance Department, Government of Balochistan but no response has been received.

In DAC meeting held on November 22, and December 4, 2018, the DAC directed the Finance Department to ensure submission of reconciled figures of receipt and payment by the TOs / DAOs to the AG on monthly basis.

No further progress was intimated till finalization of this report.

Audit recommends that reliability of accounts be ensured through submission of reconciled figures of expenditure and receipt along with

supporting schedules to the Accountant General Balochistan by the DAOs on monthly basis as prescribed under the rules.

1.1.6 Inadequate disclosure about development expenditure of federally funded schemes

According to para 7.2.6.3 of the APPM, “The Annual Appropriation Accounts shall identify significant variations from budget and include explanations for these variances, given by the concerned spending entities”.

During certification audit of the Accounts of Government of Balochistan for the year 2017-18, it was observed that explanations for different variances were not recorded in the Appropriation Accounts of Government of Balochistan, as detailed below:

- i. In case of development expenditure, grant wise summary was given instead of scheme wise / DDO wise allocation / expenditure.
- ii. Development expenditure incurred on federally funded schemes was not reported in the Account separately.
- iii. Explanations for variations from the original budget were not being recorded.

Absence of relevant and essential information in the Appropriation Accounts resulted in an incomplete financial data.

The matter was reported to the departments in October and November 2018, to which the Accountant General Balochistan replied that the Finance Department did not prepare Development Budget DDO wise at spending level. The Budget Book of provincial government did not show federally funded schemes separately. The matter regarding explanations of variances of excess and savings had already been taken up with Finance Department, Government of Balochistan but response was still awaited.

In DAC meeting held on November 22, and December 4, 2018, it was agreed upon by the Finance Department Government of Baluchistan and Accountant General Baluchistan that in future disclosure of federally funded projects will be ensured on the budget as well as accounting side. Moreover, it was informed by the Secretary Finance that DDO wise budgeting of development schemes was already in process in the Finance department. So far as explanation for variances was concerned, it was decided that both Finance Department and Accountant General Baluchistan will ensure to incorporate explanations in the future accounts.

No further progress was intimated till finalization of this report.

Audit recommends that scheme wise detail of development expenditure of provincial as well as federally funded projects be indicated in the appropriation account, besides giving explanations for the variances.

1.1.7 Non-maintenance of debt balances / reconciliation with 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 2017-18, it was noticed that the Finance Accounts of Government of Balochistan for the year 2017-18 prepared by the Accountant General Balochistan, shows balances of foreign debt only. Previous years’ balances of permanent, domestic, floating and “foreign debt-direct” were not shown.

(Rs. in million)

Description	Opening Balance 1.7.2017	Receipt	Re-payment	Closing Balance 30.6.2018
Foreign Debt	47,761.835	263,492,980	5,629.550	42,396.272

Source: Page No.66, 81 of Finance Accounts 2017-18. Financial statement Note 16 & 22.

Further, payments of interest on debt were reported as Rs.1622 million on page-66 of Finance Accounts and page-5 of Financial statement, but at page-3 of Financial statement Rs.2,015 million was recorded. This resulted in an excess reporting of interest payment of Rs.393 million.

Non maintenance of record resulted in incomplete disclosure of debt liability of the Government of Balochistan.

The matter was reported to the departments in October and November 2018, to which the AG replied that they had taken up the initiative for proper reconciliation regarding debt receipt and repayment with Finance Division, Islamabad, Treasury Office Quetta, National Bank of Pakistan and Finance Department, Government of Balochistan, which is at its final stage. Outcome, thereof, will be shared with the Audit.

In DAC meeting held on November 22, and December 4, 2018, the Secretary Finance informed the forum that a debt management unit was being established in the Finance Department to ensure management of debt and its accurate balances by carrying out proper reconciliation with the AG Baluchistan on quarterly basis. The DAC directed the FD/ AG that reconciled figures of debt receipt and repayment be ensured under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends that AG should maintain debt record of the province and its reconciliation with the FD on monthly as well as, yearly basis, at the close of financial year for proper debt management.

1.1.8 Non-maintenance of fixed assets statements

According to section 2.2.70 of the Financial Reporting Manual, “Based on information supplied by the Departments on a specified form of "Fixed Assets Registers" as set out in chapter 13 of APPM, shall be signed by the Principal Accounting Officer of each Department before 7th of each month, after which, the AG will prepare the fixed asset statement”.

During certification audit of the Accounts of Government of Balochistan for the year 2017-18, it was observed that no record of fixed assets of Government of Balochistan was being maintained by the Accountant General Balochistan as required under the relevant rules.

Non compliance of rules resulted in non-reporting of actual position of fixed assets.

The matter was reported to the departments in October and November 2018, to which the Accountant General replied that the issue has already been taken up with all Principal Accounting Officers, Government of Balochistan as well as with Treasury Office Quetta / District Accounts Offices and response from all quarters is still awaited.

In DAC meeting held on November 22, and December 4, 2018, it was decided that the FD shall issue necessary instructions to all PAOs for maintenance and submission of fixed assets statements to AG Balochistan on monthly basis as required under the rules.

No further progress was intimated till finalization of this report.

Audit recommends that proper and complete accounting of fixed assets be ensured by the AG Balochistan.

1.1.9 Savings not surrendered – Rs.66,453 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 2017-18, it was observed that a huge sum of Rs.66,453 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 – 1.3.

Non-surrendering of funds in time resulted into lapse of budgetary grants and unnecessary blockage of funds.

The matter was reported to the departments in October and November 2018, to which it was replied that the control of expenditure (saving, excess) lies with the authority administering a grant in terms of para-12 of G.F.R read with Para-88. Audit contented that AG should watch the progress of expenditure and communicate to the departments any expected excesses or savings on quarterly basis.

In DAC meeting held on November 22 and December 4, 2018, the DAC decided that the Finance Department should issue necessary instructions to the departments for timely surrender of their savings.

No further progress was intimated till finalization of this report.

Audit recommends that budget should be forecasted properly and savings accrued should be surrendered to the Finance Department well in time.

1.1.10 Rush of expenditure during June 2018 – Rs.26 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 2017-18, it was observed that substantial amount of Rs.26 billion was shown spent under Development expenditure during the month of June 2018. Incurrence of expenditure at the close of financial year not only raises doubts 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 2017-18	Expenditure incurred in June 2018	Percentage %
1	Development Expenditure	Rs.67 billion	Rs.26 billion	38.8%

Source: Monthly Civil Accounts June 2018.

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 October - November 2018, to which it was replied that major funds had been released by the Finance Department during last quarter of financial year due to which rush of expenditure occurred in June 2018.

In DAC meeting held on November 22, and December 4, 2018, it was agreed upon by the Finance Department that progress of expenditure will be watched and timely releases of funds will be ensured.

No further progress was intimated till finalization of this report.

Audit recommends that FD should release proportionate budget during the financial year in light of Government instructions.

1.1.11 Non-settlement of abstract expenditure - Rs.1,871.103million

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 2017-18, it was observed that an amount of Rs.1,871.103 million was drawn by different departments on abstract bills but

detail of accounts of expenditure were not submitted to the AG Balochistan as detailed below:

(Rs. in million)

S. No.	Token No.	Date	Department	Status	Amount (Rs.)
1.	451761	8.5.18	Provincial Institute for Teacher Education,	Unsettled	10.000
2.	450521	3.5.18	Director Bureau of Curriculum, Quetta	Unsettled	5.000
3.	451761	8.5.18	Provincial Institute for Teacher Education,	Unsettled	10.000
4.	455667	10.5.18	Director Colleges,	Unsettled	6.500
5.	457332	16.5.18	Bolan Medical College,	Unsettled	1.500
6.	448786	26.4.18	Deputy Commissioner,	Unsettled	1,522.120
7.	470721	22.6.18	Baluchistan Academy for College Teacher,	Unsettled	4.500
8.	447762	24.4.18	MD B Wasa Quetta	Unsettled	301.333
9.	455667	10.5.18	Director of Education (Colleges) Quetta	Unsettled	6.500
10.	449264	30.4.18	Baluchistan Levies	Unsettled	1.650
11.	449240	30.4.18	Chairman Zind	Unsettled	2.000
Total					1,871.103

Non-submission of detailed abstract bills resulted into unverified expenditure.

The matter was reported to the management in October - November 2018, to which it was replied that matter had already been taken up with all concerned departments for submission of detailed accounts against Abstract claims drawn during the financial year 2017-18.

In DAC meeting held on November 22, and December 4, 2018, it was decided that the Finance Department / Accountant General Baluchistan will again take up the matter with the controlling departments for submitting the detailed account against all abstract bills and the same will be verified from audit.

No further progress was intimated till finalization of this report.

Audit recommends that detailed adjustment accounts be obtained from the concerned offices under intimation to audit.

1.1.12 Unauthorized drawl of money on account of compensation of land structure acquired for different development schemes – Rs.1,722.120 million

As per Treasury Rules 290, 309-310 and Appendix 6 of Rule 411, “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 grants. When an award (land compensation) is made, the officer shall have a statement prepared in the appended form showing the amounts payable to each person under the award, and shall on the day the award is made, forward a copy of the statement, signed by himself, to the Accountant General with whom he is in account”. Further, as per GFR 14, “Delay in the payment of money indisputably due by Government is contrary to all rules and budgetary principles and should be avoided. 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 the Certification Audit for the year 2017-18, it was observed that an amount of Rs.1,722.120 million was passed for payment to Deputy Commissioner, Quetta on abstract contingent bill on account of “Compensation of Land / Structure Acquired for Different Development Schemes”, as detailed below:

(Rs. in million)			
S. No.	Token No. and Date	Cheque No. and Date	Amount
1.	477360	1419085 / 30.6.18	200.00
2.	458728 / 22.5.18	1355548 /	761.060
3.	458729 / 22.5.18	1355498 /	761.060
Total			1,722.12

In this regard following irregularities were observed:

- The claim was deposited in National Bank PLS Account No.3138423907, instead of direct payments to the beneficiaries.
- As per provisions of above rule, the responsible officer was required to submit details of beneficiaries to whom payments were made, but no such record was provided to Accountant General Balochistan despite lapse of financial year.
- Detail account was not submitted to AG office in violation of above mentioned rule.

Drawl of money in anticipation of actual demand and deposit in private bank account was illegal and caused blockage of government money.

The matter was reported to the management in October 2018, to which it was replied that as per release of Finance Department the claim was passed for payments through Deputy Commissioner Quetta for land compensation. The D.C Quetta was requested for submission of detailed account of Abstract Claim drawn during the Financial Year 2017-18 and justification for keeping the unspent balance in the National Bank PLS Account No: 3138423907.

In DAC meeting held on November 22, and December 4, 2018, the matter was discussed in detail and the finance department agreed to streamline the payment procedure either by opening of assignment account or by making payments through commitment accounting in respect of such payments in favor of DC Quetta.

No further progress was intimated till finalization of this report.

Audit recommends that money from public account should only be drawn when it is required for immediate disbursement.

1.1.13 Deduction of arrear of income tax at source from consolidated fund (Share of Balochistan) –Rs. 1,138.685 million

According to Article 119 of the Constitution of Islamic Republic Pakistan, “The Federal Government cannot deduct any amount from Provincial Consolidated Fund of Provinces as the custody of the same is entrusted to the Provinces”. Further according to Para 4 (3) of Presidential Order No.5 of 2010 of 7th NFC Award, “The Share of Balochistan in the net proceeds of the Divisible Pool shall remain protected”.

During audit of the Secretary Finance Department for the year 2017-18, it was observed that the Federal Government had deducted Rs. 1,138.658 million at source from Consolidated Fund (Share of Balochistan) on account of arrears of Income Tax against the Excise and Taxation Department, Government of Balochistan in the month of December 2017. Finance Department did not record / book this amount. Moreover, detail of Income Tax on motor vehicles was not obtained from Excise and Taxation Department to reconcile the factual position with Federal Government.

Deduction of income tax at source by the Federal Government from the share of a province is breach of Article-119 of the Constitution of the Islamic Republic of Pakistan and caused loss to the funds of the Government of Balochistan.

The matter was reported to the department in November 2018, but no reply was received.

In DAC meeting held on December 4, 2018, the department replied that the matter has already been taken up with the Federal Government and any development will be brought to the notice of audit.

No further progress was intimated till finalization of this report.

Audit recommends that Finance Department should ensure receipt of due share of the Government of Balochistan from the Federal Government as per NFC Award.

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. 26,554.219 million were allocated to the Department during financial year 2017-18. Against the said allocation, an expenditure of Rs. 26,074.85 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2017-18			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
13	Non-Development	8,217.955	8,270.4	52.445	0.64
41	Housing and Community Amenities	3,337.5	3,092.35	(245.15)	(7.34)
41	Roads	14,998.764	14,712.1	(286.664)	(1.91)
Total Development		18,336.264	17,804.45	(531.814)	(2.9)
Grand Total (Non-Development + Development)		26,554.219	26,074.85	(479.369)	(1.8)

An expenditure of Rs. 52.445 million was incurred in excess against non-development grants and department did not surrender the saving of Rs.531.814 million against 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
30	2017-2018	20	-	20	0
TOTAL		1082	113	969	10.4%

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

2.1.4 Significant Issues for PAC's Notice

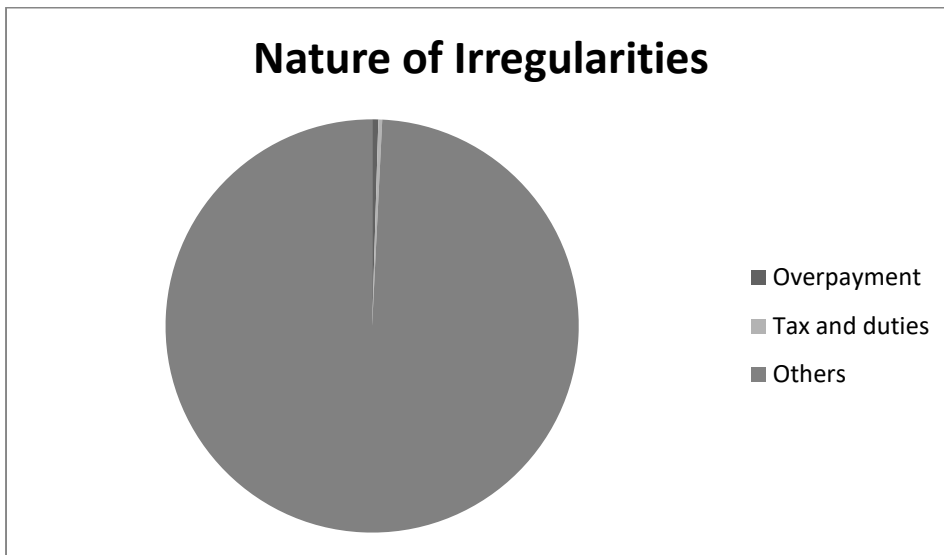
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

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
2017-18	17,433.907	643.152	3.689	11.505	0.65
-Total	62,698.907	860.668	1.372	147.557	0.235

Audit report for the year 2018-19

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
192.281	734.85

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 Non-production of record – Rs. 672.372 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person”.

The following Divisions of Communication and Works department incurred an expenditure of Rs. 672.372 million on different schemes, during 2016-17, but in support of said payments, the vouchers, MBs, Contract agreements, PC-I/Technically sanctioned estimates were not available in Divisional Offices. Therefore, the payments could not be verified as detailed in Annexure – 2.1.

(Rs. in million)

S. No.	Department	Amount
1	B&R Division -II, Zhob	23.50
2	B&R Division -II, Kohlu	123.363
3	B&R Division -II, Panjgoor	183.951
4	B&R Division - I, Panjgoor	341.558
Total		672.372

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

The matter was reported to the department in April and August 2018 but no reply was received.

In DAC meeting held on November 28, 29 and December 3, 2018, the DAC directed the respective divisions to produce original record to audit for scrutiny.

No record was produced till finalization of this report.

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

2.2.2 Allowing higher rate of premium on civil works – Rs.131.88 million

As per the Planning and Development Notification dated 16th September 2013, the rates of premium for different category of civil works for Quetta District are fixed as under:

Description	All types of civil works	Earthwork/ base Sub-base	Bituminous items	Steel
Quetta City	100% above	20% above	100% above	200% above
Out Side Quetta	103% above	23% above	103% above	203% above

Executive Engineer, Maintenance Division-III, Quetta, awarded the work “Construction of Car Parking Plaza at Circular Road Quetta” to M/s Qasim Khan, Government Contractor on 14.01.2016 @ 242% above, 274% above and 258% above on civil works, steel items slab works respectively, on Balochistan CSR 1998. While checking the record it was observed that, the divisional officer awarded the work on higher rates instead of premium allowed by the P&D department in its Notification dated 16 September 2013. Thus due to allowing higher rates of premium the contractor was overpaid Rs.131.88 million, as detailed below:

(Rs. in million)

Description	Premium Paid	Premium Payable	Amount Payable without Premium	Premium Paid	Premium Payable	Difference
Civil Work Premium	242% above	100% above	66.893	161.881	66.893	94.988
Steel Works Premium	274% above	200% above	49.265	134.987	98.531	36.456
Civil Works Premium	258% above	100% above	0.276	0.712	0.276	0.436
Total			116.434	297.58	165.700	131.88

Payment of higher rates of premium caused loss to the government.

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

In DAC meetings held on November 28, 29 and December 3, 2018, it was intimated by the department that the scheme was approved at a cost of Rs. 915.254 million based on allowed ceiling rates as per CSR 1998. The bid offered by the lowest bidder was 242% over civil works and 274% above over steel works based on use of high strength plant concrete with fair face ply shuttering and of high strength steel. The enhanced quoted rates were approved at a cost of Rs. 1044.4310 million by the PDWP in its meeting held on 04.01.2016. The DAC decided that the matter may be taken up with P&D Department for clarification.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of excessive rates of premium be effected from the concerned contractor.

2.2.3 Allowing incorrect rate of premium - Rs.16.950 million

As per GFR 19 (iv), “The terms of contract once entered into should not be materially varied without the previous consent of competent authority. No payments to contractors by way of compensation or otherwise, outside the strict terms of the contract or in excess of the contract rates may be authorized without the previous consent of Finance Department”. As per P&D Department’s Notification dated 16 September, 2013, “the District wise premiums to be executed from the date of issue of this Notification by all the Nation Building Departments, Autonomous / Semi-Autonomous Bodies of the Government of Balochistan only for new works from July, 2013 or the works which are approved but not yet tendered / awarded should be within the cost by curtailing their unessential components”.

Executive Engineer, B&R Division-I, Turbat awarded the work “Rehabilitation/Construction of Zubaida Jalal Road” to M/s Tagran Construction Company, Government Contractor on 7 June, 2010 @ 4.75% above, 52.70% above, 52.75% above, 12.7% above and 132.75% above on earthwork, structure work, bituminous items, sub base and steel works respectively on Balochistan CSR 1998 at an estimated cost of Rs. 36.283 million. The scope of work was enhanced upto Rs.673.15 million vide on 27 March, 2014 without inviting open tenders to obtain competitive rates.

Scrutiny of record revealed that on revisions of PC-1 during March 2014, the premium was allowed on new ceiling rates notified by the P&D Department on 16 September 2013. It was observed that the work of contractor was enhanced on the same / existing terms and conditions of contract agreement therefore, the payment of premium at higher ceiling rates was not admissible. Due to allowing excess and incorrect rate of premium, the contractor was overpaid an amount of Rs.16.950 million, as detailed below:

(Rs. in million)

S. No.	Description	Work Done	Premium Paid	Premium Payable	Difference
1.	Earthwork, Premium paid @ 33% above instead 4.75% above	5.087	1.679	0.242	1.437
2.	Bitumen, Premium Paid @ 113% above instead of 52.70% above	16.709	18.882	8.814	10.067
3.	Civil work, Premium paid @ 113 % above instead of 52.70% above	13.843	15.642	10.479	5.163
4.	Steel, Premium paid @ 213 % above instead of 132.75% above	0.353	0.752	0.469	0.283
Total		35.992	36.955	20.004	16.950

Payment of higher, incorrect rate of premium caused loss to the government by providing extra financial benefit to the contractor. Moreover, award of contract without calling open tenders on enhancement of scope of work resulted into violation of rules.

The matter was reported to the department in April 2018 but no reply was received.

In DAC meetings held on November 28, 29 and December 3, 2018, it was intimated by the department that the premium was paid on remaining enhanced work after revision of PC-1 on new ceiling rates notified by P&D Department during September, 2013. Audit stressed that as the work was enhanced on existing terms and conditions of contract agreement, hence provision of Notification of P&D Department, dated 14.06.2008, the enhanced premium on existing work was not permissible therefore, the recovery should be made. Further, regarding enhancement of work beyond prescribed limit and awarding the enhanced work to the same contractor, without the tendering process, the department was directed to conduct an inquiry with the view to fix

responsibility, besides getting the expenditure regularized by the Finance Department.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of overpaid amount be made from the contractor in addition to conducting an inquiry into the matter at an appropriate level in the light of the DAC directives.

2.2.4 Allowing higher rates of premium on civil works instead of earthwork -Rs. 14.827 million

As per Chapter Earthwork of specification Part-II, CSR, 1998, Earthwork covers any or all works involved in cutting or digging in spoil or soil of various classification, dressing the excavated pits to specified grades, sorting transporting and re-handling of excavated material, stocking filling or refilling, compacting, dressing of the resultant embankment or spoil bank only with all other related operations. Beside, earth, stone, gravel, shingle, brick heats are reckoned for base or sub-base material”. Further, as per the Planning and Development Department, Notification dated 14 June, 2008 and 16 September 2013, the rates of premium for different category of civil works, earthwork, bituminous and steel items for all Districts of Balochistan were fixed”.

The following divisions of Communication and Works Department overpaid an amount of Rs. 14.827 million to contractors of different works due to allowing incorrect rates of premium of civil works instead of earth work, during the year 2016-17, as detailed in Annexure – 2.2.

(Rs. in million)

S. No.	Name of Division	Amount
1	B&R Division - I Lasbella at Uthal	0.363
2	Maintenance Division – I,	1.982
3	B&R Division –I Jhal Magsi	0.556
4	B&R Division –II KillaSaifullah	2.635

S. No.	Name of Division	Amount
5	B&R Division –II Chagai	0.466
6	B&R Division –II Sibi	0.167
7	B&R Division –I Gwadar	0.542
8	B&R Division –I Turbat	0.215
9	B&R Division –II Turbat	0.731
10	B&R Division –I Sherani	1.328
11	B&R Division –I, Kohlu	0.141
12	B&R Division –II, Musakhail	0.240
13	B&R Division –II, Panjgoor	2.44
14	B&R Division –I, Panjgoor	0.919
15	PD, City Development, at Kech Turbat	2.102
Grand Total		14.827

Payment of premium of civil works instead of earthwork gave extra financial benefit to the contractor and loss to the government.

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

In DAC meeting held on November 28, 29 and December 3, 2018, the department contended that the applicable rate was that of civil work and not earthwork was applicable. The DAC directed the department to seek clarification from the P&D department.

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

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

2.2.5 Overpayment due to excess quantity - Rs. 10.150 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.”

In following divisions of Communication and Works Department, during 2016-17, it was observed that the contractors were paid for different items of work by allowing excess quantities than provided in approved PC-I's due to which an overpayment of Rs. 10.150 million was made as, detailed in Annexure – 2.3.

(Rs. in million)

S. No.	Name of Division	Amount
1.	B&R Division – I, Zhob	2.449
2.	B&R Division – I, Loralai	1.052
3.	Project Director, Omani Grant Project, Gwadar	6.649
Total		10.150

Overpayment of excess quantities than those approved in the PC-I's caused loss to the Government.

The matter was reported to the department in March, June and July 2018 respectively but no reply was received.

In DAC meeting held on November 28, 29 and December 03, 2018, the B&R Division-I, Zhob stated that the recovery would be effected from the next running bill of the contractor. However, B&R Division-I Loralai did not agree with the recovery pointed out by audit and was directed to produce the relevant record in support of their claim to audit for verification. The Project Director, Omani Grant Project, Gwadar was repeatedly requested to convene the DAC meeting but no meeting could be held.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of overpaid amount may be effected from the concerned contractors under intimation to audit.

2.2.6 Non-deduction of stacking charges -Rs.9.515 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 are 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 the following Divisions of Communication and Works Department, during the year 2016-17, the contractors were paid for construction of different roads for an item of work “Excavation or cutting in soft rock by hammering, chiseling and pick or jumper work including sorting and stacking the excavated material within a lift of 1.50 m (5 ft.)” under SI No.21-2 @ Rs.181.00 Per Cum. The rate paid was inclusive of sorting and stacking the excavated material at the site, but stacking charges at the rate of Rs. 26.71 Per Cum were not deducted from the unit rate. This resulted in an overpayment of Rs. 9.515 million, as detailed in Annexure - 2.4.

(Rs. in million)

S. No.	Name of Division	AIR/ Year	Amount (Rs.)
1	B&R Division - I Killa Abdullah	2/ 2016-17	9.399
2	B&R Division – I, Loralai	8/2016-17	0.116
Total			9.515

Non deduction of stacking charges from unit rate of items resulted into overpayment to the contractors and loss to the government.

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

In DAC meeting held on November 28, 29 and December 3, 2018, B&R Division –I Killa Abdullah stated that stacking of material was done therefore the DAC directed the division to produce evidence in form of MB to audit for verification. B&R Division –I Loralai, accepted the contention of audit and agreed to affect the recovery and DAC directed to make the recovery and produce evidence to audit.

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

Audit recommends that recovery of overpaid amount may be effected from the concerned contractors under intimation to Audit.

2.2.7 Non-deduction of cost tack coat – Rs.8.959 million

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

Executive Engineer, B&R Division-I, Killa Abdullah carried out premix carpeting in various road works and paid at the rate of Rs.239.10 per sqm under S.I.No.21-35 that included cost of tack coat at the rate of Rs.52.70 per sqm. In addition, prior to premix carpeting, prime coat were also paid at the rate of Rs.33 per sqm. Additional payment for prime coat was not in order because cost of tack coat is already included in the premix carpeting rate. Cost of prime coat should have been adjusted within the existing cost of tack coat as both items are not applied together. Thus, due to non-deduction of the cost of tack coat an overpayment of Rs. 8.959 million was made to contractor, as detailed below:

(Rs. in million)

S. No.	Name of Work	Quantity Paid Sqm	Rate of Tack Coat	Amount
1.	Improvement / Widening of Black Top Road from NHA to Zara Bund to Tabina Cross 12 Km	58,712.50	52.70	3.094
2.	Construction of Black Top Road from Panjpai Ghazaband to	16,140.6	52.70	0.850

	Gulistan (60.Km)			
3.	Construction of Black Top Road Landi Kareez Chaman Master Plan To main NHA 3.00 Km	9,321.48	52.70	0.491
Total				4.435
Add Premium @ 102% above on CSR 1998				4.523
Grand Total				8.959

Non-deduction of cost of tack coat from premix carpeting resulted in overpayment to the contractors and caused loss to the government.

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

In DAC meeting held on November 28, 29 and December 3, 2018, the department was directed to affect the recovery of cost of tack coat.

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

Audit recommends that recovery of overpaid amount may be effected from the concerned contractors under intimation to Audit.

2.2.8 Non deduction of balochistan sales tax - Rs.734.850 million

According to Section-3 of Balochistan Sales Tax on Services Act, 2015, "The Government of Balochistan 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 following divisions of Communication and Work Department a payment of Rs.4419.564 million was made to contractors / consultants for execution of civil works contracts during the financial year 2016-17. The divisional officers were required to levy Balochistan sales tax @ 15% on the services / contracts on each payment but no sales tax was levied. This resulted

in non-realization of Balochistan Sales tax amounting to Rs.734.850 million, as detailed in Annexure - 2.5.

(Rs. in million)

S. No.	Name of Division	Amount	BST
1	B&R Division –I Awaran	19.581	2.937
2	B&R Division – II Naseerabad	85.465	12.820
3	B&R Division – II Nushki	14.000	2.100
4	B&R Division – I Sibi	61.830	8.065
5	B&R Division – I Ziarat	58.575	8.787
6	B&R Division – I Ziarat	9.450	1.418
7	Project Division –II	11.000	1.100
8	B&R Division –II, Sibi	117.248	17.588
9	B&R Division –II, Gwadar	163.809	24.574
10	B&R Division –I, Gwadar	72.711	7.036
11	B&R Division –I, Turbat	508.623	70.668
12	B&R Division –II, Turbat	73.949	9.640
13	E&M Workshop Division Quetta	186.311	95.447
14	B&R Division-I, Sherani	70.748	10.613
15	B&R Division-II, Sherani	1348.254	257.036
16	B&R Division –I, Musakhail	46.827	7.024
17	B&R Division –II, Musakhail	151.410	11.358
18	B&R Division –II, Panjgoor	148.240	19.337
19	B&R Division –I, Panjgoor	422.255	55.076
20	PD, Omani Grant Project Gwadar	188.720	24.610
21	PD, Turbat City Development Project, Turbat	585.920	76.420
22	Project Director, Sherani Town	74.638	11.196
Total		4419.56	734.85

Non realization of Balochistan Sales tax on provision of services by engineering consultants / execution of contracts put the Government in to loss.

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

In DAC meeting held on November 28, 29 and December 3, 2018, the department contended that it was not clear whether BST was applicable on the contractors of civil works audit was of the view that BST was applicable since the contractors of civil works were providing services to the Government. The DAC directed that the case may be referred to Balochistan Revenue Authority (BRA) for clarification.

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

Audit recommends that the matter may be processed as per DAC directives.

2.2.9 Non-obtaining of performance security - Rs. 27.436 million

According to rule 44 of Balochistan Public Procurement Rules, 2014 “Procuring Agency shall, in all procurement of goods and works of value more than twenty-five (25) million, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee or insurance bond by AA ranking insurance company, an amount sufficient to protect the Procuring Agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than ten percent (10%) of contract price”.

Executive Engineer, B&R Division -II, Musakhail awarded following contracts during 2015-16 and 2016-17, without obtaining performance security from the contractors for the contracts valuing Rs. 27.436 million, as detailed below:

(Rs. in million)			
S. No.	Name of work	Contracts Value	Performance Security
1.	Construction of Workshop for Agriculture department	29.900	2.990

2.	Establishment of Camel research cum camel milk processing unit	28.571	2.857
3.	Construction of Official Residencies at DHQ	215.895	21.589
Total			27.436

Non-obtaining of performance security was illegal in the light of rules at reference.

The matter was reported to the department in August 2018 but no reply was received.

In DAC meeting held on November 28, 29 and December 3, 2018, the department could not justify non obtaining of performance security from the contractors, therefore DAC directed the department to obtain performance security from the contractors.

No further progress was intimated till finalization of this report.

Audit recommends that performance securities may be obtained from contractors besides fixing of responsibility against the officials held at fault.

2.2.10 Non-auction of empty bitumen drums – Rs.3.342 million

As per General Financial Rules-148 (Receipts of Stores) “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register”. Further, 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”.

The following Divisions of Communication and Works Department procured 1336.948 ton bitumen, contained in 6,685 drums, for carpeting of different roads and issued them to the contractors. The empty drums were neither auctioned nor available in the store during the period of audit. These empty drums of bitumen were to be sold out @Rs.500/- per drum. Thus due to non auction of available empty drums the government sustained a loss of Rs.3.342 million, as detailed below:

(Rs. in million)						
S. No.	Name of Division	Bitumen Procured	Quantity in Kg (Bitumen X 1000)	Total No of Drums (Bitumen/200 Kg Per drum)	Market Rate	Amount
1	B&R Division-I, Ziarat. AIR-12/2016-17	497.16	497,160	2,486	500	1.243
2	Project Director, Quetta City Road Project. AIR-1/2016-17	839.788	839,788	4,199	500	2.099
Total		1,336.948	1,336,948	6,685	500	3.342

Non auction of empty drums and there non availability in the store caused loss to the government.

The matter was reported to the department in December 2017 and March 2018 but no reply was received.

In DAC meetings held on November 28, 29 and December 3, 2018, the DAC directed the department to auction the empty drums and evidence of deposit of the amount of auction be produced to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that auction of empty drums be made through open competition and receipt be deposited in the government account immediately.

2.2.11 Enhancement of scope of work instead of new schemes - Rs.1,061.767 million

According to Para 4.12 of Manual for Development Projects, “The physical and financial scope of a project, as determined and defined in the project document (PCI), is appraised and scrutinized by the concerned agencies before submitting it for approval. Once approved by the competent authority the executing agency should implement the project in accordance with the PC-I provisions. It has no authority to change and modify the main approved parameters of the project on its own, beyond permissible limit of 15%”. Further as per Para 4.13, “If at some stage modifications / changes become imperative then project authorities should revise the project and submit it for the approval of competent authority”.

In the following divisions of Communication and Works Department, during 2016-17, it was observed that development schemes valuing Rs. 287.265 million were initially approved by the P&D department but were later enhanced / revised to Rs.1061.767 million, by adding different new roads having different lengths as compared to original PC-Is. Instead of making PC-Is of new schemes the old schemes were enhanced and the same contractors were allowed to carry out the work, without inviting new open tenders for the revised costs of the schemes. Thus contracts of Rs1061.767 million were held unauthorized, as detailed below:

(Rs. In million)

S. No.	Name of Division	AIR Para No / Year	Name of Scheme	Original Contract amount	Enhanced value of Contract
1.	B&R Division -I, Zhob	1/ 2016-17	BT Road Makhrani Sadozai Garda Babar Road Km 8 to Km 16	30.00	449.060
2.	B&R Division - I, Killa Saifullah	4/ 2016-17	BT Road from N-50 to Bandat Pashinzai District	212.890	274.530

S. No.	Name of Division	AIR Para No / Year	Name of Scheme	Original Contract amount	Enhanced value of Contract
			Killa Saifullah from 38.75 Km to 51.90 Km		
3.	B&R Division - I, Sherani	1/ 2016-17	BT Road Haso Band Lahar Ozhdan Korewasta Lasbandi, Nimpara Road from Km 22 To Km 32	44.375	338.177
Total				287.265	1061.767

Enhancement of scope of work instead of making new schemes (New PC-Is) and award of work to the same contractors without calling open tender is unauthorized.

The matter was reported to the department in March and July 2018 but no reply was received.

In DAC meetings held on November 28 and 29 and December 3, 2018, the DAC was of the view that the department should have gone for retendering as the scope of work was increased manifold and was more than the allowed limit of 15%. The DAC directed the management to conduct an inquiry into the matter to fix responsibility besides its regularization from the Finance Department.

No further progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted into the matter at an appropriate level in the light of DAC decision to fix responsibility in addition to discontinuing the practice forthwith.

2.2.12 Unjustified execution of work - Rs. 210.000 million

As per Para 56, 228 and 209 of CPWA Code, “Advances to contractors are as a Rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done”.

Executive Engineer, B&R Division-I, Killa Abdullah awarded the work “Construction of Black Top road from Farakhie via Bunyadi Kuch Adoozai via Khadar via Takari via Qadani Malazai (35.00 Km) District Killa Abdullah” to M/s Al-Manan Construction, Government Contractor on 20.3.2017. It was observed that the mobilization advance amounting to Rs.62.388 million was given to the contractor on June 6, 2017. After payment of mobilization advance the contractor’s bill showing execution of work done on entire length of road i.e.35 km amounting to Rs. 210.000 million was paid on June 21, 2017. The execution of work within 15 days only was technically not possible. This resulted into unjustified execution of work.

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

In DAC meetings held on November 28, 29 and December 3, 2018, it was intimated by the department that the contractor was asked to complete work before the financial year 2016-17 by utilization of heavy machinery to complete the work within stipulated time period. The payment of work done was made on 21.6.2017 after 94 days from the date of award of contract. The DAC did not accept the explanation given by the department and directed that record be produced to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted into the matter to ascertain the facts as per DAC directives under intimation to Audit.

2.2.13 Unauthorized expenditure without budget allocation and inviting open tenders – Rs.8.461 million

According to the Para 39 and 40 (a) of CPWA Code, “It is an important function of the Divisional Officer to keep a constant watch over the progress of expenditure, as he is ultimately responsible for keeping the expenditure within the allotments for the division. He should accordingly keep himself informed of such circumstances as may affect the progress of expenditure, in order to take early steps for obtaining extra funds or surrendering probable savings, as may be necessary”. Further, As per Rule – 15(1 and 2) of BPPRA, “Procurements over one hundred thousand rupees and upto 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”.

In the following divisions of Communication and Works Department, during 2016-17, it was observed that an expenditure of a sum of Rs.8.461 million was incurred on patch work and clearance of debris from different roads without budget allocation and without inviting open tenders. The expenditure was charged to the savings of other development schemes by mis-utilizing government funds by the Divisional Officer. Thus the expenditure of an amount of Rs.8.461 million was unauthorized, as detailed in Annexure – 2.6.

(Rs. in million)

S. No.	Name of Division	AIR Para / Year	Amount
1.	B&R Division-I, Ziarat	AIR-15/2016-17	5.996
2.	B&R Division-I, Panjgoor	AIR 4/2016-17	2.465
Total			8.461

Expenditure made without budget allocation and in violation of BPPRA rules is doubtful and unauthorized.

The matter was reported to the department in March and August 2018 but no reply was received.

In DAC meetings held on November 28, 29 and December 3, 2018, the divisional offices informed the DAC that in their view utilization of 1% contingency is not a violation of Rules. But the DAC did not agree with the explanation and directed the offices to recover the unauthorizedly paid amounts and evidence be produced to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of the amounts may be made under intimation to Audit.

2.2.14 Unjustified payment due to superficial measurement - Rs.5.842 million

As per Para 56, 228 and 209 of CPWA Code, “Advances to contractors are as a Rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done”.

Executive Engineer, B&R Division- I, Panjgur awarded the work “Construction of 15 Class Rooms FCPS at Chitkan District Panjgur” to M/s Imran Khan, Government Contractor on 04.06.2017 at an estimated cost of Rs.10.00 million. While checking the measurement book of the above work it was observed that first running bill of the contractor valuing Rs. 5.842 million was paid only 9 days after the date of award of contract. Audit is of the view that construction of building upto the roof level in 9 days only was not possible hence the payment made was unjustified.

Advance payment made by recording superficial measurement in MB was unjustified.

The matter was reported to the department in August 2018 but no reply was received.

In DAC meeting held on November 28, 29 and December 3, 2018, the department was unable to justify its position therefore the DAC directed the department to get the irregularity regularized by the Finance Department.

No further progress was intimated till finalization of this report.

Audit recommends that an inquiry be conducted to fix responsibility against the persons at fault.

2.2.15 Excess deduction of security deposit to avoid the lapse of funds - Rs.35.866 million

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

The following Divisions of Communication and Works department, deducted security deposit amounting to Rs.35.866 million from the bills of contractors in excess of prescribed percentage i.e. 10% to avoid lapse of budget during 2016-17, as detailed in Annexure – 2.7.

(Rs. in million)		
S. No.	Name of office	Amount
1.	Project Division – II, Quetta	32.378
2.	B&R Division – II, Zhob	3.488
Total		35.866

Excessive deduction of security deposit from the running bills of the contractors at the close of financial year to avoid the lapse of budget grant was illegal.

The matter was reported to the management in November 2017 and April 2018 but no reply was received.

In DAC meetings held on November 28, 29 and December 3, 2018, the department did not give a satisfactory reply therefore the DAC directed the divisions to get the excess expenditure regularized by the Finance Department.

No progress was intimated till the finalization of this report.

Audit recommends that an inquiry may be held to fix responsibility for the payment made without work being carried out to avoid lapse of budget grant, besides getting the expenditure regularized by the Finance department.

2.2.16 Irregular release of security deposit before completion of work - Rs.16.841 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”.

The following divisions of Communication and Works Department refunded security deposits worth Rs.16.841 million to different contractors before completion of works, during the year 2016-17. Premature release of security deposit was undue financial aid to contractor at the risk of public interest, as detailed in Annexure 2.8.

(Rs. in million)

S. No.	Name of Division	AIR/ Year	Amount
1.	B&R Division-I Sherani	5/2016-17	3.000
2.	B&R Division-II , Panjgoor	5/2016-17	12.341
3.	Project Director, Improvement of Quetta City Roads Project.	4/2016-17	1.500
Total			16.841

Payment of security deposits before completion of work was irregular as per the Rules at reference.

The matter was reported to the department in December, 2017, July and August 2018 but no reply was received.

In DAC meeting held on November 28, 29 and December 3 and 13, 2018, the department admitted the irregularity and agreed to recover the amount from next running bill of the contractors.

No further progress was intimated till finalization of this report.

Audit recommends that the amounts may be recovered from the contractors under intimation to Audit and the practice should be discontinued forthwith.

2.2.17 Enrolment of excess staff in different cadres

As per Office of Chief Engineer Communication and Works Department letter No. 9-B(i)/CE/118-20B dated, August 17th 2016, there were 105 posts provided in the following cadres for B&R-II Division Quetta under DDO Code-QA-5252, for the year 2016-17.

Executive Engineer, B&R Division-II, Quetta enrolled excess employees in different cadre than provided in budget book and made the payment of their pay and allowances during 2016-17, as detailed below:

S. No.	Name of Post	Total Sanctioned Strength as per Budget Book	Total Working Strength	Surplus Staff
1.	Stenographer	4	6	2
2.	Supervisor	45	49	4
3.	Junior Clerk	20	27	7
4.	Mate	13	14	1
5.	Naib Qasid	23	26	3
Total		105	122	17

Payment beyond sanctioned strength resulted into unauthorized payment causing loss to the government.

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

In DAC meetings held on November 28, 29 and December 3, 2018, the department remain unable to explain the position. The DAC directed to transfer the surplus staff of the division to other divisions against vacant posts.

No further progress was intimated till finalization of this report.

Audit recommends that compliance of DAC decision may be ensured letter and spriti.

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, updating 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. 3,423.363 million were allocated to the Department during financial year 2017-18. Against the said allocation, an expenditure of Rs. 3,084.363 million was incurred by the Department, as summarized below:

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual Expenditure	Excess/ (Saving)	Percentage
Non- Development	3,423.801	3,084.363	(339.438)	(9.91)

Department did not surrender the saving of Rs.339.438 million against development grant 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
6	2017-2018	16	-	16	0
Total		93	-	93	0

Audit Reports have not been discussed by the PAC.

3.1.4 Significant Issues for PAC's Notice

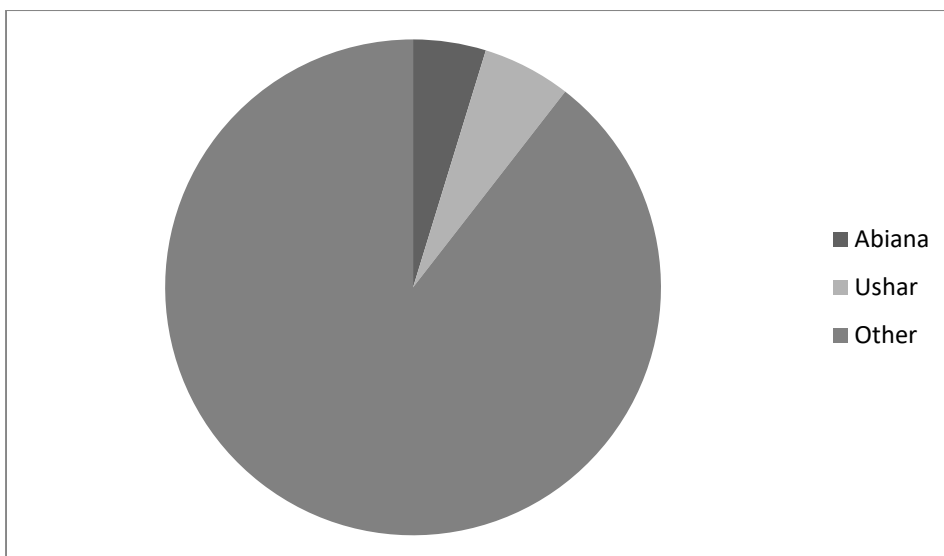
This section invites PAC's attention to irregularities of recurring nature needing immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

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
2017-18	17,433.907	74.697	0.43	162.526	0.93
Total	28,492.667	599.27	18.1	800.9	42.57

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. 209.700 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person".

The following offices of Board of Revenue incurred an expenditure of Rs.209.700 million, during 2016-17, 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	02	Deputy Commissioner Killa Saifullah	A02201-Research And Surveys & Exploratory Ope, 2015-16	5.450
2	02	Deputy Commissioner Killa Saifullah	A05213-Special Grants from Provincial Retaine, 2016-17	1.189
3	02	Deputy Commissioner Loralai	Miscellaneous Heads	1.065
4	07	Deputy Commissioner Pishin	Grant in aid in Polio Campaign	2.888
5	08	Deputy Commissioner Gawadar	i. 6 th Population and Housing Census 2017 (Provincial and Federal expenditure) ii. Receipts collected through Usher and Abiana iii. Property tax iv. Allotment / Sale of Government Properties v. Detail of Bank accounts including bank statements	-
6	18	Deputy Commissioner Sibi	Repair and Maintenance work	20.000
7	01	Deputy Commissioner Sohbatpur	Grant in Aid (support to cotton/rice growers)	68.077
8	01	Deputy Commissioner Jafferabd	Detail of bank accounts	46.103
9	07	Commissioner Quetta	Civil Works	75.520
Total				209.700

Non-production of record is misconduct on part of the office since the expenditure remained unaudited.

The matter was reported to the department in March and August 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the DAC directed the offices to produce all relevant record to audit for scrutiny may be ensured.

No progress was intimated till finalization of this report.

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

3.2.2 Non production of record of secret service fund – Rs.6.800 million

In pursuance of Supreme Court of Pakistan order of 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, withdrew an amount of Rs.6.800 million, on abstract contingent bills on account of Secrete Service Fund, during 2015-17. However, record was not produced to audit for scrutiny.

(Rs. in million)

S. No	AIR Para No.	Name of Office	Amount
1	09	Deputy Commissioner, Loralai	0.200
2	11	Commissioner, Kalat	2.000
3	13	Commissioner, Naseerabad	1.000
4	05	Deputy Commissioner, Gawadar	3.200
5	03	Deputy Commissioner, Killa Abdullah	0.400

S. No	AIR Para No.	Name of Office	Amount
6	06	Deputy Commissioner, Kalat	0.200
Total:			6.800

Non-production of record of Secret Service Fund is violation of the orders of the Honorable Supreme Court of Pakistan and makes expenditure doubtful.

The matter was reported to the department in January and February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the DAC directed the department to produce all expenditure relating to the secret service fund to audit for scrutiny.

No record was produced till finalization of this report.

Audit recommends that all auditable record relating to secret service fund may be produced to audit in compliance to DAC directives.

3.2.3 Non maintenance of discretionary grant record - Rs. 68.202 million

According to Para-9 of General Financial Rules Vol-I, no authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders by an authority to which powers has been duly delegated in this behalf. According to Para-10 of GFR Vol-1, "Every officer is expected to exercise the same vigilance in respect expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure". As per the requirement of Rule 145 of GFR Vol-1, Purchases must be made in the most economical manner in accordance with the definite requirement of the public service.

The following offices of Board of revenue incurred an expenditure of Rs.68.202 million on account of Payments of Discretionary Grant during the year 2016-17. Audit observed that no cashbook maintained for the expenditure, no vouched account was available in the record of the offices and furthermore, no acknowledgment receipts had been obtained from the recipients of these grants, as detailed in Annexure – 3.1.

(Rs. in million)			
S. No.	AIR Para No.	Name of Office	Amount
1	11	Deputy Commissioner Loralai	4.070
2	04	Deputy Commissioner Dera bugti	12.550
3	08	Deputy Commissioner Quetta	51.582
Total:			68.202

Non-maintenance of discretionary grant record resulted into scrutiny of record Rs.68.20 million to authenticate the expenditure.

The matter was reported to the department in February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the DAC directed the department to produce all auditable record to audit for scrutiny.

No record was produced till finalization of this report.

Audit recommends that all relevant record may be produced in compliance to DAC directives.

3.2.4 Non maintenance of record of water coolers and fiber glass water tanks – Rs.14.976 million

As per 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 the Government through fraud or negligence on his part and that he will also be held on the part of any other Government Officer to the extent

to which it may be shown that he contributed to the loss by his own action or negligence”, Further According to Collectorate of Custom, Sales Tax and Central Excise, Quetta’s Circular No. 8/ST/S-PHD/QTA/99-2001/29873 November 10, 2011, “Supplier, purchaser should be made from registered firm, supplier from supply against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch .”

Commissioner Quetta Division awarded the works “Providing and fixing electric water cooler and fiber glass tanks for Schools in PB-I, Quetta” to a Government Contractor, vide work order No.121-124, dated 6.6.2016 amounting to Rs.14.976 million. It was observed that 100 electric water coolers @ Rs. 92,000 each and 136 plastic water tanks @ Rs. 42,473 each for 23 different schools were purchased but no record of delivery and installation of these items to the respective schools was available on record. Further, GST invoices were also not available which indicates that GST was not deducted from the payments.

Non-maintenance of record resulted into non scrutiny of record Rs.14.976 million.

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

In DAC meeting held on August 16, 2018, the department informed that while making the payments all the codal formalities were fulfilled. The DAC directed that tender documents, completion certificate and GST paid invoices be provided to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that tender documents, completion certificate and GST paid invoices be provided to audit for verification in compliance to DAC directives.

3.2.5 Unjustified expenditure on purchase and distribution of fiberglass water tanks – Rs.9.505 million

As per GFR 10 (iv), “Public moneys should not be utilized for the benefit of a particular person or section of the community”.

Commissioner Quetta Division awarded the work “Supply of 400 gallon Fiberglass Tanks in Kuchlak, Zarkho, Suranj and Quetta to a Government Contractor vide work order No.165-68 dated 6.6.2016, and payment of Rs.9.505 million was made to the contractors.

The expenditure was held unauthorized because public funds were expended for the benefit of private individuals. Further, detail of beneficiaries like name and CNIC, on whose premises the water tanks installed was not available on record.

Expenditure from government funds for the benefit of private individuals was unjustified and non-availability of necessary record made the expenditure unjustified.

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

In DAC meeting held on August 16, 2018, the department remained unable to explain the expenditure, therefore DAC directed the department to provide list of beneficiaries / CNICs for verification to audit along-with justification for making expenditure from the government funds for the benefit of private individuals.

No progress was intimated till finalization of this report.

Audit recommends that justification for making the expenditure for the benefit of private individuals be provided along-with details of the beneficiaries and completion certificates including the details of the expenditure.

3.2.6 Less realization of abiana Rs.53.494 million

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

The following offices of the Board of Revenue had not recover Abiana according to prescribed rates from khatedars, during 2016-17, which resulted into short realization of Rs. 53.494 million as detailed in Annexure - 3.2.

(Rs. in million)

S. No.	Name of Office	AIR Para No.	Amount
1	Deputy Commissioner, Lesbella	01	36.656
2	Deputy Commissioner, Jaffarabad	08	16.838
Total:			53.494

Less realization of Abiana resulted into loss of revenue of the government.

The matter was reported to the department in February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Deputy Commissioner did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that the amount of usher be recovered and deposited into government treasury, under intimation to audit.

3.2.7 Non realization of outstanding ushr of Rs.17.926 million

According to sub rule 2 of rule 17 of usher (assessment and collection) rule -1994 “if the usher demanded is not paid within fifteen days after the

period specified it shall be record and arrears of land revenue order, section of 113 to 115 of land revenue act”.

The following offices of the Board of Revenue did not recover Ushr according to prescribed rates from khatedars, during 2016-17, which resulted into short realization of Rs.17.926 million, as detailed in Annexure – 3.3.

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Amount
1	01	Deputy Commissioner Ziarat	5.459
2	01	Deputy Commissioner Lesbella	7.747
3	03	Deputy Commissioner Kalat	1.366
4	08	Deputy Commissioner Jaffarabad	8.813
Total:			17.926

Audit was view that less realization of Ushr resulted into loss of revenue of the government.

The matter was reported to the department in February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the department stated that efforts will be made to recover the outstanding dues from defaulters. The DAC directed the department to provide reconciliation and recovery statement to Audit.

No progress was intimated 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.

3.2.8 Non-deduction of Balochistan sales tax on services –Rs.473.113 million

According to Tariff Classification No. 9836.0000 of Part “A” Tax Service of Second Schedule, Section 3 of Balochistan Sales Tax on Services Act, 2015, “15% BST on Services provided or Rendered by a person engaged in Inter-City Transportation or Carriage of Goods by road or through pipeline or conduit”.

The following offices of Board of Revenue hired services from different providers amounting to Rs.3229.535 million but did not deduct BST @ 15%, amounting to Rs.473.113 million during 2016-17, as detailed in Annexure – 3.4.

(Rs. in million)

S. No.	Name of Office	AIR Para No.	Amount	BST Amount
1	Deputy Commissioner, Ziarat	09	11.714	1.757
2	Deputy Commissioner, Quetta	04 & 7	105.051	15.750
3	Commissioner Naseerabad	10	1209.143	181.371
4	Deputy Commissioner, Chaghi	01	11.223	1.683
5	Deputy Commissioner, Gawadar	02	1.455	0.189
6	Deputy Commissioner, Sibi	25	3.430	0.515
7	Commissioner, Sibi	03	547.085	82.060
8	Deputy Commissioner, Subat Pur	06	12.503	1.875
9	Deputy Commissioner, Killa Abdullah	01	9.187	1.378
10	Deputy Commissioner, Kech	01	48.550	7.282
11	Deputy Commissioner Jafferabad	12	5.634	0.845
12	Commissioner, Kech	01	268.964	35.082
13	Deputy Commissioner, Kholu	02	31.918	4.788
14	Commissioner, Zhob	43	299.678	39.088
15	Commissioner, Quetta	01	663.000	99.450
Total			3228.535	473.113

Non-deduction of Balochistan Sales Tax resulted in to loss to the government.

The matter was reported to the department in January and March 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the department accepted the stance of audit. The DAC directed the department to recover the BST from the concerned and evidence be provided to audit.

No progress was intimated till finalization of this report.

Audit recommends that the amount of BST may be recovered under intimation to audit as per DAC directives.

3.2.9 Non recovery of income tax - Rs.6.482 million

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract”. Further, as per Finance Act 2013, “The amendments have been made in the income tax ordinance 2001, the rate of tax deduction on execution of contractor have been increased from 6.5% to 7.5% and from 4% to 4.5% from July 1, 2014 till further orders”.

The following offices of Board of Revenue, incurred an expenditure of Rs.226.002 million in 2016-17, without deducting income tax amounting to Rs. 6.482 million from the concerned firms/ contractors:

(Rs. in million)

S.No.	Name of Office	AIR Para No.	Expenditure	Amount
1	Deputy Commissioner, Quetta	04 & 7	105.051	2.726
2	Deputy Commissioner, Sibi	15 & 26	30.803	0.778
3	Deputy Commissioner, Kholu	03	37.759	0.974
4	Deputy Commissioner, Ziarat	10	11.713	0.234
5	Deputy Commissioner, Musa Khail	05	36.876	1.399
6	Deputy Commissioner Quetta	03	3.800	0.371
Total				6.482

Non deduction of income tax caused loss to the government.

The matter was reported to the department in January 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Deputy Commissioners of the districts did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommend that the amounts of income tax may be recovered from the concerned firms, under intimation audit.

3.2.10 Non-deduction of cost of tack coat – Rs.13.511 million

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

In the following offices of Board of Revenue, the contractors were paid for an item of work “Applying prime coat @ Rs.33 per Sqm on NSR”. Cost of tack coat was included in premix carpeting carried out in road pavement @ Rs. 52.70 Per Sqm, as both the items were not allowed together. Therefore, the rate of tack coat should have been deducted from rate of surface dressing premix carpeting. Thus due to non-deduction of cost of tack coat from premix carpeting an overpayment of Rs.13.511 million was made, as detailed below:

(Rs. in million)

S.No.	Name of Office	AIR Para No.	Year	Amount
1	Commissioner, Naseerabad	04	2016-17	10.602
2	Commissioner, Quetta	42	2016-17	1.942
3	Commissioner, Sibi	04	2016-17	0.967
Total:				13.511

Further detail at annexure 3.5

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

The matter was reported to the management in February and December 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioners / Project Director did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be effected from the concerned contractors, under intimation to audit.

3.2.11 Overpayment of lead carriage charges for earth work - Rs.10.145 million

“The lead / carriage charges are allowed on S.I.No.1-1, 1-5 (a) 1-6 of CSR, 1998, beyond 20 Km in all districts of the province from July, 2008”, as per Notification No.P&D-ROCT(I) 129/2008/2383 dated 14th June, 2008”

The following offices of Board of Revenue made payments of lead charges for carriage of material within 20 Km and without preparation of lead plan in violation of above orders of the government, which resulted into an overpayment of Rs. 10.145 million, as detailed in Annexure 3.6.

(Rs. in million)				
S. No.	Name of Office	AIR Para No.	Year	Amount
1	Commissioner, Naseerabad	07	2016-17	1.528
2	Commissioner, Sibi	02	2016-17	7.739
3	Commissioner, Zhob	18	2016-17	0.461
4	Commissioner, Zhob	25	2016-17	0.417
Total:				10.145

Payment of lead carriage charges within 20 km and without approved lead carriage plan resulted into overpayments to the contractors causing loss to the government.

The matter was reported to the management in February 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioners / Project Directors did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that overpayments made to the contractors may be recovered from them under intimation to audit.

3.2.12 Allowing higher rate against different items of work – Rs.10.060 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”.

The following offices of Board of Revenue, awarded various civil works during 2016-17. An amount of Rs.10.060 million was over paid to contractors due to allowing higher rates as mentioned in remarks column of the Annexure - 3.7.

(Rs. in million)

S.No.	Name of Office	AIR Para No.	Year	Amount
1	Commissioner, Naseerabad	01	2016-17	1.255
2	Commissioner, Quetta	24	2016-17	1.168
3	Commissioner, Quetta	38	2016-17	6.406
4	Commissioner, Quetta	44	2016-17	0.305
5	P.D Dera, Bugti, Development Package	12	2016-17	0.926
Total:				10.060

Allowing of higher rates that admissible, resulted into overpayment and transpires lack of internal controls within the organization.

The matter was reported to the department in January and February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Project Director, Dera Bugti Development Package stated that recovery will be effected from concerned contractor. The DAC directed the Project Director to produce original record of recovery to audit for verification. Commissioners Quetta and Naseerabad did not attend the meeting therefore no decision was taken on the issue.

No progress was intimated till finalization of this report.

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

3.2.13 Allowing higher rates of premium than approved - Rs.8.579 million

The Government of Balochistan Planning & Development Department vide Notification No. P&D.PROCT (I)129/2013/624 dated 16.9.2013 has fixed district wise premium against different nature of work.

The following Offices of Board of Revenue, an overpayment of Rs.8.579 million was made to different contractors due to allowing premium at higher rate than that approved and notified by the P&D department, during the year 2016-17, as detailed in Annexure – 3.8.

(Rs. In million)

S. No.	Name of Office	AIR Para No.	Amount
1	Commissioner, Naseerabad	08	1.057

2	Commissioner, Sibi	08	1.534
3	Commissioner, Kech	04	0.805
4	Commissioner, Quetta	28	4.295
5	Commissioner, Quetta	35	0.100
			0.788
Total			8.579

Excess payment of premium resulted into undue financial benefit to the contractors and loss to the government.

The matter was reported to the management in February 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioners / Project Directors did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

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

3.2.14 Allowing excess quantity of RCC Pipe – Rs.1.842 million

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

The Commissioner / Project Director Chief Minister District Development Program, Sibi, awarded the work “Construction of External Sewerage System in District Harnai” to a contractor, vide work order No.DSD(44)/ (CMDDP)/2017/30-34, dated 14.04.2017. Scrutiny of record revealed that after excavation of 1600 Rft trench, laying of RCC pipe 18" and 24" dia for a quantity of 2000 Rft and 2500 Rft respectively, were shown laid.

Thus, due to allowing excess quantity of laid pipes, an overpayment of Rs.1.842 million was made to the contractor.

(Rs. in million)

Item of work	Quantity	Length of Excavation	Diff.	Rate of RCC Pipe	Amount
RCC Pipe 18" dia SI.25-1(b)iv	2000	1600	400	18200	0.072
RCC Pipe 24" dia SI.25-1(b)vi	2500	0	2500	33448	0.836
Total					0.908
Add Premium 102.90% above					0.934
Total:					1.842

Overpayment to the contractor for excess quantity caused loss to the government.

The matter was reported to the management in April 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioner / Project Director did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report

Audit recommends that recovery may be effected from concerned contractor under intimation to audit.

3.2.15 Allowing incorrect rate than approved - Rs.1.665 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".

The Commissioner Naseerabad / Project Director, awarded various civil works during 2016-17. An amount of Rs.1.665 million was over paid to contractors due to allowing incorrect rates as mentioned in remarks column of the Annexure – 3.9.

Allowing of incorrect rates that admissible, resulted in to overpayment and transpires lack of internal controls within the organization.

The matter was reported to the management in February and December 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioner / Project Director did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

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

3.2.16 Unjustified execution of work – Rs.229.393 million

As per Para 56, 228 and 209 of CPWA Code, “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”.

The Commissioner Quetta and Zhob, awarded various civil works contracts to different contractors in May and June 2017 amounting to Rs.229.393 and 100% payments were made within twenty days of the award of the contracts. It was not possible to complete the civil works in such a short period of time. It was evident that the amount was paid in advance by recording superficial measurements in the MBs, extending undue financial benefit to the contractor, as detailed in Annexure 3.10.

Unjustified payment made to the contractors by recording superficial measurements in the MBs was unjustified.

The matter was reported to the department in July 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the concerned offices did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted to fix responsibility, under intimation to audit, in addition to providing relevant record (MBs, Contract Agreements, Completions Certificates etc.) to audit for verification may be ensured.

3.2.17 Non transparent award of works - Rs.105.027 million

According to Rule 16 of Balochistan PPR-2014, “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. Further as per rule 10 Balochistan PPR-2014, “The Procuring Agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement public through uploading it on the Authority’s website as well as on Procuring Agency’s website”.

Commissioner / Project Director Chief Minister District Development Program, Zhob Division at Loralai awarded various works of Rs.105.027 million to different contractors, the tender documents / financial evaluation reports and comparative statements showed that the management rejected the qualified firms / contractors without any reason. In bid evaluation report, the bid all rejected firms for the reason that they were non-responsive without recording any cogent reasons for rejection, as detailed below

(Rs. in million)

S. No.	Department	AIR Para No.	Amount
1	Commissioner, Zhob	17,21,22 and 27	105.027

The tendering process was not transparent and undue benefit was extended to a specific contractor.

The matter was reported to the management in September 2018 but no reply was received.

The PAO was requested to convene DAC meeting in December 2018 but no meeting was held till finalization of this report.

Audit recommends that the matter be investigated with a view to fix responsibility, under intimation to audit.

3.2.18 Un-authorized opening of bank account and irregular retention of public money Rs.4,630.768 million

According to rule 290 of FTR Vol.1, “No money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury to prevent lapse of budget grant”. Further, according to instructions of the Finance Department Government of Balochistan, no Government officer is allowed to open official bank account without the permission / NOC of the Finance Department, Government of Balochistan.

During 2016-17, the following offices of Board of Revenue, retained public money, which was lying in the unauthorized bank accounts opened without permission from Finance Department, in violation of rules at reference, as detailed below:

(Rs. in million)

S.No.	Name of Office	AIR Para No.	Bank Account No.	Year	Amount
1	Deputy Commissioner, Killa Saifullah	01	NBP # 4078855331	2016-17	9.716
2	Deputy Commissioner Loralai	01	NBP 4079361005	2016-17	31.985
3	Deputy Commissioner Dera Bugti	01	409321277, 6037-3, 5660-9	2016-17	41.002
4	Deputy Commissioner Quetta	09	7158-8, 6692-3, 4008955793000, NBP No. 3138423907	2016-17	3762.858
5	Deputy Commissioner Sibi	27	NBP - 4079547752	2016-17	79.791
6	Deputy Commissioner Kalat	02	NBP- 4064476900, NBP- 4064484482	2016-17	14.731
7	Deputy Commissioner Jafarabad	02	-	2016-17	5.52
8	Deputy Commissioner Kech	01	ABL-090081, NBP- 3044229313, ABL-030021	2016-17	646.959
9	Deputy Commissioner Musa Khail	01	NBP- 4078939705	2016-17	24.907
10	Deputy Commissioner Chaghi	03	NBP - 8464-6	2016-17	13.299
Total:					4630.768

Unauthorized retention of government money into private bank accounts is irregular.

The matter was reported to the department in March 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the department was unable to explain the unauthorized retention of Government money into private bank accounts. The DAC directed the offices to give reasons for retention of public money into private accounts and provide expenditure and saving statements of the accounts for verification by the audit.

No record was produced till finalization of this report.

Audit recommends that public money illegally retained in private bank accounts be deposited into government treasury forthwith.

3.2.19 Allowing non scheduled rates without rate analysis - Rs. 95.571 million

According to Para 296 of Public Works Account Code “The rates entered in estimates should generally agree with the schedule rates but where the later are not considered sufficient the deviation should be explained in detail report of the estimates”. Further, according to CSR 1998 “The rates for items other than those given in the schedule are treated as non-scheduled rates (NSR). The analysis of NSR is required to be approved by the competent authority”.

The following offices of Board of Revenue incurred an expenditure of Rs.95.571 million on different civil works, during 2016-17, and allowed NSR without preparing rate analysis and getting them approved by the competent authority, in violation of above rule, as detailed in Annexure 3.11.

(Rs. in million)

S. No.	Department	AIR Para No.	Amount
1	Deputy Commissioner Jaffarabad	03	1.200
2	Commissioner, Quetta	09	5.476
3	Commissioner, Quetta	11	2.202
4	Commissioner, Quetta	13	1.680
5	Commissioner, Quetta	15	5.985
6	Commissioner, Quetta	17	14.983
7	Commissioner, Quetta	19	3.997
8	Commissioner, Quetta	21	3.980
9	Commissioner, Quetta	23	21.263
10	Commissioner, Quetta	25	7.800
11	Commissioner, Quetta	27	4.682
12	Commissioner, Quetta	37	3.841
13	Commissioner, Quetta	43	4.112
14	Commissioner, Quetta	45	5.995
15	Commissioner, Quetta	47	2.799
16	Commissioner, Quetta	50	4.177
17	P.D Kholu Development Package	05	0.799
18	Commissioner, Zhob	09	0.600
Total:			95.571

Payment of Non Scheduled Rates without preparing rate analysis resulted into unauthorized payment and was violation of rules at reference.

The matter was reported to the department in July 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioners / Project Directors did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that unauthorized expenditure be got regularized by the Finance Department, under intimation to audit.

3.2.20 Allowing excess quantity than admissible - Rs.17.885 million

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

In the following offices of Board of Revenue, the contractors were paid for different items of work by allowing excess quantities / rates than those provided in approved PC-I’s / technically sanctioned estimates, during the year 2016-17, due to which an overpayment of Rs.17.885 million was made as detailed in Annexure 3.12.

(Rs. in million)

S.No.	Name of Office	AIR Para No.	Amount
1	P.D Dera Bugti	05	4.203
2	P.D Dera Bugti	06	0.336
3	P.D Dera Bugti	13	5.220
5	Commissioner Naseerabad	05	0.708
6	Commissioner Zhob	04	1.499
7	Commissioner Zhob	06	1.278
8	Commissioner Zhob	13	0.674
9	Commissioner Zhob	14	3.967
Total			17.885

Payment of excess quantities and rates resulted into loss to the government.

The matter was reported to the department in January and March 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the management replied that payments were made as per quantities and rates provided in the revised technical sanctions, the committee directed the offices to produce original record for verification.

No progress was intimated till finalization of this report.

Audit recommends that overpayments made beyond the approved quantities and excessive rates may be recovered from the contractors, under intimation to Audit.

3.2.21 Irregular execution of works without technical sanction and preparation of completion reports - Rs.1174.708 million

As per B&R Code 2.82, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergency works, which must also be immediately reported to the authorities competent to accord technical sanction”. Further, as per Para 2.115 B&R Code (2) (a) “Detailed completion report in Building and Roads Account from 44, 47 is to be submitted on completion of works, on which the outlay has been recorded by the Sub-heads. It should give a comparison and explanation of differences between this quantities rates, and cost of various items of work executed and those in the estimate, and should also mention the names of the Engineers and overseers, who supervisor the work from time to time during the periods of its execution”.

In the following offices of Board of Revenue in 2015-17, different development schemes amounting to Rs.1174.708 million were executed without obtaining prior technical sanction of the estimates from the competent authority. Further, neither completion reports were prepared nor handing and taking over reports / certificates were obtained from the respective departments, as detailed in Annexure – 3.13.

(Rs. in million)

S. No.	Name of Office	AIR Para No.	Year	Amount
1	Commissioner, Quetta	01	2015-16	154.200
2	Commissioner, Sibi	01	2016-17	547.085
3	Commissioner, Kech	01	2016-17	473.423
Total:				1174.708

Execution of works without observance of codal formalities was irregular.

The matter was reported to the department in December 2017, February and April 2018, but no reply was received.

In DAC meeting held on August 16, 2018, Commissioner Quetta informed that all the codal formalities were fulfilled including approval of the technical sanction and handing/ taking over of the works/ schemes. Commissioner Sibi and Kech did not attend the meeting therefore no decision could be taken. The DAC directed the department to get the original record verified by audit.

No record was provided till finalization of this report.

Audit recommends that the relevant record be produced to audit for scrutiny.

3.2.22 Non hoisting of bid evaluation report - Rs.211.552 million

According to Rule 16 of Balochistan PPR-2014, “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 Tenders in the newspapers or uploading on the website: (2) Procuring Agency shall ensure that bidding documents are available to the interested bidders from the first day of publication of Notice Inviting Tender in the newspapers or uploading on the website. No deviation from the requirements under Rules 16 is permissible in any circumstances”. Further as per rule 17 BPPRA-2014, “No deviation from the requirements under Rules 16 is permissible in any circumstances”. Further as per rule 10 BPPRA-2014, “The Procuring Agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement public through uploading it on the Authority’s website as well as on Procuring Agency’s website”.

Commissioner / Project Director Schemes under Chief Minister District Development Program, Quetta executed Development schemes of Rs 211.552 million during 2016-17. The department did not upload the bid evaluation report of development schemes in the official website of Public

Procurement regulatory authority in violation of above quoted rule, as well as provision of the PPRA at Reference, as detailed in Annexure 3.14.

The tendering process was faulty which made the expenditure irregular.

The matter was reported to the management in July 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioner / Project Director did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure may be got regularized by the Finance Department, under intimation to audit.

3.2.23 Irregular expenditure on hiring of vehicles – Rs.174.776 million

As per Rule-15 (2) 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. The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages". Further, according to Rule 157 (2) of Treasury Rules, "Cheques drawn in favour of corporate or local bodies firms or private person for payment in favour of Government servants in respect of their personal claims shall be crossed where ever such payments are made by cheques". Where payments are not made by means of crossed cheques, on the specific request by the payee order cheques only should be issued".

The following offices of Board of Revenue incurred an expenditure of Rs.174.776 million during 2016-17 on "Hiring of Private Vehicles" for the 6th Population and Housing Census 2017 without adopting codal formalities, as detailed below:

(Rs. in million)

S. No.	AIR / Para No.	Name of Office	Amount
1	08	Deputy Commissioner Ziarat	11.713
2	02	Deputy Commissioner Dera Bugti	2.016
3	03	Deputy Commissioner Dera Bugti	34.10
4	05	Deputy Commissioner Quetta	80.051
5	24	Deputy Commissioner Sibi	3.430
6	03	Deputy Commissioner Subat Pur	11.548
7	01	Deputy Commissioner Kholu	31.918
Total			174.776

The following other irregularities were also noticed:

- Tenders/ quotations were not called in violation of BPPRA rules.
- Payments were made in cash instead of crossed cheques.
- Vehicle Hiring Committee was not constituted.
- Supply order for the provision of vehicles was not issued.

Expenditure made in violation of government rules and regulations is irregular.

The matter was reported to the department in March 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the department stated that all rates for payments for hiring of vehicles had been fixed by the federal government, therefore, there was no need of calling open tenders. Audit stressed that in spite of the orders of federal government procedural requirements like constitution of hiring committee and obtaining acknowledgements receipts was necessary under rules. The DAC directed the

department to produce relevant record including acknowledgement receipts to audit for verification.

No record was produced till finalization of this report.

Audit recommends that the expenditure may be got regularized from the competent authority, in addition to providing relevant record to audit for verification.

3.2.24 Irregular award of contract – Rs.68.318 million

According to Rule 16 of Balochistan PPR-2014, “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. Further as per rule 10 Balochistan PPR-2014, “The Procuring Agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement public through uploading it on the Authority’s website as well as on Procuring Agency’s website” , Further According to Rule Clause IB-14.1 of terms and conditions of tender documents. “Bid validity period is 45 day which starts from the date of opening of Bids”.

Commissioner / Project Director “Chief Minister District Development Program, Zhob Division at Loralai” awarded various works to different contractors during 2016-17. The tenders were published in newspapers and the response time was given 12 days for submission of bids instead of 15 days. Further, the work at Sr. No. 3 of the table, was awarded after expiry of bid validity period i.e 90 days. The evaluation report, and the contract agreement was not made public through uploading it on the Authority’s website in violation of Rule, as detailed below.

(Rs. in million)

S. No.	Department	AIR Para No.	Amount
1	Commissioner, Zhob	1, 2,3,8 and 11	68.318

The tendering process was faulty which made the expenditure irregular.

The matter was reported to the management in September 2018 but no reply was received.

The PAO was requested to convene DAC meeting in December 2018 but no meeting was held till finalization of this report.

Audit recommends that the matter is reported for investigation with a view to fix responsibility on the persons at fault under intimation to Audit.

3.2.25 Irregular expenditure on pay and allowances - Rs.62.666 million

According to APPM Para 4.6.3.1 “The normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by employee”.

The following offices of Board of Revenue incurred an expenditure of Rs.62.666 million, during 2016-17 on account of pay and allowances out of the component “Levies & Admin”. Payments were made in cash instead of transferring the amounts of salaries directly into their personal bank accounts in violation of rules at reference. List of officials whose pay and allowances were disbursed, was not provided to audit.

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Amount
1	03	Deputy Commissioner Loralai	2.965
2	05	Deputy Commissioner Dera Bugti	59.701
Total			62.666

Payments made in the absence of acknowledgement receipts is doubtful and violation of above mention rules and procedures.

The matter was reported to the department in February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the departments stated that the acknowledgment receipt had obtained from concerned officials before payment of salaries. The DAC directed the departments to produce acknowledgement receipts of the levies personnel's for verification.

No record was produced till finalization of this report.

Audit recommends that disbursement of pay and allowances be made through direct credit system into the bank accounts of Levies Personnel, in addition to carrying out a departmental inquiry to investigate the matter and fix responsibility against the persons at fault.

3.2.26 Irregular expenditure on purchase of laptops -Rs.25.000 million

According to BPPRA, part- II procurement of goods, works and related services S.No.15 (2), "All procurement opportunities 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. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages".

The Deputy Commissioner, Quetta withdrew an amount of Rs. 25.000 million on abstract contingent bill for purchase of laptops out of "Grant in Aid for Meritorious students of Baluchistan under Youth Mobilization Program", during the year 2016-17, as detailed below:

(Rs. in million)

Name of firm	Particular	Amount
Ultra Soft System	500 Lenovo idea pad, Core i5 with bags @ 50,000	25.000

The above mentioned expenditure was held irregular due to the following reasons:

- Open tenders were not called.
- Advance payment was made to the supplier.
- The laptops were shown distributed to the students and faculty members of different universities but no acknowledgment receipts were obtained.
- No delivery report was found on record.

- No stock register was maintained.
Expenditure made without fulfilling codal formalities was irregular.

The matter was reported to the management in January 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Deputy Commissioner did not attend the meeting therefore no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted to find out the facts to arrive at conclusion and in addition to regularization of the expenditure by the Finance Department.

3.2.27 Irregular cash payments to firms - Rs.13.99 million

According to para 4.2.9.9, of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent”. Further, according to Rule 88 of GFR, "All payments made to Suppliers/service providers etc. are required to be made through cheques exceeding amount worth Rs.500/-”.

The Deputy Commissioner, Gwadar withdrew an amount of Rs.13.999 million in 2016-17, and disbursed the payment through cash instead of cross cheques, as detailed below:

(Rs. in million)

S. No	Name of Payees	Cheque NO/Date	Amount
1	DC, Gwadar	1241077/23.06.2017	4.295
2		1241088/23.06.2017	1.116
3		1241173/30.06.2017	0.294
4		1241156/30.06.2017	3.000
5		1084837/30.09.2017	0.838
6		0108140/06.04.2017	1.402
7		0108229/26.04.17	3.054
Total			13.999

Withdrawal of money in the name of DDO instead of its payment to the vendor resulted into an irregular payment.

The matter was reported to the management in January 2018 but no reply was received.

In DAC meeting held on August 16, 2018, but the Deputy Commissioner did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure may be got regularized by the Finance Department under intimation to audit.

3.2.28 Irregular expenditure on account of ramzan bazar and muharam - Rs.7.652 million

According to BPPRA, Part-II procurement of goods, works and related services S.No.15 (2), “All procurement opportunities 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. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages”.

The Deputy Commissioner Quetta and Jaffarabad incurred an expenditure of Rs.7.652 million on establishment of Sasta Ramzan Bazar and Muharam Ul Haram / Rabi ul Awal respectively in the year 2016-17, as detailed in Annexure – 3.15.

(Rs. in million)

S.No.	Name of Office	AIR Para No.	Description	Amount
1	Deputy Commissioner, Quetta	2	Sasta Ramzan Bazar	3.852
2	Deputy Commissioner, Jafferabad	7	Muharam Ul Haram / Rabi ul Awal duty	3.800
Total:				7.652

The expenditure was held irregular due to following reasons:

- Open tenders were not called in violation of BPPRA rules.
- Expenditure was incurred beyond delegated powers.
- Cheque was prepared in the name of the DDO in violation of APPM para 4.2.9.9

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

The matter was reported to the management in January 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Deputy Commissioner did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure be got regularized by the Finance Department under intimation to audit.

3.2.29 Non-realization of stamp duty – Rs.2.340 million

According to Article 4 (22 A) Schedule-I to Stamp Act, 1899, as amended vide Balochistan Act 1995, “Stamp duty @ 0.25% should be recovered/ obtained in the shape of stamp duty on non-judicial stamp papers from contractors on the total cost of the contract at the time of award of the work”.

The following offices of Board of Revenue awarded contracts to different contractors but stamp duty amounting to Rs.2.340 million in the shape of non-judicial stamp papers of the contract value was not realized during the year 2016-17, as detailed below:

(Rs. in million)

S. No.	Name of Office	AIR Para No.	Stamp duty
1	Commissioner, Naseerabad	09	0.683
2	Commissioner, Quetta	06	1.657
Total:			2.340

Non realization of stamp duty caused loss to the government.

The matter was reported to the management in July 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the concerned Deputy Commissioners did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be effected from the contractors under intimation to audit.

3.2.30 Drawl of pay in excess of sanctioned strength - Rs. 82.776 million

“The sanctioned strength of an office is determined through Budget Book Volume-III 2016-17 and salaries to the officials are paid accordingly”.

The following offices of the Board of Revenue, in year 2016-17 were drawing salaries in excess of sanctioned strength of staff of different cadres, which resulted in an unauthorized payment of Rs.82.776 million as detailed below:

(Rs. in million)

S. No.	Name of Office	AIR Para No.	Amount
1	Deputy Commissioner, Lasbella	05	25.621
2	Deputy Commissioner, Chaghi	02	14.424
3	Deputy Commissioner, Noshki	01	29.088

4	Deputy Commissioner, Kech	01	13.292
5	Deputy Commissioner, Kalat	04	0.351
Total			82.776

Further detailed in Annexure – 3.16

Expenditure incurred on pay and allowance in excess of sanctioned strength resulted in an unauthorized drawl of pay.

The matter was reported to the department in March, May and June 2018 but no reply was received.

In DAC meeting held on August 16, 2018, the concerned Deputy Commissioner did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that expenditure incurred on pay and allowance in excess of sanctioned strength be investigated under intimation to audit.

3.2.31 Excess expenditure beyond budget allocation - Rs. 42.643 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.”

Scrutiny of the accounts record of the Deputy Commissioner Kohlu, for the year 2016-17, revealed that an amount of Rs.42.643 million was spent in excess of the budget grant under the establishment charges, as detailed below:

KU 4017 - General Administration 2016-17				
S.N	Object Head	Final Grant	Expenditure	Excess
1	A012-1 Regular Allowance	13,220,400	14,225,508	-1,005,108
2	A01278- Leave Salary	0	861,720	-861,720

Sub-Total		13,220,400	15,087,228	-1,866,828
KU 4015 - Proper Levies				
3	A011-2 Pay of Staff	166,650,400	193,274,340	-26,623,940
4	A012-1 Regular Allowance	227,368,300	241,239,371	-13,871,071
5	A01278- Leave Salary	0	281,640	-281,640
Sub-Total		394,018,700	434,795,351	-40,776,651
G-Total		407,239,100	449,882,579	-42,643,479

The irregularity was caused due to faulty budgeting on part of the management.

The matter was reported to the department in September and December, 2018 but no reply was received.

The PAO was requested to convene DAC meeting in December 2018 but no meeting was held till finalization of this report.

Audit recommends that the expenditure beyond budget allocation may be got regularized from the Finance Department under intimation to audit.

3.2.32 Non obtaining of payment challan of GST– Rs.3.465 million

According to Collectorate of Custom, Sales Tax and Central Excise, Quetta’s Circular No. 8/ST/S-PHD/QTA/99-2001/29873 November 10, 2011, “Supplier, purchaser should be made from registered firm, supplier from supply against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch .”

The Commissioner Naseerabad / Project Director, Chief Minister District Development Program, procured machinery and equipment costing Rs.10.634 million from various firms and after deduction of 1/10th of total balance of GST amounting to Rs.3.465 million was paid to the contractors. But sales tax return-cum-payment challans, as proof of remittance of GST, were not obtained, as detailed in Annexure – 3.17.

Non-obtaining of sales tax return-cum-payment challans indicates non-deposit of GST into the government treasury causing loss to the government.

The matter was reported to the department in February 2018, but no reply was received.

In DAC meeting held on August 16, 2018, the Commissioners / Project Directors did not attend the meeting therefore, no decision could be taken on the issue.

No progress was intimated till finalization of this report.

Audit recommends that GST may be recovered from the contractor 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. 23,720.25 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 21,512.705 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	17,770.25	16,364.477	(1,405.77)	(7.91)
Development	5,950	5,148.228	(801.772)	(13.5)
Grand Total (Non-Development + Development)	23,720.25	21,512.705	(2,207.545)	(9.30)

There is significant saving of Rs. 2,207.545 million against development and Non-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
3	1989-90	12	-	12	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
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
28	2017-2018	11	-	11	0
	Total	461	17	444	3.69

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.18.327 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person".

The following offices of Health Department incurred an expenditure of Rs.18.327 million during the year 2016-17 on Polio campaign, but no record produced to audit for scrutiny, as detailed below:

(Rs. in million)

S. No.	Name of Office	Year	Amount
1.	District Health Officer Panjgoor	2014-17	12.800
2.	District Health Officer KillaSaifullah	2016-17	5.527
Total			18.327

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

The matter was reported to the department in April and August 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the DAC directed that all relevant record should be produced to audit for verification.

No record was produced till finalization of this report.

Audit recommends that an inquiry should be conducted at appropriate level besides this availability of record may be ensured, as it tantamount to misconduct on the part of the department, officers and officials.

4.2.2 Non-recovery of illegal drawl of pay and allowances -Rs. 2.872 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”. Further as per minutes of 6th meeting of Board of Governors held on 23rd Nov, 2015 the decision on item No.15 regarding the recovery of illegal drawl of pay by two employees was taken who had been drawing pay from BMC and NSGBRMH at the same time, namely Mr. Mohammad Younis (Dispenser BPS-6) and Mr.Maqbool Ahmed (OT Assistant BPS-6).

During the scrutiny of accounts record of Chief Executive Officer Shaheed Nawab Ghous Bakhsh Raisani Memorial Hospital Mastung, it was observed that two permanent employees of BMC in BPS-06 had fraudulently joined NSGBRMH on contract basis in the year 2013 and were drawing salary from both hospitals. In the 6th meeting of the Board of Governors on 23rd Nov. 2015, it was decided that recovery of illegal drawl of pay amounting to Rs. 2.872 million from the concerned employees be made, but no action had been taken till the currency of this audit.

Fraudulent drawl of pay and allowances reflects the lack of administrative control causing loss to the government.

The matter was reported to the department in December 13, 2017, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that the PAO was requested to initiate disciplinary action against these employees and recovery of salaries be made from them. The DAC directed to

take disciplinary action and recover the amount of salaries from the concerned employees.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be effected from the concerned employees besides taking disciplinary action against them ,under intimation to audit.

4.2.3 Less supply of medicines by medical store depot - Rs.316.511 million

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

The Government Medical Store Depot supplied less medicines amounting to Rs.316.511 million against the total purchased medicines valuing Rs.528.076 million. Thus, the MSD failed to supply the whole medicines to the field offices in the same financial year against budgetary allocations as per detailed below:

(Rs. in million)			
S.No	Office	Budget	Balance Amount
1	Executive Director Balochistan Institute of Psychiatry and Behavioral Sciences	10.000	6.140
2	District Health Officer, Killa Saifullah	12.636	3.658
3	Medical Superintendent Sandeman Provincial Hospital, Quetta	252.720	90.770
4	Medical Superintendent Bolan Medical Complex Hospital, Quetta	252.720	215.943
Total:		528.076	316.511

Less supply of the medicines indicates that demand / requisition of offices were not considered while making these purchases which resulted into unnecessary expenditure causing loss to the government.

The matter was reported to the department on October, 2017, February, April and August 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that the medicines have since then been received from the MSD but could not substantiate their claim with evidence. The DAC directed that reconciliation and original record should be produced to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that actual need assessment of medicines be carried out besides ensuring supply of medicines during the financial year.

4.2.4 Purchase of medicines at higher rate - Rs.56.333 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”, Further According to BPPRA. Para 40-(i), “Procuring Agencies shall announce and upload on Authority’s web the results of bid evaluation in the form of a report giving justification for acceptance of lowest evaluated bid, and reasons for non-acceptance of all other bids or rejection of each bid at least ten days prior to the award of procurement contract”.

Additional Director, Medical Stores Depot, Quetta purchased medicines amounting to Rs.103.269 million, during 2016-17, by ignoring lowest rates without giving solid reasons for accepting higher rates, due to which the Government exchequer was put into loss of Rs. 56.333 million. The detail is as under and further detailed in Annexure - 4.1.

(Rs. In million)

S. No	Description	Higher side	Lower Side	Amount
1	Disposable Syringe	37.679	8.065	29.614

2	H.C.V Kits	8.855	5.175	3.680
3	Tablet and Other Medicine	56.735	33.696	23.039
Total:		103.269	46.936	56.333

Non-adherence to the standards of financial propriety resulted in to uneconomical purchases causing loss to the government.

The matter was reported to the department in July 05, 2018, but no reply was received.

In DAC meeting held on November 06 and 07, 2018, the department replied that procurement was made at the recommendation of procurement committee comprising of senior doctors from various specialties, therefore, medicines were purchased on higher rates on the basis of quality. DAC did not agree with the explanation of the department and directed that only 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 rates, supported by laboratory test reports.

No further progress was intimated till finalization of this report.

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

4.2.5 Less / Non deduction of income tax - Rs. 21.088 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". Further, as per Finance Act 2013, the amendments have been made in the income tax ordinance 2001, "The rate of tax deduction on execution of contractor have been increased from 6.5% to 7.5%, and from 4% to 4.5% , 08% to 10% from July 1, 2014 till further orders".

The following offices of Health Department paid an amount of Rs.465.505 million to different contractors but income tax was either not deducted or less deducted while making payments during the year 2016-17. This resulted into a loss of Rs. 21.088 million to the Government, as detailed in Annexure – 4.2.

(Rs. in million)

S. No.	Name of Office	Gross Amount	Income tax	Rate of Tax
1.	Principal, Bolan Medical College, Quetta	1,400	0.140	10%
2.	Provincial Coordinator, Expanded Program for immunization (EPI) Balochistan, Quetta.	461.505	20.768	4.5%
3.	Provincial Coordinator HMIS/DHIS, Quetta	2,600	0.180	10%
Total:		465.505	21.088	

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

The matter was reported to the department in October 2017, January 2018 and July 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the Provincial Coordinator, Expanded Program for immunization (EPI) Balochistan, Quetta replied that the firm paid all the taxes during import of goods therefore income tax was not deducted. All other offices stated that recovery will be effected from concerned firms. The DAC directed the departments to effect recovery of income tax and produced all relevant record to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that recovery may be effected from the concerned firms and be deposited into government treasury under intimation to audit.

4.2.6 Non-obtaining of sales tax return - Rs.19.164 million

According to Collectorate of Custom, Sales Tax and Central Excise, Quetta, Circular No. 8/ST/S-PHD/QTA/99-2001/29873 dated November 10, 2011, "Supplies, purchases should be made from registered firms, against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch of NBP of Pakistan." Similarly, "The heads of offices making procurement are required to entertain claims of supplies with valid sales tax invoices with proof of payment of sales tax thereon."

The following offices of Health Department incurred an expenditure of Rs.112.729 million on the procurement of computers, furniture and printing from various firms during the year 2016-17, but GST invoices amounting to Rs.19.164 million were not obtained from the firms to verify deposit of sales tax into the government account, as detailed in Annexure – 4.3.

(Rs. in million)		
S. No	Office	Amount
1	Executive Director Balochistan Institute of Psychiatry and Behavioral Sciences	0.125
2	Director Human Resource Development, Quetta	0.437
3	Program Coordinator HMIS / DHIS Quetta	14.271
4	Project Director Safe Blood Transfusion, Quetta	4.331
Total:		19.164

Non obtaining of sales tax returns indicates non-deposit of GST into government treasury causing loss to the government.

The matter was reported to the department in February, June and July 2018 respectively, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the departments stated that letter have been written to the concerned firms regarding provision of sales tax returns-cum-challan. DAC directed the concerned offices to produce sales tax invoices and returns of suppliers to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that proof of payments of GST into government treasury may be obtained from the suppliers, otherwise recovery may be effected.

4.2.7 Non deduction of Balochistan sales tax - Rs.6.995 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 July 1, 2015”.

The following offices of Health Department paid Rs.46.632 million, during 2016-17, to contractors on account of services rendered to Hospitals and offices. Balochistan sales tax on services was not deducted from contractors, resulting into a loss of Rs. 6.995 million to the public exchequer, as detailed in Annexure – 4.4.

(Rs. in million)

S. No.	Name of Office	Year	Amount
1.	Bolan Medical Hospital Complex, Quetta	2016-17	5.060
2.	Executive Director, Balochistan Institute of Psychiatry and Behavioral Sciences	2016-17	1.539
3.	Provincial Coordinator HMIS/DHIS, Quetta	2016-17	0.396
Total			6.995

Non-deduction of Balochistan Sales Tax on Services (BST) resulted into loss to the government.

The matter was reported to the department in October, February 2017 and July 2018, but no reply was received.

In DAC meeting held on 6 and 7 November, 2018, the departments accepted the stance of audit therefore DAC directed the departments to effect recovery from the concerned firms.

No progress was intimated till finalization of this report.

Audit recommends that the amount of BST may be recovered and deposited into Government treasury under intimation to audit.

4.2.8 Non-deduction of house rent and conveyance allowance - Rs.4.804 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 Sheikh Khalifa Bin Zayyed Hospital, Quetta an amount of Rs. 4.804 million was paid on account of house rent and conveyance allowance during 2016-17, to the officials residing in government accommodation provided by the hospital in the same premises in violation of rules, as detailed in Annexure – 4.5.

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 December 27, 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, unauthorized drawl of house rent and conveyance allowance was admitted by the department therefore, the DAC directed the hospital management to affect recovery and submit evidence thereof to audit.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be effected under intimation to audit.

4.2.9 Irregular retention of public money- Rs.37.115 million

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 the account in anticipation of demand or to prevent the lapse of budget grant”.

The following offices of Health Department during 2016-17 it was observed that the public money amounting to Rs.37.115 million was lying in the unauthorized bank accounts without any justification, as detailed below:

(Rs. in million)

S. No	Office	Amount
1	Fatima Jinnah Chest Hospital, Quetta	3.240
2	Helper Eyes Hospital, Quetta	2.448
3	Additional Director Medical Store Department	30.193
4	Executive Director Sheikh Khalifa Bin Zayyed Hospital	1.234
Total:		37.115

Unauthorized retention of government money is irregular in the light of government rules and regulations at reference.

The matter was reported to the department in October, December 2017 and May, June 2018, but no replies were received.

In DAC meetings held on November 6 and 7, 2018, the Medical Superintendent, Fatima Jinnah and Helper Eye Hospitals stated that Rs.1.400 million and Rs.0.918 million, respectively, have been deposited into government treasury and the remaining amounts would be recovered soon. The Additional Director MSD informed the forum that an account was opened for Letter of Credit (LC) to procure the foreign manufactured equipment for

Trauma Center and other hospitals with the approval of Finance Department and most of the amount has been utilized. The remaining amount is expected to be utilized as and when the process of foreign manufactured equipment is completed. The DAC directed the department to deposit the retained / remaining amount into the government treasury.

No progress was intimated till finalization of this report.

Audit recommends that money illegally retained in private bank account may be withdrawn and deposited into government treasury immediately with the instructions not to repeat the illegality in future.

4.2.10 Purchase of drugs and medicine beyond provision in PC-1 Rs.69.98 million

As per GFR Rule-54 "when proposals for a new grant-in-aid are placed before the Standing Finance Committee, details should be furnished showing the purpose of the grant and the exact nature If the conditions on which it is proposed to be made". To enable the Accountant-General to compare such purposes and conditions with those enumerated by the sanctioning authority in its subsequent orders of sanction, the Accountant General should be supplied, when the sanction is conveyed to him under Para. 51, with relevant extracts from the Proceedings of that Committee.

Program Coordinator, Maternal Newborn and Child Health Program (MNCH) Balochistan, Quetta procured 152300 Monofer Iron Ampuels from M/s ALLMED laboratory, Karachi on 03.06.2017 amounting to Rs. 69.98 million, as detailed below:

(Rs. in million)

oduct Name	Generic Name	Quantity	Price	Amount
Inj. Monofer 1ml/100 mg	Iron(III) Isomaltoside 1000	152300	459	69.98

The following irregularities were observed;

- i. Above mentioned medicine was not included in the approved PC-1.

- ii. An amount of Rs. 20 million was allocated for purchase of Drugs and Medicines during 2016-17.
- iii. Drugs testing certificate was not available as per instructions of Government of Balochistan Health department.
- iv. No certificate was available with bill from concerned contractor that M/s Allmed Laboratories, Karachi is the only authorized/exclusive agent of the company namely" Pharmacosmos A/S Roervangsvej 30, DK-4300 Holbeak Denmark" for the product Injection Monofer Iron Isomaltiside 1000.

Purchase of medicine beyond provisions of approved PC-1 is unauthorized.

The matter was reported to the department on November 20, 2017, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that all the drugs and medicines were purchased as per approved PC-I. The DAC directed that the original PC-I along with distribution / utilization plan should be produced to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure be got regularized by Finance Department, Government of Balochistan.

4.2.11 Inadmissible withdrawal of non-practicing allowance – Rs.9.334 million

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

During audit of the following offices of Health Department, doctors were drawing “Non-Practicing Allowance” and also carrying out private practice. Due to allowing inadmissible allowance, an amount of Rs.9.334 million was paid unauthorizedly, as detailed below:

(Rs. in million)

S. No	Office	Amount
1	Fatima Jinnah Chest Hospital, Quetta	1.920
2	Medical Superintendent Bolan Medical Complex Hospital, Quetta	2.424
3	District Health Officer Killa Saifullah	0.624
4	District Health Officer Panjgoor	4.366
Total:		9.334

Negligence of management resulted into payment of inadmissible allowance causing loss to the government.

The matter was reported to the department in October, April and June 2017 and August 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that the doctors were not drawing non-practicing allowance. The DAC directed to produce affidavits / certificates to this effect, otherwise the amount be recovered from the concerned doctors.

No progress was intimated till finalization of this report.

Audit recommends that recovery of the amount paid unauthorizedly in lieu of non-practicing allowance may be made in compliance to the DAC directives.

AIR 5,3,2,4

4.2.12 Irregular award of contract – Rs.461.505 million

According to Rule 12 of BPPRA 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.”

The Provincial Coordinator EPI, Balochistan Quetta procured Direct Driven Refrigerators valuing Rs.461.505 million from M/s Askari Enterprises during the financial year 2016-17, as detailed below:

(Rs. in million)

S.No	Name of Firm	Description	Bill No. and Date	Amount
1	M/s Askari Enterprises, Pvt Limited	Solar Direct Driven Refrigerator Model VC50SDD, (Dulas UK). 169 unit.	AE-EPI(16-17), 29.5.2017	196.719
2		Solar Direct Driven Refrigerator Model VC50SDD, (Dulas UK). 188 unit	AE-EPI(16-20), 16.6.2017	264.786
Total:				461.505

The following irregularities were observed:

- a. Similar nature of work was deliberately split up in two different packages.
- b. The delivery of package II “Refrigerator DDR” valuing Rs.461.505 million were not received till the audit was being conducted in August 2017.
- c. No need assessment was carried out before purchase of solar DDRs.
- d. No requisition / demand was obtained from the concerned DHOs/ MS of the Districts.
- e. As per terms and conditions of bidding documents the firm would produce five years warranty / guarantee on letterhead of the firm. The firms imported these refrigerators from UK and Denmark but no such warranty was provided by the manufacturers.
- f. No stock account was maintained neither distributions were made till the currency of audit.

The expenditure was irregular for reasons stated above.

The matter was reported to the department in January 01, 2018 but no reply was received.

In DAC meeting held on November 6 and7, 2018,the department replied that procurement of (357) units of Solar Refrigerator was made in two phases during September 2016 and April 2017 after approval of Project Steering Committee and release of funds by the Government. The DAC

directed to produce evidence of receipt of the equipment, inspection report, distribution and warranty certificates to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that authenticity of the expenditure may be verified in the light of DAC decision in addition to getting the expenditure regularized by the Finance Department under intimation to Audit.

4.2.13 Irregular drawl of pay and allowances –Rs. 94.184 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”. 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 District Health Officer, Panjgoor withdrew an amount of Rs. 94.184 million, during the financial year 2015-17, on account of staff salaries through DDO, instead of remitting the salaries in the payees bank accounts. Furthermore, payees acknowledgment receipts were not produced to audit to verify the expenditure, as detailed in Annexure – 4.6.

Drawl of money in the name of DDO and payment of salaries in cash without obtaining acknowledgement receipts is a serious violation of government rules and is doubtful payment.

The matter was reported to the department on August 03, 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018. The department did not produce any evidence to validate the payment, therefore, the DAC directed the department to produce acknowledgement receipts of employees for verification.

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. The payment of salary in cash be stopped forthwith and direct credit system should be adopted.

4.2.14 Irregular expenditure on procurement – Rs. 27.057 million

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 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”.

The Additional Director, Medical Store Department, Quetta, incurred an expenditure of Rs. 27.057 million during 2016-17, on procurement of different items in violation of rules and procedures at reference without calling open tenders by splitting up the expenditure, as detailed below in Annexure – 4.7.

(Rs. in million)

S. No	Items	Amount
1	P/O X-Ray	0.422
2	P/O Injection	3.548
3	P/O Injection	5.753
4	P/O Medical Items	17.334
Total:		27.057

Expenditure incurred in violation of rules and procedures does not ensure payment of competitive rates and caused loss to the government.

The matter was reported to the department in July 5, 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that purchases were made on previous year's rates on the directives of the PAO and demand of hospitals. On verification of records it was observed that Health Department vide letter No.SO (B)/QA-4187/BMCH/ 2016-17/ 943-44 dated March 1, 2017, conveyed approval to purchase medicine on the rates of previous year. The audit explained that as per BPPR 51(f) (i) repeat orders cannot be placed in case amount exceeds 15% of contract price. DAC directed that matter may be examined and report be submitted to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends regularization of expenditure from competent authority.

4.2.15 Irregular expenditure on procurement of oxygen cylinders – Rs.16.211 million

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 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".

The following offices of Health Department, incurred an expenditure of Rs. 16.211 million during 2016-17, on supply of oxygen cylinders, X-ray films and instruments without calling open tenders by splitting up the amount in violation of rules and procedures, as detailed in Annexure - 4.8.

(Rs. In million)

S. No.	Office	Amount
1.	Medical Superintendent, Fatima Jinnah Chest Hospital, Quetta	2.510
2.	Medical Superintendent Sandeman Provincial Hospital,	10.987
3.	Quetta	2.714
Total:		16.211

The expenditure was irregular since open tenders had not been called in violation of rules and procedures at reference, indicating lack of internal controls.

The matter was reported to the department in June and August 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the Medical Superintendent Fatima Jinnah Chest Hospital stated that budget was released in May 2018, leaving no time for the tendering process. This could not satisfy the forum therefore the DAC directed to investigate the matter. Medical Superintendent Sandeman Provincial Hospital did not produce any evidence to satisfy the forum that the competitive rates were paid for procurement therefore the DAC directed the expenditure be got regularized by the Finance Department.

No progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted to find the facts and ascertain authenticity of the expenditure, in addition to getting the expenditure regularized by the Finance Department.

4.2.16 Irregular expenditure on purchase of gowns and dress – Rs.3.801 million

According to Para 9 of GFR Vol-I, “No authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of competent authority and the expenditure has been provided for the authorized grants and appropriations for the year”.

Medical Superintendent Sandeman Provincial Hospital, Quetta incurred an expenditure of Rs.3.801 million on purchase of Gowns for doctors and dress for ward boys and sweepers during the year 2016-17, as detailed below;

(Rs. in million)

S. No.	Cheque No. and date	Bill No. and date	Name of firm	Particular	Amount
1	1295560/ 18.4.2017	546/11.4.2017	Mehran & Co	OT Gown	0.400
2	1295483/ 18.4.2017	544/11.4.2017		OT Gown	0.458
3	1295486/ 18.4.2017	545/11.4.2017		OT Gown	0.429
4	1295481/ 18.4.2017	547/11.4.2017		OT Gown	0.233
5	1301946/ 13.6.2017	580/7.6.2017		170 Nos. dress for ward boy 170 Nos. dress for Sweepers	0.425
6	1301986/ 13.6.2017	578/7.6.2017		170 Nos. dress for Staff nurse, 170 Nos. dress for Assistant, 20 patient foam with cover	0.399
7	1301949/ 13.6.2017	571/7.6.217		666 Nos. OT Gowns for Doctors	0.486
8	1301948/ 13.6.2017	572/7.6.2017		OT Gowns	0.486
9	1301759/ 11.6.2017	573/6.6.2017		OT Gowns	0.486
Total					3.802

The expenditure was held irregular due to the reason:

- The expenditure was made during the month of May and June just to avoid laps of the budget.
- The list of doctors and technical staff who used these gowns were not provided to the audit.

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

The matter was reported to the department on August, 03 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the departmental representative explained that the expenditure was incurred after completing codal formalities. The DAC directed that matter may be investigated to find out factual position under intimation to audit

No progress was intimated till finalization of this report.

Audit recommends that inquiry into matter may be conducted under intimation to the audit.

4.2.17 Allowing non scheduled rates without rate analysis - Rs.2.549 million

According to Para 296 of CPWA Code, “the rates entered in estimates should generally agree with the scheduled rates but where, from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report of the estimates”. Further, according to Balochistan CSR, 1998, “the rates for items other than those given in the schedule are treated as non-schedule rates (NSRs). The analysis of NSR is required to be prepared by the Executive Engineer and approved by the competent authority”.

Project Director (Civil Works), Medical College Loralai awarded the work “Construction of Professor / Associate Professor Offices, Student Service Center, Masjid, Tick Shop, Waste Boxes, Entrance Gate, Multipurpose Sports Complex, Curtains for Lady Hostel, Wall Paneling of Auditorium and Plantation in College at Loralai” to Government Contractor on 09.05.2016.

The contractor was paid an amount of Rs.2.549 million for Construction of building for Tuck Shop in College. The payment was made for excavation, back filling, earth filling, laying of cement concrete in foundation, plinth beam, dummy column, termite treatment, laying of reinforced cement concrete in column footings, super structure columns, beams, slabs window sills, lintels, fabricating of steel deformed bars, laying

of masonry work, applying of plaster, laying of flooring, fixing of marble, roof screeding, painting, wood work, aluminum work and steel grill on non-schedule rates. All the above mentioned items of work are available and manageable from composite Schedule of Rates, 1998. But the project management paid the said items on Non-Schedule Rates basis which were on higher side. Therefore, allowing the items on non-schedule rates in presence of schedule rate the expenditure was unauthorized.

Non-adhering to the prescribed rules and procedures resulted into an unauthorized payment resulting in loss to the government.

The matter was reported to the department on June 14, 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that there is no difference between NSR and CSR. The DAC did not agree with the stance of the department and directed that comparison of expenditures (Both CSR & NSR) be made available in addition to provision of rate analysis.

No progress was intimated till finalization of this report.

Audit recommends that matter may be investigated with a view to fix responsibility on the persons at fault under intimation to audit.

4.2.18 Advance payment on purchase of medicine – Rs. 190.342 million

According to Para-290 of Federal Treasury Rules Vol-I, “No money should be drawn from the Treasury unless it is required for immediate disbursement”. Further, according to New System of Financial Control and Budgeting issued by the Ministry of Finance, “It is not permissible to draw money from the treasury in anticipation of future expenditure without prior approval of the Finance Department.

The following offices of Health Department incurred an expenditure of Rs.190.342 million, during 2016-17, on purchase of medicine by making advance payment, whereas the medicine has not been received after a lapse of a one an half year till the audit was conducted, as detailed in Annexure – 4.9.

(Rs. in million)

S. No	Office	Amount
1	Additional Director, Medical Store Department, Quetta	11.582
2	Expended Program of Immunization, Quetta	178.760
Total:		190.342

Advance payment for purchase of medicine and outstanding receipt of the same caused loss to the government.

The matter was reported to the department in July, 2018 but no reply was received.

In DAC held on November 6 and 7, 2018, the department did not confirm the receipt of medicine, therefore, the DAC directed that a committee may be constituted to confirm the receipt of medicine, in addition recovery of the advance payment may be effected from the contractors.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of the government money paid in advance be made in addition to conducting an inquiry to find the facts and fix responsibility against the persons at fault.

4.2.19 Excess expenditure beyond budget allocation – Rs. 20.355 million

According to Para 88 and 89 of G.F.R; Vol.-I “an authority is ultimately responsible for watching the progress of expenditure on public services under its control and in order to exercise proper control, he should keep himself informed of what has actually been spent against an appropriation and that what commitments and liabilities have been and will be incurred against it for keeping the expenditure within the grant”.

In following offices of Health Department, for the year 2016-17, it was observed that an amount of Rs.20.355 million was spent in excess of the budget grant under the establishment charges, as detailed below:

(Rs. in million)

S. No	Office	Budget	Expenditure	Excess
1	Fatima Jinnah Chest Hospital, Quetta	52.288	65.793	13.505
2	Deputy Director Leprosy Control Program	39.773	40.525	0.752
3	Secretary Health Department Balochistan	58.081	64.179	6.098
Total		150.142	170.497	20.355

The irregularity was caused due to faulty budgeting on part of the management.

The matter was reported to the department in June, July and September, 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the department replied that excess expenditure incurred on pay and allowances was unavoidable. The DAC directed that the expenditure be got regularized by the Finance Department.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure beyond budget allocation be got regularized from the Finance Department.

4.2.20 Non-adjustment of advances on account of medical treatment - Rs.64.621 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 following offices of Health Departments, paid an amount of Rs.64.621 million, as advance payment for medical treatment and other expenditures. After lapse of one year detailed accounts of the advance

payment were not obtained from the concerned, as detailed in Annexure – 4.10.

(Rs. in million)

S. No	Office	Amount
1	District Health Officer, Panjgoor	0.700
2	Secretary Health Department Balochistan	62.071
3	Medical Superintendent Sandeman Provincial Hospital, Quetta	1.850
TOTAL:		64.621

Non submission of adjustment bills against advance/abstract payment transpires for lack of internal control within the organization.

The matter was reported to the department on July and August 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, it was intimated that letters have been written to the concerned authorities for submission of detailed vouched accounts. The DAC directed that progress in the matter may be reported to audit.

No progress was intimated till finalization of this report.

Audit recommends that the detailed accounts may be obtained and produced to Audit for verification.

4.2.21 Non utilization of budget grant – Rs. 141.324 million

According to Rule-95 of the GFR; Vol.-I “All anticipated savings should be surrendered to Government immediately as soon as 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. No savings should be held in reserve for possible future excesses.”

In the following offices of Health Department, during 2016-17 it was observed that funds amounting to Rs. 141.324 million had been lapsed at the close of the year, as detailed in Annexure – 4.11.

(Rs.in million)

S. No	Office	Final Grant	Expenditure	Saving
1	Fatima Jinnah Chest Hospital, Quetta	198.525	174.888	23.637
2	District Health Officer, Khuzdar	423.099	305.412	117.687
Total:		621.624	480.300	141.324

The irregularity was caused due to inefficiency and poor financial management, resulting into unnecessary blockage of funds of the government.

The matter was reported to the department in January and July 2018, but no reply was received.

In DAC meeting held on November 6 and 7, 2018, the departments accepted the laxity. The DAC directed that the irregularity should be got regularized from the Finance Department, Government of Balochistan.

No progress was intimated till finalization of this report.

Audit recommends that the lapsed amount may be got regularized by the Finance Department, Government of Balochistan.

Chapter 5

5.1 Services and General Administration Department (S&GAD)

5.1.1 Introduction

According to Balochistan Government Rules of Business 2012, 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)

Non-Development funds amounting to Rs. 1,257.611 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs. 1,243 million was incurred, as summarized below:-

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	1,257.611	1,243	14.6	1.2
Grand Total (Non-Development)	1,257.611	1,243	14.6	1.2

An expenditure of Rs. 14.2 million was incurred in excess against Non Development, which indicates improper budgeting and financial mis-management.

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
3	2012-2013	12	-	12	0
4	2013-2014	7	-	7	0
5	2014-2015	6	-	6	0
6	2016-2017	5	-	5	0
7	2017-2018	19	-	19	0
	Total	57	-	57	0

Audit Reports have not yet been discussed by the PAC.

5.2 AUDIT PARAS

5.2.1 Non-production of record of secret service fund - Rs.6.300 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person".

The Secretary, S&GAD Balochistan, drew an amount of Rs.6.300 million on abstract contingent bill on account of Secret Service Fund, during 2016-17 but no record was produced to audit for scrutiny, as detailed below:

(Rs. in million)

S. No.	Sanction Date	Amount
1	Sanction vide GOB Finance Department order No.FD.SO.IV.2-11/2016-2017/209-13, dated, 4th August, 2016	1.300
2	Vide GOB Finance Department order NO.FD.SO.IV.2-11/2016-17/54-58, dated 23rd December, 2016	5.000
Total		6.300

Non-production of record for audit was violation of rules and regulations and made the whole expenditure doubtful.

The matter was reported to the department in April 2018, but no reply was received.

In DAC meeting held on January 9, 2019, the department replied that the record was very sensitive and therefore it was not produced to Audit. The DAC directed that Director Audit should personally inspect the record considering its sensitivity.

No progress was intimated till finalization of this report

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

5.2.2 Non-realization of government revenue - Rs.16.325 million

According to Para 26 of General Financial Rules Vol-I, "It is the duty of the departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized, and duly credited in the government account".

The Services and General Administration Department Balochistan failed to realize government revenues amounting to Rs.16.325 million on account of room rent, transport facility and telephone charges from various guests who stayed at Balochistan House, Islamabad, and from occupants of G-8 Flats on account of rent, as detailed below and further detailed below:

(Rs. in million)

S. No	AIR Para No. and Year	Particulars	Amount
1	2/2015-17	Outstanding dues against guests/ occupants of Balochistan House, Islamabad	5.161
2	3/2015-17		7.718
3	4/2015-17	Outstanding dues against occupants of G-8 Flats, Islamabad	3.446
Total			16.325

Non recovery of dues caused loss to the government.

The matter was reported to the department in April 2018, but no reply was received.

In DAC meeting held on January 9, 2019, the department informed that an amount of Rs. 6.459 million has been recovered so far. The DAC directed the department to affect recovery of remaining outstanding dues of Rs. 9.866 million under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that recovery of the outstanding dues may be made under intimation to audit.

5.2.3 Irregular payment of air passage charges to the officers - Rs.20.043 million

The Government of Balochistan adopted Federal Government's "Incentive Package Policy" in favor of Federal Government APUG Officers of Non-Baluchistan Domiciled origin posted under the Government of Balochistan, with effect from April 12, 2006, which was further revised by the Government of Balochistan vide letter No.13-25/2012/SO-I(S&GAD), dated 13.02.2013. Further, as per Rule I, Part-I of Manual on TA rules 2013, "Travelling Allowance is a kind of Compensatory Allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed and the amount of allowance has to be so regulated that it is not on the whole a source of profit to the recipient"

During the scrutiny of record of Secretary S&GAD, Balochistan for the year 2016-17, it was observed that an expenditure of Rs.20.043 million was incurred on account of Air Passage/Subsidy to APUG officers of non-Balochistan domiciled origin posted under the GoB.

The expenditure was held irregular due to the following reasons:

- Air tickets were not found enclosed with the bills.
- Domiciles and list of family members were not available on record.
- The air passage subsidy was to be paid as per existing T.A rules. But the payments were made in violation of T.A rules without obtaining air tickets or ensuring whether the officers and their families actually travelled.

Expenditure was made in violation of T.A rules made it a source of income for the officers causing loss to the government.

The matter was reported to the department during April 2018, but no reply was received.

In DAC meeting held on January 9, 2019, the department stated that payment of TA/DA was made as per the approved policy of Government of Balochistan. Audit stressed that the expenditure was in violation of TA Rules since it had become a source of income for the officers. The DAC directed that the matter be referred to the Finance Department removal anomalies to bring the policy in consonance with TA Rules.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure may be regularized from the Finance Department.

5.2.4 Excess expenditure over the budget allocation - Rs.21.308 million

According to Para 88 of GFR Volume-I, “The authority administering a grant is ultimately responsible for watching the progress of expenditure on public service under its’ control and the Controlling Officer should be in a position from month to month to estimate the likelihood of savings in and excess over grants”.

The Secretary S&GAD Balochistan incurred an expenditure of Rs.166.184 million against allocated budget of Rs.146.713 million on accounts of pay and allowances during financial year 2016-17. Thus, an amount of Rs.21.308 million was incurred in excess than approved budget.

Incurring expenditure in excess than approved budget was violation of rules.

The matter was reported to the department in April 2018, but no reply was received.

In DAC meeting held on January 9, 2019, the department replied that excess expenditure incurred on pay and allowances was unavoidable. The DAC directed the department to get the expenditure regularized by the Finance Department.

No progress was intimated till finalization of this report

Audit recommends that expenditure may be got regularized by Finance Department, Government of Balochistan under intimation to audit.

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. 12,899.1 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 10,795 million was incurred, as summarized below:

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	2,180.6	2,137.553	(43.047)	(2)
Development:	6,435.176	6,359.207	(76)	(1.2)
i. Dams				
ii. Surface Irrigation	4,283.305	2,298.154	(1,985.151)	(46.3)
Total Development (i+ii)	10,718.481	8,657.361	(2,061.12)	(19.23)
Grand total (Non-Development + Development)	12,899.1	10,795	(2,104.1)	(16.3)

An expenditure of Rs. 2,104.1 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
29	2017-2018	10	-	10	0
TOTAL		515	47	468	9.1%

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

6.1.4 Significant Issues for PAC's Notice

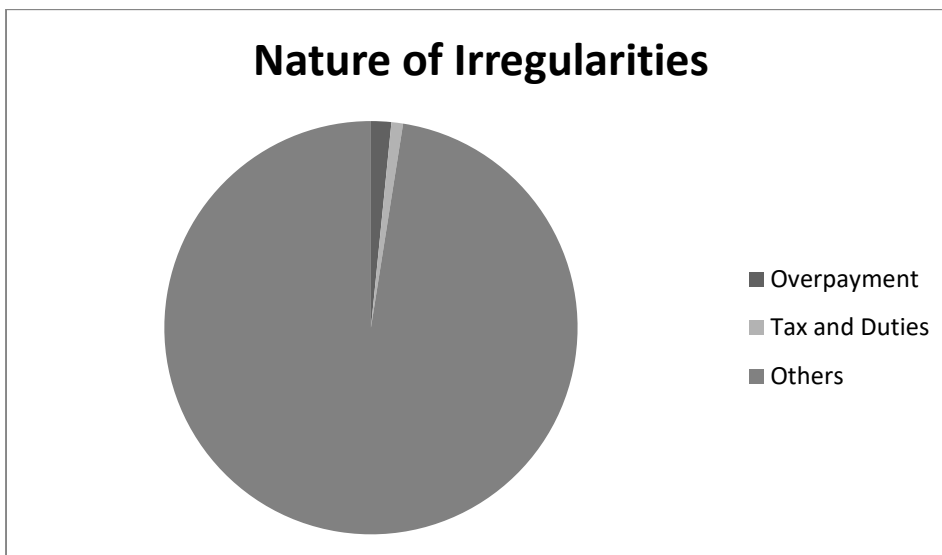
This section invites PAC's attention to irregularities of recurring of similar nature irregularities made immediate intervention by the PAO. It highlights trends in audit findings of the past three years, followed by an analysis of the underlying issues to be addressed.

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
2017-18	17,433.907	112.418	0.64	22.738	0.13
-Total	25,324.317	237.452	34.972	94.195	3.841

Audit report for the year 2018-19

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
8.698	241.228

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 were 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 Allowing higher rates of premium on civil works instead of earthwork -Rs. 5.545 million

As per Chapter Earthwork of specification Part-II, CSR, 1998, Earthwork covers any or all works involved in cutting or digging in spoil or soil of various classification, dressing the excavated pits to specified grades, sorting transporting and re-handling of excavated material, stocking filling or refilling, compacting, dressing of the resultant embankment or spoil bank only with all other related operations. Beside, earth, stone, gravel, shingle, brick heats are reckoned for base or sub-base material". Further, as per the Planning and Development Department, Notification dated 14 June, 2008 and 16 September 2013, the rates of premium for different category of civil works, earthwork, bituminous and steel items for all Districts of Balochistan were fixed".

In following Divisions of Irrigation department, an overpayment of Rs. 5.545 million to contractors of different works due to allowing incorrect rates of premium of civil works instead of earth work, during the year 2016-17as detailed in Annexure 6.1.

(Rs. in million)

S. No.	Name of office	AIR Para No.	Amount
1.	Irrigation Division, Pishin	6	1.484
2.	Irrigation Division, Killa Saifullah	3	0.265
3.	Irrigation Division, Killa Saifullah	1	0.220
4.	Irrigation Division, Zhob	4	2.402
5.	Irrigation Division, Sibi	4	0.214
6.	Irrigation Division, Sibi	1	0.861
7.	Irrigation Division, Panjgoor	2	0.099
Total			5.545

Excess payment of premium caused loss to the government.

The matter was reported to the concerned offices during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department contended that the applicable rate was that of civil work and not of earthwork. Audit clarified that since it was earthwork therefore the rate of earthwork was applicable. The DAC directed the department to seek clarification from the P&D department.

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

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

6.2.2 Overpayment due to excess quantity - Rs. 3.153 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.”

In following divisions of Irrigation Department, during 2016-17, it was observed that the contractors were paid for different items of work by allowing excess quantities than provided in approved in the PC-I's due to which an overpayment of Rs. 3.275 million was made as, detailed in Annexure 6.2.

(Rs .in million)

S No	Office	AIR Para No.	Amount
1	Irrigation Division, Loralai	8	2.108
2	Irrigation Division, Loralai	2	0.490
3	Irrigation Division, Drainage Dera Allah Yar	7	0.555
Total			3.153

Overpayment of excess quantities than those approved in the PC-I's caused loss to the Government.

The matter was reported to the department in October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department informed that payments were made as per revised technical sanction/PC-I. The DAC directed to produce technical sanctions and PC-1's for verification.

No further progress was intimated till finalization of this report.

Audit recommends that relevant record may be produced to audit or recovery may be effected from the concerned contractors under intimation to audit.

6.2.3 Allowing inadmissible item of work - Rs. 20.730 million

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

Project Director, Re-construction of Shadi Kour Dam Pasni District Gwadar, awarded the work "Construction of water conveyance system with allied structure" to the contractor in September, 2009. The contractor was paid for an item of work "Dumping / stacking of stone for filling dry hand packed (Rip Rap) for top layers" on item rate basis @ Rs.2250 Per Cum for a total quantity of 9214 Cum. Scrutiny of record revealed that thean item of work "Providing and lying stone pitching or filling dry hand packed (Rip Rap) for tops layers" had already been paid and the charges of dumping / stacking of stone at site of work were inclusive in the unit rate of above item. Therefore, separate payment for dumping / stacking of stone was not justified. Besides, no provisions for dumping / stacking were provided in revised approved PC-I, as detailed below:

(Rs. in millions)

Quantity paid(Cum)	Rate paid Per Cum (Rs)	Amount
9214	2250	20.730

Undue financial benefit was extended to the contractor at the cost of public funds.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department informed that payments were made in line with approved provisions of PC-1. The Committee directed the department to produce original record to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that relevant record may be produced to audit for verification or recovery of the overpaid amount be made.

6.2.4 Unauthorized enhancement of scheme - Rs. 6.098 million

According to Para 312 of CPWA Code, “The authority granted by a sanction to an estimate is strictly limited by the precise objects for which the estimate was intended to provide. Accordingly it is not permissible to apply, without the sanction of the competent authority any anticipated or actual savings whether due to the abandonment of a part of work or to any other cause, on a sanctioned estimate of a definite project, to carry out additional work not contemplated in the original project or fairly contingent on its actual execution”.

Executive Engineer, Drainage Division, Loralai, awarded the work “Construction of Barnimai Dam Spillway and Construction of 10 No Flood Protection Wall and 6 No Delay Action Dam in Bore, Makhtar and Loralai – Construction of Azad Tah Check Dam in Dallezai Shabozai (Dilli Area) Package-2 District Loralai” to a contractor during August, 2016.

The scheme was initially approved by the P&D department at an estimated cost of Rs. 23.513 million and was awarded at tender cost of Rs. 17.420 million during August 2016. Later on ,the contractor was paid for additional items of work out of savings amounting to Rs. 6.098 million instead of its surrender.

Enhancement of scope of work beyond provisions in PC-I and utilization of savings without approval of the competent authority is illegal.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department informed that the expenditure was made as per provisions of PC-1. The DAC directed the department may produce the MB, TS and PC-I for verification.

No further progress was intimated till finalization of this report.

Audit recommends that relevant record may be produced to audit for scrutiny, besides, fixing of responsibility at persons at fault.

6.2.5 Unauthorized expenditure due to change in specifications / design - Rs.2.687 million

As per Para 97 of CPWD Code, “When any excess over a sanctioned estimate is foreseen, and there is likely to be unavoidable delay in preparation of revised estimate, an immediate report of the circumstances should be made to the authorities whose sanction will ultimately be required”. Further, according to Para 1.59 of B&R Code, “The Divisional Officers are strictly prohibited from commencing the construction of any work without the sanction of competent authority and also from making any deviation from any sanctioned design in course of execution without specific authority”.

Executive Engineer, Irrigation Division Loralai awarded the work “Construction of Bazawar Check Dam in Taloo Area Duki District Loralai” to a Contractor in May, 2017.

The following items of work were paid to the contractor which were not provided in PC-I. The divisional authorities were not empowered to execute the work in deviation of approved design and specification. Making changes beyond the provisions of PC-1, resulted into an unauthorized expenditure of Rs.2.687 million, as detailed below:

(Rs. in million)

S. No	Description	Quantity	Rate (Rs.)	Amount
1	Jungle clearance earth SI No. 3-47/a	17500 Sft.	332	0.058

S. No	Description	Quantity	Rate (Rs.)	Amount
2	Grouting stone pitching with 1:3 cement mortar SI No. 19-34/a	14564 Cft.	2,220	0.323
3	P/L in situ cement concrete 1:2:4 in walls & piers upto 225mm SI No. 5-8 + 5-42/c	3006 Cft.	11,075	0.333
4	P/L cement concrete 1:2:4 in walls SI No. 5-7 + 5-42/c	9772 Cft.	3,565	0.348
5	P/F PVC ribbed water stop S?I No. 5-34/c	12374 No.	1,850	0.229
Total				1.292
Add premium @ 108%				1.395
G Total				2.687

Payment of items of work not included in the PC-I was unauthorized.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department informed that the expenditure was made as per provisions of PC-1. The DAC directed the department to produce the MB, TS and PC-IV for verification.

No progress was intimated till the finalization of this report.

Audit recommends that the relevant record may be produced to audit for scrutiny besides, fixing of responsibility against persons at fault.

6.2.6 Allowing non scheduled rates without rate analysis – Rs. 1.500 million

According to the contents of Preface of CSR, 1998, “The rates for items other than those given in this 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 powers. Copies of the

approved rate analyses shall be forwarded to the Standing Rates Committee for reference and review where-ever found necessary”.

Executive Engineer, Irrigation Division Lasbela awarded the work “Repair Main Regulator Gate with heads Uthal Khantra Flood” to a contractor during May 2017. An expenditure of Rs.1.500 million was incurred by allowing various items of work on NSR basis without preparing approved rate analysis by the competent authority, as detailed below:

(Rs. in million)

S. No	Items	Rate Paid	Quantity	Amount
1	Cleaning oil greasing regulator gates Gate Size 11x5	55,000	3	0.165
2	Making locking system for regulator gates I/c Providing chain locks complete in all respect.	150,000	3	0.450
3	Providing and sledding steel plates on gates I/c cost refilling of gates from market to site work and back at site	180,000	3	0.540
4	Providing and fitting steel rods and 10ft length 12mm gauge threading etc.	115,000	3	0.345
Total:				1.500

Payment on NSR without approved rate analysis was unauthorized.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department could not justify non-preparation of rate analysis. The DAC directed the department to produce approved rate analysis from the competent authority to audit for verification.

No record was produced till finalization of this report.

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

6.2.7 Non deduction of Balochistan sales tax - Rs. 239.743 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 following Divisions of Irrigation department, payments to the consultants and contractors were made without deduction of Balochistan Sales Tax @ 15% amounting to Rs. 239.743 million, during the year 2016-17, as detailed in Annexure 6.3.

(Rs. in million)

S. No	Name of office	AIR Para No.	Amount
1	Irrigation Division, Pishin	1	35.217
2	Irrigation Division, Musa Khail	3	19.272
3	Project Director, Toiwar Batozai Storage Dam	2	1.432
4	Irrigation Division, Kech	1	4.345
5	Irrigation Division, Patfeeder Canal DM Jamali	1	5.230
6	Irrigation Division, Sibi	8	4.660
7	Irrigation Division, Panjgoor	4	2.959
8	Irrigation Division, Quetta	5	1.635
9	Project Director, Re-Construction of Shadi Kour Dam Pasni	2	164.993
Total			239.743

Non realization of Balochistan Sales tax on provision of services by engineering consultants / execution of contracts put the Government in to loss.

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

In DAC meeting held on December 19 and 20, 2018, the department contended that it was not clear whether BST was applicable on the contractors of civil works. Audit was of the view that BST was applicable since the contractors of civil works were providing services to the Government. The

DAC directed that the case may be referred to Balochistan Revenue Authority (BRA) for clarification.

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

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

6.2.8 Less deduction of income tax – Rs. 1.485 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”.

Executive Engineer, Irrigation Division Dera Bugti deducted income tax @ 6.5% instead of 7.5% from the running bill of the contractor which resulted in less recovery of Rs. 1.485 million, as summarized below:

(Rs. in million)

CV No & Date	Name of Work	Total Work done value	Income Tax
D-1, 15.06.2017	Purpoghani Irrigation Scheme moranj Phelawagh,	19.805	1.485

Less deduction of income tax caused loss to the government.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department could not justify less deduction of income tax. The DAC directed the department to make recovery of remaining amount from the contractor under intimation to audit.

No progress was intimated till the finalization of this report.

Audit recommends that recovery of the amount may be effected from contractor and be deposited into Government treasury.

6.2.9 Execution of works without technical sanction - Rs.7,619.442 million

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

The following offices of Irrigation Department, during the year 2016-17 development schemes amounting to Rs. 7,619.442 million were executed without obtaining prior technical sanctions of the estimates from the competent authority as detailed in Annexure 6.4.

(Rs. in million)

S. No.	Name of office	AIR Para No.	Amount
1	Irrigation Division, Pishin	18	90.000
2	Irrigation Division, Musa Khail	5	155.50
3	Irrigation Division, Dera Bugti	1	20.000
4	Drainage Division, Jaffarabad	9	102.000
5	Irrigation Division, Zhob	1	83.992
6	Project Director, Re-Construction of Shadi Kour Dam Pasni	8	7167.950
Total			7619.442

Execution of works without technical sanctions was a serious violation of rules and procedures.

The matter was reported to the concerned offices during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department informed that the sanction of estimates were in process of approval. The DAC directed the department to produce technical sanctions to audit for verification.

No progress was intimated till the finalization of this report.

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

6.2.10 Irregular enhancement of contract agreement on higher rates - Rs.1125.878 million and recovery of Rs.92.068 million

As per clause 51(f) of Balochistan Public Procurement Rules, “procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme: Provided that—(i) the cost of additional quantities of item(s) shall not exceed fifteen percent (15%) of the original contract amount;(ii) the original supplier and contractor are willing to supply goods or carry out additional work on the same prices as agreed in the original contract;(iii) in case of goods, it shall be permissible only within the same financial year, and in case of works, during the currency of the project(s) or scheme(s); *and*(iv) the repeat order does not result in splitting of requisitions or purchase orders”.

Project Director, Construction of Six Dispersal Structure on Nari River at Quetta in 2011-12 awarded the work through Package-I and II to a contractor at an estimated cost of Rs.1,349.716 million and Rs.748.73 million respectively. Later on, the management enhanced the contractual values of agreements upto 62% and 70% respectively above the original contract value during the year 2016-17.

(Rs. in millions)

S. No.	Name of work	Original Contract Cost	Revised Contract Cost	Diff.	%age Increase
1	Construction of Six Dispersal Structure on Nari River at Quetta (Package-I) M/s Agha Construction Co, Government Contractor vide approval No.PD.SDSP/2011/220-24, dated March 29, 2011	1,349.729	2,154.016	804.287	62%
2	Construction of Six Dispersal Structure on Nari River at Quetta (Package-	748.734	1070.325	321.591	70%

	II) M/s Agha Construction Co, Government Contractor vide approval No.PD-SDSP/2011/225-29, March 29, 2011				
Total		2,098.463	3,224.341	1125.878	

Further, the additional enhanced work was allowed on higher rates than already quoted by the contractor and approved by the management. The additional work was executed over the same location by increasing length, height & breadth of the work which resulted into an overpayment of Rs.92.068 million, as summarized in Annexure-6.5.

Enhancement beyond 15% limit was unauthorized, and allowing same items of work on higher rates caused loss to the government.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department informed that the scope of work was enhanced as per site requirements and on fresh rates quoted by the contractor. The DAC directed to produce the relevant record for audit scrutiny.

No progress was intimated till the finalization of this report.

Audit recommends that all relevant record be produced to audit for scrutiny or recovery of overpaid amount may be made under intimation to Audit.

6.2.11 Irregular expenditure on procurement of pipes – Rs.155.534 million

According to Rule 290 of Treasury Rules, “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from treasury in anticipation of demands or to prevent the lapse of budget grants”. Further, as per Para 228 of CPWA Code, “Advances to contractors are as a rule prohibited, and every endeavor should

be made to maintain a system under which no payments are made except for work actually done”.

Project Director, Construction of Toiwar Batozai Storage Dam Killa Saifullah at Quetta, awarded the work “Construction of Additional Work i.e. Approach Road & Bridge Work, Construction of Distribution Pipeline Work (Weir to Command Area), Command Area Development & Watershed Management Work” to a contractor during August, 2013.

The contractor was paid for an item of work, “Procurement of reinforced cement concrete embedded non cylinder pipes of different dia upto a pressure of 43 psi complete in all respects for quantity of 5587 Rm (36" dia) pipe, 1495.72 Rm (30" dia) pipe & 3546.57 Rm (24" dia) pipe” on item rate basis. Audit observed that the contractor had laid 170 Rm 36" dia pipe in the trench while for the remaining pipes no trenches were excavated which resulted in an advance payment of Rs.155.534 million to the contractor, as detailed below:

(Rs. in million)

S. No	Description	Previous Quantity Paid RM	Quantity Paid During 2015-16 RM	Total Quantity Paid RM	Rate Paid (Rs.)	Amount
1	915mm dia (36" dia) pipe	5358.24	229.36	5587.60	17,750	99.180
2	760mm dia (30" dia) pipe	1171.20	324.52	1495.72	15,151	22.662
3	610mm dia (24" dia) pipe	0.00	3546.57	3546.57	9,500	33.692
Total						155.534

Procurement of pipes without any immediate requirement resulted into undue financial benefit to the contractor.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the management informed that the pipes were being manufactured in factory installed by the contractor at the site of work and all the pipes were laid in trenches. The DAC directed to produce the relevant record showing laying of pipes in trenches to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that an inquiry be conducted with a view to fix responsibility, besides recovery of the amount from the contractor under intimation to audit.

6.2.12 Excess deduction of security deposit to avoid the lapse of funds - Rs.2.832 million

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

Executive Engineer, Irrigation Division Killa Saifullah, deducted security deposit amounting to Rs. 2.832 million from the bills of contractors in excess of prescribed percentage i.e. 10% to avoid lapse of budget during 2016-17, as detailed below:

(Rs. in million)

Name of Work	Date of Payment	Gross Amount	SD to be deducted	SD Deducted	Diff.
Qalandar Delay Action Dam in KSF	14.06.17	14.764	1.476	2.800	1.323
Khasnob Delay Action Dam in KSF	21.06.17	4.917	0.492	2.000	1.508
Total					2.832

Excessive deduction of security deposit from the running bills of the contractors at the close of financial year to avoid the lapse of budget grant was illegal.

The matter was reported to the concerned office during October and November 2018, but no reply was received.

In DAC meeting held on December 19 and 20, 2018, the department could not justify the excess deduction of security deposit from the contractor. The DAC directed to get the irregularity regularized by the Finance Department.

No progress was intimated till the finalization of this report.

Audit recommends that the irregularity may be got regularized by the Finance Department, besides, fixing responsibility at persons at fault.

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. 8,560.6 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 8,003.1 million was incurred, as summarized below: -

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	2,180.6	2,137.5	(43.1)	(2)
Development	6,380	5,865.6	(514.4)	(8.1)
Grand Total (Non-Development + Development)	8,560.6	8,003.1	(557.5)	(6.5)

An amount of Rs. 557.5 million was not surrendered 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
8	2017-2018	8	-	8	0
TOTAL		64	-	64	0

Audit Reports have not yet been discussed by PAC.

7.2 AUDIT PARAS

7.2.1 Overpayment due to allowing excess quantities - Rs. 22.783 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”.

The office of Executive Engineer, Public Health Engineering Department, Killa Abdullah awarded the work “Construction of Murda Karez Delay Action Dam at Chaman Area” to a contractor in June 2015. The divisional officer paid different items of work by allowing excess quantities than those provided in the approved PC-I / technically sanctioned estimates,

during 2016-17, due to which an overpayment of Rs. 22.783 million was made.

(Rs. in million)

S. No.	AIR Para No	Description of Item	Unit	Quantity payable	Quantity paid	Diff:	Rate paid (Rs.)	Amount
1	5	Excavation in irrigation channel in shingle gravel SI No. 3-44/d	% Cft	33250	387134.93	353884.93	227.80	0.806
2		Excavation in irrigation channel in hard soil SI No. 3-44/c	% Cft	33250.00	124030	90780	126.60	0.115
3		Excavation in hard rock requiring blasting SI No. 3-12/ii-1	% Cft	234696	2367944.35	2133248.35	861.94	18.387
Total								19.308
Add Premium @18% on Item No. 4 to 6								3.476
G Total								22.783

Payment made for excess quantities beyond PC-I and technically sanctioned estimates caused loss to the government.

The matter was reported to the Department during July, October and November 2018, but no reply was received.

In DAC meeting held on November 26 and 27, 2018, the department informed the committee that the payments have been made according to revised PC-

The DAC directed the department to produce the original record i.e. technical sanction and other documentary evidence to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be effected from the contractors under intimation to audit.

7.2.2 Allowing non scheduled rates without rate analysis – Rs. 15.026 million

According to the contents of Preface of CSR, 1998, “The rates for items other than those given in this 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 powers. Copies of the approved rate analyses shall be forwarded to the Standing Rates Committee for reference and review where-ever found necessary”.

The following Divisions of Public Health Engineering Department incurred an expenditure of Rs.15.026 million on different works, during 2016-17, on NSR basis without preparing rate analysis and getting them approved by the competent authority, as detailed in Annexure 7.1.

(Rs. in million)			
S. No.	Name of Office	AIR Para No.	Amount (Rs.)
1	PHE Division, Musa Khail	4	6.126
2	PHE Division, Zhob	1	1.350
3	PHE Division, Sibi	1	7.550
Total			15.026

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 during July, October, and November 2018, but not reply was received.

In DAC meeting held on November 26 and 27, 2018, the department replied that NSR items duly approved from competent authority. The DAC

directed to obtain approval of undertaking the work on NSR basis from the competent authority 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.

7.2.3 Non deduction of Balochistan sales tax - Rs. 158.185 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”.

The following Divisions of Public Health Engineering Department, payments to the contractors / consultants were made without deduction of Balochistan Sales Tax @ 15% during the year 2016-17. This resulted in non-realization of Balochistan Sales tax amounting to Rs.158.185 million in violation of above rule, as detailed in Annexure 7.2.

(Rs. in million)

S. No.	Name of office	AIR Para No.	Gross Payment	Amount
1.	PHE Division, Pishin	1	273.070	40.960
2.	PHE Division, Panjgoor	10	17.443	2.275
3.	PHE E&M Division, Quetta	2	0968	0.145
4.	PHE Division, Killa Abdullah	1	598.871	89.831
5.	PHE Division, Kech	3	21.790	3.176
6.	PHE Division, Sibi	6	37.590	4.902
7.	PHE Division, Chaghi	2	12.216	1.832
8.	PHE Division, Naseerabad	1	100.431	15.064
Total				158.185

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

The matter was reported to the Department during July, 2018, October, 2018 and November 2018, but no reply was received.

In DAC meeting held on November 26-27, 2018, the department replied that the works were awarded before implementation of the Act. The DAC directed that the applicability of the notification be verified from BRA.

No progress was intimated till finalization of this report.

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

7.2.4 Less realization of water tariff - Rs. 7.524 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."

The following divisions of Public Health Engineering Department, an amount of Rs.7.524 million remained outstanding during 2016-17, on account of water tariff charges against various residential and commercial units, in violation of above notification, as detailed in Annexure 7.3.

(Rs. in million)				
S. No.	Name of Division	Amount Recoverable	Amount Recovered	Difference
1	PHE Division Lasbela	5.022	0.419	4.603
2	PHE Division Noshki	0.625	0.499	0.126

3	PHE Division Naseerabad	1.200	0.550	0.650
4	PHE Division Kech	0.700	0.186	0.514
5	PHE Division Loralai	0.470	0.292	0.178
6	PHE Division Kohlu	1.621	0.168	1.453
Total				7.524

Less realization of water charges from consumers resulted into loss to the government.

The matter was reported to the concerned offices during July, 2018, October, 2018 and November 2018, but no reply was received.

In DAC meeting held on November 26 and 27 2018, the department replied that the recovery of water tariff would be made in due course of time. The DAC directed the department to realize revenue of 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 may be effected, under intimation to Audit.

7.2.5 Non deduction of security deposits – Rs. 2.076 million

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

The office of Executive Engineer, Public Health Engineering Department Panjgoor, awarded the work “Construction of WSS Panjgoor City three No overhead Tank with Pipe line” to a contractor in April 2017. The divisional officer paid a sum of Rs. 20.761 million to the contractor in June,

2017 but security deposit amounting to Rs. 2.076 million was not deducted from the contractor in violation of rules at reference, during the year 2016-17.

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

The matter was reported to the Department during July, October and November 2018, but no reply was received.

In DAC meeting held on November 26 and 27, 2018, the department replied that the contractor submitted performance security bond therefore, security deposit was not deducted. The audit clarified that the performance security is applicable on the cost of contract exceeding Rs.25.000 million, while the security deposit is to be deducted @ 10% from running payment bills therefore the DAC directed the department to deduct the amount of security deposit from the contractor.

No progress was intimated till finalization of this report.

Audit recommends that the amount of security deposit may be deducted from the contractor and evidence that to be produced to Audit.

7.2.6 Non-deposit of general sales taxes invoices / returns - Rs. 1.460 million

According to Collectorate of Custom, Sales Tax and Central Excise, Quetta, Circular No. 8/ST/S-PHD/QTA/99-2001/29873 dated November 10, 2011, "Supplies, purchases should be made from registered firms, against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch of NBP of Pakistan". Similarly, "The heads of offices making procurement are required to entertain claims of supplies with valid sales tax invoices with proof of payment of sales tax thereon."

Executive Engineer, Public Health Engineering Department, Kachhi at Dhadar procured PVC Pipes of different dia, submersible pumps, diesel generators for various water supply schemes during 2016-17, amounting to Rs.10.051 million. A net payment of general sales tax of Rs.1.460 million

after withholding GST @ 1/10th at source i.e. Rs.0.162 million was made to the concerned firms / contractors. The management did not obtain the sales tax returns from the concerned firms subsequently, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Gross amount	Amount of GST @17%	GST deducted at source	Net GST
1.	3	3.538	0.514	0.051	0.463
2.	4	6.514	1.107	0.111	0.997
Total		10.051	1.621	0.162	1.460

Non-obtaining of general sales tax challans-cum-returns resulted in loss to the government.

The matter was reported to the Department during July, October and November 2018, but no reply was received.

In DAC meeting held on November 26 and 27, 2018, the department replied that sales tax returns would be obtained from concerned contractor. The DAC directed the department to produce the original sales tax challans-cum-returns to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that the amount of GST may be recovered from the contractors under intimation to audit.

7.2.7 Execution of work without technical sanction - Rs. 179.779 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 Public Health Engineering Department, during the year 2016-17, different development projects costing Rs. 179.779 million were executed without obtaining prior technical sanction of the estimates from the competent authority as detailed in Annexure 7.3.

(Rs in million)

S. No	Name of office	AIR Para No.	Amount
1	PHE Division, Zhob	6	21.846
2	PHE Division, Gwadar	3	157.933
Total			179.779

Execution of work without technical sanctions was illegal.

The matter was reported to the Department during July, October and November 2018, but no reply was received.

In DAC meeting held on November 26 and 27, 2018, the offices replied that technical sanctions are in process of approval. The DAC directed the department to produce original record for verification to audit.

No record was produced till finalization of this report.

Audit recommends that an inquiry may be conducted to fix responsibility on the officials at fault for illegally executing civil works in the absence of technically sanctioned estimates.

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. 50,632.73 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 48,536.34 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2017-18			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
16	Non-Development	43,174.73	42,922.04	(252.7)	(0.58)
9	Development	7,458	5,614.3	(1,843.7)	(25)
Grand Total (Non-Development + Development)		50,632.73	48,536.34	(2,096.4)	(4.14)

There is significant saving of Rs. 2,096.4 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
26	2017-2018	19	-	19	0
Total		442	29	413	6.6%

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

8.2 AUDIT PARAS(Higher Education)

8.2.1 Non-Production of record – Rs.90.966 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person”.

The following offices of Higher Education Balochistan incurred an expenditure of Rs.90.966 million during the years2014-17, but did not provide record to audit for inspection as required under the rules.

(Rs. in million)

S. No.	AIR Para No.	Name of Office	Particulars	Year	Amount
01	02	Principal, Government College of Technology, Quetta	Different accounts	2016-17	1.874
02	02	Principal Government Girls Degree College Loralai	Complete record	2014-15	60.0
03	06	Principal, Government College of Technology, Quetta	Amount drawn from Bank	2016-17	9.922
04	05	Principal Government Boys Degree College Loralai	POL, stationery, Punjab Education Endowment Fund, Zakat	2013-14 to 2016-17	1.644

S. No.	AIR Para No.	Name of Office	Particulars	Year	Amount
			fund		
05	05	Principal Government Girls Degree College Loralai	Amount drawn from Bank	2014-15	14.460
06	08	that Principal, Govt. Boys Degree College, Zhob	Estimates/ PC-I, measurement book, and tendering record	2014-15 to 2016-17	3.066
Total					90.966

Non-provision of record was serious violation of rules and renders the expenditure doubtful.

The matter was reported to the department in May, March and February, 2018 but no reply was received.

The department was repeatedly requested to convene the DAC meeting, but no DAC could be held till finalization of this report.

No further progress was intimated till finalization of this report.

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

8.2.2 Non-depositing of prospectus charges- Rs. 2.5 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 College of Technology, Quettaduring 2016-17 did not deposit prospectus charges amounting to Rs. 2.5 million into the government account realized from the students, as detailed below:

(Rs. in million)

S. No.	No. of Prospectus Issues	Rate per Prospectus	Total
1	5000	500	2.500

Non depositing of prospectus charges caused loss to the Government.

The matter was reported to the department in May, 2018 but no reply was received.

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

No further progress was intimated till finalization of this report.

Audit recommends that the amount retained be deposited into Government treasury besides fixing of responsibility against the officials at fault under intimation to audit.

8.2.3 Irregular expenditure on procurement – Rs. 1.99 million

According to Rule-15(2) 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. The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages." As per BPPR 2014, E — Opening, Evaluation and Rejection of Bids (40). "Announcement of evaluation reports. (1) Procuring Agencies shall announce and upload on Authority's web the results of bid evaluation in the form of a report giving justification for acceptance of lowest evaluated bid, and reasons for non-acceptance of all other bids or rejection of each bid at least ten days prior to the award of procurement contract". Further, as per Para-148 of GFR Vol-1, "All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register".

The Principal Government Girls Degree College, Loralai incurred an expenditure of Rs. 1.99 million, during 2015-17 on account of purchase of furniture.

The following irregularities were observed:

- Bid evaluation report was not uploaded on BPPRA web site.
- Invitation calling tender was published in only one newspaper.
- Stock register was not maintained to confirm receipt of furniture.
- Inspection report and physical verification report were not produced.
- Contract agreement was not executed between vendor and purchaser.

Violation of government rules and regulations resulted in an irregular payment.

The matter was reported to the department in March 2018, but no reply was received.

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

No further progress was intimated till finalization of this report.

Audit recommends that expenditure may be got regularized by the Finance Department under intimation to audit.

8.2.4 Excess expenditure beyond budget allocation – Rs.18.49 million

According to Para 88 and 89 of G.F.R; Vol.-I “An authority is ultimately responsible for watching the progress of expenditure on public services under it’s control and in order to exercise proper control, he should keep himself informed of what has actually been spent against an appropriation and that what commitments and liabilities have been and will be incurred against it for keeping the expenditure within the grant”.

During audit of the following offices of Higher Education Department, for the year 2014-17, it was observed that an amount of Rs.18.49 million was spent in excess of the budget grant under the establishment charges. The detail is as under:

(Rs. in million)

S. No	Office	Final Grant	Expenditure	Excess
1	Principle Government Degree College , Jinnah Town Campus, Quetta	4.685	5.375	0.669
2	Principal, Government Degree College, Noshki	42.925	44.930	2.005
3	Secretary Education Department Balochistan	237.754	253.570	15.816
	Total:	285.364	303.875	18.49

Excess payment made beyond budget allocation in lieu of establishment charges caused loss to the government.

The matter was reported to the department in February, March and May, 2018 but no reply was received.

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

No further progress was intimated till finalization of this report.

Audit recommends that the expenditure beyond budget allocation may be got regularized from the Finance Department.

8.2.5 Non- production of record - Rs.177.238 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person”.

The following offices of Education Department Balochistan incurred an expenditure of Rs.177.238 million during the years 2015-17, but did not provide record to audit for inspection as required under the rules, as detailed at Annexure – 8.1.

(Rs. in million)

S. No	Office	Particulars	Year	Amount
1	Director Education Schools Quetta	Annual Special Repair (ASR) of various schools of Baluchistan	2016-17	106.377
2	Director Education Schools Quetta	Procurement of vehicles	2016-17	55.012
3	District Officer Education (M) Pishin	Leave Salary and medical reimbursement bills	2015-16 & 2016-17	9.717
4	Deputy District Officer Education (M) Pishin	Leave Salary bills	2016-17	5.952
5	Principal, Government Elementary Girls College, Quetta	Contingent bills	2016-17	0.180
Total				177.238

Non provision of record was serious violation of rules and rendered the expenditure doubtful.

The matter was reported to the concerned offices during January, February and July 2018, but no replies were received.

In DAC meeting held on January 1, 2019, the DAC directed the all the concerned offices to produce relevant record to audit for scrutiny.

No record was produced till finalization of this report.

Audit recommends that record may be produced to Audit for scrutiny, besides fixing of responsibility against persons at fault.

8.2.6 Expenditure on printing beyond delegated powers -Rs. 525.576 millions

According to rule 5(xii) of Delegation of Powers under the Financial Rules & the Powers of Re-Appropriation Rules 2008, “The Director Education Schools Quetta, being officer in category-I is empowered to incur expenditure up to Rs.20000/- on printing charges for printing at private press other than Government Presses”.

The Director Education Schools, Quetta incurred an expenditure of Rs.525.576 million in 2015-16, on account of printing of books by M/s Balochistan Text Book Board, Quetta beyond the delegated powers to Director Education Schools, as detailed below:

(Rs in millions)

S. No	Cheque No & Date	Name of Firm	Bill No & Date	Particulars	Amount
1	1076290/ 21.12.15	BTBB	Nil	Printing of Books for academic year 2015	251.412
2	1119438/ 17.06.16		27.04.16	Printing of Books for academic year 2016	194.708
	1174665/ 30.06.16		18.06.16	Printing of Books for academic year 2016	79.456
Total					525.576

Incurrence of expenditure beyond the powers delegated is unauthorized.

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

In DAC meeting held on January 1, 2019, the Director Education Schools did not attend the meeting to justify the expenditure.

No further progress was intimated till finalization of this report.

Audit recommends that ex-post facto sanction from the administrative department be obtained, under intimation to audit.

8.2.7 Irregular expenditure without inviting open tenders - Rs. 17.705 million

As per Balochistan Public Procurement Rules 2014, “Procurement 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”. Under the Rule–146 of General Financial Rules Volume–I, purchase orders should not be split-up to avoid the tendering process required with reference to the total amount of the orders.

The following offices of Education Department Balochistan incurred an expenditure of Rs.17.705 million during 2015-17, without inviting open tenders in violation of the above said rules, as detailed at Annexure – 8.2.

(Rs. in million)

S. No	Office	Particulars	Year	Amount
1	Director, Bureau and Curriculum, Quetta	Purchase of Stationery Items	2016-17	0.649
2	Director, Bureau and Curriculum, Quetta	Purchase of Books	2016-17	0.174
3	Director Technical Education, Balochistan Quetta,	Purchase of Buses	2016-17	15.560
4	District Officer Education (M) Sohbatpur	Miscellaneous contingencies	2016-17	1.322
Total				17.705

Procurements without inviting open tenders were irregular.

The matter was reported to the department in June 2018, but no replies were received.

In DAC meeting held on January 1, 2019, the offices could not justify payments without inviting open tenders. The DAC directed the management to regularize the irregularity by the Finance Department.

No further progress was intimated till finalization of this report.

Audit recommends that the expenditure be got regularized by the Finance Department, besides responsibility may be fixed against the officials at fault.

8.2.8 Irregular drawl and retention of government money – Rs.14.017 million

Under Rule 290 of Treasury Rules, “No money shall be drawn from the Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury only to prevent the lapse of budget grant.”

The following offices of Education Department for the years 2012-17, an amount of Rs.14.017 million of public money was lying in the unauthorized bank accounts without any justification, as detailed at Annexure – 8.3.

(Rs. in million)			
S. No	Office	Year	Amount
1	Director Education Schools Quetta	2012-13 to 2014-15	8.500
2	Director, Provincial Institute for Teachers Education, Balochistan Quetta	2016-17	5.517
Total			14.017

Unauthorized retention of government money in an unauthorized bank account was illegal.

The matter was reported to the department in October 2017 and June 2018, but no replies were received.

In DAC meeting held on January 1, 2019, the management could not justify the reasons for retention of public money in the bank accounts. The DAC directed the concerned management to deposit the money in the government account under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that the amount retained be deposited into government treasury besides fixing of responsibility on the persons at fault under intimation to Audit.

8.2.9 Illegal award of contract in violation of BPPRA - Rs.40.214 million

According to BPPRA 2014, 31 and 40. Extension of Time Period for Submission of Bids, “The Procuring Agency may extend the deadline for submission of bids only, if one or all of the following conditions exist: (a) fewer than three bids have been submitted”. Announcement of evaluation reports.(1) “Procuring Agencies shall announce and upload on Authority’s web the results of bid evaluation in the form of a report giving justification for acceptance of lowest evaluated bid, and reasons for non-acceptance of all other bids or rejection of each bid at least ten days prior to the award of procurement contract.”. According to BPPRA 2014, 20. Eligibility. (4) “Bidders shall include all those contractors or suppliers and providers of services related thereto or consultants that are registered or incorporated in Pakistan, irrespective of the nationality of their owners and of their professional staff.”According to BPPRA 2014, 21. Qualification of Suppliers and Contractors. “A Procuring Agency, at any stage of the procurement proceedings, having credible reasons for or prima facie evidence of any defect in supplier’s or contractor’s capacities, may require the suppliers or contractors to provide information concerning their professional, technical, financial, legal or managerial competence whether already pre-qualified or not.”

The Director, schools awarded various contracts for annual special repair (ASR) of various schools of Balochistan during 2016-17 and paid an

amount of Rs.40.214 million to different contractors as detailed in Annexure – 8.4.

Scrutiny of tender documents revealed the following major irregularities:

- i. In each package only one firm had submitted the bidding documents to which the contract was awarded. Tender deadline was not extended by the tender committee nor was new tender called.
- ii. The works were awarded by tender committee to the firms after 6 or 7 days instead of 10 days.
- iii. Firms which participated in tender procedure did not deal in relevant fields as per their registration certificates issued by FBR and PEC.
- iv. Completion reports were not produced.

The situation implies that the standing instructions of the Government in this regard have been avoided purposely by the local office in order to refrain from the open competitive bidding and instead opt for selective bidding which was far from transparent.

The matter was reported to the department in January 2018, but no reply was received.

In DAC meeting held on January 1, 2019, the Director Education Schools did not attend the meeting to justify the expenditure.

Audit recommends responsibility may be fixed and matter be investigated at appropriate level under intimation to Audit.

8.2.10 Non- recovery of Balochistan sales tax -Rs.23.585 million

According to Balochistan Sales Tax on Services Bill No.16 of 2015 Chapter 1 (ii) “In the case of Contractor of building (Including water supply, gas, supply of sanitary works) electrical and mechanical works (including air conditioning), multi-disciplinary works (including turn-key projects), services provided or rendered in the matter of sale purchase or hire of Cars,15% Balochistan Sales Tax should be charge from the contractor.”

The following offices of Education Department Balochistan during 2016-17, BST amounting to Rs.23.585 million was not deducted on services, resulting in loss to the government, as detailed at Annexure – 8.5

(Rs. in million)

S. No	Office	Particulars	Year	Amount
1	Director Education Schools Quetta	Annual Special Repair (ASR) of various schools of Baluchistan	2016-17	21.641
2	Director Education Schools Quetta	Hire charges of vehicles	2016-17	1.809
3	Director, Technical Education, Balochistan, Quetta	Miscellaneous Services	2016-17	0.089
4	Provincial Institute for Teachers Education, Balochistan, Quetta	Miscellaneous Services	2016-17	0.034
5	District officer Education (F) Killa Abdullah	Hire charges of vehicles	2016-17	0.012
Total				23.585

Non-deduction of Baluchistan Sales Tax resulted into loss to the government.

The matter was reported to the department in January and June 2018, but no replies were received.

In DAC meeting held on January 1, 2019, the management did not attend the meeting. The DAC directed that recovery of BST be made from the concerned contracts.

No progress was intimated till finalization of this report.

Audit recommends that the amount of BST may be recovered and deposited into Government treasury under intimation to audit.

8.2.11 Non-recovery of conveyance allowance - Rs.2.112 million

As per Finance Department Order No.FD(R) IX-2/1977, dated October 23, 1977, “The Government servants are not entitled to draw conveyance allowance during the period of any kind of leave except casual leave”.

The following offices of Education Department paid an amount of Rs.2.112 million to different employees on account of conveyance allowance which was not admissible during summer and winter vacations for the years 2015-17, as detailed in Annexure – 8.6.

(Rs. in million)

S. No.	Name of Office	Year	Amount
1	District Officer Education (M) Lasbella	2015-16 & 2016-17	1.328
2	District Officer Education (F) Lasbella	2015-16 & 2016-17	0.572
3	District Officer Education (F) Loralai	2015-16 & 2016-17	0.212
Total			2.112

Non-compliance of the Government Standing Orders / Rules resulted into loss to government.

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

In DAC meeting held on January 1, 2019, the management replied that the conveyance allowance of 9 days summer vacations and 10 days for winter vacations not deducted by the SAP system. The DAC directed to recover the conveyance allowance.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of the amount be made and such practice be avoided in future under intimation to Audit.

8.2.12 Non submission of detailed account - Rs.617.324 million

According to Treasury Rules 308, “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, as per Treasury Rules 205,“Every Government Officer entrusted with the payment of money should obtain for every payment he make, vouchers and clear particular regarding the claims and all relevant information necessary”.

The following offices of Education Department withdrew an amount of Rs.617.324 million on abstract contingent bills during the years 2015-17, but no adjustment account was available for scrutiny in violation of above rule, as detailed at Annexure – 8.7.

(Rs. in million)

S. No	Office	Year	Amount
1	Director Education Schools Quetta	2015-16	228.858
2	Director Education Schools Quetta	2016-17	378.466
3	Director, Provincial Institute for Teachers Education, Balochistan Quetta	2016-17	10.000
Total			617.324

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 October 2017, January and June 2018, but no replies were received.

In DAC meeting held on January 1, 2019,the DAC directed that management should ensure submission of detail accounts of abstract drawls, failing which no such payments be allowed in future.

No progress was intimated till finalization of this report

Audit recommends that detailed adjustment accounts be obtained from the concerned offices under intimation to audit.

8.2.13 Variation between cash book and bank account - Rs.7.357 million

According to para 4 of General Financial Rules Volume-I, “All transactions to which any officer of Government is a party in his official capacity must be brought to account without delay”. Further under rule 77(ii) of Federal Treasury Rules, “All 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”.

While comparing the closing balance of cashbook with balance of bank account of the office of the Director Education Schools Quetta, on 30th June, 2016, a variation of Rs. 7.357 million was observed, as detailed below:

Description	(Rs. in million)	
	Closing Balance	
Closing Balance as per Bank statement on 30 th June, 2016		52.078
Closing Balance as per Main Cash Book on 30 th June, 2016	31.482	
Closing Balance as per WFP Cash Book on 30 th June, 2016	2.477	
Closing Balance as per Furniture Purchase Cash Book on 30 th June, 2016	14.351	
Closing Balance as per UNICEF Cash Book on 30 th June, 2016	11.125	
Total Balance of Cash Books		59.435
Difference		7.357

The detail of variation was not available on record due to which variation was not reconciled with bank statement for rectification.

The matter was reported to the department in January 2018, but no reply was received.

In DAC meeting held on January 1, 2019, the Director Education Schools did not attend the meeting to justify the expenditure.

Audit recommends that proper investigation be made and amount in question be reconciled with bank balance under intimation to audit.

8.2.14 Missing vouchers and payment made in the name of DDO - Rs. 4.206 million

Under Article-199(11) read with Article-201 of Audit Code, “The sub-vouchers related to the contingent expenditure are required to be attached with the claim in support of payment to the parties concerned”. Further, as per the Para 134 of GFR-Vol-1 “Each bill presented at a treasury should, therefore, contain full details of the expenditure, supported by necessary sub-vouchers for individual payments included in the bill”. According to APPM 4.1.1.1 The normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment, and it automatically ensures that recipients have access to their salary on the due date.

The District Officer Education Female, Killa Saifullah withdrew an amount of Rs.4.206 million during 2015-17as evident from the cash book, without supporting vouchers. The payment was made in the name of DDO instead of concerned vendors. The detail of missing vouchers is as under:

(Rs. in million)	
Description	Amount
A01274 - Medical Charges	3.737
A03805-Travelling Allowance	0.469
Total	4.206

Non-availability of record depicts negligence and may lead to mis-utilization of government money.

The matter was reported to the department in March 2018, but no reply was received.

In DAC meeting held on January 1, 2019, the District Officer Education Female, Killa Saifullah did not attend the meeting. The DAC directed that the requisite record may be furnished to audit for scrutiny.

Audit recommends that record be produced to Audit for scrutiny, besides fixing of responsibility against persons at fault.

8.2.15 Excess expenditure over budget allocation - Rs. 145.843 million

As per GFR 88 “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.”

The following offices of Education Department incurred an excess expenditure of Rs.145.843 million over and above the budget allocation during the years 2014-17, as detailed at Annexure – 8.8.

(Rs. in million)

S. No.	Name of Office	Year	Amount exceeded
1	District Officer Education (M) Lasbella	2015-16 & 2016-17	6.393
2	Deputy District Officer Education (M) Zhob	2014-15 & 2015-16	4.475
3	Director Education Schools	2016-17	5.229
4	District Officer Education (M) Pishin	2016-17	37.771
5	Deputy District Officer Education (F) Jhal Magsi	2016-17	1.600
6	District Officer Education (F) Mastung	2014-15 to 2016-17	17.256
7	District Officer Education (M), Mastung	2014-15 to 2016-17	16.221
8	District Officer Education (M) Jhal Magsi	2016-17	3.657
9	District Officer Education (M) Jhal Magsi	2016-17	5.045
10	District Officer Education (F) Killa Saifullah	2015-16 & 2016-17	23.539
11	District Officer Education (M) Killa Saifullah	2015-16	11.458
12	District Officer Education (F) Killa Abdullah	2015-16 & 2016-17	12.025
13	Principal, Government Elementary College of Education for Girls, Quetta	2016-17	1.174
	Total		145.843

Excess expenditure over and above budget allocation results in an irregular payment.

The matter was reported to the department in October 2017 and February 2018, but no reply was received.

In DAC meeting held on January 1, 2019, the DAC directed the management to regularize the expenditure from Finance Department.

No further progress was intimated till finalization of this report.

Audit recommends that the expenditure may be got regularized by the Finance Department under intimation to Audit.

Chapter 9

9.1 Mines and Minerals Department

9.1.1 Introduction

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

9.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,334.3 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs.1, 350.6 million was incurred, as summarized below:

(Rs. in million)

2016-17				
Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	1,279.3	1,265.6	(13.7)	(1.1)
Development	55	85	30	54.5
Grand Total (Non-Development + Development)	1,334.3	1,350.6	16.3	1.22

There is a saving of Rs. 13.7 million on non-development side which indicates inefficiency of the management and an expenditure of Rs. 16.3 million was incurred in excess against development which indicates improper budgeting and financial mis-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	2017-2018	5	-	5	0
Total		5	-	5	0

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

9.2 AUDIT PARAS

9.2.1 Non-production of record

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 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 incharge 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person”.

While granting extension of lease agreement of Saindak for another five years to MRDL (MCC Resource Development Limited) a subsidiary of MCC (Metallurgical Corporation of China) in October 2012, it was decided by the Government of Pakistan that 30% shares in Saindak Metals Ltd will be transferred to the Government of Balochistan. During audit of Mines and Minerals Development Department for the year 2015-16, following record pertaining to the above arrangement was demanded from the Director General, Mines and Minerals Balochistan, by the audit:

- i Contract agreement signed during October, 2002.
- ii Extension in validity period of agreement during October 2012.
- iii Record relating to Annual rent payable by SML.
- iv Record relating to payment of EPZ development surcharge.
- v Mining and prospecting lease of Marble and chromite.
- vi Rahdaries of marble & chromite.

Further, Chief Inspector of Mines, Quetta realized an amount of Rs. 14.000 million on account of revenue receipts, but record of tender

documents, auction of rights of collection of safety rescue / training for block No. 07, Chaghi, Dalbandin, Kharan, Washuk, Noukundi was not provided to audit for scrutiny.

The department did not provide above mentioned record due to which it remained unaudited.

The matter was reported to the Director General, Mines and Minerals Balochistan, Quetta and Chief Inspector of Mines, Quetta on July 20, 2017 and July 10, 2017 respectively. No reply was received from the management of the Director General, Mines and Minerals Balochistan whereas, the Chief Inspector of Mines provided incomplete record.

In DAC meeting held on February 12, 2018, both offices were directed to provide complete record to audit. Audit pointed out that the record had not been provided during the audit of 2015-16 and again for the years 2016-18, despite orders of the previous DACs.

Audit recommends that record, complete in all respects as requisitioned by audit may be provided in addition to initiating disciplinary action against the persons at fault, as laid down under the Auditor General's Ordinance 2001.

9.2.2 Doubtful expenditure on payment of stipends - Rs.5.996 million

According to Rules-11, 12 & 23 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 PAC, 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. Also, every

Govt. officer will be held personally responsible for any loss sustained by the Govt. due to fraud or negligence on his part or 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 Chief Inspector of Mines, Quetta paid an amount of Rs 5.996 million during 2015-16 to inspectors of mines in different districts for the purpose of paying training stipends to private persons. The expenditure was irregular/doubtful due to the following reasons:

- Sanction of the competent authority for payment of stipends to private persons was not available
- CNIC's of the actual payees were not attached with bills.
- Training certificate record was not available.
- Notification regarding rate of stipend paid to private persons was not available.

Detail of funds drawn is given in Annexure-4

Expenditure without supporting documents is doubtful and may lead to misappropriation of public money.

The matter was reported to the department in July 10, 2017, but no reply was received.

In DAC meeting held on February 12, 2018, the management replied that they had sought prior sanction of the competent authority but, did not provide documentary evidence to that effect. The DAC directed management to provide the relevant record to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that all relevant record may be provided to audit for verification otherwise, recovery may be effected.

9.2.3 Non achievement of targets - Rs. 1,207.320 million

According to Rule-26 of G.F.R; Vol.-I, “as regard to receipts it is the duty of the departmental Controlling officers to see that all sums due to Government are regularly and promptly assessed, realized and duly credited in the Public Account. They should accordingly arrange to obtain from their subordinates monthly accounts and returns in suitable form claiming credit for so much paid into the treasury or otherwise accounted for and compare them with the statements treasury credits furnished by the Accountant General, to see that the amount, reported as collected have been duly credited in the Public Account”.

Director General, Mines and Mineral Balochistan, Quetta was given a revenue target of Rs2,309.00 million to be realized during the year 2015-16 on account of Annual Fee, deed /Rent, Exploration and License, Toll Tax, Application fee, Penalties and Demarcation Fee, Royalty Minerals, Mineral Royalties from Saindak, Chamalang and Duddar. The department was able to realize Rs 1,101.68 million only, as detailed below:

(Rs. in million)		
Targeted Revenue	Actual Revenue Realized	Difference
2,309.00	1,101.68	1,207.32

Less realization of revenue resulted into loss to the government.

The matter was reported to the management on July 20 2017 but no reply was received.

In DAC meeting held on February12, 2018, the department informed that M/s SML has filed a sue against the FBR claiming that an excess amount had been deposited by them into government treasury due to which government of Balochistan is not receiving it’s share since 2013-14. This situation has adversely affected achieving the revenue targets. The DAC directed the department to provide details of litigation and recoveries made so far to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that realization of revenue targets by department must be ensured.

9.2.4 Non-realization of the annual rental / deed fee from mines owners – Rs.99.396 million

According to Rule-108 of Balochistan Minerals Concession Rules, 2002 read with Mines and Mineral Development Department Notification No. SOT(MMD)/4-1/2010/201-300 dated February 20, 2010, “the holder of a mineral title or mineral concession shall pay an annual rental fee in respect of the area to which the mineral title or mineral concession relates in accordance with the 2nd Schedule. Payment of the annual rental fee shall be made within thirty days after the date of the issue of the mineral title or mineral concession and thereafter shall be made on first day of July of each fiscal year. Where any person fails to pay any amount of annual rental fee, penalty @ 10% of rental dues shall be charged in case the payment is made after the expiry of the 2nd month and in case dues along with penalty are not paid until the expiry of the 4th month after the date it first became due, action as provided in Rule 57(1)(f) shall be initiated”.

As per Rule 26 of GFR Vol-I, “It is the duty of the Departmental Officers to see that all sums due to government are regularly and promptly assessed realized and duly credited into government account” and as per GFR 28, “no amount due to the Government should be left outstanding without sufficient reason”.

Contrary to the above the Director General, Mines and Minerals Balochistan, Quetta did not realize the annual rental / deed fee amounting Rs.99.396 million during 2015-16. The detail is given in Annexure- 9.1.

(Rs in million)

Sr. No.	Type of Mines	AIR /Para No.	Outstanding Amount
1	Marble and Minor Minerals Owners	2015-16/ 10	37.805
2	Coal Mines Owners	2015-16/ 11	36.311
3	Chromite Mines Owners	2015-16/ 12	25.280
Total			99.396

Non-realization of annual rental / deed fee caused loss to the government.

The matter was reported to the department on July 20, 2017 but no reply was received.

In DAC meeting held on February 12, 2018, the department informed that an amount of Rs 9.600 million has been recovered and the remaining amount of Rs 89.796 million will be recovered soon. The DAC directed the department to provide the evidence of recoveries to audit. The DAC stressed upon recovery of the remaining amount.

No progress was intimated till finalization of this report.

Audit recommends that full recovery of the government dues may be made under intimation to audit.

9.2.5 Non-obtaining of security deposits –Rs.75.310 million

According to Rule-11 of the Mines and Minerals Development Department, Balochistan Notification No. SOT (MMD)3-4/2010/478-97, dated 22.03.2010, “security deposit @ 25 % of total bid amount should be realized and deposited in government treasury under head of account “G10107-Deposits of Department of Mines and Minerals”.

The Director General, Mines and Minerals Balochistan, Quetta awarded contracts amounting to Rs 301.241 million during 2015-16 through auctions for the recovery of royalties without obtaining security deposits of Rs 75.310 million from the contractors, as detailed below:

(Rs. in million)				
Sr. No.	Name of contractor	Block No.	Bid Amount	Security Deposit Amount
1	M/s Naveedand Company	I&II	113.750	28.437
2	M/s Abdul Quddus	IV	27.216	6.804
3	M/s Liaqat Ali Lehri	V	37.375	9.344
4	M/s Liaqat Ali Lehri	VII	22.000	5.500
5	M/s Malik Minerals	VII	20.900	5.225
6	M/s Liaqat Ali Lehri	VIII	80.000	20.00
Total:			301.241	75.310

Non-obtaining of security deposits from the contractors resulted into loss to the government and undue favour to the contractors.

The matter was reported to the management on July 20, 2017 but no reply was received.

In DAC meeting held on February 12, 2018, the department informed that security deposit of Rs75.310 million have been obtained. The DAC directed the department to provide evidences of deposits to audit.

No progress was intimated till finalization of this report.

Audit recommends that treasury challans of deposits may be provided to audit for verification.

9.2.6 Less realization of royalty from contractors–Rs.14.455 million

As per Rule 26 of GFR Vol-I, “It is the duty of the departmental officers to see that all sums due to government are regularly and promptly assessed, realized and duly credited into government Account”. Further, as per GFR 28, “no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought”.

Director General, Mines and Minerals Balochistan, Quetta awarded contract rights for collection of Royalty on minerals amounting to Rs 165.901 million upto the year 2015-16. An amount of Rs14.455 million was still outstanding against different contractors, as detailed below:

(Rs. in million)					
Sr. No.	Block No.	Name of contractor	Period	Contract Amount	Outstanding Balance
1	Block-VII	M/s Malik Minerals	01.11.15 -to- 31.12.15	3.484	3.484
2	Block-IV	M/s Abdul Quddus	01.05.15 -to- 30.04.16	23.000	0.555
			01.05.16 -to- 30.06.16	4.217	
3	Block-I & II	M/s Naveed and company	21.10.14 -to- 20.10.15	78.00	10.416
			21.10.15 -to- 20.06.16	57.2	
Total					14.455

Less realization of contract amount caused loss to the government.

The matter was reported to the department on July 20, 2017 but no reply was received.

In DAC meeting held on February 12, 2018, the department informed that notices have been served to the contractors while an amount of Rs 10.416 million has been recovered. The DAC directed the department to provide the evidence of recoveries to audit. The DAC stressed upon recovery of the remaining amount.

No progress was intimated till finalization of this report.

Audit recommends that full recovery may be made under intimation to audit.

9.2.7 Unauthorized issue of rahdaries to defaulters –Rs.8.143 million

According to Rule-106 (Powers of licensing authority in case of failure to pay royalty) of the Balochistan Minerals Rules, 2002, “if the holder of a mineral title or a mineral concession referred to in Rule 101 fails to pay any royalty payable by the holder in accordance with Rule 104 or, if applicable, on or before such date to which the payment of the royalty has been deferred under Rule 105, the licensing authority before taking action under Rule 57(f) may, by notice in writing to the holder, prohibit (a) the removal of any mineral or group of minerals from the exploration area, mining area, retention area, the land subject to the mining lease or, in the case of the holder of a mining concession, from the place where the mineral or group of minerals is found, won or mined; and(b) any dealings in connection with any mineral or group of minerals found, won or mined from any such area, land or place, until such time as the royalty has been paid, or the payment has been reduced, or deferred under Rule 105, further as per Rule 57(1)(f), “cancellation of mineral titles or mineral concessions is subjected to, “failing to pay royalty and annual rental payable under Rule 104 (2) and 108 (3) until the expiry of the fourth month after the amount becomes due”.

The Director General, Mines and Minerals Balochistan, Quetta issued rahdaries during 2015-16 to various mine owners who failed to deposit Government dues i.e. royalties, annual rent/ deed, which is violation of the rules at reference, as detailed in Annexure-9.2.

Non-realization of Government dues resulted in loss to the Government.

The matter was reported to the management on July 20, 2017 but no reply was received.

In DAC meeting held on February 12, 2018, the department informed that penalty was imposed on defaulters and notices have been served. Moreover, amount of Rs 2.76 million has already been recovered and remaining amount of Rs 5.383 million will be recovered soon. The DAC directed the department to provide evidences of recovered amount in addition to making recovery of remaining amount at the earliest, under intimation to Audit.

No progress was intimated till finalization of this report.

Audit recommends that early recovery of outstanding dues from the defaulters in addition to fixing responsibility on the persons at fault.

9.2.8 Non-deposit of royalty collected by department—Rs.1.912 million

As per Rule 26 of GFR Vol-I, “It is the duty of the departmental officers to see that all sums due to government are regularly and promptly assessed, realized and duly credited into government Account”. Further, as per GFR 28, “no amount due to Government should be left outstanding without sufficient reason and where any dues appear to be irrecoverable the orders of competent authority for their adjustment must be sought”.

Director General, Mines and Minerals Balochistan, Quetta departmentally collected the royalty on Major Minerals i.e. Marble and other Minerals in Block No. VII, during the period 15.12.2015 to 19.03.2016. According to progress reports of check posts, it was found that during the period, when department was collecting royalty, 11,954.198 M.Tons of chromite crossed/passed from the check posts against which the total amount of royalty comes to Rs 1.912 million. The amount was not deposited into government treasury, as detailed below:

(Rs. in million)

Period	Chromite in M.TON	Total Royalty
15.12.15 to 19.3.16	11,954.198 @ Rs160	1.912

Non-deposit of royalty into the government account caused loss to the government.

The matter was reported to the management on July 20, 2017 but no reply was received.

In DAC meeting held on February 12, 2018, the department informed that Rs.1.500 million have been recovered and deposited into the government treasury. The remaining amount of Rs 0.412 million will be recovered soon and deposited into the government treasury. The DAC directed the department to provide evidence of deposit of the recovered amount into the government treasury and stressed upon recovery of the remaining amount.

No progress was intimated till finalization of this report.

Audit recommends that all evidences may be provided to audit for verification.

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. 12,069.5 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 11,587.23 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2017-18			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
26	Non-Development	7,499.2	7,358.23	(141)	(2)
042103	Development Agriculture Extension&Research	4,570.3	4,229	(341.3)	(7.7)
Grand Total (Non-Development + Development)		12,069.5	11,587.23	(482.27)	(4)

There is a saving of Rs. 482.27 million on development and non-development side which indicates inefficiency of the 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
26	2017-2018	8	-	8	0
Total		377	13	364	3.45

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

10.2 AUDIT PARAS

10.2.1 Non- production of record of development schemes –Rs. 808.111 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 following offices of On-Farm Water Management incurred an expenditure of Rs. 808.111 million on account of different development schemes during 2016-17. The management was repeatedly requested to provide complete record, but failed to do so till completion of audit, as detailed below:

(Rs. in million)		
S. No.	Name of Office	Amount
1	On-Farm Water Management Pishin	544.001
2	On-Farm Water Management Zhob	148.388
3	On-Farm Water Management Barkhan	34.000
4	On-Farm Water Management Turbat	40.500
5	On-Farm Water Management Sibi	41.222
Total		808.111

Non-production of record is violation of rule and makes the whole expenditure doubtful.

The matter was reported to the department in December, 2018 but no reply was received.

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

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

10.2.2 Irregular award of contract of diesel engine –Rs.5.831 million

As per Rule 13(1) of BPPR 2014, “Specifications shall allow the widest possible competition and shall not favor any single contractor or supplier nor put others at a disadvantage. Specifications shall be generic and shall not include references to brand names, model numbers, catalogue numbers or similar classifications. However, if the Procuring Agency is convinced that the use of a reference to a brand name or a catalogue number is essential to complete an otherwise incomplete specification, such use or reference shall be qualified with the words —or equivalent”.

Deputy Director On-Farm Water Management, Washuk during year 2016-17 awarded contract to M/S Regional Construction Company of Rs. 5.831 million under PSDP No. 82 for supply of diesel engine. The specification of diesel engine was not mentioned by the contractor in the bidding documents nor was demanded by procurement committee. The product originality, reliability and durability were neglected by management. Audit was of opinion that the standing instructions of the Government in the regard have been avoided purposely by the local office in order to refrain from the open competitive bidding being transparent .

Non-adherence to lay down rules resulted in irregular expenditure.

The matter was reported to the department in December, 2018 but no reply was received.

The PAO was requested to convene DAC meeting in January, 2019 but no meeting was held till finalization of this report.

Audit recommends that the expenditure may be regularized by the Finance Department Government of Balochistan in addition to fixing responsibility on the officials at fault, under intimation to Audit.

10.2.3 Allowing higher rates for earthworks - Rs.1.656 million

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

Director General, On-Farm Water Management Balochistan, Quetta during year 2015-17 awarded the work “Lining of Watercourses in Right Bank Canal of Sabakzai Dam Command Area Development Project Phase-II District Killa Saifullah” to a Contractor. The contractor was paid for an item of work “Making earthen embankment with earth taken from approved borrow pits” under S.I No. 21-6/c + 21-9 @ Rs. 462.25 per Cft and @ Rs. 162.25 per Cum for leveling of water courses. The correct rate for construction of water courses / laying of canal was to be paid under S.I No. 3-5/d-iii i-e “Earthwork for embankment lead upto 30 m and compaction by mechanical means” @ Rs. 334.75 per % Cft and @ Rs. 118.20 per Cum which is specifically provided for the purpose resulting in an overpayment of Rs. 1.656 million as detailed below.

(Rs. in million)

S. No	Cheque No.& Date	Package	Unit	Quantity	Rate Paid	Rate Payable	Excess Rate Paid	Amount
1	1117659, 02.06.16	P-I	Cft	124026.00	462.25	334.75	127.50	0.158
2		P-II	Cft	87360.00	462.25	334.75	127.50	0.111
3		P-III	Cft	77175.00	462.25	334.75	127.50	0.098
4	1174537, 30.06.16	-	Cum	18630.05	163.25	118.20	45.05	0.839
5	CB for June-2017	-	Cft	154083.92	462.25	334.75	127.50	0.196
Total								1.404
Add Premium @ 18% above								0.253
G Total								1.656

Inadmissible payment to the contractor resulted in loss to the government.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that recovery of overpaid amount may be made from the concerned contractor under intimation to audit.

10.2.4 Non utilization of bulldozer hours - Rs.122.576 million

According to Government of Balochistan Agriculture and Cooperatives Department, Notification No.SOA(IV)/5/2009 dated 4th June, 2009, “The Zamindar/ beneficiary shall hire bulldozer for agriculture purpose on cash basis @ Rs.550/- per hour. Similarly hiring charges of bulldozer per hour sponsored by Government of Balochistan shall be @ Rs.1000/- per hour out of which the share of Government shall be Rs.850/- and the Zamindar/ beneficiary shall pay Rs.150/- per hour”.

The Agriculture Engineering Department during the year 2016-17, fixed bulldozer hours for each of its sub-offices given in the list below, for the operation of bulldozers but these offices kept the bulldozers idle for the number of hours given against each. Resultantly, targeted hours, worth Rs.122.576million remained un-utilized.

(Rs. in million)			
S. No.	Name of Office	Year	Amount Outstanding
1.	Agriculture Engineering Uthal	2016-17	1.465
2.	Agriculture Engineering Loralai	2016-17	1.000
3.	Agriculture Engineering JhalMagsi	2016-17	0.991
4.	Agriculture Engineer Zhob	2016-17	1.892
5.	Agriculture Engineer Ziarat	2016-17	1.326
6.	Agriculture Engineer Killa Saifullah	2016-17	30.725
7.	Agriculture Engineer Kharan	2016-17	20.068
8.	Agriculture Engineer Washuk	2015-17	31.250
9.	Agriculture Engineer Turbat	2016-17	33.859
Total			122.576

Under-utilization of available bulldozer hours caused loss to the government and indicates weak internal control on part of the department.

The matter was reported to the department in January and March, 2018, but no reply was received.

In DAC meeting held on October 23rd, 2018, the department informed that the department prepares dozer hours utilization plan as per rates fixed by the government and the bulldozers run according to the funds provided by the Finance Department. The DAC directed that a summary should be prepared for the government for revision of rates of bulldozer charges to be charged to the Zamindars / beneficiaries.

No further progress was intimated till finalization of this report.

Audit recommends that rates of share of bulldozers hours to be recovered from the beneficiaries, need to be revised in order to reduce the burden on the government and to achieve the targets set by the government.

10.2.5 Non-deduction of Balochistan sales tax - Rs.91.615million

According to Section-3 of Balochistan Sales Tax on Services Act, 2015, “The Government of Balochistan 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”.

The following offices of On-Farm Water Management incurred an expenditure of Rs. 702.389 million during the year 2016-17 without deduction of 15% Balochistan Sales Tax amounting to Rs. 91.615 million as summarized below, and further detailed in Annexure– 10.1.

(Rs. in million)

S. No.	Name of Office	Year	Amount	15% BSTS
1	Deputy Director, On-Farm Water Management, Pishin	2016-17	544.001	70.956
2	Deputy Director, On-Farm Water Management, Zhob	2016-17	148.388	19.355
3	Deputy Director, On-Farm Water Management, Quetta	2016-17	10.000	1.304
		Total	702.389	91.615

Non deduction of Balochistan Sales Tax resulted into loss to the government.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that recovery of the amount be effected from the concerned contractors under intimation to audit.

10.2.6 Less / Non-deduction of income tax - Rs.13.794 million

According to Section 153 of Income Tax Ordinance, 2001 amended vide Finance Act 2016, the rate of tax on execution of contracts shall be deducted at source from the gross payable amount @7.5% from Filer and @10% from Non-Filer.

Project Director (DG, OFWM Balochistan) Development of Kachhi Canal Command Area Phase-I Dera Bugti (Part-A) Balochistan, Quetta during year 2016-17 paid a sum of Rs.173.284 million to the contractors. Income tax at the prescribed rate was either not deducted or less deducted amounting to Rs. 13.794 from the contractors as calculated below and further detailed in Annexure 10.2.

(Rs. in million)

S. No.	Name of Firm	Payment	Income Tax to be Deducted	Income Tax Deducted	Less Deducted
1	M/S Balochistan Enterprises	11.825	1.182	0.825	0.357
2	M/S Al-Sunny Construction Company	15.05	1.505	1.05	0.455
3	M/S Haji Ali Muhammad & Sons	122.644	12.264	-	12.264
4	M/S Arz Muhammad	23.765	2.377	1.658	0.718
Total		173.284	17.328	1.658	13.794

Less / non-deduction of Income Tax resulted into loss to the government.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that recovery of the amount may be effected from the concerned contractors under intimation to audit.

10.2.7 Non realization of stamp duty - Rs. 10.150 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 is 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”.

The following offices of the Director General On-Farm Water Management during year 2016-17, stamp duty amounting to Rs. 10.150 million in the shape of non-judicial stamp papers of the contract value was not realized as calculated below and further detailed in Annexure 10.3.

(Rs.in million)

S. No.	Name of Office	Amount	0.25% Stamp Duty
1	On-Farm Water Management Barkhan	34.000	0.085
2	On-Farm Water Management	60.000	0.150
3	On-Farm Water Management Harnai	62.500	0.156
4	On-Farm Water Management Jaffarabad	42.500	0.106
5	On-Farm Water Management Kachhi	64.235	0.161
6	On-Farm Water Management Kalat	109.858	0.275
7	On-Farm Water Management Kharan	17.000	0.043
8	On-Farm Water Management Khuzdar	146.671	0.367
9	On-Farm Water Management Killa Abdullah	484.717	1.212
10	On-Farm Water Management Killa Saifullah	289.620	0.724
11	On-Farm Water Management Kohlu	119.158	0.298
12	On-Farm Water Management Lasbella	48.000	0.120
13	On-Farm Water Management Loralai	721.637	1.804
14	On-Farm Water Management Mastung	62.500	0.156

S. No.	Name of Office	Amount	0.25% Stamp Duty
15	On-Farm Water Management Musa Khail	69.200	0.173
16	On-Farm Water Management Naseerabad	59.584	0.149
17	On-Farm Water Management Nushki	23.299	0.058
18	On-Farm Water Management Panjgoor	389.963	0.975
19	On-Farm Water Management Pishin	558.981	1.398
20	On-Farm Water Management Quetta	28.000	0.070
21	On-Farm Water Management Sherani	128.000	0.320
22	On-Farm Water Management Sibi	41.222	0.103
23	On-Farm Water Management Turbat	125.637	0.314
24	On-Farm Water Management Washuk	94.676	0.236
25	On-Farm Water Management Zhob	125.987	0.315
26	On-Farm Water Management Ziarat	152.893	0.382
Total		4059.838	10.150

Non realization of stamp duty resulted into loss to the government.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that recovery be effected from the concerned contractors / suppliers under intimation to audit.

10.2.8 Non-verification of GST paid to suppliers/firms- Rs. 1.003 million

According to Collectorate of Custom, Sales Tax and Central Excise, Quetta, Circular No.8/ST/S-PHD/QTA/99-2001/29873 dated November 10, 2011, "Supplies, purchases should be made from registered firm(s), against the valid sales tax invoice, with proof of payment of sales tax thereon, the sales tax return-cum-payment challan deposited into designated branch of NBP of Pakistan." Similarly, the heads of Office making procurement are required to entertain claim of supplies with valid Sales Tax invoices with proof of payment of sales tax thereon.

The following offices of Agriculture and Cooperatives Department incurred an expenditure of Rs. 10.030 million during 2016-17 but General Sales Tax return of Rs. 1.003 million was not obtained in violation of above rule as detailed below.

(Rs. in million)						
S. No.	Name office			Year	Amount	GST
1	Director	General	Agriculture	2016-17	2.030	0.192
	Research Quetta					
2	Project	Incharge	Production	2016-17	4.276	0.239
	Enhancement of Field Crops					
	Through Research Innovation in					
	Balochistan					
3	Agriculture	Engineering	Dera	2016-17	1.025	0.180
	Murad Jamali					
4	Secretary	Agriculture	and	2016-17	2.699	0.392
	Cooperative Department Quetta					
Total					10.030	1.003

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

The matter was reported to the department in December, 2017 and February, 2018, but no reply was received.

In DAC meeting held on October 23rd, 2018, the DAC directed management that General Sales Tax return should be obtained to verify the expenditure.

No further progress was intimated till finalization of this report.

Audit recommends that General Sale Tax return-cum-payment challan be obtained from the concerned firms under intimation to Audit.

10.2.9 Unauthorized expenditure beyond powers - Rs. 745.994 million

According to Third Schedule - Special Powers to certain department at S. No 02 Agriculture and Co-operative Department of Government of Balochistan Delegation of Powers under the Financial Rules and Powers of Re-appropriation Rules, 2008, "Administrative Department / Principal Accounting Officer and Director General OFWM are not empowered to incur

expenditure for land levelling”. And according to Rule 9 of GFR Vol-I, “No authority may incur any expenditure or enter into any liability involving expenditure from public funds until the expenditure has been sanctioned by general or special orders of the competent authority”.

The following of offices of Director General On-Farm Water Management during 2016-17 awarded contracts to different firms amounting to Rs. 745.994 million for installation of bore and land leveling beyond the powers delegated to them. Moreover, said works fall under the jurisdiction of Public Health Engineering Department and D.G Engineering Agriculture Department respectively as detailed below.

(Rs. in million)

Installation of Bore			Land Leveling		
S. No.	District	Amount	S. No.	District	Amount
1	Bolan	10.000	1	Jaffarabad	9.904
2	Killa Saifullah	26.655	2	Killa Saifullah	5.575
3	Khuzdar	1.351	3	Naseerabad	31.159
4	Lasbella	34.000	4	Noshki	14.85
5	Panjgoor	280.000	5	Sherani	10.553
6	Sherani	31.650	6	Kalat	36.000
7	Ziarat	20.185	7	Killa Abdullah	7.092
8	Kalat	55.800	8	Loralai	5.809
9	Musakhail	24.990		Total “B”	120.942
10	Killa Abdullah	42.671			
11	Loralai	97.750			
	Total	625.052		G. Total	745.994

Non observance of rules renders the expenditure irregular.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that the expenditure may be regularized by the Finance Department Government of Balochistan in addition to fixing responsibility on the officials at fault, under intimation to Audit.

10.2.10 Un-authorized splitting of same nature of works for –Rs.31.159 million

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

Deputy Director, On-Farm Water Management Naseerabad, incurred an expenditure of Rs. 31.159 million on land leveling during the financial year 2016-17. Expenditure was held irregular due to split up of the same nature of work as detailed below.

(Rs. in million)

S. No.	Name of Work	Amount
1	Land Leveling in Tehsil Chattar and DM Jamali 19 NO Package 1	8.924
2	Land Levelling DM Jamali 12 No Package 2	5.826
3	Land Leveling in Tehsil Tamboo and D.M Jamali 26 No Package 1	6.469
4	Land Leveling in Tehsil Tamboo and D.M Jamali 22 No Package II	5.47
5	Land Leveling in Tehsil Tamboo and D.M Jamali 18 No Package III	4.47
Total		31.159

Split up of the same nature of the work indicates lack of internal controls and renders the expenditure irregular.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that the expenditure may be regularized by the Finance Department Government of Balochistan in addition to fixing responsibility on the officials at fault, under intimation to Audit.

10.2.11 Irregular expenditure on execution of earth work- Rs.405.158 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”.

The following offices of Agriculture and Cooperatives Department incurred an expenditure of Rs.405.158 million during 2016-17 on tractor hours used for leveling of agriculture land. The expenditure was irregular because detail of land which was leveled, estimates and Measurement Books, earth work statement and ownership documents along-with copies of CNIC’s were not available on record.

(Rs. in million)

S. No	Name of office	Year	Amount
1	Agriculture Engineering Uthal	2016-17	51.000
2	Agriculture Engineering Zhob	2016-17	50.511
3	Agriculture Engineering Kachhi	2016-17	49.999
4	Agriculture Engineering Kharaan	2016-17	86.549
5	Agriculture Engineering Washuk	2016-17	58.100
6	Agriculture Engineering Turbat	2016-17	80.999
7	Agriculture Engineering Kohlu	2016-17	28.000
Total			405.158

The expenditure is irregular due to non-availability of necessary record.

The matter was reported to the department in October, 2017, May, 2018 and July 2018 but no reply was received.

In DAC meeting held on October 23rd, 2018, the department informed that all codal formalities were fulfilled while incurring expenditure vide serial No. 1 & 2. DAC decided that in future the agriculture lands to be leveled may be properly surveyed to calculate estimated dozer hours required and complete record be maintained and provided to audit. Further, the PAO was requested to convene a second DAC meeting in December 2018 for the offices at S. No. 3 to 7, but no meeting could be held till finalization of this report.

No further progress was intimated till finalization of this report.

Audit recommends that all relevant record be provided to audit for scrutiny.

10.2.12 Non hoisting of bid evaluation report Rs. 155.747 million

As per Rule 40 (1) of BPPR 2014, Announcement of evaluation reports “Procuring Agencies shall announce and upload on Authority’s web the results of bid evaluation in the form of a report giving justification for acceptance of lowest evaluated bid, and reasons for non-acceptance of all other bids or rejection of each bid at least ten days prior to the award of procurement contract. Provided that a copy of the evaluation report shall be provided to any bidder who may request for the same”.

The following offices of the On-Farm Water Management had executed the Development schemes for Rs.155.747 million during 2016-17. The offices did upload the bid evaluation report of development schemes in the official website of Public Procurement regulatory authority, as detail below.

(Rs. in million)

S. No.	District	Scheme	Amount
1	Jhal Magsi	Desilting and Cleaning of Water Couse	22.276
2	Killa Saifullah	Local Bore	35.842
3		PVC 3" Dia	14.724
4	Mastung	Provision of PVC pipe B Class 3" & 4" dia	28.57
5	Turbat	Construction of WST 50x50x4.5	15.537
6		Provision and Installation of PVC Pipe 4 Dia	14.951
7	Washuk	Provision and Installation of Solar Irrigation System 80-120 Ft 20 No	23.847
Total			155.747

Award of contracts in violation of rules is irregular.

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that the expenditure may be got regularized by the Finance Department Government of Balochistan in addition to fixing of responsibility on the officials at fault, under intimation to Audit.

10.2.13 Unjustified award of contracts – Rs. 13.500 million

As per Rule 31 of BPPR 2014, Extension of Time Period for Submission of Bids, the Procuring Agency may extend the deadline for submission of bids only, if one or all of the following conditions exist: (a) fewer than three bids have been submitted and Procurement Committee is unanimous in its view that wider competition can be ensured by extending the deadline. In such case, the bids submitted shall be returned to the Bidders un-opened;

The Deputy Director OFWM, Bolan during year 2016-17 awarded works to various contractors for development schemes and paid an amount of Rs.13.500 million. Only one firm participated in the bidding in each tender, but the committee did not extend the tender deadline neither recalled new tender as stipulated in the rules mentioned above.

(Rs. in million)

S. No.	Name of Schemes	Amount
1	Lining of RCC Pipeline in favour of Mr. Rais Kuda Baksh Meherghar	2.000
2	Construction of Water Ponds at Tehsil Nighari	11.500
Total		13.500

Award of contract observing BPPRA Rules was irregular and doubtful and deprived the government from competitive rates

The matter was reported to the department in December, 2018 but no reply was received.

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

Audit recommends that the expenditure may be regularized by the Finance Department Government of Balochistan in addition to fixing of responsibility on the officials at fault under intimation to Audit.

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. 15,511.411 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 13,984 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	15,511.411	13,984	(1,527.411)	(9.84)
Grand total (Non-Development)	15,511.411	13,984	(1,527.411)	(9.84)

There is a saving of Rs. 1,527.411 million on development and non-development side which indicates inefficiency of the management.

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

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	2008-2009	6	3	3	0
5	2011-2012	5	-	5	0
6	2013-2014	14	-	14	0
7	2014-2015	4	-	4	0
8	2015-2016	6	-	6	9
9	2016-2017	2	-	2	0
10	2017-2018	5		5	0
TOTAL		48	8	40	16.6%

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

11.2 AUDIT PARAS

11.2.1 Non- production of record of secret service fund and ration money allowance– Rs. 28.103 million

In pursuance of Supreme Court of Pakistan’s order dated July 8, 2013 and Auditor General of Pakistan letter dated 23 June, 2014, “there is no exemption from statutory audit of Auditor General of Pakistan regarding any Secret Service Account”. Further, according to Para 17 of GFR Vol-I, read with Section-14(2) of Auditor-General’s (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, “The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.”

The following office of Police Department, an expenditure of Rs.28.103 million was incurred under different heads of account i-e Secret Service Fund and Ration Money Allowance during the year 2016-17. Detail is as under:

(Rs. in million).

S.No	Name of Offices	Amount
1	Commandant, Balochistan Constabulary (Khuzdar)	5.103
2	The Inspector General of Police, Balochistan/CPO	23.00
Total		28.103

Non-production of record is clear violation of the above mentioned orders of the Government.

The matter was reported to the department on November 24, 2017 and July 12, 2018, but no reply was received.

No DAC meeting could be held despite repeated requests by this office.

No further progress was intimated till finalization of this report.

Audit recommends that fully vouched account of the expenditure at reference be provided to audit for scrutiny.

11.2.2 Non realization of pay and allowances from borrowing departments – Rs. 37.307 million

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

During audit of District Police Officer, Gwadar for the financial year 2015-17, it was observed that police personnel were provided to the National Bank of Pakistan, Gwadar, Pasni and Jiwani Branches, Radio Pakistan, PTCL and Dom-sat Gwadar for security purposes on cost recovery basis, but the D.P.O Gwadar failed to recover reimbursement of pay and allowances of the police personnel employed for security of the borrowing departments, amounting to Rs. 37.307 million, as detailed in Annexure 11.1.

Non-recovery of outstanding amount of pay and allowances from the borrowing departments resulted in loss to the Government.

The matter was reported to the department on March 13, 2018, but no reply was received.

No DAC meeting could be held despite repeated requests by this office.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of the outstanding amount against the borrowing departments be made under intimation to Audit.

11.2.3 Non- realization of government taxes - Rs.4.382 million

According to Tariff Classification 9809.0000 of Part “A” Tax Service of Second Schedule, Section-3 of Balochistan Sales Tax on Services Act, 2015, “BST @ 15% on Services provided or Rendered by persons engaged in Contractual Execution of Work or Furnishing Supplies is to be recovered”.

The Inspector General of Police, Balochistan/CPO incurred an expenditure of Rs.29.21 million on account of entertainment during the year 2016-17 but the management failed to realize 15% BST from the suppliers amounting to Rs.4.382 million, as detailed below:

S. No.	Firm	Cost	15%BST
1	Adil and Co	378,200	0.057
2	Aim Enterprises	410,693	0.062
3	Nasir Enterprises	257,000	0.038
4	Nasar Enterprises	98,704	0.015
5	Slam Traders	4,148,860	0.622
6	Allahdata	220,094	0.033
7	Digi Tech	157,200	0.023
8	New National	3,474,150	0.521
9	Mushttaq	998,596	0.150
10	Serena	345,608	0.052
11	Quetta Culb	92,000	0.014
12	Wahdat Traders	4,280,000	0.642
13	Jahangir Brothers	4,200,000	0.630
14	Beg Brothers	1,150,000	0.173
15	Mukhtar Safe	9,000,000	1.350
Total		29,211,105	4.382

Non-realization of BST resulted in loss to the government exchequer.

The matter was reported to the department in July 12, 2018 but no reply was received.

No DAC meeting could be held despite repeated requests by this office.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of BST should be made under intimation to Audit.

11.2.4 Non-deduction of security deposit - Rs.21.528 million.

As per rule 290 of Treasury Rules, "Security deposit @ 10% should be deducted from payment made for work done to contractors and should be refunded after three months from date of completion of scheme / work".

The Inspector General of Police, Balochistan/CPO, in 2016-17 did not deduct 10% security deposit amounting to Rs. 21.528 million, while making the payment to the contractors, as detailed below:

(Rs. in million)

S. No.	Firm	Particulars	Gross value of contract	10% security deposit
1	National Telecommunication / Radio.	1 Convert / 2 Passive Interceptor / 3gsm / 4 Hand Bag/ 5 Geo Fencing//6 Geo Fencing Samsung / 7 Cdr / 8cis/ 9 Additional Server	141,687,000	14.169
2	SIPKA Manufacturing	247BPJ(S)LEVEL-III1156BPJ(M) 247BPJ(L)	73,590,000	7.359

Non deduction of security deposit resulted in extension of undue financial benefit to the contractors and violation of rules at reference.

The matter was reported to the department on July 12, 2018 but no reply was received.

No DAC meeting could be held despite repeated requests by this office.

No further progress was intimated till finalization of this report.

Audit recommends that the matter may be justified.

11.2.5 Irregular expenditure on account of medical re-imburement Rs.10.272million

As per Notification No.SO(Admn)/H/1-12/2007/34504-46 dated, 19.10.2007. "Powers of reimbursement of medical bills upto Rs.50,000/- delegated to the administration Secretary concerned subject to verification of bills/vouchers by authorized medical attendant as defined in medical attendance rule. Reimbursement cases beyond Rs.50,000/- shall be made by the Chief Minister Balochistan." Further, as per GFR 11, "Each head of the Department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant Financial Rules and regulations both by his own Office and by subordinate Disbursing Officers".

The following office of Police Department, an expenditure of Rs.10.272 million was incurred on account of Medical reimbursement charges during the year 2016-17. The detail is given in Annexure 11.2

(Rs. in million)

S.No	Name of Offices	Description	Year	Amount
1	Commandant, Balochistan Constabulary, Quetta,	Medical Reimbursement.	2016-17	2.269
2	Senior Superintendent of Police Traffic Quetta		2016-17	8.003
Total				10.272

The expenditure was held irregular due to the following reasons:

- Details of prescription for treatment were not attached with the bills.
- Referral letters were not available on record.
- Approval of Chief Minister Balochistan was not available on record.
- Cheques were prepared in the names of DDOs.

In the absence of above mentioned accounts record the expenditure is irregular.

The matter was reported to the department on November 28, 2017 and July 12, 2018, but no reply was received.

No DAC meeting could be held despite repeated requests by this office.

No further progress was intimated till finalization of this report.

Audit recommends provision of supporting documents and sanction of the competent Authority.

11.2.6 Advance payment on abstract bill - Rs. 2.494 million

According to Para 308 of Federal Treasury Rules 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 Commandant, Balochistan Constabulary, Quetta withdrew an amount of Rs. 2.494 million during 2016-17, on abstract bill in advance for Muhram-ul-Haram duties for which no vouched account was presented to audit.

The expenditure was held irregular due to the absence of detailed vouched account.

The matter was reported to the department on November 28-11-201, but no reply was received.

No DAC meeting could be held despite repeated requests by this office.

No further progress was intimated till finalization of this report.

Audit recommends that complete record of the expenditure may be provided to audit for verification.

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. 746.293 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 656.478 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	746.293	656.478	(89.815)	(12)
Grand Total (Non-Development)	746.293	656.478	(89.815)	(12)

There is a saving of Rs. 89.815 million against Non development expenditure which indicates improper budgeting and inefficient utilization of funds.

12.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2017-2018	5	0	5	0
TOTAL		5	0	5	0

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

12.2 AUDIT PARAS

12.2.1 Less realization of revenue targets – Rs. 302.567 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, amounting to Rs. 302.567 million, during 2015-16 and 2016-17, in disregard of above rule as per detail below:

(Rs. in millions)

S. No.	Name of Formation	Year	Revenue Target	Target Realized	Difference
1	Director General North	2016-17	1,447.536	1,151.841	295.694
2	ETO-II	2015-16	25.331	18.458	6.873
Total			1,472.867	1,170.299	302.567

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 April, 2017 and June, 2018, but no reply was received.

In DAC meeting held on August 30, 2018, the department replied that revenue targets were fixed by the Finance Department without consulting the Board of Revenue. The DAC directed the management to provide the correspondence made in this regard to audit and in future targets should be rationalized in consultation with Board of Revenue. Audit did not agree with the department's explanation and stressed upon realization of full amount of revenue targets.

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

Audit recommends that non-achievement of revenue targets be explained. All offices of the revenue department should be instructed to ensure realization of full amount of revenue targets.

12.2.2 Non-realization of property tax from cantonment board Quetta – Rs. 40.667 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”.

The Excise and Taxation Officer-II, Quetta failed to realize the property tax amounting to Rs. 40.667 million as 15% share of the net proceeds of house/ property tax from the cantonment board since last thirteen years i.e. 2002-03 to 2015-16 despite regular reporting by audit in each year’s audit report.

Scrutiny of record revealed that the Excise & Taxation Department had requested the cantonment board authorities in December 2010 for remission of an amount of Rs. 8.686 million for the period 2002 to 2005 payable by the cantonment board as 15% share of Government of Balochistan. No subsequent efforts have been made by the Board of Revenue to realize the outstanding amount. However, Audit has worked out an amount of property tax share of Government of Balochistan on average basis of Rs. 2.931 million annually, the total of which comes to Rs. 31.981 million for the period from 2005 to 2016. This projected amount has been worked out on the figures of 2002 to 2005 on average yearly basis.

The details of outstanding share of Government of Balochistan in lieu of property tax from the cantonment board Quetta are given below:

(Rs. in million)

S. No	Period	Amount
1	2002-03 to 2004-05	8.686
2	2005-06 to 2015-16 @ Rs.2.931 million per year (Average)	31.981
Total		40.667

Non-recovery of share of the Government of Balochistan caused a loss to the Government.

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

In DAC meeting held on August 30, 2018, the management was directed to recover the outstanding amount on priority basis.

No further progress was intimated till finalization of this report.

Audit recommends that the matter may be taken up with the higher authorities for resolving the issue at the earliest besides obtaining reconciled figures of property tax from cantonment board Quetta under intimation to Audit.

12.2.3 Non-registration with BRA and non-deduction of BST- Rs. 13.057 million

According to Section 25, 14(2) of the BST Act, 2015 “DDO (PAO) is required to be registered with BRA as “withholding Agent” and withhold the Balochistan Sales Tax on Services”. Section 25 (1) chapter IV requires that “A Person shall be registered under the Act” in order to enter into a contract with the Government to provide services. According to Tariff Classification 9809.0000 of Part “A” Tax Service of Second Schedule, Section-3 of Balochistan Sales Tax on Services Act, 2015, “BST @ 15% on Services provided or Rendered by persons engaged in Contractual Execution of Work or Furnishing Supplies”.

During the scrutiny of the accounts record it was observed that the Director General, Excise & Taxation Balochistan, Quetta made payments of Rs. 87.045 million to M/s Dyconsol Pvt. Ltd. for execution of contract for

providing services for “Computerized Tax Collection System (CTCS) for Excise & Taxation Department in Quetta and Lasbella Districts of Balochistan” without having registration with BRA and deduction of BST. An amount of Rs. 13.057 million was not deducted from the bills on account of BST, as detailed below:

(Rs. in million)

S. No.	Bill No.	Cheque No. and date.	Payment	BST @ 15%
1	5th	1212570, dt: 10.11.16	8.702	1.305
2	6th	1220625, dt: 05.01.17	9.746	1.462
3	7th	1220051, 30.12.16	10.916	1.637
4	8th	1216924, 19.12.16	9.746	1.462
5	9th	1243496, 21.04.17	5.390	0.808
6	10th	1288394, dt: 30.05.17	2.017	0.302
7	11th	Jun.-17	6.236	0.935
8	12th	Jun.-17	6.236	0.935
9	13th	Jun.-17	1.556	0.233
10	14th	Jun.-17	7.406	1.111
11	15th	Jun.-17	2.726	0.409
12	16th	Jun.-17	1.556	0.233
13	17th	Jun.-17	10.916	1.637
14	18th	Jun.-17	3.896	0.584
Totals Rs.			87.045	13.053

Non-deduction of sales tax on services caused loss to the Government exchequer.

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

In DAC meeting held on August 30, 2018, the DAC directed the management the recovery may be effected from the concerned firm.

No progress was intimated till finalization of this report.

Audit recommends that recovery of government dues be made under intimation to audit.

12.2.4 Non-realization of property tax – Rs. 2.694 million

Section 11 of the Urban Immovable Property Tax Act, 1958, states, “The tax shall be levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list”. Property Tax in Balochistan is levied and collected on the basis of Annual Rental Values (ARV) of Properties as per following detail: (a) Properties having Annual Rental Value (ARV) below Rs.12000/- @ 10 %; (b) Properties having ARV Rs.12000/- and above @ 15 %. ARV is determined after deduction of 10 % from Gross Annual Rental Value (GARV).

The Excise and Taxation Officer-II, Quetta failed to realize property tax amounting to Rs. 2.694 million within the specified time from the property owners of assessed rating areas i.e. Ward No. 1, 2, 3, 4 & 10-H during 2015-16. Due to non-realization of Property tax from the defaulters a loss of Rs 2.694 million was caused to the Government, as detailed below:

(Rs. in million)

S. No	Area	No of Cases	Amount
1	Ward No.1	13	0.827
2	Ward No.2	14	1.261
3	Ward No.3	13	0.245
4	Ward No.4	10	0.144
5	Ward No. 10-H	18	0.217
Total			2.694

Audit was of the view that non-realization of property tax has been causing loss to the Government year after year despite repeated pointation by the audit every year.

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

In DAC meeting held on August 30, 2018, the management informed that recovery of outstanding dues are in process. The DAC directed management that the progress of recovery may be intimated to audit.

No progress was intimated till finalization of this report.

Audit recommends that the amount of property tax be realized and evidence may be provided to audit for verification.

12.2.5 Non-realization and imposition of penalty on property owners – Rs.2.388 million

Section 11 of the Urban Immovable Property Tax Act, 1958, “The tax shall be levied in accordance with the valuation list in force for the time being, and shall be collected and be recoverable notwithstanding any appeal which may be pending with respect to that list”. Property Tax in Balochistan is levied and collected on the basis of Annual Rental Values (ARV) of Properties as per following detail: (a) Properties having Annual Rental Value (ARV) below Rs.12000/- @ 10 %; (b) Properties having ARV Rs.12000/- and above @ 15 %. ARV is determined after deduction of 10 % from Gross Annual Rental Value (GARV). Section 15 (1) 1 of the Urban Immovable Property Tax Act, 1958, states that “If any person on being served with such notice as may be prescribed fails to pay within the period specified in the notice any amount due from him on account of the tax, the prescribed authority may recover from him as penalty a sum not exceeding the amount of the tax so unpaid, in addition to the amount of the tax payable by him”.

The Excise and Taxation Officer-II, Quetta failed to realize property tax and penalty as prescribed under the relevant rules from the owners of some wards for the last many years, who had failed to deposit the property tax within the specified time. Due to non-realization of property tax and non-imposition of penalty on the defaulters, a loss of Rs. 2.388 million was sustained by Government as detailed below:

(Rs. in million)

S. No	Property Unit No	Name	Year	Tax Amount	Penalty	Total
1	10-09/1.6FA	Haji M Qasim	2012-14	0.049	0.049	0.097
2	10-9/1.28 AB	Faria Kasi	2010-14	0.026	0.026	0.052
3	10-9/4 E2.6	Yaar Muhammad	2009-14	0.109	0.109	0.219
4	4-11/3(1)-(5)=343(1)-(5)	Anwar Zaman	2014-16	0.097	0.097	0.194
5	4-	Malik M	2004-16	0.190	0.190	0.379

	21/7=793to79 3(2)	Usman				
6	4-31/6A=1490 to 1490(6)	Haji Nizamuddin	1982-16	0.723	0.723	1.447
Total				1.194	1.194	2.388

Non-realization of property tax from the defaulters has been causing loss to the government for several years despite repeated pointation by audit every year.

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

In DAC meeting held on August 30, 2018, the management informed that recovery of outstanding dues are in process. The DAC directed management that the list of challans should be provided to audit in order to indicate whether penalties were imposed on tax defaulters.

No progress was intimated till finalization of this report.

Audit recommends that amount of property tax due to the government may be recovered under intimation to audit.

12.2.6 Expenditure beyond delegated powers – Rs. 7.520 million

As per GFR 146 “Purchase order 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” and under Balochistan Delegation of Powers 2008, Category-I officer is empowered to incur expenditure against following heads of account with certain limit of expenditure:

<u>Item of Expenditure</u>	<u>Limit</u>
5 (i) Purchase of Stationery	Rs. 50,000
5 (xiii) Printing Charges at private press(subject to NOC of Govt. Press)	Rs. 20,000
5 (ix) Purchase and Repair of Office Furniture	Rs. 20,000
29 Re-imburement of Medical Charges	Rs. 20,000
5(xxiv) Other items (Non-recurring)	Rs. 15,000

During the scrutiny of the accounts record of the Director General, Excise and Taxation Balochistan, Quetta for the year 2016-17, it was observed that the local office incurred an expenditure of Rs. 7.520 million beyond delegation of powers, under the heads mentioned in the table below:

(Rs. in million)

S. No.	Head of Account	Sanction No & Date	Cheque No. & Date		Amount
1	A03901-Stationery	11, dt: 8.2.17	1268286	12.05.17	0.083
2	A03902-Printing	8218-19, dt: 12.05.17	1265641	20.06.17	0.085
3	A03902-Printing	8220-21, dt: 12.05.17	1265641	20.06.17	0.085
4	A13201-R&M of F&F	701, dt: 28.02.17	1290499	13.03.17	0.024
5	A01274-Re-Imbursement of Medical Charges	3785-86, dt: 13.03.17	1246591	14.03.17	0.570
6		Nil	1216796	16.12.16	0.472
7		301-Estt:/E&T/BOR /1174-76, dt: 1.06.16	1178315	31.08.16	1.194
8	A03970-Other Stores	AD-200, dt: 3.11.16	1216023	06.12.16	2.457
9	A03970-Other Stores	AD-200, dt: 18.04.17	1267517	05.05.17	2.548
Total					7.520

The expenditure was unauthorized since it was incurred beyond the financial powers in violation of rules.

The matter was reported to the department in June, 2018, but no reply was received.

In DAC meeting held on August 30, 2018, the DAC directed the management that approval of the competent authority be obtained under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that approval of the competent authority be obtained to regularize the expenditure in addition to taking remedial action against the persons at fault to avoid such violation of rules.

12.2.7 Irregular expenditure on purchase of number plates – Rs. 7.669 million

According to Rule-15 sub-rules 2 and 3 of Balochistan Public Procurement Rules, 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.” Further, under Para-148 of GFR; Vol.-I, “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.”

During the scrutiny of the accounts record for the year 2016-17, it was observed that Director General, Excise & Taxation Balochistan (North), Quetta incurred an expenditure of Rs. 7.669 million on procurement of (pair) of number plates of vehicles. The expenditure was incurred in violation of rules, as elaborated under:

01. Tendering process was not adopted
02. Sanction of the competent authority was not obtained.
03. Procurement committee was not constituted.
04. Report regarding quantity and quality of goods procured was not issued.
05. Advance payment of Rs 3.424 million was made, (as per S. No. 2 below), without approval of the Finance Department.
06. Delivery Challans of goods received were not available.
07. Stock register was not maintained.
08. Income tax was deducted less than the due amount (Rs. 260,537/ instead of Rs. 498,511/ @ 6.50%). Since, verification of filer status was not provided to audit therefore, an additional amount of Rs. 237,974/ was required to be deducted.
09. Stamp duty amounting to Rs. 19,174/ was also not realized.

Detail of expenditure is as under:

(Rs. in million)

S. No.	Name of Firm	Supply Order	Description	Qty.	GST Invoice No. & Date	Cheque No. & Date	Amount
1	M/s Prime Construction Co. Karachi	1842/Acctt/ Number Plate, dt: 22.01.2017	Number Plates E&TO Lasbella	8490 (Pairs)	Nil, dt: Nil	1290909, dt: 16.03.17	4.245
2		5364-67/ Estt: GoB. N.P. dt: 11.04.2017	4 Wheeler 2 Wheeler	6296 1382 (pairs)	Nil, dt: 17.04.17	1243245, dt: 19.04.17	3.424
TOTAL							7.669

Audit was of the view that above procurement was made without observing codal requirements resulting in loss to the Government.

The matter was reported to the department in June, 2018 but no reply was received.

In DAC meeting held on August 30, 2018, the DAC directed the management that the expenditure should be got regularized from Finance Department, in addition to recovery of taxes mentioned above may be made.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure be got regularized from the Finance Department in addition to recovery of taxes may be made under intimation to audit.

12.2.8 Excess expenditure beyond budget allocation – Rs. 2.429 million

According to Para 88 and 89 of G.F.R; Vol.-I “an authority is ultimately responsible for watching the progress of expenditure on public services under its control and in order to exercise proper control, he should keep himself informed of what has actually been spent against an appropriation and that what commitments and liabilities have been and will be incurred against it for keeping the expenditure within the grant”.

Scrutiny of the accounts records of the Director General, Excise and Taxation Balochistan (North) Quetta, for the year 2016-17, revealed that Rs. 2.429 million was spent in excess of the budget grant, under the below object heads of accounts:

(Rs. in million)

S. No.	Particular	Budget Grant	Expenditure	Excess
1.	Establishment Charges	26.959	29.391	2.429

The irregularity was caused due to faulty budgeting on part of the management.

The matter was reported to the department in June, 2018, but no reply was received.

In DAC meeting held on August 30, 2018, the DAC directed that the expenditure should be got regularized from the Finance Department.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure beyond budget allocation be got regularized from the Finance Department.

12.2.9 Non utilization of budget grant – Rs. 3.868 million

According to Rule-95 of the GFR; Vol.-I “All anticipated savings should be surrendered to Government immediately as soon as they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units (see paragraph 98) which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses.”

During the scrutiny of the accounts record of the Director General, Excise and Taxation Balochistan (North) Quetta, for the financial year 2016-17 it was observed that funds amounting to Rs. 3.868 million had been lapsed at the close of the year, as tabled below:

(Rs. in million)

S. No.	Head of Account		Budget Grant	Expenditure	Savings
01	A01151	Total Basic Pay of Other	22.349	22.014	0.334

S. No.	Head of Account		Budget Grant	Expenditure	Savings
		Staff			
02	A0120N-	Special Allowances @ 20% of Basic Pay	0.258	0.248	0.010
03	A0120X-	Ad-hoc Allowance - 2010	4.944	4.798	0.146
04	A01240-	Utility Allowance for Gas	0.116	0.112	0.004
05	A01241-	Utility Allowance for Electricity	0.116	0.112	0.004
06	A03201	Postage and Telegraph	0.033	0.015	0.018
07	A03202	Telephone and Trunk Call	0.583	0.113	0.471
08	A03205	Courier and Pilot Service	0.005	0	0.005
09	A03301	Gas	0.500	0.386	0.114
10	A03303	Electricity	0.400	0.192	0.208
11	A03304	Hot and Cold Weather Charges	0.080	0.005	0.075
12	A03402	Rent for Office Building	5.600	5.250	0.350
13	A03805	Travelling Allowance	0.934	0.559	0.375
14	A03807	P.O.L. Charges	1.000	0.345	0.655
15	A03808	Conveyance Charges	0.250	0	0.250
16	A03901	Stationary	0.630	0.308	0.322
17	A03902	Printing and Publication	0.701	0.392	0.309
18	A03905	Newspapers, Periodicals And Books	0.017	0.009	0.008
19	A03906	Uniforms	0.048	0	0.480
20	A03917	Law Charges	0.264	0.220	0.044
21	A09501	Purchase of Transport	2.200	2.194	0.006
22	A13001	Repair of Transport	0.150	0.131	0.019
23	A13101	Repair of Machinery & Equipment	0.135	0.041	0.094
Total			41.313	37.444	4.301

The irregularity was caused due to inefficiency and poor financial management, resulting into unnecessary blockage of funds of the government.

The matter was reported to the department in June, 2018 but no reply was received.

In DAC meeting held on August 30, 2018, the DAC directed the management that the irregularity should be got regularized from the Finance Department.

No progress was intimated till finalization of this report.

Audit recommends that approval of the Finance Department be obtained in order to regularize the lapse.

12.2.10 Non-conducting of survey of demolished and locked properties

Section 09 of the Urban Immovable Property Tax Act, 1958, states “Subject to such rules, if any, as the Government may think fit to make in this behalf, the assessing authority may at any time make such amendments in a valuation list as appear to it to be necessary in order to bring the list into accord with existing circumstances and in particular may – (ii) A building included in the valuation list being destroyed or substantially damaged or altered since its value was last previously determined; (iii) any change in the ownership or use of any building or land”.

During 2014 the Excise and Taxation Officer-II, Quetta conducted survey for the period of five years i.e. 2014 to 2019 for property tax assessment. During this survey the following properties were found demolished and locked. Local office had to take an action for assessment of these properties which could not be assessed during the survey, but no re-survey was conducted to ensure the status of these properties after a lapse of two years. The detail is as under:

S. No	Property No	Status during last Survey	S. No	property No	Status during last Survey
1	1-27/77 (A14)=1911(A)	Locked	14	4-2/11(10)=71(10)	Locked
2	1-29/91 (B) =1930 A	Locked	15	4-2/11(7)=71(7)	Locked
3	1-30/5A=1974 1975	Locked	16	4-2/9(12)=69(12)	Locked
4	1-6/15(67)=382 (67)	Locked	17	1-31/87,88=2238,2239	Demolished
5	1-6/15 (31)=392 (31)	Locked	18	1-31/89/90=2241,2241	Demolished

S. No	Property No	Status during last Survey	S. No	property No	Status during last Survey
6	2-7/45-208 to 208 (2)	Locked	19	2-31/41=1146	Demolished
7	2-7/5A-180	Locked	20	2-35/3=1237, 1237a	Demolished
8	2-10/30A=277	Locked	21	3-9/58=705,706	Demolished
9	2-10/30=276	Locked	22	3-9/17-1=1043	Demolished
10	2-11/13=315	Locked	23	4-25/30-1052	Demolished
11	3-7/3(5) =548 (5) to (9)	Locked	24	4-25/30-1552	Demolished
12	4-2/10=70(10)	Locked	25	10/9/3208	Demolished
13	4-2/11=71	Locked	26	10/9/3305	Demolished

Audit was of the view that non-conducting of survey resulted in loss to the government in addition to extending undue favour to the non-tax payers.

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

In DAC meeting held on August 30, 2018, the department informed that recovery of outstanding dues are in process. The DAC directed management that the progress of recoveries of locked and demolished properties may be provided.

No progress was intimated till finalization of this report.

Audit recommends that recoveries of property tax may be made 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. 1,683 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 933 million was incurred, as summarized below: -

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	829	800	(29)	(3.5)
Development	854	133	(721)	(84.4)
Grand Total (Non-Development + Development)	1683	933	(750)	(44.5)

There was significant saving of Rs. 750 million against development and Non-development expenditure, which indicates improper budgeting and inefficient utilization of funds.

12.1.3 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2017-2018	10	0	10	0
TOTAL		10	0	10	0

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

13.2 AUDIT PARAS

13.2.1 Non-deduction of income tax from salaries – Rs. 1.471 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. 30.005 million on account of Salaries to the officers/staff, during 2016-17, but it was noticed that Income Tax amounting to Rs. 1.471 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 July 2018, but no reply was received.

In DAC meeting held on December 31, 2018,the management intimated that partial recovery made however, the DAC 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 that the amount of income tax may be recovered and deposited into Government treasury.

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. 2,783.289 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 2,726.532 million was incurred, as summarized below:

Type of grant	(Rs in million)			
	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	2,520.448	2,499.45	(21)	(1)
Development	262.841	227.082	(36)	(13.6)
Grand total (Non-Development +Development)	2,783.289	2,726.532	(57)	(2.4)

There was a saving of Rs. 57 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
7	2017-2018	05	-	05	0
Total		45	-	45	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 Drawal of cheques in the name of DDO – Rs.21.214 million

Under clause 4.2.9.9 of Accounting Policies and Procedures Manual Cheque payments should be released to the payee or personally collected by the payee or his authorised agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department.

Deputy Director Livestock Sibi and Superintendent Beef Production Research Center Sibi incurred an expenditure of Rs.21.214 million during the year 2016-17 on various heads of account by drawing cheques in the names of DDOs, as detailed in Annexures-II & V.

During scrutiny of record obtained from the database of AG Balochistan, it was observed that numerous cheques had been drawn in the names of DDOs and payments had been made in cash, without obtaining acknowledgement receipts to validate the genuineness of payments.

The matter was reported to the department on September 07, 2018, but no reply was received.

In DAC meeting held on 27December 2018, the Deputy Director Livestock Sibi justification was not accepted by the DAC, while the Superintendent Beef Production Research Centre Sibi did not attend the meeting.

No further progress was intimated till finalization of this report.

Audit recommends that drawl of public money in the name of DDO be stopped forthwith. Complete record of payments including acknowledgment receipts of the recipients may be provided to audit for verification.

14.2.2 Doubtful expenditure on purchase of feed – Rs.1.280 million

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

Superintendent Beef Production Research Center Sibi incurred an expenditure of Rs.1.280 million on account of purchase of wheat straw for animals during the year 2016-17.

A tender was published on 05.10.2016 for supply of 17000 Kg of Wheat Straw and was opened on 25.10.2016. Three bidders offered their rates but no work order was issued nor were any minutes of the meeting of procurement committee prepared.

Superintendent Beef Production Research Center Sibi invited another tender on 28.12.2016 for supply of Wheat Straw at a total cost of Rs.1.440 million and three bidders offered their rates, as per following detail:

- | | |
|--|-----------------|
| 1. M/s ShashanChara Store, Quetta | Rs.12 per Kg |
| 2. M/s Sami Samad and Ayaz Enterprises, Quetta | Rs.13 per Kg |
| 3. M/s Talha Enterprises, Quetta | Rs.13.50 per Kg |

Scrutiny of tender documents and bills revealed the following facts:

All the cheques were prepared in the name of DDO instead of the Firm.
The email address of the firm and the Superintendent Beef Production Research Center was also same which was doubtful.
No acknowledgement receipts were available on record.
No stock entry of Wheat Straw was made in the relevant stock register.

Audit also noticed that Beef Production Research Center has a wide area of land approximately equal to 500 acres and annually a huge amount is earned on sale of wheat and the wheat straw is utilized by the animals of the center. No record was produced to audit to ascertain the total quantity of wheat and wheat straw, in spite of which the local office kept purchasing wheat straw from the local market annually.

Keeping in view the above stated facts, audit has sufficient reason to conclude that fabricated tendering process was executed only to withdraw public money from the government treasury.

The matter was reported to the department in September 7, 2018, but no reply was received.

The DAC meeting was held on 27th of December 2018 in which no representative of the department was present therefore, the record could not be verified.

No reply was received till finalization of this report.

Audit recommends that an enquiry may be conducted to find the facts in addition to making recovery of the full amount from the concerned officers/officials responsible for the lapse.

14.2.3 Short realization of government revenues – Rs. 7.68 million

As per Budget Book Finance Department for the year 2017-18 "The Revised Budget estimates under Receipts from Livestock Farms for Beef Production Research Centre, Sibi was fixed at Rs.3.700 million for the year 2016 -17".

While comparing the actual income realized from the sale proceeds of milk, breeding animals and farmyard manure with the targeted income, it was observed that the following offices of livestock realized an amount of Rs.7.3 million only, during the year 2016-17, with revenue target of Rs.12.42 million, as detailed below:

(Rs. in million)

S. No	Department	Target Income	Income Realized	Difference
1	Superintendent Bhagnari Cattle farm UstaMuhammad	10.00	3.600	6.400
2	Superintendent Beef Production Research Centre,	2.420	3.700	1.280
Total		12.420	7.300	7.680

Short realization of revenue against the set target caused loss to the government.

The matter was reported to the department on September 7, 2018, but no reply was received.

The DAC meeting was held on 27th of December 2018, in which no representative of the department was present, therefore the record could not be verified. Audit pointed out that the matter was reported in the previous year's audit report, but no efforts have been made to enhance the revenue realization to meet the targets of the government.

Audit recommends that an inquiry may be conducted into the matter to reveal the facts as to why revenue targets were not met and fixing of responsibility on the persons at fault, under intimation to audit.

14.2.4 Unauthorized sale of different crops - Rs.10.214 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.

Superintendent Bhagnari Cattle farm Usta Muhammad generated an amount of Rs.10.00 million from the sale proceeds of different crops, during the year 2016-17, without approval of the competent authority to make a sale to a single firm instead of adopting tendering process to ensure competitive rates. Moreover, neither any bill nor acknowledgement receipt was available on record to verify the name of the firm and quantities sold to it.

(Rs. in million)

S. No	Crop	Sale in Rs
1	Trees	0.021
2	Wheat	9.348
3	Sarson	0.210
4	Paddy	0.635
Total		10.214

Sale of crops without calling open bids and non-availability of bills of quantities was illegal and caused loss to the government.

The matter was reported to the department on July 09, 2018, but no reply was received.

The DAC meeting was held on 27th of December 2018, but no representative of the department was present therefore, the record could not be verified.

Audit recommends that an inquiry should be conducted to find the facts and fix responsibility on persons at fault.

14.2.5 Irregular expenditure on purchase of feed -Rs. 21.157 million

According to BPPRA, part- II procurement of goods, works and related services S.No.15 (2),“All procurement opportunities 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.

(3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages”.

The following offices of livestock department incurred an expenditure of Rs.21.157 million on purchase of feed during the financial year 2016-17 as detailed below:

(Rs. in million)

S. No	Name of Offices	Amount
1	Superintendent Government Poultry Farm Quetta	1.623
2	Superintendent Government Poultry Farm Quetta	0.441
3	Superintendent Government Dairy Farm Quetta	2.957
4	Superintendent Government Dairy Farm Quetta	4.258
5	Superintendent Karakul Sheep Farm Maslakh Quetta	4.687
6	Superintendent Beef Production Research Centre, Sibi	7.191
Total		21.157

The matter was reported to the department on November 30, 2017, and January 1, 2018 respectively, but no reply was received.

In DAC meeting held on August 1, 2018, the department explained that purchases were made from time to time on actual need basis and by obtaining quotations during the period in which centralized bidding for procurement of stock etc. had not been finalized. The DAC directed that documentary evidence may be furnished to audit for verification of their claim. However, DAC meeting of Superintendent Beef Production Research Centre, Sibi held on 27th December, 2018, the meeting was not attended by any representative from the concerned office, the record could not be checked and the discussion was not held till finalization of this report.

No further progress was intimated till finalization of this report.

Audit recommends that the expenditure may be got regularized by the Finance Department, under intimation to audit.

14.2.6 Excess expenditure over and above budget grant - Rs.21.011 million

As per GFR 88, “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”.

The following offices of Livestock department incurred an expenditure of Rs.21.011 million in various heads beyond the budget allocation during the year 2015-16 and 2016-17, as confirmed from monthly reconciliation expenditure statements of Accountant General Baluchistan, in violation of aforesaid Rule as detailed below:

(Rs. in million)

S. No	Name of Offices	Year	Amount
1	Superintendent Government Poultry Farm, Quetta.	2015-17	1.774
2	Deputy Director Livestock and Dairy Development Department Kohlu,	2015-17	19.237
Total			21.011

Excess expenditure over approved budget grant is violation of government rules at reference and indicates lack of budgetary control of the Department.

The matter was reported to the department on November 30, 2017 and July 10, 2018, respectively, but no reply was received.

In DAC meeting held on August 1, 2018 the DAC directed the management to get the expenditure regularized by the Finance Department.

Audit recommends that the expenditure may be got regularized by the Finance Department under intimation to audit.

Chapter 15

15.1 Labour and Manpower

15.1.1 Introduction

The common identified objectives are:

- implementation of labour laws
- registration of trade union
- registration of industrial units
- chief inspector of factories, shops and establishment
- to provide trained manpower
- weight and measures
- to provide facilities in different trades to the adults
- technical education and research

15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.1,066 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs.1,040 million was incurred, as summarized below:

(Rs. in million)

2016-17				
Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	981	924	(57)	(6)
Development	85	116	31	36.5
Grand Total (Non-Development + Development)	1066	1040	(26)	(2.4)

There is a saving of Rs.57 million on non-development side which indicates inefficiency of the management and an expenditure of Rs. 31 million was incurred in excess against development which indicates improper budgeting and financial mis-management.

15.2 AUDIT PARAS

15.2.1 Unauthorized expenditure – Rs 1.424 million

As per GFR 146 “Purchase order 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” and under Balochistan Delegation of Powers 2008, Category-I and II officers are empowered to incur expenditure against following heads of account with certain limits of expenditure:

(Rs. in million)

S#	Office	Category	Rule	Head of account	Amount
1	Director Labor Welfare	Category-I	5(xiv)	Printing and publication	0.020
2	Director Labor Welfare	Category –I	5(ix)	Purchase & Repair of Furniture	0.020
3	Director Labor Welfare	Category –I	5(xxiv)	Other items (Non-recurring)	0.015
4	PD B-TEVTA, Quetta	Category –I	5(xxiv)	Other items (Non-recurring)	0.015
5	PD B-TEVTA, Quetta	Category –I	24	Ceremonial and state entertainment	0.025
6	Director Manpower Training, Quetta	Category -I	5(i)	Purchase of Stationery	0.050
7	Director Manpower Training, Quetta	Category -I	5(ix)	Purchase & Repair of Furniture	0.020
8	Director Manpower Training, Quetta	Category -I	5(xxiv)	Other items (Non-recurring)	0.015
9	Principal TTC Khuzdar	Category-II	01	Other items (Non-recurring)	0.050

During the scrutiny of the accounts record of in the below mentioned offices of Labour and Manpower Department Government of Balochistan for the year 2015-16, it was observed that the management incurred an expenditure of Rs 1.424 million beyond delegation of powers, under the heads mentioned in the table below:

(Rs. in million)

S#	AIR para	Office	Object Head	Amount
1	01	Director, Labor Welfare, Quetta	Printing	0.072
2	01	Director, Labor Welfare, Quetta	Repair of furniture	0.108
3	01	Director, Labor Welfare, Quetta	Others	0.022
4	04	Project Director B-TEVTA, Quetta	Others	0.268
5	06	Project Director B-TEVTA, Quetta	Refreshment	0.182
6	01	Director Manpower Training, Quetta	Repair of furniture	0.160
7	01	Director Manpower Training, Quetta	Stationary	0.133
8	01	Director Manpower Training, Quetta	Others	0.307
9	01	Principal TTC Khuzdar	RAW Material	0.171
			Total:	1.423

The expenditure was unauthorized since it was incurred beyond the financial powers in violation of rules.

The matter was reported to the department in April, 2017, reply was received in August, 2017 in which the department accepted the irregularities.

In DAC meeting held on November 16, 2018, the DAC directed that approval of the competent authority be obtained under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that approval of the competent authority be obtained to regularize the expenditure in addition to taking disciplinary action against the persons at fault to avoid such violation of rules.

15.2.2 Irregular expenditure on cost of medicines - Rs 27.689 million

As per sub-rules 2 and 3 of Rule-15 of Balochistan Public Procurement Rules, 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”.

According to Rule 7 of BPPR-2014, “the Procuring Agency shall, with approval of its Head of the Department, constitute procuring committee comprising of 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 agencies or departments other than the Procuring Agency”.

During the scrutiny of the accounts record of DDO/Commissioner Balochistan Employees Social Security Institute (BESSI), Hub Circle for the year 2015-16, it was observed that an amount of Rs 27.689 million was expended on purchase of medicines.

The purchases were made without constituting procurement committee in the manner as prescribed and posting of tenders on the website of BPPRA and publishing tenders in widely circulated newspapers. Detail of monthly expenditure is as under:

(Rs. in million)

S. No.	Month	Name of Firm	Amount
1	July-15	M/s Farman Medical Store Hub	1.595
2	August-15		2.090
3	September-15		1.402
4	October-15		2.833
5	Novemebr-15		2.222
6	December-15		2.158
7	Jananuary-16		2.122
8	February-16		2.095
9	March-16	M/s Babar Medical Store Hub	2.351
10	April-16		3.178
11	May-16		2.039
12	June-16		3.609
Total			27.689

The expenditure incurred in violation of BPPRA rules was irregular.

The matter was reported to the management in April, 2017 but no reply was furnished by the department.

In DAC meeting held on November 16, 2018, the management stated the purchase were made by following BPPRA rules, but failed to produce any documentary evidence in support of their reply. The DAC directed the department to produce all relevant record to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that expenditure may be got regularized by the Finance Department.

15.2.3 Less realization of workers contributions – Rs 13.524 million

According to Government of Balochistan, Labour & Manpower Department Notification vide No.7-3/2015/SO-II(Dev:)/ Land MD/63-80, “minimum wages of unskilled workers were increased to Rs.13,000/- per month with effect from 1st July 2015”.

The Government of Baluchistan vide notification dated 10-12-2014, using its power under Section 71 of the Ordinance has raised the wage limit for payment of contribution provided by Section 2(8)(f) of the Provincial Employees Social Security Ordinance, 1965 from Rs. 10,000/- to Rs.15,000/- p.m. or from Rs. 400/- per day to Rs. 600/- per day for payment of contribution under the Ordinance by the employer.

According to Section-71 of Provincial Employees’ Social Security Ordinance, 1965 “(1) In January of each year, the Governing Body shall review the wage limits specified in clause (f) of sub-section (8) of section 2 and the rates of contribution and benefits provided under this Ordinance in the light of any changes in wage levels or living costs and shall submit a report thereon together with its recommendations to Govt. (2) Govt. may after considering the said report and recommendations, by notification, enhance or reduce the wages limit or the rates of benefits payable under this Ordinance”.

During the scrutiny of the accounts record of DDO/Commissioner Balochistan Employees Social Security Institute (BESSI), Hub Circle, it was noticed that the management received less contributions of Rs. 13.524 million from the employers during the years 2015-16.

Total contributions of Rs 88.103 million against 130291 workers was realized, while actual amount of contributions comes to Rs.101.627 million @ 6% of the minimum wage of Rs.13,000/- prescribed by the Government, as calculated below:

(Rs. in million)

S. No	Month	Rate Due	No. of Workers	Contribution Due	Contribution Collected	Difference Rs
1	Jul-15	Rs 780	12898	10.060	9.247	0.813
2	Aug-15	Rs 780	10727	8.367	7.987	0.380
3	Sep-15	Rs 780	12833	10.010	8.283	1.726
4	Oct-15	Rs 780	11262	8.784	7.443	1.341
5	Nov-15	Rs 780	11342	8.847	7.442	1.405
6	Dec-15	Rs 780	11900	9.282	7.806	1.476
7	Jan-16	Rs 780	10992	8.574	7.417	1.157
8	Feb-16	Rs 780	13502	10.532	8.991	1.541
9	Mar-16	Rs 780	11719	9.141	7.951	1.190
10	Apr-16	Rs 780	11971	9.337	8.021	1.317
11	May-16	Rs 780	11145	8.693	7.515	1.178
Totals			130291	101.627	88.103	13.524

Audit was of the view that the receipt were not paid due attention due to which huge amount is outstanding so far.

The matter was reported to the management in April, 2017 to which no reply was furnished.

In DAC meeting held on November 16, 2018, the management informed that the case is already in the court of law. The DAC directed to pursue the case and produce record for verification.

No progress was intimated till finalization of this report.

Audit recommends that the matter needs investigation at appropriate level under intimation to audit.

15.2.4 Excess expenditure beyond budget allocation – Rs 1.810 million

According to Para 88 and 89 of G.F.R; Vol-I “an authority is ultimately responsible for watching the progress of expenditure on public

services under its control and in order to exercise proper control, he should keep himself informed of what has actually been spent against an appropriation and that what commitments and liabilities have been and will be incurred against it for keeping the expenditure within the grant”.

Scrutiny of the accounts records of the Director, Labor Welfare Quetta, for the year 2015-16, revealed that Rs 1.810 million was spent in excess of the budget grant, under the below object heads of accounts:

(Rs . in million)

S. No.	Detail Object Description	Budget	Expenditure	Excess
1.	Establishment Charges	0.312	2.122	1.810

The irregularity was caused due to faulty budgeting on part of the management.

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

In DAC meeting held on November 16, 2018, the DAC directed the department that the expenditure should be got regularized by the Finance Department.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure beyond budget allocation be got regularized from the Finance Department.

15.2.5 Lapse of budget grant– Rs 4.914 million

According to Rule-95 of the GFR; Vol.-I “All anticipated savings should be surrendered to Government immediately as soon as they are foreseen without waiting till the end of the year, unless they are required to meet excesses under some other unit or units (see paragraph 98) which are definitely foreseen at the time. No savings should be held in reserve for possible future excesses.”

During the scrutiny of the accounts record of the Principal, Technical Training Center, Khuzdar, for the financial year 2014-15, it was observed that

funds amounting to Rs 4.914 million had been lapsed at the close of the year, as tabulated below:

(Rs . in million)

Detail Item Description	Final Budget	Expenditure	Diff
A01101-Basic Pay	5.734	5.047	0.687
A01151-Basic Pay	11.386	11.064	0.322
A01206-Local Compensatory Allowance	2.071	0.020	2.051
A0120x-Ad - Hoc Allowance - 2010	5.161	4.268	0.893
A01211-Hill Allowance	0.220	0.171	0.049
A01217-Medical Allowance	1.715	1.431	0.284
A0121a-Ad - Hoc Allowance - 2011	1.910	1.282	0.628
Total:-	28.197	23.283	4.914

The irregularity was caused due to inefficiency and poor financial management, resulting into unnecessary blockage of funds of the government.

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

In DAC meeting held on November 16, 2018 the DAC directed the department that the irregularity should be got regularized by the Finance Department.

No progress was intimated till finalization of this report

Audit recommends that approval of the Finance Department be obtained in order to regularize the lapse.

Chapter 16

16 Autonomous Bodies

16.1 Balochistan Development Authority

16.1.1 Introduction

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

16.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.3,385.7 million were allocated to the Department during 2016-17. Against the said allocation, an expenditure of Rs.3,385.7 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Development	3,385.7	3,385.7	-	-
Total Development	3,385.7	3,385.7	-	-

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	2000-2001	91	-	91	0
2	2005-2006	5	-	5	0
3	2007-2008	30	-	30	0
4	2009-2010	5	-	5	0
5	2010-2011	30	-	30	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
6	2011-2012	30	-	30	0
7	2012-2013	13	-	13	0
8	2013-2014	9	-	9	0
9	2014-2015	8	-	8	0
10	2016-2017	12	-	12	-
Total		233	-	233	0

16.2 AUDIT PARAS

16.2.1 Loss due to non-utilization of excavated road metal – Rs.13.76 million

As per Para 17.1(A) II (I) of Specifications Part-II of CSR 1998, “if cutting and filling is being done simultaneously, all excavated material shall be used in construction of road embankment and paid by allowing additional rate of Rs. 143 per Cum under SI No.30-73”.

Audit observed that during the year 2016-17, BDA made payments to the contractors of various works for an item of work “excavation in hard rock by blasting”, and reusable road metal was stacked at site along road side alignment. The material was to be used in base and sub base by breaking it into required size by making payment at the rate of Rs. 143/- per cum under S.I. No.30-73. Contrary to the rule at reference, the road metal was brought from outside instead of utilizing the road metal in construction of base course available due to cutting / blasting. Thus due to non-utilization of available stone (hard rock), an overpayment of Rs.13.76 million was made to the contractors, as detailed in Annexure 16.1.

Making payment for road metal instead of utilizing available stone metal resulted into loss to the government.

The matter was reported to the department in October 2018 but no reply was received.

In DAC meeting held on December 7, 2018, the authority informed that material obtained from blasting work was not suitable as it consisted of

hard shale and black cotton. The DAC directed to produce original record i.e. RD-wise Technical data, Cut-fill statement and lab reports for verification otherwise recovery should be effected.

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

Audit recommends that all the relevant record be produced to audit to justify the claim of the authority otherwise the overpaid amount be recovered from the contractors.

16.2.2 Non-deduction of stacking charges -Rs.28.223 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 are 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".

During the year 2016-17 BDA paid the contractors of various works for item of works "Excavation or cutting in soft rock and hard rock by blasting including sorting and stacking the excavated material within a lift of 1.5m (5 Ft) and lead upto 30m (100 Ft)" under SI. No.21-2, 21-3 and 21-4 at the rate of Rs.181.00 Per Cum, Rs. 145.35 Per Cum and Rs. 259.45 Per Cum respectively. The rate paid was inclusive of sorting and stacking the excavated material at the site of work but stacking charges at the rate of Rs. 26.71 Per Cum were not deducted from the unit rate. This resulted in an overpayment of Rs.28.223 million, as detailed inAnnexure 16.2

Non deduction of stacking charges from unit rate of items resulted into overpayment to the contractors and loss to the government.

The matter was reported to the department in October 2018 but no reply was received.

In DAC meeting held on December 7, 2018, the authority informed that the material on site was measured through survey instrument. The measurement of stacks were not needed, only useable quantity was measured and stacked at site and the remaining quantity was disposed being unsuitable

for filling. Audit stressed that payment of sorting and stacking is included in the unit rate of excavation or cutting, therefore, it should have been recovered.

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

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

16.2.3 Non-deduction of cost of tack coat - Rs.16.583 million

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

BDA carried out premix carpeting in various road works and paid at the rate of Rs.239.10 per sqm under S.I.No.21-35 that included cost of tack coat at the rate of Rs.52.70 per sqm. In addition, prior to premix carpeting, prime coat at non-scheduled rates were also paid at the rate of Rs.33 per sqm. Additional payment based on non-scheduled rates for prime coat was not in order because cost of tack coat is already included in the premix carpeting rate. Cost of prime coat should have been adjusted within the existing cost of tack coat as both items are not applied together. Thus, due to non-deduction of the cost of tack coat an overpayment of Rs.16.583 million was made to contractor, as detailed in Annexure 16.3.

Non-deduction of cost of tack coat from premix carpeting resulted in overpayment to the contractors and caused loss to the government.

The matter was reported to the department in October 2018 but no reply was received.

In DAC meeting held on December 7, 2018, the authority informed that the matter has already been sent to P&D Department for clarification. Audit stressed that the same observation was raised by audit in previous audit reports in which the authority accepted the recovery therefore, the recovery should be made.

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

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

16.2.4 Overpayment due to excess quantity - Rs.9.725 million

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

Balochistan Development Authority, Quetta awarded the work “Construction of Black Topping from Abatoo Cross to Hazarganji via Inayatullah Karez Phase-II District Killa Abudllah (Length 12.500 Km)” to M/s Nasir Construction Company.

The contractor was paid for items of work “Prime coat and Providing and laying 62.5 mm (2.50”) consolidated thickness of asphalt concrete (road mix) using bitumen 80/100 or 60/70 of any approved grade with premixed sand flushing.” under S.I No. 21-31(c) @ Rs.258.40 Per Sqm on compacted natural pitrun gavel (sub base) upto 11.00 KM of road. The base course had been constructed upto a length of 8.00 KM only and black topping was paid for a length of 11.00 KM. Audit concludes that payment of 3 Km of black topping of road base course of which had not been prepared is technically not possible. Therefore the contractor was overpaid an amount of Rs. 9.725 million, as detailed below:

(Rs. in million)

S. No.	Name of Item	Quantity Sqm	Rate Per Sqm	Amount
1.	Applying prime coat of approved quality (NSR)	16470	33	0.543
2.	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.	16470	258.40	4.255
Total				4.798
Add premium @ 102.70% above				4.927
Grand Total				9.725

Payment of extra quantity of work resulted into overpayment to the contractor and loss to the government.

The matter was reported to the department in October 2018 but no reply was received.

In DAC meeting held on December 7, 2018, the authority informed that final payment to the contractor will be made after re-measurement of quantities and any overpayment / miscalculation observed will be recovered.

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

Audit recommends that overpaid amount be recovered from the contractor.

16.2.5 Non deduction of Balochistan sales tax and less deduction of income tax - Rs.23.067 million

According to Section-3 of Balochistan Sales Tax on Services Act, 2015, "The Government of Balochistan levied Sales Tax on services @ 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". Further, "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 service contract shall, at the time of making the payment, deduct income tax from the gross amount payable at the rate specified i.e. @ 10%".

Balochistan Development Authority, Quetta paid Rs.132.536 million during the year 2016-17, to M/s Cameos Consultants, Quetta for services rendered on construction of development projects in Balochistan. It was observed that Balochistan sales tax on services @ 15% was not deducted from contractor further income tax @ 7.5% was deducted instead of 10%, resulting into a loss of Rs.23.067 million, as detailed below:

(Rs. in million)

S. No.	Name of Schemes	Name of Contractor	Payment	I.T Deducted	I.T Deductable	I.T Less deducted	15 % BST	Total
1.	Consultancy Services for Top Supervision of construction of B/T road from Ziarat Cross to Saraghurgai Quetta	M/s Cameos Consultants, Quetta	4.932	0.399	0.493	0.094	0.643	0.737
2.	Construction of remaining work of		50.002	3.750	5.000	1.250	7.500	8.750
3.	Zhob Mir Ali Khail road, Zhob		77.602	5.820	7.760	1.940	11.640	13.580
Total			132.536	9.969	13.253	3.284	19.783	23.067

Non-deduction of BST on services and less deduction of income tax resulted into a loss to government.

The matter was reported to the department in October 2018 but no reply was received.

In DAC meeting held on December 7, 2018, it was decided to recover the overpaid amount from the concerned firm.

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

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

16.2.6 Unauthorized payment of lead / carriage charges - Rs.4.548 million

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

Balochistan Development Authority, during the year 2016-17 made payment of lead charges for disposal / carriage of material (earth) within 20 km without preparation of lead plan in violation of above Notification, which resulted into unauthorized payment of Rs.4.548 million as detailed below:

(Rs. in million)

S. No.	Name of work / Contractor Scheme	Item of work	Quantity Cum	Rate Paid	Rate Payable	Diff	Amount
1.	Construction of various Black Topped roads in Nasai area, District Killa Saifullah Package-II	Dismantling brick work in lime or cement mortar in ground floor upto 3 width SI No. 4-13/a	11955	257.74	196.65	61.09	0.730
Add premium @ 24.75% above							0.181
Total (A)							0.911
2.	Construction of Black Topped road Ziarat Cross to Saran Tangi, District Quetta	Carriage charges for disposal of, earth (Excavated material) SI. No. 1-5	28,545	30.50	0	30.50	0.870
			73780.71	30.50	0	30.50	2.767
Total							3.637
Grand Total							4.548

Payment of lead carriage charges within 20 km was unauthorized and caused loss to the government.

The matter was reported to the department in October 2018 but no reply was received.

In DAC meeting held on December 7, 2018, the authority informed the forum that lead / carriage charges to the contractors were paid as per approved PC-I. The audit did not accept the explanation as payment had been made within the specified distance of 20 Km. The DAC directed to provide the approved lead plan of shortest distance for verification otherwise affect the recovery.

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

Audit recommends that unauthorized payments made to the contractors may be recovered under intimation to Audit.

16.3 Balochistan Education Foundation

16.3.1 Introduction

The BEF was set up by the Government of Balochistan in 1994 for strengthening private sector provision of education and raising the standard of education in the province. In 1994-95 it was granted an endowment of US\$2 million by USAID through the GoB, and has been using the returns on that endowment to fund a modest program of support to private sector educational institutions since then. It has gone through a major transformation during the last two years. The GoB recognized that with proper restructuring and strengthening, BEF could play a major role in promoting and supporting community, civil society and private sector initiatives in education. In view of this, the government, through an amendment to the BEF Act in 2004, restructured the BEF and brought about significant reforms in its governance, management, and operating procedures.

The key objective of the project is the promotion of public-private and community partnerships in order to access to quality primary education, in particular for girls. The project contributes to Pakistan's long-term objective of achieving Millennium Development Goal (MDG) by targeting universal literacy, gender parity in education, and 100% net enrolment.

16.3.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs.178 million were allocated to the Department during 2015-16. Against the said allocation, an expenditure of Rs.159 million was incurred, as summarized below:

(Rs. in million)

2015-16				
Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	178	159	(19)	(10.7)
Grand Total (Non-Development)	178	159	(19)	(10.7)

There is a saving of Rs. 19 million on non-development side which indicates inefficiency of the management.

16.4 AUDIT PARAS

16.4.1 Non-deduction of Balochistan sales tax – Rs. 1.244 million

According to the Sections 25, 14(2) of the BST Act, 2015 “DDO (PAO) is required to be registered with BRA as “Withholding Agent” and with hold the Balochistan Sales Tax on Services as per the 2nd schedule to the Act”. 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”.

The Managing Director, Balochistan Education Foundation Quetta hired services of different persons as consultants and paid Rs. 8.291 million to them, during November 2015 to June 2016, but BST @ 15% was not recovered from them. Moreover, the Balochistan Education Foundation did not confirm that the firms were registered with the Balochistan Revenue Authority, as the services are required to be hired from registered firms only. Hence, a sum of Rs. 1.244 million was not realized causing loss to the Government as detailed in Annexure 16.4.

The expenditure was irregular because BST was not deducted from the payments and services of unregistered firms were hired causing loss to the government.

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

In DAC meeting held on April 3, 2018 the department replied that amount of BST has been paid by the Balochistan Education Foundation instead of consultant. The DAC directed to take up the case with the Balochistan

Revenue Authority for clarification, in addition department should ensure that registration of consultants with BRA is made.

No progress was intimated till finalization of this report.

Audit recommends that evidence of recovery of government dues be produce to audit and it should be ensured that in future no services of unregistered firms be hired.

16.4.2 Irregular payment of salary of community school teachers - Rs.96.690 million

According to APPM 4.1.1.1 The normal method of payment of monthly salaries of all government employees shall be by credit transfer direct to a bank account nominated by the employee. This is the most secure and economical method of payment, and it automatically ensures that recipients have access to their salary on the due date. Moreover, direct credit has tangible advantages, over payment by cheque or cash, against risks of theft or fraud. Further, as per para No. 4.2.9.9, of APPM, “cheque payments should be released to the payee or personally collected by the payee or his authorized agent”.

The Managing Director, Balochistan Education Foundation, Quetta, incurred an expenditure of Rs. 96.690 million on account of payments for salaries of community school teachers during 2015-16. The cheques were issued in the name of Parent Education Committee (PEC) of private community schools instead of respective teachers. Moreover, no acknowledgment receipts of the concerned were found on record.

The expenditure was irregular because it was made in violation of government orders and without acknowledgment receipts.

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

In DAC meeting held on April 3, 2018 the management informed that salaries of community schools were paid through PECs. Audit did not find the reply acceptable. The DAC directed the management to provide acknowledgment receipts for the payment of previous salaries of teachers and start payment through bank accounts, under intimation to audit.

No progress was intimated till finalization of this report.

Audit recommends that procedure laid down by the government for payment of salaries through personal bank accounts be ensured and receipt of already paid salaries be provided to audit for verification.

16.4.3 Irregular drawl of adhoc relief allowance– Rs.18.823 million

According to Finance Division Notification No.F.1(1)Imp/2010-622, dated 5th July, 2010, “The President has been pleased to sanction with effect from 1st July, 2010 and till further orders an Ad-hoc Allowance — 2010 @ 50% of the existing basic pay of Basic Pay Scales. 2008 to all the civil employees in Basic Pay Scales on standard terms and conditions.

In Balochistan Education Foundation, Quetta employees of the organization have been drawing “Adhoc Relief-2010” illegally. A similar allowance was announced by the Government of Balochistan for the Government employees drawing their salaries on Basic pay scales of 2008, but employees of the BEF are drawing their salaries on lump sum basis and therefore, Adhoc Relief Allowance is not admissible to them. Hence, the BoD of BEF had approved the Adhoc Relief Allowance illegally. The detail of recoveries from 2014 to 2016 is detailed below:

(Rs. in million)

S. No	Financial Year	Total illegal Payment
1	2014-15	9.512
2	2015-16	9.311
Totals		18.823

Irregular payment of inadmissible allowance caused loss to the government.

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

In DAC meeting held on April 3, 2018 the management informed that the employees of the BEF are drawing their salaries on Lump sum basis approved by the BoD. Audit pointed out that approval of Finance Department for the pay and allowances of BEF employees has been sanctioned for basic pay scales of the government whereas they are being paid on lump sum basis

illegally. The DAC directed the management to take up the matter with Finance department for clarification.

No progress was intimated till finalization of this report.

Audit recommends that amount paid in lieu of adhoc relief allowance 2010 illegally be recovered from the employees of BEF under intimation to Audit. Orders of the Finance Department be obtained for regularizing the pay and allowances of all the employees of BEF.

16.5 Gwadar Development Authority

16.5.1 Less realization of outstanding fee – Rs. 400.436 million

According to Section 40 (5) of Town Planning Regulations, 2004, framed by the GDA, “For change of land use from residential to commercial/industrial if agreed by the Authority, a lump sum fee of Rs 0.500 million Per Kanal be charged for obtaining a special development permit within the municipal limits and Rs 0.250 million Per Kanal in areas outside municipal limits”. Further, according to Section 9 (4 & 5) of the regulation, “the planning permission granted by the authority shall remain valid for a period of three months. The director town planning may consider extending the validity of the planning permission for an additional period of three months and on the payment of additional fee of Rs. 5000”.

The Director General Gwadar Development Authority during the year 20015-16 and 2016-17 allowed to change the land use from residential to commercial/industrial without realizing total fee as required under the rules at reference. Further, NOCs were issued to various investors for execution of schemes but after the lapse of prescribed time period, renewal fees were not realized due to which government sustained a loss of Rs. 400.436 million, as detailed below:

(Rs. in million)

S. No	Scheme Type	Dues	Received	Outstanding
2015-16				
1	Commercial	1.421	0	1.421
2	Industrial	92.376	2.294	90.082
3	Residential	104.549	2.020	102.529
4	Recreational	5.004	0	5.004
5	Amenities	0.103	0	0.103
Total		203.453	4.314	199.139
2016-17				
1	Commercial	4.946	4.398	0.548
2	Industrial	162.987	67.772	95.215
3	Residential	215.354	113.754	101.600
4	Recreational	7.803	3.989	3.814
5	Amenities	0.460	0.340	0.120
Total		391.550	190.253	201.298
Grand Total				400.436

Non-recovery of government dues caused loss to the government.

The matter was reported to the authority on March 12, 2018 but no reply was received.

In DAC meeting held on May 23, 2018, it was informed that Rs.43.13 million had been recovered and the remaining balance will be recovered in due course of time. The DAC directed the management to recover the remaining amount of the fees on priority.

No progress was intimated till finalization of this report.

Audit recommends that full recovery of government dues be made under intimation to Audit.

PDP No. 6 & 1

16.5.2 Overpayment due to allowing extra premium Rs. 1.054 million

According to Notification of Planning and Development Department, Government of Balochistan No. P&D.ROCT(1)129/2013/3624 dated 16thSeptember, 2013. The premium is allowed outside Gwadar, @ 112% on civil works, @ 32% on earth work, @ 112% on Bituminous work and @ 212% on steel on Composite Schedule of Rates 1998.

The Gwadar Development Authority, in the year 2016-17, awarded different works to contractors in District Gwadar. The local office allowed premium on earth works to the contractor @112% instead of 32% as per Notification of P&D department. Resultantly an overpayment of Rs. 1.054 million was made to the contractor as calculated below:

Work	Item	Premium paid @112%	Premium allowed @32%	Overpayment
Construction of sewerage and Drainage network for Dore Ghati Zone- 4 Gwadar	Earth work excavated in open cutting upto 1.5 meter depth	0.754	0.215	0.538
Construction of sewerage and Drainage network for Dore Ghati Zone- 1 Gwadar	water channel, drains, sullage drains SI-3-7-b	0.723	0.207	0.517
Total				1.055

The matter was reported to the management in March 2018 but no reply was received.

In DAC meeting held on May 23, 2018, the matter was discussed at length, the department insisted that the earthwork in this case is being paid at the rate of civil work. Audit did not accept the stand of GDA and it was decided to take up the matter with P&D Department for clarification.

No progress was intimated till finalization of this report.

Audit recommends that recovery be effected from the contractors concerned, under intimation to Audit.

PDP No.3

16.5.3 Non deduction of Balochistan sales tax Rs. 3.707 million

According to Tariff Classification No. 9815.5000 of Part “B” Tax Service of Second Schedule, Section 3 of Balochistan Sales Tax on Services Act, 2015, “15% BST on Services provided or Rendered by technical, scientific and engineering consultants” has been levied by the Government of Balochistan.

The Gwadar Development Authority, incurred an expenditure of Rs. 24.714 million, during 2016-17, on account of consultancy, but BST @ 15% amounting to Rs.3.707 million was not deducted as detailed below:

(Rs. in million)

S. No	Work	Firm/ consultancy	Cheque No.	Payment date	Gross amount	BST 15%
01	Fresh water Swad dam to Gwadar	Ms JERs consultancy	1562361800	29-09-16	4.660	0.699
02	-do-		1562361802	21-08-16	1.800	0.270
03	Pishukan Jetty/ Harbor work		10386863	07-06-17	1.619	0.243
04	Pishukan fish landing Jetty		10386875	08-10-17	1.619	0.243
05	Sewerage drainage Gwadar		28848	18-08-16	2.028	0.304
06			28862	30-01-17	5.070	0.761
07			28876	19-06-17	2.128	0.319
08	Surbandar Jetty	Ms EA consultancy	1341495472	30-01-17	4.170	0.625
09	Sur Bandar Jetty/ Harbor work		1343762809	07-06-17	1.620	0.243
Total					2.714	3.707

Non deduction of Balochistan Sales Tax caused loss to the government.

The matter was reported to the authority in March 2018 but no reply was received.

In DAC meeting held on May 23, 2018 the management informed that an amount of Rs. 2.323 million has already been recovered and the remaining amount of BST will be recovered soon. DAC directed the authority to get the evidence of recovery verified by audit and recovery of outstanding amount be effected as soon as possible.

No progress was intimated till finalization of this report.

Audit recommends that full recovery of BST be made under intimation to audit.

PDP No. 7

16.6 Gwadar Industrial Estate Development Authority

16.6.1 Non realization of outstanding installments of industrial and commercial plots - Rs 1082.800 million

According to Clause No. III (b) of terms and conditions of Lease Agreement framed by Gwadar Industrial Estate (GIE), the cost of 1 Acre plot was fixed at Rs.1.500 million. After down payment of Rs.0.100 million the remaining amount was required to be paid in 8 equal quarterly installments of Rs. 0.175 million each. Further, according to Clause No. III (b) of the terms and conditions of Lease Agreement framed by GIE, the cost of 400 square yards plot was fixed @ Rs.0.300 million. After down payment of Rs.0.100 million, the remaining amount was required to be paid in 4 equal quarterly installments of Rs.0.047 million each.

Gwadar Industrial Estate Development Authority allotted various plots in commercial and industrial categories during the year 2016-17 without prior approval of Board of Directors (BODs). Further an amount of Rs.1082.8 million was still outstanding from owners / investors of Industrial and Commercial plots, as detailed below:

(Rs. in million)

No. of Plots	Area in Acres / 400 Sft.	Rate of Plot	Total Amount of Plots	Amount Recovered	Amount Outstanding
604 Industrial	696	Rs.1500,000/- per Acre	1044.00	69.600	974.4
95 (1000 Sq yard) Commercial	19.62	Rs.500,000/- per thousand sq. yards	47.500	9.500	38.00
400 (400 Sq yard) commercial	29.090	Rs.300000/- per plot	105.60	35.200	70.400
Total			1197.1	114.3	1082.800

Non recovery of cost of land from the allottees caused loss to the government / authority. Moreover, allotment of plots without approval of the Board of Directors was illegal.

The matter was reported to the authority in January 2018 but no reply was received.

In DAC meeting held on March 22, 2018 the department replied that efforts were being made to recover the outstanding amount. As per the agreements with the allottees, defaulter's allotments have been cancelled. This year a recovery of Rs. 622.00 million has been affected. The DAC directed that the outstanding amount may be recovered in full and evidence of recovered amount be provided to audit.

No progress was intimated till finalization of this report.

Audit recommends that recovery of outstanding dues from concerned owners / allottees be made. Also, approval of the Board of Directors for sale of the plots be provided to audit.

16.6.2 Non deduction of government taxes – Rs.5.701 million

As per Income Tax Ordinance 2001 as amended from time to time, “Income tax of the gross payment should be deducted under Section 153 (1) (b) from the contractors at the time of payment for services rendered. According to Section-3 of Balochistan Sales Tax on Services Act, 2015, “The Government of Balochistan 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”.

The contract agreement between GIEDA and Pakistan Management Services (PMS) for the “working documentation of real estate management for Gwadar Industrial Estate” was signed on 11 April, 2008 and as per agreement Article – II, 1.1.1, “the client shall pay to the management Rs.2.00 million at the time of award of work and in addition to above 38% of all application receipts / processing fee / documentation charges and 45% of the dues verification fees of GIE and this amount would directly be transferred to the account of the PMS directly”. It was observed that a separate account (No.4050215879) was opened in National Bank of Pakistan Sardar Branch Karachi for receiving above mentioned charges from allottees. The management of GIEDA collected transfer and application charges during the financial years 2015-17, and transferred service charges amounting to Rs. 22.814 million to the PMS account but income tax and BST were not deducted from this amount. The year wise detail is given in below:

(Rs. in millions)				
S. No	Year	Amount	IT Tax (10%)	BST (15%)
1.	2015-16	4.079		
2.	2016-17	18.735		
Total		22.814	2.28	3.421

Non-deduction of income tax and BST from the contractor caused loss to the government.

The matter was reported to the authority in January 2018 but no reply was received.

In DAC meeting held on March 22, 2018 the management informed that as per agreement between GIEDA and Pakistan Management Services (PMS) since April 2008 38% of service charges are being transferred directly to the account of PMS, therefore, deduction of taxes at source was not possible. The committee was also informed that PMS has been directed by GIEDA to submit income tax returns for the years 2015-16 & 2016-17. DAC directed the management for recovery of the taxes and provision of detailed record to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that income tax and Balochistan Sales Tax be collected from the firm under intimation to audit.

16.7 Lasbela industrial estate development authority

16.7.1 Loss due to less billing to electric consumers Rs. 122.251 million

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

The Managing Director, LIEDA, Hub purchased 113,351,117 units of electricity from M/s K-Electric for distribution among the industries of Lasbela (HITE + WITE feeders). The department issued bills for 107,043,025 units leaving a difference of 6,308,092 units costing Rs. 122.251 million on average unit rate of Rs.19.38/ unit resulting in heavy loss to the authority. When inquired from local authorities regarding difference, it was replied that

difference is due to line losses. The LIEDA authority was maintaining total area of 62 square kilometers and in such a short distance of operation, heavy line losses does not make sense as detailed in Annexure 16.5.

Less billing of electricity caused loss to the authority.

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

In DAC meeting held on March 22, 2018 it was informed that loss of electricity billing was due to the system i.e line losses. DAC did not accept the reply and directed the management to either take up the matter with Government for subsidy or make recovery from the concerned consumers.

No progress was intimated till finalization of this report.

Audit recommends that line losses should be recovered in the subsequent billing of the consumers, under intimation to audit.

16.7.2 Loss on account of payment of GST – Rs. 28.345 million

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

The Managing Director, LIEDA paid Rs. 219.294 million on account of GST against electricity supplied by the K-electric. Six (06) industries were exempted from payment of GST on electricity by Federal Board of Revenue (FBR) and instead of claiming refund of these exempted industries from FBR or adjusting in their bills, the undue burden of GST payment was placed on LIEDA. Thus a huge financial loss of Rs. 28.345 million, @ average Rs. 2.25 per unit as GST, was sustained due to negligence of the authorities, as detailed below:

(Rs. in million)

Sr. #	Name of Factory	Account No.	Units	Gross Amount	GST Paid to K-electric
1	M/s Vantage Corporation	E/C-36 B	0.41	5.33	0.914
2	M/s Chemi dyestuffs Ind. Pvt. Ltd.	E/B-171	0.15	2.19	0.338
3	M/s Millennium Industries (Pvt.) Ltd.	E/B-139	1.731	26.65	2.431
4	NP Cotton Mills	E/D-124	0.912	15.87	2.053
5	M/s Diamond International Corporation Limited	E/B-238 (for Jan. to Jun.-17)	9.792	138.40	22.033
6	NP Cotton Mills	E/K-004	0.226	5.82	0.576
Total			13.221	194.26	28.345

Weak internal & financial controls caused undue financial burden on LIEDA.

In DAC meeting held on March 22, 2018, the authority informed that a committee has already been constituted by the authority on resolving the issue of delay of General Sales Tax refund.

No progress was intimated till finalization of this report.

Audit recommends that the amount of GST be adjusted by claiming refund from FBR or recovering the amount from the industrial units, under intimation to audit.

16.7.3 Non-recovery of outstanding dues - Rs 58.989 million

According to the Rule 26 of GFR, Vol.-I, "it is the duty of the Departmental Officers to see that all sums due to Government are regularly and promptly assessed realized and duly credited into Government Account".

During the financial year 2016-17, the Managing Director, LIEDA failed to recover an amount of Rs 58.989 million from various Government departments /offices / industrial units against long outstanding dues on account

of electricity / water charges, premiums, ground rent, along with penalties and conservancy charges. No serious efforts have so far been made by LIEDA authorities to recover the said dues despite raising of the observation by audit every year, as detailed in Annexure 16.6.

Non-recovery of outstanding dues from consumers caused loss to the authority.

The matter was reported to LIEDA in October 2017 but no reply was received.

In DAC meeting held on March 22, 2018, the authority informed that partial recovery has been made and notices have been served to the defaulters for recovery of outstanding dues. DAC directed the management for early recovery of outstanding dues of the authority.

No progress was intimated till finalization of this report.

Audit recommends that full recovery of the outstanding dues be made from the defaulters under intimation to audit.

16.7.4 Non-adjustment of TA advances to Rs. 2.436 million

As per rule 12.8 of Balochistan Travelling Allowance Rules 1986, “The TA advance should be adjusted through detailed TA bill immediately on return to headquarters or on 30th June, whichever is earlier.”

The Managing Director, LIEDA paid an amount of Rs. 1.375 million on account of TA/DA advance to various officers / officials during the year 2016-17; already an amount of Rs. 1.211 million had remained unadjusted for the previous financial year up to 30.06.16. Audit observed that considerable amounts of TA advances remained outstanding beyond allowed period of time. Consequently, a total amount of Rs. 2.435 million remained unadjusted, as detailed below:

(Rs. in million)

S. No.	Name of Officer/ Official	Designation	Previous Advance Balance	Advance Drawn During F.Y. 2016-17	Adjusted Amount	Total unadjusted
1.	Mr. Dur Mohammad	Assistant	0.075	0.05	0	0.125
2.	Mr. Mohammad Islam	Mang. Billing	0.04	0.035	0	0.075
3.	Haji Faiz Mohammad	In-charge Hydrant	0.069	0.04	0.040	0.069
4.	Mr. Abdul Saleem	Assistant	0.094	0.03	0	0.124
5.	Mr. Mehtab Hussain		0.042	0.21	0.040	0.213
6.	Mr. Sohail Mirza	M.D.	0	0.47	0	0.470
7.	Mr. Khalid Malik		0	0.05	0	0.050
8.	Mr. Ali Anwer		0.083	0.1	0.005	0.179
9.	Mr. Shafiq Ahmed Qasmi	Director Marble City	0.575	0.055	0	0.630
10.	Mr. Hassan Shah		0.072	0.1	0	0.172
11.	Haji Mohammad Saleem		0.003	0.02	0	0.023
12.	Mr. Samiullah	Driver	0.03	0.08	0	0.110
13.	Zafar Ahmed	Valve Man	0	0.02	0	0.020
14.	Umeed Ali		0.125	0.03	0.065	0.090
15.	Mr. Abdul Majeed	Driver	0	0.085	0	0.085
Total			1.210	1.375	0.150	2.435

In violation of the rules at reference TA advances are repeatedly being allowed to the officers / officials without adjustment of the previous advances, which indicates weak financial controls of the authority.

The matter was reported to the authority in October 2017 but no reply was received.

In DAC meeting held on March 22, 2018, it was informed that notices have been served to employees for adjustment of TA/DA advances. DAC directed the management for adjustment of advances on priority basis.

No progress was intimated till finalization of this report.

Audit recommends that adjustment / recovery of outstanding advances should be made without any further delay, under intimation to audit.

**16.7.5 Irregular expenditure on account of consultancy charges –
Rs. 1.109 million**

According to Rule – 12 (1) of BPPRA 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”. Also as per Rule 15 (1 & 2), “procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website. 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”.

According to Para-11 of GFR Vol.-I, “Every public officer is responsible for enforcing financial order and strict economy at every step. He is also responsible for observing all rules and regulations both by his own office and sub-ordinate offices.”

The Managing Director, LIEDA, Hub paid an amount of Rs. 1.109 million to a contractor on consultancy charges, during the year 2016-17. The firm was hired to provide consultancy services regarding preparation and finalization of Sales tax and With Holding Tax matters for different tax years. It was observed that the private firm was hired without inviting open tenders as required under BPPRA - 2014 as detailed below:

(Rs. in million)

Sr. No.	Name of Firm	Invoice No.	Cheque Date & Number		Amount
1.	M/s Mohid-ud-din and Company Karachi	Nil dt: 02.7.16	22.07.16	40575459	0.350
2.		Nil dt: 08.8.16	09.09.16	574554468	0.600
3.		Nil dt: 3.10.16	17.10.16	64944556	0.159
Total Rs.					1.109

Irregularity was caused due to ignorance /violation of rules, which shows financial indiscipline.

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

In DAC meeting held on March 22, 2018, it was informed that a service of consultant was hired before the implementation of BPPRA 2014. Audit stressed that procurement rules were in force even before the implementation of BPPRA. DAC did not accept the reply and directed the management for regularization of the expenditure from Finance Department, Government of Balochistan.

No progress was intimated till finalization of this report.

Audit recommends that the expenditure be got regularized from the Finance Department, under intimation to Audit.

16.8 University of Engineering & Technology Khuzdar

16.8.1 Non-recovery of penalty charges-Rs.5.949 million

According to Clause – 2 of the contract agreement, “Provision of Basic Amenities BUET Khuzdar” awarded to M/s Abdul Haq Government Contractor, “the contractor is bound to complete the work within stipulated time period of one year failing which, he has to pay compensation equal to 1% or such smaller amount as may be decided by the competent authority subject to a maximum 10% of contract price”.

The work “Provision of Basic Amenities BUET Khuzdar” was awarded to M/s Abdul Haq Government Contractor, vide work order No.BUETK/PD/05/2015/637-42 dated 11.01.2017 at a total cost of Rs.59.495 million on item rate bases. 4th running bill was paid vide cheque No. 23075530 dated 25.08.2017 vide MB No. Nil Pages 44, but the contractor failed to complete the work within stipulated time period of one year. The work was still in progress till finalization of this audit. The contractor had neither applied for extension in time limit, nor had the university authorities extended the same. Therefore, penalty of Rs.5.949 million was required to be imposed on the contractor.

Non-imposition of penalty for delay in completion of work resulted in loss to the government.

The matter was reported to the management in July 2018 but no reply was received.

In DAC meeting held on October 17, 2018, the matter was discussed at length wherein the department accepted the observation of the audit. DAC directed the management to recover the amount of penalty from the next running bill of the contractor.

No progress was intimated till finalization of this report.

Audit recommends that the amount of penalty may be recovered from the contractor, under intimation to audit.

Chapter 17

17.1 Energy Department

17.1.1 Introduction

The core operational activities of the Department are:

- Monitoring/collection of hydro meteorological data
- Preliminary enforcement of electricity Act and Rules
- Inspection of electric installations and settlement of WAPDA dues pertaining to different Departments
- Village electrification through WAPDA
- Meeting the shortage of energy through new projects
- Utilization of cheap means of energy like solar energy and wind energy etc

17.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 13,294.2 million were allocated to the Energy Department during the financial year 2016-17. Against the said allocation, an expenditure of Rs. 12,558 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2016-17			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	13,294.2	12,558	(736)	(5.54)
Total	13,294.2	12,558	(736)	(5.54)

There was a saving of Rs. 736 million on non-development side which indicates inefficiency of the management.

17.2 AUDIT PARAS

17.2.1 Allowing non scheduled rates without rate analysis – Rs. 18.248 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”.

The following offices of Energy Department awarded the work “Provision of Solar home Systems” during 2016-17. It was observed that various items amounting to Rs. 18.248 were purchased on NSR without preparing rate analysis and obtaining approval of the competent authority, as detailed in Annexure – 17.1.

(Rs. in million)

S. No	Name of Offices	Amount
1	Director Electricity, (South) Quetta	16.131
2	Director Electricity, (North) Quetta	2.117
Total:		18.248

Award of contracts on NSR basis without preparing rate analysis resulted in loss to the government.

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

The PAO was repeatedly requested to convene the DAC meeting, which was not held till finalization of this report.

No further progress was intimated till finalization of this report.

Audit recommends that an inquiry should be held to fix responsibility in addition to getting the expenditure regularized by the Finance Department, under intimation to audit.

17.2.2 Less realization of targeted income - Rs.46.950 Million

As per GFR 26, “It is the duty of departmental officers to see that all sums due to government are regularly and promptly assessed, realized and duly credited into Public Account”.

The Director, Energy (South), Quetta realized a sum of Rs. 5.385 million on account of Fee, License and Electric Duty against targeted income of Rs. 52.335 million resulting in short realization of receipt amounting to Rs. 46.950 million, as detailed below:

(Rs. in million)

S. No	Particulars	Budget Estimates	Amount realized	Difference
1	Electric duty received from Private Consumers	6.000	5.363	0.637
2	Electric duty collected by KESC on behalf of GOB	20.000	0	20.000
3	Electric duty collected by QESCO on behalf of GOB	25.500	0	25.500
4	Other fee payable	0.835	0.022	0.813
Total		52.335	5.385	46.950

Short realization of receipt caused loss to the government.

The matter was reported to the department on October 11, 2017, but no reply was received.

The PAO was repeatedly requested to convene the DAC meeting, which was not held till finalization of this report.

No further progress was intimated till finalization of this report.

Audit recommends that justification for non-realization of full amount of receipts be explained.

17.2.3 Irregular payment to QESCO / KE on account of village electrification - Rs.1818.346 million

As per CPWA Code Para 310, “Whenever, the execution of any work is administratively controlled by the PWD with the sanction of Government,

the Rules or Procedures applicable to expenditure connected with the works will be laid down by the administration with the consultation of Accountant General, subject to the following conditions; (a) the Civil Department should be responsible to the PWD to account for appropriation at its disposal (b) the PWD should retain budgetary and financial control and (c) the Public Works Department should retain technical control through inspection”.

The following offices of Energy Department paid an amount of Rs. 1818.346 million to Quetta Electric Supply Company (QESCO) and Karachi Electric (KE) for electrification of villages during 2016-17 as detailed in Annexure -

(Rs. in million)		
S. No	Name of Offices	Amount
1	Director Electricity, (South) Quetta	1141.770
2	Director Electricity, (North) Quetta	676.576
Total		1818.346

Following irregularities were noticed:

- i. The Divisional Officers were required to obtain detailed estimates duly sanctioned by the technical authorities before transfer of funds, but the same was not done.
- ii. PC-1, Estimates, Technical Sanctions, Administrative Approval, Bill of Quantities, Feasibility Reports, List of Beneficiaries and Survey Reports were not provided to audit.
- iii. Progress reports (monthly/ quarterly/ annually) regarding utilization of funds were not obtained from QESCO and KE.
- iv. Excess / saving statements of funds regarding financial progress of schemes were not obtained from QESCO and KE.
- v. Completion reports in support of execution of schemes were not prepared.

Payments made without observance of rules at reference resulted in an irregular expenditure.

The matter was reported to the department on October 11, 2017, but no reply was received.

The PAO was repeatedly requested to convene the DAC meeting, which was not held till finalization of this report.

No progress was intimated till finalization of this report.

Audit recommends that proper monitoring of the schemes being executed by the QESCO and KE be ensured and complete record be provided to audit verification.

17.2.4 Irregular expenditure on purchase of solar home systems – Rs. 519.103 million

According to the Paragraph 296 of CPWA Code, “To facilitate the preparation of estimates as also to serve as a guide in setting rates in connection with Contract Agreements, a schedule of rates for each kind of work commonly executed, should be maintained in the Divisional Office and kept up to date. It should be prepared on the basis of the rates prevailing in each locality and necessary analysis of the rates for each description of work and for varying conditions thereof, should so far as may be practicable, be recorded.” As per GFR 148-149, “All materials received should be examined counted, measured or weighed as the case may be when delivery is taken and they should be taken in charge by responsible Government Officer who should see that the qualities are correct and their quality is good and record a certificate to that effect and when materials are issued from stock for departmental use”. Further, according to paragraph 99 of the Central Public Works Department Code, “A consolidated completion statement should be prepared of all completed works”.

The following offices of the Energy Department procured Solar Home Systems valuing Rs.519.103 million from various contractors during 2016-17, as detailed in Annexure 17.3.

(Rs. in million)		
S. No	Name of Offices	Amount
1	Director Electricity, (South) Quetta	265.231
2	Director Electricity, (North) Quetta	253.872
Total		519.103

The following irregularities were noticed:

- i. Item 1 action, survey, feasibility, progress report and inspection reports were also not provided.

Payments made in violation of rules at reference resulted in an irregular expenditure.

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

The PAO was repeatedly requested to convene the DAC meeting, which was not held till finalization of this report.

No further progress was intimated till finalization of this report.

Audit recommends that complete record of the expenditure be provided to audit for verification.

17.2.5 Irregular payment of subsidy on agricultural tube wells - Rs.27,288.00million

As per Notification of Government of Pakistan, Ministry of Water and Power Coordination, Policy and Finance Wing No. ECC 5/37/1989-PF dated July 2, 2015, "The number of tube wells would be frozen to the level of 29,566". Further, Special District Monitoring Committees at the level of respective Districts/ Divisions comprising of District Administration, QESCO / KE officials and Zamindars Action Committee will be constituted. The committee will ensure:

- i. Billing is made through meters i.e. as per actual usage.
- ii. Timely payments of monthly bills along-with previous outstanding (*if any*) by the agricultural and domestic consumers.
- iii. The capacity of the motors for agricultural tube wells shall be noted if more than prescribed limit of 30 HP.
- iv. The misuse of agricultural tube wells shall be strictly monitored by the local administration and any abnormal billing shall be

immediately checked to stop misuse of agricultural connections for domestic or commercial use or any attempt by the QESCO officials to hide their losses or theft of electricity by overbilling agricultural connections.

Secretary Government of Balochistan, Energy Department made payments amounting to Rs. 27.288 billion during 2015-17 to QESCO on account of subsidy of agricultural tube wells, as detailed in Annexure –17.4.

The following serious irregularities were noticed:

- i. Lump sum payment was made to QESCO instead of actual consumption of the electricity.
- ii. In some cases, QESCO submitted handwritten bills due to which audit was unable to verify billing history, usage of electricity, current and previous meter readings.
- iii. No "Special District Monitoring Committee" was constituted as required under the notification at reference.
- iv. Detail record of the Agricultural tube wells was unavailable.
- v. Payments were made without involving the District Administration.

Payments of billions of rupees, in violation of government rules / notification was a serious irregularity.

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

The PAO was repeatedly requested to convene the DAC meeting, which was not held till finalization of this report.

No further progress was intimated till finalization of this report.

Audit recommends that an inquiry may be conducted at the highest level to reveal the facts, fix responsibility under intimation to audit. Audit also recommends that a committee may be constituted by the Energy Department to complete the record as required under the rules and provide the same to audit for scrutiny.

17.2.6 Non-adjustment of abstract drawl - Rs. 90.224 Million

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

Secretary Energy Department, Government of Balochistan, Quetta made an advance payment to CEO QESCO amounting to Rs. 90.224 million for operational charges of 04 small power houses during 2015-17, but detail of account of expenditure was not rendered, as required under the above mentioned rules, as detailed below:

(Rs. in million)

S. No	Description	Amount
1	Advance Payment of 04 Small Power Houses Aug 2015	17.000
2	Advance Payment of 04 Small Power Houses Sept 2015	20.000
3	Advance Payment of 04 Small Power Houses Oct 2015	10.000
4	Advance Payment respect of 04 Small Power Houses Nov 2015	10.000
5	Advance Payment of Power Houses May-Sept 2017	29.457
6	Advance Payment of 04 Small Power Houses May 2016	3.767
Total:		90.224

Non-adjustment of abstract drawls with detailed account was violation of rules at reference.

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

The PAO was repeatedly requested to convene the DAC meeting, which was not held till finalization of this report.

No progress was intimated till finalization of this report.

Audit recommends that adjustment account of abstract drawls be provided to audit for scrutiny.

Annexure-1

MFDAC PARAS

(Report Year 2018-19)

Communication and Works Department

S. No.	AIR No.	Description of Para	Name of Department
1	7	Less recovery of mobilization advance Rs. 1.789 million	B&R-II Lasbella at Uthal (HUB) 2015-16
2	3	Overpayment due to allowing incorrect higher rate – Rs.0.487 million	B&R-I Killa Abdullah
3	7	Unjustified award of contract Rs.549.372 million	
4	3	Overpayment due to allowing higher rate – Rs.1.07 million	B&R-II Khuzdar
5	4	Non-realization of Stamp duty Rs.0.103 million	
6	5	Overpayment due to allowing higher rate – Rs.0.108 million	
7	6	Overpayment due to allowing higher rate of premium - Rs. 0.428 Million	
8	3	Overpayment due to allowing incorrect rate of premium - Rs. 0.104 million	B&R-II Jaffarabad
9	5	Overpayment due to allowing incorrect rate of premium - Rs. 0.556 million	B&R-I JhalMagsi at Gandawah
10	3	Irregular expenditure on construction of earthen embankment - Rs 7.543 million	B&R-I Division Awaran
11	2	Irregular expenditure without inviting tender in newspaper – Rs.1.975 million	B&R-I Sibi
12	4	Unjustified expenditure on earthwork and sub base - Rs.0.980 million	
13	3	Overpayment due to allowing higher rates - Rs.1.218 million	B&R-II Killa Saifullah
14	4	Overpayment due to allowing inadmissible item of work - Rs.0.678 million	
15	1	Non-Imposition of Penalty due to delay of Works –Rs.45.803 million	B&R-I Ziarat

S. No.	AIR No.	Description of Para	Name of Department
16	4	Overpayment due to non-utilization of surplus earth –Rs.1.449 million	
17	5	Overpayment due to allowing premium on NSR item – Rs.1.318 million	
18	6	Overpayment due to allowing extra quantity of murum –Rs.0.258 million	
19	8	Irregular expenditure on construction of road due to non-conduct of Compaction Tests – Rs.4.116 million	
20	9	Overpayment due to non-deduction of shrinkage allowance- Rs.0.361 million	
21	7	Non-deduction of income tax without obtaining exemption certificates - Rs 16.334 million	B&R-I Zhob
22	9	Non recovery of time over run penalty – Rs.18.059 million.	B&R-I Killa Saifullah
23	7	Overpayment due to allowing incorrect item of work - Rs. 0.166 million	B&R-I Naseerabad
24	7	Overpayment by allowing incorrect higher rate -Rs. 0.246 million.	B&R-I Turbat
25	6	Overpayment due to allowing inadmissible item of work-Rs.0.872 million	B&R-I Dera Bugti
26	3	Overpayment due to non-deduction of structure work from earthwork - Rs.0.101 million	
27	4	Overpayment due to allowing higher premium - Rs.1.195 million	B&R-I Loralai
28	5	Overpayment due to allowing inadmissible item of work - Rs.0.096 million	
29	6	Overpayment due to allowing higher premium - Rs.0.202 million	
30	3	Irregular expenditure on construction of bridge on NSR basis– Rs.101.8 million	B&R-I Sherani
31	5	Release of security deposit before completion of work - Rs.3.00 million	
32	3	Non deduction of Income Tax - Rs.1.416 million	B&R-II Sherani

S. No.	AIR No.	Description of Para	Name of Department
33	2	Overpayment due to allowing higher rate of Steel – Rs.0.126 million	B&R-II Dera Bugti
34	3	Unauthorized payment of lead / carriage charges - Rs.1.026 million	B&R-I Musakhail
35	5	Un-authorized expenditure on Non-Scheduled items - Rs.15.570 million	
36	6	Unjustified payment due to allowing inadmissible item of work - Rs.3.036 million	
37	1	Non-obtaining of Performance Security Rs. 27.436 million.	B&R-II Musakhail
38	3	Irregular & unjustified expenditure on acquisition of land - Rs.6.400 million	
39	9	Un authorized expenditure by allowing incorrect higher rate of steel- Rs.0.085 million.	

Board of Revenue

Commissioner Zhob			
AIR Para No.	Para Heading	Year	Remarks
15	Overpayment due to wrong calculation - Rs.1.024 million	2016-17	Overpayment
20	Non Maintenance of stock register– Rs. 8.757 million	2016-17	Non Maintenance
23	Unauthorized award of contract - Rs.37.106 million	2016-17	Unauthorized
Commissioner Naseerabad			
14	Missing vouchers amounting to Rs. 3.868 million	2016-17	Missing Vouchers
Commissioner Quetta			
7	Irregular expenditure on purchase of sewing machine - Rs.3.000 million	2015-16	Irregular
08	Unjustified expenditure on earthwork - Rs.3.282 million	2015-16	Unjustified

10	Overpayment due to allowing inadmissible item of work - Rs.4.544 million	2016-17	Overpayment
5	Irregular And Unjustified Expenditure Of Rs.84.696 Million On Account Of Development Schemes With Out Uploading of Bid Evaluation Report In The BPPRA Website As Required Under BPPRA Rule 2014.	2016-17	Irregular and Unjustified
46	Non preparation of cash vouchers amounting to Rs. 9.690 million	2016-17	Non preparation of cash vouchers
Deputy Commissioner Musakhail			
03	Irregular expenditure on repair of vehicles- Rs. 4.791 million	2014-15	Irregular
05	Non deduction of general sales tax from contractors / suppliers - Rs. 5.163 million	2014-15	Non deduction of GST
10	Irregular expenditure on repair of vehicles- Rs.1.392 million	2015-16	Irregular
Deputy Commissioner, Jafferabad			
04	Irregular expenditure on account of and / property compensation - Rs.6.00 million	2016-17	Irregular
09	Non deliverance of ambulance by the vendor Rs.4.900 million	2016-17	Non-delivery
Deputy Commissioner, Quetta			
17	Non-submission of detailed account - Rs.2.308 million	2016-17	Non-Submission
Deputy Commissioner, Gwadar			
01	Non-submission of detailed account - Rs.3.598 million	2016-17	Non- Submission

Deputy Commissioner, Awaran			
01	Irregular award of contract for Supply of Uniform - Rs.2.244million	2016-17	Irregular
Deputy Commissioner, Jhal Magsi			
03	Irregular award of contract for Supply of Uniform - Rs.0.786 million	2015-16	Irregular
03	Irregular award of contract for Supply of Uniform - Rs.13.740 million	2016-17	Irregular
Deputy Commissioner, Lesbela			
06	Irregular award of contract for Supply of Uniform - Rs.0.686 million	2016-17	Irregular
07	Less realization of agriculture income tax - Rs.1.214 million	2016-17	Recovery
Deputy Commissioner, Zhob			
03	Irregular expenditure on repair of vehicles- Rs.2.344 million	2016-17	Irregular
Deputy Commissioner, Sibi			
01	Irregular expenditure on printing of panalex Rs.3.599 million	2016-17	Irregular
02	Irregular expenditure on printing of cards Rs.1.476 million	2016-17	Irregular
03	Irregular expenditure on provision of food for VVIP & general guests Rs.14.382 million	2016-17	Irregular
04	Irregular expenditure fixing of special lights at cattle mandi Rs.1.815 million	2016-17	Irregular
05	Irregular expenditure on fixing of bill boards Rs1.800 million	2016-17	Irregular
07	Irregular expenditure on photography/movie recording Rs.0.590 million	2016-17	Irregular

08	Irregular expenditure on sound system Rs.0.450 million	2016-17	Irregular
09	Irregular expenditure fireworks Rs.5.495 million	2016-17	Irregular
12	Irregular expenditure on culture show Rs.8.500 million	2016-17	Irregular
13	Irregular expenditure on tent age/bedding Rs.6.486 million	2016-17	Irregular
28	Irregular expenditure on repair of vehicles- Rs.1.141 million	2016-17	Irregular
Deputy Commissioner, Kholu			
08	Irregular expenditure on repair of vehicles- Rs.2.231 million	2016-17	Irregular
Deputy Commissioner, Dera Bugti			
06	Irregular expenditure on account of lunch -Rs.2.880 million	2016-17	Irregular
12	Unauthorized drawl of training fee -Rs.2.000 million	2016-17	Unauthorized
15	Misclassification of expenditure leading to incorrect booking – Rs.4.779 million.	2016-17	Misclassification
Deputy Commissioner, Sherani			
01	Irregular expenditure on 6 th population and housing census survey - Rs.24.46 million	2016-17	Irregular

Health Department

Para No.	Subject
DISTRICT HEALTH OFFICER, SIBI	
1	Unauthorized drawl of conveyance allowance Rs.0.145 million
FATIMA JINNAH CHEST HOSPITAL, QUETTA	
4	Wasteful expenditure on account of purchase of medicines Rs.0.380 million
7	Non deduction of conveyance allowance Rs.0.345 million
8	Unauthorized allotment of hospital premises for private canteen and car parking.
9	Loss due to less realization of lab charges Rs.0.216 million
ADDITIONAL DIRECTOR MEDICAL STORE DEPARTMENT	
12	Suspected misappropriation on account of purchase of medicine Rs.11.582 million
DISTRICT HEALTH OFFICER, PANJGOOR	
5	Doubtful expenditure due to non-availability of vouchers amounting to Rs.12.715 million
6	Non obtaining of adjustment bill of medical charges Rs.0.700 million
7	Inadmissible drawl of rural incentive allowance - Rs. 4.386 million
PROJECT DIRECTOR CIVIL WORKS MEDICAL COLLEGE, LORALAI	
2	Overpayment due to allowing excess quantities for premix carpeting Rs.0.713 million
4	Non realization of stamp duty Rs.0.198 million
5	Loss due to non-realization sale proceeds of steel Rs.0.884 million
6	Overpayment due to allowing excess quantity of iron grill Rs.0.317 million
7	Overpayment due to allowing higher rates for mortar Rs.0.220 million

Para No.	Subject
MEDICAL SUPERINTENDENT BOLAN MEDICAL COMPLEX HOSPITAL, QUETTA	
1	Non supply of medicines by MSD Rs.215.943 million
4	Irregular expenditure on printing beyond delegated powers Rs.2.335 million
5	Irregular expenditure on purchase of stationery Rs.1.224 million
6	Irregular expenditure on repair of furniture Rs.0.561 million
8	Non production of record
9	Drawl of pay in excess of sanctioned strength
PRINCIPAL MEDICAL COLLEGE QUETTA	
5	Non submission of detailed account amounting to Rs.3.500 million
PROGRAM COORDINATOR NATIONAL PROGRAM FOR FP, PHC AND LHWS BALOCHISTAN	
7	Unauthorized retention of vehicles
PROGRAM COORDINATOR MATERNAL NEWBORN AND CHILD HEALTH PROGRAM QUETTA	
1	Irregular award of contract without inviting open tender – Rs.87.074 million
2	Overpayment due to allowing excessive premium Rs.0.562 million
3	Unauthorized retention of vehicles
9	Irregular expenditure on procurement of vehicle Rs.77.23 million
CHIEF EXECUTIVE OFFICER SHAHEED NAWAB GHOUS BAKHSH RASANI HOSPITAL MASTUNG	
1	Irregular expenditure of Rs.0.740 million
2	Non completion of work Rs.3.012 million
4	Unauthorized advance payment of Rs.1.000 million

Para No.	Subject
EXECUTIVE DIRECTOR SHEIKH KHALIFA BIN ZAYYED HOSPITAL	
1	Non receipt of medicines RS.14.093 million
2	Non recovery of electricity charges from government employees Rs.0.236 million
10	Non recovery of conveyance allowance Rs.0.296 million
4	Irregular expenditure on procurement of dialysis items Rs.2.414 million and misappropriation of Rs.1.023 million
EXPENDED PROGRAM OF IMMUNIZATION, QUETTA	
7	Irregular advance payment on purchase of vehicle Rs.32.028 million
8	Irregular expenditure on repair and maintenance of vehicle without open tender for Rs.1.883 million
9	Irregular doubtful drawl of TA/DA amounting to Rs.4.281 million
10	Irregular expenditure on repair and maintenance of vehicle without open tender for Rs.4.050 million
11	Irregular expenditure on repair and maintenance of vehicle without open tender for Rs.1.127 million
DISTRICT HEALTH OFFICER, KHUZDAR	
1	Irregular award of contract to contractors Rs.0.500 million
3	Irregular expenditure beyond the power Rs.0.611 million
EXECUTIVE DIRECTOR BALOCHISTAN INSTITUTE OF PSYCHIATRY AND BEHAVIORAL SCIENCES	
2	Illegal award of contract in violation of BPRRA 2014 Rs.9.692 million
6	Irregular drawl of conveyance allowance amounting to Rs.0.120 Million
MEDICAL SUPERINTENDENT SANDEMAN PROVINCIAL HOSPITAL, QUETTA	
1	Enrolment of excess staff in different cadre
2	Irregular expenditure on account of medical re-imburement charges Rs.8.078 million

Para No.	Subject
4	Unauthorized expenditure on account of printing from private press Rs.1.732 million
6	Improper issuance of store items Rs.2.237 million
17	Non recovery of Government money Rs.0.830 million
Helper Eye Hospital, Quetta	
3	Un-authorized drawl of Pay - Rs. 6.358 million

Secretary S&GAD, Balochistan

S. No.	DP No.	Year	Title of Para	Amount (Rs. in Million)	Nature of Para
1.	1	2016-17	Non Recovery of Income Tax & BSTS	0.305	Overpayment/ Recovery
2.	3	2016-17	Unauthorized Payment of GST on Photocopies of Electoral Rolls	0.129	Unauthorized/Recovery
3.	12	2016-17	Less/Non Receipts of Government Money	0.828	Dues/Recovery
4.	13	2016-17	Non-deduction of Conveyance Allowance	0.540	Overpayment/ Recovery
5.	24	2016-17	Non Recovery of Income Tax & BSTS	0.139	Overpayment/ Recovery

Irrigation Department			
S. No.	AIR Para No	Name of Office	Title
1	3	Superintendent Engineer, Patfeeder Drainage Circle D.M Jamali	Excess expenditure over and above budget allotment – Rs.2.90 million
2	5	Irrigation Division, Panjgur	Non Production of Record - Rs.20.000 million
3	7		Non-production of accounts record of establishment – Rs.61.889 million
4	4	Irrigation Division, Sibi	Overpayment due to allowing higher rate of premium - Rs.0.214 million
5	3	Irrigation Division, Zhob	Overpayment due to less deduction of voids – Rs 4.173 million
6	6	Irrigation Division, Ziarat	Overpayment due to Non-deduction of 25% voids - Rs.0.867 million
7	1	PD,Construction of Toiwar Batozai storage Dam, Quetta	Non submission of detailed account – Rs.3.728 million
8	2	Drainage Irrigation Division, Jaffarabad	Overpayment due to non-utilization of available earth - Rs. 1.843 million
9	2	Irrigation Division, Killa Saifullah	Overpayment due to allowing higher rates – Rs.8.104 million
10	6		Over payment by allowing higher rates – Rs.0.171 million
11	7		Overpayment Due To Allowing Incorrect Rate Rs.0.250 Million.
12	9		Overpayment due to allowing excess compaction – Rs.0.872 million

13	7	Irrigation Division, Dera Bugti	Irregular payment by allowing without soil classification - Rs.1.308 million
14	2	Irrigation Division, Musa Khail	Overpayment by allowing inadmissible scaffolding charges- Rs.0.187 million
15	4	Irrigation Division, Loralai	Overpayment due to allowing inadmissible soil classification - Rs.0.107 million
16	6		Overpayment due to allowing inadmissible soil classification - Rs.1.579 million
Public Health Engineering Department			
S. No	AIR Para No	Name of Office	Title
1	5	PHE Dear Bugti	Irregular expenditure on repair and maintenance of Government vehicles - Rs.0.227 million
2	5	PHE Noshki	Unauthorized expenditure due to allowing inadmissible item of work - Rs.0.816 million
3	6		Overpayment due to allowing excess quantity than admissible - Rs.0.594 million
4	8		Irregular / doubtful expenditure on repair of different water supply schemes - Rs.1.384 million
5	5	PHE Naseerabad	Overpayment due to allowing extra item-Rs.0.450 million
6	3		Irregular expenditure on excavation of hard soil - Rs.6.396 million
7	6	PHE Chaghi	Overpayment due to allowing higher rate – Rs.2.088 million

8	7		Overpayment due to allowing higher rate – Rs.1.513 million
9	8		Overpayment due to allowing excess quantities than admissible - Rs.3.597 million
10	2	PHE Sibi	Irregular / vague award of contracts - Rs.64.86 million
11	3		Irregular expenditure without inviting open tender – Rs.0.809 million
12	9	PHE Kachhi	Advance payment to QESCO Rs. 1.500 million.
13	2	PHR Sohbat Pur	Irregular payment to QESCO without reconciliation of arrear – Rs 5.519 million
14	9	PHE Kohlu	Irregular expenditure on the purchase of Solar System Rs. 2.667 Million
15	3	PHE Pishin	Overpayment due to allowing incorrect item of work - Rs.0.341 million

Education Department

AIR No	Name of Office	Para	Nature
1	Provincial Institute for Teachers Education, (PITE), Quetta	Non maintenance of cash book and reconciliation of receipt and payment of bank account for -Rs. 10.000 million.	Irregular
4	Provincial Institute for Teachers Education, (PITE), Quetta	Irregular/doubtful expenditure on ta/da and remuneration - Rs. 6.043 million.	Irregular
5	Principle, Govt Degree College Jinnah Town Campus, Quetta	Irregular expenditure on purchase of others store -Rs-0.750 million.	Irregular
3	Principle Govt Degree College Jinnah Town, Quetta	non-deposit of buses charges- Rs.0.720 million.	Recovery

3	Principle Govt Degree College Quarry Road, Quetta	Advance payment on account of Electricity-0.516	Irregular
29	Principal, Government College of Technology, Quetta	Non-deduction of BST on services –Rs. 0.325 million.	Recovery
19	Principal Government College of Technology Quetta	irregular expenditure– Rs. 0.882 million without tenders	Irregular
10	Principal Government Girls Degree College, Loralai	Non realization of taxes Rs 0.427 million	Recovery
11	P.D Cadet Colleges, Quetta	Unauthorized payment made instead of CSR 1998 for Rs 72.020 million	Unauthorized
02	P.D Cadet Colleges, Quetta	Irregular payment due to allowing excess quantity - Rs.4.653 million	Recovery
01	P.D Cadet Colleges, Quetta	Illegal payment of- Rs.370.000 million	

Mines and Minerals Development Department Balochistan					
S. No	Name of Office	AIR Para No.	Title of Para	Amount (Rs in million)	Nature of Para/ DAC decision
1	Director General, Mines & Minerals Balochistan, Quetta AIR 2015-16	3	Non – realization of stamp duty	0.120	Recovery
2		6	Variation in figures of revenue receipts between Department and AG Office	13.527	Record Verification
3		13	Unauthorized expenditure on fair & Exhibition	0.070	Regularization
4		14	Unauthorized drawal of conveyance allowance	0.180	Recovery
5		15	Non obtaining of payment Chillan of GST	0.076	Record verification
6		17	Non recovery of stolen vehicle	---	Retrieval
7		18	Excess drawal of TA/DA Rs. 0.090 million	0.090	Recovery
8	Mines Labor Welfare, Quetta	1	Irregular expenditure on account of medical re-imbursement charges	1.033	Record Verification

9		3	Unauthorized expenditure beyond delegated financial powers	0.603	Regularization
10	Inspector, Mines Mach, Kachi AIR 2014-16	1	Non-deduction of house rent from officials	0.139	Verification
11		3	Irregular / doubtful expenditure without sanction of competent authority	0.164	Regularization
12	Chief of Inspector, Mines Quetta AIR 2015-16	4	Irregular expenditure on account of medical re-imbusement charges	0.694	Record Verification
13		6	Irregular drawal of conveyance allowance	0.180	Record Verification
14		8	Non-accountal of POL utilization	2.699	Record Verification
15		10	Improper issuance of other and stationery items	0.279	Record verification

Agriculture and Cooperative Department

S. No.	Paras	Agriculture Engineering Uthal	Remarks
1	5	Expenditure incurred without budget allocation –Rs.1.166 million	Irregular
		Director General Agriculture Extension	
2	1	Irregular award of contract –Rs.14.372 million	Irregular
3	3	Irregular drawl of conveyance allowance –Rs.0.480 million	Recovery
4	4	Irregular expenditure on account of purchase of seeds –Rs. 0.269 million	Irregular
5	6	Irregular / unjustified expenditure –Rs.5.266 million	Irregular
6	8	Non-accountal of purchased items valuing –Rs.0.649 million	Irregular
		Director General Agriculture Research	
7	7	Non-verification of GST paid to suppliers –Rs.0.192	Irregular
8	8	Irregular expenditure of repair of vehicle –Rs.0.386 million	Irregular
		Project Incharge Intensifying Horticultural Development by Improvement of Crop Productivity	
9	3.2	Doubtful expenditure on purchase of fruits and spices –Rs. 1.00 million	Irregular
10	3.3	Unjustified expenditure on purchase of pesticides –Rs. 1.6 million	Irregular

11	3.4	Unjustified procurement and wasteful expenditure on purchase of chemical –Rs. 0.500 million	Irregular
12	3.5	Doubtful expenditure on purchase of fertilizer –Rs. 2.00 million	Irregular
13	4.4	Irregular expenditure on purchase of fertilizer –Rs. 0.50 million	Irregular
14	5.1	Irregular / unjustified expenditure on green tunnel Rs.3.212 million	Irregular
Agriculture Engineering Jhal Magsi			
15	1	Non-recovery of share of beneficiaries dozer hire charges –Rs.0.156 million	Recovery
16	3	Non-deduction of income tax –Rs.0.099 million	Recovery
Agriculture Engineering Khuzdar			
17	3	Excess expenditure over the allocated budget – Rs.4.051 million	Irregular
Deputy Director Agriculture Extension Pishin			
18	7	Non-adjustment of advance payment of medical treatment of –Rs. 3.900 million	Irregular
Deputy Director Agriculture Model Farm Sibi			
19	2	Irregular expenditure on account of water charges Rs. 0.498 million	Irregular
Secretary Agriculture Co-operative Department Quetta			
20	5	Purchase of Vehicle / Furniture Rs. 5.864 million	Irregular
21	7	Payment without GST invoices amounting to Rs. 0.547 million	Irregular
Director General Agriculture Engineering Quetta			
22	1	Non-realization of stamp duty –Rs.0.429 million	Recovery
23	2	Non-production of deposited of GST –Rs.25.333 million	Recovery
Agriculture Engineering Kachhi			
24	1	Non-obtaining of payment of GST Challan –Rs.0.353 million	Recovery
25	3	Irregular expenditure due to split of funds –Rs.1.483 million	Irregular
26	4	Doubtful expenditure due to non-availability of vouchers –Rs.1.496 million	Irregular
27	5	Excess expenditure over budget allocation –Rs.6.178 million	Irregular

Deputy Director Agriculture Extension Mastung			
28	2	Doubtful expenditure on purchase of fertilizer –Rs. 0.292 million	Irregular
Agriculture Engineering Dera Murad Jamali			
29	2	Non-realization of hiring charges of bulldozer hours Rs. 0.180 million	Recovery
30	4	Loss due to idleness of bulldozer Rs. 20.700 million	Irregular
Agriculture Engineering Mastung			
31	3	Loss due to idleness of bulldozer Rs. 2.923 million	Irregular
Agriculture Engineering Noshki			
32	1	Loss due to idleness of bulldozer Rs. 3.696 million	Irregular
Project Director Agriculture University Baleli Quetta			
33	1	Overpayment by allowing scaffolding charges Rs. 0.764 million	Recovery
34	2	Non-deduction of BSTS on consultancy services Rs. 1.33 million	Recovery
35	3	Irregular expenditure on all risk insurance Rs. 10.00 million	Irregular
36	4	Overpayment due to wrong calculation Rs. 0.500 million	Recovery
Agriculture Engineering Turbat			
37	1	Non-recovery of share beneficiary dozer hire charges Rs. 0.165 million	Recovery
Director General On-Farm Water Management Quetta			
38	6	Non-Maintenance of GPS (Global Positioning System) record of all sites	Irregular
39	8	Fraudulent drawl and award of contract – Rs.10.000 million	Irregular
40	9	Recovery of conveyance allowance - Rs.0.060 million	Recovery

Police Department

(Rs. in million).

S . N o	D P N o.	Name of Office	Year	Title of Para	Am ou nt (Rs)	Nature of Paras
1	07	Senior Superintendent of Police	2013-14 and	Un-justified expenditure due to splitting up Rs.1.110 million.	1.110	Un-justified Expenditure on Repair of vehicle.

		Traffic Quetta	2016-17			
2	02	District Police Officer, Gwadar	2015-16 and 2016-17	Un-justified expenditure due to splitting up Rs.6.392 million.	1.502	Un-justified Expenditure on Repair of vehicle.
3	11	District Police Officer, Gwadar	2015-16 and 2016-17	Un-justified expenditure due to splitting up Rs.1.258 million.	1.258	Un-justified Expenditure on Repair of Transport and stationery.
4	08	Inspector General of Police, Balochistan /CPO	2015-16 and 2016-17	Un-justified expenditure due to splitting up Rs.2.522 million.	2.522	Un-justified Expenditure on purchase of stationery.
5	15	Inspector General of Police, Balochistan /CPO	2016-17	Non-presentation of necessary documents Rs.45.880.	45.880	Non-presentation of necessary documents.
6	20	Inspector General of Police, Balochistan /CPO	2016-17	Unauthorized drawl on account of arrears - Rs.35.786 million.	35.786	Unauthorized drawl.
7	01	Senior Superintendent of Police Traffic Quetta	2016-17	Drawl of pay on manual bill Rs.1.399 million.	1.399	Drawl of pay on manual.
8	17	Senior Superintendent of Police Traffic Quetta	2015-16 and 2016-17	Non-achievement of targets Rs.7.296 million.	7.296	Target not achieved.
9	01	Commandant Balochistan Constabulary , Quetta	2016-17	Advance payment on account of purchase vehicles and motorcycles Rs.40.339 million.	40.340	Advance payment

1 0	0 8	Commandant Balochistan Constabulary , Quetta	2016- 17	Non-receipt of costly items valuing motorcycles.	70. 431	Non-receipt of costly items.
1 1	0 9	Commandant Balochistan Constabulary , Quetta	2016- 17	Un-justified expenditure due to drawl in June Rs. 51.010 million.	51. 010	Un-justified expenditure due to drawl in June.
1 2	1 0			Non-Registration of Government Vehicles	0	Non-Registration

Labour and Manpower				
S#	NAME OF OFFICE	TITLE OF PARA	AMOUNT IN MILLION	NATURE OF PARA
1	Commissioner Balochistan Employees Social Security Institute (BESSI), Hub Circle	Irregular expenditure on hospital charges - Rs 6.763 million	6.763	Irregular expenditure
2	Project Director, Skill Development Program, Balochistan Technical Education and Vocational Authority (B- TEVTA), Quetta	Un-authorize Allotment of Vehicles to superior offices-Rs.7.338 million	7.338	Irregular expenditure
3	Principal, Technical Training Center Hub	Unjustified expenditure on account of electricity for Rs. 0.929 million	0.929	Recovery
4	Principal, Technical Training Center Hub	Irregular expenditure by splitting up the purchase order for Rs. 0.397 million	0.397	Irregular expenditure
5	Commissioner Balochistan Employees Social	Irregular expenditure on performance of Hajj - Rs 0.524 million.	0.524	Irregular expenditure

	Security Institute (BESSI), Hub Circle			
6	Project Director, Skill Development Program, Balochistan Technical Education and Vocational Authority (B-TEVTA), Quetta	Non-submission of detailed account - Rs. 0.289 million	0.289	Irregular expenditure
7	Project Director, Skill Development Program, Balochistan Technical Education and Vocational Authority (B-TEVTA), Quetta	Unauthorized expenditure on account of refreshment charge-Rs.0.182million	0.182	Irregular expenditure
8	Project Director, Skill Development Program, Balochistan Technical Education and Vocational Authority (B-TEVTA), Quetta	Non-recovery of penalty charges-Rs.0.456 million	0.456	Recovery
9	Director, Labour Welfare, Quetta	Irregular/unauthorized expenditure on repair of vehicles – Rs.0.422 million	0.422	Irregular expenditure
10	Principal, Technical Training Center, Khuzdar	Irregular expenditure on purchase of raw material - Rs.0.223 million	0.223	Irregular expenditure
11	Principal, Technical Training Center, Khuzdar	Irregular expenditure on repair of transport amounting to- Rs 0.144 million	0.144	Irregular expenditure
12	Principal, Technical Training Center, Khuzdar	Payments not supported with payees acknowledgement receipt -	0.389	Irregular expenditure

		Rs.0.389 million		
13	Director, Manpower Training, Quetta	Irregular payment on account of rent of hired buildings-Rs.0.150 million	0.150	Irregular expenditure
Excise and Taxation				
S. No.	NAME OF OFFICE	TITLE OF PARA	AMOUNT IN MILLION	NATURE OF PARA
1	Director General, Excise & Taxation Balochistan (North), Quetta	Irregular expenditure on account of building rent – Rs 5.250 million and less deduction of tax - Rs 0.148 million	0.148	Recovery
2	Director General, Excise & Taxation Balochistan (North), Quetta	Irregular expenditure on printing of MVR booklets - Rs 5.005 million and non-deduction of income tax - Rs 0.400 million.	5.005	Irregular
3	Excise and Taxation Officer-II, Quetta	Doubtful expenditure without paid vouchers – Rs 2.038 million	2.038	Irregular
4	Director General, Excise and Taxation Balochistan (North), Quetta	Non-production of service books record & discrepancy in sanctioned & working strength	-	Irregular

Livestock & Dairy Development				
S. No.	Name of Office	Title of Para	Amount	Nature of Paras
1	Deputy Director Livestock, Loralai	Irregular expenditure on rent of building Rs.0.276 Million	0.276	Irregular expenditure

2	Deputy Director Livestock, Loralai	Irregular expenditure on account of transport machinery, stationery and others Rs 0.572 Million.	0.572	Irregular expenditure
3	Director Planning Livestock and Dairy Development Department, Quetta	Irregular expenditure on Purchase of Bags without codal formalities Rs 0.335 million	0.335	Irregular expenditure
4	Director Planning Livestock and Dairy Development Department, Quetta	Loss due to non-deduction of Sales Tax- Rs.0.0751 million	0.500	Recovery
5	Deputy Director LivestockSibi.	Non-deduction of Balochistan Sales Tax on Services – Rs.0.112 million	0.112	Recovery
5	Superintendent Beef Production Research Centre, Sibi	Excess expenditure of Rs.1.000 million	1.000	Excess Expenditure
6	Superintendent Beef Production Research Centre, Sibi	Unauthorized payment of Electricity Bills – Rs.0.061 million	0.061	Recovery
7	Superintendent Beef Production Research Centre, Sibi	Non-accountal of POL utilization - Rs.0.510 million	0.510	Irregular expenditure
8	Superintendent Beef Production Research Centre, Sibi	Non- deduction of conveyance allowance – Rs.0.060 million	0.060	Recovery

9	Deputy Director Livestock Kohlu	Irregular payment on account of utility charges for residential bungalows Rs.0.320 million.	0.320	Irregular payment
10	Superintendent Beef Production Research Centre, Sibi	Non-deposit of Government Revenue – Rs. 0.573 million	0.573	Non- deposit of Governm ent Revenue
11	Deputy Director Livestock Kohlu	Non-accountal /maintenance of stock account of medicine - Rs. 1.281 million	1.281	Non- accountal /maintena nce of stock account
12	Superintendent Bhagnari Cattle farm Usta Muhammad	Non-compliance of directives issued by the Director General of livestock resulting loss of Rs.4.80 million.	4.80	Loss to the governme nt Revenue.
13	Deputy Director Live Stock, Kohlu,	Irregular payment on account of utility charges for residential bungalows Rs.0.320 million.	0.320	Irregular payment
14	Deputy Director Live Stock, Kohlu,	Non-accountal /maintenance of stock account of medicine - Rs. 1.281 million	1.281	Non maintenan ce of stock account.

Balochistan Education Foundation

S.No.	Title of Para	Amount(in million)	Irregularity
1.	Illegal appointment of Managing Director and recovery of Rs. 1.448 million	1.448	Illegal Appointment

Balochistan University of Engineering Khuzdar

S.No.	Title of Para	Amount(in million)	Irregularity
1.	Loss due to execution of development work on NSR Basis – Rs. 59.495 million	59.495	Loss

Balochistan Development Authority

S. No.	Para No	Observation
1.	4	Non recovery of lease charges Rs.4.500 million
2.	5	Excess payment of inadmissible escalation Rs.6.665 million
3.	15	Overpayment due to allowing excess escalation charges Rs.0.930 million
4.	16	Overpayment due to allowing excess premium Rs.0.721 million
5.	19	Overpayment due to allowing higher rates Rs.4.959 million

Energy Department

S. No	Name of Office	Title of Para	Amount in million.	Nature of Paras
1	Secretary,GOB,Energy Department, Quetta	Non –disposal of used oil of –Rs 0.400 million	0.400	Irregular expenditure
2	Secretary,GOB,Energy Department, Quetta	Loss due to payment of surcharge after due date on electricity bill-Rs.0.444 million	0.444	Irregular Payment
3	Secretary,GOB,Energy Department, Quetta	08: Excess Drawl of TA – Rs.0.037 Million	0.037	Excess expenditure

4	Secretary,GOB,Energy Department, Quetta	Doubtful payment on Mileage Allowance (Taxi Charges) – Rs.0.217 million	0.217	Recovery
5	Secretary,GOB,Energy Department, Quetta	Irregular Expenditure on TA - Rs.0.322 Million	0.322	Recovery
	Secretary,GOB,Energy Department, Quetta	Excess expenditure on residential telephone – Rs.0.018 million	0.018	Recovery.
6	Secretary ,GOB,Energy Department, Quetta	Irregular expenditure on purchase of IT equipment's - Rs.0.514million	0.514	Irregular Expenditure.
7	Secretary,GOB,Energy Department, Quetta	Irregular expenditure on account of Supply of furniture-Rs.0.499 million	0.499	Irregular expenditure
8	Secretary,GOB,Energy Department, Quetta	Irregular Expenditure on POL Rs.2.361 Million without Logbook	2.361	Recovery
9	Director Energy (South), Quetta	Overpayment Due To Allowing Higher Rate - Rs.0.221 Million	0.221	Irregular payment
10	Director Energy (South), Quetta	Loss due to purchase of Solar Items on higher rates-Rs.1.567 million	1.567	Irregular Expenditure
11	Director Energy (North), Quetta	Overpayment Due To Allowing Higher Rate - Rs.2.192 Million	2.192	Non-accountal /maintenance of stock account//

Annexures

Annexure 1.1

***Un-adjusted negative balances appearing in the annual account -
Rs.25,859 million***

Object Element		Balance on 1st July, 2017	Receipt during the year 2017-18	Payment during the Year 2017-18	Balance on 30th June, 2018
		Rs.	Rs.	Rs.	Rs.
G01138	Treasury pay clearing account (TMA account) SBP	-1,457,653	0	0	-1,457,653
G04101	Pension Fund liability	-19,028,443	9,622,353	0	-9,406,090
G05105	Wages clearing account	-864,892,714	123,997,483,526	124,342,756,165	-1,610,165,353
G05110	State Bank Suspense	-4,026,635,429	11,177,215,085	19,241,730,664	12,091,151,008
G11220	Deposits in connection with election	-924,560	0	0	-924,560
Total		-4,912,938,799	135,184,320,964	143,584,486,829	13,713,104,664

Annexure-1.2

**Unreconciled balances between State Bank and SAP / Book Balance -
Receipt Rs.144 million and Payment Rs.1,677 million**

S. No.	Year	District	State Bank Balance		SAP/ Book balance		Difference	
			Receipt	Payment	Receipt	Payment	Receipt	Payment
			A	B	C	D	E (A-C)	F (B-D)
1	2017-18	Chaghi at Dalbandin	84,485,047	2,224,283,131	59,322,104	2,272,827,482	25,162,943	(48,544,351)
2	2017-18	Nushki	68,341,272	2,688,548,027	64,715,889	2,753,097,465	3,625,383	(64,549,438)
3	2017-18	Gwadar	272,970,611	8,653,892,135	270,000,261	8,845,177,434	2,970,350	(191,285,299)
4	2017-18	Awaran	10,567,306	-	12,461,159	2,312,893,864	(1,893,853)	(2,312,893,864)
5	2017-18	Bolan	304,674,691	4,495,015,111	306,985,282	4,650,998,756	(2,310,591)	(155,983,645)
6	2017-18	Mastung	48,224,680	3,735,575,467	42,004,609	3,799,663,487	6,220,071	(64,088,020)
7	2017-18	Kalat	73,389,793	4,889,918,444	38,615,359	4,375,381,119	34,774,434	514,537,325
8	2017-18	Khara n and Washuk	40,417,197	4,175,967,928	28,775,462	4,316,630,856	11,641,735	(140,662,928)
9	2017-18	Khuzdar	124,800,780	9,284,540,243	113,328,552	9,789,828,744	11,472,228	(505,288,501)
10	2017-18	Dera Bugti	58,323,902	3,360,823,179	48,673,501	3,498,423,772	9,650,401	(137,600,593)
11	2017-18	Lasbela at Uthal	561,934,193	9,118,140,437	564,110,313	6,949,722,016	(2,176,120)	2,168,418,421
12	2017-18	Kohlu	21,265,770	2,451,171,579	22,296,772	2,711,021,930	(1,031,002)	(259,850,351)
13	2017-18	Killa Abdullah - QD	73,490,531	3,959,456,672	62,173,300	4,130,252,556	11,317,231	(170,795,884)

S. No.	Year	District	State Bank Balance		SAP/ Book balance		Difference	
			Receipt	Payment	Receipt	Payment	Receipt	Payment
			A	B	C	D	E (A-C)	F (B-D)
14	2017-18	Pishin - PI	75,188,550	6,243,731,212	143,360,256	6,405,890,032	(68,171,706)	(162,158,820)
15	2017-18	Loralai - LI	66,662,198	6,763,006,854	77,093,218	5,800,260,714	(10,431,020)	962,746,140
16	2017-18	Barkhan - BE	28,631,751	1,922,847,471	33,344,788	2,014,609,039	(4,713,037)	(91,761,568)
17	2017-18	Musakhail - MK	19,349,020	1,681,411,177	3,601,723	1,850,982,040	15,747,297	(169,570,863)
18	2017-18	Jafarabad and Suhbatpur	165,077,643	6,703,898,412	159,399,139	6,938,680,782	5,678,504	(234,782,370)
19	2017-18	Dera Murad Jamali	143,917,747	4,029,408,377	137,159,829	4,068,443,898	6,757,918	(39,035,521)
20	2017-18	Panjgur	40,359,825	4,536,499,070	29,162,200	4,445,824,645	11,197,625	90,674,425
21	2017-18	Turbat	115,093,688	8,992,177,330	115,944,342	9,087,889,233	(850,654)	(95,711,903)
22	2017-18	Sibi	85,227,953	5,772,255,169	9,079,474	5,536,178,591	76,148,479	236,076,578
23	2017-18	Harnai	18,303,206	1,383,889,035	1,645,492	1,498,657,509	16,657,714	(114,768,474)
24	2017-18	Zhob and Sherani	76,329,111	4,650,884,162	74,576,957	5,018,408,066	1,752,154	(367,523,904)
25	2017-18	Killa Saifullah	37,714,369	3,738,052,333	36,878,900	3,742,218,091	835,469	(4,165,758)
26	2017-18	Jhal Magsi	38,791,051	2,095,773,485	57,957,025	2,194,544,521	(19,165,974)	(98,771,036)
27	2017-18	Ziarat	18,605,282	2,374,922,385	15,530,383	2,594,670,744	3,074,899	(219,748,359)
		TOTAL	2,672,137,167	119,926,088,825	2,528,196,289	121,603,177,386	143,940,878	(1,677,088,561)

Annexure – 1.3

Savings not surrendered – Rs.66,453 million

Page No.	Grant	Recipient Div./Dept.	Final Grant/Appropriation	Actual Expenditure	Saving	Percentage
1	BC24001	General Administration (Charged)	1,251,424,000	1,130,909,042	(120,514,958)	-9.63
5	BC21001	General Administration (Voted)	11,964,900,922	10,467,572,467	(1,497,328,455)	-12.51
69	BC21002	Provincial Excise	746,293,300	656,478,331	(89,814,969)	-12.03
81	BC21003	Stamps	41,966,000	34,882,720	(7,083,280)	-16.88
83	BC24007	Administration of Justice (Charged)	990,694,710	954,357,086	(36,337,624)	-3.67
86	BC21007	Administration of Justice (Voted)	1,582,883,592	1,515,490,969	(67,392,623)	-4.26
118	BC21044	Legal Services & Law Affairs	353,833,900	310,277,006	(43,556,894)	-12.31
127	BC21052	Provincial Ombudsman	149,692,000	142,625,037	(7,066,963)	-4.72
130	BC21038	Prosecution Department	300,423,200	192,302,457	(108,120,743)	-35.99
144	BC21008	Police	15,511,411,153	13,983,996,703	(1,527,414,450)	-9.85
170	BC21047	Balochistan Constabulary	4,399,837,699	4,109,258,503	(290,579,196)	-6.60
173	BC21009	Levies	7,352,125,470	6,263,011,643	(1,089,113,827)	-14.81
187	BC21010	Jails and Convict Settlement	866,473,284	759,562,498	(106,910,786)	-12.34
199	BC21011	Civil Defence	105,853,793	100,511,994	(5,341,799)	-5.05
245	BC21014	Public Health Services	5,746,810,980	5,505,094,504	(241,716,476)	-4.21

Page No .	Grant	Recipient Div./Dept.	Final Grant/ Appropriation	Actual Expenditure	Saving	Percentage
270	BC21016	Education	6,310,686,196	5,952,343,230	(358,342,966)	-5.68
762	BC21017	Archives	157,285,880	128,778,232	(28,507,648)	-18.12
775	BC21018	Health	17,770,250,000	16,364,477,989	(1,405,772,011)	-7.91
812	BC21042	Medical Education	2,884,628,000	2,722,740,606	(161,887,394)	-5.61
815	BC21019	Population Welfare	820,284,402	770,078,033	(50,206,369)	-6.12
825	BC21020	Manpower and Labour Management	1,115,028,000	1,049,920,234	(65,107,766)	-5.84
847	BC21021	Sports and Recreation Facilities	1,350,901,360	972,134,003	(378,767,357)	-28.04
859	BC21043	Culture Services	149,102,413	107,141,056	(41,961,357)	-28.14
862	BC21022	Social Security and Social Welfare	936,144,482	871,251,722	(64,892,760)	-6.93
895	BC21023	Natural Calamities & other Disaster Relief	1,437,000,000	1,240,284,169	(196,715,831)	-13.69
899	BC21024	Auqaf	597,563,616	568,491,571	(29,072,045)	-4.87
923	BC21025	Food	411,613,900	367,322,866	(44,291,034)	-10.76
1054	BC21029	Forestry	1,015,077,887	897,704,155	(117,373,732)	-11.56
1073	BC21030	Fisheries	828,978,298	800,123,733	(28,854,565)	-3.48
1082	BC21031	Co-Operation	123,081,235	113,784,767	(9,296,468)	-7.55
10	BC21032	Irrigation				-1.97

Page No.	Grant	Recipient Div./Dept.	Final Grant/Appropriation	Actual Expenditure	Saving	Percentage
90			2,180,595,188	2,137,553,872	(43,041,316)	
1110	BC21033	Rural Development	12,467,520,678	10,631,003,273	(1,836,517,405)	-14.73
1148	BC21034	Industries	978,526,518	900,720,131	(77,806,387)	-7.95
1205	BC21035	Stationery and Printing	73,033,400	50,285,459	(22,747,941)	-31.15
1206	BC21036	Mineral Resources	1,956,511,000	1,906,700,849	(49,810,151)	-2.55
1216	BC21037	Subsidies	2,139,000,000	-	(2,139,000,000)	-100.00
1217	BC21039	Transport Department	66,700,338	60,374,566	(6,325,772)	-9.48
1220	BC21046	Women Development Dept.	84,962,000	75,431,128	(9,530,872)	-11.22
1223	BC21049	Energy Department	14,717,364,939	4,157,665,259	(10,559,699,680)	-71.75
1226	BC21050	Information Technology Department	245,884,490	219,012,276	(26,872,214)	-10.93
1242	BC21051	Environment Control Department	279,270,500	235,775,095	(43,495,405)	-15.57
1251	BC21048	Investment	15,000,000,000	5,000,000,000	(10,000,000,000)	-66.67
1253	BC1400C	Public Debt (Charged)	21,354,055,000	5,629,055,000	(15,725,000,000)	-73.64
1254	BC1400F	State Trading	8,978,500,000	551,232,208	(8,427,267,792)	-93.86
1255	BC12101	General Public Service	10,494,035,000	8,602,845,810	(1,891,189,190)	-18.02
1256	BC12103	Public Order & Safety Affairs	2,216,507,000	1,856,976,741	(359,530,259)	-16.22
1257	BC12104	Economic Affairs	32,410,860,	28,955,558,	(3,455,301,1	-10.66

Page No.	Grant	Recipient Div./Dept.	Final Grant/Appropriation	Actual Expenditure	Saving	Percentage
			000	890	10)	
12 61	BC12105	Environment Protection	6,379,980,000	5,865,586,561	(514,393,439)	-8.06
12 62	BC12106	Housing And Community Amenities	10,301,837,000	9,965,210,237	(336,626,763)	-3.27
12 63	BC12107	Health	5,950,006,000	5,148,228,168	(801,777,832)	-13.48
12 64	BC12108	Recreational, Culture And Religion	1,257,032,000	1,235,120,225	(21,911,775)	-1.74
12 65	BC12109	Education Affairs And Services	7,457,885,000	5,613,809,437	(1,844,075,563)	-24.73
12 67	BC12110	Social Protection	401,288,000	359,414,848	(41,873,152)	-10.43
TOTAL			244,663,603,723	178,210,467,359	(66,453,136,364)	

Non-production of record-Rs.672.372 million

Annexure 2.1

(Rs. in million)

S.No.	Name of Division	AIR/Year	Name of Scheme	Amount
1.	B&R Division -II, Zhob	2/2016-17	Const: of Bachelor Hostel at DHQ Hospital Zhob	16.800
			Const: of Building for Up-Gradation of Degree Level Govt. Girls College Zhob	6.700
Total (A)				23.500
2.	B&R Division -II, Kohlu	1/2016-17	Additional Class Rooms in Various Govt: Schools District Kohlu.	5.000
			Construction of Shaheed Handary Maseh Library Kohlu.	6.999
			Construction of Civil Veterinary Hospital in Killi Faisal Abad Kohlu.	7.611
			Construction of GBPS, GGPS Mir Hazar Khan Pawadi, Band Ali Tamboo, Shaja Abad Master Niaz & Ariz Muhammad Pibandi District Kohlu.	2.605
			Up-Gradation of GBMS into Middle Level Killi Syed Kareem Shah District Kohlu.	3.090
			Up-Gradation of GBMS into Middle Level Killi Feroz Khan District Kohlu.	2.850
			Up-Gradation of GPS Mir Ilyas Marri District Kohlu.-	3.500
			Up-Gradation of GBMS into Middle Level Killi H.Miandad Zerkoon District Kohlu.	3.992

S.No.	Name of Division	AIR/Year	Name of Scheme	Amount
			Construction of Shelter less GGPS Killi Master Gul Muhammad Zarkoon District Kohlu.	1.200
			Construction of Shelter less GGPS Killi Dr. Abdul Kareem Zarkoon District Kohlu.	1.000
			Up-Gradation of BHU at Killi Sardar Abdul Rasheed Zarkoon District Kohlu.	4.500
			Repair & Maintenance of M.I Office District Kohlu.	1.000
			Non Development Expenditure	80.016
Total (B)				123.363
3	B&R Division -II, Panjgoor	4/2016-17	Const of New BHU Khalid Baloch Washood District Panjgoor	4.198
			Const of Veterinary Hospital at Nukkur Panjgoor	2.669
			Const of New Quarters Grade 11-14 Civil Dispensary Sabazb Washood PJ	2.500
			Const of Protection Wall Kaharan Saba PJ	3.950
			Const of BW Kahoor Kabiristan PJ	6.000
			Const of Shade Graveyard Muhallah M Hashim Washood PJ	1.385
			Const of Shade Graveyard IlahiBand Khudabadan PJ	1.385
			Const of Patwar Khana PJ	10.065
			Removal / Rehabilitation of BHU at Taup District PJ	1.420
			Const of Two Add Class Rooms Primary School Qadirabad Tasp	1.000
Const of new building for Azad Club Washood District PJ	2.450			

S.No.	Name of Division	AIR/Year	Name of Scheme	Amount
			Const of Add CR GBS Ghareebabad	0.822
			Const of New Building Khalid Baloch Washbood	4.500
			Const of Stadium room Tump PJ	6.204
			Const of Rooms for Rokestar Club at Tasp PJ	2.402
			Const of Veterinary Hospital at Pilko Panjgoor	2.669
			Const of Veterinary Hospital at Sardar Ghah Muhallah Panjgoor	2.970
			Const of Office Building Agriculture research form Panjgoor	12.707
			Upgradation of School Irap Tasp	3.457
			Const of Ward Nokabad Tasp	2.970
			Renovation / Rehabilitation of BHS Sarawan Khudabad	1.463
			Const of Add CR GBS Muhallah Qadirabad	1.962
			Const of Stadium Gulzar Club Washbood	9.900
			Const of New lab / BW Mohallah M Essa	1.980
			Const of Veterinary Hospital at Filke PJ	2.970
			Const of Veterinary Hospital at Filke PJ	2.970
			Const of 4 No Class Rooms Nokabad Gramkan	2.401
			Const of Lib Mohalla Khalid Pazir PJ	1.485
			Const of Lib Mohalla Ali Jan PJ	1.485
			Const of Lib Mohalla Hazoor Bux PJ	1.485

S.No.	Name of Division	AIR/Year	Name of Scheme	Amount
			Const Up-gradation of BHS Irap Tasp	4.455
			Const of BHU Tasp PJ	2.970
			Const of Ward Irap Tasp	2.970
			Const of Ward Irap Tasp	2.970
			Const of Ward Irap Tasp	2.970
			Const of Ward Irap Tasp	2.970
			Const of 4 No Class Rooms GBHS Gharibabad	4.786
			Const of BW New Irap Tasp District PJ	1.480
			Const of Add Class Room & bath Room GBS Ghareebabad	1.961
			Const of ECE Centre GGP School Gharibabad	2.469
			Const of Lib Rahim Jan PJ	1.485
			Const of Lib Ali Inayat Muhalla PJ	1.485
			Const of Lib Arif Baloch PJ	1.485
			Const of Lib Rehmat Ali PJ	1.485
			Const of Lib Kamalabad PJ	1.485
			Const of Lib Near Ibrahim Masjid PJ	2.960
			Const of Lib Fouji Sabir Nokabad PJ	1.485
			Const of Lib Ghani Baloch PJ	1.485
			Const of Warna Football club PJ	6.531

S.No.	Name of Division	AIR/Year	Name of Scheme	Amount
			Const of BW Kahoor Kabiristan PJ	6.000
			Const of BW Kahoor Kabiristan PJ	6.000
			Const of Stadium room Tump PJ	9.900
			Const of Lib Hafiz Hassan Muhallah PJ	1.485
			Const of Add Rooms for BHU Washbood	1.980
			Const of Civil Dispensary at Malikabad Washbood	2.402
			Const of Civil Dispensary at Malikabad Washbood	2.473
Total (C)				183.951
4	B&R Division - I, Panjgoor	2/2016-17	Const of B/Top Road MD Earth Work from Main Highway to Saidan Panjgoor Parome District Panjgoor PSDP No.774	216.620
			Const / Reh Widening B/Top Road From Grid Station to Essa Via Khan Zangi Panjgoor	22.519
			Const / Reh Widening B/Top Road From Grid Station to Bonistan	22.792
			Const of B/Top Road from Panchi to Nukker District Panjgoor PSDP No:777	19.945
			Const of B/Top Road to GPS Wali Muhammad Chairman Muhammad Jan Mohallah PSDP 811	12.000
			Const of B/Top road from Noke-Abad Ara Kalat Tasp to Ijtemahgah Rakhsan Panjgoor PSDP 810	47.682

S.No.	Name of Division	AIR/Year	Name of Scheme	Amount
Total (D)				341.558
Grand Total (A+B+C+D)				672.372

Annexure 2.2

Allowing higher rates of premium on civil works instead of earthwork - Rs. 14.827 million

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
1.	PB&R Division - II at Lasbella Uthal	2/ 2015-16	Construction of Government Inter Girls College Hub including blacktop road, M/s Sakhi Dad Government	Excavation in foundation building & Bridges and other structure S.I No 3-21/c	103% instead of 23% above	0.143	0.147	0.032	0.115
		3/ 2015-16	Construction of Additional Components of BRC Uthal Phase-II, M/s Engineering Management Services			0.270	0.278	0.062	0.216
		4/ 2015-16	Construction of Judicial Complex and Residential			0.040	0.040	0.008	0.032

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Building at Uthal M/s Haji Yar jan Mohammad		above				
Total (A)						0.453	0.465	0.102	0.363
2	Maintenance Division – I,	5/2016-17	Construction Parking for Civil Secretariat Quetta, M/s Unitone Engineer	Excavation in foundation of building and bridges SI No.3-21/d+1-5	99.95% instead of 20% above	2.609	2.503	0.522	1.982
Total (B)						2.609	2.503	0.522	1.982
3	B&R Division –I Jhal Magsi	5/2016-17	Widening/Reconditioning of BT Road Jhal Magsi-Kot Magsi up to Lundi Bridge, M/s Haji Safar Khan.	Excavation in foundation of building and bridges SI No.3-21/d	99.93% instead of 30% above	0.744	0.743	0.223	0.520
			Construction of B/T Road from			0.045	0.050	0.014	0.036

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Saifabad to Mithazai and Abad, M/s Haji Hazoor Bakhsh.						
Total (C)						0.789	0.793	0.237	0.556
4	B&R Division –II KillaSaifullah	8/2016-17	Const of Sports Complex in Muslim Bagh” to M/S Haji Abdul Hanan GC	Filling watering and ramming earth under floors with new earth excavated from outside lead upto 30m and lift upto 5 m including excavation S.No 3-15/b	107.25% instead of 28% above	1.586	1.701	0.444	1.257

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
				Filling watering and ramming earth under floor with surplus earth from foundation etc S.No 3-15		0.038	0.041	0.011	0.030
				S/S approved garden soil sweet earth f S.No 29.6+29/7		1.430	1.534	0.401	1.134
				Excavation In foundation ... refilling earth S.No 3-21/d		0.270	0.289	0.076	0.214
Total (D)						3.324	3.565	0.932	2.635

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
5	B&R Division -II Chagai	5/ 2016-17	Rehabilitation of Civil Dispensary / Ms Mir Ahmad Ali	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 4614.31 Cft @ 342.82 Per %Cft	111% instead of 31% above	0.016	0.018	0.005	0.013
			Construction of Football Ground at Padag / Ms Abdul Khaliq	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 8021.17 Cft @ 342.82		0.027	0.030	0.008	0.022

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
				Per %Cft					
			Construction of Football Ground at Yakmach / Ms Chaghi Builders	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 8198.35 Cft @ 342.82 Per %Cft		0.028	0.031	0.009	0.022
				Filling, watering, ramming earth under floors SI No.3-15/b. 12884.12 Cft @ 172.76 Per %Cft		0.022	0.024	0.007	0.018

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Construction of Football Ground at Sargesha / Ms Syed Abdul Ghaffar Shah	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 8448.67 Cft @ 342.82 Per %Cft		0.029	0.032	0.009	0.023
				Filling, watering, ramming earth under floors SI No.3-15/b. 12883.58 Cft @ 172.76 Per %Cft		0.022	0.024	0.007	0.018
			Construction of	Excavation in		0.016	0.018	0.005	0.013

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			GBPS Killi Malik Roshan / Ms Abdul Khaliq	foundation of building bridges and other structures...etc SI No. 3-21(d). 4643 Cft @ 342.82 Per %Cft					
			Construction of GBPS Killi Malik Mohammad Salem / Ms Mir Madad Khan	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 4353 Cft @ 342.82 Per %Cft		0.015	0.017	0.005	0.012

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Upgradation of GBMS into High Killi Malik Noor	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 7389.13 Cft @ 342.82 Per %Cft		0.025	0.028	0.008	0.020
			Upgradation of GBPS into Middle Level Killi Sardar Abdul Rahim / Ms Qadir Buksh	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 8433.81 Cft @ 342.82		0.029	0.032	0.009	0.023

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
				Per %Cft					
			Construction of Boys Hostel Degree College	Excavation in foundation of building bridges and other structures...etc SI No. 3-21(d). 12829.50 Cft @ 342.82 Per %Cft		0.044	0.049	0.014	0.035
			Construction of Government Boys Inter College / Ms Haji Ali Mohammad	Excavation in foundation of building bridges and other structures...etc SI No. 3-		0.309	0.343	0.096	0.247

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
				21(d). 90126 Cft @ 342.82 Per %Cft					
Total (E)						0.582	0.646	0.180	0.466
6	B&R Division -II Sibi	2/2016-17	Construction of Balochistan Residential College Sibi Package-II, M/s RAB Construction Company	Excavation in foundation of building and bridges etc. SI No.3-21/d	98.85% above instead of 20% above	0.212	0.210	0.042	0.167
Total (F)						0.212	0.210	0.042	0.167
7	B&R Division -I Gwadar	2/2016-17	Construction BT Road Ganz to Peshukan i/c Structure Work 19.500 Km District Gwadar,	Excavation in foundation of building and bridges etc. SI No.3-21/d	114.80% instead of 34.60% above	0.140	0.161	0.049	0.112
			S/S Natural			0.386	0.443	0.135	0.308

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			M/s Khuda Bakhsh Dashti	pitrun gravel SI No.21-19ii+1-5					
				Laying pitrun grave SI No.21-23		0.153	0.176	0.054	0.122
Total (G)						0.679	0.78	0.238	0.542
8	B&R Division –I Turbat	6/2016-17	Up Gradation of Government Girls Primary Schools to Middle level	Excavation in foundation of Building and other structure(3-21/d)	109.75% instead of 33% above	0.044	0.049	0.014	0.035
			Construction of office building of Police at Turbat			0.065	0.074	0.022	0.049
			Construction of Police station Buleda			0.023	0.026	0.008	0.018
			Construction of			0.014	0.016	0.005	0.011

S. No.	Name of Division	AIR/Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Police station Buleda						
			Construction of court building			0.128	0.145	0.042	0.102
Total (H)						0.274	0.31	0.091	0.215
9.	B&R Division -II Turbat	3/2016-17	Construction of play ground with shade UC Kalag, Kaltuk, and various Ucs	Clearing of Jungle and	109.75% instead of 33% above	0.285	0.321	0.094	0.227
			Construction of Kech Culture, at Kech	Excavation in foundation of Building bridge and other structure(3		0.345	0.388	0.114	0.274
			Construction of Main Building of	Excavation in foundation of		0.290	0.326	0.096	0.230

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Elementary College, Kech, M/s Zubair Ahmad	Building bridge and other structure(3					
Total (I)						0.92	1.035	0.304	0.731
10	B&R Division Sherani -I	2/2016-17	BT Road Haso Band Lahar Ozhdan Korewasta Lasbandi, Nimpara Road from Km 22 to Km 32 (10 Km) M/s Zareef Khan and Sons. Premium Paid 40% instead of deducting 7.5%	Excavation in foundation of building and bridges etc. SI No.3-21/d	40% instead of 7.5% below	1.701	0.681	0.128	0.808
			BT Road from	Excavation in	40%	1.094	0.520	0.000	0.520

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Killi Pehlan to Tora Murgha via Pazai Narai 8 to 25+00 Km (17km), M/s Aftab and Co, Premium Paid 40% instead at Par	foundation of building and bridges etc. SI No.3-21/d	instead at Par				
Total (J)						2.795	1.201	0.128	1.328
11	B&R Division -I, Kohlu	6/2016-17	Construction of B/T Road from Treman Talengo to Kahan at District Kohlu, M/s Zarar Khan Kakar and Brother Govt: Contractor	Excavation in foundation of building and bridges etc. SI No.3-21/d	110% instead of 30% above	0.176	0.193	0.053	0.141
Total (K)						0.176	0.193	0.053	0.141
12	B&R	2/2016-	Construction of	Excavation in	51%	0.070	0.036	0.002	0.038

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
	Division –II, Musakhail	17	residential accommodation at Drug Tehsil, district Muskahial, M/s Haji Bahadur Khan,	foundation (SI.No.3-21/c)	above instead of 3% below				
				Filling watering and remaining earth under floor with new excavated earth from out site SI-3-15/b		0.375	0.191	0.011	0.202
Total (L)						0.445	0.227	0.013	0.24
13	B&R Division –II, Panjgoor	16/2016-17	Const of Stadium room Tump, M/S Basir Khan Brother GC Panjgoor	L/D the ground by cutting and filling earth sweet Earth	112.50% instead of 32.50% above	0.176	0.198	0.057	0.141

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Const of Stadium Gulzar Club Washbood, M/S Basir Khan Brother GC Panjgoor	S.I.No 3-54		0.176	0.198	0.057	0.141
			Const of Warna Football club, M/S Basir Khan Brother GC Panjgoor			0.176	0.198	0.057	0.141
			Const of Stadium room Tump, M/S M Hasil GC			0.176	0.198	0.057	0.141
Total (M)						0.704	0.792	0.228	0.564
14.	B&R Division -I, Panjgoor	6/2016-17	BT Road from MD Earth Work from Main by Pass Saydan to	Excavation in foundation of Building and Bridges	112.95% instead of 33% above	1.151	1.299	0.380	0.919

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Parme District Panjgoor, M/s Farhad GC	(SI. No.3-21(d))					
Total (N)						1.151	1.299	0.380	0.919
15.	Project Director City Development, at Kech Turbat	8 / 2016-17	Interception Drain from Commissioner Road to Circuit House, M/s Zubair Ahmad Gc (RD 1-410)	Excavation in building Bridge	109.90% instead of 29.90% above	1.441	1.583	0.431	1.152
			Interception Drain from Commissioner Road to Circuit House, M/s Zubair Ahmad Gc (RD-410 to 177.72)	Excavation in building Bridge		0.636	0.699	0.190	0.509

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Premium Paid/ Payable	Amount	Premium Paid	Premium Payable	Difference
			Interception Drain from Ciciut house Road to Pasni road, M/s Zubair Ahmad Gc(0+772 to 0+985)	Excavation in trenches		0.208	0.227	0.060	0.167
			Interception Drain from Ciciut house Road to Pasni road, M/s Zubair Ahmad Gc(0+772 to 0+985)	Excavation trenches		0.342	0.373	0.099	0.274
Total (O)						2.627	2.882	0.78	2.102
Grand Total (A to O)						21.372	18.765	4.5	14.827

Annexure 2.3

Overpayment due to excess quantity - Rs. 10.150 million

S. No.	Name of Division	AIR / Year	Name of Work	Item of Work	Quantity Paid	Quantity Payable	Difference	Rate Paid	Amount
1.	B&R Division – I, Zhob	4/2016-17	Construction of Black Top Road Qamar Din Kareez 16 Km, M/s Pearl Construction	SI No. 5-39 /a	212.2518	163.3463	48.9055	34059.11 Per ton	1.666
Add premium									0.783
Total (A)									2.449
2.	B&R Division – I, Loralai	2/2016-17	Construction of BT Roads Length 16.055 Km Bori	12" dia Pipe culvert	146.00	127.00	19.00	29,800	0.566
			Makhtar District Loralai Package-3, M/s Haji Bahadur Khan	18" dia Pipe culvert	74.00	58.00	16.00	30,400	0.486
Total (B)									1.052

S. No.	Name of Division	AIR / Year	Name of Work	Item of Work	Quantity Paid	Quantity Payable	Difference	Rate Paid	Amount
3.	Project Director, Omani Grant Project, Gwadar	5/2016-17	Construction of Black Topping Road Nallent to Kapper 7.3 Km Omani Grant Package-II, M/s Gul Jan and Sons	Formation of Embankment (108-a)	89234	63000	26234	206	5.404
				Formation of embankment from borrow excavation material (108-c)	26310	21000	5310	219	1.163
				Sub grade preparation earth item (109-a)	4531	2200	2331	35	0.082
Total (C)									6.649
Grand Total									10.150

Annexure – 2.4

Non-deduction of stacking charges -Rs.9.515 million

(Rs. in million)

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Quantity (Cum)	Rate (Rs.)	Amount (Rs.)
1	B&R Division - I Killa Abdullah	2/ 2016-17	BT Road from Jilga to Zemal Tehsil Dobandi 20 Km, M/s Humayun and Brothers.	Excavation or cutting in soft rock by hammering, chiseling and pick or jumper work including sorting and stacking the excavated material within a lift 1.50 m (5 ft.)” under SI No.21-2	41910.4	26.71	1.119
			Construction of Roghani road Chaman Mb. No.206, M/s Kareem and brothers		11199	26.71	0.299
			Construction of road from sanzala via Nida Karez to Abatoo Chaman MB No.225, M/s Sohbat Khan		110179.03	26.71	2.943
			B/T road from farakhie via Bunyadi kuch Adoozai via Khadar via Takari via To Qadani Malazai (35.00 Km) MB No. 228, M/s Al Manan		122886.73	26.71	3.282

S. No.	Name of Division	AIR/ Year	Name of Work / Contractor	Item of work	Quantity (Cum)	Rate (Rs.)	Amount (Rs.)
Total							7.643
Add Premium @ 22.98%							1.756
Total (A)							9.399
	B&R Division – I, Loralai	8/2016-17	Construction of BT Roads Length 9.100 Km Bori Makhtar District Loralai, M/s Khuda-E-Dad Construction Company	Excavation or cutting in soft rock by hammering SI No. 21-2	3384	26.71	0.090
Add premium @28% above CSR							0.025
Total (B)							0.116
Total (A+B)							9.515

Annexure – 2.5

Non-deduction of Balochistan sales tax - Rs.734.850 million

(Rs. in million)

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
1.	B&R Division –I Awaran	1/2016-17	Consultancy service for feasibility study detail design of awaran Bela Awaran Mashkay Awaran Tanzala road, M/s Cameos Consultant	19.581	2.937
Total (A)				19.581	2.937
2.	B&R Division – II Naseerabad	1/2016-17	Different Works / Contractor	85.465	12.820
Total (B)				85.465	12.820
3.	B&R Division – II Nushki	1/2016-17	Construction of New Elementary College (Gender free) District Noshki, M/s Haji Abdul Karim	14.00	2.100
Total (C)				14.00	2.100
4.	B&R Division – I Sibi	1/2016-17	Construction of BT Road with side drains PCC street and drainage channel Sibi Bakhtiarabad and Lehri, M/s Muhammad Yousaf Bangulzai, GC	10.00	1.304

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			BT Road Tunia Lehri 1.5 Km Culverts Trejer Lehri 1 Km Culverts Bakhtiarabad Lehri 1 Km Mahla A.S Bakhari etc, M/s Muhammad Yousaf Bangulzai, GC	42.00	5.478
			Construction of BT Road and pipe culvert Ishaqzai town Naseerabad village Khajjak District Sibi, M/s Muhammad Yousaf Bangulzai, GC	1.83	0.239
			Improvement / Reconditioning of Sibi Road (Length 2.0 Km), M/s Muhammad Yousaf Bangulzai, GC	2.00	0.261
			Rehabilitation of BT of village Bakhra Ghulam Bolak Habib Rind Sibi, (Length 5.5 Km) Sibi, M/s Rab Construction Co.	6.00	0.783
Total (D)				61.83	8.065
5.	B&R Division – I Ziarat	2/2016-17	Construction of B/T Road Poi Ghuza Sasenak Road Group-D, Ziarat, 8 th R. Bill	3.000	0.450
			Re-Conditional of Ziarat by Pass Road, 4 th Running Bill	4.950	0.743

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Construction of Harnai Sinjavi Road, 3 rd R. Bill	1.120	0.168
			Restoration of Ziarat Sinjavi Road, Ziarat, 2 nd R. Bill	15.765	2.365
			Restoration of Ziarat Sinjavi Road, Ziarat, 1 st R. Bill	3.685	0.553
			Rehabilitation of Ziarat Sinjavi Road, 2 nd R. Bill	11.250	1.688
			Rehabilitation of Ziarat Sinjavi Road, 1 st R. Bill	5.556	0.833
			Construction of B/T Road Poi Ghuza Sasenak Road Group-D, Ziarat, 9 th R. Bill	1.950	0.293
			Construction of B/T Road Poi Ghuza Sasenak Road Group-D Ziarat, 10 th R. Bill	6.734	1.010
			Construction of B/T Road Poi Ghuza Sasenak Road Group-E Ziarat, 7 th R. Bill	1.454	0.218
			Construction of B/T Road Poi Ghuza Sasenak Road Group-E Ziarat, 8 th R. Bill	1.601	0.240
			Construction of Akhtari Spezandi Road	1.510	0.226

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Ziarat, 6 th Running Bill		
Total (E)				58.575	8.787
6.	B&R Division – I Ziarat	13/2016-17	Transportation/Carriage of Bitumen, M/s Jahanzaib Khan	0.865	0.130
			Transportation of Bitumen, Muhammad Anwar	0.865	0.130
			Transportation of Bitumen, M/s Wali Dad	0.865	0.130
			Transportation of Bitumen, Abdul Qayyum	0.865	0.130
			clearance of debris on Sinjavi road Ziarat, Jahanzaib Khan	1.272	0.191
			Removal of debrisHill Sliding during Heavy Rain on Dombra Road Ziarat, Bhatti Brothers	1.426	0.214
			Removal of debrisHill Sliding in various Roads of Sinjavi at Ziarat, M/s Jahanzaib Khan	2.355	0.353
			Removal of debrisHill Sliding in various Roads of Sinjavi at Ziarat, Jahanzaib Khan	0.309	0.046
			Removal of debrisHill Sliding during heavy	0.628	0.094

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			rain Siri Road at Ziarat, Jahanzaib Khan		
Total (F)				9.45	1.418
7.	Project Division – II	1/2016-17	NESPAK	11.000	1.100
Total (G)				11.00	1.100
8.	B&R Division –II, Sibi	1/2016-17	Construction of Balochistan Residential college Sibi	30.00	4.500
			Construction of various BT roads with side drains	3.439	0.516
			Laying of tuff tiles and side drains in various streets of Sibi	20.00	3.000
			Construction of residential accommodation / extension	7.00	1.050
			Rehabilitation of DHQ, CMH and BHU Lehri	15.100	2.265
			Add rooms in different BHUs	7.919	1.188
			Establishment of Dialysis Center at Sibi	0.600	0.090
			Up gradation and construction of add rooms in diff schools	27.39	4.109

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Construction of Barracks	0.500	0.075
			Rehabilitation of Sardar Chakar Khan Domki Stadium	5.00	0.750
			Payment for Consultancy Charges Construction of BRC Sibi , M/s Building Consultant	0.300	0.045
Total (H)				117.248	17.588
9.	B&R Division –II, Gwadar	1/2016-17	Construction of Research Centre at Gwadar	11.338	1.701
			Construction of Fisheries Shade at Shamal Bandan District Gwadar	5.230	0.785
			Construction of Fisheries Shade at Darag Kappar District Gwadar	5.230	0.785
			Construction of Fisheries Shade at Bandari District Gwadar	5.230	0.785
			Construction of 1 Additional Class room & 150 Rft B/Wall for GBPS Karagani Gwadar	1.854	0.278
			Rehabilitation of Existing Class room and Construction of man Gate and Toilet for GGHS Surbandar	3.699	0.555

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Construction of Staff room, Toiled Block and 500 Rft for GGMS Negor Sharif Gwadar	3.298	0.495
			Construction of Boundary wall and BHS Islamia Line Ormara	2.034	0.305
			Construction of Staff room, 1 Add Class room, and Toilet Block for GBMS Gunz Gwadar	3.412	0.512
			Construction of 400 Rft B/Wall for GBPS Sulor Masjid District Gwadar	1.161	0.174
			Construction of 2 Add Class room for GBPS Shaid Khuda Bakhsh Hasil Bazar Gwadar	2.486	0.373
			Construction of 2 Add Class room for GBPS Jorkhan Gwadar	2.486	0.373
			Construction of 2 Add Class room for GBMS Shepankoo Bazar Pasni Gwadar	2.486	0.373
			Construction of Toilet Block and 400 Rft Boundary wall Kappar Mullah Surbandar	1.530	0.230
			Construction of Futsal Ground at Gwadar	18.380	2.757
			Construction of Police Station Department	5.500	0.825

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Construction of Inter Degree College	7.500	1.125
			Establishment of Dialysis center for DHQ Hospital at Gwadar	1.275	0.191
			Rehabilitation of BHUs,CDS and Construction of Labour room at Kalatoo, District Gwadar	15.000	2.250
			Rehabilitation / construction of CDs BHUs and Residential Quarter in area of Gwadar	34.680	5.202
			Construction of Cricket Stadium at Ormara and Rehabilitation of Football Stadium at Gwadar	10.000	1.500
			Construction of Library at District Gwadar	10.000	1.500
			Establishment of Research Centre at Pasni	10.000	1.500
Total(I)				163.809	24.574
10.	B&R Division –I, Gwadar	5/2016-17	BT Road from Gunz Shor to Pishkun i/c Structure work District Gwadar, M/s Khuda Bakhsh Dashti	30.00	2.903
			BT Road from Saeed Abad to Sher Mohammad Bazar Road 2 Km Tehsil	1.354	0.131

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Ormara, M/s Jamil Ahmed and Brothers		
			BT Road from Ziarath Machi to Shaheed Road 2.60 Km Nigore Area Gwadar, M/s Akbar and Company	20.00	1.935
			Remaining work (boundary wall, Ext electrification and internal road at 50 beaded hospital Pasni	10.00	0.968
			Rehabilitation of various reaches Jiwani Zero Point to Sunstar Cross road, M/s Ali Bakhsh GC	3.797	0.367
			Rehabilitation of Ormar Airport Approach Road Tehsil Ormara District Gwadar, M/s Pak International Enterprises	7.56	0.732
Total (J)				72.711	7.036
11.	B&R Division –I, Turbat	2/2016-17	Construction of Police Station at Mand/Tupm/Buleda and Turbat	6.994	0.912
			Construction of Extension of Court Building & Residential Building	21.997	2.868
			Construction of Students Hostel in BRC	0.964	0.126

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Turbat		
			Construction of 2 BHUs at Turbat	14.998	1.956
			Construction of office police building Kech	5.998	0.782
			Construction of Class Room at 9 Shelter less Schools at Kech	8.995	1.173
			Construction of Add Class Room various Ucs	7.999	1.04
			Up Gradation of Girls Schools to Middle School	6.004	0.783
Total (K)				73.949	9.64
12.	B&R Division –II, Turbat	8/2016-17	Construction of Girls Hostel of Government Girls College Kech	1.826	0.279
			Construction of Auditorium for Government Girls College Kech	4.097	0.614
			Construction of Building already approved shelter school 300	3.282	0.492
			Construction of library and computer lab for boundary wall for Girls College	10.793	1.407
			Construction of library and computer lab for	4.572	0.685

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Degree College		
			construction of Elementary College	9.99	1.498
			Construction of Mess at BRC College Turbat	9.99	1.303
			Rehabilitation of and Additional Work of Bungalow of Gulab Ahmad and Abdul Hameed	1.99	0.259
			provision of missing infrastructure of additional class Rooms	8.781	1.317
			construction of Examination Hall PB-48	7.33	1.099
Total (L)				62.651	8.953
13	E&M Workshop Division Quetta	1/2016-17	Development Expenditure	136.311	20.447
			Non Development Expenditure	50.000	75.000
Total (M)				186.311	95.447
14	B&R Division-I, Sherani	4/2016-17	Construction of BT Road Hasoo Band, Lahar, Ozhdan Korai Wasta Road from Km 60.5, M/s Haji Zarif Khan and Sons	29.991	4.499
			Construction of Road from Killi Pehlan to Tora Murgha via Pazai Narai 8 to 25 Km, District Sherani, M/s Aftab and Co.	19.999	3.000

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Construction of Ahmadi Darga Killi to Main Hasoo Band via Lahar Chena Nargosa, Manga, Oach, Khawazai (Gut Sar Road) PSDP347, 2012-13, M/s Haji Zareef Khan and Sons.	12.999	1.950
			Construction of 3 Bridges at Killi Pehlan to Tor Pazhai Nari to Mir Ali Khel Road, District Sherani, M/s Amir Khan and Brothers.	7.759	1.164
Total (N)				70.748	10.613
15	B&R Division-II, Sherani	1/2016-17	Construction of BT Road Hasoo Band, Lahar, Ozhdan Korai Wasta Road from Km 60.5, M/s Haji Zarif Khan and Sons	29.991	4.499
			Construction of 14 -Nos Boys /Girls Inter College (Government Boys Inter College at Mani Khuwa, District Sherani), M/d Mohammad Saddique and Brother	24.998	3.750
			Up-Gradation of Primary School to Middle Level at Kozh Munda District Sherani, M/s	3.080	0.462

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Zareef Khan Hussainzaid		
			Construction of ECE Rooms in Existing GPS Darya Khanzai Shin Ghar south, M/s Abdul Rauf and Sons., GPS Karma No. 1 Faiz Mohammad, M/s Al-Sabir and co.	4.380	0.657
			Construction of 3- Additional Class room GGHS Malik Abdul Sattar, M/s Rahim Khan and Builders	1.800	0.270
			Construction of 3- Additional Class room GBMS Killi Shah Mohammad, M/s Amanullah Mandokhel	1.800	0.270
			Construction of 2- Additional Class room at Kazha Baayak, M/s Al-Sabir and Co.	1.800	0.270
			Construction of Boundary wall for GGPS Sardar hakim Khan, M/s Adam Khan Appozai and Sons	0.834	0.125
			Construction of General Toilet Block in Schools District Sherani, M/s Anwarullah Humza Khel	1.150	0.173

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Up-Gradation of Primary School to Middle into High Level at U/C Toor Ghundai, Mohammad Aslam Khan Mandokhel and Co.	2.800	0.420
			Repair of Deputy Commissioner Rest House at Shin Ghar District Sherani, M/s Amanullah Mandokhel	0.950	0.143
			Rehabilitation of Patwar Khana and Revenue Offices in Balochistan District Sherni, M/s Fizullah Mandeza and sons.	1.426	0.214
Total (O)				75.009	11.253
16.	B&R Division –I, Musakhail	7/2016-17	Const. of B/T road Silli Hamzazai, Musakhail	5.900	0.885
			Const. of PCC road from GBHS Nath to Pir Ashab Musakhail	2.500	0.375
			Const. of BHU at Killi Malik Asmatullah Mkl	2.700	0.405
			Const. of Additional Works in Police Line Baraks, Bungalow Musakhail	21.800	3.270

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Const. of Tehsil office with residential accommodation with B/W at Tehsil Toisar Musakhail	2.000	0.300
			Const. of B/T road from main bazar to chassan, Musakhail	6.932	1.040
			Repair of Culvert Musakhail Drug Road near Attaullah comp.	0.999	0.150
			Const. of retaining wall Kingri Musakhail road near Abdul Sheikh House	3.996	0.599
Total (P)				46.827	7.024
17	B&R Division –II, Musakhail	8/2016-17	Const. of GGPS at Khan Meero at Drug	0.661	0.050
			U/G of Primary school to middle level Toor Seen Mandazai, Mkl	5.650	0.424
			Const. of GGPS Nawab Kahn Sheikh Nasir	4.000	0.300
			Const. of GGPS Babu Said Mohammad Drug, Usman Abad, Malik Dost Mohammad, Drug	3.822	0.287
			Const. GBPS Haji naik Mohammad, Zardani Chail Gird Pusht Under Pur, Sher Kahn Sori	5.6	0.420

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Kingi and Meer Kahn Lakhi Khajoori		
			Rehabilitation and Add. Work at BHU and RHC in UC Kingri	8.695	0.652
			Const. of GBPS Farooq Abad Rara Sham	3.470	0.260
			Const. of GBPS with ECE center at killi Zahir shah Kingri	5.700	0.428
			Const. of Veterinary Hospital Sigarette	1.950	0.146
			Const. of Veterinary Hospital Hafiz Ghuruding Barkoi	2.000	0.150
			Const. of Veterinary Hospital Sakhi Jan Sarakhwa Musakhail	1.700	0.128
			Const. of Multipurpose Hall at GBHS Mehmood Abad, MKL	4.919	0.369
			Const. of GGPS sardar Sulaiman	2.926	0.219
			U/G of GBPS Nohazai to Middle level at Musakhail	5.689	0.427
			U/G of middle school to High level at Gharchoi, kot Kahn Mohammad	7.000	0.525
			U/G of middle school to High level at	7.000	0.525

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Khajori		
			U/G of middle school to High level at Faiz Abad Rara Sham	5.7	0.428
			Const. of Banglow grade (15-17) at BHU Killi Allah Dad	5.200	0.390
			Const. of GGPS at Shamali bazar Musakhail	2.000	0.150
			Const. of BHU along with residential accommodation at killi Kamal Din Wah Hassan Khail	4.860	0.365
			Const. of BHU at Abdullah Abad Drug	5.786	0.434
			Const. of BHU at Usman Abad, Wah Hassan Khail	5.031	0.377
			Const. of BHU with residential accommodation at Khajori, Mkl	6.622	0.497
			Const. of GBPS Haji Shokat Lughai District Musakhail	1.638	0.123
				0	0.000
			Const. of 04 additional class room GBPS killi Malik Baran Kingri	3.499	0.262

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Const. of Veterinary hospital killi Faiz Mohammad and Killi Wazir Jamalzai	2.000	0.150
			Const. of GGPS Sardar Sulaiman	1.500	0.113
			Establishment of ECE Center at GGPS killi Khailullah selmazai	2.097	0.157
			Const. of GBPS shelter less killi Allah Dad Kingri	3.397	0.255
			Const. of Up-Gradation GBPS into Middle level Sahib Khan Lakhi Tehsil Kingri	5.720	0.429
			Const. of residential accommodation at drug tehsil	5.310	0.398
			Const. of Shelter less GBPS and ACE Centre at killi Allah Dad Tandni Kingri, Musakhail	3.023	0.227
			Const. of additional works in Police line	17.245	1.293
Total (Q)				151.41	11.358
18.	B&R Division –II, Panjgoor	5/2016-17	Const of New BHU Khalid Baloch Washood District Panjgoor	4.198	0.548
			Const of Veterinary Hospital at Nukkur Panjgoor	2.669	0.348

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Const of New Quarters Grade 11-14 Civil Dispensary Sabazb Washbood PJ	2.5	0.326
			Const of Protection Wall Kaharan Saba PJ	3.95	0.515
			Const of BW Kahoor Kabiristan PJ	6.0	0.783
			Const of Shade Graveyard Muhallah M Hashim Washbood PJ	1.385	0.181
			Const of Shade Graveyard IlahiBand Khudabadan PJ	1.385	0.181
			Const of Two Add Class Rooms Primary School Qadirabad Tasp	1.0	0.130
			Const of new building for Azad Club Washbood District PJ	2.45	0.320
			Const of Add CR GBS Ghareebabad	0.8216	0.107
			Const of New Building Khalid Baloch Washbood	4.50	0.587
			Const of Stadium room Tump PJ	6.204	0.809
			Const of Rooms for Rokestar Club at Tasp PJ	2.402	0.313
			Const of Veterinary Hospital at Pilko	2.669	0.348

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Panjgoor		
			Const of Veterinary Hospital at Sardar Ghah Muhallah Panjgoor	2.97	0.387
			Const of Office Building Agriculture research form Panjgoor	12.707	1.657
			Const of Add CR GBS Muhallah Qadirabad	1.962	0.256
			Const of Stadium Gulzar Club Washbood	9.90	1.291
			Const of New lab / BW Mohallah M Essa	1.98	0.258
			Const of Veterinary Hospital at Filke PJ	2.97	0.387
			Const of Veterinary Hospital at Filke PJ	2.97	0.387
			Const of 4 No Class Rooms Nokabad Gramkan	2.401	0.313
			Const of Lib Mohalla Khalid Pazir PJ	1.485	0.194
			Const of Lib Mohalla Ali Jan PJ	1.485	0.194
			Const of Lib Mohalla Hazoor Bux PJ	1.485	0.194
			Const of BHU Tasp PJ	2.97	0.387
			Const of 4 No Class Rooms GBHS Gharibabad	4.7855	0.624
			Const of BW New Irap Tasp District PJ	1.48	0.193

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Const of Add Class Room & bath Room GBS Ghareebabad	1.961	0.256
			Const of ECE Centre GGP School Gharibabad	2.469	0.322
			Const of Lib Rahim Jan PJ	1.485	0.194
			Const of Lib Ali Inayat Muhalla PJ	1.485	0.194
			Const of Lib Arif Baloch PJ	1.485	0.194
			Const of Lib Rehmat Ali PJ	1.485	0.194
			Const of Lib Kamalabad PJ	1.485	0.194
			Const of Lib Near Ibrahim Masjid PJ	2.96	0.386
			Const of Lib Fouji Sabir Nokabad PJ	1.485	0.194
			Const of Lib Ghani Baloch PJ	1.485	0.194
			Const of Warna Football club PJ	6.531	0.852
			Const of BW Kahoor Kabiristan PJ	6.00	0.783
			Const of BW Kahoor Kabiristan PJ	6.00	0.783
			Const of Stadium room Tump PJ	9.90	1.291
			Const of Lib Hafiz Hassan Muhallah PJ	1.485	0.194
			Const of Add Rooms for BHU Washbood	1.98	0.258
			Const of Civil Dispensary at Malikabad	2.402	0.313

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Washbood		
			Const of Civil Dispensary at Malikabad Washbood	2.473	0.323
Total ®				148.2401	19.337
19.	B&R Division –I, Panjgoor	1/2016-17	Const of B/Top Road MD Earth Work from Main Highway to Saidan Panjgoor Parome District Panjgoor PSDP No.774	216.620	28.255
			Const / Reh Widening B/Top Road From DC Residence to Sarikoran	6.980	0.910
			Const / Reh Widening B/Top Road From Grid Station to Essa Via Khan Zangi Panjgoor	22.519	2.937
			Const / Reh Widening B/Top Road From Grid Station to Bonistan	22.792	2.973
			Const / Reh Widening B/Top Road From Boys College Chowk to TV Station	6.381	0.832
			Const of B/Top Road from Panchi to Nukker District Panjgoor PSDP No:777	19.945	2.602
			Const of B/Top Road Azad Sports Club	8.998	1.174

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Waheed Mohallah PSDP-831		
			Const of B/Top Road to GPS Wali Muhammad Chairman Muhammad Jan Mohallah PSDP 811	12.000	1.565
			Const of B/Top road from Noke-Abad Ara Kalat Tasp to Ijtemahgah Rakhsan Panjgoor PSDP 810	47.682	6.219
			Const of B/Top Road Muhallah Liaqat Baloch UC Sordo Panjgoor PSDP no: 814	9.995	1.304
			Const of Add 03 No CR for GGPS at Washap UC Sarikoran	1.800	0.235
			Const of Veterinary Hospital at UC Gichk Panjgoor	2.000	0.261
			Const of Library for Hafiz Azum Madrassa	3.499	0.456
			Const of Library for Haji Ghazi UC Sordo Panjgoor	3.499	0.456
			Const of Library for Maeressa Karamatullah UC Gichk Panjgoor PSD No: 354	1.995	0.260
			Const of Remaining Work for Library	2.566	0.335

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			GBDC Panjgoor PSDP No: 1469		
			Cons of 15 CR for FCPS Chitan Panjgoor	5.000	0.652
			Repair of Panjgoor Rutuk Road KM No 10 to 65 Panjgoor	1.798	0.234
			R/R of Casualty Ward at DHQ Hospital Panjgoor	1.186	0.155
			Const of Bachelor Lodges	5.600	0.730
			Const of Gynae section DHQ Hospital Panjgoor	8.100	1.057
			Const of Dental Sec at DHQ Hospital Panjgoor	8.200	1.070
			Const of Laboratory for DHQ Hospital District Panjgoor	3.100	0.404
Total (S)				422.255	55.076
20	Project Director, Omani Grant Project Gwadar	3/2016-17	Construction and Laying of Parallel Pipe line from Sawali Guarm to Pasani Phase -II, M/s Muhammad Siddique and Brothers	80.00	10.43
			Construction of Road from Tak village to costal highway Ormara Length 11.30 Km,	3.86	0.50

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			M/s Gul Jan and Sons Construction		
			Construction of Road from Tak village to costal highway Ormara Length 11.30 Km, M/s Gul Jan and Sons Construction	7.74	1.01
			Construction of Additional Components I.E Male Hostel, Female, Hostel, Lower Staff, Apartment and M.s Residence in 50 Bedded Hospital at Pasni, M/s Arooj and Brothers	0.33	0.04
			Construction of Additional Components I.E Male Hostel, Female, Hostel, Lower Staff, Apartment and M.s Residence in 50 Bedded Hospital at Pasni, M/s Arooj and Brothers	1.82	0.24
			Construction of Additional Components I.E Male Hostel, Female, Hostel, Lower Staff, Apartment and M.s Residence in 50 Bedded Hospital at Pasni, M/s Arooj and Brothers	1.06	0.14
			Supervision of Road Sector Omani Grant, M/s E.A Consulting Pvt Ltd	4.12	0.54
			BT Road from Nallient to Kappar 7.3 Km	5.01	0.65

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Omani Grant Project, M/s Coastal Construction co.		
			Construction of Laying of Parallel Pipe Line Swai Gwarm to Pasni Town Phase-I, M/s Gul Jan and Sons	10.94	1.43
			Consultant Pvt (Ltd), Salary supervision for Road section project, Gwadar	5.35	0.70
			BT Road from Nallient to Kappar 7.3 Km Omani Grant Project, M/s Coastal Construction co.	10.46	1.36
			Construction and Laying of Parallel Pipe line from Sawali Guarm to Pasani Phase -II, M/s Muhammad Siddique and Brothers	10.44	1.36
			Construction of BT Road Chib Rakani (Package-II), M/s Akbar and Company	11.57	1.51
			Supervision of Road Sector Omani Grant, M/s E.A Consulting Pvt Ltd	2.83	0.37
			Construction and laying of Parallel Pipe line from Gwarm to Pasni town Phase -II	15.00	1.96

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Package B, M/s Coastal Construction Co.		
			Construction of Road from Tak village to costal highway Ormara Length 11.30 Km, M/s Gul Jan and Sons Construction	15.10	1.97
			Construction of Road from Tak village to costal highway Ormara Length 11.30 Km, M/s Gul Jan and Sons Construction	3.09	0.40
Total (T)				188.72	24.61
21.	Project Director Turbat City Development Project, Turbat	1/2016-17	Total Development Expenditure	585.92	76.42
Total (U)				585.92	76.42
22.	Project Director, Sherani Town	2/2016-17	Remaining Work of Circuit House, M/s Rab Nawaz and Co.	16.040	2.406
			Construction of 50 Bided Hospital, Haji Muhammad Haleem Mandokhel	11.417	1.713
			Construction of Police Station and Levies Line, M/s Sherani Construction Co.	14.727	2.209

S.No.	Name of Division	AIR / Year	Name of Scheme, Consultant	Amount	15% Sales Tax
			Construction of Mini Mart at Sherani Town, M/s Haji Zareef Khan and Sons	13.645	2.047
			Construction of 3 Bungalows (Grade 18-19) for the use of DC, XEN B&R and Senior Officer, M/s Haji Mohammad Haleem Mandokhel	15.000	2.250
			Construction of Small Work at Sherani Town, M/s Haji Zareef Khan and Sons.	0.520	0.078
			Construction of Model High School Boys and Girls at Sherani Town, School Building M/s Sherani Construction	3.289	0.493
Total (V)				74.638	11.196
Grand Total (A to V)				4419.564	734.85

Annexure – 2.6

Unauthorized expenditure without budget allocation and inviting open tenders – Rs.8.461 million

(Rs. in million)

S. No.	Name of work	Voucher No. & Date	Amount
B&R Division - I, Ziarat AIR-2/2016-17			
1	Removal of debris Hill Sliding during heavy rain from Zizri Road at Ziarat by M/s Jahanzaib Khan	01, 25.04.2017	0.097
		01, 25.04.2017	0.097
		01, 25.04.2017	0.084
		01, 25.04.2017	0.092
		01, 25.04.2017	0.092
		01, 25.04.2017	0.070
		01, 25.04.2017	0.097
	Jahanzaib Khan, Clearance of debris on Sinjavi road Ziarat	01, 02.05.2017	0.098
		01, 02.05.2017	0.098
		01, 02.05.2017	0.098
		01, 02.05.2017	0.098
		01, 02.05.2017	0.098
		01, 02.05.2017	0.098
		01, 02.05.2017	0.099
		01, 02.05.2017	0.099
		01, 02.05.2017	0.099
		01, 02.05.2017	0.099
		01, 02.05.2017	0.092
		01, 02.05.2017	0.099
	Cheque No. C00607 / C060655 dated 26.05.2017 on Removal of debris Hill Sliding during Heavy Rain on Domyra Road at Ziarat by M/s Bhatti Brothers	7, 26.05.2017	0.099
		7, 26.05.2017	0.097
		7, 26.05.2017	0.098
		7, 26.05.2017	0.094
		7, 26.05.2017	0.092
		7, 26.05.2017	0.093
		7, 26.05.2017	0.099
		7, 26.05.2017	0.097
		7, 26.05.2017	0.090
	7, 26.05.2017	0.094	

S. No.	Name of work	Voucher No. & Date	Amount
		7, 26.05.2017	0.093
		7, 26.05.2017	0.099
		7, 26.05.2017	0.094
		7, 26.05.2017	0.098
		7, 26.05.2017	0.090
	Removal of debrisHill Sliding in various Roads of Sinjavi at Ziarat by M/s Jahanzaib Khan	08, 14.06.2017	0.099
		08, 14.06.2017	0.098
		08, 14.06.2017	0.100
		08, 14.06.2017	0.095
		08, 14.06.2017	0.096
		08, 14.06.2017	0.099
		08, 14.06.2017	0.098
		08, 14.06.2017	0.100
		08, 14.06.2017	0.096
		08, 14.06.2017	0.098
		08, 14.06.2017	0.096
		08, 14.06.2017	0.099
		08, 14.06.2017	0.096
		08, 14.06.2017	0.090
		08, 14.06.2017	0.095
		08, 14.06.2017	0.096
		08, 14.06.2017	0.099
		08, 14.06.2017	0.095
		08, 14.06.2017	0.095
		08, 14.06.2017	0.096
		08, 14.06.2017	0.095
		08, 14.06.2017	0.095
		08, 14.06.2017	0.096
		08, 14.06.2017	0.095
		08, 14.06.2017	0.095
	08, 14.06.2017	0.096	
	08, 14.06.2017	0.075	
08, 14.06.2017	0.060		
Removal of debrisHill Sliding in various Roads of Sinjavi at Ziarat by M/s Jahanzaib Khan	13, 14.06.2017	0.094	
	19, 00607/060679, 21.06.2017	0.098	
	19, 00607/060679, 21.06.2017	0.061	
	19, 00607/060679,	0.056	

S. No.	Name of work	Voucher No. & Date	Amount
		21.06.2017	
Total (A)			5.996
B&R Division –I, Panjgoor. AIR2/2016-17			
2	Making Diversions BT Road Noke Abad to Saray Ijtehma, M/S Chagai Builders	No 492 dated 24.03.17	0.100
	Making Diversions BT Road Noke Abad to Saray Ijtehma, M/S Chagai Builders	493 dated 17.03.17	0.100
	Making Diversions BT Road Noke Abad to Saray Ijtehma, M/S Chagai Builders	494 dated 17.03.17	0.100
	Making Diversions Const of B/Top Road MD Earth from Panjgoor to Saydan Main By Pass PSDP-774, M/S Haji Khalil Ahmed GC	509 dated 24.05.17	0.100
		510 dated 24.05.17	0.100
		511 dated 24.05.17	0.100
		512 dated 24.05.17	0.100
		513 dated 24.05.17	0.100
		514 dated 24.05.17	0.100
		515 dated 24.05.17	0.100
		516 dated 24.05.17	0.100
		535 dated 07.04.17	0.100
	536 dated 07.04.17	0.100	
	537 dated 07.04.17	0.100	
	562 dated 28.04.17	0.100	
Making Diversions Const Reh of B/Top Roads in PB-42, M/S Atta ur Rehman GC	563 dated 28.04.17	0.100	
Making Diversions Const Reh of B/Top Roads in PB-42	No 564 dated 28.04.17	0.100	
R/O Diversion for B/Top Road College	No 702 dated 25.05.17	0.100	
R/O Diversion for B/Top Road College	No 703 dated 25.05.17	0.100	
R/O Diversion for B/Top Road Sewerage	556 dated 28.04.17	0.080	
Making Diversions Const Reh of B/Top Roads Gird Station to	No 538 dated 27.04.17	0.100	

S. No.	Name of work	Voucher No. & Date	Amount
	Bonistan, M/S Dur Muhammad GC		
	Making Diversions Const Reh of B/Top Roads Gird Station to Bonistan M/S Dur Muhammad GC, M/S Dur Muhammad GC	No 539 dated 27.04.17	0.100
	Making Diversions Const Reh of B/Top Roads Gird Station to Bonistan, M/S Dur Muhammad GC	No 540 dated 27.04.17	0.100
	Making Diversions Const Reh of B/Top Roads Azad Sports Club to Waheed Adv. M/S Atta ur Rehman GC	No 557 dated 27.04.17	0.085
	Making Diversions Const Reh of B/Top Roads Mohallah Liaquat Baloch, M/S Atta ur Rehman GC	No 558 dated 27.04.17	0.100
Total			2.465
Total (A+B)			8.461

Annexure – 2.7

Excess deduction of security deposit to avoid the lapse of funds– Rs.35.866 million

(Rs. in million)

S. No.	Name of Division	AIR / Year	Name of work	Amount paid	S.D deducted	S.D to be deducted 10 %	Excess Amount
1	Project Division – II, Quetta	7/2016-17	Construction of PCC street, sewerage line and road at Quetta MB. No. 972	10.500	4.212	1.05	3.162
			Construction of boundary wall of civil secretariat Mb No.921 (2 nd running bill)	7.916	6.822	0.691	6.131
			Construction of boundary wall of hostel etc at PTC Quetta MB No. 963 (2 nd running bill)	97.909	21.654	9.791	11.863
			Construction of girls inter	26.328	9.353	2.632	6.720

S. No.	Name of Division	AIR / Year	Name of work	Amount paid	S.D deducted	S.D to be deducted 10 %	Excess Amount
			college Kuchlak MB No.655 (13 th running bill)				
			Construction of CID Complex MB No. 924 9 th running bill	29.700	7.472	2.970	4.502
Total (A)				172.353	49.513	17.134	32.378
2	B&R Division – II, Zhob	4/2016-17	Const: of Culture Complex, M/s Haji Hassan Gul Hassan Khan	9.900	1.500	0.990	0.510
			C/o Multipurpose Hall at GBPS Zhob Militia, M/s Takkai Construction Co.	1.150	0.575	0.115	0.460
			Up-gradation of GGMS Zhob City into High Level, M/s	1.650	0.450	0.165	0.285

S. No.	Name of Division	AIR / Year	Name of work	Amount paid	S.D deducted	S.D to be deducted 10 %	Excess Amount
			Carbon Constt: Co.				
			Up-gradation of GBMS Sumbaza, M/s Baz Construction Co.	4.455	2.155	0.446	1.710
			C/o one C/Room at GBPS New Darghai/ Dergha Kamal, M/s Haji Qutab Khan Darghai and Brothers	0.177	0.125	0.018	0.107
			C/o of GBPS Mulla Saleem Sheghaloo Kakar Khurasan, Nil	0.585	0.185	0.059	0.127
			C/o GGPS Killi Malik Niaz Muhammad, M/s Sahibzada Rehmatullah G/c	0.585	0.185	0.059	0.127
			C/o 2 Addl:	0.299	0.100	0.030	0.070

S. No.	Name of Division	AIR / Year	Name of work	Amount paid	S.D deducted	S.D to be deducted 10 %	Excess Amount
			C/Room at GBPS Mulla Jabar Lawara, Dist: Zhob, M/s Raza Khan.				
			C/o one C/Room at GBPS Spara Viala, M/s Fazal Din Hussainzai	0.177	0.100	0.018	0.082
Total (B)				19.878	5.475	1.99	3.488
Total (A+B)				192.231	54.988	19.124	35.866

Annexure – 2.8

**Irregular release of security deposit before completion of work -
Rs.16.841**

(Rs. in million)

S. No.	Name of Division	AIR/Year	Name of Work/ Contractor	C.V and Date	SD Released
1.	B&R Division-I Sherani	5/2016-17	Construction of Ahmadi Darga Killi to Main Hasoo Band via Lahar Chena Nargosa, Manga, Oach, Khawazai (Gut Sar Road), 2012-13, M/s Haji Zareef Khan and Sons.	8, 3.3.2017	3.00
Total (A)					3.00
2.	B&R Division-II , Panjgoor	5/2016-17	Release of 10% SD diff Works, M/S Baqir Khan & Bro GC PJ	03.03.17, 75272	3.069
			Release of 10% SD diff Works, M/S Ata ur Rehman GC	03.03.17, 75273	0.412
			Release of 10% SD Const of Add Class Room, M/S Baqir Khan & Bro GC PJ	03.03.17, 75274	0.250
			Release of 10% SD diff Works, M/S Mujeeb ur Rehman GC	06.03.17, 75275	0.781
			Release of 10% SD Const of BW Toilet for GBMS, M/S Noshad Builders GC	07.03.17, 75277	0.198
			Release of 10% SD diff Works, M/S Chagai Builders GC	07.03.17, 75278	0.550
			Release of 10% SD diff Works, M/S New Karwan Builders GC	07.03.17, 75279	0.760

S. No.	Name of Division	AIR/ Year	Name of Work/ Contractor	C.V and Date	SD Released
			PJ		
			Release of 10% SD Multipurpose Hall GBHS Gharaibabad PJ, M/S M Ali GC PJ	10.03.17, 75281	0.800
			Release of 10% SD Add Class Rooms GBMS Kahn Zangi PJ, M/S Adnan Ibrahim GC PJ	10.03.17, 75282	0.400
			Release of 10% SD diff Works, M/S Naveed Bashir & Bro GC PJ	10.03.17, 75284	0.899
			Release of 10% SD Const of New Lab Muhallah Atta ud din, M/S Baqir Khan & Bro GC PJ	22.03.17, 75285	0.297
			Release of 10% SD Const of BW GB/GS Sarawan, M/S Faqir Muhammad GC	22.03.17, 75288	0.284
			Release of 10% SD Const of Add CR BMS Shapatan, M/S Farhad Const Co, PJ	22.03.17, 75289	0.285
			Release of 10% SD diff Works, M/S Baqir Khan & Bro GC PJ	06.06.17, D-5	1.280
			Release of 10% SD Const of Multi-Purpose hall, M/S M Ali GC PJ	09.06.17, D-9	0.800
			Release of 10% SD Const of Class room Nakstar, M/S Baqir	16.06.17, D-55	0.240

S. No.	Name of Division	AIR/ Year	Name of Work/ Contractor	C.V and Date	SD Released
			Khan & Bro GC PJ		
			Release of 10% SD Const of Class room Sorop, M/S Chagai Builders GC	19.06.17, D-57	0.250
			Release of 10% SD Const of Nakabad Lib, M/S Baqir Khan & Bro GC PJ	21.06.17, D-65	0.785
Total (B)					12.341
3.	Project Director, Improvement of Quetta City Roads Project.	4/2016-17	Construction of Drains Jan Muhammad Road and Abdul Qadus Road Quetta (Package- II), Muhammad Sadique and Brothers	497742, 21.6.2016	1.500
Total (C)					1.500
Total (A+B+C)					16.841

Annexure 3.1

Non-maintenance of discretionary grant record - Rs. 68.202 million

AIR Para No. 11, D.C Loralai (Rs.in million)

S.No	Beneficiary	Amount
1	Abdul Razaq PML Youth Wing	1.000
2	Principal Fc School	1.000
3	Repair Of Madrisa	0.2400
4	Kissan Package	0.200
5	Niaz Muhammed/Soameer Mohd	0.100
6	Haaji Wazeer/Haji Naik	0.200
7	Gul Khan/Baz Mohd	0.100
8	Faizullah	0.100
9	Inter District Sports	0.500
10	Misc.	0.630
Total:		4.070

AIR Para No.04, D.C Dera Bugti**(Rs.in million)**

S.No	Cheque No & Date	Name of Payees	Amount	Remarks
1	29.02.2016	Paid to legal heirs of deceased and injured persons	8.400	No detail available
2	17.05.2017	Paid to 02 persons on account of property losses	1.000	FIR copy not available
3	31.05.2017	paid to property owner on account of loss to property	1.350	FIRs copy not available
4	23.06.2017	Payment on account of medical treatment for fixing artificial body parts of daughter of Mr. Abdul Ghafoor S/o Gondal R/o Dera Bugti	1.800	Adjustment bill not available
Total			12.550	

AIR Para No.08, D.C Quetta**(Rs.in million)**

S. No	Cheque No & Date	Name of Payees	Amount
1	1303557, 22.06.2017	Mir Wais s/o Atiq Ullah R/o Quetta for educational expenses, CNIC No. 54400-5553406-5	0.500
		Muhammad Akram S/o Meer Ahmed R/o Quetta for educational Expenses CNIC.54400-6412621-3	0.500
		Hizbullah S/o Abdul Ahad R/O Quetta for grant in aid CNIC No.54401-3972771-5	0.500
		Khalil Ahmed S/o Mureed Khan R/o Quetta for his Medical Treatment CNIC-54402-4668155-3	0.500

S. No	Cheque No & Date	Name of Payees	Amount
		Ahmed Jan S/O Muhammad Afzal resident of Quetta for medical treatment of his parents	0.500
2	1302642, 17.06.2017	Sohail Ahmed s/o Abdul Fahmeed Khan R/o Quetta for educational expenses of his son namely Saad Ahmed Student of City School. CNIC# 54400-0432934-9	0.100
		Ashraf Ali Khan S/o Barkat Ali Khan R/o Quetta for construction of House CNIC# 54400-8447707-9	0.100
		Muhammad Jahanzaib Mughal S/o Muhammad Tufail R/o Servant Quetta Officer Colony Raily C/o Raza Ur Rehman for marriage of his daughter, CNIC-54400-9360488-7	0.100
		Amjab Hussain S/o Muhammad Nazeer R/o Quetta C/o Raza ur Rehman For medical Treatment of his wife CNIC# 82202-1942788-5	0.100
		Afzal Khan S/o Zaiwar Khan R/o Sirki kallon Quetta R/o Quetta C/o Raza ur Rehman For medical Treatment CNIC# 54400-0433028-5	0.100
		Zar Zanga w/o Haji Abdul Khaliq R/o Killa Saifullah For his educational Expenses CNIC-56202-0908627-6	0.500
3	1303373, 21.06.2017	M.Saleem Khan S/o Karam Khan R/o Killa Saifullah For his educational Expenses CNIC	0.500
		Nabila Khaliq W/o yasir khan R/o Killa Saifullah	0.500
		Begum Saleeha W/o Ghulam Sadiq R/o Killa Saifullah For his	0.500

S. No	Cheque No & Date	Name of Payees	Amount
		educational expenses	
		Atal Khan S/o Ghulam Sadiq R/o Killa Saifullah for his educational expenses	0.500
4	1300077, 23.05.2017	Miss. Kalsoom Karim d/o Abdul Karim Khan CNIC# 56101-7252406-0 for her educational expenses	0.300
5	1321236, 24.06.2017	Mr. Dur Muhammad S/o Said Khan R/o Khari Tehsil Gandawa District Jhal Magsi for medical treatment of his father CNIC, 53301-4964496-9	0.300
6	1271868, 24.06.2017	Grant in Aid for Pakistan boys scouts, Quetta	1.000
7	1303884, 23.06.2017	Ahshiq Ali Butt S/o Muhammad Rafique R/o Quetta CNIC#54400-7043838-3 for his medical treatment	500,000
8	1321057, 23.06.2017	Sumaira Nazleen D/o Abdul Ghani R/o Balochi Street Quetta C/o mazoor Ahmed Kakar MPA for her medical treatment CNIC# 43403-0571812-4	0.722
9	1303321, 21.06.2017	Sheroz Malik s/o Javaid Iqbal r/o Quetta for his educational expenses CNIC No.54400-9167091-9	0.400
10	1302642, nil	Mrs. Shazia Nawaz d/o Muhammad Nawaz R/o Quetta for her educational expenses, CNIC#54401-7424575-8	0.200
		Mr. Muhammad Qasim s/o Abdullah R/o Kachi For medical Treatment of his son namely Muhammad Daniyal, CNIC# 53402-2041116-7	0.300

S. No	Cheque No & Date	Name of Payees	Amount
11	1303894, 23.06.2017	Mehwish Azam D/o Azam Baloch R/o Killa Muhammad Shahi Mastung for her educational expenses CNIC#54401-2318535-4	0.500
		Aadi Aziz D/o Aziz Ahmed R/o Quetta for his educational expenses CNIC #54400-1165537-1	0.500
		Muhammad Awais S/o Tipu Pasha Butt R/o Quetta for his educational expenses CNIC#54400-6560204-3	0.500
		Nasreen D/o Noor Ahmed R/o Mastung for his educational expenses CNIC#51620-1977826-8	0.500
		Afzal s/o Samosial R/o Quetta for medical treatment of his mother CNIC NO.54400-4736209-3	0.500
12	1303888, 23.06.2017	Mohammad Hamza S/o Nadeem Khan resident Of Quetta student of Buitems for his educational expenses CNIC#54401-2292277-9	0.400
		Bakhtawar Asim d/o Asim resident of Quetta Student of SBK women university for her educational expenses CNIC#54400-2743876-0	0.400
		Rabia iqbal d/o Muhammad iqbal R/o Quetta student of G.C.Degree Kawari Road for her educational expenses CNIC#54401-8124116-4	0.300
		Jahanziad Ahmed S/o Mian Khalil Ahmed R/o Quetta student of Buitems for his educational expenses CNIC# 54401-2084166-5	0.500
		Abdul Sami Bilal S/o Abdul Shakoor R/o Quetta student of Buitems for his educational expenses CNIC# 54401-2084166-	0.300

S. No	Cheque No & Date	Name of Payees	Amount
		5	
		Rabia Nadeem D/o Nadeem khan R/o Quetta for her educational expenses CNIC#54401-0303736-8	0.300
		Iffat Murtaza d/o Ghulam Murtaza R/o Toba Taik singh Student of SBK women university for her educational expenses CNIC No.33303-1729237-6	0.300
13	1300275, 25.05.2017	Gul Hassan S/o Niaz Hussain r/o killi Geo Kirani Road Quetta for his medical treatment CNIC#54400-0440099-9	0.500
14	1235758, 09.01.2017	Mr. Saqib Siddique Superintendent NAB for his medical treatment	2.000
		Sufiyan Khan S/o Muhammad Irfan Badini	0.600
		Mr. Kumail Khan S/o Muhammad Irfan	0.600
15	1235452, 20.12.2016	Mr. Muhammad Waseem CNIC\$54400-7688844-1	0.500
16	1301239, 07.06.2017	Musa Farman S/ Farman Masih r/o Shahzaman Road Quetta as compensation of his children CNIC#54400-8820942-7	2.000
		Muhammad Amjad S/o Muhammad Saleem r/o his medical Treatment CNIC#54400- 6445819-5	0.500
		Barkat s/o khuda e Dad Quetta for fixing of bionic/artificial right hand of his son namely Miwand khan CNIC No.54401-0689091-9	0.510
17	1237095, 02.02.2017	Grant in favor of children who performed at Assembly Building Quetta	1.000

S. No	Cheque No & Date	Name of Payees	Amount
18	63915265, 30.06.2016	Miss Sadia Rathor C/o Mr.Aziz Ahmed Col lfor IGFC Hqrs for her educational expenses	1.200
		Major General Azhar Naveed Hayat Khan, patron Quetta Gold Club Headquarters 33 Division Quetta Cantt for contribution in organizing 29th All Pakistan Bolan Open Golf Tournament for promoting sports in the province	5.000
19	1300077, 23.05.2017	Iqra Iftikhar D/o Iftikhar Ahmed r/o Quetta for her educational expenses CNIC#54400-6463276-8	0.200
20	1296881, 10.05.2017	Abdul Ghani s/o Abdul Hayee r/o District killa Abdullah C/o Moulana Wassy for his medical Treatment CNIC 56201-175894-3	0.200
		Flaibutullah S/o Haji Mohammad Saddique r/o killa Saifullah c/o Moulana Wassy for his medical treatment 56202-0961061-5	0.200
		Aziz ur Rehman S/o Muhammad Ayaz R/o Killa Saifullah c/o Moulana Wassy for educational expenses CNIC# 56202-142862-9	0.300
21	1295739, 20.04.2017	Mst: Rozeena Bibi for treatment of her children who are suffering from thalassemia	2.000
22	1219234, 27.12.2016	Mrs. Anita Irfan MPA as a social package for widow and orphan on the eve of Christmas	1.000
23	1295453, 14.04.2017	Mrs. Muneera Zehri w/o Imran r/o Quetta for her medical treatment CNIC# 42301-9597545-0	1.000
24	1245231, 21.02.2017	MR. Abdul Nasir Shahwani S/o Abdul Qadir r/o Sariab Road Quetta for medical treatment of his sister CNIC#54400-6657839-5	0.300

S. No	Cheque No & Date	Name of Payees	Amount
		Mr. Abdul Majeed s/o Abdul Mateen c/o Nawab Ayaz khan jogezai Minister for PHE/Quetta water & Sanitation for his educational expenses	0.200
25	1235172, 14.12.2016	Samar Anthony pervaiz, president mother Teresa memorial social society as grand in aid for organizing Azm-e-Pakistan sports festival 2016	0.500
		Inspector General FC for winner team of the tournament	1.000
		Mr.Nazeer Ahmed S/o Ahmed khan r/o Gulshan e iqbal Karachi CNIC# 51201-7717484 for his medical treatment	0.800
27	1256796, 27.01.2017	Mr. Sheh Haidar Ali S/o Sheh Mullah r/o Turbat for his medical treatment	1.000
28	1289794, 03.03.2017	Malik Fida ur Rehman r/o Rawal Town Islamabad CNIC# 61101-2787334-1 for publishing printing of book written by him on Baluchistan	0.500
29	1245230, 21.02.2017	Mr. Aurangzaib S/o Haji Jamal Shah Kakar CNIC# 56303-6990752-5 for his medical treatment	0.500
30	1245266, 21.02.2017	Mr. Mansoor Ahmed S/o Muhammad Ishaq r/o Khuzdar CNIC# 51401-6121157-1	0.200
		Mrs. Pari Gul Lecturer Institute of Bio-chemistry university of Balochistan	0.500
31	1235224, 15.12.2016	Mir Ashraf Ali Mengal s/o Mir Wazir Khan Mengal r/o Khuzdar CNIC# 51401-2115758-5	0.800
32	1215135, 23.11.2016	National Press Club, Islamabad	1.000

S. No	Cheque No & Date	Name of Payees	Amount
33	1226829, 09.11.2016	Mr. Muhammad Jan Baloch, chief controller MPA hostel for his medical treatment	1.000
34	1226547, 02.11.2016	Mr. Khuda e Raheem Zehri Provincial President culture wing PML N for holding award distribution ceremony at Serena Hotel	0.500
35	1183811, 30.08.2016	Ms. Samaira Batool for medical treatment of her bother	0.250
		Mr. Muhammad Ishaq Baloch S/o Abdul Rahim Baloch	0.250
		Mir Changez Jamali for medical treatment of his mother	1.000
36	1188380, 09.09.2016	Mr. Laghras s/o Kotu R/o Staff College Quetta for medical treatment of his daughter	0.500
37	1295475, 17.04.2017	Miss Salma Baz d/o Baz Mohammad r/o Tehsil Muslim Bagh District killa Saifullah for her educational expenses, 56202-5343100-8	1.500
38	1226388, 31.10.2016	Prize of Rs.50000/- each for 11 participants of declamation	0.550
		Prize of Rs.100000/- each for 05 singers/Music	0.500
		Award for NGO, devote Balochistan	2.000
39	1247057, 24.03.2017	Gul Khatoon w/o late Muhammad Amin H/Constable CTF Balochistan Police working as sic of Honorable C.M Balochistan	1.000
40	1231408, 28.11.2016	Postal Colony Girl H/S Quetta	0.500
		Lady Sandeman Girl H/s Quetta	0.500
		For Band team	0.200
		For Gymnastic	0.500
Total			51.582

Annexure – 3.2

Less realization of abiana Rs.53.494 million

AIR Para 08, D.C Jaffarabad

S. No	Name Of Tehsil	Demand 2016-17	Recovery During 2016-17	Outstanding	Recovery Of Previous Year	Recovery 2016-17	Difference
Abiana							
5	JHAT PAT	19,663,821	49,40,862	14,722,959	36,17,959	85,58,821	61,64,138
6	USTA MOHD	15,547,173	49,68,877	10,578,296	24,96,090	74,64,967	31,133,29
7	GANDA KHA	15,120,125	30,428,96	12,077,229	14,73,075	45,159,71	75,61,258
Total		50,331,119	12,952,635	37,378,484	75,87,124	20,539,759	16,838,725

AIR Para 1 D.C Lesbela

S. N	Name of Tehsil	Balance for previous year (Rs.)	Demand for the F.Y 2016-17	Total Recoverable amount (Rs)	Recovery Up To 30-06-2017 (Rs).	Outstanding Balance (Rs)
Abiana during the financial year 2016-17.						
1	Bela	-	-	-	-	-
2	Uthal	-	-	-	-	-
3	Lakhra	-	-	-	-	-
4	Sonmiani	-	-	-	-	-
5	Gaddani	-	-	-	-	-
6	Hub	35,983,509	1,365,861	37,349,371	693,107	36,656,264
7	Dureji	-	-	-	-	-
8	Kanraj	-	-	-	-	-

9	Liari	-	-	-	-	-
Sub-Total		35,983,509	1,365,861	37,349,371	693,107	36,656,264
G-Total		43,427,379	1,820,975	45,248,355	1,119,294	44,129,061

Annexure – 3.3

Non realization of outstanding Ushr of Rs.17.926 million

**AIRA Para No. 01, DC Ziarat
(Rs.in million)**

S. No.	Name of Tehsil	Previous Outstanding up to 2015-16	Demand for the F.Y 2016-17	Recovery during 2016-17	Outstanding Balance
1	Kachh Tehsil Ziarat	0.579	0.212	0.022	0.770
2	Kawas Tehsil Ziarat	1.926	0.695	0.008	2.613
3	Poi Tehsil Sinjavi	0.209	0.243	0.067	0.385
4	Saddar Tehsil Sinjavi	0.650	0.478	0.028	1.100
5	Baghao Tehsil Sinjavi	0.087	0.044	0.001	0.130
6	Chotair Tehsil Sinjavi	0.216	0.296	0.051	0.461
Total		3.667	1.968	0.177	5.459

**AIR Para 1 D.C Lesbela
(Rs. in million)**

Usher during the financial year 2016-17.						
S. N	Name of Tehsil	Balance for previous year (Rs.)	Demand for the F.Y 2016-17	Total Recoverable amount (Rs)	Recovery Up To 30-06-2017 (Rs).	Outstanding Balance (Rs)
1	Bela	-	0.111	0.111	0.059	0.526

2	Uthal	-	0.168	0.168	0.168	-
3	Lakhra	-	0.021	0.020	0.020	-
4	Sonmiani	0.011	0.020	0.031	0.030	-
5	Gaddani	-	-	-	-	-
6	Hub	7.433	0.135	7.568	0.149	7.420
7	Dureji	-	-	-	-	-
8	Kanraj	-	-	-	-	-
9	Liari	-	-	-	-	-
Total		7.444	0.455	7.899	0.426	7.472

AIR Para No. 1 D.C Kalat

(Rs. in million)

S. No.	Revenue Head	Crop	Demand (Rs.)	Recovery (Rs.)	Outstanding Balance (Rs.)
1	Ushar	Rabbi	0.240	0.146	0.166
2	Ushar	Khareef	1.805	0.599	1.20
Total					1.366

AIR Para No. 08, D.C Jaffarabad

(Rs. in million)

S.N	Name Of Tehsil	Demand 2016-17	Recovery During 2016-17	Outstanding	Recovery Of Previous Year	Recovery 2016-17	Difference
Usher							
1	Jhat Pat	6.294	1.733	4.560	1.304	3.038	3.256
2	Usta Mohd	4.798	1.641	3.156	0.844	2.486	2.311
3	gandakha	4.579	0.851	3.727	0.482	1.334	3.245
Total:		15.671	4.225	11.443	2.630	6.858	8.812

Annexure 3.4

**Non-deduction of Balochistan sales tax on services – Rs.473.113 million
AIR Para No. 4 D.C Quetta**

(Rs.in million)

S. No	Name of Contractor	Cheque No & Date	No of Vehicles provided	Rate / Day	No of Days	Amount	BRA BST 15%
1	M/s Mohammad Naseem	48136005, 31.03.2017	120	5270	35	9.270	1.391
		48136011, 28.04.2017				6.630	0.995
		48136015, 04.05.2017				7.525	1.129
2	M/s Abdul Waris	48136006, 05.04.2017	128	5270	35	9.270	1.391
		48136010, 25.04.2017				6.630	0.995
		48136014, 10.05.2017				7.341	1.101
3	M/s Siraj Agha	48136007, 11.04.2017	128	5270	35	9.193	1.379
		48136009, 25.04.2017				6.630	0.995
		48136013, 28.04.2017				7.418	1.114
4	M/s Fareed	48136008, 04.04.2017	61	5270	35	4.249	0.637
		48136012, 28.04.2017				3.500	0.525
		48136016, 08.05.2017				2.396	0.359
G. Total						80.051	12.011

AIR Para No. 7 D.C Quetta**(Rs. in million)**

Cheque No & Date	Name of firm	Bill No & Date	Particular	Amount	<u>BST@15%</u>
21821916, 16.06.2017	Ultra-Soft System	3358, 14.05.2017	500 Lenovo idea pad, Core i5 with bags@50,000	2.5000	0.375

AIR Para No. 9 D.C Ziarat**(Rs.in million)**

S. No.	Name of Deriver / Owner	Vehicle No.	Amount	15% BSTS
1	Jalil Ur Rehman	PAE-061	195,000	29,250
2	Abdul Hameed	BMB-302	165,750	24,862
3	Abdullah Jan	JF-2502	165,750	24,862
4	Jalil Ur Rehman	PAE-061	165,750	24,862
5	Muneer Ahmed	IDT-1682	193,375	29,006
6	Abdul Saleem	JF-8383	193,375	29,006
7	Jaffar Khan	WAA-130	193,375	29,006
8	Ameer Muhammad	PAA-747	193,375	29,006
9	Muhammad Alam	JF-4210	193,375	29,006
10	Mehboob Shah	JF-3435	193,375	29,006
11	Daniyal Khan	BRJ-010	193,375	29,006
12	Sharaf Ud din	BD-4578	193,375	29,006
13	Ali Muhammad	BMA-307	193,375	29,006
14	Temoor Shah	BMA-574	193,375	29,006
15	Yonus Maseeh	PAC-102	193,375	29,006
16	Noor Muhammad	PAJ-302	193,375	29,006
17	Muhammad Kamran	JF-8399	193,375	29,006
18	Naseeb Ullah	BMA-233	193,375	29,006
19	Momin Khan	BMA-194	193,375	29,006
20	Araz Muhammad	BMA-391	193,375	29,006
21	Muhammad Jameel	BMA-708	193,375	29,006
22	Muhammad Raheem	BMA-710	193,375	29,006
23	Muhammad Ameen	WAJ-124	193,375	29,006
24	Gul Dad	PAE-641	193,375	29,006

S. No.	Name of Deriver / Owner	Vehicle No.	Amount	15% BSTS
25	Ahsan Ullah	WAE-102	193,375	29,006
26	Noor Muhammad	BMB-591	193,375	29,006
27	Muhammad Hussain	BMB-636	193,375	29,006
28	Muhammad Zaman	BMB-936	193,375	29,006
29	Abdul Majeed	BRA-009	193,375	29,006
30	Khair Muhammad	BMA-283	193,375	29,006
31	Muhammad Gul	WAA-053	193,375	29,006
32	Raza Khan	WAG-349	193,375	29,006
33	Nasr Ud Din	KE-2877	193,375	29,006
34	Bayeo Khan	PAA-736	193,375	29,006
35	Abdul Hakeem	CJ-4325	193,375	29,006
36	Dad Muhammad	CK-0653	193,375	29,006
37	Saed Ur Rehamn	BMB-556	193,375	29,006
38	Adul Salam	BMB-144	193,375	29,006
39	Ahsan Ullah	BRA-086	193,375	29,006
40	Naimat Ullah	PAH-619	193,375	29,006
41	Abdul Aziz	LI-T-9101	193,375	29,006
42	Muhammad Shareef	BMB-467	193,375	29,006
43	Hayat Khan	PAA-551	193,375	29,006
44	Gul Nawaz	BMA-255	193,375	29,006
45	Amen Ullah	WAJ-763	193,375	29,006
46	Ameer Muhammad	PAJ-198	193,375	29,006
47	Arz Muhammad	PAH-163	193,375	29,006
48	Abdul Hameed	PAH-992	193,375	29,006
49	Muhammad Farooq	WAC-179	193,375	29,006
50	Muhammad Raheem	PTA-456	193,375	29,006
51	Nor Ud Din	PAF-497	193,375	29,006
52	Wazeer	PAH-647	193,375	29,006
53	Muhammad Ghani	PAA-612	193,375	29,006
54	Alla Ud Din	PAH-557	193,375	29,006
55	Khudai Raheem	WAG-461	193,375	29,006
56	Soobat Khan	WAE-469	193,375	29,006
57	Yar Muhammad	CD-3882	193,375	29,006
58	Abdul Jan	PAE-308	193,375	29,006
59	Meer Muhammad	RIS-15- 2861	193,375	29,006

S. No.	Name of Deriver / Owner	Vehicle No.	Amount	15% BSTS
60	Abdul Qadoos	G-0013	193,000	28,950
61	Sher Haider	C-4959	193,000	28,950
Total			11.714	1.757

AIR Para No.10, Commissioner Naseerabad (Rs. in million)

Total Civil Works Rs.	BST 15 % Rs.
1209.143	181.372

AIR Para No. 01, D.C Chaghi (Rs. in million)

S. No.	Name of Contractor	Cheque No. and Date	Amount (Rs.)	15% BST recoverable (Rs.)
1.	Malik Rent a car services	40006102 / 24.4.17	0.800	0.120
2.		40006121 / 22.5.17	4.817	0.723
3.		40006122 / 19.5.17	1.354	0.203
4.		40006125 / 30.6.17	3.868	0.580
5.		40006130 / 11.7.17	0.384	0.058
Total			11.223	1.683

AIR Para No.2, D.C Gawadar

(Rs. In million)

S. No.	Name of firm	Bill No/date	Particulars	Amount	15% BRA
1	M/s Javaid Express Coach	4562/13.03.2017	Rent A Car, Coasters, and Buses for VVIPs protocol	62400	8139
2		4562/17.03.2017		62400	8139
3		4567/17.03.2017		62400	8139
4		4560/17.03.2017		62400	8139
5		4566/17.03.20		62400	8139

S · N o	Name of firm	Bill No/date	Particulars	Amount	15% BRA
		17			
6		893/15.11.2016		52500	6847
11		887/15.11.2016		52500	6847
15	M/s Javid Express Coach	3294/15.12.16		60000	7826
8	M/s Al Mumtaz	094/12.11.2016		35000	4565
9	Daewoo	100/25.10.2016		35000	4565
10		095/25.10.2016		70000	9130
12		098/12.02.2016		35000	4565
13		096/14.12.16		60000	7826
16		097/13.12.2016		50000	6521
14	M/s Al habib Rent A Car	889/15.12.16		99000	12913
17	M/s Al habib Rent A Car	585/17.03.17		99000	12913
18	M/s Al habib Rent A Car	586/17.03.20017		99000	12913
19	M/s Al habib Rent A Car	863/17.03.17		99000	12913
20	M/s Al habib Rent A Car	864/17.03.2017		99000	12913
21	M/s Al habib Rent A Car	866/17.03.2017		99000	12913
22	M/s Al habib Rent A Car	867/17.03.2017		99000	12913
Total				1.455	0.189

AIR Para No. 25, D.C Sibi**(Rs. in million)**

S. No.	Description	Amount (Rs.)	BST (Rs.)
1.	Hiring of vehicles	3.430	0.515

AIR Para No. 3, Commissioner Sibi**(Rs. in million)**

S. No	Name of Work	Amount (Rs.)	BST (Rs.)
1	Renovation of Jirga Hall District Kachhi	6.722	1.01
2	Drilling & Development of tube well for augmentation Extension & Improvement of WSS Sibi Town Phase II	2.605	0.39
3	Establishment of Bus/Truck/Mini Bus Adda at Sibi	1.381	0.21
4	Improvement of Daleel Khan Mengal Road Sibi	1.313	0.20
5	Augmentation & Extension /Improvement of WSS Sibi Town Phase I	6.108	0.92
6	Improvement of Bab-E-habib Road Sibi	2.466	0.37
7	Improvement of Jail Road Sibi	2.297	0.34
8	Improvement of Chakkar Road Sibi	1.236	0.19
9	Construction/widening of Road from bab-E-Habib to bypass cross road i/c re-conditioning of Sibi by pass Road	3.446	0.52
10	Est: of Women and Children Park Bukhari Ground Sibi, Lap of Existing Chakar park Sibi	4.307	0.65
11	Establishment of fruit and Vegetable market at Sibi	5.000	0.75
12	Establishment of Bus/Truck/Mini Bus Adda at Sibi	4.024	0.60
13	Construction of sardar Chakkar Khan Domki, Sports Complex at Sibi	10.000	1.50
14	Improvement of Extension of water supply Schemes Sibi town phase I Phase II Providing & Laying of Pipe Lines Distribution System Sibi town	1.497	0.22

S. No	Name of Work	Amount (Rs.)	BST (Rs.)
15	Augmentation & Extension /Improvement of WSS Sibi Town Phase I	5.579	0.84
16	Improvement of Mecongey Road Sibi	6.211	0.93
17	rehabilitation/ Improvement of Existing Drainage System Sibi Town	24.720	3.71
18	Construction of House Riding Track near Mela Ground Sibi	1.227	0.18
19	Construction of Hand Card Market at Sibi	2.342	0.35
20	Improvement of Extension of water supply Schemes Sibi town phase I Phase II Providing & Laying of Pipe Lines Distribution System Sibi town	0.649	0.10
21	R/D Existing Drainage System Sibi Town	0.980	0.15
22	Drilling & Development of tube well for augmentation Extension & Improvement of WSS Sibi Town Phase I	2.605	0.39
District Dera Bugtti			
23	Construction of Mir Ghulam Qadir Bugti Sports Complex at Dera Bugti	8.000	1.20
24	Establishment of Women & Children Park at Dera Bugti	4.950	0.74
25	Installation of Street Lights from Pakistan Chowk to Pirkoh More, Street Lights from main entry point Dera Bugti Chowk, Dera Bugti Town along with Medians and Footpaths	18.881	2.83
26	Construction of black topped road Killi Khan Muhammad Rahija – Qabristan (3KM) / CONSTRUCTION OF B/T road from Killi Wahuri – Rahija Road Dera Bugti Town(1KM)	17.165	2.57
27	Water Supply Schemes (4Nos) at Grid Station Snairy Zaireen Killi Juma Khan, Haji Naseer Killi Lohar, Killi Muhammad Khan Rahija Washuri Dera Bugti Town	18.297	2.74
28	Augmentation of Water Supply Scheme Dera Bugti Town from Dahar Spring	25.107	3.77

S. No	Name of Work	Amount (Rs.)	BST (Rs.)
29	Beautification of Dera Bugti Town	1.500	0.23
District Harnai			
30	Construction of Truck Adda at Harnai	20.000	3.00
31	Establishment of Vegetable & Fruit Market at Harnai	25.000	3.75
32	Construction of Women & Children Park at Harnai	20.000	3.00
33	Construction of Slaughter House & Meat Market at Harnai	4.485	0.67
34	Construction of City Square Market at Harnai	34.000	5.10
35	Construction / Reconditioning of Various Roads at Harnai Town	13.700	2.06
36	Construction of External Sewerage System in District Harnai (Civil Works)	8.000	1.20
District Kohlu			
37	Construction of Women & Children Park at Old Town Kohlu	19.800	2.97
38	Renovation / Improvement of Old Rest House at Old Town Kohlu	8.362	1.25
39	Construction of Sports Complex Old Town Kohlu	30.438	4.57
40	Construction of Truma Centre in 50 Bedded Hospital at Kohlu	18.707	2.81
41	Extension and Improvement of one Govt: Girls High School and 03 Govt: Boys High School at Kohlu	15.500	2.33
42	Provision and Fixation of Solar Street Lights with Poles at Old Town Kohlu	25.400	3.81
43	Rehabilitation of Main and Internal Roads at Kohlu Town	12.900	1.94
44	Water Supply Scheme Sports Complex and Park at Old Town Kohlu	9.017	1.35
45	E&I of Water Supply Scheme old Town Kohlu	7.913	1.19
District Ziarat			
46	Construction of Slaughter House at Ziarat	3.550	0.53

S. No	Name of Work	Amount (Rs.)	BST (Rs.)
47	Installation of Street Lights at Ziarat Town	9.967	1.50
48	Pavement of Streets at Ziarat Town	14.902	2.24
49	Construction of Public Toilets at Ziarat Town	5.990	0.90
50	Installation & Commissioning of 5 Nos Ultra Filtration Plants with Arsenic Media etc at Ziarat Town	14.355	2.15
51	Improvement of 3 No's Existing Parks (Women & Children) & Beautification of Ziarat Town	6.000	0.90
52	Construction of Water Supply Scheme Khan Waza Area Ziarat Town.	13.392	2.01
53	Construction / Black Topping of Road Commissioner House Road to New Bypass & Other Link Roads Streets in Ziarat Town	11.656	1.75
54	Provision of Transformers 50KVA for Ziarat Town	3.438	0.52
Total		547.085	82.06

AIR Para No. 06, D.C Subat Pur

(Rs.in million)

S. No	Cashed on	Bil date	Firm	Items	Amount	15% BST
1	27-04-17	Nil	Dost Ali Lehri transport services Dera Allah Yar	Hire charges of vehicles	195000	29250
2	02-05-17	Nil			390000	58500
3	31-05-17	Nil			370000	55500
4	02-05-17	Nil			179010	26851
5	17-05-17	Nil			0	5
6	26-05-17	Nil			278460	41769
7	31-05-17	Nil			0	0
					317687	47653
					5	1
					379668	56950
					5	3
Total					12.503	1.875

AIR Para No. 1 D.C Killa Abdullah

(Rs.in million)

S.No.	Firm name	Purpose	Particulars	Amount	BST 15%
1	not available in the record	census operation	125 Private vehicle provided for security purpose for 30 days Rs. 70000/- per month per vehicle.	8.750	1.314
2	Al-khaiber goods association	furniture of DC House chaman to Quetta& back	Repair of furniture	0.0625	0.009
3	Al-khidmat goods transportation	Chaman Quetta chaman and toba Achakzai	Repair of furniture	0.238	0.036
4	Al-khidmat goods transportation	Chaman Quetta chaman	Repair of furniture	0.138	0.022
Total				9.1885	1.381

AIR Para No. 01, D.C Kech

(Rs. in million)

S. No.	Particulars	Amount (Rs.)	BST (Rs.)
1.	vehicle hired	48.55	7.282

AIR Para No.12 D.C Jafferabad

S.No	V.No	Date	Firm	Amount	BST@15%
1	NIL	13-11-2016	AL WAHAB Autos	7,2000	
2	NIL	8/2/2017		1,9200	
3	NIL	7-2-2017		7,6800	
4	NIL	13-2-2017		7,6800	

5	NIL	28-2-2017		7,6800	0.845	
6	NIL	27-2-2017		5,6000		
7	686	13-5-2017		6,8000		
9	NIL	15/5/2017		3,4000		
10	267	20-10-2016	HAQ BAHU Autos	2,00,000		
11	266	19-10-2016		2,00,000		
12	nil	2016-17	Geo Transportation	1,98,000		
13	nil	2016-17	Naeem Traders	2,03,251		
14	nil	2016-17	Al-Madina sweets	5,50,494		
15	nil	2016-17	Qadri Tent	6,34,000		
16	nil	2016-17	Dost Ali Lehri	16,75,500		
17	nil	2016-17	Jholay lal fruit store	3,93,500		
18	Nil	2016-17	Assistant Director Municipal Jafferabad	5,00,000		
19	nil	2016-17	Mr. Sahnawaz Land Owner	6,00,000		
Total:				5.634		

AIR Para No. 01, Commissioner Kech

(Rs.in million)

Development						
S. No	Name of Executing Agencies			Budget Released	Expenditure	15%BST
1	Assistant Director	Local	Government, Gwadar	200	119.871	15.63535
2	B&R Panjgoor			200	21.14	2.757391
3	B&R Division-II Kech			195	47.953	6.254739
4	B&R Division-I Kech			200	80	10.43478
Total				795	268.964	35.08226

AIR Para No. 2, D.C Kholu BST

(Rs. in million)

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
1	Eidoo	KM-7557	15-03-2017	13-04-2017	30 Days	6,500	195,000	29,250
2	Mazar Khan	PAJ-866					195,000	29,250
3	Jamal Khan	PAD-249					195,000	29,250
4	Bahadur Khan	EU-451					195,000	29,250
5	Meer Gul	PAK-941					195,000	29,250
6	Bahar Khan	PAD-451					195,000	29,250
7	Rozi Khan	KUT-780					195,000	29,250
8	Habibullah	LRI-3484	13-03-2017	16-04-2017	35 Days	5,525	193,375	29,006
9	Khuda Bux	PAB-780					193,375	29,006
10	Muhammad Din	AER-2088					193,375	29,006
11	Shah Dost	PAB-987					193,375	29,006
12	Muhammad Rahim	PAB-278					193,375	29,006
13	Jameel	LSC-813					193,375	29,006
14	Jahan Khan	LI-580					193,375	29,006
15	Meer Ali	LIA-470					193,375	29,006
16	Abdul Nabi	LIT-2859					193,375	29,006
17	Wali	PTA-006					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
18	Tawkli	PAF-996					193,375	29,006
19	Akhtar Muhammad	DAJ-2611					193,375	29,006
20	Ameenullah	PTA-430					193,375	29,006
21	Shahbaz Khan	LIT-2506					193,375	29,006
22	Ali	LIA-5519					193,375	29,006
23	Wazeer	QU-1340					193,375	29,006
24	Balach	PAB-219					193,375	29,006
25	Muhammad Sharif	LHR-4242					193,375	29,006
26	Ghulam Muhammad	PTA-982					193,375	29,006
27	Muhammad Iqbal	DG-4458					193,375	29,006
28	Gul Basoo	PTA-352					193,375	29,006
29	Gul Dad	LIT-1415					193,375	29,006
30	Abdul Karim	MN-2326					193,375	29,006
31	Aalam Khan	LIT-8907					193,375	29,006
32	Meeer Gul	KUT-729					193,375	29,006
33	Jamel Ahmed	PTA-566					193,375	29,006
34	Ahmed khan	PP-540					193,375	29,006
35	Ibrahim	PTA-676					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
36	Jaloo	MNA-1820					193,375	29,006
37	Muhammad Ashrif	DGA-990					193,375	29,006
38	Muhammad Nawaz	KUT-948					193,375	29,006
39	Nazar Muhammad	LIT-9416					193,375	29,006
40	Abdul Rahim	MN-7465					193,375	29,006
41	Rahmat Khan	DGS-1918					193,375	29,006
42	Kareem Khan	LHR-1320					193,375	29,006
43	Jalal Khan	QAJ-1959					193,375	29,006
44	Juma Khan	MIA-4645					193,375	29,006
45	Muhammad Isaq	QAH-4262					193,375	29,006
46	Sher Muhammad	AC-4045					193,375	29,006
47	Asgher Khan	C-1930					193,375	29,006
48	Sharifullah	PTA-136					193,375	29,006
49	Haji-Han	C-5343					193,375	29,006
50	Lal Muhammad	AH - 753					193,375	29,006
51	Allah Bakhsh	LEI-3362					193,375	29,006
52	Abdul Qayum	AAJ 5001					193,375	29,006
53	Juma Khan	AC-667					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
54	Gulab Shah	LSA - 9290					193,375	29,006
55	Muhammad Gul	LSA-944					193,375	29,006
56	Munir Shah	LIT-7997					193,375	29,006
57	Ali Gul	KUT - 831					193,375	29,006
58	Muhammad Ramzan	PTA-235					193,375	29,006
59	Sher Alam	LSA-9935					193,375	29,006
60	Muhammad Azan	DG-2025					193,375	29,006
61	Muhammad Khan	LIT-2005					193,375	29,006
62	Haji-Han	EC-225					193,375	29,006
63	Badoo Khan	KU-225					193,375	29,006
64	Abdul Hakeem	KC-41					193,375	29,006
65	Zamari Khan	KUT-877					193,375	29,006
66	Shah Ji	WA-3548					193,375	29,006
67	Gul Muhammad	MNA-7574					193,375	29,006
68	Atta Muhammad	CL-8720					193,375	29,006
69	Ghulam Ali	LIT-7178					193,375	29,006
70	Hazar Khan	LIT-2112					193,375	29,006
71	Mahrab Khan	PAB-105					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
72	Qadar Bakhsh	KC-505					193,375	29,006
73	Sher Dil Khan	LIT-8012					193,375	29,006
74	Mazar Ali	DGA-9006					193,375	29,006
75	Walian	WAA-529					193,375	29,006
76	Gul Mir	WAC-769					193,375	29,006
77	Sher Muhammad	WTA-013					193,375	29,006
78	Rozi Khan	PTA-112					193,375	29,006
79	Tariq	KC-354					193,375	29,006
80	Murad Bakhsh	AC-1313					193,375	29,006
81	Abdul Wahib	KL-3013					193,375	29,006
82	Baz Muhammad	KC-4361					193,375	29,006
83	Muhammad Hayat	PTA-903					193,375	29,006
84	Raz Muhammad	DGM 1289					193,375	29,006
85	Dolat Khan	LS-90					193,375	29,006
86	Karam Khan	PAB-199					193,375	29,006
87	Sher Baz Khan	PTA - 403					193,375	29,006
88	Qasir Khan	C-2213					193,375	29,006
89	Khair Muhammad	KUT-819					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
90	Ahmed Gul	PAH-717					193,375	29,006
91	Baz Muhammad	LIT-2598					193,375	29,006
92	Sadhan	PBA-286					193,375	29,006
93	Amir-Han	MN-2784					193,375	29,006
94	Wali Muhammad	PAJ-629					193,375	29,006
95	Dil Murad	RI-2012					193,375	29,006
96	Gul Jan	PAS-2011					193,375	29,006
97	Murad Ali	DG-334					193,375	29,006
98	Muhammad Raza	KUT-998					193,375	29,006
99	Darya Khan	QAY--3134					193,375	29,006
100	Khalil	LEE-7691					193,375	29,006
101	Ghulam Qadir	AAC-2711					193,375	29,006
102	Katal Khan	DGA-672					193,375	29,006
103	Ismail Khan	DGA-523					193,375	29,006
104	Salahi Khan	PAT-212					193,375	29,006
105	Baran	LIT-831					193,375	29,006
106	Muhammad Asgher	KC-144					193,375	29,006
107	Suleman	MNS-1322					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
108	Allah Nawaz	KL-7024					193,375	29,006
109	Bakhtiar Khan	KUT-862					193,375	29,006
110	Baz Muhammad	LIT-9158					193,375	29,006
111	Ghulam Murtaza	KSF-720					193,375	29,006
112	Muhammad Siddiq	PAJ-202					193,375	29,006
113	Muhammad Qasim	KSF-179					193,375	29,006
114	Muhammad Yaseen	QAL-213					193,375	29,006
115	Mahboob Ali	BAB/153					193,375	29,006
116	Bajar Khan	KC-441					193,375	29,006
117	Sanawal Khan	BKN-786					193,375	29,006
118	Muhammad Aslam	LIT-679					193,375	29,006
119	Muhammad Arif	KUT-842					193,375	29,006
120	Arbab Khan	ANM-758					193,375	29,006
121	Hazar Khan	KLC-2311					193,375	29,006
122	Sakhi Muhammad	MNA-3034					193,375	29,006
123	Muhammad	LRI-3606					193,375	29,006
124	Raza Khan	PAB-702					193,375	29,006
125	Noor	KSF-765					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
126	Juma	BHA-4644					193,375	29,006
127	Muhammad Afzal	PAA-721					193,375	29,006
128	Mehrab Khan	PAB-234					193,375	29,006
129	Khair Muhammad	PAB-355					193,375	29,006
130	Muhammad Umar	KF-426					193,375	29,006
131	Meer Nawaz	KC-124					193,375	29,006
132	Gul Sher	PAB-579					193,375	29,006
133	Bahram Khan	KUT-1120					193,375	29,006
134	Aloo Khan	DGN-1240					193,375	29,006
135	Sher Nawaz	MNS-7566					193,375	29,006
136	Abdul Nabi	AAC-811					193,375	29,006
137	Dad Han	BKN-354					193,375	29,006
138	Muhammad Din	BK-2912					193,375	29,006
139	Lal Jan	AC-313					193,375	29,006
140	Amanullah	CE-98					193,375	29,006
141	Bewarag Khan	LIT-8112					193,375	29,006
142	Gul Jan	KC-1955					193,375	29,006
143	Wali Khan	PTA-454					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
144	Akhtar Muhammad	KSF-611					193,375	29,006
145	Meera Khan	PAB-409					193,375	29,006
146	Shah Faisal	BGS-2561					193,375	29,006
147	Bahar Khan	KUT-826					193,375	29,006
148	Dilshad Khan	PTA-714					193,375	29,006
149	Abdul Gafoor	JB-175					193,375	29,006
150	Baz Muhammad	QAJ-965					193,375	29,006
151	Sharifullah	MNO-7175					193,375	29,006
152	Noor Uddin	AE-3588					193,375	29,006
153	Meer Jan	KUT-893					193,375	29,006
154	Lal Muhammad	QAG-5619					193,375	29,006
155	Hameed	KC-783					193,375	29,006
156	Abdul Karim	DGS-1299					193,375	29,006
157	Sabaz Ali	PAB-87					193,375	29,006
158	Muhammad Arif	PAB-777					193,375	29,006
159	Juma Khan	PTA-425					193,375	29,006
160	Dost Muhammad	KUT-822					193,375	29,006
161	Rahamat Khan	QTA-445					193,375	29,006

S. No	Name of the Driver	Vehicle No	From	To	Total Period	Rate Per Day Per Vehicle	Amount	15% BST
162	Seva Khan	PAA-940					193,375	29,006
163	Meer Jan	PAB-111					193,375	29,006
164	Baz Muhammad	DGS27					193,375	29,006
165	Muhammad Yaqoob Khan	PAD-418					193,375	29,006
Total							31,918	4,788

AIR Para No. 43 Commissioner Zhob

(Rs. in million)

S. No	Name of Scheme	Name of Contractor	Executing Agency	Payment	BST
District Killa Saifullah					
1	Const. of Black Top road District Complex Road / Street at Killa Saifullah	M/S Abdul Ghaffar & Co	B&R-1	16.602	2.165
2	Const. of 2-Nos Round About at Killa Saifullah	M/S Muhammad Yasin	B&R-!!	1.483	0.193
3	Establishment of Sports Complex at Killa Saifullah	M/S Zafran & Sons	B&R-II	3.742	0.488
4	Renovation of Circuit House KSF	M/S Zafran & Brothers	B&R-II	3.967	0.517
5	Stab: of Family Park & Improvement of existing Park Killa Saifullah.	M/S Amanullah Kamaldinzai	B&R-II	6.816	0.889
6	Const. Improvement of Black Topping of	M/S Ehsanullah	B&R-1	9.456	1.233

S. No	Name of Scheme	Name of Contractor	Executing Agency	Payment	BST
	different streets at KSF	& Brothers			
7	Const. of Library at KSF	M/S Muhammad Yasin & Sons	B&R-II	2.948	0.385
District Musa Khail					
8	Construction of Children Family Park at Musa Khail	Two Friends	B&R-II	5.000	0.652
9	Construction of various Internal roads / streets in Musa Khail	Amir Muhammad & Bothers	B&R-II	8.994	1.173
10	I) Const. of open Sewerage System /Side Drain in Musa Khail Town	M. Sadique Usman Khel	B&R-II	1.029	0.134
11	ii) Const. of Structure Work /Culverts in various Reaches at Musa Khail Town	Veyala Const. Co.	B&R-II	5.000	0.652
District Loralai					
12	Remaining work of Pathan Kot bridge (connecting Loralai-Duki road)	Sheikh Muhammad Rasool & Sons	B&R	2.977	0.388
13	Construction of Addl. Space and renovation / furnishing of Public Library	Akbar Hussain & Brothers	B&R	0.318	0.041
14	Addition of VVIP Suites, Additional facilities and renovating of Circuit House at Loralai	Sheikh Muhammad Rasool & Sons	B&R	7.006	0.914
15	Rehabilitation, reconstruction , additional facilities and	Sheikh Muhammad Rasool &	B&R	4.500	0.587

S. No	Name of Scheme	Name of Contractor	Executing Agency	Payment	BST
	furnishing of Divisional Public School Loralai	Sons			
16	Construction of Cricket Ground at Loralai Town	M/S Noor Muhammad	B&R	0.229	0.030
17	Widening / re-conditioning of existing roads and constructing of missing roads in Loralai Town (Package-1)	Haji Bahadur Khan	B&R	11.846	1.545
18	Widening / re-conditioning of existing roads and constructing of missing roads in Loralai town (Package-3)	Sh, Muhammad Rasool & Sons	B&R	8.206	1.070
19	Widening / re-conditioning of existing roads and constructing of missing roads in Loralai town (Package-4)	Sheikh Muhammad Rasool & Sons	B&R	14.381	1.876
20	Construction of PCC streets / Pipe Culverts / Open Surface Drain & Tuff Tile in Loralai Town. (Package-I)	M/S Aziz Khan Jogazai	B&R	6.671	0.870
21	Construction of PCC streets / Pipe Culverts / Open Surface Drain & Tuff Tile in Loralai Town. (Package-II)	M/S Sh. Abdul Qayyoom	B&R	1.786	0.233
22	Drainage / Sewerage system of Loralai town (Package I & 2)	Sheikh Muhammad Rasool &	B&R	0.430	0.056

S. No	Name of Scheme	Name of Contractor	Executing Agency	Payment	BST
		Sons			
23	Drainage / Sewerage system of Loralai town (Package 3 & 4)	Haji Noor Muhammad	B&R	3.363	0.439
24	Drainage / Sewerage system of Loralai town (Package 5 & 6)	Sheikh Muhammad Rasool & Sons	B&R	4.323	0.564
25	Construction of Public Toilets in Loralai Town	M/S Rahim Dad	B&R	0.974	0.127
26	Construction of Squash Court at Loralai	Sheikh Muhammad Rasool & Sons	B&R	0.732	0.095
District Zhob					
27	Installation of Street Lights in Zhob City	AHS Brothers	Local Govt	17.998	2.348
28	Construction of 9 Nos Roads at Appozai Town and other Union Councils	Sindh Pipe	B&R-I	34.752	4.533
29	Construction of various roads at Zhob City	Haji Zareef Khan	B&R-I	29.547	3.854
30	Construction of various roads at new Sheikhan & others Union Councils	Abdul Razzaq & Co	B&R-I	31.550	4.115
31	Construction of B/Wall at G.B Degree College Zhob and const. of Drain at Govt. Girls Degree College Zhob	2- Contractor	B&R-II	6.309	0.823
32	Construction of Buildings & Boundary Walls and missing	Various Contractors	B&R-II	43.243	5.640

S. No	Name of Scheme	Name of Contractor	Executing Agency	Payment	BST
	facilities in various Government Schools at Zhob				
District Barkhan					
33	Const. of PCC Streets with side drains at Barkhan Town (50,000 Sft	Mir Abdullah Jan	B&R-II	0.500	0.065
34	Const. of Public Library at Barkhan Town	Muhammad Sadique	B&R-II	1.000	0.130
35	Rehabilitation of Barkhan Town Nahar Kot road	Mir Tariq Khetran	B&R-1	2.000	0.261
Total				299.678	9.088

AIR Para No. 01 Commissioner Quetta

(Rs in million)

S. No.	Name of Department/ District	Expenditure
1	Provincial B&R Pishin	96.000
2	ADLG Pishin	80.000
3	UP & D Killa Abdullah	5.000
4	Provincial B&R Killa Abdullah	4.000
5	PHED Killa Abdullah	30.000
6	Provincial B&R Noshki	166.000
7	PHED Noshki	22.000
8	PHED Chaghi at Dalbandin	59.000
9	Provincial B&R Chaghi at Dalbandin	54.000
10	Local Government Chaghi at Dalbandin	77.000
11	Executive Engineer Project Division -1, Quetta	70.000
Total		663.000
BST @ 15%		99.450

Annexure 3.5

**Non-deduction of cost of tack coat – Rs.13.511 million
AIR Para No.4, Commissioner Naseerabad Tack Coat**

(Rs. in million)

S. No.	Name of Work	Name of Contractor	Quantity Paid Sqm	Rate of Tack Coat (Rs.)	Amount
1	Construction of B/T road from waris Mohallah to Qureshi Mohallah at DMJ, MB No.08/2016-17	M/S Yar Mohammad Solangi	1644.38	52.70	0.088
2	Construction of B/T road shukat bangulzai mohallah khizai mohallah bohar at DMJ, 09/2016-17	M/s Mehmood Kakar	5942	52.70	0.313
3	Constt: of b/t road DC residence to FC school MB No.7/2016-17	M/S Zain construction	2978	52.70	0.157
4	Improvement of B/T road from tehsil road to mangi mohallah via girls high school at DMJ, MB No.3/2016-17	M/S yar Mohammad Solangi	2555	52.70	0.139
5	Const of B/T road shokat bangulzai Mohallah to Rid mohallah Mb No.2/2016-17	M/S Yar Mohammad Solangi	3824	52.70	0.202
6	Const of B/T road from Jatoi police chowk to N65, MB No.1/2016-17	M/S Mehmood Kakar	6521	52.70	0.344
7	Constt: of B/T road from N-65 to gola Chowk MB No.15/2016-17	M/S Mehmood Kakar	6169	52.70	0.326
8	Improvement of stadium road	M/S Yar Mohammad Solangi	5894	52.70	0.310

S. No.	Name of Work	Name of Contractor	Quantity Paid Sqm	Rate of Tack Coat (Rs.)	Amount
9	Improvement of B/T road from D.C Chowk to DHQ via AllahWala chowk at DMJ, MB No.12/2016-17	M/S Muhammad Yousaf Bangulzai	16863	52.70	0.888
10	Constt of B/t road from Mir Murad road to Sachal chukra MB No.10/2016-17	M/S Abdul Majeed Badini	4220	52.70	0.222
11	Constt: of B/T road from Mir Hassan road to proposed bus stand Mb No.18/2016-17	M/S Yar Mohammad & brothers	18767	52.70	0.989
12	Imp of b/t road from Wapda office to Allah Wala chowk MB.NO.17/2016-17	M/S K.B & company	10176	52.70	0.536
13	Constt; of B/t road from Mazdoor chowk to hospital colony MB No.16/2016-17	M/S Yar Mohammad & brothers	14931	52.70	0.787
Total: -					5.301
Add Premium @ 100% Above on CSR 1998					5.301
G Total: -					10.602

AIR Para No. 42 Commissioner Quetta Tack Coat (Rs. in million)

S. No.	Description	Quantity Paid Sqm	Rate of Tack Coat (Rs.)	Amount
1	P/L 2" thick hot mix bituminous concrete in road pavement SI No. 21-35/c	18007.20	52.70	0.949
Add Premium @ 104.60%				0.933
Total: -				1.942

AIR Para No. 3 Commissioner Sibi

Prime coat

(Rs. in million)

S. No.	Name of Work	Item of work	Quantity	Rate	Amount i/c premium
1.	Improvement of Jail road Sibi, M/s Babar and Co, Government Contractor; vide work order No.PD-CMDDP(36)/2017/77-78, 9.5.2017	Prime Coat	33000	311	0.205
2.	Improvement of Mecongy road Sibi, M/s Malik Arif Ali and Co, vide work order No.PD-CMDDP(36)/2017/77-78, 10.5.2017	Prime Coat	69344	311	0.431
3.	Construction / widening of road from Bab-e-Habib to bypass road i/c reconditioning of Sibi by pass road Sibi, M/s Haji Gul Mohammad, vide work order No.PD-CMDDP/4175-78/CB, dated 28.03.2017	Prime Coat	56088	311	0.331
Total					0.967

Annexure – 3.6

Overpayment of lead carriage charges for earth work - Rs.10.145 million

AIR Para No. 07, Commissioner Naseerabad

Rs. in million

Item of work	Quantity paid (Cft)	Rate paid (Rs. Per% Cft)	Rate payable Rs.	Difference (Rs.)	Total (Rs.)
Earth work excavation in open drains	125071	524.44	291.99	232.45	290,727
Add Premium 29.65 %					86,201
Sub Total					376,928
Item of work	Quantity paid (Cft)	Rate paid (Rs. Per% Cft)	Rate payable Rs.	Difference (Rs.)	Total (Rs.)

Desilting of disposal work 5 Km lead	14342.75	10417.62	10185.17	232.45	290,727
Grand Total:					667655
Item of work	Quantity paid (Cft)	Rate paid (Rs. Per% Cft)	Rate payable Rs.	Difference (Rs.)	Total (Rs.)
Watering & ramming of earth work with surplus earth	56540	345.41	74.34	271.07	153263
Add Premium 109.50 %					167824
Total:					321086
Item of work	Quantity paid (Cft)	Rate paid (Rs. Per% Cft)	Rate payable Rs.	Difference (Rs.)	Total (Rs.)
Filling of earth with surplus earth (S.I No.3-15a+1-5)	135000	285.15	74.34	210.81	284594
Add Premium 90 %					256134
Total:					540728

IR Para No. 2 Commissioner Sibi

(Rs. in million)

S. No.	Item of work	Quantity Paid	Quantity Payable	Diff	Rate Paid	Amount (Rs.)
1.	De-silting of disposal work collecting tank. Etc under SI No.25-19	202758.92	149592	53166	10158.17	5.401
Add Premium 19.9% above						1.064
Grand Total						6.465

S. No.	Item of work	Quantity (Cft)	Rate Paid	Amount (Rs.)
1.	Sand earth stone ballast rubbish etc obtained from drain SI 1-5	149592	520.55	0.779
Add Premium 19.9% above				0.153
Total				0.932

AIR Para No.18 Commissioner Zhob Lead charges**(Rs. in million)**

Quantity Paid Cft	Rate Paid Per Cft (Rs.)	Amount
221900	173.05	0.384
Add premium @20% Above CSR 1998		0.077
Total		0.461

AIR Para No. 25 Commissioner Zhob Lead charges**(Rs. in million)**

Quantity Paid Cft	Rate Paid Per Cft (Rs.)	Amount
196125.07	173.05	0.339
Add premium @20% Above CSR 1998		0.077
Total		0.417

Annexure 3.7**Allowing higher rate against different items of work – Rs.10.060 million****AIR Para 01 Commissioner Naseerabad****(Rs.in million)**

Name of work	Item of work	Quantity paid	Rate paid Rft (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount	Remarks
Supply & Installation of electric power street lights at Sohbat pur town	Supply & installation of 16 sqm PVC insulated four core 600/1000 V grade copper conductor (NSR)	6288 Rft	419.24	104.57+10 % = 219.599	199.64	1.255	Item to be paid under S.I No.31-40 of CSR 1998.

AIR Para 24 Commissioner Quetta

(Rs. in million)

Name of work	Item of work	Quantity Paid Sft	Rate Paid Per Sft (Rs.)	Rate Payable with permissible Premium i.e.100% Per Sft (Rs.)	Excess Rate Paid Per Sft (Rs.)	Amount	Remarks
Construction of Park 1Km Enclosed Green Belt at Airport Road Quetta	Providing and fixing iron grills (NSR)	4428.90	450.00	186.30	263.70	1.168	Item to be paid under SI No. 28.38 plus 28-38/a CSR 1998

AIR Para No. 38 Commissioner Quetta Higher Rates

(Rs. in million)

Name of Work	Item of work	Quantity Paid Sqm	Rate Paid Per Sqm (Rs.)	Rate Payable Per Sqm (Rs.)	Excess Rate Paid Per Sqm (Rs.)	Amount	Remarks
Construction / Rehabilitation of BT Roads in Nushki City	Providing and laying 50.0 mm (2") consolidated thickness of asphalt concrete (road mix) using bitumen 80/100 or 60/70 (S.I-21-31b)	56872.80	276.20	221.15	55.05	3.131	Item to be paid under SI No. 21-31/A of CSR 1998
		Add Premium @ 104.60%				3.275	
		Total				6.406	

AIR Para No.44 Commissioner Quetta Higher Rates

(Rs. in million)

Name of work	Item of Work	Quantity Paid Sft	Rate Paid Per Sft (Rs.)	Rate Payable with permissible Premium i.e.100% Per Sft (Rs.)	Excess Rate Paid Per Sft (Rs.)	Amount	Remarks
Improvement of Round About at Airport Road Near Link Road Quetta	Repairing of iron grills required section welding all sides of the section (NSR)	1156.50	450.00	186.30	263.70	0.305	Item to be paid under SI No. 28.38 plus 28-38/a of CSR 1998

AIR Para No.12 P.D Dera Bugtti Development Package

(Rs. in million)

Name of work	Item of Work	Quantity Paid Cft	Rate Paid Per Cft (Rs.)	Rate Payable (Rs.)	Excess Rate Paid Per Sft (Rs.)	Amount	Remarks
Cont: of B/T road from Dera Bugti to Kuki District Dera bugti (10 Km) under Aghaz-e-Haqooq Balochistan	Making earthen embankment with earth taken approved borrow pits ... S. I No. 21-6/c+21-9	2,345,120	462.00	431.85	30.40	0.713	Item to be paid under SI No. 21-6/a+21-9 of CSR 1998
Add 29.94 % above						0.213	
Total:						0.926	

Annexure – 3.8
Allowing higher rates of premium than approved - Rs.8.579 million

AIR Para No.08 Commissioner Naseerabad
(Rs. in million)

S.No	Item of work	Quantity Cft	Rate Paid (Rs.)	Premium Paid 100 %	Premium Payable 20 %	Over paid Amount (Rs.)
1	Supply & stacking of natural pitrun gravel	68901	594.95	409926	81985	0.328
2	Laying of pitrun gravel	45934	601.20	276155	55231	0.221
3	Supply & stacking of hand broken stone ballast	68901	922.60	635680	127136	0508
Total:						1.057

AIR Para No. 08 Commissioner Sibi

(Rs. in million)

S. No	Name of Work	Item of Work	Amount (R.)	Premium paid	Premium Payable	Difference
1.	Augmentation and extension of WSS Sibi Town Phase –II” to M/s Malik Arif and Co, 19.05.2017, Premium paid 99.9% instead of	Earthwork excavation SI No.3-10c	0.055	0.055	0.011	0.044
		Cutting trenches through bituminous road SI No.21-76	0.019	0.019	0.004	0.015
		Dismantling and	0.015	0.015	0.003	0.012

S. No.	Name of Work	Item of Work	Amount (R.)	Premium paid	Premium Payable	Difference
	20%	removing road matling SI No.4-45				
		Re-handling of gravel work SI No.3-14	0.048	0.048	0.010	0.039
		Earthwork excavation SI No.3-1+2-26	0.041	0.041	0.008	0.033
		Earthwork excavation undressed SI No.3-1+2-27	0.173	0.172	0.035	0.138
Total			0.351	0.35	0.071	0.281
2.	Improvement of water supply scheme Sibitown Phase I&II, M/s Malik Arif Ali and Co	Dismantling and removing road mateling SI No.4-45	0.007	0.007	0.001	0.006
		Excavation of trenches for water supply scheme SI.3-10	0.139	0.138	0.028	0.111
		Re handling of earthwork SI 3-14	0.003	0.003	0.001	0.003
		Re	0.030	0.030	0.006	0.024

S. No.	Name of Work	Item of Work	Amount (R.)	Premium paid	Premium Payable	Difference
		handling of earthwork SI 3-18				
Total			0.179	0.178	0.036	0.144
3.	Construction of External Sewerage System in District Harnai, M/S Abdul Mateen & Brothers. 102.90% above instead of 23% above	Earthwork excavation in open cutting for sewerage and manholes SI No.3-42	0.086	0.088	0.020	0.069
Total			0.086	0.088	0.020	0.069
4.	Laying of GI Pipe line, in District Ziarat, M/s Walidad. Premium paid 107.5% instead 25% above	Excavation for tranches for water supply pipe line SI No.3-10	0.161	0.173	0.045	0.128
		Re-handling of earthwork SI No.3-14	0.067	0.072	0.019	0.053
Total			0.228	0.245	0.064	0.181
5.	Construction of Sports complex old town District Kohlu, M/s Zarar Khan	Excavation in foundation of building and bridges SI	0.048	0.051	0.013	0.038

S. No	Name of Work	Item of Work	Amount (R.)	Premium paid	Premium Payable	Difference
	Kakar. Premium paid 107% above instead of 27% above	No.3-21				
		Filling watering and ramming earth under floor, earth taken from outside SI No.3-15(b)	0.934	0.999	0.252	0.747
		Garden Soil SI 29+6&7	0.092	0.098	0.025	0.074
Total			1.074	1.149	0.290	0.859
Grand Total			1.918	2.01	0.481	1.534

AIR Para No. 04 , Commissioner Kech

S. No	Name of work/contractor	Item of work	Quantity	Premium Paid	Premium P/A	Diff
1	Construction of Auditorium at Degree College Panjgoor, M/s Ellah Baksh	Excavation of Foundation and Bridges	40723	44795.3	12216.9	32578
2	Construction of Sewerage line from Mullah Mazar House to Khoe E Murad, M/s R.A.B Construction Co		131985	144854	41575.3	103278
3	Construction of Green Belt M/s Kulbar Construction Co		487372	543420	153522	669987
Total						805843

AIR Para No. 28 Commissioner Quetta Higher Premium

(Rs. in million)

Item of Work	Work done	Premium Paid @ 200%	Premium Payable @ 100%	Excess Premium Paid
M.S. Tees, angles and flat SI No 28-45	4.295	8.590	4.295	4.295
Total				4.295

AIR Para No. 35 Commissioner Quetta Higher premium (Rs. in million)

S. No	Name of Contractor / work	Item of Work	Work done	Premium Paid @ 102.49%	Premium Payable @ 100%	Excess Premium Paid
1	M/s Amir Khan / Improvement / Re-Carpeting of Mall Road Chaman District Killa Abdullah	Scarifying base / sub-base SI 21-73/b	0.132	0.135	0.036	0.100
	Name of Contractor / work	Item of Work	Work done	Premium Paid @ 432%	Premium Payable @ 200%	Excess Premium Paid
2	M/s Shah Mohammad Khan Enterprises / Improvement of Sports facilities in Jamal Abdul Nasir Football Stadium, Sadiq Shaheed Cricket Stadium and Mohammad Essa Foot Ball	Steel reinforcement SI No. 5-40/a	0.340	1.468	0.680	0.788

Stadium at Municipal Committee Chaman District Killa Abdullah						
Total						0.888

AIR Para No. 39 Commissioner Quetta higher premium

(Rs. in million)

Quantity Paid Sqm	Rate Per Sqm (Rs.)	Amount	Premium Over Paid
71665.47	33.00	2.365	2.474
Total: -			2.474

AIR para No. 41 Commissioner Quetta , premium

Quantity Paid Sqm	Rate Per Sqm (Rs.)	Amount	Premium Over Paid
44233.70	33.00	1.460	1.527

Annexure – 3.9

Allowing incorrect rate than approved - Rs.1.665 million

(Rs. in million)

Overpayment due to allowing incorrect rate - Rs.1.665 million							
Name of Work	Item of work	Quantity paid	Rate paid (Rs.)	Rate Payable (Rs.)	Diff	Amount	Remarks
The remaining work of delisting of drains western	Earth work excavation in open cutting up to 1.5 m depthetc +	125071 Cft	524.4 4 Per% Cft	410.59	113.8 5	0.14	The extra dewatering is not required, excavation is complete item of

area at DM Jamli	dewatering under S.I No.3-7b+3-27+1-5						work and removal of water is included.
Add premium 29.65 %						0.042	
Total:						0.184	

Name Of Work	Item of work	Quantity paid Cft	Rate Paid (Rs.)	Rate payable	Diff	Amount	Remarks
Constt: of bus stand including waiting hall & public toilets at Gandawah	Filling , watering and ramming of earth under floor S.I 3-15b +3-25b	70,290	398.05	172.76	225.29	0.158	Separately compacting is allowing unjustified.
Add premium 109.48 %						0.173	
Total						0.331	

Name of Work	Item of work	Quantity Cft	Rate Paid (Rs.)	Rate payable	Diff	Amount (Rs.)	Remarks
Construction of drainage system rind Ali Dhadar district Kachi	P/L in situ cement concrete crush stone in walls and piers S.I 5-8+5-42	21850	9841.71	7070.45	2771.26	0.605	The work was made under foundation not walls.
Add premium 90 %						0.545	
Total						1.150	
GRAND TOTAL						1.665	

Annexure – 3.10

Unjustified execution of work – Rs.229.393 million

(Rs. in million)

S. No	Name of Scheme	AIR Para No.	Contract price	Date of award of contract	Date of payment	Amount Paid
Commissioner, Quetta						
1	Improvement of Road and Median at Airport Road Quetta	08	12.347	23.05.2017	16.06.2017	12.336
2	Improvement of Side Drains and Footpath at Airport Link Road Quetta,	10	11.985	23.05.2017	16.06.2017	11.984
3	Land Scapping / Stone Pitching at Airport Link Road Quetta	12	14.809	23.05.2017	16.06.2017	14.807
4	Construction of 4 Sided Clock Tower (Digital Analog) at Meezan Chowk Quetta	14	5.985	23.05.2017	16.06.2017	5.859
5	Construction of Princess of Hope Statue along with 100m Art Wall at Quetta	16	14.983	23.05.2017	16.06.2017	14.983
6	Construction of Relief Sculpture Walls Cover Airport Road Western Bypass Chowk at Quetta	18	3.997	23.05.2017	16.06.2017	3.997
7	Providing and fixing of Cultural monuments (Ready to fix) at Quetta	20	3.980	23.05.2017	16.06.2017	3.997
8	Construction of Park 1Km Enclosed Green Belt at Airport Road Quetta	22	29.965	23.05.2017	16.06.2017	3.997
9	Construction of Park	26	10.000	23.05.2017	16.06.2017	3.997

S. No	Name of Scheme	AIR Para No.	Contract price	Date of award of contract	Date of payment	Amount Paid
	1Km Enclosed Green Belt at Airport Road Quetta					
10	Construction/ Improvement of Bilal Colony Main Link Road Structure Work, Box Culvert & Pipe Culvert in Pishin Town District Pishin	29	Nil	11.5.2017	23.6.2017	31.771
11	Construction/ Improvement of various Roads in Pishin Town District Pishin	30	Nil	11.5.2017	23.6.2017	26.655
12	Construction/ Improvement of Pitao Bianzai Anna Killi Road, Haji Baso Killi Road and Construction of Side Drains at various Roads in Pishin Town District Pishin	31	Nil	11.5.2017	23.6.2017	26.655
13	Construction/ Improvement of Drain System at Machan, Lamarin, Tirat, Sangar, Sulmankhail, Mehmood Abad, Khan Shaheed Muhallah) in Pishin Town District Pishin	32	Nil	23.3.2017	22.6.2017	29.653
14	Improvement/ Re-Carpeting of Mall Road Chaman District Killa Abdullah	34	Nil	8.6.2017	24.6.2017	14.792
15	Improvement of Sports facilities in	36	Nil	8.6.2017	24.6.2017	9.485

S. No	Name of Scheme	AIR Para No.	Contract price	Date of award of contract	Date of payment	Amount Paid
	Jamal Abdul Nasir Football Stadium, Sadiq Shaheed Cricket Stadium and Mohammad Essa Foot Ball Stadium at Municipal Committee Chaman District Killa Abdullah					
16	Construction & Development of Monuments at Different Roads of Quetta city	48	2.800	23.5.2017	16.6.2017	2.799
17	Providing & fixing of Steel Strainers & Improvement of Footpaths at Quetta city	49	19.979	23.5.2017	16.6.2017	2.799
Commissioner, Zhob						
18	Construction of Black Top Road District Complex Road / Street at Killa Saifullah Town	05	26.015	9.5.2017	29.6.2017	3.997
19	Construction / Improvement of Black Topping of different streets at Killa Saifullah Town	07	30.980	9.5.2017	29.6.2017	3.464
20	Widening / Reconditioning of Existing Roads and Construction of Missing Roads in Loralai Town	19	32.043	9.5.2017	30.6.2017	1.366
Total:						229.393

Annexure – 3.11

Allowing nonscheduled rates without rate analysis - Rs. 95.571 million

(Rs. in million)

AIR Para No.3 D.C Jafarabad				
S. No	Name of scheme / Contractor	Particulars	Rate (Rs.)	Amount
1	Supply of abkalani material for khithar / M/s M. Azam	450/Supply of panjer	350	1.200
		2000/ plastic bags	90	
		2500 /plastic bags	130	
		800 /munna	360	
		Patels/ 300	650	
		80 /twaros	400	
		17/kg sotli	400	
		45 /wooden basket	350	
Total:				1.200

AIR Para No. 09, Commissioner Quetta rate analysis

S. No.	Item of Work	Unit	Quantity	Rate (Rs.)	Amount
1	P/L tough pavers	Sft	6720	205	1.378
2	P/L solar round light	No	10	325,000	3.250
3	S/I mercury vapor light	No	2	17,418	0.035
4	P/F cat eyes	No	320	1,500	0.480
5	Painting of road reflector paint	Rft	4995	38	0.190
6	P/F sign board	No	12	12,000	0.144
Total					5.476

AIR Para NO.11 Commissioner QuettaRate Analysis

S. No.	Item of Work	Unit	Quantity	Rate (Rs.)	Amount
1	P/L tough pavers	Sft	8550	205	1.753
2	P/L road curb stone	Rft	1425	315	0.449
Total					2.202

AIR Para No. 13 Commissioner Quetta Rate Analyses

(Rs. in million)

S. No.	Item of Work	Unit	Quantity	Rate (Rs.)	Amount
1	P/L stone pitching for path ways	Sft	12000	45	0.540
2	P/L water supply net working with 3000 Rft PVC Pipe and pump	No	1	440,000	0.440
3	P/C of foundation head	No	1	700,000	0.700
Total					1.680

AIR Para No. 15 Commissioner Quetta, Rate Analysis

S. No.	Item of Work	Unit	Quantity	Rate	Amount
1	Provision / making of clock tower (30m height of tower x 15' x 15') i/c the cost of RCC foundation & structure works	Job	1	5.985	5.985
Total					5.985

AIR Para No. 17 Commissioner Quetta Rate analysis

. No.	Item of Work	Unit	Quantity	Rate	Amount
1	Provision / making of princess of hope tower 30m height tower with 100m Art wall i/c the cost of RCC foundation & structure works	Job	1	14.983	14.983
Total					14.983

AIR Para No. 19 Commissioner Quetta Rate analysis

Item of Work	Unit	Quantity	Rate	Amount
Provision / making of princess of national heroes / leader, armed forces persons sculptures	Job	1	3.997	3.997

AIR Para No. 21 Commissioner Quetta Rate analysis**(Rs. in million)**

Item of Work	Unit	Quantity	Rate	Amount
P/ making Providing and fixing of Cultural monuments	Job	1	3.980	3.980

AIR Para No. 23 Commissioner Quetta Rate analysis

S. No.	Item of Work	Unit	Quantity	Rate (Rs)	Amount
1	S/imported live grass	Cft	65564.42	150	9.835
2	P/L tough tiles	Sft	16130	120	1.936
3	P/F steel grill	Sft	4428.9	450	1.993
4	Construction of fountain	Job	1	5,000,000	5.000
5	P/F garden light	No	200	10,000	2.000
6	Construction of approved design gazebo	Job	1	500,000	0.500
Total					21.263

AIR Para No. 25 Commissioner Quetta Rate Analysis

Item of Work	Unit	Quantity	Rate	Amount
Designing, making and fixing of monumental sketching	Job	6	1.300	7.800

AIR Para No. 27 Commissioner Quetta Rate Analysis

S. No.	Item of Work	Unit	Quantity	Rate (Rs)	Amount
1	Welding all sides of angle	No	382	5,000	1.910
2	Welding all sides of angle	No	610	2,500	1.525
3	P/L tough tiles	Sft	10395	120	1.247
Total					4.682

AIR Para No. 37 Commissioner Quetta Rate Analysis

S. No.	Item of Work	Unit	Quantity	Rate (Rs)	Amount
1	S/f American net for football stadium	Sft	11977	80	0.958
2	P/L tough tiles	Sft	17575	110	1.933
3	S/I of sprinkle system	No	1	949,500	0.950
Total					3.841

AIR Para No. 43 Commissioner Quetta Rate Analysis

(Rs. in million)

Item of Work	Unit	Quantity	Rate (Rs)	Amount
Providing and laying tough pavers with sand cushion	Sft	34264.50	120	4.112

AIR Para No. 45 Commissioner Quetta Rate Analysis

S. No.	Item of Work	Unit	Quantity	Rate (Rs)	Amount
1	P/F round sign board	No	301	3,000	0.903
2	P/F steel spike tyre busters	Rft	317.99	14,000	4.452
3	Providing traffic cone	Rft	200	1,200	0.240
4	Repairing traffic light signals	No	1	400,000	0.400
Total					5.995

AIR Para No. 47 Commissioner Quetta Rate Analysis

S. No.	Item of Work	Unit	Quantity	Rate	Amount
1	Designing, making and fixing of monumental sketching	Job	3	0.933	2.799
Total					2.799

AIR Para No. 50 Commissioner Quetta Rate Analysis

S. No.	Item of Work	Unit	Quantity	Rate	Amount
1	M.S. Tees, angles and flat	Kg	85302.88	50.35	4.295
2	Welding all sides of angle	No	382	5,000	1.910
3	Welding all sides of angle	No	610	2,500	1.525
Total					7.730
Add Premium @ 200% on Item No. 1					8.590
Total amount Paid					16.320
Total amount Payable under SI No 28-47 @ Rs.142.35/Kg i/c premium					12.141
Amount Over Paid					4.177

**AIR Para NO. 5 P.D Kholu Development Package
Rate Analysis**

(Rs. in million)

S. No	Name of Work	Name of Contractor	Voucher .No / Date	Amount
1	Drilling& Development of local Hand Bore 12" dia Hole Depth up to 400 Rft by Percussion -----etc. for WSS Molvi Taj Muhammad.	M/s Ali Muhammad	CV-28 / 30.04.2017	0.3996
2	S/Fixing casing pipe 10" 400 Rft complete in all respect.		CV-28 / 30.04.2017	0.3996
Total				0.7992

AIR Para No. 9 Commissioner Zhob Rate analysis

S. No	Item of Work	Unit	Quantity	Rate	Amount
1	Providing/Laying/Installation of Monument (Markhor) with T&P	Job	1	0.600	0.600
Total					0.600

Annexure - 3.12

**Allowing excess quantity than admissible - Rs.17.885 million
AIR Para 5 P.D Dera bugti**

(Rs.in million)

S. No	Item of Work	Quantity paid Cft	Quantity payable Cft	Diff; Cft	Rate P% cft	Amount
1	Earth work embankment lead upto 30m and compaction by mechanical means at optimum	(2679606+ 274603.38)= 2954229.38	2750378	203851	462.21	0.942

	moisture content, dressing to designed section i/c laying and watering (3-5/d)					
2	S.S. natural pitrun gravel...Si No.21-12	828000	442800	385200	594.95	2.292
Total						3.235
Add 29.01% above						0.968
G. Total						4.203

AIR Para 6 P.D Dera Bugti

(Rs. in million)

BO Q Item No	Item of Work	Quantity paid	Quantity payable	Difference	Rate (Rs.)	Amount
1	Excavation in rock dressed to designed section,.....Medium hard rock SI No 3-11/b	19977.294	5750	14227.294	529.03	0.075
2	Earth work embankment lead upto 30m and compaction by mechanical means.. (3-5/d)	892305.578	865946	26359.578	334.75	0.088
3	Hard soil (3-5/c)	1338458.637	1298919	39539.637	246.25	0.097
Total						0.261
Add 29.01% above						0.076
G. Total						0.337

AIR Para 13 P.D Dera Bugti

(Rs.in million)

Item of work	Quantity Paid cft	Quantity payable cft	Difference cft	Rate paid P%cft	Amount
Earth work embankment.....	2345120	1476000	869120	462.25	4.018
Add 29.94 % above					1.203
Grand Total					5.220

AIR Para 5 Commissioner Naseerabad

Item of work	Quantity in PC-I (Cft)	Quantity paid	Difference	Rate (Rs.)	Amount
Making earthen embankment S.I 21-6+21-9	132508	214948	82,440	431.85	0.356
Add premium 20 %					0.071
Total					0.427

AIR Para No.05 Commissioner Naseerabad

S. No.	Item of	Quantity in PC-I Cft	Quantity in bill on	Difference	Rate (Rs.)	Amount (Rs.)
1	Making earthen embankment S.I 21-6+21-9	90,000	144,211	54,211	431.85	0.234
Add premium 20 %						0.047
Total						0.281

AIR Para No. 4 Commissioner Zhob

(Rs. in million)

Quantity Paid Cum	Rate Paid Per Cum (Rs.)	Amount
8528.43	152.50	1.301
Add premium @ 15.25% Above CSR 1998		0.198
Total		1.499

AIR Para No. 06, Commissioner Zhob

Quantity Paid Cum	Rate Paid Per Cum (Rs.)	Amount
6984.98	152.50	1.065
Add premium @ 20% Above CSR 1998		0.213
Total		1.278

AIR Para No.13 Commissioner Zhob

S. No	Description	Quantity Paid	Rate Paid (Rs.)	Amount
1	S/I of mercury vapor light SI No. 31-89	15	5,919.35	0.089
2	P/L stone masonry SI No. 12-13/c	3712.5	6,505.65	0.242
Total				0.330
Add Premium @ 104%				0.344
G Total				0.674

AIR Para No. 14 Commissioner Zhob

S. No	Description	Quantity Paid	Rate Paid (Rs.)	Amount
1	P/L 3/8" thick cement plaster on walls SI No. 15-1	4416	623.85	0.028
2	P/L 3/4" thick cement plaster on walls SI No. 15-3	13026	794.30	0.103
3	P/L 1:2:4 Cement concrete roof screeding SI No. 14-68 + 5-42/c	5256	2,198.70	0.116
4	P/L 6.4mm (1/4") thick glazed tiles SI No. 14-15	4268	13,896.45	0.593
5	Distemping with robbialac SI No. 15-56	21392	468.70	0.100
6	P/F barbed wire SI No. 28-73/a	360	5,050.30	0.018
7	P/F steel gate SI No. 28-60	360	29,922.70	0.108
8	P/L approved garden soil SI No. 29-6 + 29-7	7800	586.05	0.046
9	S/I of mercury vapor light SI No. 31-89	15	5,919.35	0.089
10	P/L stone masonry SI No. 12-13/c	3712.5	6,505.65	0.242
Total				1.442
Add Premium @ 104%				1.500
G Total (Payable)				2.941
Paid				3.967

Annexure 3.13

Irregular execution of works without technical sanction and preparation of completion reports - Rs.1174.708 million

(Rs. in million)

S. No.	Name of work/scheme	Estimated tender cost
Commissioner Quetta Division. (AIR Para No.1)		
1	Constt: of Drain Tuff Tile Sewerage Line &PCC Streets	47.150
2	Providing and Fixing electric water Cooler & Fiber Glass tanks for schools	15.000
3	Constt: of missing infrastructure in high school college in Quetta	30.000
4	Providing of Sewing Machine in Kuchlak Zara Kho Suranj	3.000
5	Providing and fixing Fiberglass over Head/Water Tank in Kuchlak Zarakho and Soranj	9.500
6	Constt: of Drain Tuff Tile Sewerage line	49.550
Total		154.2
Commissioner Sibi Division (AIR Para No.1)		
1	Renovation of Jirgha Hall District Kachhi	6.722
2	Drilling & Development of tube well for augmentation Extension & Improvement of WSS Sibi Town Phase II	2.605
3	Establishment of Bus/Truck/Mini Bus Adda at Sibi	1.381
4	Improvement of Daleel Khan Mengal Road Sibi	1.313
5	Augmentation & Extension /Improvement of WSS Sibi Town Phase I	6.108
6	Improvement of Bab-E-habib Road Sibi	2.466
7	Improvement of Jail Road Sibi	2.297
8	Improvement of Chakkar Road Sibi	1.236
9	Construction/widening of Road from bab-E-Habib to bypass cross road i/c re-conditioning of sibi by pass Road	3.446
10	Est: of Women and Children Park Bukhari Ground Sibi, Lap of Existing Chakar park Sibi	4.307
11	Establishment of Fruit and Vegetable market at sibi	5.000
12	Establishment of Bus/Truck/Mini Bus Adda at Sibi	4.024

13	Construction of sardar Chakkar Khan Domki, Sports Complex at Sibi	10.000
14	Improvement of Extension of water supply Schemes sibi town phase I Phase II Providing & Laying of Pipe Lines Distribution System sibi town	1.497
15	Augmentation & Extension /Improvement of WSS sibi Town Phase I	5.579
16	Improvement of Mecongey Road Sibi	6.211
17	rehabilitation/ Improvement of Existing Drainage System Sibi Town	24.720
18	Construction of House Riding Track near Mela Ground Sibi	1.227
19	Construction of Hand Card Market at Sibi	2.342
20	Improvement of Extension of water supply Schemes sibi town phase I Phase II Providing & Laying of Pipe Lines Distribution System sibi town	0.649
21	R/D Existing Drainage System Sibi Town	0.980
22	Drilling & Development of tube well for augmentation Extension & Improvement of WSS Sibi Town Phase I	2.605
District Dera Bugtti		
23	Construction of Mir Ghulam Qadir Bugti Sports Complex at Dera Bugti	8.000
24	Establishment of Women & Children Park at Dera Bugti	4.950
25	Installation of Street Lights from Pakistan Chowk to Pirkoh More, Street Lights from main entry point Dera Bugti Chowk, Dera Bugti Town alongwith Medians and Footpaths	18.881
26	Construction of black topped road Killi Khan Muhammad Rahija – Qabristan (3KM) / CONSTRUCTION OF B/T road from Killi Wahuri – Rahija Road Dera Bugti Town(1KM)	17.165
27	Water Supply Schemes (4Nos) at Grid Station Snairy Zaireen Killi Juma Khan, Haji Naseer Killi Lohar, Killi Muhammad Khan Rahija Washuri Dera Bugti Town	18.297
28	Augmentation of Water Supply Scheme Dera Bugti Town from Dahar Spring	25.107
29	Beautification of Dera Bugti Town	1.500
District Harnai		

30	Construction of Truck Adda at Harnai	20.000
31	Establishment of Vegetable & Fruit Market at Harnai	25.000
32	Construction of Women & Children Park at Harnai	20.000
33	Construction of Slaughter House & Meat Market at Harnai	4.485
34	Construction of City Square Market at Harnai	34.000
35	Construction / Reconditioning of Various Roads at Harnai Town	13.700
36	Construction of External Sewerage System in District Harnai (Civil Works)	8.000
District Kohlu		
37	Construction of Women & Children Park at Old Town Kohlu	19.800
38	Renovation / Improvement of Old Rest House at Old Town Kohlu	8.362
39	Construction of Sports Complex Old Town Kohlu	30.438
40	Construction of Truma Centre in 50 Bedded Hospital at Kohlu	18.707
41	Extension and Improvement of one Govt: Girls High School and 03 Govt: Boys High School at Kohlu	15.500
42	Provision and Fixation of Solar Street Lights with Poles at Old Town Kohlu	25.400
43	Rehabilitation of Main and Internal Roads at Kohlu Town	12.900
44	Water Supply Scheme Sports Complex and Park at Old Town Kohlu	9.017
45	E&I of Water Supply Scheme old Town Kohlu	7.913
District Ziarat		
46	Construction of Slaughter House at Ziarat	3.550
47	Installation of Street Lights at Ziarat Town	9.967
48	Pavement of Streets at Ziarat Town	14.902
49	Construction of Public Toilets at Ziarat Town	5.990
50	Installation & Commissioning of 5 Nos Ultra Filtration Plants with Arsenic Media etc at Ziarat Town	14.355
51	Improvement of 3 No's Existing Parks (Women & Children) & Beautification of Ziarat Town	6.000
52	Construction of Water Supply Scheme Khan Waza Area Ziarat Town.	13.392
53	Construction / Black Topping of Road Commissioner	11.656

	House Road to New Bypass & Other Link Roads Streets in Ziarat Town	
54	Provision of Transformers 50KVA for Ziarat Town	3.438
Total		547.085

AIR Para No. 01, Commissioner Kech

S. No	Name of Schemes	Amount
1	Rehabilitation of sewerage and water supply of DHQ Hospital	39.215
2	Establishment of vegetable market at Turbat city	48.998
3	Construction of Entry gate & car parking DHQ Hospital	10.6
4	Solar power street light electric light 2 2 Nos of bucket vehicle for location	19.62
5	Provision of New park in Turbat city	34.314
6	Provision of facilities to existing children park convert to children ladies parking	29.412
1	Re-carpeting of BR Road to RCD club Road Gwadar	16.875
3	Re- carpeting of Road Deputy Commissioner to Shaheen Chowk, M/s Tariq Ali GC	9.907
4	Construction of BT Road from Jinnah Avenue to new town Via Eid Gha Gwadar, M/s Ittehad Construction Co	18.837
5	Re- carpeting of Road Sadaf Hotel to Port Road Via Buleda Office Gwadar, M/s Asad & Sons	16.026
10	Construction of Green Belt M/s Kulbar Construction Co	35.562
11	Supply of Artificial Grass, M/s Kulber Construction Co	22.819
12	Construction of Auditorium at Degree College Panjgur, M/s Ellah Baksh	36.3
13	Construction of BT Road with Tough Tiles from Abdrrak Nallah	14.056
14	Construction of BT from Abdul Majeed House Via Boys Middle School Khoda Muhallah	21.109
15	Construction of BT road from Shahi Tump to Set lite back Road	22.14
16	Construction of Sewerage line from Mullah Mazar House to Khoe E Murad	14.231
17	Construction of BT road from chasor to Major Naseer House	12.752
18	Construction of BT Air Port to Baloch Road, M/s kulber	40.26

S. No	Name of Schemes	Amount
	Construction Co	
19	Construction of BT Road with tough tiles Sajjad Akthar House to Shakel Ahmad Advocate	10.39
Total		473.423

Annexure – 3.14

Non hoisting of bid evaluation report - Rs.211.552 million

(Rs. in million)

S. No.	Schemes	Name of Contractor	Amount
1	Const of Public Parks	Mohammad Anwar Khan,	14.85
2	Const of waiting rooms with toilets(M.F) at tanga Stand	Abdul Manan	9.900
3(1)	Const & improvement of Drain system at Machan, Lamran, Tirat, Sangar, salman khail, Mehmoodaabad, khan shahded, main road district Pishin	Noor Mohammad Agha	5.000
3(2)	Const & improvement of Drain system at Machan, Lamran, Tirat, Sangar, salman khail, Mehmoodaabad, khan shahded, main road district Pishin	SBA Agha	5.000
3(3)	Const & improvement of Drain system at Machan, Lamran, Tirat, Sangar, salman khail, Mehmoodaabad, khan shahded, main road district	Haji Sultan	5.000

S. No.	Schemes	Name of Contractor	Amount
	Pishin		
3(4)	Const & improvement of Drain system at Machan, Lamran, Tirat, Sangar, salman khail, Mehmoodaabad, khan shahded, main road district Pishin	Mir Builders	5.000
3(5)	Const & improvement of Drain system at Machan, Lamran, Tirat, Sangar, salman khail, Mehmoodaabad, khan shahded, main road district Pishin	Qatab Khan	5.000
3(6)	Const & improvement of Drain system at Machan, Lamran, Tirat, Sangar, salman khail, Mehmoodaabad, khan shahded, main road district Pishin	Shah wall	4.700
4	Const of footpath along with PCC street and tufftiles at main bund Road Lamran, Tirat, area District Pishin	Haq Construction	9.900
5	Const of Slaughter House at District Pishin	Mohammad Naseem Khan	14.850
6	Const of main Road and Airport Road in Dalbadin 2.42 KM	M.S Haji Abdul Samad	25.553
8	Re-surfacing of Various Roads of Dalbadin city	M.S Abdul Rauf & Brothers	28.795
9	Construction of auditorium at chaman. District Killa Abdullah	M.S Sohbat Khan	48.004

S. No.	Schemes	Name of Contractor	Amount
10	Improvement/ Re-carpeting of Mall Road chaman	M.S Amir Khan	30.000
Total			211.552

Annexure - 3.15

Irregular expenditure on account of ramzan bazar and muharam -

Rs.7.652 million

D.C Quetta

(Rs. in million)

S.No.	Name of firm	Particular / Name of scheme	Amount
1	Syed Hussain shah	Sasta Ramzan Bazar at Nawan Killi, Quetta tent age for 30 days	1.500
2	Adnan Rang Sang Paints	Sasta Ramzan Bazar at radio station saryab road Quetta,	0.600
3	Ismail Brothers	Holdings and banners for ramzan Sasta bazar	0.150
4	Popular Tent Service	Sasta bazar at Benazir, park tent age for 30 days	0.250
5	Anwar Ul Haq prince tent service	Sasta bazar at Ayyub Stadium tent age for 30 days	1.300
Total:			3.800

D.C Jafferabad

S.No	Beneficiary	Month	Amount
Hiring of transport			
1	Dost Ali Lehri	6/2017	0.329
2	Dost Ali Lehri	10/2016	0.990
3	Dost Ali Lehri	12/2016	0.357
POL for hired transport			
4	Madina Filling	10/2016	0.545
5	Madina Filling	6/2017	0.250
6	Madina Filling	6/2017	0.150
7	Madina Filling	6/2017	0.246
8	Sunny	12/2016	0.400
Entertainment			
9	Al Madina	2/2017	0.0307

10	Qadri	2/2017	0.097
11	Qadri	2/2017	0.064
12	Jholay Lal	17/2/2017	0.097
13	Jholay Lal	17/2/2017	0.097
14	Jholay Lal	17/2017	0.0200
Total:			3.852

Annexure 3.16

Drawl of pay in excess of sanctioned strength - Rs. 82.776 million

(Rs.in million)

AIR Para No. 05, D.C Lesbela						
S.No	Name of posts	Sanctioned strength	Working Strength	Excess	Period	Amount
1	Risaldar Levies BPS-14	1	7	-6	01-07-2016 to 30-06-2017.	3.762
2	Senior Clerk BPS-14	1	3	-2		0.872
3	Hawalदार BPS-7	15	65	-50		20.987
Total		17	75	-58		25.621

AIR Para No. 01, D.C Chaghi

S. No.	Designation	Sanctioned Strength	Available Strength	Surplus	Monthly Average pay	Total for the year 2016-17
1	Risaldar B-14	2	4	2	0.080	0.960
2	Daffadar / Hawaldar B-7	16	50	34	1.122	13.464
Total						14.424

AIR Para No. 01, D.C Noshki

S. No.	Designation	Sanctioned Strength	Available Strength	Surplus	Monthly Average pay	Total for the year 2016-17
1	Risaldar B-14	3	4	1	0.045	0.540
2	Daffadar /	29	89	60	2.340	28.080

	Hawaldar B-7					
3	Driver B-7	5	6	1	0.039	0.468
Total						29.088

AIR Para No. 01, D.C Kech

(Rs. in million)

S. No	Name of posts	Sanctioned strength	Working Strength	Excess	Period	Amount
1	Risaldar B-14.	2	4	-2	01-07-2016 to 30-06-17.	1.08
2	Hawaldar B-5	10	38	-28		11.780
5	Class IV	1	3	-2		0.432
Total				-33		13.292

AIR Para No. 01 , D.C Kalat

S. No	Name of posts	Sanctioned strength	Working Strength	Excess	Period	Amount
1	Junior Clerk B-11.	0	2	-2	01-07-2016 to 30-06-17.	0.351
Total				2		0.351
Grand Total						82.776

Annexure – 3.17

Non obtaining of payment challan of GST– Rs.3.465 million

(Rs. in million)

S.No.	Name of Contractor	Item of work	Quantity	Rate	Amount
1	Supply & Installation of pumping machine for sewerage system at Dera Allah yar	Grim submersible non closing pump	1 No	2,621,000	2.621
2		Motor control panel	1 No	510,000	0.510
3		Non return valve 8"	1 No	198,000	0.198
4		Sluice valve 8"	1 No	97,000	0.097
5		Air relief valve 8"	1 No	2,590	0.002
6		Discharge flexible pipe 8"	20 Rft	93,201	0.186

7	MS 90 degree band 8"	6 Nos	22,300	0.134
8	MS discharge pipe 8"	100 Rft	8,062	0.806
9	Control supply cable	40 Rm	2,533	0.101
10	Power supply cable	20 Rm	4,900	0.098
11	2 ton capacity electric heist	1 set	590,000	0.590
12	Girder with supporting pillars	1 set	253,000	0.253
13	Gaskets, nipple supports	1 set	109,000	0.109
14	Interconnection of pump discharge pipe with main pipe line	1 job	109,000	0.109
15	Supply & installation of trolley mounted stand by generator 50 KVA	1 No	2,358,500	2.359
Total:				8.173
GST 17 %				1.388
Deduct 1/10 at source				0.138
Remaining GST (A)				1.250
S. No.	Name of work	Name of contractor	Total Amount	Amount of GST 17%
1	Supply of sports items and indoor sports (Package V Gandawah)	M/S Qandeel Enterprises	1.669	0.283
2	Supply and fixing of furniture Package (ii) Gandawah	M/S Qandeel Enterprises	4.729	0.803
3	Supply of electrical appliances Package Iv	M/S Qandeel Enterprises	5.627	0.956
4	Fixation & swing for park	M/S Qandeel Enterprises	2.465	0.419
Total:				2.461
Deduction 1/10				0.246
Remaining GST (B)				2.215
TOTAL (A+B)				3.465

Annexure - 4.1

Purchase of medicines at higher rate - Rs.56.333 million

Rs. In million

S. No	Cheque No & Date	Name of Firm	Bill No & Date	Items	QTY	Rate quoted by M/s Baig Brothers	Rate quoted by M/s Balochistan valley	Diff	Amount	
1	1321466, 29.06.2017	Baig Brothers	nil, 07.06.2017	Disposable syringe 20cc	1,000,000	18.5	3.95	14.55	14.550	
2	1321466, 29.06.2017		3317, 07.06.2017	3319, 07.06.2017	Disposable syringe 3cc	100,000	17.50	3.95	13.60	1.360
					Disposable syringe 5cc	500,000	18.5	3.95	14.55	7.275
					Disposable syringe 5cc	321,835	18.5	3.95	14.55	4.683
					Disposable syringe 5cc	120,000	18.5	3.95	14.55	1.746
Total:									29.614	

H.C.V Kits

S. No	Cheque No & Date	Name of Firm	Bill No & Date	Description of Items	QTY	High	Low	Diff	Amount
1	1321547, 29.06.2017	Universal Traders	1003-16/17, 16.06.2017	H.C.V Kits Standard Diagnostic-Korea	60,000	38.50	22.50	16.00	0.960
			1002-16/17, 16.06.2017		2,000	38.50	22.50	16.00	0.032
			995-16/17, 16.06.2017		10,000	38.50	22.50	16.00	0.160
			1014-16/17, 17.06.2017		4,000	38.50	22.50	16.00	0.064
			1006-16/17, 16.06.2017		15,000	38.50	22.50	16.00	0.240
			UT-SPH, 2016-17		35,000	38.50	22.50	16.00	0.560
			1046, 16/17, 22.06.2017		4,000	38.50	22.50	16.00	0.064
2	1321547, 29.06.2017		962-16/17, 05.06.2017		100,000	38.50	22.50	16.00	1.600
Total									3.680

Tab & Others

Cheque No & Date	Sanction Date	Bill No & Date	Particulars	Qty	Lowest	Highest	Dif f	Amo unt
					Pharm a Wise Lab Lahore	Sanofi Aventis		
1321470, 29.06.2017	01.06.2017	P/40217, 01.06.2017	Tab Flagyl 400mg 20x10	57,200	188/200 0 tab	254.4/200 tab	66. 44	3.800
		P/40218, 01.06.2017	Tab Flagyl 400mg 20 x 10	9,800	188/200 0 tab	254.4/200 tab	66. 44	0.651
		P/40219, 01.06.2017	Syp Flagyl 90 ml	200,000	21.5	38.76	17. 26	3.452
Total								7.903
Cheque No & Date	Sanction Date	Bill No & Date	particulars	Qty	Lowest	Highest	Dif f	Amo unt
					Health Tech, Quetta	Sanofi Aventis		
1321470, 29.06.2017	01.06.2017	P/40219, 01.06.2017	InjFlagyl	155,000	42	79.84	37. 84	5.865
				59,000	42	79.84	37. 84	2.233
		P/40220, 01.06.2017		186,000	42	79.84	37. 84	7.038
Total								15.136
G. Total								23.039

Annexure – 4.2

Less / Non deduction of income tax - Rs. 21.088 million

Principal, Bolan Medical College, Quetta

(Rs. in million)

S. No	Cheque No & Date	Sanction Date	Name of Tour Operator	Particulars	Amount	Income Tax@10%
1	1303695, 22.06.2017	8.5.2015	GONDO GORO TREK & TOUR	Hygiene Tour	0.700	0.070
2	1303696, 22.06.2017	25.4.2017			0.700	0.070
Total					1.400	0.140

**Provincial Coordinator, Expanded Program for immunization (EPI)
Balochistan, Quetta.**

S. No.	Name of Firm	Description	Bill No. and Date	Cheque No. and Date	Amount (Rs.)	Income Tax (Rs.)
1.	M/s Askari Enterprises, Pvt Limited	Solar Direct Driven Refrigerator Model VC50SDD, (Dulas UK). 169 Ref @ Rs.1164000	AE-EPI(16-17), 29.5.2017	073061, 20.6.2017,	196.719	8.852
2.	M/s Askari Enterprises, Pvt Limited	Solar Direct Driven Refrigerator Model VC50SDD, (Dulas UK). 188 Ref @ Rs.1408440	AE-EPI(16-20), 16.6.2017	073060, 20.6.2017	264.786	11.915
Total (A)						20.767

Provincial Coordinator HMIS/DHIS, Quetta

S.#	Firm	Particular	Amount	I.T deducted	I.T Tax 10% to be deducted	Difference recoverable
1	M/S Arafat Computers	complete installation, labor and Transportati on of I.T and Networking equipment	2.600	0.079	0.260	0.180
Total (B)						0.180
GRAND TOTAL						21.088

Annexure – 4.3

Non-obtaining of sales tax return - Rs.19.164 million

(Rs. in million)

S. No.	Bill No. and Date	Name of contractor	Description	Total Amount (Rs.)	Amount of GST 17% (Rs.)
1	0018, 25.6.2015	Oceans Trading	R/O vehicles	0.0455	0.007
2	0020, 26.6.2015	Oceans Trading	R/O vehicles	0.053	0.008
3	532, 7.12.2015	Usman Traders	R/O vehicles	0.089	0.009
4	824,16.6.2017	Al-Kuwait	R/O vehicles	0.072	0.012
5	810,16.6.2017	Al-Kuwait	R/O vehicles	0.065	0.010
6	849,16.6.2017	Al-Kuwait	R/O vehicles	0.050	0.008
7	706,16.6.2017	Al-Kuwait	R/O vehicles	0.085	0.015
8	0023, 22.6.2015	Oceans traders	Printing	0.052	0.009
9	0026, 26.6.2015	Oceans traders	Printing	0.060	0.010
10	0016, 20.6.2015	Oceans traders	Durable goods	0.065	0.008
11	5194, 15.4.2017	Balochistan Papers	Others	0.043	0.007
12	5193, 14.4.2017	Balochistan Papers	Others	0.042	0.007
13	5215, 16.5.2017	Balochistan papers	Machinery & Equipment	0.043	0.007
14	5214, 16.5.2017	Balochistan papers	Machinery & Equipment	0.043	0.007
Total					0.125

S. No.	Cheque No. and date	Bill No. and date	Name of firm	Particular	Amount	17% GST deducted
1	0955699/ 14.4.16	303/ 2.4.16	M/s Shaheryar Enterprises	Water set, cup with saucer, Tissue, Soap etc	0.030	0.005
2	0955699/ 14.4.16	304/ 25.1.16	M/s Shaheryar Enterprises	Dust bin, Broom, Soap, thermos, Plastic shopper etc	0.068	0.011
3	1174114/ 28.6.16	177/ 20.6.16	Al-Makkah Enterprises	Dust bin, Lock, Chappal, Wiper, Broom, Plastic brush, Poucha, Yellow acid etc	2.473	0.420
Total					2.571	0.437

S. No.	Name of firm	Particular	Amount	GST 17%
1	Ultra Soft	Software Instruments	2.588	0.440

	System			
2	Ultra Soft System	Software Instruments	30.900	6.041
3	Ultra Soft System	Purchase of computer system & UPS	6.305	1.072
4	Ultra Soft System	Purchase of Computers printers, & UPS Networking	21.945	3.731
5	Javed Trading Co.	Purchase of furniture	1.369	0.233
6	Arafat Computers	UPS & Installation charges	15.552	2.644
7	Ultra Soft System	UPS & Scanner	0.654	0.111
Total			79.312	14.271

Annexure – 4.4

Non-deduction of Balochistan sales tax - Rs.6.995 million

(Rs. in million)

Name of Services	Name of Consultant Firm	Period		Gross Amount	Sales. Tax To be deducted
		7/2016 to 10/2016 (4 Months)	11/2015 to 06/2017 (08 Months)		
CSSD & Laundry	M/s Abdullah and Co	3.340	7.760	11.100	1.665
Security Services	M/s Lion Heart Security Services	3.288	6.406	9.694	1.454
HVAC	M/s Sky Brothers	1.240	2.720	3.960	0.594
Lift Services	M/s German Pakistan Engineer Company	1.080	2.400	3.480	0.522
Medical Gases System	M/s Abdullah and Co	0.820	1.880	2.700	0.405
Plumbing & Pump Room	M/s Sky Brothers	0.880	1.920	2.800	0.420
Total (A)		10.648	23.086	33.734	5.060

(Rs. in million)

S. No.	Cheque No. and date	Name of firm	Total No. of Guards	Particular	Amount
1	1220536/5.1.17	M/s Agha Security Services, Quetta	35	Security, Morning shift, Evening Shift, Night Shift in the month of December 2016	0.486
2	1220538/5.1.17	M/s Hashoo Group Engineering service	24	Janitorial service in the month of July 2016	0.331
3	1220540/5.1.16	M/s Hashoo Group Engineering service	24	Janitorial service in the month of August 2016	0.331
4	1237486/7.2.17	M/s Hashoo Group Engineering service	24	Janitorial service in the month of September 2016	0.331
5	1292169/3.4.17	M/s Hashoo Group Engineering service	24	Janitorial service from October 2016 to March 2017	1.821
6	1292168/3.4.17	M/s Agha Security Services, Quetta	33	Security, Morning shift, Evening Shift, Night Shift September 2016 to March 2017	3.777
7	Nil	M/s Agha Security Services, Quetta	40	Security, Morning shift, Evening Shift, Night Shift in the month of June 2017	0.511
8	1268629/17.5.17	M/s Agha Security Services, Quetta	33	Security, Morning shift, Evening Shift, Night Shift in the month of April 2017	0.484
9	1268630/17.5.17	M/s Shamrock Engineering Services	24	Janitorial service from 16 to 31 March 2017 & April 2017	0.522
10	1265120/17.6.17	M/s Agha Security Services, Quetta	33	Security, Morning shift, Evening Shift, Night Shift in the month of June 2017	0.484
11	1265119/17.6.17	M/s Shamrock Engineering Services	24	Janitorial service in the month of May 2017	0.348
12	1265634/20.6.17	M/s Shamrock Engineering	24	Janitorial service in the month of June 2017	0.348

S. No.	Cheque No. and date	Name of firm	Total No. of Guards	Particular	Amount
		Services			
13	1265508/19.6.17	M/s Agha Security Services, Quetta	33	Security, Morning shift, Evening Shift, Night Shift in the month of May 2017	0.484
Total					10.257
BST 15% (B)					1.539
Grand Total					6.995

Annexure – 4.5

Non-deduction of house rent and conveyance allowance - Rs.4.804 million

(Rs. in million)

Name Designation & of Resident	Category of house/ No.	House Rent	C/A	Pay	5% Maintenance	Total	Period (in months) 07/2016 to 09/2017	Recovery Rs.
Dr.Changaze Khan Gichki Ex-Executive Director (B-20)	Executive Director A-Type Bungalow	8856	5000	100570	5029	18885	11	0.208
Dr.Mehmood Ahmed Senior Medical Officer (B-18)	01-B Type Bungalow	5809	5000			10809	15	0.162
Mr. Muhammad Aslam, Pharmacist (B-17)	02-B Type		5000	37020	1851	6851	15	0.103
Dr.MunirTareen Principal Medical Officer (B-20)	05-B Type	10505	5000			15505	15	0.233
Dr. Mohammad SaleemAbro, Ex SMO (B-18)	6-B Type	5810	5000	95750	4788	15598	15	0.234
Dr.RaheelaAsmat, Senior Registrar (B-18)	07-B Type Bunglow	5809	5000	0	0	10809	15	0.162
Dr. Khan Mohammad Baloch, Ex executive Director	08-B Type Bunglow	40000				40000	15	0.600
Dr. Mohammad Ayoub, CMO (B-19)	09-B Type	8856	5000	82650	4132	17988	15	0.216

Name & Designation of Resident	Category of house/ No.	House Rent	C/A	Pay	5% Maintenance	Total	Period (in months) 07/2016 to 09/2017	Recovery Rs.
Dr. Ali Jan Raissani, Eye Specialist (B-20)	10-B Type Bungalow	10505	5000	109910	9495	21000	15	0.252
C-TYPE FLATS								0
Mr.Zahoor Ahmad, Ex-APS (B-16)	01	2727	5000	0	0	7727	15	0.116
Mr.Sajjad Ahmad, Dental Tech. (B-9)	03	1719	1840	0	0	3559	15	0.053
Mr. Shah Nazir, Assistant store keeper (B-7)	06	1634	1840	0	0	3474	15	0.052
Mr. Bashir Ahmad, LDC (B-7)	07	1634	1840	0	0	3474	15	0.052
Mr.Perveez Iqbal Ex-LDC(B-7)	08	1634	1840	0	0	3474	15	0.052
Dr.RaheelaJamali, LMO (B-17)	09	0	5000	48600	2430	7430	15	0.111
Dr. Maria Gul, LMO (B-17)	10	0	5000	42810	2140	7140	15	0.107
Dr. Abdul WaheedKorejo, Medical Officer (B-17)	11	0	5000	42810	2140	7140	15	0.107
Dr.Ghulam Akbar Jamali,MO (B-17)	12	4433	5000	0	0	9433	15	0.141
Dr.Muneer Ahmed, Medical Officer (B-17)	13	0	5000	42810	2140	7140	15	0.107
Dr.KhadimHussain, MO (B-17)	14	0	5000	42810	2140	7140	15	0.107
Dr. Abdullah Jan ,Ex-Medical Officer (B-17)	15	4433	0	0	0	4433	15	0.066
Dr. Bashir Ahmed, SMO (B-18)	16	0	5000	60690	3034	8034	15	0.121
D-Type Flats								0
Mr.Behram Khan, Driver (BS-04)	01	1458	1700	0	0	3158	15	0.047
Mr. Jamil Ahmed, Driver (BS-04)	02	1458	1700	0	0	3158	15	0.047
Mr. Abdul Rasool, Driver (BS-04)	03	1458	1700	0	0	3158	15	0.047
Mst. Shazia, Ayah (BS-02)	04	1366	1700	0	0	3066	15	0.046
Mst. ParveenGul, Ayah (BS-02)	05	1366	1700	0	0	3066	15	0.046
Mr. Abdul Rahim, Cleaner (BS-01)	06	1337	1700	0	0	3037	15	0.046
Mr. Abdul Hadi, Dispatch Rider (BS-02)	07	1366	1700	0	0	3066	15	0.046
Mr. Abdul	08	1337	1700	0	0	3037	15	0.046

Name & Designation of Resident	Category of house/ No.	House Rent	C/A	Pay	5% Maintenance	Total	Period (in months) 07/2016 to 09/2017	Recovery Rs.
QadirMarri NaibQasid (BS-01)								
Mr.Murad Shah Plumber (BS-02)	09	1366	1700	0	0	3066	15	0.046
Mr. Muhammad Rafiq Stretcher Barrier (BS-01)	10	1337	1700	0	0	3037	15	0.046
Mr. Abdul Nafey Ward Boy (BS-02)	11	1366	1700	0	0	3066	15	0.046
Mr.Mehboob Shah POP Technician (BS-05)	12	1503	1840	0	0	3343	15	0.050
Mr.Inayatullah Mali (BS-01)	13	1337	1700	0	0	3037	15	0.046
Mr. Muhammad Hashim Driver (BS-04)	14	1458	1700	0	0	3158	15	0.047
Mr.Muneer Ahmed Stretcher Barrier (BS-01)	15	1337	1700	0	0	3037	15	0.046
Mr.SherZaman Stretcher Barrier (BS-01)	16	1337	1700	0	0	3037	15	0.046
Mr.Nouroz Khan Driver (BS-04)	17	1458	1700	0	0	3158	15	0.047
Mr.Samiullah Ward Boy (BS-02)	18	1366	1700	0	0	3066	15	0.046
Mr. Ahmed Zahir Attendant (BS-02)	19	1366	1700	0	0	3066	15	0.046
Mr.RazaLehri NaibQasid (BS-02)	20	1366	1700	0	0	3066	15	0.046
Mr. Abdul Salam O.T Technician (BS-09)	21	1719	1840	0	0	3559	15	0.053
Mr.GhulamMurtaza Dresser (BS-06)	22	1544	1840	0	0	3384	15	0.051
Mr.Nisar Ahmed Dresser (BS-06)	23	1544	1840	0	0	3384	15	0.051
Mr. Muhammad Khalid Dresser (BS-06)	24	1544	1840	0	0	3384	15	0.051
Mr.Imtiaz Dresser (BS-06)	25	1544	1840	0	0	3384	15	0.051
Mr. Muhammad Naeem Dresser (BS-06)	26	1544	1840	0	0	3384	15	0.051
Mr.Sher Ali O.T Technician (BS-09)	27	1719	1840	0	0	3559	15	0.053
Mr. Ali Akbar Vaccinator (BS-06)	28	1544	1840	0	0	3384	15	0.051

Name Designation & of Resident	Category of house/ No.	House Rent	C/A	Pay	5% Maintenance	Total	Period (in months) 07/2016 to 09/2017	Recovery Rs.
Mr. Nasir Vaccinator (BS-06)	29	1544	1840	0	0	3384	15	0.051
Mr. Muhammad Umar Ward Master (BS-06)	30	1544	1840	0	0	3384	15	0.051
Total								4.804

Annexure – 4.6

Irregular drawl of pay and allowances – Rs. 94.184 million

(Rs. in million)

S.No	Chq Drawn on the Name of DDO	Description	Month	Amount
1	DDO (DHO PJ)	Salary	Jul-15	5.514
2	DDO (DHO PJ)	Salary	Aug-15	5.835
3	DDO (DHO PJ)	Salary	Sep-15	5.799
4	DDO (DHO PJ)	Salary	Oct-15	5.809
5	DDO (DHO PJ)	Salary	Nov-15	5.819
6	DDO (DHO PJ)	Salary	Dec-15	6.910
7	DDO (DHO PJ)	Salary	Jan-16	7.184
8	DDO (DHO PJ)	Salary	Feb-16	6.961
9	DDO (DHO PJ)	Salary	Mar-16	6.873
10	DDO (DHO PJ)	Salary	Apr-16	6.937
11	DDO (DHO PJ)	Salary	May-16	6.937
12	DDO (DHO PJ)	Salary	Jun-16	6.930
13	DDO (DHO PJ)	Salary	Jul-16	7.237
14	DDO (DHO PJ)	Arrear	Jul-16	0.114
15	DDO (DHO PJ)	Salary	Aug-16	4.031
16	DDO (DHO PJ)	Salary	Sep-16	2.455
17	DDO (DHO PJ)	Arrear	Sep-16	0.183
18	DDO (DHO PJ)	Salary	Oct-16	2.144
19	DDO (DHO PJ)	Arrear	Oct-16	0.049
20	DDO (DHO PJ)	Salary	Nov-16	0.421
21	DDO (DHO PJ)	Arrear	Nov-16	0.042
Total:				94.184

Annexure – 4.7

Irregular expenditure on procurement – Rs. 27.057 million

(Rs. in million)

Cheque No & Date	Name of Firm	Bill No & Date	Particulars	QTY	Previous Rate (2015-16)	New Rate (2016-17)	Diff	Amount
Additional Director, Medical Store Department, Quetta								
1321488, 29.06.2017	FUJI FILM Pakistan pvt Ltd	120457100, 24.03.2017	Fuji Medical X-Ray Film SRXN 100 sheets 8 x 10	150	3320	2800	520	0.078
			Fuji Medical X-Ray Film SRXN 100 sheets 10 x 12	210	4875	4200	675	0.142
			Fuji Medical X-Ray Film SRXN 100 sheets 12 x 15	210	7350	6385	965	0.203
G. Total								0.422

Cheque No & Date	Bill No & Date	Particulars	Qty	Old Rate	New Rate	Diff	Amount
1321569, 29.06.2017	26, 18.06.2017	Injection. Traxon 1GM	2,546	112.20	43.20	69.00	0.176
			37,454	112.20	43.20	69.00	2.584
	27, 18.06.2017		3,276	112.20	43.20	69.00	0.226
			5,807	112.20	43.20	69.00	0.401
	33, 18.06.2017		2,193	112.20	43.20	69.00	0.151
Total							3.538

Cheque No & Date	Bill No & Date	Particulars	Qty	Rate	Amount
1321569, 29.06.2017	26, 18.06.2017	Inj: Traxon 1GM	2,546	112.20	0.286
			37,454	112.20	4.202
	27, 18.06.2017		3,276	112.20	0.368
			5,807	112.20	0.652
	33, 18.06.2017		2,193	112.20	0.246
Total					5.753

(Rs. in million)

S. No	Cheque No & Date	Sanction Date	Name of Firm	Bill No & Date	particulars	Demand No.	Purchase for	Amount
1	1246297, 08.03.2017	nil		3246, 06.11.2016	1500 nos blood collecting bags (Triple)@559, 1500 Nos blood collecting bad (double)@435	3566/67	SPH	1.491
Total								1.491
2	1294888, 05.04.2017	nil		3284, 08.03.2017	25000 Disposable Siring 5cc@5.75, 15000 Disposable Syringe 10cc @11, 10000 Disposable syringe 20cc@17, 1500 orthopedic Gloves @99	420/22	SPH	0.627
Total								0.627
3	1321466, 29.06.2017		Baig Brothers	3289, 05.04.2017	100000 Disposable syringe 5cc @5.75, 2000 syringe 10cc @ 11, 2000 Disposable Syringe 20cc @17, 500 Blood Bad triple jmc @ 559, 500 blood bags double jms @ 435, 1000 blood collecting set jms @ 125	533	BMCH	1.253
				3290, 14.04.2016	200000 Disposable syringe 5cc @ 5.75, 600 disposable syringe 10cc @ 11, 600 nos Disp syringe 20cc @ 17	736/37	SPH	1.167
				3237, 15.10.2016	1000 Blood collecting bad triple W/o set inj Japan @ 559	Nil	FJH	0.559
				3253, 30.11.2016	02 stromatolyzer 4DS for 5 part haematology analyzer @ 75000, 03 stromotolyzer 4dI @ 60000	3850/51	SPH	0.330
Total								3.309
4	1321596, 30.06.2017	nil	Universal	941/15-16, 10.01.2017	3000 set HF Dialyzer F6HPS with blood Tubing Line@1300, Citrosteril 5L. Fresenius 4 cans@7000	4105/06	SPH, Quetta	3.928

	Total							3.928
5	1302111, 14.06.2017	05.06.2 017	Balochi stan Valley	26858, 05.04.2017	400 Foleys Catheter 2 ways size 14 fr@99.90, 16 fr 100@99.90, 16 Fr 1000 nos@99.90, 18 Fr 1000 nos@99.90, 6.1/2 etc	734/35 /MSD	Sandman Hospital	1.168
				26897, 13.04.2017	Foleys catheter 2 ways size, 16 & 18 Fr, Malaysia 200 nos@99.90, Nasogastric tube size 12-20 fr, Thailand 200 nos@114.75, Surgical gloves reusable size 7, 7.5, Malaysia 2000 nos@49.95, Cannula 18 G, 20 G, 22 G, Nipro Thailand 10000 nos @60.20	788/M SD	Surgical Camp, Zhub	0.745
				26298, 14.03.2017	Foley catheter 2 ways 16 & 18 Fr, Malaysia 1500 nos@99.90, Foleys catheter 2 ways 6, 8, 10 fr @205, Suction Catheter all size, well lead, china, 1500 nos@29.50, Surgical Gloves Reusable Size 6.5, 7, 7.5 Mxitex Premium Malaysia, 50000 nos @49.95, Urotoxy Bag Complete Kit, USA, 300 nos@875, I.V Cannula no.18.20 & 22, Nipro Thailand, 50000 nos @60.20	532/M SD	BMCH	6.067
	Total							7.979
6	1296370, 28.04.2017	24.02.2 017	Dawn Distribu tors	115200150, 30.01.2017	Glivec 100 mg tabs 60 packs@59500	131/32	-	47.957
	Total							47.957
	G. Total							65.292

Annexure – 4.8

Irregular expenditure on procurement of oxygen cylinders – Rs. 16.211 million

(Rs. in million)

S. No	Cheque No & Date	Sanction Date	Name of Firm	Bill No & Date	Particulars	Amount
1	1245487, 23.02.2017	Nil	Qadri Liquid oxygen gas compan y	Misc.	Filling of empty gas cylinder	0.191
2	1293719, 14.06.2017					0.260
						0.135
3	1244040, 23.06.2017					0.213
4	1244041, 23.06.2017					0.210
5	1271726, 23.06.2017	0.219				
		0.166				
		0.143				
		0.212				
		0.216				
		0.247				
		0.147				
		0.150				
Total						2.510

S. No.	Cheque No. and date	Name of firm	Bill No. and date	Particular	Amount
1	1227323/ 17.11.16	Bashir ahmed trading co	0602/ 1.11.2016	Oxygen gas master cylinder 309 @ 1100	0.340
2	1227325/ 17.11.16	Bashir ahmed trading co	0568/ 15.2.2016	Oxygen gas master cylinder 490 @ 1100	0.539
3	1227324/ 17.11.16	Bashir ahmed trading co	0567/ 6.2.2016	Oxygen gas master cylinder 480 @ 1100	0.528
4	1227332/ 17.11.16	Bashir ahmed trading co	0577/ 15.2.2016	Oxygen gas master cylinder 490 @ 1100	0.539

S. No.	Cheque No. and date	Name of firm	Bill No. and date	Particular	Amount
	17.11.16	trading co	1.5.2016	master cylinder 490 @ 1100	
5	1227322/ 17.11.16	Bashir ahmed trading co	0575/ 18.4.16	Oxygen gas master cylinder 480 @ 1100	0.528
6	1247327/ 28.3.2017	Bashir ahmed trading co	1258/ 1.4.2016	Oxygen Gas Master Cylinder 500 @ 1100	0.550
7	1247315/ 28.3.2017	Bashir ahmed trading co	1258/ 25.2.2016	Oxygen Gas Master Cylinder 500 @ 1100	0.550
8	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 1.2.2017	Oxygen Gas Master Cylinder 400 @ 1100 per	0.440
9	1321336/ 25.6.2017	Bashir ahmed trading co	1258/5.1. 2017	Oxygen Gas Master Cylinder 500 @ 1100	0.550
10	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 8.1.2017	Oxygen Gas Master Cylinder 500 @ 1100	0.550
11	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 19.6.2017	Oxygen Gas Master Cylinder 400 @ 1100	0.440
12	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 18.10.201 6	Oxygen Gas Master Cylinder 480 @ 1100	0.528
13	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 2.9.2016	Oxygen Gas Master Cylinder 480 @ 1100	0.528
14	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 18.10.201 6	Oxygen Gas Master Cylinder 470 @ 1100	0.517
15	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 8.10.2016	Oxygen Gas Master Cylinder 490 @ 1100	0.539
16	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 8.10.2016	Oxygen Gas Master Cylinder 490 @ 1100	0.528

S. No.	Cheque No. and date	Name of firm	Bill No. and date	Particular	Amount
	25.6.2017	trading co	28.9.2016	Master Cylinder 480 @ 1100	
17	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 18.9.2016	Oxygen Gas Master Cylinder 600 @ 1100	0.660
18	1321336/ 25.6.2017	Bashir ahmed trading co	258/ 12.9.2016	Oxygen Gas Master Cylinder 490 @ 1100	0.539
19	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 2.8.2016	Oxygen Gas Master Cylinder 460 @ 1100	0.506
20	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 22.8.2016	Oxygen Gas Master Cylinder 490 @ 1100	0.539
21	1321336/ 25.6.2017	Bashir ahmed trading co	1258/ 22.12.201 6	Oxygen Gas Master Cylinder 500 @ 1100	0.550
Total					10.98

S. No.	Cheque No. and date	Bill No. and date	Name of firm	Particular	Amount
1	1321339/ 25.6.2017	14545-46-47/ 30.5.2017	Med equips SMC Pvt ltd	15 packets Konica X-Ray films 14x17	0.441
2	1321339/ 25.6.2017	14551-52/ 16.6.2017	Med equips SMC Pvt ltd	8 packets Konica X-Ray films 14x17	0.235
3	1321339/ 25.6.2017	14548-49-50/ 7.6.2017	Med equips SMC Pvt ltd	15 packets Konica X-Ray films 14x17	0.441
4	1321340/ 25.6.2017	922/ 20.12.2017	Usman traders	Various misc. instruments	0.050
5	1321340/ 25.6.2017	923/ 16.12.2017	Usman traders	Various misc. instruments	0.044
6	1321340/ 25.6.2017	918/ 21.12.2016	Usman traders	Various misc. instruments	0.080
7	1321340/ 25.6.2017	924/ 30.12.2016	Usman traders	Various misc. instruments	0.070

8	1321340/ 25.6.2017	920/ 29.12.2016	Usman traders	Various misc. instruments	0.096
9	1321340/ 25.6.2017	925/ 14.1.2017	Usman traders	Various misc. instruments	0.090
10	1301055/ 6.6.2017	14323/ 24.5.2017	Med equips SMC Pvt ltd	5 packets Konica X-Ray films 14x17	0.147
11	1301055/ 6.6.2017	14324/ 24.5.2017	Med equips SMC Pvt ltd	5 packets Konica X-Ray films 14x17	0.147
12	1301055/ 6.6.2017	14325/ 24.5.2017	Med equips SMC Pvt ltd	5 packets Konica X-Ray films 14x17	0.147
13	1321228/ 24.6.2017	Nil/ June 2017	Almissri Enterprises	Repair of ICU ventilator	0.095
14	1321228/ 24.6.2017	Nil/ June 2017	Almissri Enterprises	Replacement of new glow sensor	0.031
15	1301210/ 7.6.2017	Nil/ 16.4.2017	Abdullah & Co	Repair of Color Doppler, Toshiba Aplio, Nemio, Mylab	0.600
Total					2.714

Annexure – 4.9

Advance payment on purchase of medicine – Rs. 190.342 million

Additional Director MSD, Quetta

(Rs. in million)

S. No	Cheque No	Sanction date	Name of Firm	Bill No & date	Particulars	Qty	Rate	Amount
1	1321468, 29.06.2017	24.06.2017	M/s Karachi Medical	1127, 24.06.2017	Loprot 40 mg injection	4,000	108 .00	0.432
				1127, 24.06.2017	Epocef 1gm inj	250	75. 70	0.019
2	1321506, 29.06.2017	17.06.2017	M/s Karachi Medical	201706-1070, 13.06.2017	Loprot 40 mg injection	10,000	108 .00	1.080
				201706-1068, 13.06.2017	Vanbact 500mg Injection	500	283 .00	0.142
				201706-1072, 13.06.2017	Deplat 75 mg tablet	3,000	37. 00	0.111
				201706-1073, 13.06.2017	Op-lox eye drop 5ml	3,000	27. 70	0.083
				201706-1073, 13.06.2017	Sidic eye drop 5ml	500	75. 00	0.038
				201706-1074, 13.06.2017	Epophenicol 0.5% eye drop 5ml	2,500	11. 00	0.028
				201706-1075, 13.06.2017	Loprot 40 mg injection	4,000	108 .00	0.432

S. No	Cheque No	Sanction date	Name of Firm	Bill No & date	Particulars	Qty	Rate	Amount
				201706-1076, 13.06.2017	Buzon 1mg tablet	50	34.00	0.002
				201706-1077, 13.06.2017	Epocef 1gm inj	600	75.70	0.045
				201706-1079, 13.06.2017	Epocef 1gm inj	250	75.70	0.019
				201706-1079, 13.06.2017	Loprot 40 mg injection	4,000	108.00	0.432
				201706-1083, 13.06.2017	Epophenicol 0.5% eye drop 5ml	5,000	11.00	0.055
				201706-1084, 13.06.2017	Op-lox eye drop 5ml	4,000	27.70	0.111
				201706-1085, 13.06.2017	Epocef 1gm inj	1,000	75.70	0.076
				201706-1085, 13.06.2017	Loprot 40 mg injection	2,000	108.00	0.216
				201706-1087, 13.06.2017	Epocef 1gm inj	1,000	75.70	75.700
				201706-1088, 13.06.2017	Op-lox eye drop 5ml	5,000	27.70	0.139
				201706-1088, 13.06.2017	Sidic eye drop 5ml	1,000	75.00	0.075
				201706-1089, 13.06.2017	Epocef 1gm inj	300	75.70	0.023
				201706-1089, 13.06.2017	Loprot 40 mg injection	500	108.00	0.054
				201706-1092, 13.06.2017	Op-lox eye drop 5ml	1,500	27.70	0.042
				201706-1093, 13.06.2017	Loprot 40 mg injection	500	108.00	0.054
				201706-1095, 13.06.2017	Epophenicol 0.5% eye drop 5ml	15,000	11.00	0.165
				201706-1096, 13.06.2017	Sidic eye drop 5ml	2,000	75.00	0.150
				201706-1096, 13.06.2017	Op-lox eye drop 5ml	5,000	27.70	0.139
				201706-1097, 13.06.2017	Epocef 1gm inj	40,000	75.70	3.028
				201706-1097, 13.06.2017	Loprot 40 mg injection	40,000	108.00	4.320
Total (A)								11.582

EXPENDED PROGRAM OF IMMUNIZATION, QUETTA

Name of Firm	Bill No. and Date	Cheque No. and Date	Description	Quantity	Rate (Rs.)	Amount
M/s Mu Traders, Quetta	001, June 9.2017		Hepatitis B Vaccine (rDNA) Serum Institute of India	1,344,060	133	178.760
Total (B)						178.760
GRAND TOTAL						190.342

Annexure – 4.10

**Non-adjustment of advances on account of medical treatment -
Rs. 64.621 million**

(Rs. in million)

Name		Description	DOP	Cheque No	Amount
Dr.Kahoor Khan DHO		Adv. for Medical Treatment	19.01.16	N/A	0.700
TOTAL (A)					0.700
S. No	Head of Account	Paid to	Cheque No	Date	Amount
1	Medical Charges	Agha Khan university hospital Karachi	1246668	15.03.2017	29.812
		Commandant combined military	1290378		21.234
		Agha Khan University Hospital Karachi	1246667		5.367
2	To Others	HQ southern command 002916505	1297149	15.05.2017	1.822
3	P/o Transport	Indus motor company limited 0110	1288543	31.05.2017	3.836
Total (B)					62.071
Cheque no and date	Name and designation	Purpose	Payment made to	Amount	
1185798/6.10.2016	Dr.Nazeer Ahmed, SMO (SPH)	Nil	Agha Khan Hospital	1.850	
TOTAL (C)				1.850	
GRAND TOTAL					64.621

Annexure – 4.11

Non utilization of budget grant – Rs. 141.324 million

(Rs. in million)

Detail Object Description	Budget	Expenditure	Savings
* A01101-BASIC PAY	98.349	76.916	21.433
* A01151-BASIC PAY	47.735	47.519	0.216
* A01202-HOUSE RENT ALLOWANCE	9.729	9.647	0.082
* A01206-LOCAL COMPENSATORY ALLOWANCE	2.200	1.687	0.513
* A0120X-AD - HOC ALLOWANCE – 2010	18.876	18.819	0.057
* A01217-MEDICAL ALLOWANCE	8.794	8.768	0.026
* A01242-CONSOLIDATION TRAVELLING ALLOWANCE	0.316	0.000	0.316
* A01252-NON PRACTISING ALLOWANCE	2.504	2.444	0.060
* A01254-ANAESTHESIA ALLOWANCE	0.100	0.000	0.100
* A03202-TELEPHONE AND TRUNK CALL	0.293	0.090	0.203
* A03303-ELECTRICITY	5.359	5.004	0.355
* A03805-TRAVELLING ALLOWANCE	1.233	1.141	0.092
* A03955-OTHER STORE - TEAR GAS	3.037	2.853	0.184
Total	198.525	174.888	23.637

Head Of Accounts	Budget	Expenditure	Saving
* A01101-BASIC PAY	19.528	11.862	7.666
* A01151-BASIC PAY	215.119	111.563	103.556
* A01152-PERSONAL PAY	0.000	0.027	-0.027
* A01202-HOUSE RENT ALLOWANCE	18.490	15.110	3.380
* A01203-CONVEYANCE ALLOWANCE	17.412	29.123	-11.711
* A01205-DEARNESS ALLOWANCE	0.000	0.002	-0.002
* A01206-LCA	24.322	1.740	22.582
* A01207-WASHING ALLOWANCE	0.271	0.124	0.147
* A01208-DRESS ALLOWANCE	0.537	0.518	0.019
* A0120Q-FIXED DAILY ALLOWANCE	0.000	0.276	-0.276
* A0120X-AD - HOC ALLOWANCE – 2010	39.264	33.359	5.905
* A01210-RISK ALLOWANCE	0.000	0.118	-0.118
* A01211-HILL ALLOWANCE	0.390	2.723	-2.333
* A01217-MEDICAL ALLOWANCE	20.356	17.231	3.125
* A0121A-AD - HOC ALLOWANCE – 2011	11.862	10.088	1.774
* A0121B-HPA	10.295	4.981	5.314

Head Of Accounts	Budget	Expenditure	Saving
* A0121D-RIE A	0.000	1.748	-1.748
* A0121M-AARA – 2012	13.520	24.248	-10.728
* A0121T-ARA 2013	12.526	17.548	-5.022
* A0121Z-ARA – 2014	0.000	12.096	-12.096
* A01222-HA	0.078	0.076	0.002
* A01224-EA	0.075	0.018	0.057
* A01226-COMPUTER ALLOWANCE	0.007	0.025	-0.018
* A01229-ACA	16.023	7.548	8.475
* A01238-CHARGE ALLOWANCE	0.000	0.023	-0.023
* A01242-CTA	0.000	0.125	-0.125
* A01250-INCENTIVE ALLOWANCE	0.000	0.030	-0.030
* A01252-NPA	1.469	1.410	0.059
* A01257-RC ALLOWANCE	0.000	0.114	-0.114
* A01265-CHA	0.020	0.001	0.019
* A01270-OTHER	0.000	0.020	-0.020
* A01271-OA	0.000	0.001	-0.001
* A01274-MEDICAL CHARGES	1.535	1.500	0.035
* A01299-OTHERS	0.000	0.031	-0.031
Total:	423.099	305.412	117.687

Annexure 6.1

**Allowing higher rates of premium on civil works instead of earthwork –
Rs. 5.545 million.**

Irrigation Division Pishin (AIR Para. 4)

(Rs. in millions)

Name of work	Quantity Paid	Rate paid Rs.	Premium paid %	Premium payable %	Diff %	Overpaid Amount
Constt: of F.P.W i/c Grave Yard wall MB No.337/L	161185	342.82	70	23	47	0.260
Constt: of F.P.W in Rud Gharshin & Balozai area Mb No.351/L (in hard soil)	24064	178.84	102.75	23	79.75	0.034

Constt: of F.P.W in Rud Gharshin & Balozai area Mb No.351/L (in shingle gravel)	24065	342.82	102.75	23	79.75	0.066
Cnstt: of F.P.W in U/C Bostan Mughlian, Batai Nasran etc. MB No.338	62273	342.82	73	23	50	0.579
Constt: of F.P.W NANAABAD in Rud Mb No.354/L (in hard soil)	170875	178.84	69	23	46	0.141
Constt: of F.P.W NANAABAD in Rud Mb No.354/L (in shingle gravel)	256313	342.82	69	23	46	0.404
Total:						1.484

Irrigation Division Killa Saifullah AIR Para. 3

Work Done (Rs.)	Premium Paid @ 80.75% above	Premium to be Paid @ 9.75%	Difference (Rs.)
118640 Cft @ 314.78 = 373454	301564	36412	0.265
Total:-			0.265

Irrigation Division Killa Saifullah AIR Para. 3

S No.	Item of work	Quantity	Rate	Amount
1.	Providing and installing M.S. blind pipe socketed seamless welded joint or hand welded joint, or hand welded joint, M.S. reducer where necessary in tube well bore hole including jointing and welding with strainer of the nominal inner diameter. 150 mm (6") dia, 4.76 mm (.187") thick (S.No 27-20-e P/27-10)	380 Rft	57891 Per % Rft	0.220
Amount				0.220
Premium paid @ 208% above				0.458
Premium admissible @ 108% above				0.238
Overpaid Amount of Premium				0.220

Irrigation Division Zhob AIR Para. 4

(Rs. in millions)

Name of Scheme	Name of Item	Amount	Contractor
C/o Check Dams and Micro Bandat BP-19 Zhob PSDP-1205			
W/o No. 2025-30 dt: 29.12.16 07 th R/ Bill CV-7 dt: 5.6.17	Excavation in foundation of building and other structure for depth up to 4 meters i/c.... SI No. 3-21-d (95785.23 cft @ Rs. 342.82 per % cft)	307,300	M/s Sheikh Essa Khan, G/c
	Earth work. Excavation in irrigation channel, drains etc. SI # 3-44(as) 83991 cft @ Rs. 278.39 %cft	233823	
	Total Rs	541,123	
	Premium Paid @ 107.99 % above on CSR	584,359	
	Less premium payable @ 27.9% above on CSR	150,973	
	Over paid on earth work-D	433,386	
C/o Flood P/Wall / Channels at Mandokhail / Kakar Khurasan Area PB-19 Distt: Zhob			
W/o No. 425-30 dt: 04.04.17 4 th & R/ Bill CV-98 dt: 22.6.17	Excavation in foundation of building and other structure for depth up to 4 meters i/c.... SI No. 3-21-d (589482.49 cft @ Rs. 342.82 per % cft)	2,020,864	M/s Sh: Mehmood Enterprises, G/c
	Premium Paid @ 107.7 % above on CSR	1,762,193	
	Less premium payable @ 15.2% above on CSR	307,171	
	Over paid on earth work-E	1,455,022	
C/o Flood P/Gabion Wall for Protection of Agricultural Lands / House in various Union Council Areas of District Sherani			
W/o No. 5820-24 dt: 27.11.15 CV-1 dt: 5.6.17	Excavation in foundation of building and other structure for depth up to 4 meters i/c.... SI No. 3-21-d (47496.23 cft @ Rs. 342.82 per % cft)	162,827	M/s Abdul Malik & Brother, G/c
	Premium Paid @ 108 % above on CSR	175,853	

Name of Scheme	Name of Item	Amount	Contractor
	Less premium payable @ 28% above on CSR	45,592	
	Over paid on earth work-A	130,261	
W/o No. 5750-53 dt: 16.11.15 CV-3 dt: 5.6.17	Excavation in foundation of building and other structure for depth up to 4 meters i/c.... SI No. 3-21-d (44351.46 cft @ Rs. 342.82 per % cft)	152,046	M/s Abdul Malik & Brother, G/c
	Premium Paid @ 108 % above on CSR	164,210	
	Less premium payable @ 28% above on CSR	42,573	
	Over paid on earth work-B	121,637	
C/o Gabion Flood P/Wall /Check Dam in U/c Gostoi U/c Narezai, U/c Wala Akram, U/c Takai Zhob			
W/o No. 2031-36 dt: 29.12.16 4 th & Final Bill CV-11 dt: 6.6.17	Excavation in foundation of building and other structure for depth up to 4 meters i/c.... SI No. 3-21-d (95785.23 cft @ Rs. 342.82 per % cft)	328,370	M/s Akhtar Muhammad Saqi Khail, G/c
	Premium Paid @ 107.7 % above on CSR	353,655	
	Less premium payable @ 28% above on CSR	91,944	
	Over paid on earth work-C	261,711	
Total Over payment (A+B+C+D+E)		2,402,017	

Irrigation Division Sibi

AIR Para. 4

Bill S.No.	Item of Work	Amount (R.)	Premium paid @ 102.75% above	Premium Payable 23% above	Difference
1	Excavation in foundation of Building and bridges SI No.3-21 (Dry)	0.079	0.081	0.018	0.063

1b	Wet earth	0.058	0.060	0.013	0.046
1c	Flowing water	0.046	0.047	0.011	0.037
1d	under water	0.010	0.010	0.002	0.008
4	Excavation in foundation of Building and bridges SI No.3-21 (Dry)	0.059	0.061	0.014	0.047
4a	Rehandling of earth	0.016	0.016	0.004	0.013
Total		0.268	0.276	0.062	0.214

AIR Para. 4

Bill S. No.	Item of Work	Amount (R.)	Premium paid @ 102.90% above	Premium Payable 23% above	Difference
1.	Excavation in Shingle or gravel formation and rock not requiring blasting undress lead upto (SI No3-9+3-4) In Dry	0.453	0.466	0.104	0.362
1b.	In Wet	0.290	0.298	0.067	0.232
1c.	Flowing water	0.245	0.252	0.056	0.196
4	Re handling of earthwork	0.090	0.093	0.021	0.071
Total		1.078	1.109	0.248	0.861

Irrigation Division Panjgur

AIR Para. 2

Work Done (Rs.)	Premium Paid @ 112.96% above	Premium to be Paid @ 33%	Difference (Rs.)
54292 Cft @ 227.84 per % Cft	139730	40821	98,909
Total:-			98,909

Annexure 6.2

Overpayment due to excess quantity - Rs. 3.153 million

Irrigation Division, Loralai

AIR Para 8

(Rs. in million)

S. No	Description	Quantity Paid	Quantity Payable	Excess Quantity Paid	Rate Paid (Rs.)	Amount
1	Clearing & grubbing of natural ground SI No,21-9/b	52316 Sft			118.90	0.062
2	Compaction of earthen embankment SI No 3-25/c	515198.76 Cft			200.93	1.035
3	Excavation in foundation SI No. 3-21/d	255590.40 Cft	45600	188840.40	342.82	0.720
Total						1.817
Add premium @16.01% above CSR 1998						0.291
G Total						2.108

Irrigation Division, Loralai

AIR Para 2

S No	Description	Quantity Paid	Rate Paid	Amount
1	Clearing & grubbing of natural ground SI No,21-9/b	322347 Sft	118.90	.0383
Add premium @27.73% Above CSR 1998				0.106
Total				0.490

**Irrigation Division, Drainage Dera Allah Yar
AIR Para 7**

(Rs. in million)

Description	Unit	Quantity Paid	Quantity Payable	Excess Quantity Paid	Rate Paid (Rs.)	Amount
Providing/Fabricating and laying mild steel reinforcement in plinth for all kinds of RCC work (5-40/a)	Ton	9.61	4.3	5.31	34059.11	0.181
Add Premium @ 206.65% above						0.374
Total						0.555

Annexure 6.3

**Non deduction of Balochistan sales tax on services - Rs. 239.743million
Irrigation Division Pishin**

AIR Para 1

Total Civil Works Rs.	BST 15 % Rs.
234.770	35.217

Irrigation Division Musa Khail

AIR Para 1

Name of Work	Name of Contractor	Running Bill Paid	Amount	BST @ 15%
Const. of Small Dams and Floor Protection Wall U/c Kingri, Sadar and Drug District	M/s Asmatullah Builders	4 th	6.655	0.998
		3 rd	6.312	0.947
		2 nd	7.800	1.170
		1 st	8.832	1.325
Const. of Tangi Sar Essot check Dam District (PSDP No. 1211)	M/s AAB and Brothers	1 st	4.711	0.707
		2 nd	2.516	0.377
		3 rd	1.791	0.269
		4 th	0.877	0.132
Const. of Delay Action Dam, Haji Hazar Khan	M/s Nasir Const. Co.	1 st	49.401	7.410

Salmezai District (PSDP No. 1212)				
Const. of Khar Tangi Delay Action Dam U/c Wah Hassan Khail (1222)	M/s Afghan Const. company	3 rd	39.579	5.937
Total			128.47 4	19.272

**Project Director, Construction of Toiwar Batozai Storage Dam
AIR Para 1**

S. No.	Name of Firm	Description	Cheque No. and Date	Amount	BST
1	Associated Consulting Engineers - ACE (PVT) and Cameos Consultant	Design Team, Construction and supervision of staff and Direct Cost	064921, 11.11.2016	3.467	0.520
3	Associated Consulting Engineers - ACE (PVT) and Cameos Consultant	Design Team, Construction and supervision of staff and Direct Cost	069312, 6.2.2017	2.058	0.309
4	Associated Consulting Engineers - ACE (PVT) and Cameos Consultant	Design Team, Construction and supervision of staff and Direct Cost	069313, 6.2.2017	4.020	0.603
Total				9.545	1.432

**Irrigation Division Kech
AIR Para 1**

S. No	Name of Schemes	Amount	15% BST
1	Protection Bund at Akhtar Abad of Sohrani Kech Ginnah and at Mohammad Hassan Bazar	15.99	2.3985
2	Protection wall Ginna	2.99	0.4485

3	Construction of Rohdan Delay Action Dam Kallag	9.99	1.4985
Total		28.97	4.345

**Irrigation Division, Patfeeder Canal DM Jamali
AIR Para 1**

Name of contractor	Voucher No.	Date	Gross amount	Recoverable amount 15 %
Cameos Consultants	D-4	Oct 2016	34.864	5.230

**Irrigation Division, Sibi
AIR Para 8**

S. No.	Name of Schemes	Amount	BST
1.	Construction of Protection Walls at District Harnai	10.00	1.50
2.	Flood Protection Bund for village Ghulam Bolack and Talli District Sibi	15.00	2.25
3.	Maintenance of Nari Canal Sibi	2.500	0.38
4.	Repair of office Building (Construction of boundary wall of Superintending Engineer Bungalow of Sibi	0.659	0.10
5.	Repair of vehicle No.QAJ-2336	0.465	0.07
6.	Repair of Dozer Cater Pillar	1.400	0.21
7.	Restoration of Flood damages to Abdullah Kheli super Dehpal Kach at RD 13+00 to 1500 on Nari River District Sibi	0.996	0.15
Total		31.02	4.66

**Irrigation Division, Sibi
AIR Para 4**

Scheme	Gross Amount	BST
Const of Flood Protection PCC Wall at Tasp, Gramkan, Wahbood, Kudabadan Panjgur	19.725	2.959
Lining of Lal Abad Kareez Sarawan District Panjgur	2.000	0.300
Total:	21.725	3.259

**Irrigation Division, Quetta
AIR Para 4**

Name of Services	Name of Consultant Firm	Cheque No Date&	Running Bill No	Gross Amount	Total
Detail design, Drawing, Survey & engineering of Wali Tangi Dam	M/s CAMEOS Engineering Architect Consultants	075705, 10.06.2016	6th	8.000	1.200
		928074, 23.06.2017	7th	2.900	0.435
Total					1.635

**Project Director, Re-Construction of Shadi Kour Dam
AIR Para 4**

S. No.	Name of work	Expenditure	BST (Rs.)
1	Development work of Construction of Shadi Kour Dam Pasni District Gwadar	1099.957	164.993

Annexure 6.4

Execution of works without technical sanctions - Rs.7,619.442 million

**Irrigation Division Pishin
AIR Para. 18**

(Rs. in million)

S. No.	Name of work/scheme	Expenditure
1	Constt: of Khudae Dadzai Check Dam Killi Khudai Dadzai	17.500
2	Constt of Dargai Delay Action Dam	22.500
3	Constt: of Dam at Killi Malezai Karato	50.000
Total:		90.000

Irrigation Division Musa Khail**AIR Para. 5**

S. No	Name of Scheme	Amount
1	Const. of Khar Tangi Delay Action Dam, District Musa Khail (PSDP No. 1222)	80.00
2	Const. of Khar Tangi Delay Action Dam, Haji Hazar Khan Salmezai District (PSDP No. 1212)	75.50
Total		155.50

Irrigation Division Dera Bugti**AIR Para 1**

Name of Work	PSDP No	Expenditure (Rs. in millions)
Construction of Purpoghni Scheme Moranj Phelawagh, Dera Bugti	812, 2014-15	20.00
Total		20.00

Drainage Irrigation Division Jaffarabad**AIR Para 9****(Rs. in millions)**

S#	Name of Scheme / Work	Estimated Cost
1	Construction of Sim Drains, Bridges/Pipe Culverts in Tehsil Sohbat Pur, Hairdin, Panhwar etc. (PSDP-1163)	10.000
2	Construction of Flood Protection Bund Goth Musarat Ali Jamali, Goth Wazir Bhand Goth Majeed etc. (PSDP-1136)	22.000
3	De-silting/Strengthening and Raising of Channels at District Jaffarabad (PSDP-1111)	60.000
4	Extension and Improvement of water course for cattle farm RD:125 & Rehabilitation of Veterinary Hospital Rojhan Jamali	10.000

Drainage Irrigation Division Jaffarabad**AIR Para 9**

S#	Name of Scheme / Work	Estimated
----	-----------------------	-----------

		Cost
1	Construction of Sim Drains, Bridges/Pipe Culverts in Tehsil Sohbat Pur, Hairdin, Panhwar etc. (PSDP-1163)	10.000
2	Construction of Flood Protection Bund Goth Musarat Ali Jamali, Goth Wazir Bhand Goth Majeed etc. (PSDP-1136)	22.000
3	De-silting/Strengthening and Raising of Channels at District Jaffarabad (PSDP-1111)	60.000
4	Extension and Improvement of water course for cattle farm RD:125 & Rehabilitation of Veterinary Hospital Rojhan Jamali	10.000

**Irrigation Division Zhob
AIR Para 1**

Sr. No.	Name of Scheme	PSDP No.	Estimated Cost	Actual Expenditure
1	C/o Gabion Flood P/Wall /Check Dam in U/c Gostoi U/c Narezai, U/c Wala Akram, U/c Takai Zhob	1162	13.000	12.999
2	C/o Check Dams and Micro Bandat BP-19 Zhob PSDP-1205	1205	11.000	10.993
3	C/o Delay Action Dam/ Check Dams in various areas of District Zhob [Chief Minister Program [Const: of 30 DAMS in Balochistan (PSDP NO:1212 year 2016-17)]	1212	100.000	60.000
Total Rs.				83.992

**Project Director, Re-construction of Shadi Kour Dam Project
AIR Para 1**

Name of work	Revised Contract Cost
Construction of Shadi Kour Dam, command area development	7,167.950

Annexure - 6.5

**Irregular enhancement of contract agreement on higher rates -
Rs.1125.878 million and recovery of Rs.92.068 million**

Rehabilitation of Mithri Weir System

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
1	Earth work excavation in irrigation channels	255.00	200.00	2653.46	676,632	145,940
2	Earth work for embankment and compaction by mechanical mean at optimum moisture content 95% maximum modified AASHTO dry density	414.38	325.00	4402.08	1824133	393457
3	Dismantling Cement Concrete	1848.75	1450.00	5335.52	9864043	2127539
4	Providing and laying (C-13) using crush stone 19mm (3/4") and down gauge	6081.75	4766.00	269.394	1638387	354455

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	in foundation I/C leveling compacting and curing					
5	Extra for sulphate resisting cement	828.75	650.00	97.638	80917	17452
6	Providing and laying (C-25) cement concrete using crush stone 19mm (3/4") and down gauge in foundation I/C form work compacting and curing	13000.00	10500.00	28.323	368199	70807
7	Providing fabricating and laying deformed bars grade 60 having yield strength equal to 60000 psi	145350	114000	76.604	1113439 1	2401535
8	Providing and laying	6081.75	4770.00	29.879	181717	39194

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	(C-13) cement concrete using crush stone 19mm (3/4") and down gauge in foundation I/C leveling counting and curing					
9	Providing and laying (C-25) cement concrete using crush stone 19mm (3/4") and down gauge in foundation I/C formwork compacting and curing	13000.00	10500.00	312.643	4064359	781607
10	Extra for sulphate resisting cement	828.75	650.00	100.162	83009	17903
11	Providing fabricating and laying deformed bars grade	145350.0 0	114000.0 0	142.984	2078272 4	4482548

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	60 having yield strength equal to 60000 psi reinforcement for all kinds of RCC work					
12	Earth work excavation in irrigation channels, drain etc., in all kind of soil	255.00	200.00	14377.31 0	3666214	790752
13	Earth work for embankment upto any lead & lift and all type of soil and compaction by mechanical mean at optimum moisture content 95% maximum modified AASHTO dry density	414.375	325.00	29565.15 0	1225105 9	2642385
Total						14,265,574

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
CONSTRUCTION OF SIX FLOOD DISPERSAL STRUCTURE NARI RIVER AT EARI						
1	Excavation in foundation of bridges and other structure in all kind of soil up to required depth ...	255.00	195.00	18994.4	4843572	1139664
2	Providing and filling stone or boulder in wire crates including sewing the crates the cost or crates will be paid for separately	2295.00	1800.00	10583.13 0	2428828 3	5238639
3	Earth work for embankment upto any lead & lift and all type of soil and compaction by mechanical mean at optimum	414.375	325.00	216014.8 0	8951113 2	19306315

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	moisture content 95% maximum modified AASHTO dry density					
4	Providing and filling stone spawl on slope	1500.00	1100.00	12789.57	1918435 5	5115828
5	Providing and laying (C-13) using crush stone 19mm (3/4") and down gauge in foundation	6080.00	4770.00	711.559	4326279	932143
6	Providing and fixing PVC ribbed water stopper in vertical or horizontal expansion joints	1926.53	1511.00	142.380	274299	59163
7	Providing and laying situ cement concrete (C-25) in columns walls and piper etc.	13000.00	11000.00	1318.99	1714687 0	2637980

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	upto 2m in thickness using sulphate resisting cement and crush 19mm (3/4") and down gauge including compacting curing cost of formwork and its removal in basement and around floor					
Total						34,429,732
CONSTRUCTION OF SIX DISPERSAL STRUCTURES ON NARI FLOOD DISPERSAL HAJI SHAHER						
1	Excavation in foundation of bridges and other structure in all kind of soil up to required depth including dagbelling refilling around	255.00	195.00	6750.94	1721490	405056

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	structure... hard soil					
2	Earth work for embankment upto any lead & lift and all type of soil and compaction by mechanical mean at optimum moisture content 95% maximum modified AASHTO dry density	414.38	325.00	107222.19	44430731	9583519
3	Providing and laying stone pitching by hand packing with surface leveled off to the correct section and voids filled in 1:8 cements and mortar in floor of	4000.00	3000.00	13364.43	53457720	13364430

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	bridges along banks and or I apron					
4	Providing and laying (C-25) cement concrete using crush stone 19mm (3/4") and down gauge in foundation I/C formwork compacting and curing and removal of formwork	13000.00	10500.00	229.00	2977000	572500
5	Providing and laying cement concrete (C-25) using sulphate resisting cement and crush 19mm (3/4") in column walls and piers etc. including compacting	13000.00	10500.00	657.63	8549190	1644075

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	curing cost of for work and its removal in basement and around floor 9" to 8" thick					
6	Providing and fixing PVC ribbed waters stopper in vertical or horizontal expansion joints including cutting or jointing 225mm 9" wide	1926.50	1511.00	140.14	269980	58228
7	Providing and laying situ cement (C-25) using column walls and piers etc. upto 2m in thickness using sulphate resisting cement and crush 19mm	13000.00	11000.00	1333.73	1733849 0	2667460

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	(3/4") and down gauge in slabs including form work					
Total						28,295,268
CONSTRUCTION OF SIX FLOOD DISPERSAL STRUCTURE NARI RIVER AT TOUK						
1	Providing and filling stone or boulder in wire crates	2295.00	1800	3423.84	7857712	1694800
2	Providing and weaving G.I wire netting weigh 3.18mm (8SWG) weir for wire crates	380.00	250.00	23715.8	9012004	3083054
3	Earth work for embankment upto any lead & lift and all type of soil and compaction by mechanical mean at optimum moisture	414.38	325.00	28584.00	11844638	2554838

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	content 95% maximum modified AASHTO dry density					
4	Providing and filling stone spawl	1500.00	1100.00	1190.43	1785645	476172
5	Providing and laying stone pitching by hand packing with surface leveling off to the correct section and voids filled in 1:8 cement sand mortar in floor of bridges along banks and or in apron	4000.00	3000.00	6583.24	2633296 0	6583240
6	Providing and laying cement concrete (C-13) using crush stone 19mm (3/4") and	6081.75	4770.00	321.00	1952242	421072

S. No	Item	Rate paid	Rate payable	Up to date Qty	Amount	Diff.
	down gauge in foundation including leveling compacting and curing					
7	Providing and laying situ cement (C-25) using sulphate resisting cement and crush 19mm (3/4") and down gauge in slabs including form work and its removal compacting and curing in removal of form work	13000.00	10500.00	105.85	1376050	264625
Total						15,077,801
G. Total						92,068,375

Annexure 7.1

Allowing non scheduled rates without rate analysis – Rs. 15.026 million

PHE Musa Khail

Name of Schemes	Name of Item	Amount paid (Rs.)	Contractor
D/D of hand Bore for Killi Ajab Khan s/o Mera Gul Hamazai Sali	Drilling of hand bore 12” dia for all kind soil	0.209	M/s Mohammad Khan and Broth
	200 Rft @ 1048/per Rft		
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.150	
	200 Rft @ Rs. 748/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.016	
	Supply Shreeing shingle or gravel around the bore	0.019	
	130 Cft @ Rs. 148/cft		
D/D of Hand Bore for Killi Faizoo S/o shair Jan Hamzazai Salai	Drilling of hand bore 12” dia for all kind soil	0.168	M/s Agha Jan and Brothers
	160 Rft @ 1048/per Rft		
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.120	
	160 Rft @ Rs. 748/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.0160	
	Supply Shreeing shingle or gravel around the bore	0.019	
	130 Cft @ Rs. 148/cft		
D/D of Hand Bore for Killi Dilawar S/o	Drilling of hand bore 12” dia for all kind soil	0.261	M/s Abdul Ghani and

Abdullah Jan Hamzazai salai	250 Rft @ 1045/per Rft		Brothers
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.187	
	250 Rft @ Rs. 748/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.210	
	Supply Shreeing shingle or gravel around the bore	0.030	
	200 Cft @ Rs. 148/cft		
D/D of 4 No bore in various area Killi Deen Mohammad Kingri, Musakhail	Drilling of hand bore 12” dia for all kind soil	0.900	Al-Hadi and Company
	1000 Rft @ 900/per Rft		
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.768	
	960 Rft @ Rs. 800/Rft		
	Cleaning/Testing of tube well through compressor in all respect 4 jobs @ Rs. 50000/job	0.200	
	Supply Shreeing shingle or gravel around the bore	0.106	
D/D of Hand Bore for killi Meraj Shadezai Sarah Khawah in Musakhail	Drilling of hand bore 12” dia for all kind soil	0.210	M/s Asghar Khan and Brothers
	200 Rft @ 1048/per Rft		
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.150	
	200 Rft @ Rs. 748/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.017	

	Supply Shreeing shingle or gravel around the bore	0.193	
	130 Cft @ Rs. 149/cft		
D/D of Hand Bore for Killi Nasrullah Khan Hassankhail	Drilling of hand bore 12" dia for all kind soil	0.224	M/s Asghar Khan and Brothers
	240 Rft @ 895/per Rft		
	Development of bore i/c S/F of blind pipe 10" dia for casing and strainer pipe 10" dia in bore hole	0.191	
	240 Rft @ Rs. 795/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.049	
	Supply Shreeing shingle or gravel around the bore	0.0267	
	160 Cft @ Rs. 168/cft		
D/D of hand bore for Killi Dr. Gul Zaman S/o Khozan Essot	Drilling of hand bore 12" dia for all kind soil	0.210	M/s Abdul ghani and Brothers
	200 Rft @ 1048/per Rft		
	Development of bore i/c S/F of blind pipe 10" dia for casing and strainer pipe 10" dia in bore hole	0.150	
	200 Rft @ Rs. 748/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.016	
	Supply Shreeing shingle or gravel around the bore	0.019	
	130 Cft @ Rs. 148/cft		
D/D of Hand Bore for Killi haji Serak Nawab Khan Shaikh	Drilling of hand bore 12" dia for all kind soil	0.314	M/s Haji Hayat Khan
	300 Rft @ 1048/per Rft		

	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.2167	
	290 Rft @ Rs. 748/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.022	
	Supply Shreeing shingle or gravel around the bore	0.015	
	100 Cft @ Rs. 148/cft		
D/D of Hand Bore for WSS Killi Khyaza Wah Hassan Khail	Drilling of hand bore 12” dia for all kind soil	0.346	M/s Hassan Khail
	330 Rft @ 1048/per Rft		
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.247	
	330 Rft @ Rs. 749/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.036	
	Supply Shreeing shingle or gravel around the bore	15000	
	150 Cft @ Rs. 100/cft		
D/D of hand bore of WSS Musakhail Municipal Committee Dargai area	Drilling of hand bore 12” dia for all kind soil	0.225	M/s Ameer Mohammad and Brothers
	300 Rft @ 750/per Rft		
	Development of bore i/c S/F of blind pipe 10” dia for casing and strainer pipe 10” dia in bore hole	0.196	
	280 Rft @ Rs. 700/Rft		
	Cleaning and Supplying of new tube well submersible pump 3HP i/c carriage in all respect 1 job	0.016	

		Supply Shreeing shingle or gravel around the bore		0.006	
		150 Cft @ Rs. 40/cft			
Total				6.126	
PHE Zhob					
S. No.	Name of Scheme	Item of Work	Quantity	Rate (Rs.)	Amount
1	Construction of WSS Killi Bakht Mohammad	D/d of local hand bore	1 job	0.200	0.200
2	Construction of WSS Kudazai Rakhpoor	D/d of local hand bore	1 job	0.250	0.250
3	Construction of WSS Awal Khan	D/d of local hand bore	1 job	0.300	0.300
4	D/d of local hand bore at various places in zhob	D/d of local hand bore	2 jobs	0.200	0.400
5	Construction of WSS Sadozai Dabari	D/d of local hand bore	1 job	0.200	0.200
Total					1.350
PHE Sibi					
S. No.	Name of Work, Contractor	Items of work	Quantity	Rate (Rs.)	Amount
1	Drilling and Development of tube well for WSS Goth Abdul Majeed Derman Khal Tallani Gohri, M/s Balochistan Enterpriese, GC	Mobilization of Machinery	1	55000	0.055
		Digging of Pits	1	32300	0.032
		Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8' dia	500	1950	0.975
		Drilling of existing test hole in all type soil upto shingle gravel 22 dia upto 500 ft	500	700	0.350
		MS Blind pipe 4.5 mm 10 dia	440	1250	0.550

		PI MS Strainer pipe in tube well hole inner dia 10 meter	40	1380	0.055
		Supply shrouding graded pea gravel	750	290	0.218
		PI bail blug	1	34000	0.034
		Water Sampling	1	19000	0.019
		Providing tube well design (Starta Chart)	1	19000	0.019
		Compressor testing	1	160000	0.160
		logging of bore hole by the geologist	1	28000	0.028
Total					2.495
2	Drilling and Development of tube well for WSS Buzari village, M/s, Savi Construction Company GC	Mobilization of Machinery	1	59000	0.059
		Digging of Pits	1	28000	0.028
		Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8' dia	500	1945	0.972
		Drilling of existing test hole in all type soil upto shingle gravel 22 dia upto 500 ft	500	630	0.315
		MS Blind pipe 4.5 mm 10 dia	400	1420	0.568
		PI MS Strainer pipe in tube well hole inner dia 10 meter	80	1502	0.120
		Supply shrouding graded pea gravel	750	285	0.215
		PI bail blug	1	29000	0.029
		Water Sampling	1	18000	0.018
		Providing tube well design (Starta Chart)	1	17000	0.017
		Compressor testing	1	164590	0.164
		logging of bore hole by the geologist	1	25000	0.025
		Total			

3	Drilling and Development of tube well for WSS Qasir Gohramzai Talli Area, M/s, Savi Construction Company GC	Mobilization of Machinery	1	59000	0.059
		Digging of Pits	1	28000	0.028
		Drilling of Test hole in formation of hard Soil or shingle gravel bore hole 8' dia	500	1945	0.973
		Drilling of existing test hole in all type soil upto shingle gravel 22 dia upto 500 ft	500	630	0.315
		MS Blind pipe 4.5 mm 10 dia	400	1420	0.568
		PI MS Strainer pipe in tube well hole inner dia 10 meter	80	1502	0.120
		Supply shrouding graded pea gravel	750	285	0.214
		PI bail blug	1	29000	0.029
		Water Sampling	1	18000	0.018
		Providing tube well design (Starta Chart)	1	17000	0.017
		Compressor testing	1	164590	0.164
		logging of bore hole by the geologist	1	25000	0.025
		Total			
Grand Total				7.555	

Annexure 7.2

Non deduction of Balochistan sales tax on contracts & services - Rs. 158.185 million

Total Civil Works Rs.	BST 15 % Rs.
273,070,491	40,960,573

PHE Division, Panjgur

S. No	Name of Firm	Description	DOP	Chq No	Amount	BST
1	M/S Zakir	R/O WSS	23.08.16	505059		13,043

S. No	Name of Firm	Description	DOP	Chq No	Amount	BST
	Hussain	Bonistan PJR			100,000	
2	M/S Zakir Hussain	R/O WSS PJR Town	23.08.16	505059	100,000	13,043
3	M/S Zakir Hussain	R/O WSS Kudoabad 1-3	23.08.16	505059	100,050	13,050
4	M/S Zakir Hussain	R/O WSS Kattaguri	23.08.16	505059	100,000	13,043
5	M/S Zakir Hussain	R/O WSS Goddagi	23.08.16	505059	100,000	13,043
6	M/S Zakir Hussain	S/I of Submersible WSS Faiz Abad	03.11.16	505066	200,000	26,087
7	M/S Zakir Hussain	R/O WSS Soor Cheel	03.11.16	505066	100,000	13,043
8	M/S Zakir Hussain	R/O WSS Khuban	03.11.16	505066	100,000	13,043
9	M/S Zakir Hussain	R/O WSS Guddagai	07.12.16	505075	100,000	13,043
10	M/S Zakir Hussain	R/O WSS Guddagai	13.02.17	505082	92,500	12,065
11	M/S Zakir Hussain	R/O WSS Kattaguri	13.02.17	505082	92,500	12,065
12	M/S Attaur Rehman GC	R/O Community Tank WSS Dasht e Shahbaz	11.05.17	64103	204,926	26,729
13	M/S Attaur Rehman Const Panjgoor	Const WSS Deshet e Shahbaz Gawargo	10.04.17	505087	596,000	77,739
14	M/S Al-Salal Al-Naseeb GC Pjr	Const WSS Muhallah Noke Ape Rek	10.04.17	505087	611,000	79,696
15	M/S Al-Salal Al-Naseeb GC	Const WSS Muhallah Abdul	10.04.17	505087	607,000	79,174

S. No	Name of Firm	Description	DOP	Chq No	Amount	BST
	Pjr	Hameed Peer dad Sedan Gawargo				
16	M/S Tariq & Bro GC	Const of WSS Muslim Kalag Kour Parome	10.04.17	505088	845,000	110,217
17	M/S Tariq & Bro GC	Const of WSS Muhallah Muhammad Essa	10.04.17	505088	842,000	109,826
18	M/S Naveed Bashir & Bro	Const of WSS Muhallah Dur M Nabi Dad	27.04.17	505094	812,000	105,913
19	M/S M. Saleem Qalandaran i & Bro GC Pjr	Const of WSS Muhallah Pullabad Gawargo	02.05.17	505096	838,000	109,304
20	M/S Al-Salal Al-Naseeb GC Pjr	DD Tube Well Boe WSS M Bukhsh Makkad Khoban Paroma	29.05.17	64111	844,000	110,087
21	M/S Al-Salal Al-Naseeb GC Pjr	Const of WSS Muhalla Hazoor Bakhsh Gwargo	20.06.17	64125	226,000	29,478
22	M/S Al-Salal Al-Naseeb GC Pjr	Const of WSS Muhalla Sohta Kunnar Gawargo	20.06.17	64125	224,000	29,217
23	M/S Al-Salal Al-Naseeb GC Pjr	Const of WSS Noke ApeRek Gwargo	20.06.17	64125	207,000	27,000
24	M/S Al-Salal Al-	Const of WSS Rai-nigore	20.06.17	64125	149,000	19,435

S. No	Name of Firm	Description	DOP	Chq No	Amount	BST
	Naseeb GC Pjr					
25	M/S Chagai Builders GC	Const of WSS Khoban Abdullah	20.06.17	64126	207,000	27,000
26	M/S Amran Bashir & Const	Const of WSS Muhallah Ameer Bukhsh Parome	20.06.17	64127	206,000	26,870
27	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	10.04.17	505089	895,000	116,739
28	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	10.04.17	505089	895,000	116,739
29	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	10.04.17	505089	895,000	116,739
30	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	10.04.17	505089	1,075,000	140,217
31	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	10.04.17	505089	895,000	116,739
32	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	04.05.17	505099	895,000	116,739
33	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	04.05.17	505099	895,000	116,739

S. No	Name of Firm	Description	DOP	Chq No	Amount	BST
34	M/S Balochistan Eng Co, Quetta	S/I of 48HP Millat Pirkan Diesel engine belt turbine complete	11.05.17	64104	899,000	117,261
35	M/S Balochistan Eng Co, Quetta	S/I of Pumping Machinery turbine complete	11.05.17	64104	600,000	78,261
36	M/S Chagai Builders & Const	S/I of Solar Submersible complete in all respect	29.05.17	64112	895,000	116,739
Total:-					17,442,976	2,275,165

PHE E&M Division, Quetta

S. No.	Name of Work	Name of Contractor	Cheque No. & Date	Amount of Bill	15% BSTS
1	M/S SAP construction Company	Extention of boundry wall construction of chowkidar room in the office of the chief Engineer (North south)HED, Quetta	D-1, 501600, 18-04-2017	968,683	145,302
Total:-				968,683	145,302

PHE Division, Killa Abdullah

Total Civil Works Rs.	BST 15 % Rs.
598,870,796	89,830,619

PHE Division, Kech

S. No	Name of Scheme	Name of Contractor	V. No. and Date	Amount	15% BST
1	Drilling and Development of WSS Moulhai Bazar	M/s Mekran Construction Co	37,	1.380	0.210
			06.02.2017		
2	Drilling and Development of WSS Ibhat Jat Joe Mand	M/s Kulber Construction Co	19,	1.379	0.210
			24.01.2017		
3	Drilling and Development of Tube well Bore for Mohammad Murad	M/s Kulber Construction Co	21,	1.379	0.210
			21.01.2017		
4	Drilling and Development of Tubewel for Naseer Koh E Pusht Mand	M/s Kulber Construction Co	22,	1.379	0.210
			24.01.2017		
5	Drilling & Development of Tube well bore for Jalal Nravi Mand	M/s Kulber Construction Co	23,	1.379	0.210
			24.01.2017		
6	Drilling and Development of Tubewel for Haji Bullo Mand	M/s Kulber Construction Co	24,	1.379	0.210
			24.01.2017		
7	Drilling and Development of Tube well of Haji Ellahi Bux Mallant Mand	M/s Kulber Construction Co	25,	1.379	0.210
			24.01.2017		
8	Drilling and Development of Tubewel for Haji dad Shah Mand	M/s Kulber Construction Co	26,	1.379	0.210
			24.01.2017		
9	Drilling and Development of Bore for Haleem Lebnan Mand	M/s Kulber Construction Co	27,	1.379	0.210
			1.2017		
10	Drilling and	M/s Kulber	28		

S. No.	Name of Scheme	Name of Contractor	V. No. and Date	Amount	15% BST
	Development of bore for Jangal Bag Mand	Construction Co	24.01.2017	1.379	0.210
11	Drilling & Development of Tubewel bore for Haji Hafeez Mand	M/s Kulber Construction Co	29, 24.01.2017	1.379	0.210
12	Drilling & Development of bore for WSS Basoil Kham Pidark Kech	M/s Dost Jan & Farhan CO	44, 24.01.2017	1.380	0.210
13	Drilling and Development of local Bore for Waris at Shai Tump	M/s Mohammad Waris GC	47, 25.01.2017	0.439	0.070
14	E&I of WSS Kolwahi Bazar Absor	M/s Mekran Construction Co	115, 26.05.2017	1.430	0.210
15	Drilling and Development of bore Malik Bazar	M/s Meer Sons Tarders GC	92, 25.02.2017	1.380	0.210
16	Drilling & Development of bore for WSS Dr Nasim Jangian	M/s Khan Mohammad GC	34, 19.05.2017	1.380	0.200
Total				21.179	3.210

PHE Division, Sibi

S. No.	Name of Work	Amount (Rs.)	BRA
1	WSS Tube well bore Goth Abdul Majeed Derman Khail Tallani Gori Lehri	2.500	0.326
2	WSS Dergah Mir Hassan Lehrei	10.000	1.304
3	Construction / extension of WSS in Tehsil and District Sibi	9.998	1.304
4	WSS village Sultan Kot	5.093	0.664
5	WSS Qaiser Gohramzai	9.999	1.304
Total		37.590	4.902

PHE Division, Chaghi

S. No.	Month	Amount (Rs.)	Sales Tax To be deducted @ 15% (Rs.)
1	Sep-15	0.329	0.049
2	Oct-15	1.020	0.153
3	Nov-15	1.020	0.153
4	Dec-15	1.020	0.153
5	Jan-16	1.020	0.153
6	Feb-16	1.020	0.153
7	Mar-16	1.020	0.153
8	Apr-16	1.020	0.153
9	May-16	1.020	0.153
10	Jun-16	1.020	0.153
11	Jul-16	1.020	0.153
12	Aug-16	1.020	0.153
13	Sep-16	0.667	0.100
Total		12.216	1.832

PHE Division, Naseerabad

Total Civil Works Rs.	BST 15 % Rs.
100,430,836	15,064,625

Annexure 7.3

Less realization of water tariff - Rs. 7.524 million

S. No	AI R Para No.	Categories	Number of	Rate	Amount Recoverable (Rs.)	Water Tariff Realized (Rs.)	Difference (Rs.)
			connections	(Per month) (Rs.)			
PHE Lasbella							
1	1	Residential	3135	75	2.821	0.419	4.603
		Commercial	262	700	2.201		

Total					5.022	0.419	4.603
PHE Noshki							
2	1	Water Tariff			0.625	0.499	0.126
Total					0.625	0.499	0.126
PHE Naseerabad							
3	4	Water Tariff			1.200	0.550	0.650
Total					1.200	0.550	0.650
PHE Kech							
4	2				0.700	0.186	0.514
Total					0.700	0.186	0.514
PHE Loralai							
5	1	Residenti al	5011	75	0.376	0.292	0.178
		Commerci al	26	700	0.018		
		Governm ent departme nts	109	700	0.076		
Total					0.470	0.292	0.178
PHE Kohlu							
6	1	Domestic	423	75	1.142	0.168	1.453
		Commerci al	19	700	0.479		
Total					1.621	0.168	1.453
G Total					9.638	2.114	7.524

Annexure 7.4**Execution of works without technical sanctions - Rs. 179.779 million**

S. No.	Name of Scheme	Estimated Cost
PHE Zhob		
1	Construction of WSS and laying of pipelines at	3.000
2	Construction of WSS Killi Yaqubzai (New and old)	5.761
3	Construction of WSS Killi Hassanzai	5.530
4	Construction of WSS Killi Hassanzai District Zhob	2.000
5	Construction of WSS Murgha Kibzai Bakht Mohammad	2.755
6	Construction of WSS Sabir Brunj	1.500
7	Construction of WSS Awal Khan	1.300
Total		21.846
PHE Gwadar		
1	c/o water treatment plant (R.O) 5,reverse osmosis plant 800 GPD capacity Makola Pani, Kalag Pasni, Kandasoli Pasni, Sardasht Pasni, Nokebur Pasni district Gwadar	36.535
2	c/o water treatment plant (R.O) 2,reverse osmosis plant 800 GPD capacity Kamat Pasni, Kandalak Ormara district Gwadar	19.998
3	E&I of WSS Samati, Hur, Kulanch, Panwan, Gownden Nigore, Kulanch, storage tank, Bal Ormara District Gwadar	40.000
4	Repair/ maintenance of WSS for alternate source from Suntsar to Gwadar	61.400
Total		157.933
G Total		179.779

Annexure – 8.1**Non- production of record - Rs.177.238 million****Director Education Schools Quetta**

S. No.	Cheque No. and date	Name of Contractor	Name of contract	Amount
---------------	----------------------------	---------------------------	-------------------------	---------------

S. No.	Cheque No. and date	Name of Contractor	Name of contract	Amount
1	1260957/ 30.6.17	Al-Abrar Traders	ASR/of various schools at District Awaran Package-I	4,697,019
2	1260966/ 30.6.17	Amir Mohammad Pathan& Co	ASR/of various schools at District Loralai Package-I	3,075,662
3	1260977/ 30.6.17	Sheikh Mehmood Enterprises	ASR/of various schools at District Sherani Package-II	1,545,126
4	1321725/ 30.6.17	Marwan Builders and Engineer	ASR/of various schools at District Nushki Package-II	2,142,828
5	1260992/ 30.6.17	Sher Shah & Brothers	ASR/of various schools at District Zhob Package-I	2,984,692
6	1321730/ 30.6.17	M/s Chiltan Associates	ASR/of various schools at District JhalMagsi Package-I	2,080,975
7	1321728/ 30.6.17	M/s Chiltan Associates	ASR/of various schools at District Quetta Package-I	3,121,929
8	1321731/ 30.6.17	M/s Chiltan Associates	ASR/of various schools at District Quetta Package-II	3,137,675
9	1260944/ 30.6.17	M/s Naseeb Jan Govt: Contractor	ASR/of various schools at District Ziarat Package-IV	3,034,342
10	1260949/ 30.6.17	M/s Qmar Trading Co	ASR/of various schools at District Quetta Package-III	2,709,574
11	1260952/ 30.6.17	M/s TootanConstt: Co	ASR/of various schools at District Nushki Package-I	2,532,000
12	1260996/ 30.6.17	M/s Haji Mohammad Umer Brothers Constructor	ASR/of various schools at District Mastung Package-I	1,943,006
13	1321729/ 30.6.17	M/s Chiltan Associates	ASR/of various schools at District Sibi Package-I	3,498,107

S. No.	Cheque No. and date	Name of Contractor	Name of contract	Amount
14	1260955/ 30.6.17	M/s Abdul Qadir Hanbhi	ASR/of various schools at District Naseerbad Package-I	2,085,026
15	1260967/ 30.6.17	M/s Al-Bolan	ASR/of various schools at District Sohbat Pur Package-I	2,633,000
16	1260967/ 30.6.17	M/s Al-Bolan	ASR/of various schools at District Sohbat Pur Package-II	3,109,437
17	1260963/ 30.6.17	M/s Al-Bolan	ASR/of various schools at District Harnai Package-II	3,465,849
18	1260958/ 30.6.17	M/s Al-Bolan	ASR/of various schools at District Sohbat Pur Package-III	2,358,613
19	1260973/ 30.6.17	M/s Al-Bolan	ASR/of various schools at District Jaffarabad Package-III	2,083,320
20	1260956/ 30.6.17	Haijwani Builders	ASR/of various schools at District Naseerbad Package-II	2,043,300
21	1260945/ 30.6.17	Sheikh Mehmood Enterprises	ASR/of various schools at District Sherani Package-I	1,989,108
22	1260948/ 30.6.17	M/s Al-Habib Traders	ASR/of various schools at District Lasbela Package-I	2,969,590
23	1260950/ 30.6.17	Syed Naimat Ali Shah & Brothers	ASR/of various schools at District Chaghi Package-I	3,259,398
24	1244348/ 30.6.17	M/s SadaBaharGovt: Contractor	ASR/of various schools at District JhalMagsi Package-II	1,532,375
25	1260960/ 30.6.17	M/s Haji Shah & Sons	ASR/of various schools at District Gawadar Package-I	2,123,788
26	1260981/ 30.6.17	M/s H.M.A.S & Sons	ASR/of various schools at District Mastung	1,520,190

S. No.	Cheque No. and date	Name of Contractor	Name of contract	Amount
			Package-I	
27	1260964/ 30.6.17	M/s Amir Mohammad & Sons	ASR/of various schools at District Sibi Package-II	2,989,852
28	1260967/ 30.6.17	Al-Bolan Constt: Co	ASR/of various schools at District Jaffarabad Package-II	2,221,427
29	Nil	M/s HLD Constt: Co	ASR/of various schools at District Pishin Package-II	3,473,749
30	1260975/ 30.6.17	M/s Dawood & Co	ASR/of various schools at District Lasbella Package- II	2,093,523
31	1260971/ 30.6.17	M/s Al-Habib Traders	ASR/of various schools at District Ziarat Package-III	3,024,831
32	Nil	M/s Al-Habib Traders	ASR/of various schools at District Harnai Package-I	3,982,000
33	1244349/ 30.6.17	M/s Mir KirmanGovt: Contractor	ASR/of various schools at District Barkhan Package- I	1,995,000
34	1260959/ 30.6.17	M/s M.M.Karim& Brothers	ASR/of various schools at District Killa Abdullah Package-II	1,994,979
35	1260971/ 30.6.17	M/s Al-Habib Traders	ASR/of various schools at District Ziarat Package-I	3,045,191
36	1260982/ 30.6.17	M/s M.M.Karim& Brothers	ASR/of various schools at District Killa Abdullah Package-I	2,948,500
37	1260986/ 30.6.17	M/s Syed Mohammad Khair Govt: Contractor	ASR/of various schools at District Pishin Package- III	2,552,546
38	1244347/ 30.6.17	M/s Mohammad Din Khan & Co	ASR/of various schools at District Ziarat Package-V	3,593,942
39	1260985/ 30.6.17	M/s Syed	ASR/of various schools at	2,796,640

S. No.	Cheque No. and date	Name of Contractor	Name of contract	Amount
	30.6.17	Nasrullah & Sons	District Harnai Package-III	
40	1260994/ 30.6.17	M/s Abdul Ghani Govt: Contractor	ASR/of various schools at District Kohlu Package-I	1,989,000
Total				106,377,109

Director Education Schools Quetta

S. #	Type of vehicle	Name of firm	Qty	Purchase price
1	Toyota Hilux Revo (5) 2017	Toyota Zarghoon Motors Double road Quetta	1	4,323,500
2	Toyota Hilux Revo (G) 2017	Toyota Zarghoon Motors Double road Quetta	5	19,242,500
3	Suzuki Jimny JLDX 2017	Suzuki Quetta Motors Airport Road	11	26,213,000
4	Dhoom Motorcycles YD-70 2017	DYL Motor Limited Quetta	30	1,500,000
5	Master FOTON 17+1 seat Bus	Master Southern Automobiles Kansi Street, Authorized dealer of Master Motor Corporation Pvt at Quetta	1	3,733,000
Total			47	55,012,000

Principal, Government Elementary Girls College, Quetta

Detail Object Description	OCT_E XP	MAR_E XP	JUN_EX P	Total Expenditure
A13101-MACHINERY AND EQUIPMENT	30,000	30,000	20,000	80,000
A13201-FURNITURE AND FIXTURE	50,000	50,000	0	100,000
TOTAL:	80,000	80,000	20,000	180,000

Annexure 8.2

Irregular expenditure without inviting open tenders - Rs.17.705 million

Director, Bureau and Curriculum, Quetta

Ch. No	Date	Firm	Vr. No	Date	Amount	Item
1293 651	13-06-17	New National Business	2239	04-05-17	83,833	Various Stationery Items
1293 651	13-06-17	New National Business	2233	04-05-17	91,797	Various Stationery Items
1293 651	13-06-17	New National Business	2238	04-05-17	97,471	Various Stationery Items
1293 651	13-06-17	New National Business	2237	04-05-17	92,774	Various Stationery Items
1293 652	13-06-17	New National Business	2231	04-05-17	101,461	Various Stationery Items
1293 652	13-06-17	New National Business	2236	04-05-17	76,184	Various Stationery Items
1293 652	13-06-17	New National Business	2235	04-05-17	106,427	Various Stationery Items
TOTAL:					649,947	

Director, Bureau and Curriculum, Quetta

Ch No	Date	Firm	Vr No	Date	Amount	Observation
12657 76	20-06-17	University Book Point	656	09-06-17	31,230	Various Books
12657 76	20-06-17	Brahivi Adabi Society	Nil	01-06-17	10,000	Various Books In Bravhi Language.
12657	20-06-	Brahui	51	10-06-17	10,000	Various

Ch No	Date	Firm	Vr No	Date	Amount	Observation
75	17	Academy				Books In Brahui Language.
12657 74	20-06- 17	New Book in	948	06-06-17	26,224	Various Books.
NA	NA	Ansari Book Stall	1139	07-06-17	11,300	Various books
12710 74	23-06- 17	Qandeel Enterprises	3045	10-06-17	38,564	Various Books
12605 71	29-06- 17	Gosha-e-Adab	1027	08-06-17	46,848	Various Books
TOTAL:					174,166	

Director Technical Education, Balochistan Quetta,						
Ch No	Date	Firm	Vr No	Date	Amount	Particulars
127178 8	24-06- 17	ISSUZ U Balochi stan Motors Quetta	IBM /033/ 2017	20-06- 17	7,780,000	isuzu bus 62+1 seater latest model mt133 with fire extinguisher mps player glass breaker, curtains and all standard accessories etc.
127178 7	24-06- 17	ISSUZ U Balochi stan Motors Quetta	IBM /034/ 2017	20-06- 17	7,780,000	isuzu bus 62+1 seater latest model mt133 with fire extinguisher mps player glass breaker, curtains and all standard accessories etc.
TOTAL:					15,560,000	

District Officer Education (M) Sohbatpur

S	Cash	Bill	Head of	Firm/	Particulars	Amount
01	30-09-	31-	Furniture	Bismillah Mart	p/o Kaleen,	45680
02	-do-	30-	Furniture	-do-	r/o 47 chairs	49350
03	21-10-16	02-	Building	AlMadina store	p/o cement,	28800
04	-do-	15-	Building	Bismillah	Nil	54300
05	-do-	15-	Building	AlMadina store	p/o paints	422000
06	10-06-17	02-	Furniture	Bismillah Mart	p/o chairs	45000
07	-do-	02-	Furniture	-do-	r/o chairs	47250
08	14-06-17	20-	Machinery	New sharjah	r/o 35 ceiling	43750
09	-do-	20-	Machinery	-do-	r/o 37 fan	46250
10	-do-	31-	Others	Prime photo	Photo copies	44750
11	-do-	31-	Others	-do-	-do-	41000
12	-do-	18-	Sports	Bismillah	p/o 26 foot	46800
13	-do-	03-	Sports	-do-	p/o 27 foot	48600
14	-do-	28-	Stationery	-do-	p/o	43470
15	-do-	27-	Stationery	-do-	-do-	48240
16	15-06-17	23-	N/fair	Qamer Tent	Tent,	48200
17	-do-	01-	N/fair	-do-	-do-	48800
18	-do-	25-	N/fair	-do-	-do-0	48000
20	17-06-17	31-	Others	Prime photo	Photo copies	47890
21	-do-	11-	Others	-do-	-do-	31930
22	-do-	30-	Others	-do-	-do-	41735
Total						1.322

Annexure – 8.3

Irregular drawl and retention of Government money – Rs.14.017 million

Director Education Schools Quetta			
S. No	Financial Year	Head	Amount
1	2014-15	A05270-Other (Grant for Study Tours)	3.000
2	2013-14		3.000
3	2012-13		2.500
Total			8.500

Director, Provincial Institute for Teachers Education, Balochistan Quetta			
S. No	Title of Account	Account No.	Closing balance as on 30.6.2017
1	PITE	4059123792	5,516,583

Annexure-8.4

Illegal award of contract in violation of BPRRA-2014 of Rs.40.214 million

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	Licence No. of PEC	Specialization code No. PEC	Estimated Cost
1	M/s SadaBahar Enterprises	14.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Jaffarabad Package-I	No. 427-31/CB, 19.6.2017	3171829-9 wholesale of agriculture Raw Material and live animals	39934	C-6(11)-EE04 Tunneling and underpinning & Low Voltage Installation	2,650,071
2	M/s Atiullah & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle	No. 577-81/CB, 19.6.2017	1753183-7 Wholesaler	6216	CE01-CE04 1. Roads and pavements Drainage & Retaining Structure 2. Dams/Water Retaining Structures	2,950,819

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	License No. of PEC	Specialization code No. PEC	Estimated Cost
			e & High School, Barkhan Package-II					
3	M/s Atiullah & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Kalat Package-I	No.467-71/CB, 19.6.2017	1753183-7 Wholesaler	6216	CE01-CE04& others	2,632,782
4	M/s Atiullah & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Gawa	No. 587-91/CB, 19.6.2017	1753183-7	6216	CE01-CE04& others	2,125,167

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	License No. of PEC	Specialization code No. PEC	Estimated Cost
			dar Package-II					
5	M/s Atiullah & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Khuzdar Package-II	No. 572-76/CB, 19.6.2017	1753183-7	6216	CE01-CE04 & others	2,144,165
6	M/s Haji Dawood & Co	13.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Khuzdar	No. 562-66/CB, 19.6.2017	2393629-7	Nil	Nil	3,060,044

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	License No. of PEC	Specialization code No. PEC	Estimated Cost
			Package-I					
7	M/s Haji Dawood & Co	13.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Lasbela Package-II	No. 567-71/CB, 19.6.2017	2393629-7	Nil	Nil	2,108,845
8	M/s Shah Constt: Co	13.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Kohlu Package-II	No. 542-46/CB, 19.6.2017	7402428-0	64675	CE01-CE04& others	1,821,286

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	License No. of PEC	Specialization code No. PEC	Estimated Cost
9	M/s Sher Jan Marri & Brothers	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Kohlu Package-I	No. 537-41/CB, 19.6.2017	3767169-3	45353	CE01-CE04& others	1,624,214
10	M/s Haji Malik Noor Bakhsh & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Chagaji Package-II	No. 592-96/CB, 19.6.2017	2910736-9	6982	CE01-CE04& others	3,259,448
11	M/s Baz Khan & Sons	13.6.2017	Annual Special repair	No. 547-51/CB, 19.6.2	Nil	17992	CE01-CE04& others	2,071,338

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	License No. of PEC	Specialization code No. PEC	Estimated Cost
			of Govt: Boys & Girls Middle & High School, Zhob Package-II	017				
1 2	M/s MoainUddin Khan Kakar Govt:Contractor	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Pishin Package-I	No. 342-46/CB, 19.6.2017	4228362-7	57796	CE01-CE04& others	2,995,927
1 3	M/s Zeshan Agha & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle	No. 522-26/CB, 19.6.2017	3023046-2	10615	CE01-CE04& others	3,128,146

S. #	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	License No. of PEC	Specialization code No. PEC	Estimated Cost
			e & High School, Khara n Package-I					
14	M/s Haji Ali Mohammad & Sons	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Killa Saifullah Package-II	No. 452-56/CB, 19.6.2017	2966193-5	786	CE01-CE04& others	1,946,571
15	M/s Syed Alam Shah & Brothers	13.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School	No. 432-36/CB, 19.6.2017	3408468-1	13679	CE01-CE04& others	2,619,878

S.#	Name of contractor	Date of Evaluation report	Name of work	Work order No. and date	NTN No.	Licence No. of PEC	Specialization code No. PEC	Estimated Cost
			l, Harnai Package-IV					
16	M/s Mohammad Hayat Khan Nasir & Brothers	15.6.2017	Annual Special repair of Govt: Boys & Girls Middle & High School, Loralai Package-II	No. 397-401/C B, 19.6.2017	3820667-6 Service provider	NO PEC	CE01-CE04& others	3,075,781
Total								40,214,482

Annexure – 8.5

Non- recovery of Balochistan Sales tax from contractors - Rs.23.585 million

Director Education Schools Quetta

S.#	Cheque #, date	Name of Contractor	Name of contract	Amount
1	1260957/30.6.17	Al-Abrar Traders	ASR/of various schools at District Awaran Package-I	4,697,019
2	1260966/30.6.17	Amir Mohammad Pathan& Co	ASR/of various schools at District Loralai Package-I	3,075,662
3	1260977/30.6.17	Sheikh Mehmood Enterprises	ASR/of various schools at District Sherani Package-II	1,545,126
4	1260989/30.6.17	M/s Baz Khan & Sons	ASR/of various schools at District Zhob Package-II	2,064,911
5	1321725/30.6.17	Marwan Builders and	ASR/of various schools at	2,142,828

S.#	Cheque #, date	Name of Contractor	Name of contract	Amount
		Engineer	District Nushki Package-II	
6	1260992/30.6.17	Sher Shah & Brothers	ASR/of various schools at District Zhob Package-I	2,984,692
7	1321730/30.6.17	M/s Chiltan Associates	ASR/of various schools at District JhalMagsi Package-I	2,080,975
8	1321728/30.6.17	M/s Chiltan Associates	ASR/of various schools at District Quetta Package-I	3,121,929
9	1321731/30.6.17	M/s Chiltan Associates	ASR/of various schools at District Quetta Package-II	3,137,675
10	1260944/30.6.17	M/s Naseeb Jan Govt: Contractor	ASR/of various schools at District Ziarat Package-IV	3,034,342
11	1260949/30.6.17	M/s Qmar Trading Co	ASR/of various schools at District Quetta Package-III	2,709,574
12	1260978/30.6.17	Shah Constt: Co	ASR/of various schools at District Kohlu Package-II	1,790,929
13	1260965/30.6.17	Sher Jan Marri & Brothers	ASR/of various schools at District Kohlu Package-I	1,597,192
14	1260952/30.6.17	M/s TootanConstt: Co	ASR/of various schools at District Nushki Package-I	2,532,000
15	1260974/30.6.17	M/s Atiullah& Sons	ASR/of various schools at District Kalat Package-I	2,609,697
16	1260996/30.6.17	M/s Haji Mohammad Umer Brothers Constructor	ASR/of various schools at District Mastung Package-I	1,943,006
17	1321729/30.6.17	M/s Chiltan Associates	ASR/of various schools at District Sibi Package-I	3,498,107
18	1260955/30.6.17	M/s Abdul QadirHanbhi	ASR/of various schools at District Naseerbad Package-I	2,085,026
19	1260967/30.6.17	M/s Al-Bolan	ASR/of various schools at District Sohbat Pur Package-I	2,633,000
20	1260967/	M/s Al-Bolan	ASR/of various schools at District Sohbat Pur Package-II	3,109,437
21	1260963/30.6.17	M/s Al-Bolan	ASR/of various schools at District Harnai Package-II	3,465,849
22	1260958/30.6.17	M/s Al-Bolan	ASR/of various schools at District Sohbat Pur Package-III	2,358,613
23	1260972/30.6.17	M/s Noor BuxGovt: Contractor	ASR/of various schools at District Chaghi Package-I	3,246,848
24	1260973/30.6.17	M/s Al-Bolan	ASR/of various schools at District Jaffarabad Package-III	2,083,320

S.#	Cheque #, date	Name of Contractor	Name of contract	Amount
25	1260956/30.6.17	Haijwani Builders	ASR/of various schools at District Naseerbad Package-II	2,043,300
26	1260940/30.6.17	M/s Haji Ali Mohammad & Sons	ASR/of various schools at District Killa Saifullah Package-II	1,932,070
27	1260945/30.6.17	Sheikh Mehmood Enterprises	ASR/of various schools at District Sherani Package-I	1,989,108
28	1260948/30.6.17	M/s Al-Habib Traders	ASR/of various schools at District Lasbela Package-I	2,969,590
29	1260946/30.6.17	M/s Dawood & Co Govt: Contractor	ASR/of various schools at District Khuzdar Package-I	3,046,233
30	1260950/30.6.17	Syed Naimat Ali Shah & Brothers	ASR/of various schools at District Chaghi Package-I	3,259,398
31	1244348/30.6.17	M/s SadaBahar Govt: Contractor	ASR/of various schools at District JhalMagsi Package-II	1,532,375
32	1260968/30.6.17	M/s Atiullah & Sons	ASR/of various schools at District Barkhan Package-II	2,986,281
33	1260961/30.6.17	M/s Atiullah & Sons	ASR/of various schools at District Khuzdar Package-II	2,137,962
34	1260960/30.6.17	M/s Haji Shah & Sons	ASR/of various schools at District Gawadar Package-I	2,123,788
35	1260981/30.6.17	M/s H.M.A.S & Sons	ASR/of various schools at District Mastung Package-I	1,520,190
36	1260969/30.6.17	M/s M.Hayat Khan Nasir & Brothers	ASR/of various schools at District Loralai Package-II	3,069,000
37	1260987/30.6.17	M/s Zeshan Agha Govt: Contractor	ASR/of various schools at District Kharan Package-I	3,115,005
38	1260964/30.6.17	M/s Amir Mohammad & Sons	ASR/of various schools at District Sibi Package-II	2,989,852
39	1260967/30.6.17	Al-Bolan Constt: Co	ASR/of various schools at District Jaffarabad Package-II	2,221,427
40	Nil	M/s HLD Constt: Co	ASR/of various schools at District Pishin Package-II	3,473,749
41	1260975/30.6.17	M/s Dawood & Co	ASR/of various schools at District Lasbella Package-II	2,093,523
42	1260971/30.6.17	M/s Al-Habib Traders	ASR/of various schools at District Ziarat Package-III	3,024,831
43	Nil	M/s Al-Habib Traders	ASR/of various schools at District Harnai Package-I	3,982,000
44	1260962/30.6.17	M/s MoainUd-Din Khan Kakar Govt: Contractor	ASR/of various schools at District Pishin Package-I	2,983,582
45	1260983/30.6.17	M/s Syed Ullah Shah	ASR/of various schools at	2,599,573

S.#	Cheque #, date	Name of Contractor	Name of contract	Amount
		& Brothers	District Harnai Package-IV	
46	1244349/30.6.17	M/s Mir KirmanGovt: Contractor	ASR/of various schools at District Barkhan Package-I	1,995,000
47	1260959/30.6.17	M/s M.M.Karim& Brothers	ASR/of various schools at District Killa Abdullah Package-II	1,994,979
48	1260971/30.6.17	M/s Al-Habib Traders	ASR/of various schools at District Ziarat Package-I	3,045,191
49	1244350/30.6.17	M/s Atiullah& Sons	ASR/of various schools at District Gawadar Package-II	2,114,210
50	1260982/30.6.17	M/s M.M.Karim& Brothers	ASR/of various schools at District Killa Abdullah Package-I	2,948,500
51	1260970/30.6.17	M/s SadaBaharGovt: Contractor	ASR/of various schools at District Jaffarabad Package-I	2,603,124
52	1260986/30.6.17	M/s Syed Mohammad Khair Govt: Contractor	ASR/of various schools at District Pishin Package-III	2,552,546
53	1244347/30.6.17	M/s Mohammad Din Khan & Co	ASR/of various schools at District Ziarat Package-V	3,593,942
54	1260985/30.6.17	M/s Syed Nasrullah & Sons	ASR/of various schools at District Harnai Package-III	2,796,640
55	1260994/30.6.17	M/s Abdul Ghani Govt: Contractor	ASR/of various schools at District Kohlu Package-I	1,989,000
Total				144,273,726
Deduction of BST 15%				21,641,060

Director, Technical Education, Balochistan, Quetta

HEAD	CH NO	DAT E	FIRM	VR NO	DAT E	AMOUNT	BST @ 15%
Exhibition and Fairs	1029 829	14- 09-15	Balochistan paper & Stationary	2478	Nil	39,890	5,984
Exhibition and Fairs	1109 112	09- 03-16	Balochistan paper & Stationary	2985	Nil	39,890	5,984
Exhibition and Fairs	1210 703	20- 10-16	Balochistan paper & Stationary	4529	23- 09-16	30,000	4,500
Exhibition and Fairs	1287 354	28- 02-17	Balochistan paper & Stationary	5077	15- 02-17	29,835	4,475
PRINTING	9555 83	14- 04-16	Balochistan paper & Stationary	3260	26- 03-16	29,998	4,500
PRINTING	9555 83	14- 04-16	Balochistan paper & Stationary	3258	05- 03-16	29,835	4,475
PRINTING	1216 051	20- 10-16	Balochistan paper & Stationary	4373	Nil	35,685	5,353

HEAD	CH NO	DATE	FIRM	VR NO	DATE	AMOUNT	BST @ 15%
PRINTING	1287 354	28- 02-17	Balochistan paper & Stationary	5075	15- 02-17	36,855	5,528
Repair of Furniture	1040 272	16- 09-15	Balochistan paper & Stationary	2479	Nil	71,373	10,706
Repair of Furniture	1109 112	09- 03-16	Balochistan paper & Stationary	2990	Nil	71,373	10,706
Repair of Furniture	1119 378	17- 06-16	Balochistan paper & Stationary	4100	05- 06-16	16,900	2,535
Repair of Furniture	1210 703	20- 10-16	Balochistan paper & Stationary	4377	23- 09-16	29,952	4,493
Repair of Furniture	1287 354	28- 02-17	Balochistan paper & Stationary	5081	15- 02-17	30,034	4,505
Repair of Machinery	1210 703	20- 10-16	Balochistan paper & Stationary	4378	23- 09-16	39,897	5,985
Repair of Machinery	1287 354	28- 02-17	Balochistan paper & Stationary	5080	15- 02-17	40,016	6,002
TRANSPARATION	8461 6	20- 04-16	Karachi Goods	745	29- 03-16	22,000	3,300
TOTAL:						593,533	89,030

Provincial Institute for Teachers Education, Balochistan, Quetta

HEAD	CH NO	DATE	FIRM	VR NO	DATE	OBSERVATION	AMOUNT	BST @ 15%
Fairs	12420 76	06-04- 17	M.S distributors	1033 6	Nil	189 panaflex @ 60, 10 KG sweets @500, 20 Lunch Box @ 250	24,967	3,745
repair of furniture	12924 32	04-04- 17	M.S Distributers	1033 5	nil	20 chairs repair @ 1000 4 tables @1500 4 revolving chairs @2000, 2 steel Elmira @ 1750	37,500	5,625
repair of furniture	12936 54	13-06- 17	M.S distributors	1111 1	Nil	Repair of 4 computer table @ 1000, repair of 6	37,449	5,617

HEAD	CH NO	DATE	FIRM	VR NO	DATE	OBSERVATION	AMOUNT	BST @ 15%
						side racks @ 800, repair of 10 chairs @ 1000, repair of 2 steel Elmira @ 1625.		
Repair of transport	1293654	13-06-17	Shandar Traders	253	Nil	Complete denting and painting.	55,000	8,250
Repair of Machinery	1285955	07-02-17	Shama Traders	261	nil	Rewinding of submersible Pump	37,500	5,625
Repair of Machinery	1242073	06-04-17	M.S Distributers	10334	Nil	Repair of 2 Photocopiers @ 6250, Respire of 9 computers @ 2000, One Scanner Service @ 1650, 3 Printer repairs @ 1500, 1 Donkey Pump Repair @ 850	37,500	5,625
TOTAL							229,916	34,487

District officer Education (F) Killa Abdullah

S. No.	Firm Name	bill No. & Date	Particulars	Vehicle No.	Amount	BST 15%
1	Quetta pishin Barshore transport company	447, 15-02-2015	Books loaded from Director schools to Chaman.	TKS-708	20000	3000
2	Quetta pishin Barshore transport company	447, 15-03-2015	Books loaded from Director schools to Chaman.	TKK-266	20000	3000
3	Quetta pishin Barshore	451, 22-	Books loaded from	TKP-	200	3000

S. No.	Firm Name	bill No. & Date	Particulars	Vehicle No.	Amount	BST 15%
	transport company	01-2016	Director schools to Chaman.	859	00	
4	Quetta pishin Barshore transport company	460, 29-01-2016	Books loaded from Director schools to Chaman.	TKS-901	20000	3000
Total					80000	12000

Annexure – 8.6
Non-recovery of Conveyance Allowance - Rs.2.112 million

DOE (M) Lasbella

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
1	Aziz Ullah	J.E.T	5,000	22-12-2015 to 31-12-2015 (10 days). 01-08-2016 to 09-08-2016 (09 days). 22-12-2016 to 31-12-2016 (10 days).	4,833.33
2	Abdul Hakeem	J.V.T	2,856		2,760.80
3	Khair Muhammad	J.V.T	5,000		4,833.33
4	Muhammad Arshad	J.E.T	5,000		4,833.33
5	Obaidullah	J.A.T	2,856		2,760.80
6	Kamran Shezad	P.T.I	2,856		2,760.80
7	Muhammad Ramzan	M.Q	2,856		2,760.80
8	Abdul Haleem	J.A.T	2,856		2,760.80
9	Hamad Ullah	P.T.I	2,856		2,760.80
10	Abdul Majeed	J.E.T	5,000		4,833.33
11	Ashique Hussain	J.E.T	5,000		4,833.33
12	Khan Mohammad	J.A.T	5,000		4,833.33
13	Abdul Ghani	J.D.M	5,000		4,833.33
14	Imam Din	P T I	5,000		4,833.33
15	Ghulam Mustafa	J E T	5,000		4,833.33
16	Mohammad Ishaque	J.A.T	5,000		4,833.33
17	Mohammad Anwar	J.E.T	5,000		4,833.33
18	Noor Din	J.A.T	5,000		4,833.33
19	Allah Bakhsh	J.A.T	2,856		2,760.80
20	Fiaz Mohammad	J.V.T	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
21	Mohammad Amin	J.V.T	2,856		2,760.80
22	Abdul Qadir	J.A.T	5,000		4,833.33
23	Mohammad Alam	J.V.T	2,856		2,760.80
24	Allah Bakhsh	J.V.T	2,856		2,760.80
25	Khan Mohammad	J.V.T	2,856		2,760.80
26	Ghulam Haider	J.V.T	5,000		4,833.33
27	Fazal Ullah	J.V.T	2,856		2,760.80
28	Mohammad Aslam	J.V.T	2,856		2,760.80
29	Abdul Rehman	M.Q	2,856		2,760.80
30	Sanna Ullah	J.V.T	2,856		2,760.80
31	Abdul Qadir	M.Q	5,000		4,833.33
32	Mohammad Ramzan	J.E.T	2,856		2,760.80
33	Abdul Aziz	D.M	5,000		4,833.33
34	Rahim Bakhsh	J.V.T	2,856		2,760.80
35	Moula Bakhsh	J.E.T	5,000		4,833.33
36	Muhammad Anwer	J.E.T	5,000		4,833.33
37	Aman Ullah	J.E.T	5,000		4,833.33
38	Atta Ullah	J.E.T	5,000		4,833.33
39	Hameed Ali	J.E.T	5,000		4,833.33
40	Murad Bakhsh	J.E.T	5,000		4,833.33
41	Saif Ullah	J.E.T	5,000		4,833.33
42	Ahmed Khan	J.E.T	5,000		4,833.33
43	Abdul Rauf	J.E.T	5,000		4,833.33
44	Muhammad Hashim	J.E.T	5,000		4,833.33
45	MUHAMMAD Siddique	J.E.T	5,000		4,833.33
46	Abdul Rauf	J.E.T	5,000		4,833.33
47	Zafar Ullah	J.E.T	5,000		4,833.33
48	Muhammad Aslam	J.E.T	5,000		4,833.33
49	Muhammad Javed	J.E.T	5,000		4,833.33
50	Muhammad Rahim	D.M	5,000		4,833.33
51	Abdul Qayyum	D.M	5,000		4,833.33
52	Abdul Khaliq	D.M	5,000		4,833.33
53	Hayat Bakhsh	P T I	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
54	Muhammad Tufail	J.A.T	5,000		4,833.33
55	Zain Ul Abdin	D.M	5,000		4,833.33
56	Juma Khan	D.M	5,000		4,833.33
57	Abdul Aziz	D.M	5,000		4,833.33
58	Raza Muhamamd	D.M	5,000		4,833.33
59	Muhammad Rafee	D.M	5,000		4,833.33
60	Muhammad Azam	D.M	5,000		4,833.33
61	Ghulam Sarwar	P T I	5,000		4,833.33
62	Waqar Ahmed	P T I	5,000		4,833.33
63	Ahsan Ali	P T I	5,000		4,833.33
64	Ghulam Hussain	P T I	5,000		4,833.33
65	Muhammad Yousaf	P T I	5,000		4,833.33
66	Allah Bachaya	P T I	5,000		4,833.33
67	Abdul Wahid	J.A.T	2,856		2,760.80
68	Muhammad Musa	J.A.T	5,000		4,833.33
69	Ghulam Rasool	J.A.T	5,000		4,833.33
70	Khan Muhammad	M.Q	5,000		4,833.33
71	Abdul Rahim	M.Q	5,000		4,833.33
72	Muhammad Ameen	J.V.T	5,000		4,833.33
73	Muhammad Siddique	J.V.T	2,856		2,760.80
74	Allah Bakhsh	J.V.T	2,856		2,760.80
75	Abdul Razzaq	J.V.T	5,000		4,833.33
76	Abdul Hafeez	J.V.T	2,856		2,760.80
77	Ahmed Jan	J.V.T	5,000		4,833.33
78	Muhammad Shareef	J.V.T	5,000		4,833.33
79	Abdul Hakeem	J.V.T	5,000		4,833.33
80	Muhammad Yahya	J.V.T	5,000		4,833.33
81	Azeem Ullah	J.V.T	5,000		4,833.33
82	Ali Nawaz	J.V.T	5,000		4,833.33
83	Haji Khan	J.V.T	2,856		2,760.80
84	Muhammad Rahim	J.V.T	2,856		2,760.80
85	Nusrat Ullah	J.V.T	5,000		4,833.33
86	Muhammad Iqbal	J.V.T	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
87	Saif Ullah	J.V.T	5,000		4,833.33
88	Haider Ali	J.V.T	2,856		2,760.80
89	Nabi Bakhsh	J.V.T	2,856		2,760.80
90	Abdul Rehman	J.V.T	5,000		4,833.33
91	Muhammad Khan	J.V.T	5,000		4,833.33
92	Salam Deen	J.V.T	2,856		2,760.80
93	Kamal Deen	J.V.T	5,000		4,833.33
94	Muhammad Malook	J.V.T	5,000		4,833.33
95	Abdul Rahim	J.V.T	2,856		2,760.80
96	Muhammad Ramzan	J.V.T	5,000		4,833.33
97	Muhammad Kareem	J.V.T	5,000		4,833.33
98	Muhammad Jaffar	J.V.T	5,000		4,833.33
99	Abdul Rehman	J.V.T	5,000		4,833.33
100	Abdul Rahim	J.V.T	5,000		4,833.33
101	Ghulam Murtaza	J.V.T	2,856		2,760.80
102	Wali Muhammad	J.V.T	5,000		4,833.33
103	Muhammad Noor	J.V.T	5,000		4,833.33
104	Maqsood Ahmed	J.V.T	2,856		2,760.80
105	Muhammad Anwar Shah	J.V.T	2,856		2,760.80
106	Abdul Sattar	J.V.T	5,000		4,833.33
107	Muhammad Anwer	J.V.T	2,856		2,760.80
108	Abdul Hakeem	J.V.T	5,000		4,833.33
109	Syed Meer Muhammad Shah	J.V.T	2,856		2,760.80
110	Rashid Hussain	J.V.T	5,000		4,833.33
111	Zahid Hussain	J.V.T	2,856		2,760.80
112	Ghulam Qadir	J.V.T	2,856		2,760.80
113	Mohammad Azad	J.V.T	5,000		4,833.33
114	Asghar Ali	J.E.T	5,000		4,833.33
115	Muhammad Qasim	J.E.T	5,000		4,833.33
116	Abdul Majeed	J.E.T	5,000		4,833.33
117	Muhammad Haroon	J.V.T	5,000		4,833.33
118	Abdul Razzak	J.V.T	2,856		2,760.80
119	Abdul Majeed	J.V.T	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
120	Mohammad Ismail	J.V.T	2,856		2,760.80
121	Jamal Nasir	J.V.T	5,000		4,833.33
122	Abdul Jabbar	J.E.T	5,000		4,833.33
123	Muhammad Anwer	J.V.T	2,856		2,760.80
124	Abdul Rehman Shah	D.M	5,000		4,833.33
125	Allah Bakhsh	J.V.T	5,000		4,833.33
126	Muhammad Saleem	P T I	5,000		4,833.33
127	Bashir Ahmed	P T I	5,000		4,833.33
128	Abdul Rasheed	P T I	5,000		4,833.33
129	Ghulam Nabi	J.V.T	5,000		4,833.33
130	Muhammad Rafiq	J.V.T	2,856		2,760.80
131	Muhammad Ismail	J.A.T	5,000		4,833.33
132	Bashir Ahmed	J.A.T	5,000		4,833.33
133	Muhammad Iqbal	J.E.T	2,856		2,760.80
134	Mohammad Qasim	J.V.T	5,000		4,833.33
135	Abdul Hameed	J.V.T	5,000		4,833.33
136	Ghulam Hussain	J.E.T	5,000		4,833.33
137	Abdul Rauf	J.V.T	5,000		4,833.33
138	Abdul Ghafoor	J.V.T	2,856		2,760.80
139	Muhammad Hashim	J.V.T	5,000		4,833.33
140	Mir Muhammad	J.V.T	2,856		2,760.80
141	Muhammad Ishaq	J.V.T	5,000		4,833.33
142	Muhammad Hayat	J.V.T	5,000		4,833.33
143	Abdullah	J.V.T	2,856		2,760.80
144	Mohammad Khan	J.V.T	2,856		2,760.80
145	Ejaz Khan	J.V.T	2,856		2,760.80
146	Noor Ahmed	J.V.T	2,856		2,760.80
147	Muhammad Hanif	J.V.T	2,856		2,760.80
148	Abdul Hameed	J.V.T	1,452		1,403.60
149	Ehsan Ullah	J.V.T	2,856		2,760.80
150	Mehboob Ilahi	J.V.T	5,000		4,833.33
151	Mohammad Hashim	J.V.T	5,000		4,833.33
152	Sher Mohammad	J.V.T	5,000		4,833.33

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
153	Mohammad Hussain	J.V.T	5,000		4,833.33
154	Abdul Rasheed	J.V.T	5,000		4,833.33
155	Muhammad Ishaq	J.V.T	2,856		2,760.80
156	Ghulam Mustafa	J.V.T	5,000		4,833.33
157	Abdul Hakeem	M.Q	5,000		4,833.33
158	Hidayat Ullah	J.V.T	5,000		4,833.33
159	Yar Muhamamd	J.V.T	5,000		4,833.33
160	Qader Bakhsh	J.V.T	5,000		4,833.33
161	Alam Khan	J.V.T	2,856		2,760.80
162	Muhammad Bakhsh	J.V.T	5,000		4,833.33
163	Attaullah	J.V.T	2,856		2,760.80
164	Aziz Ahmed Siddiqe	J.V.T	2,856		2,760.80
165	Mohammad Bakhsh	D.M	5,000		4,833.33
166	Ahmed Khan	J.V.T	5,000		4,833.33
167	Dostain Khan	J.V.T	2,856		2,760.80
168	Mohammad Rahim	D.M	2,856		2,760.80
169	Abdul Khalid	J.V.T	5,000		4,833.33
170	Ghulam Nabi	P.T.I	5,000		4,833.33
171	Khair Mohammad	J.A.T	5,000		4,833.33
172	Asadullah	P.T.I	2,856		2,760.80
173	Mohammad Hayat	J.V.T	2,856		2,760.80
174	Abdul Ghafoor	J.E.T	5,000		4,833.33
175	Mohammad Siddiq	J.E.T	5,000		4,833.33
176	Abdul Hanif	J.E.T	5,000		4,833.33
177	Abdul Qadir	J.V.T	5,000		4,833.33
178	Mohammad Amin	J.V.T	5,000		4,833.33
179	Shakoor Ahmed	J.E.T	2,856		2,760.80
180	Asad Ullah	P T I	2,856		2,760.80
181	Soomar Khan	J.V.T	5,000		4,833.33
182	Syed Ghulam Akber Shah	J.V.T	2,856		2,760.80
183	Muhammad Ismail	M.Q	5,000		4,833.33
184	Abdul Rehman	D.M	5,000		4,833.33
185	Amir Ahmed	M.Q	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
186	Ghulam Mohammad	J.V.T	2,856		2,760.80
187	Mohammad Jan	M.Q	2,856		2,760.80
188	Javed Ur Rehman	J.A.T	2,856		2,760.80
189	Allah Dad	D.M	5,000		4,833.33
190	Abdul Hameed	P.T.I	2,856		2,760.80
191	Naveed Bakhsh	M.Q	1,932		1,867.60
192	Habibullah	J.V.T	2,856		2,760.80
193	Ghulam Nabi	D.M	5,000		4,833.33
194	Azeem Khan	P.T.I	5,000		4,833.33
195	Mohammad Hashim	J.V.T	5,000		4,833.33
196	Ghulam Mohammad	J.A.T	5,000		4,833.33
197	Mohammad Nawaz	J.V.T	2,856		2,760.80
198	Mohammad Afzal	P.T.I	5,000		4,833.33
199	Ehsan Ul Haq	J.V.T	2,856		2,760.80
200	Abdul Sattar	J.V.T	2,856		2,760.80
201	Ghulam Mohammad Shah	J.V.T	2,856		2,760.80
202	Taj Mohammad	M.Q	5,000		4,833.33
203	Mohammad Asghar	D.M	5,000		4,833.33
204	Mohammad	J.A.T	5,000		4,833.33
205	Abdul Jalil	J.E.T	5,000		4,833.33
206	Mir Muhammad	J.A.T	5,000		4,833.33
207	Syed Punal Shah	J.A.T	2,856		2,760.80
208	Abdul Wahid	M.Q	2,856		2,760.80
209	Nisar Ahmed	J.V.T	2,856		2,760.80
210	Pir Bakhsh	J.A.T	2,856		2,760.80
211	Abdul Manan	J.E.T	2,856		2,760.80
212	Muhammad Iqbal	J.E.T	2,856		2,760.80
213	Nabi Bakhsh	P.T.I	2,856		2,760.80
214	Saleem Ullah	D.M	2,856		2,760.80
215	Munawar Baig	D.M	2,856		2,760.80
216	Abdul Aziz	M.Q	5,000		4,833.33
217	Barkat Ali	P.T.I	2,856		2,760.80
218	Allah Bakhsh	P.T.I	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
219	Abdul Hayee	M.Q	1,932		1,867.60
220	Ghulam Rasool	M.Q	1,932		1,867.60
221	Ali Akbar	J.A.T	5,000		4,833.33
222	Ghulam Nabi	J.V.T	1,932		1,867.60
223	Muhammad Amin	J.V.T	1,932		1,867.60
224	Munir Muhammad	J.V.T	1,932		1,867.60
225	Rasool Bakhsh	M.Q	1,932		1,867.60
226	Atta Muhammad	J.E.T	2,856		2,760.80
227	Faisal Azam	J.V.T	1,932		1,867.60
228	Zeeshan Habib	J.V.T	1,932		1,867.60
229	Qamar Ahmed	J.E.T	2,856		2,760.80
230	Muhammad Athar	J.E.T	2,856		2,760.80
231	Abdul Aziz	J.E.T	2,856		2,760.80
232	Muhammad Ashraf	J.E.T	2,856		2,760.80
233	Habib Ghulam Muhammad	J.E.T	2,856		2,760.80
234	Muhammad Farooque	J.E.T	2,856		2,760.80
235	Sadam Hussain	J.E.T	2,856		2,760.80
236	Rasool Bakhsh	J.E.T	2,856		2,760.80
237	Muhammad Amjad	J.E.T	2,856		2,760.80
238	Ghulam Mustafa	J.E.T	2,856		2,760.80
239	Muhammad Sharif	J.E.T	2,856		2,760.80
240	Muhammad Ramzan	J.E.T	2,856		2,760.80
241	Abdul Naeem	J.E.T	2,856		2,760.80
242	Karim Ajaz	J.E.T	2,856		2,760.80
243	Ghulam Muhammad	J.E.T	2,856		2,760.80
244	Abbas Ali	J.E.T	2,856		2,760.80
245	Muhammad Faheem	J.E.T	2,856		2,760.80
246	Zia Ullah	J.E.T	2,856		2,760.80
247	Farrukh Wali	J.E.T	2,856		2,760.80
248	Muhammad Faisal	J.E.T	2,856		2,760.80
249	Muhammad Irfan	J.E.T	2,856		2,760.80
250	Muhammad Usman	J.E.T	2,856		2,760.80
251	Abdul Manan	J.E.T	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
252	Abdul Latif	J.E.T	2,856		2,760.80
253	Naseer Ahmed	J.E.T	2,856		2,760.80
254	Shoukat Ali	J.E.T	2,856		2,760.80
255	Sanaullah	J.E.T	2,856		2,760.80
256	Ammar Khawar	J.E.T	2,856		2,760.80
257	Aatif Ahmed	J.E.T	2,856		2,760.80
258	Imtiaz Ali	J.E.T	2,856		2,760.80
259	Muhammad Anwar	J.E.T	2,856		2,760.80
260	Imran Ashraf	J.E.T	2,856		2,760.80
261	Allah Bakhsh	J.E.T	2,856		2,760.80
262	Abdul Samad	J.E.T	2,856		2,760.80
263	Abdul Shakoor	J.E.T	2,856		2,760.80
264	Zia Ullah	J.E.T	2,856		2,760.80
265	Muhammad Younas	J.E.T	2,856		2,760.80
266	Abdul Majeed	J.E.T	2,856		2,760.80
267	Ghulam Nabi	J.E.T	2,856		2,760.80
268	Ghulam Murtaza	J.E.T	2,856		2,760.80
269	Jumma Khan	J.E.T	2,856		2,760.80
270	Ajaz Ali	J.E.T	2,856		2,760.80
271	Attique Ur Rehman	J.E.T	2,856		2,760.80
272	Munir Ahmed	J.E.T	2,856		2,760.80
273	Abdul Jabbar	J.E.T	2,856		2,760.80
274	Nisar Ahmed	J.E.T	2,856		2,760.80
275	Jamil Ahmed	J.E.T	2,856		2,760.80
276	Shah Faisal	J.E.T	2,856		2,760.80
277	Zia Ullah	J.E.T	2,856		2,760.80
278	Sher Ali	J.D.M	2,856		2,760.80
279	Asif Ali	J.E.T	2,856		2,760.80
280	Haq Nawaz	E.S.T	2,856		2,760.80
281	Muhammad Anwar	E.S.T	2,856		2,760.80
282	Alam Jan	J.A.T	2,856		2,760.80
283	Aijaz Ali	P.T.I	2,856		2,760.80
284	Mohsin Khan	P.T.I	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
285	Wazir Mohammad	P.T.I	2,856		2,760.80
286	Mohammad Riaz	J.E.T	2,856		2,760.80
287	Ghulam Nabi	J.E.T	2,856		2,760.80
288	Abdul Qadir	M.Q	1,932		1,867.60
289	Ali Gul	M.Q	1,932		1,867.60
290	Farooq Aziz	M.Q	1,932		1,867.60
291	Zafar Ali	M.Q	1,932		1,867.60
292	Asghar Ali	M.Q	1,932		1,867.60
293	Muhammad Sarwar	J.V.T	1,932		1,867.60
294	Noor Bakhsh	J.V.T	1,932		1,867.60
295	Hameed Ullah	J.V.T	1,932		1,867.60
296	Sabir Ali	J.V.T	1,932		1,867.60
297	Zahid Hussain	J.V.T	1,932		1,867.60
298	Khair Bakhsh	J.V.T	1,932		1,867.60
299	Mohammad Saleem Khan	J.V.T	1,932		1,867.60
300	Naseer Jan	J.V.T	1,932		1,867.60
301	Salim Uddin	J.E.T	2,856		2,760.80
302	Abdul Majeed	M.Q	1,932		1,867.60
303	Shehzad	J.V.T	1,932		1,867.60
304	Zaheer Ahmed	J.V.T	1,932		1,867.60
305	Arif Hassan	J.V.T	1,932		1,867.60
306	Abdul Ghaffar	J.V.T	1,932		1,867.60
307	Khawar Shaikh	J.V.T	1,932		1,867.60
308	Sana Ullah	J.V.T	1,932		1,867.60
309	Mohd Hanif	J.D.M	2,856		2,760.80
310	Abdul Rasheed	J.V.T	1,932		1,867.60
311	Amanullah	J.V.T	1,932		1,867.60
312	Aijaz Ahmed	J.V.T	1,932		1,867.60
313	Ejaz Ali	J.D.M	2,856		2,760.80
314	Ali Asghar	J.E.T	2,856		2,760.80
315	Israr Ahmed	J.V.T	1,932		1,867.60
316	Mohammad Tehseen	E.S.T	2,856		2,760.80
317	Habib Ur Rehman	J.A.T	2,856		2,760.80

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
318	Mohd Amin Shah	P.T.I	2,856		2,760.80
319	Mohd Umar Bura	M.Q.M	1,932		1,867.60
320	Mansoor Ahmed	S.S.T(SC)	5,000		4,833.33
321	Muhammad Alim	S.S.T. (G)	5,000		4,833.33
322	Muhammad Nawaz	S.S.T. (G)	5,000		4,833.33
323	Abdul Nasir	S.S.T. (G)	5,000		4,833.33
324	Muhammad Akbar	S.S.T	5,000		4,833.33
325	Muhammad Ashraf	S.S.T. (G)	5,000		4,833.33
326	Mohammad Amin Xv-115	S.S.T. (G)	5,000		4,833.33
327	Abdullah	S.S.T. (G)	5,000		4,833.33
328	Muhammad Yahya	S.S.T(SC)	5,000		4,833.33
329	Ghulam Rasool Arp-No-141-Xv	S.S.T. (G)	5,000		4,833.33
330	Abdul Majeed Arp-95-Xv	S.S.T. (G)	5,000		4,833.33
331	Nasar Ullah	S.S.T(SC)	5,000		4,833.33
332	Ghulam Muhammad	S.S.T. (G)	5,000		4,833.33
333	Ghulam Qadir	S.S.T. (G)	5,000		4,833.33
334	Habib Ullah	S.S.T. (G)	5,000		4,833.33
335	Mohammad Nawaz	S.S.T. (G)	5,000		4,833.33
336	Muneer Hussain	S.S.T. (G)	5,000		4,833.33
337	Imtiaz Ul Haq	S.S.T. (G)	5,000		4,833.33
338	Manzoor Hussain	S.S.T(SC)	5,000		4,833.33
339	Sher Baz Khan	S.S.T(SC)	5,000		4,833.33
340	Anees Ahmed	S.S.T(SC)	5,000		4,833.33
341	Meher Ullah	S.S.T. (G)	5,000		4,833.33
342	Ali Mardan	S.S.T(SC)	5,000		4,833.33
343	Syed Shoukat Ali Shah	S.S.T(SC)	5,000		4,833.33
344	Mohammad Bakhsh	S.S.T(SC)	5,000		4,833.33
345	Ghulam Rasool	S.S.T. (G)	5,000		4,833.33
346	Ghulam Qadir	S.S.T(SC)	5,000		4,833.33
347	Rehmat Ullah	S.S.T(SC)	5,000		4,833.33
348	Mohammad Jumman	S.S.T(SC)	5,000		4,833.33
349	Muhammad Afzal	S.S.T(SC)	5,000		4,833.33
350	Abdul Latife	S.S.T(SC)	5,000		4,833.33

S. No	Name of Teachers	Designation	Conveyance Allowance	Period	Amount
351	Muhammad Umer	S.S.T(SC)	5,000		4,833.33
352	Jamil Ahmed	S.S.T(SC)	5,000		4,833.33
353	Sajid Anwar	S.S.T. (G)	5,000		4,833.33
354	Ghulam Hussain	S.S.T(SC)	5,000		4,833.33
355	Muhammad Abbas	S.S.T(SC)	5,000		4,833.33
356	Muhammad Mussa	S.S.T(SC)	5,000		4,833.33
357	Ghulam Murtaza	S.S.T. (G)	5,000		4,833.33
358	Nazeer Ali	S.S.T. (G)	5,000		4,833.33
359	Nazarul Islam	S.S.T. (G)	5,000		4,833.33
360	Amjad Rasheed	S.S.T. (G)	5,000		4,833.33
361	Izzat Ullah	J.D.M	2,856		2,760.80
Total					1,327,616.13

DOE (F) Lasbella

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
2	ShamimAfshan	S.S.T (G)	5,000	4,833.33
3	FarhanaRab	S.S.T (Sc:)	5,000	4,833.33
4	Shamim Aziz	S.S.T (G)	5,000	4,833.33
5	Gul Bano	S.S.T (Sc:)	5,000	4,833.33
6	Bakhat un Nissa	S.S.T (G)	5,000	4,833.33
7	Naseem Aziz	S.S.T (Sc:)	5,000	4,833.33
8	Ghazala Yasmeen	S.S.T (G)	5,000	4,833.33
9	UmunNisa	S.S.T (G)	5,000	4,833.33
10	FarzanMaqbool	S.S.T (Sc:)	5,000	4,833.33
11	NailaNaz	S.S.T (Sc:)	5,000	4,833.33
12	Naz Bibi	S.S.T (Sc:)	5,000	4,833.33
13	HomaraKawal	S.S.T (Sc:)	5,000	4,833.33
14	SaimaRehman	S.S.T (G)	5,000	4,833.33
15	RifatShakir	S.S.T (Sc:)	5,000	4,833.33
16	MuddisiraNazeer	S.S.T (Sc:)	5,000	4,833.33

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
17	Gul Naz	S.S.T (Sc:)	5,000	4,833.33
18	Shereen	S.S.T (G)	5,000	4,833.33
19	Kulsoom Bibi	DM	2,856	2,760.80
20	Mahjabeen	JETP	2,856	2,760.80
21	RehanaAnjum	PTI	2,856	2,760.80
22	Khan Bibi	PTI	2,856	2,760.80
23	Azra Bibi	DM	2,856	2,760.80
24	Shaheen	JAT	2,856	2,760.80
25	Nasreen Alia	JET	2,856	2,760.80
26	<i>Rabia Rashid</i>	<i>JVT</i>	2,856	2,760.80
27	<i>Jameela Murad</i>	<i>JVT</i>	2,856	2,760.80
28	Noor Bano	JAT	2,856	2,760.80
29	Zeenat Bibi	PTI	2,856	2,760.80
30	Zahida Bibi	JET	2,856	2,760.80
31	Rasheeda Bibi	PTI	2,856	2,760.80
32	<i>ShakeelaNargis</i>	<i>JVT</i>	5,000	4,833.33
33	<i>Zareena</i>	<i>JVT</i>	2,856	2,760.80
34	Ruqia Bibi	JVT	5,000	4,833.33
35	Khan Bibi	JVT	2,856	2,760.80
36	NusratGulab	JVT	1,932	1,867.60
37	Fatima Khanam	JVT	2,856	2,760.80
38	Zubaida Bibi	JVT	2,856	2,760.80
39	Meher-Un-Nisa	JVT	2,856	2,760.80
40	MuneeraKhanam	JVT	2,856	2,760.80
41	Zulekha	JVT	5,000	4,833.33
42	TahiraBano	JVT	1,932	1,867.60
43	NargisGulab	JET	2,856	2,760.80
44	Zeenat Yasmeen	MQ	2,856	2,760.80
45	Farhat Ameer	JVT	2,856	2,760.80
46	FarhatJabeen	JVT	2,856	2,760.80
47	Yasmeen Kanwal	JVT	2,856	2,760.80

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
48	Fatima Bibi	JVT	2,856	2,760.80
49	Hameeda	JVT	2,856	2,760.80
50	Haleema	JVT	1,932	1,867.60
51	ShaziaPerveen	JVT	2,856	2,760.80
52	Jameela	JVT	2,856	2,760.80
53	Fatima	JVT	2,856	2,760.80
54	Naeema	JVT	2,856	2,760.80
55	Rehana Ibrahim	JVT	2,856	2,760.80
56	Nusrat Bibi	JVT	2,856	2,760.80
57	Shabina	JVT	2,856	2,760.80
58	Kaneez Fatima	JVT	2,856	2,760.80
59	Shazia Ibrahim	JVT	2,856	2,760.80
60	Ameena	JVT	2,856	2,760.80
61	Yasmin	JVT	2,856	2,760.80
62	Mumtaz Anwar	JVT	2,856	2,760.80
63	<i>Fozia</i>	<i>JVT</i>	2,856	2,760.80
64	Ruqia	JVT	5,000	4,833.33
65	Kaneez Fatima	JVT	2,856	2,760.80
66	Asia	DM	2,856	2,760.80
67	AzraKhatoon	JVT	5,000	4,833.33
68	ArifaKazim	JET	2,856	2,760.80
69	Asia	DM	2,856	2,760.80
70	Nighat	MQ	1,932	1,867.60
71	Sabeela	MQ	1,932	1,867.60
72	Hameeda	PTI	2,856	2,760.80
73	Rasheeda Bibi	JVT	2,856	2,760.80
74	BilquisKhanam	JVT	2,856	2,760.80
75	Najim-Un-Nisa	JVT	2,856	2,760.80
76	Abida	JVT	2,856	2,760.80
77	ZubaidaKhatoon	JVT	2,856	2,760.80
78	Khadija Bibi	JVT	2,856	2,760.80

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
79	AbidaNaseem	JET	5,000	4,833.33
80	Samreen	MQ	1,932	1,867.60
81	Noor Jehan	JVT	2,856	2,760.80
82	Raj Bibi	JVT	2,856	2,760.80
83	ZulekhaNooren	JVT	2,856	2,760.80
84	Zakia	JVT	2,856	2,760.80
85	Abida Rahim	JVT	2,856	2,760.80
86	Bibi Hajra	JVT	2,856	2,760.80
87	Shakeela	JVT	1,932	1,867.60
88	Fehmida Yusuf	JAT	2,856	2,760.80
89	Kaloom	EST	2,856	2,760.80
90	Sumera	DM	2,856	2,760.80
91	Shahista Bibi	JVT	2,856	2,760.80
92	Tahira Noor	JVT	2,856	2,760.80
93	Sadia Perveen	MQ	2,856	2,760.80
94	Rukhsana	DM	2,856	2,760.80
95	Nafeesa Bibi	JVT	2,856	2,760.80
96	Jamila	JVT	2,856	2,760.80
97	<i>Hameeda Murad</i>	<i>JVT</i>	1,932	1,867.60
98	Rahila Rauf	JVT	2,856	2,760.80
99	Sara Bibi	JVT	2,856	2,760.80
100	<i>Habiba</i>	<i>PTI</i>	2,856	2,760.80
101	BilquisAsghar	JVT	1,932	1,867.60
102	Salma Bibi	JVT	1,932	1,867.60
103	TehzeenAra	JVT	1,932	1,867.60
104	RukhsanaPerveen	JVT	1,932	1,867.60
105	Shakeela	JVT	1,932	1,867.60
106	Shabeeran	JVT	1,932	1,867.60
107	Farzana	JVT	2,856	2,760.80
108	Mehnaz Baloch	JVT	1,932	1,867.60
109	Nagma	JVT	1,932	1,867.60

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
110	Murad bibi	JVT	1,932	1,867.60
111	Noor Bibi	JVT	1,932	1,867.60
112	SaminaWali	JVT	1,932	1,867.60
113	ZahidaQasim	JVT	1,932	1,867.60
114	Zaib-Un-Nisa	JVT	1,932	1,867.60
115	Zaib-Un-Nisa	JVT	1,932	1,867.60
116	Zaitoon	JVT	1,932	1,867.60
117	Azra Bibi	JVT	1,932	1,867.60
118	Sadia	JVT	1,932	1,867.60
119	Shah Bibi	JVT	2,856	2,760.80
120	FaizaGhafoor	JVT	1,932	1,867.60
121	SaminaSaleem	JVT	1,932	1,867.60
122	Mehjabeen	JVT	1,932	1,867.60
123	MusaratNaseem	JVT	2,856	2,760.80
124	Amreen Noor	JAT	2,856	2,760.80
125	<i>Gul Bushra</i>	<i>MQ</i>	2,856	2,760.80
126	Sobia Nawab	PTI	2,856	2,760.80
127	<i>Salma Fazal</i>	<i>JVT</i>	2,856	2,760.80
128	Zahida Bibi	JVT	1,932	1,867.60
129	RashmaGhafoor	JVT	1,932	1,867.60
130	<i>Samreen</i>	<i>JVT</i>	1,932	1,867.60
131	Asma Bibi	JET	2,856	2,760.80
132	Almas	JET	2,856	2,760.80
133	Nazia Ahmed	JET	2,856	2,760.80
134	NasreenLasi	JET	2,856	2,760.80
135	AzraBatool	JET	2,856	2,760.80
136	Sughra Bibi	JET	2,856	2,760.80
137	Shagufta Rani	JET	2,856	2,760.80
138	Fahmida	JET	2,856	2,760.80
139	Najma Saddique	JET	2,856	2,760.80
140	Qamar un Ninsa	JET	2,856	2,760.80

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
141	Sabira Hassan	JET	2,856	2,760.80
142	Farida Naseer	JET	2,856	2,760.80
143	ZareenaKawal	JET	2,856	2,760.80
144	FakhraGhafoor	JET	2,856	2,760.80
145	Sajida	JET	2,856	2,760.80
146	ShahziaNaz	JET	2,856	2,760.80
147	Naz Bibi	JET	2,856	2,760.80
148	<i>TahiraNaseer</i>	JET	2,856	2,760.80
149	<i>AneelaSaleem</i>	JET	2,856	2,760.80
150	ShamaNaz	JET	2,856	2,760.80
151	Nusrat Akbar	JET	2,856	2,760.80
152	Fozia Karim	JET	2,856	2,760.80
153	Meher un Nisa	JET	2,856	2,760.80
154	ShahziaHaider	JET	2,856	2,760.80
155	SaimaSattar	JET	2,856	2,760.80
156	Farzana	JET	2,856	2,760.80
157	Mehtab	JET	2,856	2,760.80
158	Khursheeda	JET	2,856	2,760.80
159	Farzana	JET	2,856	2,760.80
160	Salma Mir	JET	2,856	2,760.80
161	Sadia Bibi	JET	2,856	2,760.80
162	AfshanLasi	JET	2,856	2,760.80
163	Amna Bibi	JET	2,856	2,760.80
164	Bibi Razia	JET	2,856	2,760.80
165	Bibi Shahida	JET	2,856	2,760.80
166	Nasreen	JET	2,856	2,760.80
167	Noreen Gulam	JET	2,856	2,760.80
168	Zubeda Bibi	JET	2,856	2,760.80
169	Yasmeen	JET	2,856	2,760.80
170	Perveen	JET	2,856	2,760.80
171	Gul Bano	JET	2,856	2,760.80

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
172	Samina	JET	2,856	2,760.80
173	Biquis	JET	2,856	2,760.80
174	Muneeza	JET	2,856	2,760.80
175	Samina	JET	2,856	2,760.80
176	Farzana	JET	2,856	2,760.80
177	Shama Siddique	JET	2,856	2,760.80
178	Mehmoona	JVT	2,856	2,760.80
179	Fozia Younus	JVT	1,932	1,867.60
180	Asra Hassan	JVT	1,932	1,867.60
181	Haseena	JVT	1,932	1,867.60
182	Nahida Rahim	JVT	1,932	1,867.60
183	Samia Aslam	JVT	1,932	1,867.60
184	Rukhsana	PTI	2,856	2,760.80
185	Baby Asma	JAT	2,856	2,760.80
186	Tahira Qadir	EST	2,856	2,760.80
187	Nasreen	JET	2,856	2,760.80
188	Hamida	JET	2,856	2,760.80
189	Naila	JET	2,856	2,760.80
190	Uzma Lasi	JET	2,856	2,760.80
191	Mariyam Jamali	JET	2,856	2,760.80
192	Bushra Akbar	JAT	2,856	2,760.80
193	Aziza	PTI	2,856	2,760.80
194	Maria Ahmed	PTI	2,856	2,760.80
195	Sabreen Khan	DM	2,856	2,760.80
196	Salma Sattar	JVT	1,932	1,867.60
197	Fozia	JVT	1,932	1,867.60
198	Mehreen	MQ	1,932	1,867.60
199	Zaib-Un-Nisa	MQ	1,932	1,867.60
200	Humera Bibi	MQ	1,932	1,867.60
201	Ruqia	MQ	1,932	1,867.60
202	Anam Ahmed Khan	JVT	1,932	1,867.60

S.No	Name of Teachers.	Designation	Monthly Rate of Conveyance Allowance.	Amount
203	ShaguftaMarriyam	JAT	2,856	2,760.80
Total				571,775.60

District Officer Education (F) Loralai

S. no	Name	Designation	Period of leave	Month	Rate/ month	overpaid
1	Tanveer sultana	DOE	1/7/2014 to 20/6/2016	24	5000	1,200,00
2	Shamim sardar	DOE	21/6/2016 to 23/8/2016	2	5000	10,000
3	Zenat Baloch	DOE	24/8/2016 to 24/8/2017	12	5000	60,000
4	Farzana	JVT	1/3/2017 to 31/5/2017	3	2856	8,568
5	Shazia Bashir	JVT	16/6/2017 to 20/7/2017	1	2856	2,856
6	Farzana Begum	JVT	16/6/2015 to 14/7/2015	1	2856	2,856
7	Jameela Baloch	JVT	18/6/2015 to 15/6/2015	3	2856	8,568
Total:						2,128,48

Annexure 8.7

Non submission of detailed account - Rs.617.324 million

(Rs. in million)

Director Education Schools Quetta			
S. No	Name of Institute	Amount	Remarks
1	Brahui Academy	5.000	As per Reconciliation Statement for the year 2015-16
2	Girls Guide Association	0.750	
3	Boys Scouts Association	2.000	
4	Balochistan Education Foundation	90.183	
5	Education Trust Soro Mand	1.200	
6	Public Library Loralai	0.045	
7	Divisional Public School Loralai	1.000	

8	Balochistan Academy Turbat	0.500	
9	Divisional Public School Sibi	0.750	
10	Brahui Adbi Sociaty	0.500	
11	Children Academy	0.200	
12	Pashtu Academy	5.000	
13	All Pakistan Women Association	0.072	
14	Pashto Adbi Board	0.015	
Total drawl during June, 2016		107.215	
Drawl during July to May, 2016		121.643	
Total during 2015-16		228.858	
Director Education Schools Quetta			
S. #	Head	Department/Institute	Grant in-aid Rs.
1	019	Public Library, Loralai	90,000
2	030	Public School, Loralai	1,000,000
3	041	Balochistan Education Foundation	330,366,000
4	043	Balochistan Education Foundation	25,000,000
5	093	Divisional Pubic School, Sibi	2,250,000
6	098	GDA, Public Higher Secondary School, Gawadar	19,760,000
Total			378,466,000

Annexure-8.8

Excess expenditure without and over budget allocation - Rs.145.843 million

District Officer Education (M) Lasbella				
2015-16				
S. No	Object Head	Final Grant	Expenditure	Excess
1	A012-2 Other Allowance	2,700,000	3,602,250	(902,250)
Sub-Total		2,700,000	3,602,250	(902,250)
2016-17				
1	A01101 Pay of Officer's	21,786,000	22,570,275	(784,275)
2	A012 -1 Total Regular Allow	66,167,000	69,684,823	(3,517,823)
3	A012-2 Other Allowance	2,909,000	4,097,456	(1,188,456)
Sub-Total		90,862,000	96,352,554	-5,490,554

Grand Total		93,562,000	99,954,804	(6,392,804)
Name of Office		Final Grant	Expenditure	Excess
Deputy District Officer (Male) Zhub		355.864	360.339	4.475
Director Education Schools				
S. No.	Detail Object Description	Budget	Expenditure	Excess
1	A01102-PERSONAL PAY	0	151,120	-151,120
2	A01152-PERSONAL PAY	0	12,180	-12,180
3	A0120Q-FIXED DAILY ALLOWANCE	0	104,000	-104,000
4	A01216-QUALIFICATION ALLOWANCE	0	7,000	-7,000
5	A0121M-ADHOC RELIEF ALLOWANCE - 2012	0	11,133	-11,133
6	A0121N-PERSONAL ALLOWANCE	0	73,200	-73,200
7	A01224-ENTERTAINMENT ALLOWANCE	0	23,900	-23,900
8	A01229-SPECIAL COMPENSATORY ALLOWANCE	0	19,029	-19,029
9	A01243-SPECIAL TRAVELLING ALLOWANCE	0	48,000	-48,000
10	A01244-ADHOC RELIEF	0	14,190	-14,190
11	A01264-TECHNICAL ALLOWANCE	0	20,281	-20,281
12	A01270-OTHER	0	17,839	-17,839
13	A01278-LEAVE SALARY	0	4,705,380	-4,705,380
14	A01289-TEACHING ALLOWANCE	0	22,000	-22,000
Total		0	5,229,252	5,229,252

Name of Office	Final Grant	Expenditure	Excess
District Officer (Male) Pishin	172.174	209.945	37.771

Deputy District Officer Education (F) Jhal Magsi
--

S.N	Object Head	Final Grant	Expenditure	Excess	
2	A011-2 Pay of Staff	29,855,000	30,081,219	-226,219	
3	A01153-Special Pay	0	1,044,000	-1,044,000	
4	A01278-Leave Salary	0	330,084	-330,084	
Total		29,855,000	31,455,303	-1,600,303	
District Officer Education (F) Mastung					
S. N o.	Object Head	Nomenclature	Allocation	Expenditure	Excess
2015-16					
1	A01151	Basic Pay	29190000	33342374	4152374
2	A01202	House Rent Allowance	4238000	4725094	487094
3	A01203	Conveyance Allowance	6180000	7348444	1168444
4	A0120X	Adhoc Relief Allowance 2010	7968000	8765238	797238
5	A01217	Medical Allowance	4128000	4656069	528069
6	A0121T	Adhoc Relief Allowance 2013	3920000	4160984	240984
7	A0121Z	Adhoc Relief Allowance 2014	3175000	3425425	250425
8	A01229	Special Compensatory Allowance	152000	301437	149437
9	A01244	Adhoc Relief	000	380105	380105
10	A01278	Leave Salary	000	120450	120450
11	A01289	Teaching Allowance	1378000	1577742	199742
Sub Total			60329000	68803362	8474362
2016-17					
1	A01101	Basic Pay	15110000	17940910	2830910
2	A0115	Basic Pay	4896800	49146107	178107

	1		0		
3	A0120 2	House Rent Allowance	5284000	5607535	323535
4	A0120 3	Conveyance Allowance	7937000	8812303	875303
5	A0120 X	Adhoc Relief Allowance 2010	9885000	10193270	308270
6	A0121 7	Medical Allowance	5246000	5485014	239014
7	A0122 9	Special Compensatory Allowance	000	2637875	263787 5
8	A0121 M	Adhoc Relief Allowance 2016	6224000	6578966	354966
9	A0123 9	Special Allowance	000	294554	294554
10	A0124 4	Adhoc Relief	000	161063	161063
11	A01278	Leave Salary	000	462820	462820
12	A0128 9	Teaching Allowance	1996000	2111499	115499
Sub Total			1006500 00	109431916	878191 6
Total			1609790 00	178235278	172562 78

District Officer Education (M), Mastung					
S. No.	Object Head	Nomenclature	Allocation	Expenditure	Excess
2015-16					
1	A01151	Basic Pay	53,715,000	54,318,968	603,968
2	A01202	House Rent Allowance	6,210,000	6,244,452	34,452
3	A01203	Conveyance Allowance	8,976,000	9,899,930	923,930
4	A0120 X	Adhoc Relief Allowance 2010	12,483,000	12,602,879	119,879
5	A01217	Medical Allowance	5,029,000	5,172,094	143,094
6	A01238	Charge Allowance	10,000	138,774	128,774

9	A01244	Adhoc Relief	0	212,609	212,609
10	A01278	Leave Salary	0	626,660	626,660
Sub Total			86,423,000	89,216,366	2,793,366
2016-17					
1	A01101	Basic Pay	16145000	20129962	3984962
2	A01151	Basic Pay	69938000	71044183	1106183
3	A01202	House Rent Allowance	6594000	7000334	406334
4	A01203	Conveyance Allowance	9381000	10475060	1094060
5	A0120X	Adhoc Relief Allowance 2010	12617000	13217568	600568
6	A01217	Medical Allowance	5352000	5584816	232816
7	A01229	Special Compensatory Allowance	000	2978487	2978487
8	A0121M	Adhoc Relief Allowance 2016	8473000	8889546	416546
9	A01239	Special Allowance	000	254910	254910
10	A01244	Adhoc Relief	000	132699	132699
11	A01278	Leave Salary	000	2092911	2092911
12	A01289	Teaching Allowance	2227000	2353667	126667
Sub Total			130727000	144154143	13427143
Total			217150000	233370509	16220509
District Officer Education (M) Jhal Magsi					
S.N	Object Head	Final Grant	Expenditure	Excess	
1	A011-1 Pay of Officers	15,348,000	16,376,033	-1,028,033	
2	A012-1 Regular Allowance	43,338,000	45,967,399	-2,629,399	
Total				-3,657,432	

District Officer Education (M) Jhal Magsi				
S.N	Object Head	Final Grant	Expenditure	Excess
1	A01278-Leave Salary	0	5,044,847	-5,044,847
Total				-5,044,847
District Officer Education (F) Killa Saifullah				
2015-16				
Detail Object Description	Final Grant	Actual Expenditure on date	on	Diff
A01101-BASIC PAY	5,500,000	6,036,658		- 536,658
A01151-BASIC PAY	50,500,000	60,651,485		- 10,151,485
A01156-PAY OF CONTRACT STAFF	0	300,000		- 300,000
A01202-HOUSE RENT ALLOWANCE	5,300,000	6,116,498		- 816,498
A01203-CONVEYANCE ALLOWANCE	8,600,000	9,761,914		- 1,161,914
A0120X-AD - HOC ALLOWANCE - 2010	10,600,000	12,184,116		- 1,584,116
A01211-HILL ALLOWANCE	700,000	744,040		- 44,040
A01217-MEDICAL ALLOWANCE	5,500,000	6,338,697		- 838,697
A0121T-ADHOC RELIEF ALLOWANCE 2013	4,900,000	5,898,815		- 998,815
A0121Z-ADHOC RELIEF ALLOWANCE – 2014	4,000,000	4,646,802		- 646,802
A01229-SPECIAL COMPENSATORY ALLOWANCE	2,300,000	2,735,196		- 435,196

A0122C-ADHOC RELIEF ALLOWANCE – 2015	4,000,000	4,540,208	- 540,208
A01238-CHARGE ALLOWANCE	80,000	115,241	-35,241
A01244-ADHOC RELIEF	0	945,305	- 945,305
A01289-TEACHING ALLOWANCE	2,200,000	2,350,104	- 150,104
Total:-	104,180,000	123,365,079	- 19,185,079
2016-17			
Detail Object Description	Final Grant	Actual Expenditure on date	Diff
* A01101-BASIC PAY	8,717,000	8,795,734	-78,734
* A01152-PERSONAL PAY	0	2,275	-2,275
* A01203-CONVEYANCE ALLOWANCE	10,827,000	11,160,007	- 333,007
* A0121M-ADHOC RELIEF ALLOWANCE - 2012	0	59,513	-59,513
* A01229-SPECIAL COMPENSATORY ALLOWANCE	0	3,258,771	- 3,258,771
* A01239-SPECIAL ALLOWANCE	0	218,341	- 218,341
* A01244-ADHOC RELIEF	0	403,260	- 403,260
Total:-	149,752,000	149,349,045	- 4,353,901

District Officer Education (M) Killa Saifullah			
Detail Object Description	Final Grant	Actual Expenditure	Excess
A01101-BASIC PAY	10,000,000	11,591,326	1,591,326
A01151-BASIC PAY	59,500,000	65,099,895	5,599,895
A01202-HOUSE RENT ALLOWANCE	6,200,000	6,693,184	493,184
A01203-CONVEYANCE ALLOWANCE	10,600,000	11,280,794	680,794
A0120X-AD - HOC ALLOWANCE – 2010	12,800,000	13,749,387	949,387
A01217-MEDICAL ALLOWANCE	6,000,000	6,230,435	230,435
A0121T-ADHOC RELIEF ALLOWANCE 2013	7,000,000	7,519,589	519,589
A0121Z-ADHOC RELIEF ALLOWANCE – 2014	5,100,000	5,563,917	463,917
A01229-SPECIAL COMPENSATORY ALLOWANCE	3,200,000	3,281,125	-81,125
A0122C-ADHOC RELIEF ALLOWANCE – 2015	5,000,000	5,517,485	517,485
A01238-CHARGE ALLOWANCE	60,000	118,405	-58,405
A01244-ADHOC RELIEF	0	157,930	157,930
A01289-TEACHING ALLOWANCE	2,300,000	2,414,068	114,068
Total:-	127,760,000	139,217,540	11,457,540

District Officer Education (F) Killa Abdullah			
Detail Object Description	Final Grant	Actual Expenditure	Excess
* A01101-BASIC PAY	8,716,000	9,471,283	-755,283

* A01151-BASIC PAY	45,826,000	49,999,773	-4,173,773
* A01202-HOUSE RENT ALLOWANCE	4,326,000	4,990,984	-664,984
* A01203-CONVEYANCE ALLOWANCE	7,137,000	7,470,950	-333,950
* A0120N-SPECIAL ALLOWANCES @ 20% OF BASIC PAY	0	20,736	-20,736
* A0120X-AD - HOC ALLOWANCE - 2010	7,819,000	8,281,580	-462,580
* A01211-HILL ALLOWANCE	465,000	481,979	-16,979
* A01217-MEDICAL ALLOWANCE	3,998,000	4,156,668	-158,668
* A0121A-AD - HOC ALLOWANCE - 2011	0	443,878	-443,878
* A0121B-HEALTH PROFESSIONAL ALLOWANCE	0	62,000	-62,000
* A0121M-ADHOC RELIEF ALLOWANCE - 2012	0	486,078	-486,078
* A01226-COMPUTER ALLOWANCE	0	18,000	-18,000
* A01229-SPECIAL COMPENSATORY ALLOWANCE	0	1,965,797	-1,965,797
* A0122M-ADHOC RELIEF ALLOWANCE 2016	4,053,000	4,507,743	-454,743
* A01238-CHARGE ALLOWANCE	0	192,347	-192,347
* A01239-SPECIAL ALLOWANCE	0	24,997	-24,997
* A01242-CONSOLIDATION TRAVELLING ALLOWANCE	0	13,600	-13,600
* A01244-ADHOC RELIEF	0	197,363	-197,363

* A01252-NON PRACTISING ALLOWANCE	0	8,000	-8,000
* A01253-SCIENCE TEACHING ALLOWANCE	0	476,685	-476,685
* A01289-TEACHING ALLOWANCE	0	1,094,968	-1,094,968
		Total:-	-12,025,409

Principal, Government Elementary College of Education for Girls, Quetta			
Detail Object Description	FINAL GRANT	ACTUAL EXPENDITURE	VARIATION
A01101-BASIC PAY	11,293,000	11,777,008	484,008
A01151-BASIC PAY	5,763,000	6,224,162	461,162
A01202-HOUSE RENT ALLOWANCE	1,832,000	1,866,791	34,791
A01203-CONVEYANCE ALLOWANCE	1,835,000	1,997,509	162,509
A0120Q-FIXED DAILY ALLOWANCE	0	27,600	27,600
A0120X-AD - HOC ALLOWANCE - 2010	2,520,000	3,145,277	625,277
A01217-MEDICAL ALLOWANCE	1,080,000	1,097,852	17,852
A0122M-ADHOC RELIEF ALLOWANCE 2016	1,648,000	1,682,016	34,016
A01253-SCIENCE TEACHING ALLOWANCE	0	17,800	17,800
A01278-LEAVE SALARY	0	479,100	479,100
TOTAL:	5,248,000	6,422,045	1,174,045

Annexure – 9.1

**Non-realization of the annual rental / deed fee from mines owners –
Rs.99.396 million**

(Rs in million)

Sr. No.	Name of Firm	Lease No.	Outstanding Amount
1	M/S Amanullah	PI-2831	0.012
2	M/S Zubairullah	ML-2835	0.012
3	M/S Mohammadi Mining	ML-1325	0.148
4	M/S Regzar mining	ML-1699	0.022
5	M/S Luni Mining	PL-3061	0.173
6	M/S Ali Ahmed	PL-3819	0.052
7	M/S Surbuland Marble	PL-2562	0.103
8	M/S Sher Dad Bezanjo	ML-2844	0.478
9	M/S Zafariqbal	PL-3334	0.013
10	M/S Shahbaz Marble	ML-3922	0.450
11	M/S Saran Marble	PL-2921	0.038
12	M/S Manzoorhussain	ML-3478	0.046
13	M/S Gohram	ML-3388	0.082
14	M/S HabibOrdinay	PL-2723	0.058
15	M/S Abdul Hannan	ML-3129	0.187
16	M/S Sardar M. Yousaf	PL-2025	0.006
17	M/S Muhammad Zai	ML-114	0.213
18	M/S SardarZada	PL-2933	0.029
19	M/S Abdul Quddus	PL-3272	0.008
20	M/S Yousaf	PL-2344	0.216
21	M/S Chagai Rocks	PL-2796	0.073
22	M/S Pak Inter National	PL-1535	0.144
23	M/S AL- Rabban Marble	ML-2351	0.100
24	M/S ZafarIqbal	PL-3333	0.030
25	M/S Muhammad Rabin	ML-3073	0.274
26	M/S Akhtar Muhammad	PL-3060	0.133
27	M/S Koriard marble	PL-2878	0.170
28	M/S Kurd Marble	PL-3271	0.097
29	M/S IshaqRafiq	PL-3823	0.028
30	M/S Sueman Marble	PL-1812	0.300
31	M/S Gohram	PL-3050	0.082
32	M/S Muhammad Ishaq	PL-2893	0.071
33	M/S Regzar Mining	ML-1700	0.087
34	M/S Zubaidullah	ML-2840	0.121
35	M/S Thal Marble	ML-3412	0.071
36	M/S ZariCoorporation	ML-2277	3.339
37	M/S United Marble	ML-3273	0.357
38	M/S Rehman Marble	PL-2121	0.017
39	M/S Haji KhudaBux	PL-2564	0.075
40	M/S QadirBakhsh	ML-3889	0.027

Sr. No.	Name of Firm	Lease No.	Outstanding Amount
41	M/S International Marble	PL-3017	0.070
42	M/S Baloch Marble	ML-1370	0.044
43	M/S GhulamHussain	PL-3277	3.983
44	M/S khatam Marble	PL-3092	0.141
45	M/S Al Rehman Marble	ML-3108	0.034
46	M/S ManzoorHussain	PL-2897	0.010
47	M/S M.M Marble	PL-3016	0.449
48	M/S GhulamHussain	PL-3343	1.165
49	M/S Basir Marble	2669	0.011
50	M/S Sarfaraz Marble	PL-2357	0.043
51	M/S Mir Muhammad Ibrahim	ML-3776	0.025
52	M/S MuhhammadRaza	ML-2580	0.01
53	M/S Muhammad Ibrahim	ML-3775	0.01
54	M/S Mir Abdullah	PL-3181	0.106
55	M/S Qadir mining	ML-3711	0.022
56	M/S Mine Pvt	PL-3741	0.029
57	M/S Jamil Ahmed	PL-2932	0.078
58	M/S Anrari Marble	ML-355	0.886
59	M/S Sahihzada	PL-3021	0.088
60	M/S SarfarazSanjrani	PL-3020	0.046
61	M/S Naimat Marble	PL-3770	0.030
62	M/S Suleman Enterprises	PL-3573	0.035
63	M/S Zarghoon marble	2751	0.093
64	M/S United Golden	PL-2485	0.022
65	M/S Muhammad Hanif	PL-2918	0.082
66	M/S Saadat Marble	ML-3891	0.049
67	M/S Mir Adan Khan	PL-3180	0.112
68	M/S Abdul Majeed	PL-2779	0.047
69	M/S Hamid Marble	ML-3878	0.087
70	M/S Adnan Mangi	ML-3912	0.022
71	M/S Zamran Marble	PL-3171	0.022
72	M/S Raki Mining	ML-2701	0.022
73	M/S Faqirzai	ML-3178	0.065
74	M/S Haji Muhammad Hashim	PL-3567	0.020
75	M/S Khusal Marble	PL-2981	0.036
76	M/S Noor Ahmed zahir	-	0.237
77	M/S Mubarak Ali	PL-2999	0.04
78	M/S Anwar Khan	PL-2985	0.032
79	M/S Nice Marble	PL-3063	0.084
80	M/S MulaBaksh	PL-3556	0.146
81	M/S Abdullah Marble	PL-3094	0.166
82	M/S Baloch Marble	ML-1369	0.078
83	M/S Abdul Ghaffor	PL-2537	0.064
84	M/S MuhhamadArif	PL-2898	0.010
85	M/S Noor Muhammad Zahri	-	0.223

Sr. No.	Name of Firm	Lease No.	Outstanding Amount
86	M/S Syed Abdul samad	PL-1132	0.020
87	M/S babu Abdullah	PL-1258	0.001
88	M/S Syed jamil marble	ML-3370	0.010
89	M/S Ali Muhammad	PL-3014	0.088
90	M/S Muhammad Akber	PL-2649	0.027
91	M/S Muhammad Mines	PL-2117	0.133
92	M/S Abdul Hameed	PL-2056	0.025
93	M/S Hassan Raza	PL-2048	0.025
94	M/S Mir Muhammad	PL-8945	0.021
95	M/S Hub Marble	ML-2071	0.023
96	M/S Public Marble	ML-2072	0.032
97	M/S Industrial mineral	ML-2146	0.106
98	M/S Mir Ahmed	ML-119	0.188
99	M/S Abdul khaliq	PL-3352	0.091
100	M/S MUhammadYounas	PL-2114	0.107
101	M/S Gul Muhammad	PL-2411	0.414
102	M/S Abdul Sattar	PL-3685	0.038
103	M/S United Golded	ML-2486	0.022
104	M/S Naib Khan	PL-3266	0.027
105	M/S khosaMining	PL-2118	0.689
106	M/S Nasharwani Marble	PL-2839	0.098
107	M/S Saleem Marble	PL-2017	0.005
108	M/S Mir MulaBakhsh	PL-3766	0.057
109	M/S NayabOynx	PL-3559	1.109
110	M/S Taimur Shah	PL-2667	0.107
111	M/S Muhammad Ayub	PL-3817	0.067
112	M/S Fine Onyx	PL-2493	0.991
113	M/S MuhhamadKarim	PL-3125	0.193
114	M/S Muhammad Ismail	PL-3345	0.143
115	M/S ChagiRockis	PL-2795	0.569
116	M/S Shakkar khan	ML-120	0.107
117	M/S Muhammad Israr	7	0.049
118	M/S Muhammad Raman	ML-3636	0.044
119	M/S Malik Abdul Raouf	PL-5	0.033
120	M/S Naib Khan	PL-3266	0.027
121	M/S StaanyxPvt	PL-38	0.168
122	M/S Auranzaib mining	PL-2143	0.177
123	M/S MunawarIqbal	ML-3756	0.105
124	M/S GhausUd Din	PL-3097	0.142
125	M/S InyatullahSanjhrani	PL-2986	0.104
126	M/S Hayat Marble	PL-2944	0.087
127	M/S Habibullah Sons	PL-3188	0.029
128	M/S Malik Mustafa	PL-2076	0.033
129	M/S Mir Azmat Marble	PL-3563	0.013
130	M/S InayatullahSanjrani	PL-2640	1.293

Sr. No.	Name of Firm	Lease No.	Outstanding Amount
131	M/S Abdul Aziz	PL-2115	0.117
132	M/S Abdul Manan	PL-2087	0.016
133	M/S Ahmed Khan	PL-2935	0.022
134	M/S SaqratBezinjo	PL-2895	0.047
135	M/S Muhammad waris	PL-2079	0.127
136	M/S Haji Muhammad	PL-3052	0.117
137	M/S Akbar Muhammad	PL-3059	0.052
138	M/S Nagar Marble	PL-3945	0.147
139	M/S Bahadur Khan	PL-2894	0.069
140	M/S Muhammad Sharif	PL-2132	0.011
141	M/S Mir Marble	ML-1672	0.019
142	M/S Decstone	PL-2421	0.054
143	M/S Nasrullah Marble	PL-2347	0.051
144	M/S Allied Marble	PL-2306	0.117
145	M/S Muhammad Rahim	PL-3185	0.830
146	M/S Balochistan Marble	PL-2755	0.055
147	M/S BibiFeroza	PL-2487	0.100
148	M/S Mazrghat Marble	PL-2479	0.087
149	M/S Mir Samiullah	PL-2953	0.094
150	M/S Qaisar Marble	PL-2398	0.036
151	M/S Ali Muhammad	ML-2378	0.060
152	M/S FarhanSaleh	PL-3274	0.880
153	M/S Muhammad Sidique	PL-2409	0.066
154	M/S Abdullah Shahwani	PL-3632	0.036
155	M/S Adnan Marble	ML-3913	0.013
156	M/S Desert Onyx	PL-3247	1.387
157	M/S Attaullahb Marble	PL-3820	0.016
158	M/S Sardar Muhammad Anwar	PL-3038	0.069
159	M/S S.S.K Marble	PL-3547	0.061
160	M/S Natwan Marble	ML-3643	0.445
161	M/S Sajjad Marble	PL-3575	0.007
162	M/S Rahim Bux	PL-2412	0.345
163	M/S Abdul Sattar	PL-3684	0.041
164	M/S Waleed Marble	PL-3323	0.436
165	M/S Mir Abdullah	PL-2452	0.044
166	M/S Farid Onyx	PL-3747	0.030
167	M/S New green Marble	PL-1994	0.002
168	M/S Anwar Marble	PL-3762	0.024
169	M/S Zubaida Marble	PL-3095	0.014
170	M/S Bangulzai	PL-3430	0.103
171	M/S H.T marble	ML-3548	0.047
172	M/S SardarMohiudin	ML-3330	0.877
173	M/S Wali Muhammad	PL-2478	0.760
174	M/S Soorat&Jameel	ML-2886	0.096
175	M/S Salam Marble	PL-2730	0.107

Sr. No.	Name of Firm	Lease No.	Outstanding Amount
176	M/S Muhammad Sidique	ML-3531	0.475
177	M/S Bolan Marble	PL-2478	0.039
178	M/S Imam bux	PL-2414	0.280
179	M/S Karamani Marble	PL-3481	0.058
180	M/S Abid Marble	PL-3542	0.099
181	M/S Mir Mukkarram	PL-3084	0.011
182	M/S Baloch Marble	PL-3873	0.029
183	M/S Suleman Enterprises	PL-3572	0.050
184	M/S Mir Rodain Khan	PL-3182	0.103
185	M/S Haji Abdul Hakeem	PL-2636	0.160
186	M/S Muhammad Akbar	PL-2650	0.027
187	M/S Abdul Haq	PL-2693	0.064
188	M/S Jamal Asmatullah	PL-2695	0.006
189	M/S Takari Marble	PL-2909	0.044
190	M/S Abid Marble	PL-3543	0.131
191	M/S Haji Asmatullah Marble	ML-2624	0.022
192	M/S Amanullah Marble	PL-2651	0.027
193	M/S Amanullah Marble	PL-2652	0.027
194	M/S Samad Marble	PL-2656	0.030
195	M/S Tahir Khan	PL-2615	0.026
196	M/S Atta Marble	PL-2601	0.015
197	M/S JunaidAlam	PL-3057	0.298
198	M/S Saleem	PL-2410	0.386
199	M/S Desert Oynx	PL-3251	1.289
200	M/S Muhammad Murad	PL-3423	0.046
201	M/S Khuzdar valley	PL-3420	0.222
202	M/S United Marble	PL-3401	0.035
203	M/S SardarAnanullah	PL-3392	0.116
204	M/S Muhammad Zarif	PL-3810	0.010
205	M/S Saeed Ahmed	PL-3813	0.050
206	M/S Shahzai Mining	PL-3162	0.035
207	M/S Tumrani Mining	PL-2951	0.050
208	M/S Shah Muhammad	ML-3642	0.129
209	M/S GhulamQadir	PL-3390	0.028
210	M/S Abdullah	PL-3282	0.665
211	M/S Wahrat Marble	PL-3512	0.040
212	M/S Naimat Onyx	PL-3515	0.040
213	M/S Mir Muhammad	ML-3512	0.033
214	M/S Mushtrikab Marble	PL-3510	0.033
215	M/S Qadir Marble	PL-3761	0.035
216	M/S Bebarg Marble	PL-3829	0.054
217	M/S Sadat & Sadat	PL-3445	0.105
218	M/S Naseer Ahmed	PL-3811	0.165
219	M/S Taj Muhammad	PL-3593	0.107
Total:-			37.805

(Rs in million)

S.No.	Name of Firm	Lease No.	Outstanding Amount
1	M/S Agro Super mining	ML-1088	0.075
2	M/S U.K mining	-	0.032
3	M/S Farooq& Brothers	ML-1239	0.011
4	M/S Royal Coal	ML-297	0.001
5	M/S Mir Salat Khan	ML-607	0.061
6	M/S Mir Malik Tareen	ML-1553	0.007
7	M/S ZahidHussain	ML-1627	0.008
8	M/S United	ML-1753	0.056
9	M/S Sahibzada Abdul Manan	ML-1724	0.011
10	M/S Sardar Mir Muhammad Usman	ML-418	0.011
11	M/S Jogazai Coal	-	0.010
12	M/S Mir Abdul Wahid	PL-153	0.062
13	M/S Watan Coal	PL-2565	0.119
14	M/S Asraf Abbas	ML-1703	0.033
15	M/S Mir Mohammad Mining	ML-1537	0.100
16	M/S Commercial mining	ML-1041	0.005
17	M/S Sidiqi mining	ML-1532	0.093
18	M/S Ashraf Abas	ML-1704	0.134
19	M/S Syed Muhammad	-	0.274
20	M/S S.M Issa Khan	ML-747	0.016
21	M/S Murad Khan mining	PL-2365	0.002
22	M/S Hakim coal company	ML-1057	0.051
23	M/S Tawakal Coal Company	ML-1798	0.01
24	M/S Panwari coal company	PL-1647	0.087
25	M/S Khan minerals	PL-2283	0.252
26	M/S Shaikh Muhammad Khan	PL-2298	0.180
27	M/S Karwan coal company	ML-1568	0.131
28	M/S Abdul KhaliqRafique	ML-1570	0.255
29	M/S Haji Irshad	-	0.037
30	M/S Tariq Hameed	PL-2604	0.036
31	M/S Coal mining corporation	-	0.192
32	M/S Waseem coal company	-	0.207
33	M/S Sikander Malik & Malik Haider	ML-1623	0.028
34	M/S Malik Safdar	ML-1622	0.032
35	M/S Nadeem Brothers	ML-141	0.278
36	M/S Abdul Nasir coal corporation	PL-2302	0.062
37	M/S Abdul Nasir coal corporation	PL-2400	0.028
38	M/S Ali corporation	ML-1028	0.033
39	M/S Malik Sahib Jan Panazai	PL-2985	0.084
40	M/S Ammo Khan &Misho Khan	PL-31(4799)	0.077
41	M/S Al Quddus Al Qudrat Co.	ML-53(1758)	0.021

S.No.	Name of Firm	Lease No.	Outstanding Amount
42	M/S Abdul Latif Khan	PL-31(3682)	0.616
43	M/S Loralai Mining Co.	ML-53(3198)	0.158
44	M/S Star Coal Co.	PL-31(3303)	0.139
45	M/S MehmoodRafique Br Coal Co.	ML-53(1756)	0.029
46	M/S ZairmalTareen Coal Co.	PL-31(4494)	0.311
47	M/S Gulzar Coal Co.	PL-31(4359)	0.261
48	M/S KethranBaghao Mines	PL-31(4276)	0.255
49	M/S Abdul Ghaffar Coal Co.	PL-31(1563)	0.022
50	M/S Mangizai Coal Co.	PL-31(1760)	1.617
51	M/S Sohbat Khan Pattao Coal Co.	PL-31(4634)	0.130
52	M/S Khairud Din Sufi Asmat Coal Co.	PL-31(4642)	0.187
53	M/S New Sadozai Coal Co.	ML-53(1757)	0.076
54	M/S PathaioSadozai Coal Co.	PL-31(4592)	0.093
55	M/S Tangwani Coal Co.	PL-31(4195)	0.497
56	M/S Abdul Razaq& Brothers	ML-53(1770)	0.029
57	M/S Noor Coal Mines	ML-53(1792)	0.901
58	M/S Malik Mir Hazar Khan Zarkoon	PL-31(2773)	0.027
59	M/S NawabzadaAssdullah Khan Jogizai	ML-53(1675 A)	0.202
60	M/S Shafeeq Coal Co.	ML-53(1485)	0.026
61	M/S Malik Abdullah Khan Coal Co.	PL-31(3258)	0.040
62	M/S Jaffa Mining	PL-31(3462)	0.109
63	M/S Khuda I Dad Luni Coal Mines	PL-31(3962)	0.407
64	M/S Ali Coal Co.	PL-31(4831)	0.005
65	M/S Tangi Coal Mines	PL-31(4227)	0.014
66	M/S Raza Mohammad Coal Co.	PL-31(4132)	0.489
67	M/S JahanzaibLuni Coal Co.	PL-31(4256)	0.401
68	M/S Mohammad Sharif S/O Totil Shan	ML-53(1794)	0.027
69	M/S Al Flah Coal Co.	PL-31(4626)	0.280
70	M/S JahanzaibLuni Coal Co.	PL-31(4257)	0.391
71	M/S Shadozai Coal Mines	PL-31(4622)	0.279
72	M/S Khatak Coal Mines	PL-31(4429)	0.375
73	M/S New Watan Coal Mines	PL-31(4460)	0.230
74	M/S New Ilyas Coal, Mines	PL-31(4670)	0.232
75	M/S United Coal Co.	PL-31(4625)	0.284
76	M/S Legale Coal Mines	ML-53(1827)	0.432
77	M/S New Nusrat Coal Mines	PL-31(4780)	0.130
78	M/S A Raziq Coal Co.	PL-31(4139)	1.635
79	M/S Mohammad Shafique& Brothers	ML-53(1773)	0.027
80	M/S IttehadWarizai Coal Mines	PL-31(4870)	0.272
81	M/S Abdul Salam Tareen Coal Mines	ML-53(1755)	1.829
82	M/S Attaullah Khan	ML-53(1812)	0.270
83	M/S Saradar Coal Mines	ML-53(1742)	1.365
84	M/S Lashkar Coal Co.	PL-31(4664)	0.022
85	M/S Warizai Coal Co.	ML-53(1825)	0.522

S.No.	Name of Firm	Lease No.	Outstanding Amount
86	M/S Syedal Khan Coal Co.	ML-53(1797)	0.010
87	M/S Haji AbdilRehman Coal Co.	PL-31(4863)	0.003
88	M/S New Khajak Coal Co.	PL-31(4844)	0.001
89	M/S SardarSkindarJogizaiCaol Co.	PL-31(4009)	0.209
90	M/S MushtrkaUstarni Coal Mines	PL-31(4743)	0.077
91	M/S Jama Khan Coal Co.	ML-53(1638)	0.355
92	M/S New Quetta Mining Co.	ML-53(1486)	0.568
93	M/S Friends Coal Mining	ML-53(1779)	0.114
94	M/S Sardar Mohammad QasimLuni	ML-53(1586)	0.492
95	M/S Malik Zareef Khan Traeen	ML-53(1715)	0.029
96	M/S KhedarzaiZarkoon Coal Mines	ML-53(1866)	0.173
97	M/S Haji Mohammad Sharif & Brothers	ML-53(1576)	0.754
98	M/S Malik Zareef Khan Luni	ML-53(1808)	0.082
99	M/S New HabibullahNasar& Brothers	ML-53(1020)	0.002
100	M/S GulistanNasar Mining Co.	ML-53(1790)	0.01
101	M/S IttefaqNasar& Brothers (Dilbar G)	ML-53(1015)	0.278
102	M/S Tribal Coal Co.	ML-53(1567)	0.133
103	M/S Read Coal Mines	ML-53(1864)	0.082
104	M/S NasarCaol Co.	ML-53(1292)	0.249
105	M/S New Royal Coal Co.	ML-53(1782)	0.889
106	M/S IttefaqNasar (Al Rehman G)	ML-53(1015)	0.075
107	M/S Haq Coal Mines	ML-53(1731)	0.270
108	M/S Akbar Khan Tareen& Khan Mohanmad Khan Tareen	PL-31(2125)	0.931
109	M/S Abdul Wahab Coal Mines	PL-31(4873)	0.010
110	M/S Khajjak Coal Mines	PL-31(4845)	0.001
111	M/S Amir Mohammad Coal Co.	ML-53(1826)	1.086
112	M/S SaifurRehman Coal Mines	PL-31(4758)	1.554
113	M/S Guldasta Coal Mines	PL-31(4462)	0.044
114	M/S Al HabibNasar Coal Mines	ML-53(1821)	0.034
115	M/S Universal Caol Mines	PL-31(4624)	0.169
116	M/S Mandokhail Brothers Coal Mines	PL-31(4984)	0.158
117	M/S Guldasta Coal Mines	PL-31(4462)	0.044
118	M/S Farooq Coal Mines	PL-31(4308)	0.271
119	M/S Mohammad Saleem Coal Co.	PL-31(1813)	1.333
120	M/S Kibzai Coal Mines	PL-31(4871)	0.012
121	M/S Raza Mohammad Coal Co.	ML-53(1741)	1.721
122	M/S Kala Khan Coal Co. (Qadir G)	ML-53(1488)	0.391
123	M/S Five Star Coal Mines	ML-53(1787)	0.220
124	M/S Ahemd Khan Coal Mines	ML-53(1807)	0.020
125	M/S Zamindar Coal Mines	ML-53(1844)	0.002
126	M/S New Ittehad Coal Mines	PL-31(4623)	0.178
127	M/S Narwal Coal Mines	ML-53(1748)	0.088
128	M/S Sardar Mohammad QasimKibzai	ML-53(1749)	0.673

S.No.	Name of Firm	Lease No.	Outstanding Amount
129	M/S Pak Industrial Coal Mines	ML-53(1851)	0.024
130	M/S S.A.A Coal Mines	PL-31(4645)	0.192
131	M/S Allied Coal Co.	PL-31(4241)	0.172
132	M/S Zamindar Coal Mines	ML-53(1845)	0.002
133	M/S Abdul Malik &Samad Khan Coal	PL-31(4872)	0.012
134	M/S Mohammad Afzal	PL-31(3074)	0.028
135	M/S Abdul Naseeb	PL-31(4802)	0.016
136	M/S AsmatullahCaol Mines	ML-53(1744)	0.054
137	M/S Mohammad Afzal	PL-31(2669)	1.056
Total:			36.311

(Rs in million)

S.No	Name of Firm	Lease No	outstand amount
1	M/S Shakeel chromite	ML-769	0.470
2	M/S Haji Mohammad	PL-1382	0.056
3	M/S Mohammad Saleem	PL-1163	0.055
4	M/S Mohammad Asif	1315	0.042
5	M/S Jamal choromite	879A	0.117
6	M/S Malik Chrome	ML-776	0.055
7	M/S Basit chrome	PL-1023	0.02
8	M/S Jupiter Minerals	PL-1442	0.001
9	M/S GhulamDastageer	PL-1114	9.083
10	M/S Shakeel chrome	ML-770	0.769
11	M/S ElahiBakht	PL-1007	0.385
12	M/S Barasan chromite	PL1268	0.500
13	M/S Medina Chrome	PL-1211	0.105
14	M/S Al-Riaz Chrome	PL-1289	0.022
15	M/S Noor Ahmed Chrome	PL-1346	0.142
16	M/S Irfan Mineral	ML-726	0.124
17	M/S Gul Chrome	PL-1277	0.217
18	M/S Bazyab Chrome	PL-1265	0.252
19	M/S BalochSajadi	PL-1343	0.039
20	M/S Bismillah Mining	PL-1237	0.072
21	M/S Abdul Malik	ML-761	0.016
22	M/S Super Balochistan	PL-1305	0.087
23	M/S Saeed Khan	PL-1205	0.053
24	M/S Rozi Khan	PL-1055	0.045
25	M/S Washaim Mining	PL-920	0.208
26	M/S Hamza mining	PL-1352	0.050
27	M/S Five Star	PL-1283	0.160
28	M/S Shingro Chrome	PL-1274	0.058
29	M/S Six Star Chromite	PL-1285	0.317
30	M/S Kakar Abdul Qayum	PL-155	0.098

S.No	Name of Firm	Lease No	outstand amount
31	M/S Malik Zada Chrome	PL-945	0.208
32	M/S Qambrani mining	PL-656	1.031
33	M/S Haji Asmatullah	763	0.207
34	M/S MushtarkaKakar	PL-1257	0.227
35	M/S Taki Chrome	1240	0.017
36	M/S Mohammad Asif	PL-826	0.025
37	M/S Abdul Gafor	PL-1153	0.077
38	M/S Abdul Qayum	ML-777	0.033
39	M/S Bismillah Mining	PL-1238	0.087
40	M/S Abdul Razaq	PL-1154	0.038
41	M/S Shebaz Chrome	PL-1160	0.111
42	M/S AkhundZada Chrome	ML-810	0.043
43	M/S HameedUllah Chrome	ML-778	0.675
44	M/S Al Zahid Chrome	PL-1302	0.100
45	M/S Al- Muslim Chrome	PL-997	0.500
46	M/S Karim Jan Chrome	PL-1371	0.049
47	M/S GhulamDastagir Chrome	PL-1114	0.083
48	M/S Haji Abdul Aziz	PL-1227	0.162
49	M/S Qadri Chrome	PL-1249	0.565
50	M/S Haji Abdul Raziq	PL-1212	0.114
51	M/S Nal Chrome Mines	PL-1218	0.279
52	M/S Radhorai Chrome	PL-1229	0.951
53	M/S Malik Naimat Chrome	ML-820	0.032
54	M/S Zahri Corp	ML-729	0.828
55	M/S Five Star	PL-1284	0.268
56	M/S Mir Shakar Khan	PL-1393	0.111
57	M/S Gidrossia Chrome	PL-1187	0.409
58	M/S Rasko Chrome	PL-1037	0.139
59	M/S Aafaq Chromite	PL-1264	0.237
60	M/S Mohammad Sadiq	PL-1311	0.189
61	M/S Super Chrome	ML-802	0.058
62	M/S Muhammad Ashraf	PL-1367	0.027
63	M/S Nasir and company	ML-775	0.044
64	M/S Zahri Cooperation	ML-727	0.083
65	M/S JavedMengal	PL-535	0.058
66	M/S Baseeb khan	PL-1208	0.055
67	M/S Noor Ahmed Chrome	PL-1347	0.045
68	M/S Abdul Rahim Panizai	ML-766	0.409
69	M/S Summalani Chrome	PL-1353	0.127
70	M/S Muhammad Hasni	PL-658	0.297
71	M/S Haji GhulamNabi	PL-566	0.148
72	M/S Liaqat Chrome	PL-1131	0.022
73	M/S Black Minerals	ML-731	1.255
74	M/S Hashmi Mining	ML-719	0.563
75	M/S Khalid & Company	PL-1253	0.351

S.No	Name of Firm	Lease No	outstand amount
76	M/S Haji Sanzar Khan	PL-1207	0.056
77	M/S Ali Akber	PL-1374	0.077
78	M/S Arsla Khan	ML-744	0.100
79	M/S AbasPanaizai	PL-1334	0.124
80	M/S Noor Ahmed	PL-1346	0.143
81	M/S Irfan Mineral	ML-726	1.241
82	M/S Noor Muhammad & Comp	ML-745	0.600
83	M/S Abdul Aziz	ML-717	0.433
84	M/S Haji Asmatullah	ML-763	0.020
85	M/S Malik Shams Ud Din	ML-772	0.432
86	M/S Haq Chrome	ML-797	0.203
87	M/S Malik Dost Muhammad	ML-773	1.888
88	M/S Abdul Qadir	PL-1259	0.033
89	M/S Zarghoon Mining	ML-715	0.365
90	M/S Ehsanullah Chromite	PL-1095	1.170
91	M/S HameedUllah	ML-778	0.390
92	M/S Abdul Hanan	PL-1141	0.280
Total:			25.280

Annexure-9.2

Unauthorized issue of rahdariesto defaulters of Rs. 8.143 million]

S. No.	File No.	Name of firm	Rahdari No. & date	Arrears (Rs)
1	ML 53(1675 A)	NawabzadaAssadullah Khan Jogazi	4951-52, 6.10.2015	202,346
2	ML 53 (1827)	Legal Coal Mines	6176 19.10.2015	432,574
3	ML 53 (1638)	Juma Khan Coal Co	4951-52, 6.10.2015	355,783
4	ML 53(1586)	SardarQasim Khan Luni	6176 19.10.2015	492,917
5	ML 53(1576)	Haji Muhammad Sharif & brothers	6176 19.10.2015	754,781
6	ML 53 (1808)	Malik Zarif Khan Luni	4951-52, 6.10.2015	82,220
7	ML 53 (1790)	GulistanNasar mining	4951-52, 6.10.2015	11,000
8	ML 53 (1015)	ItefaqNasar& Brothers	4951-52, 6.10.2015	278,645
9	ML 53 (1567)	Tribal coal company	4951-52,	133,494

S. No.	File No.	Name of firm	Rahdari No. & date	Arrears (Rs)
			6.10.2015	
10	ML 53 (1292)	Nasar coal company	6176 6.10.2015	249,633
11	PL 53 (2152)	Akbar khan Tareen	4951-52, 6.10.2015	931,796
12	ML 53 (1488)	Kala Khan coal company	4951-52, 6.10.2015	391,059
13	ML 53 (1787)	Five star coal company	6176 1.10.2015	220,278
14	ML 53 (1744)	Asmatullah coal Mines	7112 30.10.2015	54,104
15	ML 745	Noor Mohammad & Company	Nil	597,215
16	ML 772	Malik Shams Ud Din	Nil	432,972
17	ML 797	Haq Chromes	Nil	203,873
18	ML 773	Malik dost Muhammad	Nil	188,838
19	ML 715	Ehsanullah chromes	Nil	1,174,419
20	ML 778	Hameedullah Khan chromes	Nil	675,680
21	PL 1141	Haji Abdul Hanan	Nil	280,365
TotaRs.				8,143,992

Annexure 10.1

Non-deduction of Balochistan Sales tax from Contractors/ Suppliers - Rs.91.615million

S. No.	District	Schemes	Amount
1	Pishin	Construction of 60 Ponds (40'x40') in UC Karbala, Hakalzai, Yaro, Bostan, Mughtiyan	24,000,000
2		Installation of 20 Bore in U/C Karbala, Hakalzai, Yaro, Bostan, Mughtian	22,400,000
3		Installation of PVC Pipes for Agriculture Purpose M/C Khanozai& U/C tehsil Bashore Toba Kakari	25,499,000

S. No.	District	Schemes	Amount
4		Prov: of PVC Pipe & Local Bores for Agriculture Purpose	9,498,000
5		Prov: of Pipe for Agri:, In U/C Mandozai, Kachhassanzai, Kaka Viala (PB-09)	53,000,000
6		Provision of 1 No water Tank & Remaining Local Bore U/C PB-09	10,296,000
7		Provision and Installation of Solar System for Agri Purpose In UC Mandozai, Kach Hassan Zai, KazaViala PB-09	71,994,000
8		Provision of Solar System for Agriculture & Homes In U/C Khapzai, Barshoor, Toba Kakari	17,494,000
9		Construction of Ponds and PVC pipes in M/C in Khanozai, Toba Kakari, Barshore, Murgha ETC	30,495,000
10		Solar Bore For Agriculture Killi Haji Khalil urRehmanBostan	3,999,000
11		Agriulture Proc. Through Lining of Water Courses PVC Pipeline WST Rain Water Harv	2,011,000
12		Lining of water Courses PVC, WST, Drain, Water Harvesting, Bore (Rs 58,363,000 and Rs 34,652,000) Land Leveling (Rs 13,410,000) etc	164,095,000
13		Cons: WST, WC, PVC Bore 700Ft (31,127,000) and 500FT (15,921,000)	106,720,000
14		Community Local BorePonds, Land Leveling PVC	2,500,000
15	Zhob	WST, Solar system	3,428,000
16		WST,	8,655,030
17		WST,	7,324,668
18		WST,	8,347,576
19		Bore	4,950,265
20		Plant Tunnel, WST	9,896,848

S. No.	District	Schemes	Amount
21		Plant Tunnel, WST	9,893,252
22		WST	11,104,695
23		Solar System	5,500,000
24		Solar System	13,429,950
25		Land leveling	2,644,739
26		Bore	857,000
27		Bore	1,901,880
28		Bore	18,966,956
29		Bore	4,950,265
30		Plant Tunnel, WST	9,896,848
31		Solar System	9,422,166
32		Plant Tunnel, WST	9,893,252
33		WST	7,324,668
34		Quetta	Provision of Trickle Irrigation System
Total Amount			702,389,058
15% BST not deducted			91,615,964

Annexure 10.2

10.2.6 Less / Non-deduction of Income Tax - Rs.13.794 million

(Rs. in million)

S. No.	Cheque No. and Date	Name of Firm	Payment	IT to be Deducted	IT Deducted	IT to Less Deducted
1	063470 dt 22.06.17	M/S Balochistan Enterprises	10.395	1.039	0.725	0.314
2	063474 dt 22.06.17		1.430	0.143	0.100	0.043
3	063469 dt 22.06.17	M/S Al-Sunny Construction Company	9.654	0.965	0.674	0.292
4	063473 dt 22.06.17		5.396	0.540	0.376	0.163
5	063425 dt 28.06.16	M/S Haji Ali Muhammad & Sons	0.848	0.085	-	0.085
6	063426 dt 18.11.16		17.183	1.718	-	1.718
7	063434 dt 02.12.16		14.610	1.461	-	1.461

8	063445 dt 17.01.17		6.803	0.680	-	0.680
9	063448 dt 17.03.17		2.977	0.298	-	0.298
10	063455 dt 07.04.17		18.389	1.839	-	1.839
11	063456 dt 07.04.17		18.111	1.811	-	1.811
12	063468 dt 22.06.17		15.869	1.587	-	1.587
13	063472 dt 22.06.17		19.154	1.915	-	1.915
14	063492 dt 22.06.17		8.700	0.870	-	0.870
15	063467 dt 22.06.17	M/S Arz Muhammad	16.850	1.685	1.176	0.509
16	063471 dt 22.06.17		6.915	0.692	0.482	0.209
Total			173.283	17.328	3.533	13.795

Annexure 10.3

Non realization of stamp duty - Rs. 10.150 million

S. No.	PSDP NO.	District	Amount
1	11	Barkhan	9,000,000
2	1540	Barkhan	25,000,000
3	45	Chaghai	60,000,000
4	129	Harnai	60,000,000
5	116	Harnai	2,500,000
6	13	Jaffarabad	10,000,000
7	79	Jaffarabad	10,000,000
8	101	Jaffarabad	22,500,000
9	72	Kachhi	11,500,000
10	74	Kachhi	16,700,000
11	16	Kachhi	17,000,000
12	57	Kachhi	10,000,000
13	19	Kachhi	2,047,000
14	1529	Kachhi	1,988,000

S. No.	PSDP NO.	District	Amount
15	30	Kachhi	5,000,000
16	17	Kalat	18,058,000
17	91	Kalat	36,000,000
18	167	Kalat	30,000,000
19	1529	Kalat	800,000
20	1529	Kalat	2,000,000
21	1529	Kalat	23,000,000
22	155	Kharan	15,000,000
23	1529	Kharan	2,000,000
24	154	Khuzdar	39,999,000
25	2106	Khuzdar	4,989,000
26	1540	Khuzdar	97,999,000
27	1540	Khuzdar	2,896,000
28	1540	Khuzdar	788,000
29	46	Killa Abdullah	22,500,000
30	15	Killa Abdullah	1,500,000
31	40	Killa Abdullah	45,000,000
32	75	Killa Abdullah	28,000,000
33	99	Killa Abdullah	10,000,000
34	105	Killa Abdullah	62,000,000
35	108	Killa Abdullah	6,500,000
36	109	Killa Abdullah	9,500,000
37	160	Killa Abdullah	26,000,000
38	161	Killa Abdullah	8,000,000
39	15	Killa Abdullah	5,650,000
40	111	Killa Abdullah	50,000,000
41	112	Killa Abdullah	30,000,000
42	114	Killa Abdullah	50,000,000
43	115	Killa Abdullah	50,000,000
44	172	Killa Abdullah	5,000,000
45	138	Killa Abdullah	12,857,000
46	130	Killa Abdullah	2,210,000
47	1540	Killa Abdullah	5,000,000

S. No.	PSDP NO.	District	Amount
48	1540	Killa Abdullah	15,000,000
49	1540	Killa Abdullah	20,000,000
50	1540	Killa Abdullah	20,000,000
51	96	Killa Saifullah	60,000,000
52	120	Killa Saifullah	44,000,000
53	135	Killa Saifullah	20,000,000
54	170	Killa Saifullah	32,500,000
55	132	Killa Saifullah	10,000,000
56	1540	Killa Saifullah	10,120,000
57	1540	Killa Saifullah	50,000,000
58	1540	Killa Saifullah	30,000,000
59	1540	Killa Saifullah	10,000,000
60	135	Killa Saifullah	23,000,000
61	18	Kohlu	30,000,000
62	53	Kohlu	50,000,000
63	86	Kohlu	30,000,000
64	2	Kohlu	9,158,000
65	67	Lasbela	30,000,000
66	95	Lasbela	10,000,000
67	157	Lasbela	4,000,000
68	68	Lasbela	2,000,000
69	1540	Lasbela	2,000,000
70	56	Loralai	11,985,000
71	49	Loralai	14,997,000
72	159	Loralai	5,000,000
73	125	Loralai	20,000,000
74	1540	Loralai	5,000,000
75	37	Loralai	19,992,000
76	62	Loralai	4,996,000
77	62	Loralai	3,485,000
78	62	Loralai	926,000
79	62	Loralai	17,937,000
80	62	Loralai	3,974,000

S. No.	PSDP NO.	District	Amount
81	62	Loralai	10,535,000
82	62	Loralai	5,384,000
83	62	Loralai	1,646,000
84	62	Loralai	2,170,000
85	62	Loralai	4,338,000
86	62	Loralai	4,886,000
87	62	Loralai	2,140,000
88	62	Loralai	29,351,000
89	62	Loralai	1,217,000
90	110	Loralai	10,643,000
91	110	Loralai	1,852,000
92	110	Loralai	1,322,000
93	110	Loralai	1,780,000
94	110	Loralai	11,973,000
95	110	Loralai	3,460,000
96	110	Loralai	1,606,000
97	110	Loralai	4,179,000
98	110	Loralai	5,798,000
99	110	Loralai	1,150,000
100	110	Loralai	3,556,000
101	110	Loralai	4,950,000
102	110	Loralai	522,000
103	12	Loralai	498,887,000
104	78	Mastung	50,000,000
105	-	Mastung	12,500,000
106	100	Musa Khail	35,700,000
107	10	Musa Khail	4,500,000
108	164	Musa Khail	27,500,000
109	131	Musa Khail	1,500,000
110	63	Naseerabad	14,997,000
111	89	Naseerabad	16,587,000
112	65	Naseerabad	28,000,000
113	92	Nushki	2,500,000

S. No.	PSDP NO.	District	Amount
114	80	Nushki	15,000,000
115	81	Nushki	5,799,000
116	39	Panjgur	10,000,000
117	20	Panjgur	10,000,000
118	43	Panjgur	50,000,000
119	59	Panjgur	9,983,000
120	149	Panjgur	70,000,000
121	58	Panjgur	99,980,000
122	20	Panjgur	10,000,000
123	146	Panjgur	50,000,000
124	39	Panjgur	80,000,000
125	51	Pishin	24,000,000
126	147	Pishin	22,400,000
127	36	Pishin	25,499,000
128	38	Pishin	9,498,000
129	94	Pishin	53,000,000
130	121	Pishin	30,495,000
131	168	Pishin	3,999,000
132	139	Pishin	10,296,000
133	156	Pishin	71,994,000
134	166	Pishin	17,494,000
135	35	Pishin	15,000,000
136	62	Pishin	1,427,000
137	62	Pishin	564,000
138	107	Pishin	4,718,000
139	107	Pishin	484,000
140	107	Pishin	2,400,000
141	107	Pishin	44,430,000
142	107	Pishin	58,363,000
143	107	Pishin	34,652,000
144	107	Pishin	4,022,000
145	107	Pishin	13,401,000
146	107	Pishin	1,625,000

S. No.	PSDP NO.	District	Amount
147	110	Pishin	40,107,000
148	110	Pishin	12,575,000
149	110	Pishin	5,933,000
150	110	Pishin	31,127,000
151	110	Pishin	15,921,000
152	110	Pishin	1,057,000
153	116	Pishin	2,500,000
154	44	Quetta	5,000,000
155	90	Quetta	3,000,000
156	117	Quetta	10,000,000
157	1540	Quetta	10,000,000
158	122	Sherani	15,000,000
159	123	Sherani	20,000,000
160	7	Sherani	18,000,000
161	97	Sherani	15,000,000
162	98	Sherani	10,000,000
163	106	Sherani	10,000,000
164	2234	Sherani	40,000,000
165	33	Sibi	20,380,000
166	124	Sibi	10,000,000
167	1	Sibi	10,842,000
168	54	Turbat	44,997,000
169	84	Turbat	1,000,000
170	71	Turbat	49,994,000
171	31	Turbat	29,646,000
172	82	Washuk	33,477,000
173	145	Washuk	25,000,000
174	83	Washuk	36,199,000
175	60	Zhob	19,997,000
176	126	Zhob	7,000,000
177	133	Zhob	10,000,000
178	133	Zhob	5,000,000
179	1540	Zhob	5,000,000

S. No.	PSDP NO.	District	Amount
180	1540	Zhob	19,990,000
181	1890	Zhob	16,000,000
182	1891	Zhob	43,000,000
183	102	Ziarat	70,000,000
184	103	Ziarat	10,000,000
185	118	Ziarat	50,000,000
186	119	Ziarat	20,000,000
187	127	Ziarat	1,500,000
188	107	Ziarat	904,000
189	110	Ziarat	489,000
Total			4,059,838,000
0.25%			10,149,595

Annexure – 11.1

**Non realization of pay and allowances from borrowing departments –
Rs. 37.307 million**

(Rs. in million)

S.No	Name of Police Personnel Deployed	Department/ Entity	Duration	Rate per month	Amount due	Amount received	Amount outstanding
01	1 head constable and 4 constables	Radio Pakistan	01-07-10 to 30-06-11	131,381	1,576,572	00	1.576
			01-07-11 to 30-06-12	181,500	2,178,000	00	2.178
			01-07-12 to 30-06-13	203,967	2,447,604	00	2.448

S.No	Name of Police Personnel Deployed	Department/ Entity	Duration	Rate per month	Amount due	Amount received	Amount outstanding
			01-07-13 to 30-06-14	203,967	2,447,604	00	2.448
			01-07-14 to 30-06-15	226,240	2,714,880	00	2.715
			01-07-15 to 30-06-16	256,507	3,078,084	00	3.078
			01-07-16 to 30-06-17	262,986	3,155,832	00	3.156
Sub –Total							17.598
02	1 head constable and 4 constables	PTCL office Gwadar	Total dues up to 30-06-2006		2,724,930	00	2.725
Sub– Total							2.725
03	1 head constable and 4 constables	Dom Set Gwadar	01-07-10 to 30-06-11	131,381	1,576,572	614,066	0.962
			01-07-11 to 30-06-12	181,500	2,178,000	00	2.178
			01-07-	203,9	2,447,6	00	2.448

S.No	Name of Police Personnel Deployed	Department/ Entity	Duration	Rate per month	Amount due	Amount received	Amount outstanding
			12 to 30-06-13	67	04		
			01-07-13 to 30-06-14	203,967	2,447,604	00	2.448
			01-07-14 to 30-06-15	226,240	2,714,880	00	2.715
			01-07-15 to 30-06-16	256,507	3,078,084	00	3.078
			01-07-16 to 30-06-17	262,986	3,155,832	00	3.156
Sub-Total							16.984
G -Total							37.307

Annexure -11.2

**Irregular expenditure on account of medical re-imburement
Rs.10.272million**

Cheque No. and date	In favor of	Amount
1245753/28.2.17	DSP Behram Khan	2.269
Sub-Total		2.269
Chq No	Firm	Amount
1289202/06-06-2017.	Liaqat National	0.600

1265595/20-06-2017	Agha Khan Hospital	3.390
Arrears from 01-10-2012 to 31-03-2017.	JahanzebJogezai	4.013
Sub-Total		8.003
G-Total		10.272

AIR No. 07 and AIR No. 08.

Annexure 16.1

**Loss due to non-utilization of excavated road metal - Rs.13.76 million
(Rs. in million)**

S. No.	Name of Scheme, Contractor	Quantity Cum	Rate paid	Rate payable	Difference	Amount
1.	Construction of Black Top Road Marium to Gastoi to Behloul District Zhob, M/s Nadir Khan	9882.00	325.80	143	182.8	1.806
Less premium 7.25% below						(0.131)
Total (A)						1.675
2.	Construction of Black Top Road from Main Musakhail to Gharwandi (Length 28 KM), M/s Zarif Khan Hassainzai and Brothers	8395	325.80	143	182.8	1.535
Add premium 10.75% above						0.165
Total (B)						1.690
3.	Construction BT Road From Toreshore To Shaban Via	17304.47	336.80	143	193.8	3.353

	Tariq Abad length 52 Km, M/s Ali ahmad Jan					
Add Premium @ 10.8% above						0.362
Total (C)						3.715
4.	Construction of Black Topped main road Pinaki to Murgha Fakirzai via Molvi Ali Mohammad, M/s Haji Matiullah and Brothers	21045	325.80	143	182.8	3.847
Add premium 7.80% above						0.307
Total (D)						4.154
5.	BT link road main toisar to Zizha Essot, in District Musakhail” to M/s Zarif Khan Hussainzai	11753	336.80	143	193.8	2.277
Add Premium @ 10.95% above.						0.249
Total (E)						2.526
Grand Total (A+B+C+D+E)						13.76

Annexure 16.2

Non-deduction of stacking charges -Rs.28.223 million

(Rs. in million)

S. No.	Name of Scheme	Description	Quantity (Cum)	Rate paid	Amount
1	Construction of Black Top Road Marium to Gastoi to	Excavation in Soft rock by blasting SI No 21-3	77024.03	26.71	2.057
		Excavation in hard	36971.53	26.71	0.987

	Behlool District Zhob, M/s Nadir Khan	rock by blasting SI No 21-4			
		Excavation or cutting in soft rock by hammering, SI No 21-2	92428.83	26.71	2.468
Total					5.512
Less Premium 7.25% below					(0.400)
Total (A)					5.112
2	Construction of Black Top Road from Main Musakhail to Gharwandi (Length 28 KM), M/s Zarif Khan Hassainzai and Brothers	Excavation in Soft rock by blasting SI No 21-3	20477.143	26.71	0.547
		Excavation in hard rock by blasting SI No 21-4	20483.883	26.71	0.547
Total					1.094
Add Premium 2.75% below.					0.030
Total (B)					1.124
3.	Const: Of B/T Road From Toreshore To Shaban Via Tariq Abad length 52 Km, M/s Ahmad Jan	Excavation in Soft rock by blasting SI No 21-3	138149.12	26.71	3.690
		Excavation in hard rock by blasting SI No 21-4	37889.21	26.71	1.012
Total					4.702
Add Premium @ 10.8% above.					0.507
Total (C)					5.209
4	Construction of Black Top Road Musa Khail bazar to Khajori in District Musakhail, M/s Zarif Khan	Excavation in Soft rock by blasting SI No 21-3	20477.143	26.71	0.547
		Excavation in hard rock by blasting SI No 21-4	20483.883	26.71	0.547

	Hussainzai,				
Total					1.094
Add Premium @ 2.75% above.					0.030
Total (D)					1.124
5	Const. of link road main toisar to Zizha Essot, in District Musakhail, M/s Zarif Khan Hussainzai,	Excavation in Soft rock by blasting SI No 21-3	50193.48	26.71	1.341
		Excavation in hard rock by blasting SI No 21-4	82181.12	26.71	2.195
Total					3.536
Add Premium @ 2.95% above.					0.104
Total (E)					3.640
6	Construction of B/T Roads from Dargai to Dargah Mandazai, Hussainzai, Killi Takkari, Killi Khozakzai, Killi Malik Marian, Killi Abdullah, Killi Mullah Qayumme District Zhob (length 47 Km).. to M/s Zarif Khan Hassanzai,	Excavation in Soft rock by hammering SI No 21-2	121712.11	26.71	3.251
		Excavation in hard rock by blasting SI No 21-4	139607.71	26.71	3.729
Total					6.980
Less Premium @ 7.00% below.					(0.489)
Total (F)					6.491
7.	Construction of Black Topped main road Pinaki to Murgha Fakirzai via Molvi Ali	Excavation in hard rock by blasting SI No 21-4	206788.44	26.71	5.523

	Mohammad, to M/s Haji Matiullah and Brothers				
Total (G)					5.523
Total A+B+C+D+E+F+G					28.223

Annexure – 16.3
Non-deduction of cost of tack coat - Rs.16.583 million
(Rs. in million)

S. No	Name of Work/ Contractor	Quant ity paid (Sqm)	Rate paid	Rate payable	Diff,	Amount recoverabl e
1.	BT of various roads in Nasai area package-II B/T roads street western town area in district Killa Saifullah to M/s GSP Associates	42945.27	239.10	186.40	52.70	2.263
Add premium @ 104.70% above						2.369
Total (A)						4.632
2.	Widening of Black Top Road Nawa Killi main road Quetta to M/s Abdul Jabbar and Brother	24,888.60	239.10	186.40	52.70	1.311
Add premium @84.40% above						1.107
Total (B)						2.418
3.	BT of various roads in Nasai Area	88,459.29	239.10	186.40	52.70	4.661

	district Killa Saifullah, Package-II” to M/s Briz Builders						
Add premium @104.50% above						4.872	
Total (C)						9.533	
Grand Total (A+B+C)						16.583	

Annexure 16.4

Non-deduction of balochistan sales tax– Rs. 1.244 million

(Rs. in million)

S. No	Party Name	Consultancy Amount Rs.	BSTS Amount Rs.	S. No	Party Name	Consultancy Amount Rs.	BST Amount Rs.
1	SCOPE	0.285	0.043	19	Muhammad Jameel	0.150	0.023
2	IDCE Maula Bux	0.152	0.023	20	Jaffar Khan	0.134	0.020
3	Syed Samiullah Shah	0.283	0.042	21	Abdul Razzaq	0.150	0.023
4	Abdul Rasheed	0.315	0.047	22	Mamtaaz Ali	0.159	0.024
5	Muhammad Aslam Chilgri	0.315	0.047	23	Nizam ud Din	0.101	0.015
6	Muhammad Basheer	0.331	0.050	24	Qismat Khan	0.090	0.014
7	Raheem Jan	0.315	0.047	25	Ain ud Din	0.165	0.025
8	Muhammad Ismail	0.315	0.047	26	Amir Muhammad	0.088	0.013
9	Saifullah	0.328	0.049	27	Naseeb Ullah Shah	0.156	0.023
10	Akhtar Hussain	0.327	0.049	28	Zar Bibi	0.149	0.022
11	Ali Nawaz Bugti	0.174	0.026	29	Asad Khan	0.100	0.015

S. No	Party Name	Consultancy Amount Rs.	BSTS Amount Rs.	S. No	Party Name	Consultancy Amount Rs.	BST Amount Rs.
12	Syed Ubaid Ullah Shah	0.269	0.040	30	Muhammad Jan	0.093	0.014
13	Habibullah Sail	0.315	0.047	31	Noor ul Hussain	0.326	0.049
14	Abdul Nasir	0.315	0.047	32	Muhammad Aslam	0.315	0.047
15	Khair Jan	0.315	0.047	33	Abdul Khaliq	0.315	0.047
16	Muhammad Yousaf	0.165	0.025	34	Abdul Rehman	0.321	0.048
17	Abdul Rasool	0.165	0.025	35	Hazar Khan	0.291	0.044
18	Abdul Hameed	0.165	0.025	36	Asghar Khan	0.340	0.051
Total Rs						8.291	1.244

Annexure –16.5

Loss due to less billing to electric consumers Rs. 122.251 million

Sr. No	Billing Month	K-Electric Billed Units			LIEDA Billed Units				Units Less Billed
		HITE Feeder	WITE Feeder	TOTAL	HITE Feeder (HITE+ M.CITY)		WITE Feeder	TOTAL Billed	
1	Jul-16	7,996,000	81,900	8,077,900	6,987,534	624,508	85,517	7.698	0.380
2	Aug-16	8,163,000	77,943	8,240,943	7,029,463	470,530	95,144	7.595	0.646
3	Sep-16	10,980,000	158,948	11,138,948	9,440,937	702,403	181,074	10.324	0.815
4	Oct-16	7,900,000	175,797	8,075,797	6,537,984	374,745	197,279	7.110	0.966
5	Nov-16	10,225,000	181,173	10,406,173	8,575,223	629,350	341,281	9.546	0.860
6	Dec-16	8,887,000	106,373	8,993,373	7,351,766	669,923	195,425	8.217	0.776
7	Jan-17	8,912,000	56,240	8,968,240	7,705,752	570,207	104,990	8.381	0.587

8	Feb-17	8,807,000	20,498	8,827,498	7,649,109	638,683	34,931	8.323	0.50 5
9	Mar-17	10,236,000	27,995	10,263,995	8,640,389	663,355	44,583	9.348	0.91 6
10	Apr-17	10,880,000	76,896	10,956,896	9,197,738	746,585	66,287	10.011	0.94 6
11	May-17	9,362,000	94,970	9,456,970	9,330,407	718,719	90,382	10.140	(-) 0.683
12	Jun-17	9,839,000	105,384	9,944,384	9,561,837	693,507	95,478	10.351	(-) 0.406
	Totals	112,187,000	1,164,117	113,351,117	98,008,139	7,502,515	1,532,371	107.043	6.308
Total cost of units less billed (No. of units x average Cost) Rs. 122.251 million									

Annexure 16.6

Non-recovery of outstanding dues - Rs 58.989 million

Outstanding dues on electricity / water charges premiums, ground rent, penalties

(Table A)
(Rs. in million)

Sr. #	Type Of Charges	Actual Amount	Penalty Amount	Total Amount
1	Premium of Plots	0.900	8.649	9.549
2	Ground Rent	2.660	3.231	5.891
3	Electricity Charges	18.072	0	18.072
4	Water Charges	0.620	0	0.620
Total Dues Outstanding Rs		22.252	11.88	34.132

Sr. #	Name Of Defaulter	Premium		Ground Rent		Electric Charges	Water Charges	Total Amount
		Amount	Penalty	Amount	Penalty			
1	M/s Worker School	0	0	0	0	0.001	0	0.001
2	M/s BDA Marble City	0	2.725	0.529	0.355	1.647	0	5.255
3	M/s FC Camp at (Sara Indus.) B-92-93	0	0	0.324	0.474	4.864	0	5.661
4	M/c FC Marble A-13-14	0	2.234	0.223	0.237	0	0	2.693
5	M/c FC Marble A-15-16	0	1.119	0.196	0.150	0	0	1.466
6	M/s 50 Bedded Hospital	0	0	0	0	3.003	0	3.003
7	M/s FC Rest House J-1(a)	0	0	0.123	0.136	2.748	0	3.007
8	M/s Police Station HITE	0	0	0	0	3.955	0.539	4.495
9	M/s Police Station WITE	0	0	0	0	1.246	0	1.246
10	M/s BDA (Uthal) C-1-2/49	0.500	0.839	0.181	0.131	0	0	1.650
11	M/s Rural Hospital Winder	0	0	0	0	0.603	0	0.603
12	M/s The Director Social Welfare	0.400	1.733	1.086	1.749	0	0	4.967
13	M/s Govt. Girls School	0	0	0	0	0.005	0.081	0.085
Total		0.900	8.65	2.662	3.232	18.072	0.620	34.132

Non realization of electricity charges from industry owners

(Table B)

Sr. No.	Plot No	Name of Consumer	Amount (Rs.)
HITE Consumers			
1	D-064	M/s Bukhari Ice	3.112
2	C-085	M/s Al-Fahm	3.260
3	D-025	M/s Shalani Ice	8.199
4	M-001	M/h Haji Arif	5.058

5	E-098	M/s Mustafa S/o Abbas Ali	0.073
6	D-029	M/s Ghousia Coocking	0.370
7	D-092	M/s Shah Ice	9.867
8	B-013	M/s Abdullah Sholl Indus.	7.756
9	B-106	M/s J. Pahrma Chemical	0.406
Marble City Consumers			0
10	C-002	M/s HIR Marble	2.713
11	A-010	M/s Index Marble	6.790
12	A-039	M/s Zaily Ali Marble	4.538
13	C-025	M/s SMC Marble	6.287
14	A-093	M/s Sarbaz Trading	1.617
15	A-024	M/s Sarbaz Marble	7.503
16	B-054	M/s Salman Mineral	5.500
Total of F.Y. 2016-17			7.305
Old outstanding balance as on 17.05.2017			6.170 (-) 0.664 =5.506
Grand Total			12.811

Non realization of premium, ground rent and conservancy charges along with penalties

Table C

Sr. #	Type of charges	Actual Amount	Penalty Amount	Total Amount
1	Premium on Plots	215,000	539,836	0.755
2	Ground Rent	4,337,914	3,599,221	7.937
3	Conservancy	1,142,000	352,560	1.495
Total Dues Outstanding Rs		5,694,914	4,491,617	10.187

Sr. #	PLOT NO.	NAME	PREMIUM		GROUND RENT		CONSERVANCY		TOTAL
			AMOUNT	PENALTY	AMOUNT	PENALTY	AMOUNT	PENALTY	
1	M/C1 A-37-38	Aziz Marble	215000	377531	76028	57594	0	0	726153
2	M/C1 B-124-	Alief	0	0	68000	19837	0	0	87837

Sr. #	PLOT NO.	NAME	PREMIUM		GROUND RENT		CONSERVANCY		TOTAL
			AMOUNT	PENALTY	AMOUNT	PENALTY	AMOUNT	PENALTY	
	125 & 143	Meem Marble (A.M) Marble Ind							
3	M/CITY D-1	Pakistan Stone Development Co	0	0	560000	459815	0	0	1019815
4	A-157	A & M Mineral Concentrates Ltd	0	0	43126	16294	0	0	59420
5	A-158	A & M Mineral Concentrates (Pvt)	0	0	43126	17329	0	0	60455
6	A-159 (70)	Prepac Pakistan Ltd	0	0	43126	16091	76000	21622	156839
7	A-160 (72)	Prepac Pakistan Ltd	0	0	43126	16091	0	0	59217
8	A-169 (80)	Transmission Engineering Ind	0	0	93126	74983	204000	63870	435979
9	A-170-171 (83)	Transmission Engineering Ind	0	0	196875	154168	0	0	351043
10	A-183 (93)	Dost Packaging Industries Ltd	0	0	43126	8384	0	0	51510
11	A-184 (94)	Pak Mehran Concrete Block	0	0	25924	0	0	335	26259
12	A-206 219 (113)	A.K Industries Ltd	0	0	22682	3916	0	0	26598

Sr. #	PLOT NO.	NAME	PREMIUM		GROUND RENT		CONSERVANC Y		TOTAL
			AMOU NT	PENAL TY	AMOU NT	PENAL TY	AMOU NT	PENAL TY	
13	A250 & 253	S.A.J. Steel	0	0	0	610	0	0	610
14	A-59(a)	Lefcon Steel Industry	0	0	0	991	0	0	991
15	A-59(b)	Lefcon Steel Industry	0	0	0	991	0	0	991
16	B-02-03-4-5 & 15	Superior Wire Industrie s	0	0	25312 5	168417	0	0	42154 2
17	B-177 (148)	Bolan Glass Ltd	0	0	0	53340	0	0	53340
18	B-21- (22)	Data Universa l Ltd	0	0	69929	47086	68000	21290	20630 5
19	C-160 & 177	R.L Paper Board Mills	0	0	0	1662	0	0	1662
20	C-379-380 (131)	Al- Fatme Pak Shapared Shing	0	0	90000	27457	48000	16068	18152 5
21	D-12 (16)	Efroz188 8 Mills Ltd.	0	0	0	0	0	222	222
22	D-121-123 (82)	ASL ACE Star Logistic (Pvt.) Ltd.	0	0	30938	7869	24000	3936	66743
23	D-13 (17)	Efroz188 8 Mills Ltd.	0	0	0	365	0	0	365
24	D-33-35 (38)	EMZED Engineer ing Co	0	162305	34549 9	435197	34000	8090	98509 1

Sr. #	PLOT NO.	NAME	PREMIUM		GROUND RENT		CONSERVANCY		TOTAL
			AMOUNT	PENALTY	AMOUNT	PENALTY	AMOUNT	PENALTY	
25	D-65	Khadana zar S/O Mohd Abbas	0	0	42189	15366	0	0	57555
26	D-73 & D-74	Universa l Packages	0	0	98438	65284	11600 0	30580	31030 2
27	D-75 to D-78	Universa l Packages	0	0	20687 5	170667	0	0	37754 2
28	D-83-84 (64)	Advance Pipe Industrie s	0	0	49365 6	998352	68000	11440	15714 48
29	D-90-91 (123)	MYFIP VIDO Ind. Ltd	0	0	86250	48247	74000	29621	23811 8
30	E-1 (16)	AGGLO W Stone	0	0	34500 0	169849	21200 0	64818	79166 7
31	E-123-124 & 137-138 (46)	SHOLL Internati onal	0	0	17250 0	108736	21800 0	80668	57990 4
32	E-125-126- 136 (131)	SHOLL Internati onal (Pvt) Ltd.	0	0	17250 0	104868	0	0	27736 8
33	E-2-3-14-15 (28)	AGGLO W Stone	0	0	17250 0	143562	0	0	31606 2
34	K-16 (11)	Habib Trading Co / Saeed Enterpris e	0	0	15525 0	58461	0	0	21371 1
35	N-889	NEWTO N Health care (Pvt.) Ltd.	0	0	34500 0	127342	0	0	47234 2
GRAND TOTALS			21500 0	539836	43379 14	359922 1	11420 00	352560	10186 531

Non realization of water charges

Annexure D

Sr. No.	Plot No	Name of Consumer	Amount (Rs.)
HITE Consumers			
1	A-158	M/s A&M Mineral	20,075
2	D-064	M/s Bukhari Ice	70,367
3	F-001	M/s Pakistan Synthetic	120,375
4	A-249	M/s Signature Denim	30,428
5	Ac-012	M/s Haji Abdul Hameed	1,936
6	A-207	M/s Nazeer Steel	15,444
7	C-085	M/s Al-Fahm	84,174
8	C-387	M/s Technova Enterprises	6,881
9	C-160	M/s Lucky Paper	36,850
10	D-101	M/s Irfan & Sons	2,618
11	D-025	M/s Shalani Ice	23,672
12	E-104	M/s Quality Wire	50,600
13	E-038	M/s SMC Chemical	2,739
Marble City Consumers			
14	A-180	M/s Mass International	8,352
15	A082	M/s Hayatullah	5,468
16	A143	M/s Everest Marble	72,195
17	A-122	M/s Rais Khan	15,770
18	C-002	M/s HIR Marble	54,810
19	B-082	M/s ASR Marble	31,855
20	A-151	M/s Mashallah Marble	17,088
Total of F.Y. 2016-17			671,697
Old outstanding balance as on 17.05.2017			1,364,000 (-) 177,000 =1,187,000
Grand Total			1,858,697

Annexure 17.1**Allowing non scheduled rates without rate analysis – Rs. 18.248 million**

Director Electricity South

(Rs. in million)

Items	Rate Paid	No. of Units	Amount
Solar Panels	26,000	114	2.964
Sealed maintenance free solar dry battery	35,000	114	3.990
Solar charge controller	10,000	114	1.140
DC LED light bulb 12	57,000	114	6.498
DC Fan 12 v	12,000	114	1.368
USB DC Charger	1,500	114	0.171
Total:-			16.131

Director Electricity North

(Rs. in million)

Items	Rate Paid	No. of Units	Amount
Solar Submersible pump set of 10 HP	380,000	1	0.380
Solar Panel Crystalline certified	1,296,000	1	1.296
Galvanized Iron Pipe with 3" dia & Welded studs	105,000	1	0.105
Pre-Engineered Galvanized Iron Fixed frames ground mounted for solar panel with CC	106,000	1	0.106
Other accessories	230,000	1	0.230
Total:			2.117

Annexure 17.2

**Irregular payment to QESCO / KE on account of village electrification -
Rs.1818.346 million**

**Director Electricity South
million**

Amount in

S.NO	Payment made to	Name of the scheme	DOP	Chq No	Amount
1	CEO QESCO	Village Electrification at Bashooly Masgar, Bandoi Klero, Damb&HechNushKech	06.02.17	60289	17.124
2	CEO QESCO	Village Electrification of Tehsil Jhat Pat Jaffarabad	06.02.17	60290	19.369
3	CEO QESCO	Bifurcation of 11 KV Chasma Feeder From 13 KV Zehri Grid Khuzdar	06.02.17	60291	19.902
4	CEO QESCO	Provision of Transformer at Tehsil Zehri District Khuzdar	06.02.17	60292	30.000
5	CEO QESCO	Village Electrification of Tehsil Jhat Pat Jaffarabad	06.02.17	60293	16.802
6	CEO QESCO	Electrification of PB-42 Pangoor-1 (51 Schemes)	06.02.17	60295	33.954
7	CEO QESCO	Provision of Transformer 50 KVA, HT Poles LT Poles Conductor & Accessories for Tehsil ManjhipurHairdinEtc (38 Schemes)	06.02.17	60296	14.940
8	CEO QESCO	Electrification & Extensions of Electricity (Transformers & Poles) of various villages in PB-49 Kech-II (72 Schemes)	06.02.17	60297	66.548
9	CEO QESCO	Provision of Transformer and Poles for Turbat PB-48	06.02.17	60298	26.756
10	CEO QESCO	Electrification of 33 KV Line with AA Wasp conductor of panwanJiwani Power	06.02.17	60299	13.500

S.NO	Payment made to	Name of the scheme	DOP	Chq No	Amount
		house Laying of 11 KV for jiwani (20 Schemes)			
11	CEO QESCO	Provision of HT LT Poles and Transformers 50 KVA & Wire for Baghbana, Tootak, Nooghar, salehZidi&Zehri	06.02.17	60300	10.000
12	CEO QESCO	Electrification of 33 KV Line with AA Wasp conductor of panwanJiwani Power house Laying of 11 KV for jiwani	06.02.17	927901	39.000
13	CEO KE	Village Electrification of Hub, Winder &Dureji	06.02.17	927902	20.000
14	CEO QESCO	Village Electrification HT LT Poles Transformer, Conductors, Tehsil SohbatpurHairdinPanhwar , Etc. (75 No Schemes)	21.03.17	927924	34.616
15	CEO KE	Electrification of Areas of Hub, Dureji	14.04.17	927946	24.876
16	CEO KE	Electrification of Areas of Hub, Dureji	14.04.17	927947	6.991
17	CEO QESCO	Electrification of Village of Tehsil Baba Kot, Tamboo, DeraMuradJamali (96 No Schemes)	14.04.17	927948	59.203
18	CEO QESCO	Sp: Development Initiative for under develop Area of Balochistan	15.05.17	927997	31.542
19	CEO QESCO	Electrification Along with Transformer HT LT Pole Tehsil Tamboo DM Jamali	18.05.17	94314	12.374
20	CEO QESCO	Electrification of Village at Tehsil SurabDistKalat (45 No Schemes)	18.05.17	94316	29.220
21	CEO QESCO	Extension of Village Electrification for UC PB-42 Pangoor (14 No	18.05.17	94319	39.113

S.NO	Payment made to	Name of the scheme	DOP	Chq No	Amount
		Scheme)			
22	CEO QESCO	Sp: Development Initiative program of CM and Governor (Bifurcation of 11 KV Asimabad feed C/O Asim Kurd Gailu)	18.05.17	94320	16.286
23	CEO QESCO	Provision of Transformer LT Poles Mand, TUMP and Dasht (60 No Schemes)	18.05.17	94321	23.856
24	CEO QESCO	Sp: Development Initiative for under develop Area of Balochistan	18.05.17	94322	10.000
25	CEO QESCO	Sp: Development Initiative for under develop Area of Balochistan	18.05.17	94323	29.369
26	CEO QESCO	Provision of Transformer / Electrification in Village of PB-28	06.06.17	94339	20.000
27	CEO QESCO	Provision of Transformer / Electrification in Village of Mastung	06.06.17	94340	15.165
28	CEO QESCO	Up-Gradation & Add Work Examination Hall at Degree Girls College & Atta Shad Boys PB-48	13.06.17	94354	13.931
29	CEO QESCO	Sp: Development Initiative program of CM and Governor (Electrification of New Village Parko at Tehsil Baghban)	13.06.17	94355	28.648
30	CEO QESCO	Sp: Development Initiative program of CM and Governor (Electrification of New Village Parko at Tehsil Baghban)	13.06.17	94356	55.163
31	CEO QESCO	Sp: Development Initiative program of CM and Governor (Electrification of New Village Naseerabad)	13.06.17	94357	10.006

S.NO	Payment made to	Name of the scheme	DOP	Chq No	Amount
32	CEO QESCO	Sp: Development Initiative program of CM and Governor (Electrification of Tehsil Zehri) 10 No Schemes	13.06.17	94358	96.933
33	CEO QESCO	Sp: Development Initiative program of CM and Governor (Electrification of New Village Tehsil Zehri Dist Khuzdar) 26 No Schemes	13.06.17	94360	104.982
34	CEO QESCO	Village Electrification (Tehsil Usta Mohammad & Gandawa)	13.06.17	94361	15.000
35	CEO QESCO	Village Electrification (Tehsil Usta Mohammad & Gandawa)	13.06.17	94362	10.000
36	CEO QESCO	Provision of Village Electrification Dist Pangoor, Bolan, Shobatpur, Naseerabad, Jaffarabad & Mastung (64 No Schemes)	13.06.17	94363	42.821
37	CEO QESCO	Electric of Village provision replacement of Electricity Wires Poles Transformer etc. Gawadar	13.06.17	94365	39.780
38	CEO KE	Village Electrification of Hub Winder & Dureji (35 No of Schemes)	19.06.17	94398	44.000
Total:-					1141.77

Director Electricity North

S. NO	Payment made to	Name of the scheme	DOP	Chq No	Amount
1	CEO QESCO	Electrification of Christian Colonies, Poles, Transformer, Dist Loralai, KSA, Qta and Sibi	05.06.17	94422	14.908
2	CEO QESCO	Village Electrification & Transformer Dist	05.06.17	94423	29.850

S. N O	Payment made to	Name of the scheme	DOP	Chq No	Amount
		tHarnai			
3	CEO QESCO	Provision of Transformer & E Poles for killisehran and langovechowk Quetta.	08.06.17	94446	18.900
4	CEO QESCO	Electrification / feasibility report of villages in UC ZarghoonGharHarnai	08.06.17	94447	21.631
5	CEO QESCO	Imp & Ext of Elect Supply scheme in ward No. 52,54,56,57,58,59 and kechibaig	14.06.17	94451	39.800
6	CEO QESCO	Village Electrification&Transformer HT, LT poles In Tehsil Bori&MekhtarLoralai City	14.06.17	94452	19.675
7	CEO QESCO	Village Electrification&Transformer HT, LT poles In UC, MC Huramzai&Pishin	14.06.17	94453	29.850
8	CEO QESCO	Pro of Electricity to various villages and TW Connection of DistZhub and sherani	14.06.17	94456	12.663
9	CEO QESCO	Provision of village E / T for Mach, Balanari, Dhadarkachi	14.06.17	94458	19.900
10	CEO QESCO	Electrification for PB-20 killaSaifullah	14.06.17	94460	19.701
11	CEO QESCO	Provision of 02x4 MVA Power Transformer for Parallel Operation 33 KVA MK	14.06.17	94461	22.101
12	CEO QESCO	SS WS and domestic purpose 22 UC MC Huramzai MC Pishin PB 10 and village	14.06.17	94462	34.955
13	CEO QESCO	Village Electrification in DukiDistLoralai	09.05.17	93494	39.800
14	CEO QESCO	Provision of electricity to various villages and tube well connection of DistZhub&Sherani'	09.05.17	94403	11.940
15	CEO QESCO	VillageElectrificationHassaniGandairi, Tehsil Duki	17.04.17	93477	49.137

S. No	Payment made to	Name of the scheme	DOP	Chq No	Amount
16	CEO QESCO	Village Electrification from KuckiRaija to ShamasarDistDeraBughti	30.03.17	93459	10.137
17	CEO QESCO	Pro of Electric Transmission Poles for Sub Tehsil Chagai	30.03.17	93451	19.900
18	CEO QESCO	Bifur: of Feeder KilliShahmeerPiralzai, Imranzai feeder into two &killiMassazai Feeder	30.03.17	93452	14.925
19	CEO QESCO	Provision of Electricity for Halqa PB-20 KillaSaifullah	30.03.17	93464	19.900
20	CEO QESCO	Electrification of Village in Sanjavi and Ziarat	30.03.17	93460	11.442
21	CEO QESCO	Transformer 100, 50, 25 at mandokhail area, kakarKhurasan area Zhob	30.03.17	93461	56.734
22	CEO QESCO	Transformer 100, 50, 25 at mandokhail area, kakarKhurasan area Zhob	30.03.17	93462	13.743
23	CEO QESCO	Pro &Inst of Transformers HT, LT in Sahabzai, Badazai, Meena bazar etc	30.03.17	93463	10.062
24	CEO QESCO	Supply and Install of Poles & Transformers in UC 50,52,53 PB 06	02.02.17	93436	29.352
25	CEO QESCO	Const of Grid Station in Kohlu	25.01.17	93426	57.800
26	CEO QESCO	Village Electrification from Sui to Sighari Tehsil Sui DistDeraBugti	25.01.17	93428	47.770
Total:-					676.576

Annexure 17.3

Irregular expenditure on purchase of Solar Home Systems – Rs. 519.103 million

(Rs. In million)

S. No	Name of Schemes	Amount
1	Provision of Solar home System in Tehsil Wadh District Khuzdar.	14.681

2	Solar for village Goth G. Muhammad and DMJ, Got Taj Muhammad & Abdul Mashtung.	6.003
3	Provision of Solar Home System (Off Grid) for Tehsil Khaliqabad	8.932
4	Establishment of Wireless lop system with solar power back at Patkin other area of Kharan	4.933
5	Provision and Installation of One Solar System at for Govt Building, Offices, Mosque & Home	7.284
6	Provision of solar System to 142 subsidized Agriculture T.wells District Kharan	198.800
7	113 Solar home System for Punjgoor and 08 WSS for PB-42 Punjgoor	24.598
Total		265.231
1	Provision of Solar Home for Barshor & Toba Kakari (PB-09) PSDP 2216	22.204
2	Provision of Solar Home for (PB-20) PSDP 2217	31.079
3	Provision of Solar Home System at UC ShazziDist, Meena Bazar, ToorGaniSabakzai, BarakwalKibzai, MurghaKibzai, Laked Babar Dist, Zohb&Sheraranifor (PB-20) PSDP 2217	24.000
4	Provision of Solar Home in village / home Kohlu Dist PSDP 2168, 22015, 0168	19.29
5	Provision of Solar Home for PB-20 Killa Saifullah PSDP 2110	28.544
6	Provision of Solar Home Off Grid for (PB-13) PSDP 2229	46.842
7	Purchase of Solar street lights for installation on Double Road, Mini Market, Sariab Road and UOB	35.183
8	05 No. Inst of Solar Energy Tube well Agriculture and Drinking Water Solar Energy Unit Electrification	10.366
9	Provision of Solar System for WSS at Dhadar Dist Kachi PSDP No 2080	17.703
10	“Provision of Solar Water Pumping system at District Loralai PSDP 1540”	18.661
Total:-		253.872

Annexure 17.4

Irregular payment of subsidy on agricultural tube wells - Rs. 27.288 billio

Agriculture Tube Well			(Rs. In million)		
S. No	Name	Description	Date	Chq No.	Amount
1	CEO QESC O	Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000	30.09.15	102463 5	4381
2		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 May & June 2015	25.11.15	107065 8	1500
3		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 July to Sept 2015	22.01.16	109119 3	1500
4		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 Dec 2014 to Dec 2015	17.03.16	110081 4	2500
5		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 Jan 2016	31.03.16	110259 4	1250
6		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 March 2016	26.05.16	111125 9	1000
7		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 May 2016	27.06.16	461347	2935
8		Payment of 60% Subsidy to Agriculture consumers 28,088 @ 65,000 Dec 2016	29.03.17	124741 9	2222
9		Subsidized Agriculture Tube wells for Clearance Outstanding dues upto June 2016	21.02.17	124526 8	2000
10		Subsidized Agriculture Tube wells for Clearance Outstanding dues upto June 2016	13.01.17	123611 8	1500
11		Subsidized Agriculture Tube wells for Clearance	11.11.16	122701 2	3000

		Outstanding dues Sept 2016			
12		Subsidized Agriculture Tube wells for Clearance Outstanding dues Oct 2016	10.10.16	122502 7	1500
13		Subsidized Agriculture Tube wells for Clearance Outstanding dues Dec 2016	31.08.16	117839 2	2000
Total:-					27,288