



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL GOVERNMENT & LOCAL COUNCILS  
BALOCHISTAN  
AUDIT YEAR 2024-25**

**AUDITOR-GENERAL OF PAKISTAN**

**SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN  
THE MANAGEMENT AND USE OF PUBLIC RESOURCES**

**FOR THE CITIZENS OF PAKISTAN**

## **PREFACE**

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 require the Auditor-General of Pakistan to conduct audit of accounts of receipts and expenditure from the Consolidated Fund and Public Accounts of the Federation and of each Province and the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of various departments of Local Government & Councils, Government of Balochistan for the Financial Year 2023-24. The Directorate of Audit (Local Governments) Balochistan conducted audit during 2024-25 on a test check basis with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-A of the Audit Report. The audit observations listed in the Annex-A shall be pursued with the Principal Accounting Officer at the DAC level and in all cases, where the Principal Accounting Officer does not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee (PAC) through the next year's Audit Report.

This Audit Report also contains a Thematic Audit, an Impact Audit and paras of Special Study on Asset Management.

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

The Audit Report has been finalized in the light of written responses of the management and discussion with them. The Departmental Accounts Committee meetings were held on November 18-19, 2024, December 23-24, 2024 and January 03, 2025.

There are a number of audit paras which were also reported in the Financial Years 2020-21, 2022-23 and 2023-24. Recurrence of such irregularities is a matter of concern and needs to be addressed.

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

Islamabad  
Dated:

**(Muhammad Ajmal Gondal)**  
**Auditor-General of Pakistan**

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## ABBREVIATIONS AND ACRONYMS

ADLG	Assistant Director Local Government
AG	Accountant General
Ah	Ampere-hour
AIR	Audit and Inspection Report
APPM	Account Policy and Procedure Manual
B&R	Building and Road
BCSR	Balochistan Composite Scheduled Rates
BLGA	Balochistan Local Government Act
BLG Board	Balochistan Local Government Board
BPPRA	Balochistan Public Procurement Regulatory Authority
BRA	Balochistan Revenue Authority
BST	Balochistan Sales Tax
BT	Black Top
CBR	California Bearing Ratio
Cft	Cubic Feet
CNIC	Computerized National Identity Card
CO	Chief Officer
CP	Contingent Paid
CPWA	Central Public Work Accounts
CPWD	Central Public Works Department
CSR	Composite Scheduled Rates
DAC	Departmental Accounts Committee
DC	Direct Current
DC	District Council
DCC	Divisional Coordination Committee
DDO	Drawing and Disbursing Officer
DGPR	Director General Public Relation
DO	Development Officer
E&D	Efficiency and Discipline
FTR	Federal Treasury Rule
FY	Financial Year
GFR	General Financial Rules
GST	General Sales Tax
Govt.	Government

INTOSAI	International Standards of Supreme Audit Institutions
LED	Light Emitting Diode
MB	Measurement Book
MC	Municipal Corporation / Committee
MCQ	Metropolitan Corporation, Quetta
MfDAC	Memorandum for Departmental Accounts Committee
NOC	No Objection Certificate
NSR	Non-Scheduled Rate
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PDP	Proposed Draft Para
PEC	Pakistan Engineering Council
PHE	Public Health Engineering
PSDP	Public Social Development Programme
PSQCA	Pakistan Standards and Quality Control Authority
PVC	Polyvinyl Chloride
PWA	Public Works Authority
P&D	Planning and Development
QESCO	Quetta Electric Supply Company
RCC	Reinforced Cement Concrete
RR&MTI	Road Research & Material Testing Institute
R/Sft	Rate per Square Feet
SAP	Systems Application and Products
SADLG	Senior Assistant Director Local Government
SDGs	Sustainable Development Goals
Rft.	Running Feet
Sft.	Square Feet
SI	Scheduled Item
STR	Sales Tax Registration
SWM	Solid Waste Management
S&GAD	Services and General Administration Department
TDR	Term Deposit Receipts
TORs	Terms of References
UC	Union Council
Vol.	Volume
WSS	Water Supply Scheme

## EXECUTIVE SUMMARY

The Directorate of Audit, Local Governments Balochistan, a field audit office of the Department of the Auditor-General of Pakistan is responsible to carry out the audit of Local Councils and Local Government & Rural Development Department, Government of Balochistan.

The Local Government in Balochistan conducts its operations under the Government of Balochistan Rules of Business, 1976 read with Balochistan Local Government Act, 2010 and amendments therein, which provide that the Local Government will function under one Principal Accounting Officer (PAO) i.e. Secretary, Local Government and Rural Development Department, Government of Balochistan through its attached Departments and subordinate field offices.

The Directorate of Audit, Local Governments, Balochistan has a human resource of 11 officers having 2640 man-days. The Directorate is mandated to conduct Compliance with Authority Audit, Thematic Audit, Performance Audit, Special Audit, Special Studies, Impact Audit and Forensic Audit. The objectives of audit were to provide reasonable assurance that the funds were spent for the purpose for which they were intended and further to report significant findings to the Provincial Assembly and relevant stakeholders for taking appropriate action. During the fiscal year, this office conducted Thematic Audit on Solid Waste Management, an Impact Audit of the sewerage system at Loralai Town and Special Study on Asset Management and Collection of Receipts.

### **a. Scope of Audit**

This office is mandated to conduct audit of 1095 formations of Local Government falling under the administrative jurisdiction of one PAO. Total expenditure (Salary, non-salary and Development) and receipts of these formations during the FY 2023-24 were Rs. 14,290 million and Rs. 676 million respectively. Local Councils generated revenue of Rs. 676 million against target of Rs. 1,032 million, which is 66% of the realizable receipts.

Audit of 153 formations having total expenditure of Rs. 13,007 million was conducted covering the above period. Audit coverage in terms of percentage comes to 13% of the total number of audit entities, which represented 91% of the total expenditure. Further, the audit of receipts of the formations was also conducted along with the expenditure audit. Besides, this office conducted an impact audit and a thematic audit.

**b. Recoveries at the instance of audit**

As a result of audit, a recovery of Rs. 1,070.76 million was pointed out in this report, whereas recovery of Rs. 36.826 million was effected from January, 2024 to December, 2024, which was verified by audit.

**c. Audit methodology**

Audit was conducted in the light of relevant laws, rules and procedures by complying with the International Standards of Supreme Audit Institutions (INTOSAI) and international best practices. A combination of desk audit and field audit techniques was applied. Audit activities (planning, execution and reporting) were carried out through AMIS. Audit tools including surveys, interviews and data from other departments were utilized in conducting Thematic and Impact Audits.

**d. Audit impact**

In addition to realization of recoveries pointed out by audit, departments also agreed to amend laws, rules and regulations relating to rent and to pursue sub-judice cases. They consented in terms of making efforts to improve internal control environment, mitigate risks involved and improve governance structure.

**e. Comments on internal controls**

Internal control system is the most effective tool of management for good governance and financial discipline. It facilitates timely remedial measures and checks deviations from prescribed rules and regulations to prevent malpractices. Audit of the Local Governments and Local Councils Departments, indicated that effective internal control mechanisms were not implemented in most of the formations. Recurrence of similar irregularities pointed out by statutory audit, year

after year, is a reflection upon the level of ineffective internal controls. Absence of pre-audit system and internal audit in the Local Governments and Local Councils were also important reasons of weak internal controls.

**f. Key audit findings of the report:**

The overall findings of audit highlight weak internal control in terms of Asset management regarding collection and revision of rent, re-possession of encroached properties, maintenance of record of assets. Systemic issues regarding overpayments, non-deduction of taxes, less realization of revenue targets, departmental collections instead of auction, non-reconciliation and realization of property transfer shares, non-compliance of procurement rules were observed. Issues in solid waste management were also observed, furthermore positive impact of sewerage system was observed which needs to be replicated in other districts.

Specific instances of Audit observations are listed below:

- i Non-production of record – Rs 37.64 million<sup>1</sup>
- ii Misappropriation -Rs. 25.312 million<sup>2</sup>
- iii Cash withdrawal without vouch accounts -Rs. 8.767 million<sup>3</sup>
- iv Unjustified/wasteful expenditure – Rs 290.667 million<sup>4</sup>
- v Irregular expenditure – Rs 438.240 million<sup>5</sup>
- vi Unauthorized expenditure – Rs 702.975 million<sup>6</sup>
- vii Loss to Government due to non-auction of assets, non-realization / revision of rent – Rs 774.984 million<sup>7</sup>
- viii Non-withholding of Government dues/taxes – Rs 33.238 million<sup>8</sup>
- ix Overpayment due to allowing higher rates, excess quantities, inadmissible items and overpayments by treasury office - Rs. 302.686 million<sup>9</sup>
- x Encroachments of state land- Rs 11.434 million<sup>10</sup>
- xi Low generation of revenue- Rs. 792.952 million<sup>11</sup>

<sup>1</sup>Para 4.1.1

<sup>2</sup>Para 2.1.1, 3.1.1,

<sup>3</sup>Para 4.1.2, 5.1.7

<sup>4</sup>Para 1.1.3, 3.1.2, 3.1.10

- <sup>5</sup>Para 1.1.7, 1.1.14, 1.1.19, 2.1.12, 2.1.14, 3.1.15, 3.1.16, 3.1.20, 3.1.20, 4.1.3, 4.1.12, 4.1.15, 5.1.4, 5.1.8, 5.1.9, 5.1.13
- <sup>6</sup>Para 1.1.5, 1.1.8, 1.1.9, 1.1.13, 1.1.15, 1.1.16, 1.1.18, 1.1.20, 2.1.7, 2.1.17, 3.1.13, 3.1.14, 4.1.18, 5.1.12
- <sup>7</sup>Para 1.1.6, 2.1.2, 2.1.4, 2.1.5, 2.1.6, 2.1.8, 2.1.9, 2.1.10, 2.1.13, 3.1.5, 3.1.6, 3.1.8, 3.1.9, 3.1.12, 3.1.17, 3.1.18, 4.1.4, 4.1.5, 4.1.6, 4.1.7, 4.1.10, 4.1.11, 4.1.13, 4.1.17, 5.1.1, 5.1.2, 5.1.5, 5.1.6, 5.1.6, 5.1.14
- <sup>8</sup>Para 1.1.17, 2.1.11, 3.1.11, 4.1.16, 5.1.16
- <sup>9</sup>Para 1.1.1, 1.1.2, 1.1.4, 1.1.10, 1.1.11, 1.1.12, 1.1.21, 1.1.22, 1.1.23, 2.1.15, 2.1.16, 2.1.18, 3.1.22, 5.1.11, 5.1.15
- <sup>10</sup>Para 3.1.3, 3.1.4, 3.1.7, 3.1.19, 4.1.8, 4.1.9, 4.1.14, 5.1.3
- <sup>11</sup>Para 2.1.3

**g. Details of DAC meetings**

DAC meetings to discuss the Audit Paras of Local Governments and Local Council formations for the FY 2023-24 under the Chairmanship of Secretary, Local Government and Rural Development, Quetta, Balochistan were convened on November 18-19, December 23-24, 2024 and January 3<sup>rd</sup>, 2025.

**h. Recommendations**

- i. The Principal Accounting Officer should issue directives for timely production of record to audit, besides fixing responsibility for non-production of record on the person (s) at fault.
- ii. The matter of suspected misappropriation be inquired into for ascertaining person (s) involvement in it.
- iii. Internal controls be strengthened for proper financial management.
- iv. Deductions / withholding of government taxes and their timely deposit into government treasury be ensured.
- v. Better asset management and revenue generation be practiced, revising leases, fixing rent at market rates, collecting rent and depositing it in the government account.
- vi. Efforts be made to ensure public service delivery, fulfilling responsibility of local government department in providing municipal services.
- vii. Overpaid amount may be recovered and effective financial mechanism be devised to avoid such recurrence, and:
- viii. Compliance with Rules, Regulations, General Instructions and Procedures be made and similar irregularities be avoided in future.
- ix. The PAO (Principal Accounting Officer) should ensure that the irregularities identified are not repeated in the future.
- x. Strategy be devised and adopted for solid waste management throughout the province.
- xi. Sewerage systems be introduced in other districts to replicate positive impact of sewerage system on environment and cleanliness.

## SECTORAL ANALYSIS

The Directorate of Audit Local Governments Balochistan analyzed the financial management of the Local Government and Local Councils by reviewing budget estimates, grants in aid, budget released, expenditure incurred and position of receipt for the financial year 2023-24. Apart from this, sectoral analysis was made on the basis of performance of the entities for the last four years i.e. 2020-21 to 2023-24 by focusing on various trends in the development, non-development expenditure of the entities and collection of receipts etc. Sectoral Analysis was based on risks identified in the Annual Audit Plan and other serious issues which surfaced during the audit of entities.

### 1. Local Government / Councils:

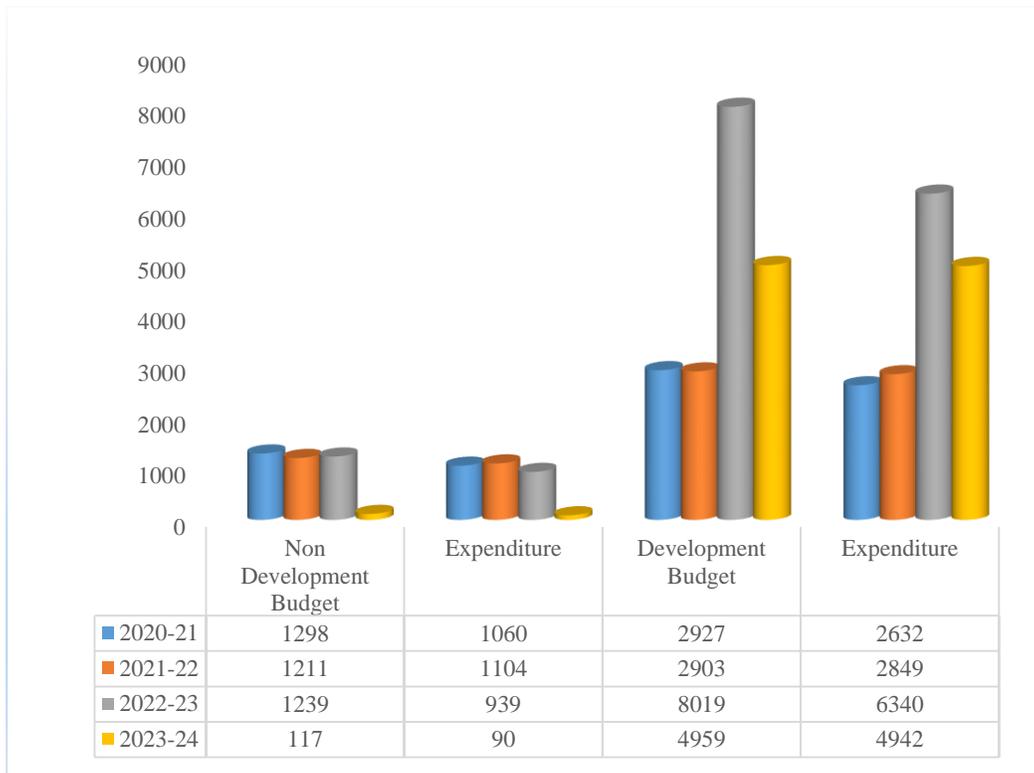
#### (i) Risk analysis:

Audit has determined the following risk areas for Local Government/Councils, using ratings of High (H), Medium (M), and Low (L) based on the Audit Paras included in this Audit Report.

S. No	Risk Description	Risk Category
1	Non-Production of record	H
2	Misappropriation of funds	H
3	Non-Compliance with BPPRA rules and other procedural lapses	H
4	Inadmissible expenditures and over-payments	H
5	Non-realization of taxes, fees and non-revision of rents and leases	H
6	Encroachment of property	H
7	Inadequate municipal services	M
8	Contract management	M
9	Repetition of the same irregularities	M
10	Manual System of accounting, budgeting and pre-audit	M
11	Monitoring issues	L
12	Sustainability	L

**ii) Analysis of budget and expenditure of Local Government (trend analysis)**

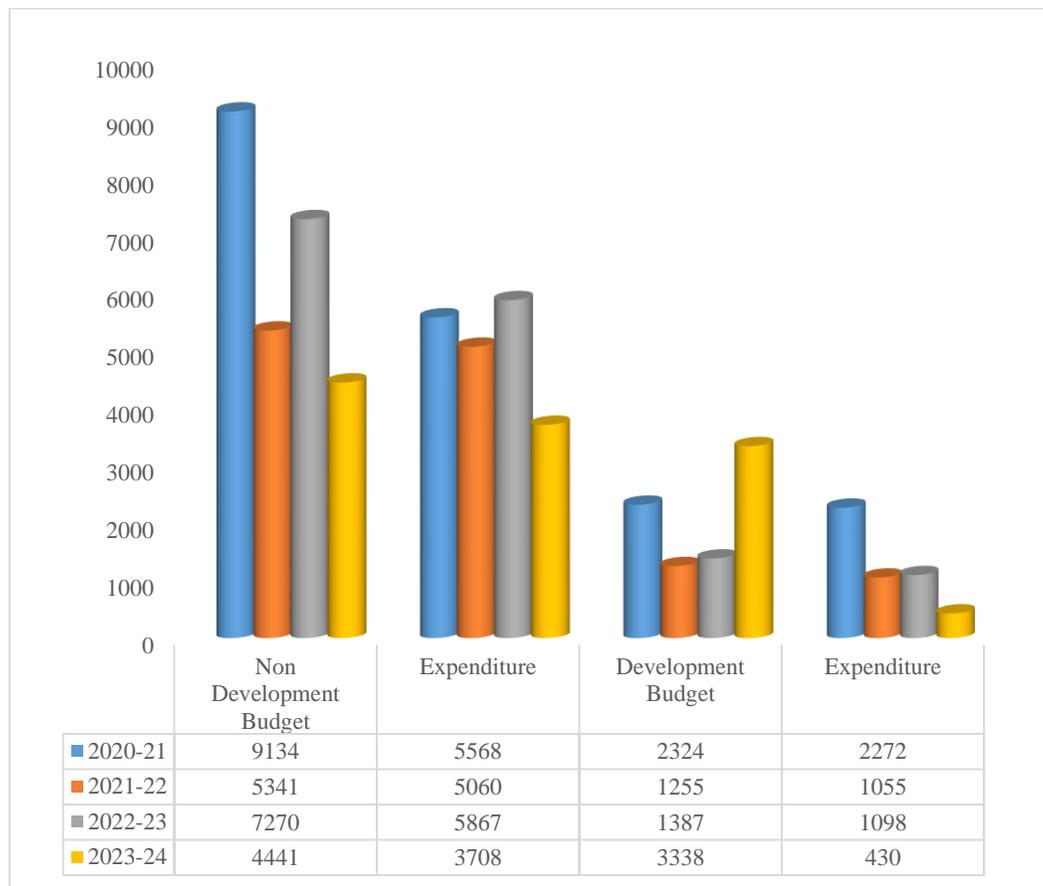
The detail of budget and expenditure of Local Government, given below in tabular form shows that there is an increase in development and non-development budget and expenditure from financial years 2020-21 to 2023-24. The development budget and expenditure was lower in 2023-24 as compared to 2022-23.



Graph-1

**iii) Analysis of budget and expenditure of Local Councils (trend analysis)**

The data given in table below shows that the non-development budget of the local councils has been varying year on year with a decrease in the financial year 2023-24. The budget and expenditure in the development heads have been decreasing over the last four years, due to less allocation of budget by the Finance Department.

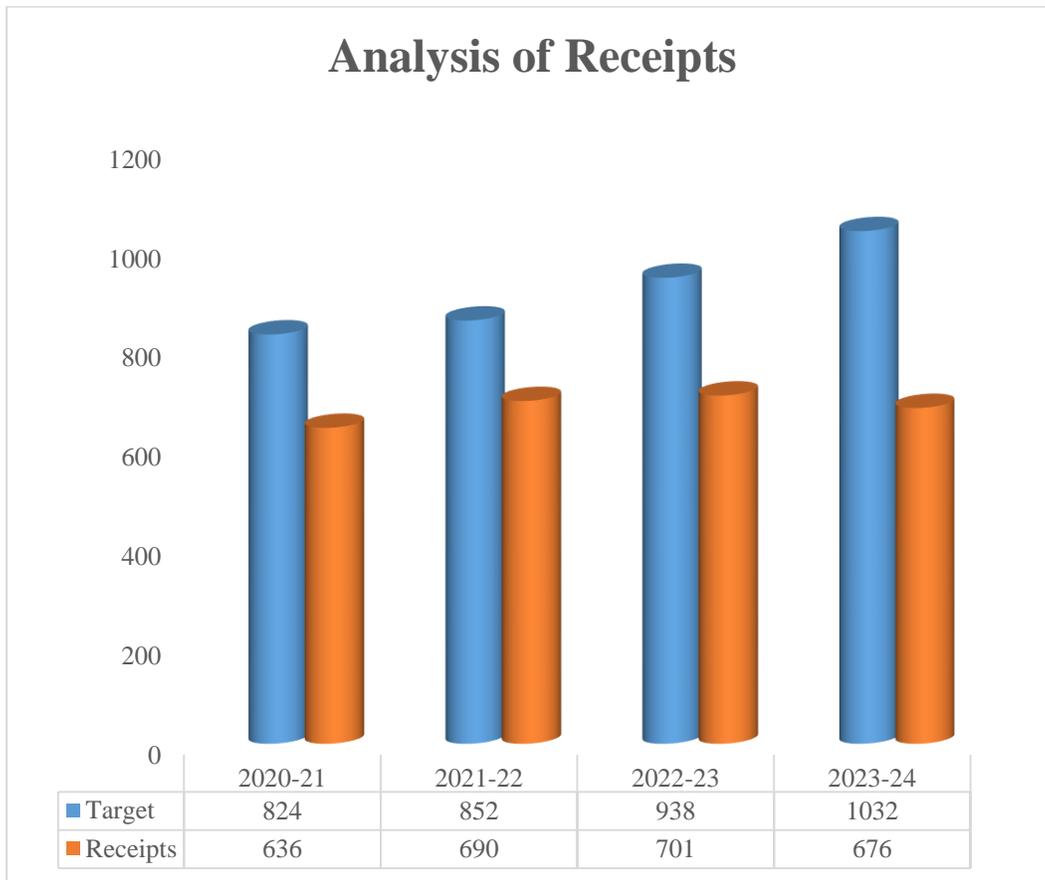


Graph-2

**iv) Analysis of receipts of Local Councils:**

There was immense potential for revenue generation in the Local Councils provided that the taxes, fees, rents and leases of the property were managed efficiently. The detail of receipts of Local Councils given in the table below shows that the department failed to achieve the revenue targets for the FY 2023-24. The shortfall was substantially high.

(Rs. in Million)



Graph-3

**v) Generic issues of accounting procedures and internal control environment:**

The accounting and budgeting system of Local Government is connected with SAP and payments are made through pre-audit counters of the Accountant General's office Balochistan at Quetta and through District Accounts Offices in the rest of the districts of the province. On the other hand, accounting and budgeting of expenditure and receipts in Local Councils is on manual basis as the salaries, pensions and contingencies are mostly paid in cash without pre-audit due to which serious irregularities are repeated year after year. Moreover, deductions of GP Fund, Pension Contribution, Group Insurance and Benevolent Fund are not being made from the salaries of the employees due to which Local Councils have to bear the burden of retirement benefits of its employees.

No proper record of the assets of the Local Governments and Local Councils is being maintained, which resulted into non-traceability of rented, leased and encroached properties and failure in safeguarding organizational interests.

**vi) Legal and HR issues:**

The local councils are facing issues related to encroachment, realization and revision of rates of rent due to frequent litigation by the tenants/lessees. A large number of contingent paid staff is hired by the local councils despite having a sizeable amount of regular employees. Approval from the Secretary Local Government was not sought before hiring contingent paid staff and payment was made in cash while proper record of their services and deployment was not maintained.

**vii) Service delivery issues:**

Mechanism for collecting and dumping garbage is weak and deficient due to which the public suffered and a number of environmental and health issues also cropped up.

# **LOCAL COUNCILS AND LOCAL GOVERNMENT**

## **INTRODUCTION**

The Local Government and Rural Development department is headed by a Secretary who is the Principal Accounting Officer (PAO) of the Department. The department comprises Local Government and Local Councils.

As per Balochistan Local Government Act, 2010 and amendments therein, Local Councils comprise of Secretary Balochistan Local Government Board who is the Incharge of Local Councils, Metropolitan Corporation for the Capital City, Municipal Corporation for each Division, Municipal Committee for each Municipality, District Councils for each District, Union Council for each Union Council.

Director General who is the Incharge of Local Government and Rural Development Departments at Provincial Level i.e., Directors Local Government for each Division, Assistant Directors for each District and Development Officers for each Tehsil level.

### Comments on budget and accounts (variance analysis) of Local Government

Development and Non-Development funds amounting to Rs. 5,523 million were allocated for 30 formations of Local Governments during the FY 2023-24. Against the said allocation, an expenditure of Rs. 5,467 million was incurred as summarized below:

(Rs. in Million)

S. No	Name of Formation	Actual Grant			Actual Expenditure			(-) Excess/ (+) Saving	%age
		Salary	Non-Salary	Total	Salary	Non-Salary	Total		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8(6+7)</b>	<b>9</b>	<b>10</b> <b>(9/5*100)</b>
1	Secretary, Local Government Balochistan (1)	99	36	135	94	36	130	5	4%
2	Assistant Director Local, Government Balochistan (29)	347	82	429	340	55	395	34	8%
<b>Total (Non-Development)</b>		<b>446</b>	<b>118</b>	<b>564</b>	<b>434</b>	<b>91</b>	<b>525</b>	<b>39</b>	<b>7%</b>
<b>Total (Development)</b>				<b>4,959</b>			<b>4,942</b>	<b>17</b>	<b>0.3%</b>
<b>Grand Total</b>		<b>446</b>	<b>118</b>	<b>5,523</b>	<b>434</b>	<b>91</b>	<b>5,467</b>		

(Rs. in Million)

## EXPENDITURE OF LOCAL GOVT. FY 2023-24



Graph-4

### Comments on budget and accounts (variance analysis) of Local Councils

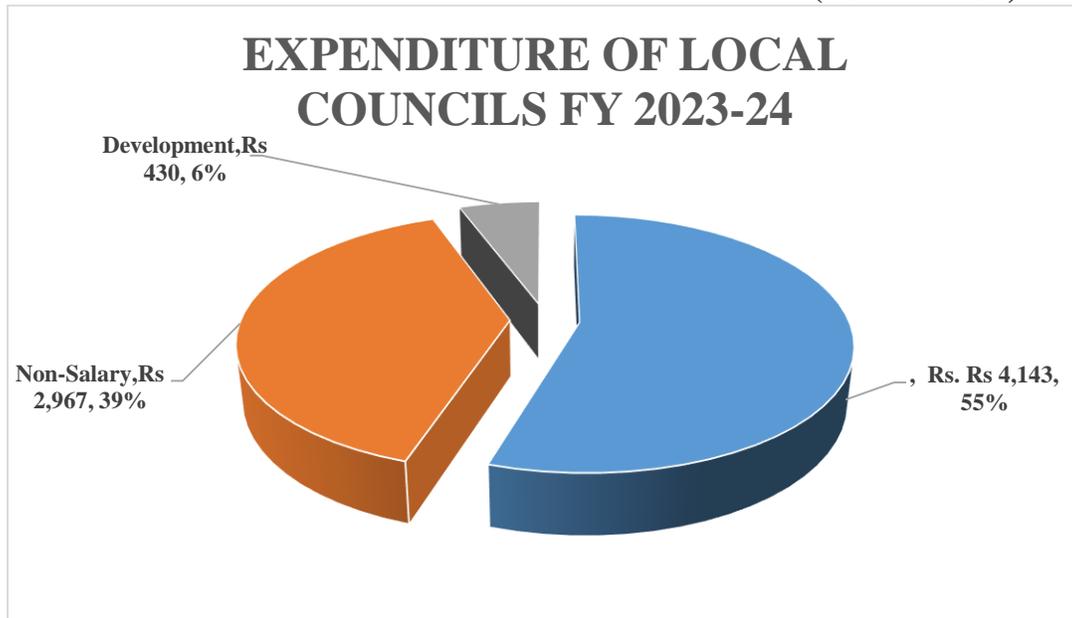
Salary, Non-Salary and Development funds amounting to Rs. 11,010 million were allocated to the 123 formations of Local Councils during the FY 2023-24. Against the said allocations, an expenditure of Rs. 7,541 million was incurred as summarized below:

**(Rs. in Million)**

S. No.	Name of Formation with Nos.	Actual Grant			Actual Expenditure			Savings / Excess	%age
		Salary	Non-Salary	Total	Salary	Non-Salary	Total		
1	2	3	4	5(3+4)	6	7	8(6+7)	9(5-8)	10 (9/5*100)
1	Metropolitan Corporation (01)	1,548	1,018	2,566	1,489	1,007	2,496	-	-
2	Municipal Corporations (05)	458	325	783	414	255	669	-	-
4	Municipal Committees (51)	1,998	1,364	3,362	1,835	1,240	3,075	-	-
5	District Councils (28)	344	467	811	318	414	733	-	-
6	Union Councils (37)	101	49	150	87	51	138	-	-
	<b>Total (Non-Development)</b>	<b>4,449</b>	<b>3,223</b>	<b>7,672</b>	<b>4,143</b>	<b>2,967</b>	<b>7,111</b>	-	-
	<b>Total (Development)</b>			<b>3,338</b>			<b>430</b>	-	-
	<b>Grand Total</b>	<b>4,449</b>	<b>3,223</b>	<b>11,010</b>	<b>4,143</b>	<b>2,967</b>	<b>7,541</b>	-	-

**Note:** The budget of local Councils is not lapsable hence excess / savings does not apply.

(Rs. in Million)



Graph-5

### **Classified summary of Audit Paras of Local Governments and Local Councils**

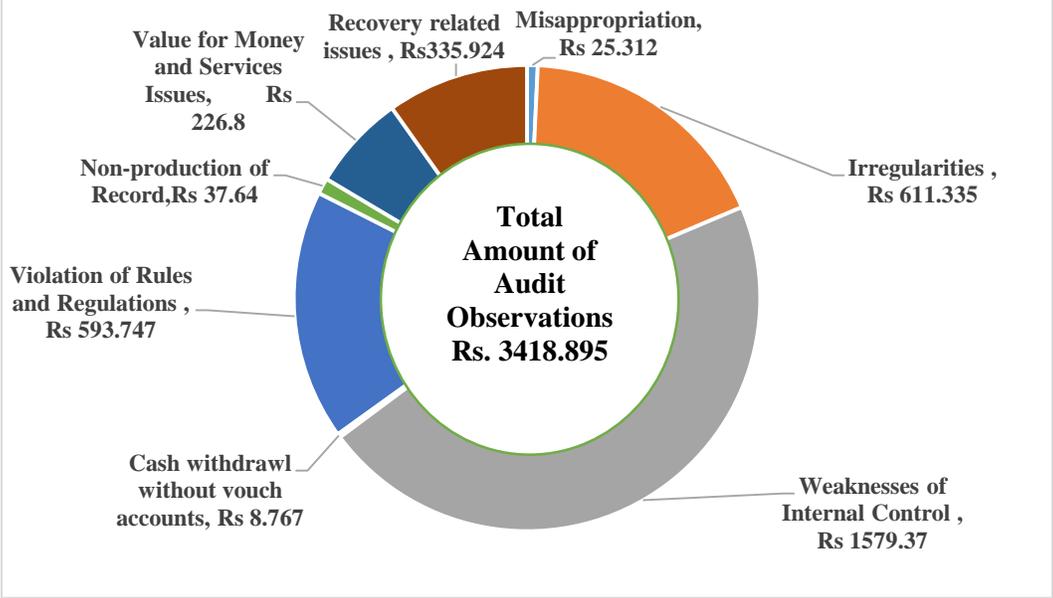
Audit observations amounting to Rs. 3,418.895 million were raised as a result of this audit, which included recoveries of Rs. 335.924 million. These observations arised due to weak internal controls in terms of Asset Management, collection and revision of rent, systemic issues regarding overpayments, non-deduction of taxes, less realization of revenue targets, departmental collections instead of auction, non-reconciliation and realization of property transfer shares, non-compliance of procurement rules were observed. Individual cases pertaining to misappropriation of toll, birth / death / marriage registration fee were also observed and reported.

Summary of the Audit Paras by nature is tabulated hereunder :

**(Rs. in Million)**

<b>S. No.</b>	<b>Classification</b>	<b>Amount</b>
1	Non-production of Record	37.640
2	Misappropriation	25.312
3	Cash withdrawal without vouched accounts	8.767
4	Irregularities / un-authorization	611.335
5	Weaknesses of Internal Control Systems	1,579.370
6	Violation of Rules and Regulations	593.747
7	Value for Money and Services Issues	226.800
8	Recovery related issues	335.924
<b>Total</b>		<b>3,418.895</b>

(Rs. in Million)



Graph-6

## 1 ASSISTANT DIRECTORS LOCAL GOVERNMENT

### 1.1 AUDIT PARAS

#### 1.1.1 Overpayment due to allowing higher rates - Rs. 12.167 million

According to Rule 220 of CPWA Code, “before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinized by the Sub-Divisional Officer and the calculations of "Contents or area" should be checked arithmetically under his supervision”.

Overpayment is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, the following 16 Assistant Directors Local Government awarded development works to various contractors and over-payment of Rs. 12.167 million was made due to allowing higher rates than rates provided in BCSR (**Annexure-1**).

(Rs. in Million)

S. No	Name of office	Overpaid amount
1	ADLG, Kech	0.805
2	ADLG, Pishin	0.028
3	ADLG, Khuzdar	0.659
4	ADLG, Khuzdar	0.178
5	ADLG, Quetta	0.295
6	ADLG, Quetta	3.246
7	ADLG, Jaffarabad	0.113
8	ADLG, Pishin	0.279
9	ADLG, Quetta	0.785
10		2.114
11	ADLG, Ziarat	0.023
12	ADLG, Zhob	3.007
13	ADLG, Awaran	0.091
14	ADLG Mastung	0.544
<b>Total</b>		<b>12.167</b>

Undue favour was extended to the contractors by paying excess amount, which indicated financial indiscipline and weak internal controls.

The matter was reported to the management from August to November, 2024. The departments replied that all codal formalities were completed and the technical sanctions were obtained from Director Technical of the office of Directorate General of Local Government and Rural Development Balochistan.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management agreed with audit and assured that the overpaid amount will be recovered. DAC directed that the overpaid amount may be recovered at the earliest under intimation to audit. No progress was reported till finalization of this report.

Audit recommends recovery of overpaid amount and strengthening of internal audit / internal control mechanism to avoid such instances in future.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 and 2023-24 vide Para number 1.1.4, 1.1.1 with the financial impact of Rs. 3.128 million and Rs. 6.287 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos 2, 20, 1, 2, 10, 27, 2, 12, 8, 28, 2, 1, 5, 2]

### **1.1.2 Over-payment due to premium on irrelevant item of work - Rs. 22.76 million**

As per Notification of P&D Department No-P&DD CSR-Cell/2022-3009 dated 17<sup>th</sup> June, 2022, the Chief Minister of Balochistan Accord approval of Balochistan Composite Schedule Rates 2018 with following increases as mentioned against each for all the 34 districts of Balochistan province subject to under-mentioned condition:

<b>S#</b>	<b>Description</b>	<b>Percentage Increase</b>
1	Steel works / Structural Steel	99%

2	Concrete / Cement Works	65%
3	Bitumen / All Asphalt Works	60%

Overpayment on premium is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, the following 08 Assistant Directors Local Government, awarded works to different Government Contractors. The local office allowed premium on irrelevant items of work amounting to Rs. 22.76 million (**Annexure-2**).

**(Rs. in Million)**

S.No	Name of office	Inadmissible Premium
1	ADLG, Lasbela	7.575
2	ADLG, Kech	2.125
3	ADLG, Pishin	0.708
4	ADLG, Chaman	0.126
5	ADLG, Quetta	8.556
6	ADLG, Killa Saifullah	0.117
7	ADLG, Jaffarabad	3.293
8	ADLG, Nushki	0.260
<b>Total</b>		<b>22.76</b>

Undue favour was extended to the contractors by allowing premium on irrelevant items of work, which indicated financial indiscipline and weak internal controls.

The matter was reported to the management from August to November, 2024. The department replied that as per P&D Department Notification No. P&DD/CSR-Cell/2022/3009 dated 17th June, 2022, the premium @65% on concrete/cement and 98% on steel items works is allowed. The concrete pavers are made up of concrete so as per above mentioned notification premium on concrete pavers is admissible, and 98% on mounting structure and manhole covers and the same issue has been taken with the Engineering Wing of P&D Department before preparation of PC-I to which the said the premium is allowed on Concrete pavers. Further department failed to justify its stance as premium was only paid in the first running bill. As per rule premium was not allowed on fabricated items.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management replied that the item of RCC Pipes and concrete pavers with all accessories is made of cement concrete but audit did not agree with the reply of the department. DAC decided that clarification be sought from P&D Department regarding allowing premium on installation of RCC pipes, concrete pavers, GI pipes and solar mounting structure. No progress was reported till finalization of this report.

Audit recommends action on the matter in light of clarification from the P&D Department.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2023-24 vide Para number 1.1.3 with the financial impact of Rs. 7.494 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 5, 5, 6, 3, 7, 2, 1, 1]

### **1.1.3 Undue favor to contractor by making payments without execution of work- Rs. 176.163 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.

During audit of ADLGs for the FY 2023-24, ADLG Quetta awarded various works to Government contractor for an agreement cost of Rs. 361.4 million. 10 work orders were issued to the contractor on 26-06-2024 for execution of different construction and repair works, first running bill of each scheme was prepared on 27-06-2024 and payment of Rs. 176.163 million was made to the concerned contractor on 28-06-2024 (**Annexure-3**).

The payment was made on presumption basis without execution of work just to utilize the available grant which is a violation of financial rules and procedure.

Audit is of the view that undue favour was extended to the contractor which may result in mis-use of public funds.

The matter was reported to the department in November, 2024. The department replied that the works on the site have been completed and Director Technical also visited the site work and quality of work on the site is satisfactory.

The Departmental Accounts Committee meeting was held on November, 18-19, 2024. The management informed that the work has been completed and Director Technical also visited the site. DAC directed for constitution of inquiry committee to probe unjustified advance payment to the contractor. No progress was reported till finalization of this report.

Audit recommends inquiry into the matter and strengthening of internal audit / internal control mechanism to avoid such instances in future.

[PDP Para No: 3]

#### **1.1.4 Over-payment on account of extra solar plates & higher capacity inverters -Rs 64.613 million**

According to technical unit calculations/specification and best practices used worldwide, “Single HP (Horse Power) is equal to 745.7 watts of energy. So, it would require 7,457 and 5,592.75 watts to produce 10 and 7.5 HP respectively from solar panels [1 HP (E) =745.700 W].”

During audit of ADLGs for the FY 2023-24, the following 03 ADLGs, awarded works to different contractors. The local offices allowed solar plates and inverters in excess of the required wattage for running the installed 5 HP to 15 HP Pumps, which resulted in an over-payment of Rs. 64.613 million. (**Annexure-4**).

**(Rs. in Million)**

<b>S.No</b>	<b>Name of ADLG</b>	<b>Overpaid amount</b>
1	ADLG, Lasbela	35.634
2	ADLG, Lasbela	14.870
3	ADLG, Quetta	14.109
<b>Total</b>		<b>64.613</b>

Audit is of the view that excess procurement of solar system and inverter configuration was due to mismanagement coupled with negligence, which resulted in a loss to the Government.

The matter was reported to the management from August to October, 2024. The department replied that due to dropping water levels excess solar plates were installed after conducting a feasibility survey of the area, this office prepared the PC-I in line with specific requirements of the water level. If the solar panel have low wattage, there is a risk of failure of the schemes. There may be losses in the solar panels about 10 to 20%. However, this office has diligently followed all codal formalities and the work was carried out according to PC-1.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management replied that due to dropping water level, excess solar panels were installed. The DAC forum instructed the Director (Technical), Local Government to devise a formula for calculating solar panel and wattage needs corresponding to ground water levels. After applying the formula, the DAC directed the department to recover the overpaid amount of Rs. 48.418 million from the concerned contractors. No progress was reported till finalization of this report.

Audit recommends recovery of the overpaid amount and this practice be avoided in future.

[PDP Nos 6, 7, 19]

#### **1.1.5 Unauthorized doubtful payments on development works - Rs. 19.044 million**

According to Para 2.86 of the B&R Code, “The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which 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.

During audit of ADLG, Quetta for the FY 2023-24, the management awarded the work “Rehabilitation / Improvement of Ziarat Road and Mini Market at Satellite Town Quetta Under RU&DP no.6109 to Government contractor with an estimated cost of Rs. 44.571 million.

The PC-1 for the scheme specified only three items that were required to be included in the bid. However, the contractor submitted bid having five items of work for the development scheme. Despite this discrepancy, the management proceeded to pay an amount of Rs. 19.044 million to the contractor for all five items of work which were submitted in the bid as recorded in the first running bills and the measurement book (**Annexure-5**).

The items of work not included in the PC-I and bid documents were executed and those included in the PC-I was not executed and payment was made for items / works not included in the PC-I but submitted in the bid by the contractor. It is pertinent to mention here that work orders were issued on 26-06-2024 and bills were prepared within one day i.e. 27-06-2024 and payment was made on 28-06-2024.

The payment for items not listed in the PC-1 indicates a deviation from the approved project scope and specifications.

The matter was reported to the management in October, 2024. The department replied that the work was carried out as per site requirement and modification has been made in the technical sanction of the modification made has been accorded which will be provided to Audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC decided that the all record be produced to Audit for verification. Any payments for items not included in the PC-1 and for unperformed work should be recovered. No progress was reported till finalization of this report.

Audit recommends that recovery for any items not included in the PC-I or unperformed work be made.

[PDP Para No: 31]

### 1.1.6 Non-imposition of liquidated damages – Rs. 41.208 million

According to Clause 39 read with Clause 37 of contract agreement, “contract agreement, if a contractor fails to complete the work within stipulated period, he is liable to pay compensation @ 1% to 10% of amount of the agreement not exceeding maximum of 10% of the cost of contract”.

During audit of ADLGs for the FY 2023-24, the following 08 ADLGs executed different schemes, however, the contractors failed to complete the work in the stipulated time period. Neither the contractors applied for extension in time limit nor penalty was imposed on the contractors. Therefore, penalty @ 10% on total estimated cost comes to Rs. 41.208 million is recoverable. (Annexure-6).

(Rs. in Million)

S. No	Name of Office	Total Cost	Start Date	Stipulated Date of Completion	Actual Date of Completion	Penalty @10%
1	ADLG, Killa Abdullah	17.60	1-01-2023	30-06-2023	30-6-2024	1.760
2	ADLG, Chaman	120	05-12-2022	05-02-2023	30-6-2024	12.000
3	ADLG, Harnai	85	21-04-2022	30-06-2023	On going	8.50
4	ADLG, Kachhi	19.6	01-01-2024	30-6-2024	On going	1.96
5	ADLG, Zhob	57	14-02-2022	30-06-2022	On going	5.700
6	ADLG, Washuk	13	16-02-2023	30-06-2023	On going	1.300
7	ADLG, Killa Saifullah	80	09-05-2023	30-06-2024	On going	8.00
<b>Total</b>						<b>41.208</b>

Undue favour was extended to the contractors by not imposing penalty for delay in completion of works, which indicates negligence and poor management.

The matter was reported to the management from August to November, 2024. The departments replied that works were not delayed due to the fault of the contractors but due to non-release of budget, the works were delayed.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management informed that due to delay in release of funds, the schemes could not be completed in stipulated time period. The DAC directed that releases of Finance Department or extension accorded to the

contractors may be provided to audit for verification. No progress was reported till finalization of this report.

Audit recommends recovery of penalties from the contractors concerned.

[PDP No. 8, 8, 2, 2, 4, 9, 4]

### **1.1.7 Non-forfeiture of earnest money – Rs. 10.645 million due to non-submission of performance guarantee – Rs. 71.49 million**

According to Rule 44 of BPPRA 2014, “procuring agency shall, in all procurement of goods and works of value more than 25 million, carried out through open competitive bidding, requires security in the form of Pay Order or Demand Draft or Bank Guarantee or Insurance bond by AA ranking insurance company, the amount shall not be more than 10% of contract price”. Further, as per Para 29(5)c of BPPRA, “bid security shall be forfeited in the circumstances if the bidder does not furnish performance guarantee, if applicable”.

Non submission of performance guarantee is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, the following 07 offices awarded different contracts, at a cumulative cost of Rs. 714.9 million on account of development works. Performance guarantees @ 10% amounting to Rs. 71.49 million were not obtained from contractors. Furthermore, the management failed to forfeit bid security @ 2% amounting to Rs. 10.645 million, in violation of above Rule (**Annexure-7**).

**(Rs. in Million)**

<b>S.No</b>	<b>Name of office</b>	<b>Total Cost</b>	<b>Performance Guarantee 10%</b>	<b>Security Bid 2%</b>
1	ADLG, Kech	80.000	8.000	1.600
2	ADLG, Khuzdar	30.000	3.000	0.600
3	ADLG, Quetta	341.4	34.14	6.668
4	ADLG, Kachhi	<b>31.5</b>	3.15	0.063
5	ADLG, Washuk	90.00	9.0	0.260
6	ADLG, Zhob	77.00	7.7	0.154
7	ADLG, Mastung	65	6.5	1.3
<b>Total</b>		<b>714.9</b>	<b>71.49</b>	<b>10.645</b>

Audit is of the view that award of contracts without securing government interest is irregular which put the government funds at risk.

The matter was reported to the management on August to November, 2024. The department replied that this office has issued notices to the concerned contractors regarding submission of performance guarantees while ADLGs Quetta and Mastung replied that the work was ongoing, the contractor was directed to provide the performance security bond within a week, otherwise the observation of audit will be implemented in letter and spirit.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management could not justify the matter. The DAC instructed to obtain performance guarantees, failing which bid security may be forfeited. No progress was reported till finalization of this report.

Audit recommends that performance guarantee be obtained in case of failure call deposits be forfeited and the practice be avoided in future.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2020-21, 2022-23 and 2023-24 vide Paras number, 2.1.6, 1.1.6 and 1.1.7 with the financial impact of Rs. 7.10 million, Rs. 177.622 million and Rs. 74.304 respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 4, 4, 20, 4, 8, 9, 3]

### **1.1.8 Change of scope of work without approval - Rs. 14.236 million**

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

During audit of ADLGs for the FY 2023-24, the following 03 ADLGs awarded various works to different contractors. Scope of work was changed without approval of competent authority amounting to Rs. 14.236 million (**Annexure-8**).

(Rs. in Million)

S.No	Name of office	Percent change in scope of work	Amount
1	ADLG, Pishin	47%	10.631
2	ADLG, Pishin	49%	2.329
3	ADLG, Quetta	33%	1.276
<b>Total</b>			<b>14.236</b>

Change in scope of works without approval depicts weak internal controls.

The matter was reported to the department in August & November, 2024. The ADLG Quetta replied that the work was carried out as per site requirements and modified PC-I will be provided to Audit. ADLG Pishin did not submit a reply.

The Departmental Accounts Committee meetings were held in November 18-19 and December 23-24, 2024. The management committed to provide revised PC-I. The DAC directed that the revised PC-I be produced to Audit. No progress was intimated till finalization of this report.

Audit recommends that planning be made efficient and effective so as to avoid excessive change of scope and revision of PC-I in future.

[PDP No. 9, 14, 41]

### **1.1.9 Advance payment without work done - Rs. 7.717 million**

According to Para-1.58 of B&R Code, Divisional Officers are immediately responsible for the proper maintenance of all works in their charge and for the preparation of projects and of designs and estimates whether for new works or repair. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out with the material of good quality.

During audit of ADLG Quetta for the FY 2023-24, the management awarded development work "Rehabilitation / Improvement of Road from Chandani Chowk to Khatam Nabowat Chowk, Satellite Town Quetta Under R&UDP" at a

total cost of Rs. 25 million to Government contractor vide work order dated 26-06-2024 (**Annexure-9**).

On scrutiny of the MB, it was noticed that 1<sup>st</sup> running bill was prepared of Rs. 9.519 million and the contractor was paid net payment of Rs. 7.716 million.

The said work was physically inspected by audit on 16-09-2024 and it was observed that no item of work was carried out on the site, the amount was paid to the contractor without execution of a single item of work just to utilize the available grant, which is a violation of financial rules and procedure.

The matter was reported to the management in October, 2024. The department replied that that after inviting of tender, the said scheme with same nomenclature had also been reflected in PSDP in the sector of C&W Department. Director Development Quetta Division along-with the officials of both departments shall modify the PC-I. Due to the above submission the work could not be executed timely. After the resolution of the said issue, the work has been started and will be completed soon and progress will be conveyed to Audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC decided for constitution of inquiry committee to probe unjustified advance payment to the contractor. No progress was reported till finalization of this report.

Audit recommends that the matter may be probed besides the practice of advance payments be avoided in future.

[PDP Para No: 21]

#### **1.1.10 Over-payment by treasury office - Rs. 7.548 million**

According to Rule 14 of FTR “an Accountant General may, within the limit of his own jurisdiction, permit withdrawal for any purpose. Unless expressly authorized by these rules or by any special orders of the Government, an Accountant General may not permit withdrawal at a place outside the limits of his own jurisdiction”.

Overpayment by Treasury Offices is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, following ADLGs submitted the bills of development works to District Accounts Offices & AG for payment. However, the DAOs & AG passed the bills in excess of the claimed amounts, which resulted in excess payments of Rs. 7.548 million in violation of the above rule provision (**Annexure-10**).

**(Rs. in Million)**

<b>S.No</b>	<b>Name of office</b>	<b>Overpaid amount</b>
1	ADLG Kech	1.052
2	ADLG, Quetta	5.681
3	ADLG, Killa Saifullah	0.211
4	ADLG, Sohbat Pur	0.604
<b>Total</b>		<b>7.548</b>

The ADLG failed to deposit the excess paid amount by Accounts Office into government account, which reflected negligence and poor financial management.

The matter was reported to the department from August to November, 2024. The department replied that the matter pertains to DAO office so they may be in a better position to answer.

The Departmental Accounts Committee meeting was held on November, 18-19, and December 23-24, 2024. The management informed that the excess payment was made to the contractors by the offices of DAOs & AG Balochistan. DAC directed that excess payment may be recovered from the contractors. No progress was reported till finalization of this report.

Audit recommends fixing responsibility on the person(s) at fault and recovery of the overpaid amount from the concerned.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 and 2023-24 vide Para number 1.1.2, 1.1.2 with the financial impact of Rs. 3.120

million and Rs. 2.650 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 1, 14,1, 1]

#### **1.1.11 Overpayment due to unapproved and wrong items of work- Rs. 5.537 million**

According to BCSR-2018 Specification No.24.3.1 “drains shall be constructed and shall be made of cement concrete 1:2:4 with 1:4:8 bedding”. Further, B&R Code 2.86 and CPWD Code 56 provide that, “the authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended”.

During Audit of the ADLG, Quetta for the FY 2023-24, it was noticed that the management carried out two different development schemes through different contractors under different PSDPs.

- 1- The local office allowed an expenditure of Rs. 1.619 million on account of “Drilling of boring/pilling in all types of soil except shingle, gravel and rock from ground level upto 150 ft. (75 m) below ground level for quantity of 500 RFT @ Rs. 3239.3 PRFT under SI No. 27-7ai, which was wrong item of work and was not got approved in the PC-I. The approved correct item of Work in the PC-I is “Boring for tubewell in all types of soil except shingle, gravel and rock from 200 ft. to 300 ft. depth (60m to 90m.) below ground level including sinking and withdrawing of casing pipe 15" (375 mm) inner dia under SI No. 27-3f @ Rs. 751.15 PRFT which comes to Rs. 0.375 million. Thus by allowing unapproved and wrong item of work, the contractor was made an overpayment of Rs. 1.242 million.
- 2- Similarly, in an another work the local office allowed an expenditure of Rs. 5.685 million on account of “Drilling of boring/pilling in all types of soil except shingle, gravel and rock from ground level upto 500 ft. (375m to 450) below ground level for quantity of 1250 RFT @ Rs. 4211.1 PRFT under SI No. 27-7-b-I which was wrong item of work and is not approved

in the PC-I. The approved correct item of Work in the PC is “Boring for tubewell in all types of soil except shingle, gravel and rock from 400 ft. to 1400 ft. depth (375mm to 450mm) below ground level including sinking and withdrawing of casing pipe 15" (375 mm) inner dia under SI No. 27-4d @ Rs. 776.20 PRFT which comes to Rs. 0.970 million. Thus by allowing unapproved and wrong item of work, the contractor was made an overpayment of Rs. 4.294 million (**Annexure-11**).

Due to making overpayments in both the schemes, the contractor was overpaid Rs. 5.538 million. Payment of inadmissible item of work resulted in financial loss to the government and undue financial benefit to the contractors.

The matter was reported to the department in October, 2024. The department replied that the work was carried out as per site requirement and modification has been made the technical sanction of the modification made has been accorded which will be provided to Audi.

The Departmental Accounts Committee meeting was held on November, 18-19, and December 23-24, 2024. The management informed that the work was carried out as per site requirement and modification has been made in the technical sanction estimates. DAC directed the department to produce modified PC-I to audit for verification. No progress was reported till finalization of this report.

Audit recommends recovery of overpaid amount and non-recurrence in future.

[PDP Para No: 16]

#### **1.1.12 Overpayment due to allowing quantities in excess of those approved in PC-I - Rs. 52.528 million**

According to B&R Code 2.86 and CPWD Code 56, “the authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If subsequent to the grant of technical sanction, material structural alterations are contemplated, the orders of the original

sanctioning authority should be obtained even though no additional expenditure is involved by the alterations.”

Overpayment by allowing excess quantities is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, the following 08 offices awarded and executed different schemes. The local office allowed excess quantities against approved PC-I and technically sanctioned estimates, this caused an over-payment of Rs. 52.528 million (**Annexure-12**).

**(Rs. in Million)**

<b>S.No</b>	<b>Name of office</b>	<b>Excess amount paid</b>
1	ADLG, Lasbela	6.921
2	ADLG, Pishin	7.824
3	ADLG, Quetta	14.108
4		0.254
5		0.535
6		12.669
7		9.922
8	ADLG, Killa Saifullah	0.295
<b>Total</b>		<b>52.528</b>

Allowing excess quantities resulted in excess payments to the contractors, which reflected weak financial management.

The matter was reported to the management from August to November, 2024. The department replied that the engineer in charge is authorized by the government to make few amendments in length and widths according to the need of site by about 10%. The department’s stance is unaccepted because the quantities were exceeded by more than 20%.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management informed that the quantities were allowed as per site requirements, audit did not agree with managements’ stance. The DAC decided that PC-I be revised by the competent authority, or recovery of the overpaid amount. No progress was intimated till the finalization of this report.

Audit recommends that either PC-I be revised or recovery may be got effected beside strengthening internal control to avoid such instances.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2021-22 and 2023-24 vide Paras number, 2.1.4, 1.1.8 with the financial impact of Rs. 8.032 million and Rs. 28.268 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos 1, 4, 12, 22, 11, 32, 34, 3]

### **1.1.13 Payment without work done - Rs. 2.148 million**

According to Para-1.58 of B&R Code, “Divisional Officers are immediately responsible for the proper maintenance of all works in their charge and for the preparation of projects and of designs and estimates whether for new works or repair. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out with the material of good quality”.

During 2023-24, Senior Assistant Director Local Government Quetta awarded two development works of Rehabilitation / Improvement of Roads at Satellite Town Quetta.

In the 1<sup>st</sup> running bill, management allowed and paid an amount of Rs, 2.148 million to Government Contractor for items of Work “Painting traffic Lane and Reflectorized plastic pavement stud after completion of road work.

The said works were physically inspected by audit on 16-09-2024 and 18-09-2024 and it was observed that no item of work was available on the site after construction of black top road the amount was paid to the contractor without execution of a single item of work just to utilize the available grant, which is violation of financial rules and procedure. It is necessary to mention here that work orders were issued on 26-06-2024 and bills were prepared within one day i.e. 27-06-2024 and payment was made on 28-06-2024 (**Annexure-13**).

Making unauthorized payments to the contractors without work-done was due to weak internal management and undue favour to the contractors.

The matter was reported to the management in October, 2024. The department replied that during the course of Audit, it was not completed. The said work has now been completed which can be inspected.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC decided for constitution of inquiry committee to probe unjustified advance payment to the contractor. No progress was reported till finalization of this report.

Audit recommends inquiry into the matter for fixing of responsibility against person(s) at fault besides strengthening of internal controls to avoid such practice in future.

[PDP Para No: 33]

#### **1.1.14 Non-conducting procurement through e-bidding - Rs. 20.00 million**

According to Notification of FD, Government of Balochistan vide No. FD. (Procurement)1-31/BPPRA/2020-21/385-384 dated 28-02-2022 “Procurements be carried out, Works over Rs. 50.00 million, Goods over 5.00 million through the Electronic Public Procurement System”.

During audit of ADLGs for the FY 2023-24, ADLG Quetta called open tender in print media in March, 2023 on account of “Provision of 6 Nos Mortuary Refrigerators for Imam Bargha Hazara Town and New Hazara Town Quetta” to contractors at an estimated cost of Rs. 20.00 million.

The work was awarded to the contractor without obtaining bids from the bidders through using electronic Public Procurement System (E-Bidding) through BPPRA as Supply of Refrigerator is Goods item, in violation of above rule provisions.

Award of contract without obtaining bids through Public Procurement System (E-Bidding), raised question on the authenticity of the bidding process.

The matter was reported to the management in November, 2024. The department replied that the scheme was duly tendered in the Newspaper as well as uploaded on the BPPRA website. As the scheme involves the civil work as well. So the scheme falls in the category of works for which the schemes, over Rs. 50 million is required to be carried out through e-Bidding. The reply of the department is not accepted because the tender category falls under e-bidding.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management informed that the tender was uploaded on BPPRA website & published in newspapers. Audit emphasized its stance that the scheme falls under procurement of goods i.e. Rs. 5.00 million and above, hence e-Bidding for tenders should have been adopted. DAC directed for regularization of the expenditure. No record was produced till finalization of this report.

Audit recommends regularization of the expenditure and compliance of the BPPRA rules in future.

[PDP Para No: 2]

#### **1.1.15 Unauthorized expenditure without technical sanction–Rs 361.4 million**

According to CPWD Code 56 and B&R Code 2.82, “No work shall be commenced unless administrative approval by competent authority is given, and properly detailed design and estimate have been sanctioned, allotment of funds made and orders for its commencement issued by competent authority”.

During audit of ADLG Quetta for the FY 2023-24, the management executed different development schemes under R&UDP at the cost of Rs. 361.4 million without obtaining technical sanction from the Director General Local Government as required under the above mentioned rule (**Annexure-14**).

Execution of works without prior approval of TS may result in unsound construction and wastage of public money.

The matter was reported to the management in October, 2024. The department replied that technical sanction has been accorded and will be provided to Audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC directed the department to produce original Technical Sanction to Audit for verification. No progress was reported till finalization of this report.

Audit recommends that no work shall commence without proper technical sanction in future.

[PDP Para No: 18]

#### **1.1.16 Unauthorized excess payments on supply and installation of solar systems – Rs. 2.222 million**

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

During audit of ADLG Quetta for the FY 2023-24, the management executed development work “WSS with solar system at doctor Muhammad Sadiq at Chukal Pishin (Kuchlak) under PSDP No. 3758 to Government Contractor, with an estimated cost of Rs. 10.00 million @ 0.038% below on BCSR 2018.

On scrutiny of relevant PC-I and MB of said work it was observed that the approved PC-1 consisted of three components with total abstract amount of Rs. 9.523 million. An amount of Rs. 2.041 million was got approved and released by FD for supply and installation of Solar systems, Rs. 0.988 million for construction of Pump room and Rs 6.493 million for drilling of tubewell bore.

The local office paid an amount of Rs. 4.264 million for supply and installation of Pump, however construction of Pump room and drilling of tubewell bore were not executed.

**(Rs. in Million)**

<b>Description of Works</b>	<b>Total Abstract amount of PC 1</b>	<b>Actual Expenditure</b>	<b>Loss/Excess Expenditure</b>
Drilling of Tubewell bore	6.493	-	-
Solar System with Pump	2.041	4.264	2.222
Pump Room	0.988	Nil	-
<b>Total:</b>	<b>9.522</b>		

Deviation from approved PC-I is unauthorized.

The matter was reported to the management in October, 2024. The department replied that the PC-I has been modified as per site requirement and the modified PC-I will be provided to Audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC decided that the revised approved PC-I shall be provided to audit for verification. No progress was reported till finalization of this report.

Audit recommends that deviation from approved PC-I be avoided in future.

[PDP Para No: 5]

#### **1.1.17 Non / less deduction of taxes and duties– Rs. 7.142 million**

According to Para 66-9 (4) of the Balochistan Finance Act, 2019, “rate of 6% will be applicable for all services for which payment is made from the provincial consolidated fund”. Further, according to Sales Tax Ordinance 1999, read with Sales Tax Department Circular on 04-8-2001, “all Government departments / organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices @ 17% GST”. As per Section 22 A of Schedule-I to Stamp Act 1899, as amended vide Balochistan Finance Act

1994, “0.25% of the contract value was required to be realized from the contractors as stamp duty”.

Non / less deduction of Government taxes is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, following 12 Assistant Directors failed to deduct government taxes and duties of Rs. 7.142 million from the contractors.

(Rs. in Million)

S. No	Name of entities	Income Tax 7.5%	GST @ 17%	BST 4%	Stamp Duty @0.25%
1	ADLG, Pishin	-		-	0.333
2	ADLG, Killa Abdullah	-		-	0.440
3	ADLG, Loralai	-	-	-	0.738
4	ADLG, Zhob	-	-	-	0.896
5	ADLG, Sherani	-	0.010	-	-
6	ADLG, Ziarat	3.311	0.655		
7	ADLG, Jhal Magsi	0.076	-	-	-
8	ADLG, Sibi	0.049	-	-	-
9	ADLG, Sohbat Pur	0.056	-	-	-
10	ADLG, Awaran	0.125	-	-	-
11	ADLG, Mastung	0.330	-	0.073	-
<b>Sub Total</b>		<b>3.947</b>	<b>0.665</b>	<b>0.073</b>	<b>2.457</b>
<b>G. Total</b>		<b>7.142</b>			

Non-recovery of taxes reflected negligence and poor financial management and resulted in loss to the government.

The matter was reported to the management from August to November, 2024. The departments accepted the stance of audit & replied that taxes will be recovered soon under intimation to audit.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management informed that notices were issued to concerned contractors. DAC directed to recover government taxes at the

earliest and get the same verified to audit. No progress was reported till finalization of this report.

Audit recommends recovery of Government taxes besides internal controls be strengthened to avoid non/less deduction of taxes in future.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 and 2023-24 vide Para number 1.1.7, 1.1.6 with the financial impact of Rs. 4.676 million and Rs. 8.764 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos 2, 2, 9, 3, 6, 2, 2, 2, 2, 4, 8, 6, 5]

#### **1.1.18 Unauthorized expenditure on NSR without rate analysis – Rs. 8.678 million**

According to Para 296 of CPWA Code, “schedule of rates for each kind of work commonly executed should be maintained in the division and kept up to date. The rates for items other than those given in the schedule are treated as non-schedule items. Analysis of rates for such items is required to be prepared by the Executive Engineer and approved by the competent authority in keeping with provisions of the delegation of financial powers”.

Expenditure on NSR without rate analysis is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, the following 04 ADLGs executed different schemes at a cost of Rs. 8.678 million on Non-Scheduled Rate (NSR) item basis without preparing detailed rate analysis and obtaining approval from the Director General Local Governments (**Annexure-15**).

<b>(Rs. in Million)</b>		
<b>S. No</b>	<b>Office</b>	<b>Amount</b>
1	ADLG, Lasbela	5.320
2	ADLG, Panjgur	0.700
3	ADLG, Pishin	0.138
4	ADLG, Zhob	2.520
<b>Total</b>		<b>8.678</b>

Audit was of the view that undue favour was extended to the contractors which reflected negligence and poor financial management.

The matter was reported to the management from August to October, 2024. The ADLG Lasbela replied that the para was incorrect. The item under objection in the para was schedule item and was taken from CSR-2018 vide SI. No. 21-92/a @ Rs. 919.90 P/No. Other formations replied that that the work has been executed after completion of all codal formalities.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management failed to provide approved rate analysis. DAC directed that approved rate analysis of NSR items be provided to audit within a week. No progress was reported till finalization of this report.

Audit recommends that that practice of execution of works on NSR basis without approved rate analysis be avoided in future.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 and 2023-24 vide Para number 1.1.8 and 1.1.21 with the financial impact of Rs. 19.959 million and Rs. 24.215 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos: 10, 11, 16, 05]

#### **1.1.19 Non-obtaining of additional performance security amounting to Rs. 14.571 million**

According to notification No. P&D. ROCT (1) 129/2013/3624 dated 16<sup>th</sup> September, 2013, in case the total cost is (lowest bid) less than 5% of the approved estimate (DNIT) amount, the lowest bidder will have to deposit additional performance security from the schedule bank ranging from 5% to 10%”.

During audit of ADLGs for the FY 2023-24, ADLG Zhob, executed development works of Rs. 291.433 million. The contractors quoted rates 26% and 37.7% below. The management failed to obtain additional performance Security @ 5% of Rs. 14.571 million in violation of above rule provision to ensure completion of works as per specifications: Detail is as under;

**(Amount in Million)**

<b>S. No</b>	<b>Name of Scheme</b>	<b>PSDP No/SDG'S.</b>	<b>Total Cost</b>	<b>5% Additional Security</b>
1	Provision of Home Solar System in UC Shaglo, Ashewat, Manzaki, Qamardin, Sambaza Khujalzai and Gosti at District Zhob	PSDP No. 3438 TSE No. 222305323423	261.625	13.081
2	Provision of Home Solar System in Takal Area, Appozai Area, Walal Akram Area, Sambaza Area	SDG's	29.808	1.490
<b>Total:</b>			<b>291.433</b>	<b>14.571</b>

The local office failed to obtain additional performance security running a risk of not completion of work as per specification.

Audit is of the view that the successful contractor was given undue favor and non-compliance of rules, regulation and government's standing order may cause non-completion of work or substandard work.

The matter was reported to the management in November, 2024. The department did not reply the para.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management did not attend the DAC meeting. The DAC took serious notice of absence of the management from the DAC and instructed that explanation be issued to the officer concerned. The DAC directed that the additional performance security be obtained from the contractor. No progress was intimated till finalization of this report.

Audit recommends that the departments secure Government interests by obtaining performance security in future.

[PDP Para Nos: 3]

### 1.1.20 Un-authorized payment without PC-I provision - Rs. 37.753 million

According to Para-83 of CPWD Code “the authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide”.

Execution of items of work not approved in PC-I is a systemic issue which was highlighted in previous years and during audit of ADLGs for the FY 2023-24, the following 03 ADLGs awarded contracts of development schemes and paid amount of Rs. 37.753 million on different items of works which were not approved in estimates of PC-I (**Annexure-16**).

<b>(Rs. in Million)</b>		
<b>S.No</b>	<b>Name of office</b>	<b>Amount</b>
1	ADLG, Pishin	3.246
2	ADLG, Quetta	34.277
3	ADLG, Ziarat	0.230
<b>Total:</b>		<b>37.753</b>

Audit was of the view that undue favour was extended to the contractors by allowing items not approved in PC-I, which indicated negligence and weak financial management.

The matter was reported to the management from August to November, 2024. The departments replied that after fulfilling of all codal formalities, the technical sanction was obtained from Director Technical of the office of Directorate General of Local Government/RD Quetta Balochistan the payments were made to the contractors. The departmental replies were not tenable.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management submitted that work was carried out as per demand of the site. DAC decided that PC-I be revised otherwise recovery be made from the concerned contractors. No progress was reported till finalization of this report.

Audit recommends that revised PC-I be produced to Audit or recovery of effected besides deviation from approved PC-I be avoided in future.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2021-22 and 2023-24 vide Paras number, 2.1.7 and 1.1.9 with the financial impact of Rs. 36.555 million and Rs.22.694 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 5, 29, 7]

#### **1.1.21 Overpayment due to allowing incorrect rate on NSR item- Rs. 4.089 million**

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

During audit of ADLG Quetta for the FY 2023-24, the management awarded a development Scheme “Providing and installing of solar street lights at 5th, 6th, 7th street, Mashal homes & green belt Jinnah Town Quetta” to Government Contractor.

The management got PC-I approved for installation of 71 streetlight poles on NSR basis @ Rs. 40,000 per No. however, the management installed a reduced number of poles i.e. 58 poles.

On Scrutiny of 4<sup>th</sup> and final running bill, the management paid Rs. 110,500 per Pole amounting Rs. 6.409 million (58x110,500) instead of the approved rate of Rs. 40,000 per Pole to the contractor. Thus due to applying wrong rate of NSR item, the contractor was overpaid Rs. 4.089 million. It is pertinent to mention here that the management paid Rs. 40,000 per pole for 06 poles in the 1<sup>st</sup> running bill as approved in PC-I, but the rest of the poles were paid at the higher rate. The management tried to manipulate the reduced number of poles by paying higher rate per pole, thus utilizing the approved cost (**Annexure-17**).

Overpayment by paying higher rate to the contractor caused loss to Government indicates weak financial management.

The matter was reported to the management in November, 2024. The department replied that the SI No. 28-86-1 mentioned by the Audit is for electric pole while the NSR approved in PC-I is in accordance with site requirements was for the purpose of Street light poles. The payment of Rs. 100,500 was made on NSR as per market rate. The departmental reply was not cogent.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management submitted that work was carried out and items paid as per demand of the site. DAC directed that provision of all original record to audit for verification. No progress was reported till finalization of this report.

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

[PDP Para No: 4]

#### **1.1.22 Overpayment by allowing NSR rate instead of CSR rate - Rs.1.003 million**

According to Para 296 of CPWA Code, “schedule of rates for each kind of work commonly executed should be maintained in the division and kept up to date. The rates for items other than those given in the schedule are treated as non-schedule items. Analysis of rates for such items is required to be prepared by the Executive Engineer and approved by the competent authority in keeping with provision of the delegation of financial powers”.

During audit of ADLG Quetta for the FY 2023-24, the management awarded a work “prov/laying PCC (tuff tiles) sewerage: drains & prov: install: of solar street lights in rind street, Shoukat street & Raisani street Mianghundhi Quetta” to Government contractor at cost of Rs. 40.00 million (**Annexure-18**).

The management Paid an amount of Rs. 2.600 million for an item of Work @ Rs. 40,000 per streetlight Pole for 65 number on NSR basis, despite of the fact

that the successful bidder quoted CSR rate @ Rs. 196.5 per KG and weight of 125 KG of one street light pole. Therefore, the payable amount for the same item of work is Rs. 1.596 million (65 No. x 125 kg x 196.5 CSR rate). Thus due to wrong rate the contractor was overpaid Rs. 1.003 million.

It is necessary to mention here that in the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> running bills of the Scheme, the management allowed CSR rate of Rs. 196.5 for 125 KG of one solar streetlight pole but ironically in the 5<sup>th</sup> and final running bill, the management allowed NSR rate of Rs. 40,000 which is overpayment and recoverable. It is also worthwhile to mention here that the management has to install 76 Nos Streetlights pole as per Approved PC-I but the management installed 65 streetlights pole. The balance amount was adjusted by paying NSR rate.

Allowing NSR rate instead of CSR rate, resulting in loss to Government was due to weak financial control.

The matter was reported to the management in November, 2024. The department replied that SI No. 28-86-1 mentioned by the Audit is for electric pole while the NSR approved in PC-I in accordance with site requirements was for the purpose of Street light poles. So for the said purpose the NSR rate was taken and the modified PC-I shall be provided to audit as and when required. The departmental reply was not cogent.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management submitted that work was carried out and items paid as per demand of the site. The DAC directed for provision of all original record to audit for verification. No progress was reported till finalization of this report.

Audit recommends recovery of overpaid amount under intimation to audit.

[PDP Para No 6]

### **1.1.23 Overpayment due to non-deduction of cost of tack coat – Rs. 1.87 million**

As per detailed analysis of scheduled item No. 21-32 (c) of BCSR 2018, the rate of “Providing and laying hot mix bituminous Concrete for road payment is inclusive of rate for applying tack coat”

During audit of ADLG, Quetta for the FY 2023-24, the management awarded different development works for construction of black top road to different Government Contractors.

- i) The contractor was paid for an item of work “Applying prime coat” for a total quantity of 22176 Sft. In this regard it is pointed out that the premix carpeting was also carried out for a total quantity of 22176 Sft and paid Rs. 122.60 per Sft under SI.No.21-32(c). The cost of tack coat was included in the rate of premix carpeting @ Rs. 7.65 per Sft, as both items were not allowed together. Therefore, the rate of tack coat should have been deducted from rate of premix carpeting. Thus non-deduction of tack coat from premix carpeting resulted in overpayment of Rs. 0.271 million.
- ii) The contractor was paid for an item of work “Applying prime coat” for a total quantity of 3782.08 Sqm. In this regard it is pointed out that the premix carpeting was also carried out for a total quantity of 3782.08 Sqm and paid Rs. 2458.58 per Sqm under SI.No.21-32(c) BCSR-2023. The cost of tack coat was included in the rate of premix carpeting @ Rs. 153.58 per Sqm, as both items were not allowed together. Therefore, the rate of tack coat should have been deducted from rate of premix carpeting. Thus non-deduction of tack coat from premix carpeting resulted in overpayment of Rs. 0.579 million.
- iii) The contractor was paid for an item of work “Applying prime coat” for a total quantity of 6697.38 Sqm. In this regard it is pointed out that the premix carpeting was also carried out for a total quantity of 6697.38 Sqm and paid Rs. 2458.58 per Sqm under SI.No.21-32(c) BCSR-2023. The cost of tack coat was included in the rate of premix carpeting @ Rs. 153.58 per Sqm, as both items were not allowed together. Therefore, the rate of tack coat should have been

deducted from rate of premix carpeting. Thus non-deduction of tack coat from premix carpeting resulted in overpayment of Rs. 1.025 million (**Annexure-19**).

Due to non-deduction of Tack coats rates, an overpayment of Rs. 1.876 million was made to the contractors. Non-deduction of tack coat from premix carpeting resulted in overpayment, undue financial benefit to contractor and caused losses to exchequer.

The matter was reported to the management in October 2024. The department replied that the schemes were on-going schemes, therefore, overpayments will be adjusted in next running bills and after rectification the same will be provided to Audit for verification.

The Departmental Accounts Committee meeting was held on November, 18-19, and December 23-24 2024. The management informed that the works were on-going schemes, therefore, overpayments will be adjusted in next running bills and after rectification the same will be provided to Audit for verification. DAC directed that all overpaid amount to contractors be recovered from the concerned contractors at the earliest. No progress was reported till finalization of this report.

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

[PDP Para No: 17]

## 2. METROPOLITAN CORPORATION, QUETTA

### 2.1 AUDIT PARAS

#### 2.1.1 Suspected misappropriation of rent / fees -Rs. 10.312 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”. Further as per Para 04 (2) of the Balochistan Local Councils (Property) rules, 2019, “in managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property”.

During audit of MCQ for the FY 2023-24, collection of parking fees at different Cycle /motorcycle stands, fees of issuance of birth, death, marriage certificates and rent of stalls were to be realized and it is suspected that an amount of Rs. 10.312 million was misappropriated.

- The Cycle/motorcycle stand at the underground Fire Brigade Plaza, Quetta, was auctioned with an expiry date of 06-02-2024. MCQ advertised a reserved price of Rs. 5.280 million on 21-02-2024, and highest bidder won the bid at Rs. 5.320 million for one year starting from 04-04-2024. During the period 07-02-2024 to 03-04-2024, the department deposited an amount of Rs. 0.259 million instead of Rs. 0.886 million.

(Rs. in Million)

Expiry date of last auction	Bid amount for one year w.e.f 01-04-24 to 03-04-25	One Month collection	Department collection for 04 months w.e.f 07-02-24 to 03-04-24 (02 months)	Deposited	Loss
06-02-24	5.320	0.443	0.886	0.259	0.627

- The collection rights of the cycle/motorcycle stand in front of Baldia plaza, Quetta were auctioned for Rs. 1.200 million to the successful bidder for one year starting 28-03-2024. Previously, the stand was managed departmentally, collecting Rs. 0.500 million from 01-07-2023 to 08-03-

2024. However, this amount was not deposited into the MCQ Account and was misappropriated.

- Approximately 80 stalls have been operating illegally around Baldia Plaza, Bacha Khan Chowk, for years. Stall occupants admitted to paying monthly rent of Rs. 2,000–3,000, but no evidence of this rent being deposited in the MCQ account was provided. The Taxation/Encroachment branch unofficially collected rents without maintaining records, resulting in a calculated loss of Rs. 7.200 million over the last three years.

**(Rs. in Million)**

Particulars	Quantity	Monthly Rate (Approximately)	Amount	Annual rent	Rent of Last 03 years
Stalls	80	0.0025	0.200	2.400	7.200

- The work order for collecting fees on various advertisements was awarded to the successful firm for Rs. 7.020 million for the period 15-02-2023 to 14-02-2024. After the contract expired, no new contract was awarded, and departmental collection of Rs. 0.354 million for 4 and half months, much less than the Rs. 2.340 million collected by the contractor in 4 months. This resulted in a loss of Rs. 1.985 million to MCQ due to lesser fee collection. Detail is as under:

**(Rs. in Million)**

Expiry date of last auction	Bid amount for one year w.e.f 15-02-23 to 14.02-24	One Month collection as per bid price	Collection of 04 months as per bid price	Collection deposited departmentally w.e.f 15-02-24 to 30-06-24 (4 ½ months)	less deposition of advertisement fee
14.02.24	7.020	0.585	2.340	0.355	1.985

- The issuance of birth, death, and marriage certificates is linked with NADRA, and monthly computerized slips are issued detailing certificates from each ward. Despite issuing thousands of certificates yearly, certain wards have failed to deposit the government fees into the MCQ Account, resulting in misappropriation of funds. Repeated requests for monthly slips

and deposit evidence were ignored by officials, indicating misappropriation of government money as per detailed below:

<b>S. No.</b>	<b>Number of Wards</b>	<b>Custodian / Incharge</b>	<b>Location</b>
1	09	Junior Clerk	Alamdar Road /collected amount was not deposited
2	25	Junior Clerk	No deposit challan
3	27	Junior Clerk	No deposit challan
4	35	Junior Clerk	Zarghoon Road/ challan not produced
5	36	Junior Clerk	Sirki Road / challan not produced

Audit stresses that the matter may be investigated with a view to fix responsibility for misappropriation of fees / rent.

The matter was reported to the concerned authority in November, 2024. The Department replied that the said motorcycle stand was auctioned but due to receiving approval late from the competent authority, the same was run departmentally and the actual receipt of amount was deposited in the MCQ account. Further, stated that Rs. 0.500 million is outstanding against the said Contractor and notices have been issued for recovery of the same amount and illegal stalls are removed by the encroachment branch of MCQ on regular basis and all the belongings and articles are confiscated, it is further informed that no rent is being collected from the illegal occupants.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management informed that the said contracts were not auctioned due to various reasons. Audit is of the view that auction be held before expiry of previous contract period, departmental collection of parking fee, advertisement fee be avoided, collection from illegal stalls be discontinued and these stalls be dismantled permanently or auctioned. DAC decided that an inquiry be conducted against those responsible for running Cycle/Motor stand departmentally, collection of rent from illegal stalls and non-deposition of fees from the offices responsible for issuance of death, birth and marriage certificates. No progress was reported till finalization of this report.

Audit recommends that departmental collections be voided by timely auction of properties, collection from illegal and unauthorized stalls be inquired into and responsibility be fixed besides dismantling of illegal stalls. A system be devised for collection of birth, death and marriage certificate fee with National Bank of Pakistan.

[PDP Para No: 2,5,3,9,66]

### **2.1.2 Unauthorized Occupation, Subletting of Shops of MCQ and Outstanding Dues – Rs. 178.736 million**

According to Rule-9 Clause (g) of Balochistan Local Councils (Property) Rules, 2019, “on the expiry of the rental period the property shall be re-auctioned through public auction. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”. Further, according to Rule-18 of Balochistan Local Councils (Property) Rules, 2019 “the property illegally leased, allotted, encroached or usurped shall be got vacated by the respective Local Council in pursuance of Section 142 read with 4<sup>th</sup> schedule of the Act.”

Renting out of properties without rent agreements, renewals and subletting is a systemic issue which was highlighted in previous years and during audit of MCQ for the FY 2023-24, it was observed that various commercial properties owned by MCQ in the business hub of Quetta City have been rented out for several years without the existence of rent agreements, necessary renewals, and without recovery of long-outstanding dues. Furthermore, tenants are reluctant to enter into agreements based on the revised rates of the assessment committee. Most of the shops have allegedly been sublet at significantly higher rates by tenants without paying rent to Corporation for an extended period. The unlawful occupation, subsequent subletting of properties without agreement renewals, and failure to settle outstanding rent have led to financial losses to the exchequer (**Annexure-1**).

Failure to realize rent, revise agreements and unauthorized subletting resulted in loss.

The matter was reported to the management in November, 2024, the management replied that notices have been issued on several occasions and the tenants have approached to the courts, the matter is sub-judice.

The Departmental Accounts Committee meeting was held on December, 23-24, 2024. The management replied that the matter regarding subletting of Municipal properties has been noticed and a committee has been constituted by the Secretary, Local Government for redressal of this issue, meanwhile the respondents have approached the Courts in response to notices received by them. Presently the matter is pending before the court and further action shall be taken after final judgement. DAC directed the management of MCQ to pursue the cases in the courts efficiently and make every effort to expedite the case's dismissal. No progress was reported till finalization of this report.

Audit recommends that leases be renewed, illegal occupations be removed, action against illegal subletting be initiated and properties be auctioned / utilized at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2023-24 vide Para number 2.1.3 with the financial impact of Rs. 134.80 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos 19, 20, 22, 23, 25]

### **2.1.3 Less realization of government receipts during 2023-24 worth Rs. 792.952 million**

According to Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited into the Public Account.

Less realization of targeted revenue is a systemic issue which was highlighted in previous years and during audit of MCQ for the FY 2023-24, the local office set an estimated revenue target of Rs. 823.600 million but collected only Rs. 30.647 million, which resulted in a revenue deficit of Rs. 792.952 million (**Annexure-2**).

Less realization of revenue reflected negligence and poor financial management.

The matter was reported to the concerned authority in November, 2024. The Department replied that every year the proposed amount was kept on higher side. However, this office is taking steps to increase revenue.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ explained that efforts are underway to improve financial management. DAC directed to devise a robust strategy to meet set targets, besides fixing of responsibility under intimation to audit. No progress was reported till finalization of this report.

Audit recommends devising robust strategy to achieve targets besides, fixing of responsibility upon the person (s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2022-23 and 2023-24 vide Para number 2.1.4 and 2.1.17 with the financial impact of Rs. 559.385 million and Rs. 785.429 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Para No: 28]

#### **2.1.4 Loss due to non-auction of petrol pump as per market rate – Rs. 65.62 million**

According to rule 5, sub rule 1 & 2 of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property, the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge.

During audit of MCQ for the FY 2023-24, a plot measuring 18228 Sft situated at junction of Circular Road and Club Road (near Taxi Stand) was leased out to M/s Chevron Pakistan Ltd on 15-09-1961 for a period of 10 years’ renewable

up to 30 years for establishment of Petrol Pump without mentioning lease rate. Later, the lease period was extended repeatedly by ten years terms up to 2012 at meagre rates. Last extension was granted at a lease rate of Rs. 28,800 per annum from 2012 to 2021 which was nominal. After expiry of the same neither the lease was extended nor re-auctioned as per market nor possession of the same was taken over.

Audit observed that the current market value of the property is approximately Rs. 90,000 per square foot, given its prime location on Circular Road, the central hub of the city. In the vicinity of the petrol pump, the monthly rent for a small shop measuring 20x20 feet (400 square feet) is estimated at Rs. 40,000 to Rs. 45,000. It is important to note that the covered area of the petrol pump is around 18228 square feet. Based on this rate the total rental value of the property should approximately be Rs. 2.880 million per month.

Audit calculated the loss on the basis of market rate per Sft from 2021 to 2024 which comes to Rs. 65.62 million.

**(Rs. in Million)**

<b>Name of Property</b>	<b>Allottee</b>	<b>Average monthly rent of 400 Sft shop</b>	<b>Rent per Sft</b>	<b>Total Area</b>	<b>Estimated loss per Month</b>	<b>Estimated loss per annum</b>	<b>Estimated loss for last 03 years</b>
Petrol Pump at Taxi Stand	Chevron Pakistan Ltd	0.040	0.001	18228	1.823	21.873	65.620

Audit is of the view that due to non-auction of the said property, the MCQ sustained a huge loss every month. Audit holds that the possession of the said property may immediately be taken from the said lessee and the said property may immediately be auctioned on lease as per market rate to save MCQ from further losses.

The matter was reported to the Department on November, 2024. The department replied that, the case is under consideration and the current Administrator has taken the issue very seriously.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management informed that the facility had been sealed by the Taxation staff, but a court order has required it to be unsealed. Audit is of the view that the outstanding dues calculated as per market rate be recovered from the lessee, possession of the same property may be taken over, the property in question be auctioned at market rate and the matter may be probed. DAC ordered early settlement of cases and re-auction of properties at market rate. No record was produced till finalization of this report.

Audit recommends auction of property at market rates at the earliest.

[PDP Para No: 17]

#### **2.1.5 Loss of millions due to non-renewal of lease of Imdad Hotel as per market rate**

According to rule 12, sub rule 1 to 4 of the Balochistan Local Councils (Property) Rules, 2019 “(1) on expiry of lease period, it will be extended through a Committee to be notified by the Government. On expiry of each spell of thirty years, the lease period which will have to be extended shall be forwarded to the respective Committee of the respective Local Council for its approval”.

During audit of MCQ for the FY 2023-24, it was observed that a plot measuring 13433 Sft situated on junction of Jinnah and Zarghoon Road Quetta was leased out to Ch. Imdad Ali by the erstwhile Municipal Committee Quetta on 26-01-1992 @ Rs. 0.08 per Sft per annum which amount to Rs. 6,750 per annum for a period of 30 years and the leased stood expired in 2022.

Consequently, Imdad hotel was converted into a hospital. Presently a private hospital is being run on the said property which is located at the busiest commercial hub of the city. The current market value of the property is around Rs.

70,000 per Sft while only Rs. 6,750 is charged by MCQ annually from the lessee. The estimated loss sustained by MCQ due to non-leasing of the property amounts to Rs. 16,119 million for the period after expiry i.e. from 2022 to 2024, if leased at an average of Rs. 50,000 per Sft per month.

Audit is of the view that due to non-auction of the said property, the MCQ is sustaining a huge loss every month. Audit holds that possession of the said property may immediately be taken from the said lessee and the said property may immediately be auctioned as per market rate to save the MCQ from further loss.

Due to non-auctioning of Imdad Hotel / Hospital as per market rate after lease expiry in 2022, the MCQ was put to in a loss of millions.

The matter was reported to the concerned authority in November, 2024. The Department replied that the matter is under consideration, as the case is in the court of law. Audit is of the view that since the lease expired in 2022 and the Local Government did not take any serious action to auction / review the lease as per market rate.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ explained that efforts are underway to improve financial management. Audit was of the view that possession of the said property may be taken over from the lessee besides auctioning the property on competitive market rates. DAC ordered early auction of the said property as per market rate. No progress was reported till finalization of this report.

Audit recommends that the property be auctioned as per market rate.

[PDP Para No: 8]

### **2.1.6 Non-utilization of vacant properties of MCQ**

According to Para-5 (1) of the Balochistan Local Councils (Property) rules, 2019, “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property”.

During audit of MCQ for the FY 2023-24, it was observed that different plots owned by MCQ were lying vacant with no boundary wall and were not utilized since 2017 but the MCQ neither constructed any market nor erected any boundary wall around the vacant property.

S. No	Description	Location	Area
1	open land	Brewery Road	4 Acre
2	open plot	Sariab road Kechi Baig	4 acre
3	open plot	Toghi road	1056 Sft
4	open plot	GOR Colony	11800 Sft
5	open plot	Mechongy Road	1912 Sft
6	open plot	Taxi stand area	1500 Sft
7	open plot	Brewery Road	700 Sft
8	open plot	Takhtani Bypass	56 Acre
9	open Plot	Gordat Singh Road	Demolished latrine

The properties without boundary walls provide an easy access to the site and can easily be encroached upon, which indicates negligence of the management. It is necessary to mention here that some part of land situated at Brewery road Quetta was already encroached.

When the MCQ authorities were asked about the current status of these vacant plots, the MCQ could not provide a satisfactory reply.

The matter was reported to the concerned authority in November, 2024. The Department replied that the case is under consideration and proper boundary will be constructed.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ explained that efforts are underway and proper boundary walls will be constructed. DAC directed to construct proper fence / boundary wall around the vacant plots to avoid further encroachment, further the vacant land should be utilized for projects of general public interests as soon as possible that may generate revenue to MCQ. No progress was reported till finalization of this report.

Audit recommends that the properties be secured and utilized for generation of revenue and public service delivery.

[PDP Para No: 24]

### **2.1.7 Unauthorized conversion from residential to commercial area**

According to rule 149 sub-rule (2) of Balochistan Building Control and Town Planning Rules 2022 (i) No residential plot shall be converted into any other use except with the approval of the Concerned Authority". Further as per rule- 4, sub-rule 5 of Balochistan Building Control and Town Planning Rules 2022 "The minimum panel required will have at least the following technical persons: One Architect One Civil Engineer and Proof Engineer".

During audit of MCQ for the FY 2023-24, *it* was noticed that MCQ converted residential land into commercial land for construction and issued NOCs for construction of without fulfilling codal formalities / formation of required scrutiny panels (**Annexure-3**).

The conversions / issuance of NOCs were held unauthorized due to the following reasons:

1. The conversions were made without providing solid justification
2. Conversions / issuance of NOC were carried out without approval of the Administrator
3. No public notices were issued before conversion for public opinion
4. Individual plots were converted into commercial without observing commercialized policy and requirements of any master plan.
5. The Local office failed to form required panel for scrutiny of cases.
6. The cases were not referred to a proof Engineer for technical scrutiny.
7. No inspection was carried out throughout construction period by the local office.

Non-adherence to the specified rules and procedures may result in hazardous commercialized construction near residential areas and substandard construction, depicting undue favor given to applicants/owners.

The matter was reported to the concerned authority in November, 2024. The Department replied that NOCs were given after thorough survey and approval of CMO.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ explained that the NOCs were granted after thorough survey and approval of CMO. DAC directed that complete record along with the letter of sanctioning authority, along-with details of scrutiny panels be provided to audit. No progress was reported till finalization of this report.

Audit recommends that conversion of residential land into commercial be carried out after thorough and proper scrutiny by required Panel only in the best of the public.

[PDP Para No: 63,65]

### **2.1.8 Loss due to non-renting out / non-auction of commercial property – Rs. 34.380 million**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During audit of MCQ for the FY 2023-24, MCQ owns 54 number shops at joint road near Dukani baba Chowk Quetta. The shops were constructed and completed in the year 2022. But out of 54 shops 51 shops have been left unrented after construction. The audit has assessed loss for 2023-24 due to non-renting of property as per detail below:

(Rs. in Million)

<b>Loss due to non-renting of shops</b>				
<b>Total No of Shops</b>	<b>Prevailing Market rate per month</b>		<b>Loss sustained during 2023-24</b>	
51	0.015		9.180	
<b>Loss due to non-auction</b>				
<b>Expected number of Forms to be issued</b>	<b>Form issuance fee (Non-refundable)</b>	<b>Amount to be received on issuance of forms</b>	<b>Advance Amount from the successful bidders Of 51 Shops @ Rs. 200,000 per shop</b>	<b>Total Losses</b>
15000	0.001	15.000	10.200	25.200
Loss due to non-renting of shops				9.180
<b>Total loss</b>				<b>34.380</b>

A loss of Rs. 34.380 million was caused to MCQ due to non-renting out of shops and non- auctioning of shops due to inefficiency of MCQ.

The matter was reported to the concerned authority in November, 2024. The Department replied that the case was sub-judice and upon the direction of court, some shops were leased out. It was also replied that the shops will be rented out / leased soon. Audit is of the view that the shops may immediately be rented out on market rate.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ intimated that the case was sub-judice and upon the decision of court, some shops were leased out. DAC instructed for early auctioning of shops in question. No progress was reported till finalization of this report.

Audit recommends that the property be auctioned at the earliest.

[PDP Para No: 7]

### **2.1.9 Loss due to non-realizing ground rent of MCQ property Rs. 15.00 million**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During audit of MCQ for the FY 2023-24, it came to the light that MCQ owns a property at Prince road adjacent to Science college wherein the occupants constructed 50 Nos of shops and cabins. The MCQ failed to realize ground rent from the occupants since its construction. These shops are sublet at an average of Rs. 30,000 per month by the occupants. The audit has assessed loss for the last five years to MCQ due to non-collection of ground rent as per detail below:

<b>(Rs. in Million)</b>				
<b>No of Shops/cabins</b>	<b>Ground rent per month</b>	<b>Monthly ground rent</b>	<b>Annual ground rent</b>	<b>Rent of last 05 years</b>
50	0.005	0.250	3.000	15.000

Loss was incurred to QMC due to non-renting of properties.

Properties left unrented for an extended duration led to a significant opportunity cost and foregone revenue for the MCQ.

The matter was reported to the concerned authority in November, 2024. The Department replied that the same cabins remained unrented since their construction. It was also replied that upon the approval of competent authority, action will be taken.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ intimated that the cabins remained unrented since their construction. It was also replied that upon the approval of competent authority, action will be taken. DAC decided that ground rent of MCQ properties be

recovered and a report in this regard be submitted to audit for verification. No progress was reported till finalization of this report.

Audit recommends fixing of responsibility upon person (s) at fault and devise internal control mechanism to avoid its recurrence.

[PDP Para No: 4]

### **2.1.10 Less-realizing of bid amount from the contractor of Bakra peeri – Rs. 14.582 million**

According to Para-28 of GFR Vol-I, “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”.

During audit of MCQ for the FY 2023-24, it was noticed that the MCQ auctioned the right of collection of Cattle Market eastern by pass, Quetta and set reserved price of Rs. 31.500 million. Office Order was issued to the highest bidder to the tune of Rs. 32.000 million w.e.f 31-07-2023 to 01-08-2024. The successful bidder deposited an amount of Rs. 14.582 million as on 30-06-2024 and Rs. 17.418 million is still outstanding against the said contractor as per detail below:

**(Rs. in Million)**

<b>Challan No. and Date</b>	<b>Particulars</b>	<b>Amount Deposited</b>	<b>Total Bid Amount</b>	<b>Outstanding</b>
0131, 27-07-23	¼ and 1 <sup>st</sup> monthly installment	10.182	32.000	17.418
0639, 23-04-24	2 <sup>nd</sup> monthly installment	2.200		
0695, 22-5-24	Third monthly installment	2.200		
<b>Total:</b>		<b>14.582</b>		

Non-realizing the outstanding amount was due to weak financial control resulting in a loss to MCQ.

The matter was reported to the concerned authority in November, 2024. The Department replied that Rs. 9.000 million have been recovered from the said

contractor in the month of October 2024 and the remaining amount will also be recovered.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ intimated that the remaining amount will also be recovered. DAC instructed the department to produce original challans of complete recovery to Audit for verification. No progress was reported till finalization of this report.

Audit recommends recovery of the outstanding amount and verification to Audit.

[PDP Para No: 6]

#### **2.1.11 Non-recovery of taxes – Rs. 9.635 million**

According to Para 66-9 (4) of the Balochistan Finance Act, 2019, “rate of 6% will be applicable for all services for which payment is made from the provincial consolidated fund”. Further, according to Sales Tax Special Procedure (Withholding) Rules, 2007 withholding agent, “other than a recipient of advertisement services, shall deduct an amount equal to one fifth of the total sales tax shown in the sales tax invoice.”

Non deduction of Government taxes is a systemic issue which was highlighted in previous years and during audit of MCQ for the FY 2023-24, the local office failed to deduct government taxes amounting to Rs. 9.635 million from the contractors in violation of above Rule provisions (**Annexure-4**).

(Rs. in Million)

<b>Income Tax @ 4.5%</b>	<b>GST @ 17%</b>	<b>BST @ 6%</b>	<b>Total</b>
4.180	0.270	5.185	<b>9.635</b>

Non-recovery of taxes reflected negligence and poor financial management.

The matter was reported to the management in November, 2024. The department accepted the stance of audit and committed to recover the taxes from concerned contractors.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management informed that notices were issued to concerned contractors / bidders. DAC directed to recover government taxes at the earliest and get the same verified to audit. No progress was reported till finalization of this report.

Audit recommends to recover the Government taxes at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for Audit Year 2023-24 vide Para number 2.1.7 with the financial impact of Rs. 12.348 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No: 62, 69, 37, 40, 15, 46, 58]

### **2.1.12 Split-up of works to avoid open tender – Rs. 3.818 million**

According to Clause 12 (1) of BPPRA Rules, 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”. Further according to Para-146 of GFR, Vol.-I provides that purchase / work order should not be split up to avoid the necessity for obtaining the sanction of higher authority.

During audit of MCQ for the FY 2023-24, defunct District Council, Quetta paid an amount of Rs. 3.818 million to different contractors / suppliers on account of lifting of garbage from different areas. The work orders were split up to avoid open tendering in violation of above rule (**Annexure-5**).

Recurring expenditure by splitting the work orders was due to negligence and weak internal control of the management.

The matter was reported to the concerned authority in November, 2024. The Department replied that the works for removal of garbage have been carried out in

different areas and different dates upon the complaint of the masses after obtaining quotations.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ intimated that the works for removal of garbage have been carried out through quotations. DAC decided that expenditure be regularized from competent authority. No progress was reported till finalization of this report.

Audit recommends that splitting be avoided in future.

[PDP Para No: 56]

### **2.1.13 Less-realization of property transfer share - Rs. 15.385 million**

According to Balochistan Urban Property Tax Act, 1958 (West Pakistan Act V of 1958) “2% tax liable has been fixed as share of local Councils”.

During audit of MCQ for the FY 2023-24, MCQ received cash amount of Rs. 85.500 million on account of 2% share of property transfer fees from the Revenue Department. The whole payments were deposited by the Revenue Department in cash and MCQ management did not bother to reconcile the tax share figures with the Revenue Department.

It is pertinent to mention that in the year 2022-23, the management received an amount of Rs. 100.885 million as transfer fee share. Due to non-reconciliation of tax share figures with the Revenue Department, an estimated loss of Rs. 15.385 million was sustained by MCQ Account as compared to transfer receipts share of the last financial year. It is worth mentioning that jurisdiction of MCQ, Quetta consists of vast areas having valuable properties. Detail is as under:

**(Rs. in Million)**

<b>2% Share of Property Tax</b>	<b>Receipts / Revenue During Fy 2022-23</b>	<b>Receipts / Revenue During Fy 2023-24</b>	<b>Less realized as compare to as 2022-23</b>
	100.885	85.500	15.385

MCQ failed to make any efforts to reconcile the transfer figures with the Revenue Department to receive its actual share due to which decrease in revenue of Rs. 15.385 million was observed as compared to last financial year.

The matter was reported to the concerned authority in November, 2024. The Department replied that compliance of the matter is noted.

The Departmental Accounts Committee meeting was held on November 23-24, 2024. The management replied that the case will be taken up with the Revenue Department. DAC decided that reconciliation be done through Revenue and Finance Departments and share be demanded accordingly. No progress was reported till finalization of this report.

Audit recommends that the matter be taken up with the SMBR and Finance Department for reconciliation of transfer share.

[PDP Para No: 29]

#### **2.1.14 Irregular expenditure without calling tender –Rs. 18.475 million**

According to Rule 15 of BPPRA 2014 amended, “procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority’s website”.

During Audit of MCQ for FY 2023-24, the MCQ incurred an expenditure of Rs. 18.475 million on procurement of chemical for malaria spray, purchase of electric items and arrangements for a PSL match works without calling open tender in violation of the above rule. Detail of expenditure incurred is provided in (Annexure-6).

<b>(Rs. in Million)</b>		
<b>S.No</b>	<b>Name of office</b>	<b>Amount</b>
1	Arrangements for PSL match in Quetta	9.038
2	Chemical for Malaria Spray	1.809
3	Purchase of electric items and lighting	5.479
4	Improvement of work / patch work	2.149
<b>Total</b>		<b>18.475</b>

Undue favour was extended to the contractors /suppliers and government was deprived of procurement at competitive and economical rates, which indicates poor financial management and weak internal controls.

The matter was reported to the management in November, 2024. The Department replied that the expenditure was incurred in emergency.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management informed that the expenditure was incurred in emergency i.e PSL, national days. DAC decided that expenditure be regularized from competent authority. No record was produced till finalization of this report.

Audit recommends that procurement rules be followed in letter and spirit.

[PDP Nos:47, 48,49,38]

**2.1.15 Overpayment made on account of installation of excess pole mounted streetlights-Rs. 4.333 million**

According to Para-6 and 221, CPWA Code, “The Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before”.

During audit of MCQ for the FY 2023-24, it was noticed that the management carried out different development works of Providing and Fixing of LED Street light under ADP Grant in aid. While checking the MBs with the approved estimates, the management was required to install 174 number of pole mounted LED street lights as per approved estimates but the management installed 239 numbers of poles. Thus the contractors were overpaid for an excess of 167 number of poles amounting to Rs. 4.333 million. Detail is as under:

**(Rs. in Million)**

S. No	Item of Work	Number of Streetlights installed	Number of Streetlights to be installed	Difference	Rate	Overpaid amount
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<b>Construction of Sewerage Line, Drains, tuff tiles and LED street light at Killi Shaozao, Ibrahimzai and Link Street of Brewery Road, Quetta</b>						
1	SI No 30-128	166	70	96	0.023092	2.216
<b>Construction of Sewerage Line drain LED light and renovation of Madrasa mufti ul Quran Quetta Cost Rs. 2.5 million</b>						
2	SI No 30-128	50	30	20	0.023092	0.461
<b>Construction of Sewerage line, Drains, tuff tiles, LED Street lights and steel gate at Qaiser Colony Near Usmanabad Quetta. Total Cost Rs. 2.00 million</b>						
3	SI No 30-128	23	74	51	0.023092	1.655
<b>Total Overpaid Amount</b>						<b>4.333</b>

Negligence of the management resulted in overpayment causing loss to MCQ.

The matter was reported to the concerned authority in November, 2024. The Department replied that the works were carried out within the approved amount and as per site requirement, thus no excess payment was made to the contractors. Audit was of the view that revised estimates may be provided.

The Departmental Accounts Committee meeting was held on November 23-24, 2024. The management replied that works were carried out as per site requirements. DAC ordered that modified PC-1 be provided otherwise recovery be affected. No progress was reported till finalization of this report.

Audit recommends that deviation from approved PC-I be avoided in future.

[PDP Para No: 35]

#### **2.1.16 Over-payment due to allowing excess quantities than PC-I Rs. 2.812 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”.

During audit of MCQ for the FY 2023-24, MCQ awarded various development works. Review of MB with reference to technical sanctioned estimates, it was observed that quantities of different items were paid more than allowed in technical sanction. Thus, due to allowing excess quantity beyond technical sanction, the contractor was overpaid Rs. 2.812 million (**Annexure-7**).

Allowing excess quantity and unauthorized excess payment to contractor depicts in violation of sanctioned estimates and weak system of internal check.

The matter was reported to the concerned authority in November, 2024. The Department replied that the works were carried out within the approved amount, thus no excess payment was made to the contractors. Audit was of the view that revised estimates may be provided.

The Departmental Accounts Committee meeting was held on November 23-24, 2024. The management replied that works were carried out as per site requirements. DAC ordered that modified PC-1 be provided otherwise recovery be affected. No progress was reported till finalization of this report.

Audit recommends that approved revised estimates may be provided to Audit otherwise recovery may be effected.

[PDP Para No: 42]

### **2.1.17 Change of scope of work without approval- Rs. 3.712 million**

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

During audit of MCQ for the FY 2023-24, MCQ awarded different works to different Government contractors. On scrutiny of relevant PC-Is and MBs of said works it was observed that the management deviated from the approved PC-1s and

change the scope of works without approval. The approved PC-1s consist of the following three components with total abstract amount of Rs.7.451 million.

(Rs. in Million)

Description of Works	Total Abstract amount of PC 1	Actual Expenditure	Loss/Excess Expenditure
<b>Scheme-1</b>			
<b>Construction of Sewerage Line, Drains, tuff tiles and LED street light at Killi Shaozao, Ibrahimzai and Link Street of Brewery Road, Quetta</b>			
<b>Total Cost: 4.5 million</b>			
Sewerage Line	1.546	0.258	-
Open Drain	0.569	-	0.569
Tuff Tiles	0.767	0.231	0
LED Streetlight	1.616	3.833	2.216
<b>Total:</b>	<b>4.500</b>	<b>4.324</b>	<b>2.786</b>
<b>Scheme-2</b>			
<b>Construction of Sewerage line, Drains, tuff tiles, PCC Street and LED lights at Syed Qilla Airport Road, Quetta Total Cost Rs. 2.950 million</b>			
Sewerage Line	2.025	2.950	-
LED Light	0.346	-	0.346
Tuff Tiles	0.578	-	0.578
<b>Total:</b>	<b>2.950</b>	<b>2.950</b>	<b>0.925</b>
<b>Grand Total:</b>	<b>7.451</b>	<b>7.274</b>	<b>3.712</b>

**Scheme-1:** Audit observed that after issuing work order the local office changed the scope of scheme, initially the local office should have installed 70 Nos of street lights and 1935 Rft open drain but later on the local office enhanced the street lights by 96 Nos. Further, the local office also did not execute open drains, hence, the local office modified the scheme almost 75% without revision of PC-1 and approval from competent authority. The local office changed the scope of work of Rs. 2.786 million out of total cost of Rs. 4.5 million.

**Scheme-2:** Audit observed that after issuing work order the local office changed the scope of scheme, initially the local office had to carry out work of sewerage line, drains, PCC street, tuff tiles and 15 Nos. of LED Lights but later on the local office has carried out only work of sewerage and whole payments were made to the contractor for carrying out sewerage line work. No works of tuff tiles,

and installation of LED lights were executed. The local office has changed the scope of work of Rs. 0.925 million and modified the scheme almost 35 % without revision of PC-1 and approval from competent authority.

Audit is of the view that frequent and excessive deviation from approved PC-1s indicate weak planning leading to change of scope without approval which was unjustified.

The matter was reported to the concerned authority in November, 2024. The Department replied that the works were carried out within the approved cost and as per site requirements, thus no excess payment was made to the contractors. Audit was of the view that revised estimates may be provided.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The MCQ explained that the works were carried out within the approved amount and as per site requirements. DAC decided that modified PC-1s be provided to audit. No progress was reported till finalization of this report.

Audit recommends that modified PC-1 be provided to audit and efforts be made to avoid deviation from approved PC-I in future.

[PDP Para No: 36]

#### **2.1.18 Overpayment due to allowing inadmissible premium on supplied items Rs. 1.575 million**

As per Notification of P&D Department No-P&DD CSR-Cell/2022-3009 dated 17<sup>th</sup> June, 2022, the Chief Minister of Balochistan Accord approval of Balochistan Composite Schedule Rates 2018 with following increases as mentioned against each for all the 34 districts of Balochistan province subject to under-mentioned condition:

<b>S#</b>	<b>Description</b>	<b>Percentage Increase</b>
1	Steel works / Structural Steel	99%
2	Concrete / Cement Works	65%
3	Bitumen / All Asphalt Works	60%

During audit of MCQ for the FY 2023-24, MCQ carried out different development schemes under Grant in Aid (Savings). Audit observed that the local office allowed and paid 65% premium on different supplied concrete and paver items. Audit holds that premium on supplied items is not permitted. This resulted in excess payment of Rs. 1.575 million causing loss to MCQ (**Annexure-8**).

The overpayment was due to weak financial management and internal controls, allowing undue financial benefit to the contractors.

The matter was reported to the concerned authority in November, 2024. The Department replied that premium on all kind of concrete work, steel work and paver is permissible therefore, no overpayment was made. It was further informed that clarification from the P&D department will be provided to Audit.

The Departmental Accounts Committee meeting was held on November 23-24, 2024. The management replied that premium on all kind of concrete work, steel work and paver is permissible but audit did not agree with the reply of the department. DAC decided that clarification be sought from P&D Department regarding allowing premium on supply items. No progress was reported till finalization of this report.

Audit recommends action on the matter in light of clarification from the P&D Department.

[PDP Para No: 34]

### **3. MUNICIPAL COMMITTEES**

#### **3.1 AUDIT PARAS**

##### **3.1.1 Unauthorized / illegal toll collection at Hubco resulting in revenue misappropriation -Rs. 15.00 million per year**

According to Rule 104 of Balochistan Local Government Act, 2010 “Every member of a Local Council, every official or servant of a Local Council and every person charged with the administration of the affairs of a Local Council or acting on behalf of a Local Council shall be responsible for the loss, waste, misappropriation or misapplication of any money or property belonging to a Local Council which is direct consequence of his negligence or misconduct, and shall be liable to pay such surcharge as may be determined by the Local Councils Accounts Committee and such amount shall be recoverable as a public demand or as arrears of land revenue”.

During Audit of Municipal Committee, Gaddani for FY 2023-24, the Municipal Committee has been operating an unauthorized toll collection point at Hubco, a major access point to the oil refineries and commercial factories in the area. This toll collection was being carried out off the record, without proper government approval or formal auction procedures. The receipts from the toll collections were being misappropriated / embezzled and deposited into the personal account of official of the Municipality, further bypassing established financial oversight mechanisms.

The practice of off the record toll collection has resulted in significant financial misappropriation, with an estimated collection of Rs. 1.0 to 1.5 million per month, totaling approximately Rs. 15 million annually. This illegal, off the accounts’ activity undermines the council’s financial integrity and directly impacts public funds, which are not accounted for in official records. The lack of formal oversight and financial accountability for these funds indicates financial mismanagement and raises concerns about potential deliberate misappropriation of public revenue.

The operation of illegal and unauthorized toll collection point resulting in misappropriation of revenue amounting to Rs. 15 million a year shows weakness of the transparency and accountability of municipal operations, eroding public trust in the responsible authorities. The continued operation of this unauthorized toll point reflects inadequate oversight and a failure to enforce financial controls, exposing the council to risks of fraud and mismanagement.

The matter was reported to the Department in November, 2024. The department replied the said toll collections will be deposited into MC account in future.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that the said toll collection point was being run by a private party without knowledge of the Municipal Committee (MC). However, this office now possesses the toll, and future toll collections will be deposited into the MC account. DAC did not agree with the reply of the management on the grounds that operation of an illegal / unauthorized toll collection without the knowledge of the management for an extended period is beyond comprehension. DAC directed that a fact finding inquiry be conducted to probe the issue and fix responsibility against the person(s) at fault under BEEDA, ACT, recover the collected / embezzled amount under intimation to audit. Further the toll collection point be auctioned at the earliest and departmental collection be avoided. No progress on the issue was reported till finalization of this report.

Audit recommends implementation of DAC directives besides toll collection be auctioned for revenue generation.

[PDP Para No: 1]

### **3.1.2 Wasteful expenditure on construction of shops - Rs. 110.13 million**

According to Balochistan Local Councils (Property) Rules, 2019, 4(1) A Local Council shall take such steps as may be necessary to ensure that the property vested in it is managed and maintained in the best interest of the public for the purpose of the Act and the rules and bye-laws made thereunder.

During Audit of Municipal Committee, Loralai for FY 2023-24, on scrutiny of the property records of the Municipal Committee, it was observed that the Director General of Local Government had requested a No Objection Certificate (NOC) for land to construct a vegetable market at the new bus / truck Adda. The Deputy Commissioner granted the NOC via letter No. 21.RO/Allot /2021/1327, dated September 9, 2021, for construction of 75 shops. Accordingly, the MC prepared PC-I for the project, proposing a total project cost of Rs. 110.13 million. The contract was awarded to Government contractor. Construction began, however, the project was delayed due to insufficient funding. Subsequently, the Deputy Commissioner formed a committee to distribute the allotted land among various parties and the public, as outlined in office letter No. SRB/446/Truck Adda dated December 14, 2022, and issued allotment letters. During this time, the MC had already constructed 25 shops. However, the District Administration intervened and halted the construction work at the site. The local office later surrendered the remaining amount of Rs. 22.400 million.

Audit observations:

- The allotment of the same land to both the MC Loralai and various other parties by the Deputy Commissioner is unjustified, which resulted in a loss of public funds.
- The local office initiated the project in haste without proper land transfer or a Memorandum of Understanding (MoU) with the Deputy Commissioner for the project.

Audit is of the view that due to unjustified transfer of MC land to other parties by Deputy Commissioner lead to loss of public money.

The matter was reported to the Department in November, 2024. The department replied that, due to the reluctance of the Deputy Commissioner office, the matter has been escalated to the Additional Chief Secretary for prompt resolution.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that the matter has been taken up with Additional Chief Secretary. The DAC directed that a fact finding inquiry be conducted. No progress was reported till finalization of this report.

Audit recommends that Chief Secretary / SMBR be approached for resolution of the matter.

[PDP Para No 2]

### **3.1.3 Failure to evacuate long-standing occupation of 88 MC properties**

Services and Administration Department, Government of Balochistan vide, Letter No: CEO(S&GAD)10-1/Mics:/2018 dated. 04<sup>th</sup> September directed all Administrative Secretaries and Deputy Commissioners on the order of Hon'ble Supreme court and with the Approval of Hon'ble Chief Minister Balochistan to follow following lines for occupied Govt. properties.

1. All Allotments made in contravention of Rules/ Policy, be cancelled immediately.
2. District Administration be directed to vacate all unauthorized occupations and trespassers. Etc.

During Audit of Municipal Committee, Dera Allah Yar for FY 2023-24, the Municipal Committee owns 88 properties including shops and houses which have been under private occupation since long. Despite multiple communications from the MC to the district administration requesting the evacuation of these properties, no concrete action has been taken. Furthermore, the MC has failed to pursue legal recourse for the evacuation of the long-standing occupation (**Annexure-1**).

Failure by the MC to pursue legal action for the evacuation of occupied properties shows negligence, the lack of action has led to a loss of valuable municipal revenue and emboldened further illegal occupations, with potential long-term consequences for the financial health of the Council.

The matter was reported to the Department in November, 2024. The department replied that, final notices were issued to the occupants for evacuation of these properties. In this regard matter is also reported to competent authority.

The Departmental Accounts Committee meetings were held on December 23-24, 2024. The management replied that final notices were issued to the occupants for evacuation of these properties. The DAC directed to that an inquiry committee be constituted to investigate the issues and recover the outstanding dues. No progress was reported till finalization of this report.

Audit recommends that the outstanding dues be recovered and occupied properties be taken over.

[PDP Para No: 1]

#### **3.1.4 Encroachment of Municipal Land by various Departments without proper acquisition or compensation measuring 4.9 million Sfts.**

According to the Land Acquisition Act, 1894:

- Section 4 requires a preliminary notification when land is needed for public purposes.
- Section 6 mandates a formal declaration by the government for acquiring land.
- Section 11 specifies the process for inquiry and determination of compensation.

During Audit of Municipal Committee, Dera Allah Yar for FY 2023-24, it was observed that according to the revenue records, 188 acres of land are owned by the MC. However, over the years, various government departments have encroached upon a portion of this land constructing office buildings, accommodations, and other structures without following due procedure for land acquisition, obtaining the consent of the council, or providing appropriate compensation (**Annexure-2**).

Loss due to illegal and unauthorized acquisition of MC land without compensation.

The matter was reported to the department in November, 2024. The department replied that this office has made consistent efforts to address the unauthorized occupation of Municipal Corporation properties. Repeated notices were issued to the occupying departments and private persons to vacate the property. But the occupants have shown no compliance. In an attempt to resolve the matter amicably, this office also arranged several meetings with the relevant revenue authorities to discuss potential solutions. Regrettably, these efforts did not yield any tangible results. Despite our persistent endeavors, the unauthorized occupation remains unresolved.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that final notices were issued to occupants for evacuation of these properties. DAC directed to constitute a committee to investigate the matter, and the inquiry report be shared with Audit. Furthermore, the matter be taken up with the concerned authorities to resolve the issues as soon as possible. No progress was reported till finalization of this report.

Audit recommends that the matter should be taken up for enhanced enforcement authority directly or through the District Administration.

[PDP Para No: 3]

### **3.1.5 Loss due to non-regularization/ revision of rent of Rs. 2.248 million and leased Municipal land amounting to Rs. 67.35 million per annum**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During Audit of Municipal Committee, Dera Allah Yar for FY 2023-24, it was observed that over 2.248 million Sft of municipal land leased for residential and commercial purposes, has not undergone necessary regularization, lease extension, or rent revision as required by the Balochistan Local Councils (Property) Rules, 2019. These leases are priced at outdated rates of Rs. 3 to Rs. 6 per 100 Sft. per year, resulting in considerable revenue loss. Additional discrepancies noted include:

1. Numerous leases were issued post-1981 during a government-imposed ban, without required approvals.
2. Many lessees are conducting commercial activities on council land without paying the required annual ground rent.
3. A large number of leases have expired without being extended or having their rents adjusted to reflect market values, leaving them significantly underpriced. The average rate remains at Rs. 4.5 per 100 Sft per annum while current market rates suggest a minimum average rate of Rs. 3000 per 100 Sft per annum.
4. Many leases originally allotted for residential use have been converted by lessees into commercial properties, but the municipal records remain outdated, further impacting the accuracy of rent assessment.

The resulting revenue shortfall due to non-revision is summarized below:

**(Rs. in Million)**

<b>Total Leased Area Sft</b>	<b>Current Average Rent (Rs. 4.5 per 100 Sft annually)</b>	<b>Total Current Annual Rent</b>	<b>Proposed Market Rate (per 100 Sft. annually)</b>	<b>Total Proposed Annual Rent</b>	<b>Estimated Annual Loss</b>
2.248	2.248*4.5/100	0.101	0.0030	67.456	67.355

The table highlights a substantial annual revenue shortfall of approximately Rs. 67.355 million due to outdated rent rates and non-revision, which could be mitigated by adjusting leases to current market rates.

This reflects oversight and negligence by the MC. Furthermore, the current revenue of only Rs. 0.101 million from 2.248 million Sft of municipal land indicates a failure to maximize potential income from these valuable assets.

The matter was reported to the department in November, 2024. The department replied that no lease was issued in ban period. Neither any lessee is conducting commercial activities on Council land nor converted the residential land into commercial property. Expired lease has not been extended till date. This office held numerous meetings for the revision of rates but implementation has not yet been carried out.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that numerous meetings were held for the revision of rates but implementation has not yet been carried out. The DAC directed the department to inform regarding the updated status of the property and called for the immediate revision of the lease agreements. Additionally, a committee should be constituted to investigate why the lease agreements have not been revised for an extended period. No progress was reported till finalization of this report.

Audit recommends updation and maintenance of property and lease record, recovery of outstanding dues besides revision of leases on prevailing market rate and fixing of responsibility against the person(s) at fault.

[PDP Para No: 5]

### **3.1.6 Excessively delayed, below market rate fixation by the District Rent Committee and loss -Rs. 11.24 million per annum**

According to rule 5 sub rule (1), (2) & (4) of Balochistan Local Councils (Property) Rules, 2019 “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”. Further according to rule 9 (e) of Balochistan Local Councils (Property) Rules, 2019 “the rental period may be extended with the mutual consent for any period not exceeding ten years’ subject

to the revised rent assessed by the District Rent Assessment Committee notified by the Board of Revenue, Balochistan and there shall be an automatic increase of the rent at the rate of twenty-five percent (25%) after every three (03) years.

During Audit of Municipal Committee, Dera Allah Yar for FY 2023-24, it was observed that 220 shops were constructed by the MC and by the tenants on municipal land, which were being rented at rates between Rs. 500 to Rs. 800 per shop. Following a District Rent Assessment Committee meeting on December 14, 2020 held after almost 20 years of tenancy, these rents were marginally increased ranging between Rs. 1,000 to Rs. 2,300 per shop, effective January 1, 2021. However, this revised assessment was significantly below prevailing market rates. Audit interviewed local residents and business owners which revealed that market rental value for similar properties in the area ranges between Rs. 5,000 and Rs. 10,000 per month. This under-assessment has resulted in substantial financial losses of Rs. 11.24 million per annum to the Council (**Annexure-3**).

Rent assessments below prevailing market rent by the District Rent Committee, depicts undue favor to tenants, caused significant financial loss to the Council.

The matter was reported to the department in November, 2024. The management replied that final notices were issued to the tenants for evacuation of these properties.

The Departmental Accounts Committee meetings were held on December 23-24, 2024. The management replied that final notices were issued to the tenants for evacuation of these properties. DAC directed for revision of property rent immediately as per Local Government Property Act. No progress was reported till finalization of this report.

Audit recommends revision of property rent and regular meetings of Rent Assessment Committee for timely assessment and revision of rates.

[PDP Para No: 2]

### **3.1.7 Illegal occupation of slaughter house resulting in environmental degradations**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During Audit of Municipal Committee, Nushki for FY 2023-24, it was observed that the MC constructed a slaughter house in 1984 at a prime property measuring approximately 35000. On completion of the building a private individual namely Dad Shah illegally occupied this property and soon after he started his farming on this property. The local office has written letters to district administration but no action was taken till date. After lapse of almost 39 years, the local office has remained failed to take possession of this property from illegal occupant. Moreover, the local office failed to initiate legal action against the occupant despite having a legal advisor.

Non-vacating of property from the illegal occupant resulted in loss to the MC and caused environmental degradation, where animals are being slaughtered in shops where health and hygiene conditions are not fulfilled. This indicates inefficiency and weak management of the MC.

The matter was reported to the Department in November, 2024. The department replied that final notices were issued to the occupant for evacuation of these property. In this regard matter is also reported to competent authority.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that final notices were issued to the occupant for evacuation of the property. DAC directed the department to take over the possession from the illegal occupant. Further, inquiry be conducted to probe the matter. No progress was reported till finalization of this report.

Audit recommends that the illegal occupation be removed and the property be utilized for public service.

[PDP Para 1]

**3.1.8 Loss due to non-auction of collection rights of Bakra peeri / MC vegetable market / shops– Rs. 78.060 million**

According to Rule 5, Sub Rule 1 & 2 of the Balochistan Local Councils (Property) Rules, 2019. “in managing the property, the manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During Audit of Municipal Committees for FY 2023-24, it was revealed that the following 06 MCs failed to auction Bakra Peeris, vegetable market and shops resulting in a loss of Rs. 78.060 million (**Annexure-4**).

(Rs.in Million)

S. No	Name of MC	Particulars	Amount
1	MC Mastung	Non-auction of Bakra Peeri	2.86
2	MC Kalat	Non-auction of vegetable market	38.88
3	MC Sibi	Non-auction of Bakra Peeri	20.00
4	MC Uthal	Non-auction of shops	1.80
5	MC Bhag	Non-auction of shops	8.64
6	MC Killa Saifullah	Non-auction of shops	5.88
<b>Total:</b>			<b>78.060</b>

Audit is of the view that Municipal Committees are being deprived of revenue due to non-auction of properties. Loss was incurred due to inefficiency and negligence of management.

The matter was reported to the management from September to November, 2024. The management replied that this office recognizes the importance of establishing a formal Cattle Market (Bakra Peeri) to regulate the cattle trade within the jurisdiction of the Municipal Committee Mastung. Despite multiple attempts to establish such a market, these efforts have been impeded by limited participation and cooperation from local traders. Moreover, a significant portion of the cattle

trade occurs far outside the Municipal Committee's jurisdiction. As a result, the office is currently collecting fees departmentally.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management responded that notices for outsourcing the Bakra Peeri entry fee were published several times. However, due to a high reserve price, no bidder came forward to participate. The matter has been reported to competent authority for rationalization of reserve price. DAC directed that the properties may be auctioned. No progress was reported till finalization of this report.

Audit recommends that fresh auction be carried out at rationalized reserved prices.

[PDP No 1, 12, 15, 8, 5, 9]

### 3.1.9 Non-recovery of outstanding rent – Rs. 21.233 million

According to Para-28 of GFR Vol-I, “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”.

Non-recovery of rent is a systemic issue which was highlighted in previous years and during Audit of Municipal Committees for FY 2023-24, the following 11 Municipal Committees failed to recover outstanding rent amounting to Rs. 21.233 million from tenants (**Annexure-5**).

(Rs. in Million)

S. No.	Name of Office	Recoverable amount of rent
1	Municipal Committee, Loralai	1.278
2	Municipal Committee, Dera Allah Yar	9.610
3	Municipal Committee, Sibi	1.815
4	Municipal Committee, D.M Jamali	2.555
5	Municipal Committee, Dalbandin	4.382
6	Municipal Committee, Gaddani	0.376
7	Municipal Committee Gawadar	0.633
8	Municipal Committee, Ormara	0.119

<b>S. No.</b>	<b>Name of Office</b>	<b>Recoverable amount of rent</b>
9	Municipal Committee, Ziarat	0.187
10	Municipal Committee, Harnai	0.278
11	Municipal Committee, Mach	8.800
<b>Total Outstanding</b>		<b>21.233</b>

Undue favour was extended to the tenants / allottees which reflected incompetence and poor financial management resulting in loss to the MCs.

The matter was reported to the department from September to November, 2024. The MCs responded that notices were issued to tenants for the recovery of outstanding rent.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The department replied that notices have been issued to the concerned tenants to clear their liabilities. The DAC directed that outstanding rent may be recovered and verified to audit. No progress was reported till finalization of this report.

Audit recommends for close monitoring and regular reporting on lapses in rent collections.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2021-22 and 2020-21 with the financial impact of Rs. 32.343 million, Rs. 79.680 million, Rs. 44.943 million and Rs. 2.689 million respectively. Recurrence of the same irregularity is a matter of serious concern.

[PDP Para Nos: 4,4,12,6,7,11,4,4,5,9,2]

### **3.1.10 Suspicious / doubtful withdrawal – Rs. 4.374 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”.

During Audit of Municipal Committee, Sherani for FY 2023-24, the Municipal Committee drew an amount of Rs. 4.374 million on account of “Construction of Bandat” by producing hand-written bills through various cheques **(Annexure-6)**.

The amount was held doubtful due to the following reasons;

- 1- Huge expenditure, amounting to nearly 40% of the total expenditure, was reported as spent on the 'construction of Bandat.' However, no approval was obtained from the Secretary of the BLG Board, nor was a budget allocated for this specific head of account.
- 2- The bills were intentionally split up to avoid tender.
- 3- The payments were made on NSR basis despite having provision in BCSR-2023.
- 4- Neither any kind of complain was available on record nor completion report was obtained from the local notables.
- 5- Incurring huge expenditure on construction of “Bandat” without any cogent reasons is unjustified and doubtful.

Incurring of huge expenditure without concrete evidences is held suspicious and indicates misuse of public funds.

The matter was reported to the Department in September, 2024. The MC replied that the construction of “Bandat” were carried out on time-to-time basis in different areas of Sherani district in emergency declared from DC Sherani, therefore the work was done in piecemeal.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management informed that the works were carried out on time-to-time basis in different areas of Sherani district in emergency declared by DC Sherani, therefore the work was done in piecemeal. DAC did not agree with the departmentally reply as Deputy Commissioner is not competent to declare emergency. The DAC directed the department for early provision of all-relevant record to Audit for verification. No progress was reported till finalization of this report.

Audit recommends inquiry into the matter for fixing of responsibility against person(s) at fault.

(PDP No. 3)

### 3.1.11 Loss due to non-deduction of government taxes – Rs. 14.118 million

According to Para 66-9 (4) of the Balochistan Finance Act, 2019, “rate of 6% will be applicable for all services for which payment is made from the provincial consolidated fund”. Further, according to Sales Tax Ordinance 1999, read with Sales Tax Department Circular on 04-8-2001, “all Government departments / organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices @ 17% GST”. According to Section 153 Income Tax Ordinance 2001 as amended from time to time, “Income Tax is required to be deducted 4.5%, from the bills of suppliers”.

Non-deduction of Government taxes is a systemic issue which was highlighted in previous years and during audit of Municipal Committees for the FY 2023-24, the following 31 Municipal Committees failed to deduct taxes amounting to Rs. 14.118 million on procurements and civil works from contractors / suppliers (Annexure-7).

(Rs. in Million)

S. No	Name of entities	Income Tax @ 4.5%	GST @ 17%	BST @ 6%
1	MC Loralai	-	0.145	0.125

<b>S. No</b>	<b>Name of entities</b>	<b>Income Tax @ 4.5%</b>	<b>GST @ 17%</b>	<b>BST @ 6%</b>
2	MC Jhal Magsi	0.263	-	-
3	MC Mach	0.092	-	-
4	MC Kalat	-	0.171	-
5	MC Dera Allah Yar	0.113	0	-
6	MC Sohbat Pur	0.026	0.100	0.023
7	MC Dalbandin	0.040	0.152	0.099
8	MC Washuk	-	0.108	0.101
9	MC Gaddani	0.156	1.062	1.336
10	MC Sui	-	0.879	-
11	MC Mashkey	-	-	0.147
12	MC Jiwani	0.124	0.156	0.668
13	MC Sherani	-	0.202	0.262
14	MC Zehri	1.082	-	-
15	MC Khanozai	0.020	0.079	0.051
16	MC Killa Abdullah	0.037	0.139	-
17		-	0.389	-
18	MC Sanjavi	0.516	-	-
19		0.047	-	-
20	MC Sharagh	0.099	-	-
21		0.029	0.110	-
22	MC Muslim Bagh	-	-	-
23		0.115	-	-
24	MC Dera Bugti	-	0.365	-
25	MC Zhob	-	0.165	0.112
26		-	-	0.075
27	MC Kharan	0.098	0.165	-
28		0.006	-	-
29	MC Washuk	-	-	0.102
30	MC Sibi	0.201	-	-
31	MC Washuk	0.045	-	-
32	MC Sui	0.028	-	-
33	MC Jiwani	0.039	-	-
34	MC Pasni	0.088	-	-
35	MC Killa Abdullah	0.034	-	-
36	MC Zhob	0.045	-	-
37	MC Zehri	-	3.287	-

S. No	Name of entities	Income Tax @ 4.5%	GST @ 17%	BST @ 6%
	<b>Sub Total</b>	<b>3.343</b>	<b>7.674</b>	<b>3.101</b>
	<b>Grand Total</b>	<b>14.118</b>		

Undue favour was extended due to non-deduction of taxes, resulted in a loss to Government.

The matter was reported to the department from September to November, 2024. The departments accepted the stance of audit and replied that taxes have been deducted from concerned suppliers.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management informed that notices were issued to concerned contractors/firms for recovery of taxes. The DAC directed to recover the government taxes at the earliest. No progress was reported till finalization of this report.

Audit recommends recovery of government taxes.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2020-21 and 2019-20 with the financial impact of Rs. 6.084 million, Rs. 13.384 million, Rs. 24.252 and Rs. 7.485 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos: 9,10,1,6,11,12,6,5,6,7,10,10,1,4,8,2,7,7,1,2,7,7,8,4,10,8,9,2,3,7,9,8,11,1,5,4,7,1]

### **3.1.12 Losses due to lapses in rent revision – Rs. 22.484 million**

According to rule 9 (e) of Balochistan Local Councils (Property) Rules, 2019 “there shall be an automatic increase of the rent at the rate of twenty-five percent (25%) after every three (03) years”. Further according to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

Non-revision of rent is a systemic issue which was highlighted in previous years and during audit of Municipal Committees for the FY 2023-24, the following 10 Municipal Committees failed to revise rent of various properties which resulted in a loss of Rs. 22.484 million (**Annexure-8**).

<b>(Rs. in Million)</b>		
<b>S. No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	Municipal Committee, Loralai	1.166
2	Municipal Committee, Dalbandin	1.651
3	Municipal Committee, Sibi	2.436
4	Municipal Committee, Ormara	0.458
5	Municipal Committee, Bela	3.133
6	Municipal Committee, Ziarat	2.874
7	Municipal Committee, Nushki	1.404
8	Municipal Committee, Dera Murad Jamali	1.166
9	Municipal Committee, Usta Muhammad	2.766
10	Municipal Committee, Mastung	5.43
<b>Total:</b>		<b>22.484</b>

Undue favour was extended to the tenants /allottees by not revising rent, which depicted negligence and poor financial management.

The matter was reported to the department from September to November, 2024. The Department responded that regular meetings are held with tenants regarding the revision of rent and the progress will be reflected in the next audit.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management replied that the matter will be discussed in the forthcoming Council's meetings for revision of rent of the properties. The DAC directed the management to revise the rent as per Local Council 's Property Act 2019. No progress was reported till finalization of this report.

Audit recommends revision of rent as per market rates under intimation to audit.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2020-21 and 2020-21 with the financial impact of Rs. 51.631million, Rs. 22.593 million, Rs. 16.869 and Rs. 5.483 respectively. Recurrence of the same irregularity is a matter of serious concern.

[PDP Para No: 5,8,14,5,7,5,8,5,2,2]

### **3.1.13 Unauthorized transfer of expired leases at outdated rent rates, measuring 33384 Sfts**

According to Rule 9 Clause (g) of Balochistan Local Councils (Property) Rules, 2019, “on the expiry of the rental period under clause (c) and if the period is not extended under clause (f) the property shall be re-auctioned through public auction”. Further according to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During Audit of Municipal Committee, Dera Allah Yar for FY 2023-24, audit observed that expired lease agreements are being transferred to new parties or heirs without formal renewals or approvals. Officials authorized these transfers despite lease expirations, often retaining outdated and minimal rent rates far below market. In one case, a 7000 Sft plot was leased out at an annual rent of Rs. 210, far below the fair market value. Such practices not only contravene property regulations but also undermine the financial interests of the Municipal Committee **(Annexure-9)**

Weak system of check and control has allowed expired leases to be transferred without proper extension, approval and revision of rent.

The matter was reported to the department in November, 2024. The department replied that there has been a misunderstanding in the transfer of expired leases, which happened due to a lack of knowledge. To correct this, all lease

extension cases will now be sent to the worthy Secretary, Local Government and Rural Development, Balochistan, Quetta for approval to extend the lease.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The DAC decided that an inquiry be initiated to probe the issues and fixing responsibility against the person at fault.

Audit recommends that transfer of expired leases be carried out after due process through auction at market rate.

[PDP Para No:7]

### 3.1.14 Un-authorized retention of tax money – Rs. 7.203 million

According to Rule-7(I) of Treasury Rules, all money received by Government officers on account of the revenues shall without undue delay be paid in full into Government account”.

Retention of tax money is a systemic issue which was highlighted in previous years and during audit of Municipal Committees for the FY 2023-24, following 03 Municipal Committees deducted taxes of Rs. 7.203 million but failed to deposit the same into the government account (**Annexure-10**).

(Rs.in Million)

S. No	Name of office	Total amount paid	Income tax withheld	BST withheld	Total taxes withheld
1	Municipal Committee, Sharagh	0.333	0.025	0.020	<b>0.045</b>
2	Municipal Committee, Gaddani	48.266	3.46	3.42	<b>6.88</b>
3	Municipal Committee, Khanozai	3.674	0.278	-	<b>0.278</b>
<b>Total</b>		<b>52.273</b>	<b>3.763</b>	<b>3.44</b>	<b>7.203</b>

Unauthorized retention of government receipts reflected negligence and financial indiscipline.

The matter was reported to the department in November, 2024. The departments accepted the stance of audit and agreed to recover the retained amount.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management replied that the deducted amount will be deposited. The DAC directed to deposit the retained amount of taxes and get it verified to audit. No progress was reported till finalization of this Report.

Audit recommends deposition of taxes into government account besides, fixing of responsibility upon the person (s) at fault.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2023-24, 2022-23, 2020-21 and 2020-21 with the financial impact of Rs. 4.166 million, Rs. 4.361 million, Rs. 4.322 million and Rs. 10.595 million respectively. Recurrence of the same irregularity is a matter of serious concern.

[PDP Para Nos: 8,10,5]

### **3.1.15 Irregular expenditure without framework agreement - Rs. 145.603 million**

According to Rule 2 of Sub Rule (1) of BPPRA, “Where the procuring agency is required to repeatedly procure an object or class of objects on specific terms and conditions, during a defined period of time: not exceeding twelve months, it may enter into a framework agreement with or without rates”

Expenditure without adopting framework agreement is a systemic issue which was highlighted in previous years and during Audit of Municipal Committees for FY 2023-24, the following 46 Municipal Committees incurred an expenditure of Rs. 145.603 million on procurements of electric and sanitation items, lifting and dumping of garbage without adopting annual framework agreement in violation of the above rule provision (**Annexure-11**).

(Rs. in Million)

S. No.	Name of Office	Amount	S. No.	Name of Office	Amount
1	MC Loralai	0.226	28	MC Zehri	1.746
2	MC Kharan	3.122	29	MC Chitkan	1.549
3	MC Mach	1.305	30	MC Tasp	1.778
4	MC Khaliqabad	0.559	31	MC Killa Abdullah	1.390

S. No.	Name of Office	Amount	S. No.	Name of Office	Amount
5	MC Kalat	1.422	32	MC Dureji	0.830
6	MC Dera Allah Yar	1.594	33		3.310
7	MC Usta Muhammad	1.747	34	MC Winder	1.285
8	MC Sibi	1.849	35		1.861
9	MC Dera Murad	1.052	36	MC Ziarat	1.176
10	MC Washuk	2.244	37	MC Sanjavi	1.268
11		1.157	38	MC Harnai	1.724
12	MC Sui	1.760	39	MC Muslim bagh	3.886
13		1.913	40		2.233
14	MC Mastung	0.963	41	MC Killa Saifullah	2.622
15	MC Awaran	0.634	42		0.935
16	MC Mashkey	0.987	43	MC Bhag	1.324
17	MC Bela	2.645	44	MC Dhadar	3.340
18	MC Uthal	0.944	45	MC Wadh	9.900
19	MC Jiwani	1.727	46	MC Buleda	1.172
20	MC Ormara	0.795	47	MC Tump	1.211
21	MC Kalat	1.707	48	MC Chitkan	0.375
22	MC Sibi	1.379	49	MC Tasp	1.075
23	MC Mashkey	0.589	50	MC Nushki	1.899
24	MC Bela	1.942	51	MC Dera Bugti	1.215
25	MC Uthal	1.787	52		0.897
26	MC Nall	1.148	53	MC Zhob	2.905
27	MC Gaddani	55.500			
<b>Total:</b>					<b>145.603</b>

Non-execution of framework agreement is a violation of rules and regulations which indicates negligence and weak internal controls.

The matter was reported to the department in November, 2024. The MCs replied that the funds were not released on quarterly or monthly basis, making it impossible to implement the framework agreements.

The Departmental Accounts Committee meetings were held on November 18-19 & December 23-24, 2024. The management failed to satisfy the DAC. The DAC instructed that frame work agreement mechanism be adopted in future besides

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

Audit recommends adoption of framework agreement in future.

**Note:** - The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 4.1.4 with a financial impact of Rs. 10.309 million, Audit Year 2021-22 vide para number 3.1.10 with a financial impact of Rs. 22.910 million and Audit Year 2023-24 vide para number 4.1.21 with a financial impact of Rs. 65.459 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 14,5,3,3,8,13,5,4,13,1,2,4,7,4,7,6,5,3,7,7,9,3,5,3,1,3,12,11, 8,2,2,5,2,1, 5,11,1,5,3,4,1,2, 5,5,2,12,9,2,1,1,3,3,2]

### 3.1.16 Split-up of work to avoid open tender – Rs. 12.724 million

According to Para 146 of GFR, Vol-I, “purchase / work order should not be split up to avoid the necessity of obtaining the sanction of the higher authority”. Further, Clause 12 (1) of BPPRA Rules, 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”.

Splitting of expenditure is a systemic issue which was highlighted in previous years and during audit of Municipal Committees for the FY 2023-24, the following 06 offices incurred expenditure of Rs. 12.724 million on repair works by splitting the work orders in violation of above rule provision (**Annexure-12**).

<b>(Rs. in Million)</b>		
<b>S. No.</b>	<b>Name of Municipal Committees</b>	<b>Amount</b>
1	Municipal Committee, Khaliqabad	0.779
2	Municipal Committee, Dalbandin	0.663
3	Municipal Committee, Harnai	1.619
4	Municipal Committee, Jiwani	1.153
5	Municipal Committee, Zhob	2.139
6	Municipal Committee, Gaddani	6.371
<b>Total</b>		<b>12.724</b>

The work was split up to avoid tender indicating poor financial management.

The matter was reported to the department in November, 2024. The management replied that the expenditure did not fall even under the quotation limits and the estimates were prepared accordingly. Furthermore, the repair work was not routine in nature and was carried out after fulfilling all codal formalities.

The Departmental Accounts Committee meetings were held on November 18-19 & December 23-24, 2024. The management failed to justify the matter. DAC instructed that the practice of splitting expenditure to avoid tender in future. Amount in question be regularized from the competent forum. No progress was intimated till finalization of this report.

Audit recommends strengthening of internal controls to avoid splitting of expenditure in future.

**Note-:** The irregularity of the same nature was also reported in the Audit Report for the year 2021-22, 2022-23 and 2023-24 with the financial impact of Rs. 7.088 million, Rs. 71.700 million and Rs. 28.301 million respectively but the PAO did not take remedial measures to avoid recurrence.

[PDP No. 4,2,3,11,2,6]

### **3.1.17 Loss due to illegal occupation and subletting of MC property– Rs. 2.880 million**

According to Balochistan Local Councils (Property) Rules, 2019, 4(1) A Local Council shall take such steps as may be necessary to ensure that the property vested in it is managed and maintained in the best interest of the public for the purpose of the Act and the rules and bye-laws made thereunder.

During Audit of Municipal Committee, Dera Murad Jamali for FY 2023-24, it was observed that the MC had an official house where ex-TMO resided during his tenure from 2004 to 2008. After his tenure ended, he did not vacate the house, despite multiple notices from the MC office. The house was later sublet by the

occupant for a monthly rent of Rs. 25,000. The loss is calculated from the date of completion of tenure of ex-TMO, on an average monthly rent of Rs. 15,000.

**(Rs.in Million)**

<b>Particulars</b>	<b>Period</b>	<b>Number of Months</b>	<b>Average Monthly rent</b>	<b>Amount</b>
House	2009 to 2024	192	0.015	2.880

Failure to vacate and subsequent subletting of the MC property has resulted in a loss to the local office due to negligence and weak management of the MC.

The matter was reported to the department in November, 2024. The department replied that this office issued notices to the ex-TMO but he has not vacated the house yet.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that many notices have been issued to the Ex-TMO. The DAC directed the department to vacate the house and rent be recovered from the date of occupancy. Further, inquiry be conducted to probe the issue and report be shared with Audit. No progress was reported till finalization of this report.

Audit recommends to take possession of the house and rent be recovered from the date of occupancy.

[PDP Para No 04]

### **3.1.18 Non-approval of auction of market causing loss - Rs. 2.304 million**

According to Balochistan Local Councils (Property) Rules, 2019, 4(1) A Local Council shall take such steps as may be necessary to ensure that the property vested in it is managed and maintained in the best interest of the public for the purpose of the Act and the rules and bye-laws made thereunder.

During Audit of Municipal Committee, Loralai for FY 2023-24, it was found that the local office built a market with 30 shops and 48 stalls at a cost of Rs. 20 million. The local office auctioned these properties through an open auction chaired by the Deputy Commissioner on 24<sup>th</sup> December 2021, and the successful

bidders submitted advance of Rs. 48,000 per shop and Rs. 18,000 per stall. The list of successful candidates was sent for approval to the competent authority. However, the competent authority returned the letter without approval, raising questions and requesting a comparative statement of all bidders. The local office addressed these objections in a letter dated 1<sup>st</sup> August 2022. Subsequently, the competent authority raised further objection on 20<sup>th</sup> June 2022, seeking the bid sheets of all successful bidders and details of the 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> bidders, which was complied with in a letter dated 2<sup>nd</sup> August 2022. The competent authority then declared the entire auction process void on 21<sup>st</sup> September, 2022 and directed the local office to re-advertise the auction. The bidders appealed the decision in High Court which was decreed in their favour. The administrative department appealed the decision of the high court in upper court. Due to non- approval and litigation, the newly built market remains un-utilized and the local office sustained a loss of Rs. 2.304 million on account of rent. Detail is as under;

**(Rs. in Million)**

<b>S.No</b>	<b>Particulars</b>	<b>Qty</b>	<b>Rent P. Month</b>	<b>Months</b>	<b>Amount</b>
01	Shops	30	0.004	12	1.440
02	Stalls	48	0.0015	12	0.864
<b>Total</b>					<b>2.304</b>

Audit is of the view that due to non-approval of auction of properties, the MC sustained a loss of Rs. 2.304 million.

The matter was reported to the department in November, 2024. The department replied that the said case is pending before Honorable Supreme Court of Pakistan. Chairman MCL requested the Honorable Secretary Local Government to resolve the issue to overcome the financial damage and building deterioration.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that due to the unapproved auction process by the then Secretary, the tenants have taken the matter to court. DAC decided that the matter may be resolved by the worthy Secretary, Local Government and Rural Development. No progress was reported till finalization of this report.

Audit recommends that the Secretary may withdraw the case and accord approval of the auction or initiate fresh auction.

[PDP Para No: 3]

### **3.1.19 Chief Officer's house confiscated due to unpaid liability-Rs. 3.2 million**

According Balochistan Property Rules, 2015. The property illegally leased, allotted, encroached or usurped shall be got vacated by the respective Local Council”.

During Audit of Municipal Committee, Sibi for FY 2023-24, it was observed that the local office prepared PC-I for a development scheme i.e. “construction of Chief Officer bungalow” during the financial year 2015-16 located at Nishtar Road, Sibi. The contractor executed the said work and completed the work but the said bungalow was not handed over due to pending liability of Rs. 3.2 million payable to the contractor by the local office, as a result, the contractor occupied the bungalow. No efforts have been made by the local office to take possession of the said bungalow.

Audit is of the view that due to inefficiency of the local office. the contractor confiscated / occupied the bungalow over non-payment of liability.

The matter was reported to the Department in November, 2024. The department replied that the issue regarding the liability has been actively addressed with the concerned department to ensure it is cleared promptly. Additionally, a notice for the eviction of the illegal occupant has been formally issued. This step was taken to assert legal authority and regain rightful possession of the property. All necessary measures are currently being implemented to secure and take over the Chief Officer’s house. This includes coordinating with relevant authorities, following due legal processes, and ensuring compliance with all statutory requirements. Our efforts are focused on resolving the matter efficiently and restoring the property to its intended use.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management responded that many notices have been issued to the contractor but no response has been received. DAC decided that an inquiry be initiated and the issue be probed within 7 days. Further, rent be recovered from the date of occupation from the concerned. No progress was reported till finalization of this report.

Audit recommends that the liabilities be cleared and possession of the Chief Officer's house be taken over. Furthermore, rent for the period under occupation be recovered from the contractor.

[PDP Para No: 11]

### 3.1.20 Irregular cash payments – Rs. 41.415 million

According to Para 4.2.2.9, of APPM, “cheque payments should be released to the payee or personally collected by the payee or his authorized agent”. Further, APPM para 4.6.3.1 stipulates, “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”.

During audit of Municipal Committees for the FY 2023-24, the following 13 Municipal Committees incurred an expenditure of Rs. 41.415 million and made payments to various contractors /suppliers on purchase of sanitation, electric and miscellaneous item (**Annexure-13**).

(Rs. in Million)

S. No	Municipal Committee	Amount
1	Khaliqabad	0.936
2	Kalat	1.095
3	Sibi	1.762
4	Sohbat Pur	9.673
5	Washbood	0.679
6	Tump	2.540
7	Khanozai	9.228
8	Ziarat	0.797

S. No	Municipal Committee	Amount
9	Sanjavi	2.181
10	Sharagh	0.879
11	Dera Bugti	2.220
12		1.899
13	Zhob	1.421
14	Sui	1.974
15		1.174
16		2.960
<b>Total</b>		<b>41.418</b>

Authenticity of expenditure cannot be verified because the payment was made in cash and chances of misuse of fund could not be ruled out.

The matter was reported to the department in from August to November, 2024. The department replied that contractors declined the acceptance of payment via crossed-cheques, therefore, cash payments were made.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management replied that due to non-availability of bank accounts of the venders, payments were made in cash. The DAC took serious note of the issue and stated that cash payments were not acceptable in any case. The DAC directed that cash payments may be stopped forthwith and all payments of procurements should be made through bank accounts. No progress was intimated till finalization of this report.

Audit recommends strengthening of internal controls to avoid cash payments in future.

**Note:** - The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 4.1.26 with a financial impact of Rs. 96.598 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No.: 6,7,5,7,4,7,1,4,9,6,5,6,5,7,6]

### **3.1.21 Award of works without obtaining performance security-Rs. 4.90 million and non-forfeiture of bid security - Rs. 0.980 million**

According to Rule 44 of BPPRA 2014, “procuring agency shall, in all procurement of goods and works of value more than 25 million, requires security, the amount shall not be more than 10% of contract price”. Further, Para 29(5)c of BPPRA, “bid security shall be forfeited in the circumstances if the bidder does not furnish performance guarantee, if applicable”.

Non-obtaining of performance security is a systemic issue which was highlighted in previous years and during audit of Municipal Committee, Zehri for the FY 2023-24, the Municipal Committee awarded a contract of Rs. 49.00 million to the contractor. The contractor failed to submit performance security @ 10% of contract price, amounting to Rs. 4.900 million and the MC did not forfeit bid security of Rs. 0.980 million from the contractor (**Annexure-14**).

Undue favour was extended to the contractor which indicated negligence and weak internal controls.

The matter was reported to the department in September, 2024. The MC replied that the contractor has been instructed to submit the performance security promptly. We will provide the performance security documentation to address the audit concerns as soon as it is obtained.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC directed that performance guarantee be obtained from the contractor concerned or in case the contractor fails to submit the performance guarantee, the bid security be forfeited. No progress was reported till finalization of this report.

Audit recommends that the departments secure Government interests by obtaining performance security in future.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2022-23, 2021-22 and 2023-24 with the financial impact of Rs. 177.622 million, Rs. 79.680

million and Rs. 7.737 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No.: 4]

### 3.1.22 Overpayment due to allowing inadmissible premium on items of work- Rs. 2.229 million

As per Notification of P&D Department No-P&DD CSR-Cell/2022-3009 dated 17<sup>th</sup> June, 2022, the Chief Minister of Balochistan Accord approval of Balochistan Composite Schedule Rates 2018 with following increases as mentioned against each”.

S#	Description	Percentage Increase
1	Steel works / Structural Steel	99%
2	Concrete / Cement Works	65%
3	Bitumen / All Asphalt Works	60%

During Audit of Municipal Committees for FY 2023-24, the following 02 Municipal Committees allowed and paid 65% premium amounting to Rs. 2.229 million on concrete pavers under which was not permissible (**Annexure-15**).

**(Rs. in Million)**

S. No.	Name of Municipal Committees	Amount
1	MC Bella	1.886
2	MC Killa Saifullah	0.343
<b>Total</b>		<b>2.229</b>

Inadmissible premium on concrete pavers was due to weak financial management and internal controls, allowing undue financial benefit to the contractors.

The matter was reported to the department in September, 2024. The management replied that according to the notification issued by the Government of Balochistan Planning & Development Department (CSR Cell) vide Notification No. P&DD/CSR-cell/2022/3009 dated 17th June 2022, concrete paver falls under

the concrete category. Therefore, this office allowed a 65% premium on the mentioned item of work.

The Departmental Accounts Committee meetings were held on November 18-19, 2024. The management replied that the item of work falls under the concrete category, therefore, allowed 65% premium on the mentioned item of work. DAC decided that clarification be sought from P&D Department regarding allowing premium on concrete pavers. No progress was reported till finalization of this Report.

Audit recommends seeking clarification from the P&D department or recovery of the overpaid amount.

[PDP No.: 1,1]

## **4 DISTRICT COUNCILS**

### **4.1 AUDIT PARAS**

#### **4.1.1 Non-production of Record - Rs. 37.64 million**

According to Section 14 (2) and (3) of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, "the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with reasonable expedition. (3) Any person or authority hindering the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under Efficiency and Discipline Rules".

During audit of District Council, Sherani for the FY 2023-24, the management failed to provide record amounting to Rs. 37.64 million despite frequent verbal and written requests.

**(Rs. in Million)**

<b>Salary</b>	<b>Non-Salary</b>	<b>Dev. Budget</b>	<b>Total Budget.</b>
3.64	6.91	27.09	37.64

Audit was of the view that due to non-production of record; audit was unable to authenticate the expenditure. Thus, the chances of financial mismanagement could not be ruled out.

The matter was reported to the department in November, 2024 but no reply was received.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management informed that record will be provided to Audit. DAC directed that relevant record be produced to audit for scrutiny. No record was produced till finalization of this report.

Audit recommends production of record to audit besides, fixing of responsibility against the person (s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2020-21 vide para number 6.1.1 financial impact of Rs. 7.358 million and Audit Report 2023-24 for the Audit Year 2022-23 vide para number 5.1.1 financial impact of Rs. 13.000 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No. 1]

#### **4.1.2 Payment to vendors without vouched accounts - Rs. 6.316 million**

According to FTR-130, “money may not be withdrawn from the consolidated fund or the public accounts except for presentation of bills”. Further, 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”.

Incurring expenditure without vouched account is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, following 02 District Councils incurred an expenditure of Rs. 6.316 million without vouched accounts (**Annexure-1**).

<b>(Rs. in Million)</b>		
<b>S. No</b>	<b>Name of Departments</b>	<b>Amount</b>
1	District Council, Ziarat	5.342
2	District Council, Kachhi	0.974
<b>Total:</b>		<b>6.316</b>

Audit was of the view that payment to contractors without vouched accounts was tantamount to concealment of record and chances of financial mismanagement could not be ruled out.

The matter was reported to the management in September, 2024. The departments replied that the vouchers are securely stored in the offices and were not provided to the audit at the time. However, all relevant records are already maintained and will be furnished to audit as required.

The Departmental Accounts Committee meetings were held on November 18-19 2024 & December 23-24, 2024. The DAC expressed displeasure over expenditure without maintenance of vouched accounts and directed that an inquiry committee be constituted to probe the non-production of the record by the concerned Chief Officer. No progress was reported till finalization of this report.

Audit recommends production of vouched accounts to audit, besides fixing of responsibility against the person (s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 5.1.1 financial impact of Rs. 3.002 million and Audit Report for the Audit Year 2023-24 vide para number 5.1.2 financial impact of Rs. 6.316 million. Recurrence of same irregularity is a matter of serious concern.

[PDP No.: 1, 6]

#### **4.1.3 Uneconomical expenditure without annual framework agreement - Rs. 35.710 million**

According to Rule 2 of Sub Rule (1) of BPPRA, 2014, “where the procuring agency is required to repeatedly procure an object or class of objects on specific terms and conditions, during a defined period of time: not exceeding twelve months, it may enter into a framework agreement with or without rates”.

Expenditure without adopting framework agreement is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, following 17 District Councils awarded contracts of Rs. 35.710 million for incurring expenditure on procurements and civil works without adopting annual frame work agreement (**Annexure-2**).

(Rs. in Million)

S. No.	Name of office	Amount
1	District Council, Gawadar	1.429
2	District Council, Lasbela	1.764
3	District Council, Khuzdar	1.809
4	District Council, Killa Abdullah	3.029
5		1.478

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
6	District Council, Kachhi	2.433
7	District Council, Kharan	5.327
8	District Council, Sibi	0.634
9	District Council, Jaffarabad	1.238
10	District Council, Sohbat Pur	1.400
11	District Council, Chagai	0.906
12	District Council, Naseerabad	1.839
13	District Council, Washuk	2.742
14		1.756
15	District Council, Mastung	1.970
16	District Council, Awaran	0.717
17	District Council, Nushki	2.355
18	District Council, Awaran	0.856
19	District Council, Killa Saifullah	2.028
<b>Total</b>		<b>35.71</b>

Undue favour was extended to the contractors, which indicated negligence and weak internal controls.

The matter was reported to the department from August to November, 2024. The department replied that the expenditure was incurred based on day-to-day needs. Leveling of the road, removal of garbage, & Electrical and sanitation items were purchased as required and the expenditure did not even fall under quotation limits. Furthermore, the budget/funds received from the Finance Department were on a quarterly/monthly basis, and at times, they were received after several months.

The Departmental Accounts Committee meetings were held on November 18-19 & December 23-24, 2024. The management failed to satisfy the DAC. DAC directed to regularize the expenditure from the competent authority. No progress was reported till finalization of this report.

Audit recommends systematic assessment of requirements and procurements under annual framework agreements as per BPPRA rules.

**Note:** The issue was also reported earlier in the Audit Reports for the Audit Year 2022-23 vide para number 5.1.2 with a financial impact of Rs. 36.352 million, Audit Year 2021-22 vide para number 4.1.3 with a financial impact of Rs. 7.064 million and Audit Year 2023-24 vide para number 5.1.3 with a financial impact of Rs. 64.648 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 7, 2, 5, 5, 1, 8, 4, 3, 6, 5, 4, 3, 5, 1, 2, 3, 7, 1, 5, 1]

#### **4.1.4 Suspected losses due to idleness of rig boring machine – Rs. 15.680 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”.

During audit of District Councils for the FY 2023-24, District Council, Kech is in ownership of a Rig bore machine which was purchased from development grant in the past and the same valuable rig bore machine has been kept inoperative for the last 6 to 7 years. The rig bore mounted vehicle could have been utilized for commercial purpose by office concerned or otherwise could be rented out on yearly basis for revenue generation. The suspected losses/ opportunity costs of keeping machinery non-working and idle are assessed at nominal by assuming; “If the machine was utilized for 4 Nos. of water bores of 800 Rfts per annum”.

<b>(Rs. in Million)</b>			
<b>Assumed Rfts of work (4 No X 800 Rfts)</b>	<b>Average Market rate of drilling per Rft</b>	<b>Idle years ( 2017 to 2024)</b>	<b>Opportunity Losses</b>
(A)	(B)	(C)	(AxBxC)
3200	0.001	7	2.2400
Less Contractor’s Profit margin (If contracted out) @ Rs. 30%			6.720
<b>Net opportunity loss for 7 years</b>			<b>15.680</b>

The local council sustained losses due to idleness and inactivity of machinery. Flaws in asset management caused losses to exchequer which depicts negligence at management’s end and represents weak system of internal control.

The matter was reported to the department in September, 2024. The department replied that the machine remained off road since 2019 and required major repair work. However, the competent authority will be approached for allocation of funds for repair of rig boring machine.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC decided that the machine be got repaired and contract be executed through Public Private Partnership for generation of revenue. No progress was reported till finalization of this report.

Audit recommends repair and utilization of rig bore machine under intimation to audit.

[PDP No.: 3]

#### **4.1.5 Loss due to illegal allotment of tractors to private farmers free of cost – Rs. 20.966 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”.

During audit of District Councils for the FY 2023-24, District Council Kech, has 12 numbers Belarus tractors and all those have been allotted to farmers and land lords for agriculture and other purposes without any charges, illegally and without authorization (**Annexure-3**).

The allotment and provision of tractors was held illegal and unauthorized due to the reasons that;

1. Tractors should have been rented out for revenue generation however, the tractors were illegally allotted to private people without any agreement and free of cost causing losses of Rs- 20.966 million to exchequer. The losses to Councils are assessed and calculated by

assuming that a tractor has worked total 6 hours a day @ Rs. 800 per hour for six months in a year.

2. The local office incurred huge expenditure on account of cleanliness by hiring private tractors for cleaning and lifting of garbage despite being in possession of total 12 numbers of tractors. It is pertinent to mention here that cleanliness is a basic function of a council instead of Agriculture facilitation.

Flaws in asset management resulted in losses to exchequer which depicts negligence at management's end and represents weak system of internal control.

The matter was reported to the department in September, 2024. The department replied that the tractors mentioned in the para were allotted to different private farmers on the direction of the then Commissioner, Kech 04 years ago upon the involvement of politicians, the tractors were retrieved later on, but once again it was allotted to different farmers a year ago. Recently this office made efforts for retrieval of tractors and at last an agreements have been executed with the allottees of tractors to pay Rs. 30,000 per month.

The Departmental Accounts Committee meetings were held on November 18-19, 2024. The management replied that some tractors are under the custody of influential, the DAC decided that the matter may be taken up with concerned Deputy Commissioner for recovery of the tractors from the influential. Further, the said tractors should be given on rent by tender through advertisement or permanently auctioned. No progress was intimated till finalization of this report.

Audit recommends that tractors be utilized for cleanliness purpose, excess tractors be auctioned or rented out at market rates.

[PDP No.: 1]

#### **4.1.6 Loss due to non-revision of rent of shops– Rs. 12.362 million**

According to rule 9 (e) of Balochistan Local Councils (Property) Rules, 2019 “there shall be an automatic increase of the rent at the rate of twenty-five percent (25%) after every three (03) years”. Further according to rule 5(1) & (2) of the Balochistan Local

Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

Non-revision of rent of properties is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, following 06 District Councils failed to revise rent of various properties in violation of above Rule, which resulted in a loss of Rs. 12.362 million (**Annexure-4**).

**(Rs. in Million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	District Council, Khuzdar	6.324
2	District Council, Kech	1.062
3	District Council, Jaffarabad	1.476
4	District Council, Kalat	0.854
5	District Council, Naseerabad	2.406
6	District Council, Nushki	0.240
<b>Total</b>		<b>12.362</b>

Undue favour was extended to the tenants / allottees by not revising the rent, which depicted negligence and poor financial management.

The matter was reported to the department from September to December, 2024. The department replied that on the recommendation of the Audit and with the approval of Councils, the rent has been revised after obtaining approval from the Council.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management replied that after meeting with Councils and approval rent will be revised. DAC decided for revision of property rent immediately as per Local Government Property Act. No progress was reported till finalization of this report.

Audit recommends that the said rent should be revised as per market rate.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 5.1.17 financial impact of Rs. 4.284 million and Audit Year 2022-23 vide para number 5.1.10 financial impact of Rs. 4.747 million . Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 4, 6, 2, 4, 1, 9]

#### **4.1.7 Development of housing schemes without approval and non-recovery of approval fee– Rs. 27.150 million**

According to Section 142 (1) of Balochistan Local Government Act 2010 “A Local Council may, and if required by Government shall, make bye laws not inconsistent with this Act and rules framed there under to carry out the purpose of this act.

During audit of District Council, Kech for the FY 2023-24, it was observed that a number of housing schemes are being launched in the jurisdiction of District Council without obtaining NOC / approval of the lay out plan. Neither the Council could frame required bye-laws to regularize development of housing schemes, since its establishment, nor any action was taken against housing schemes established without approval. Furthermore, the District Council lacks capacity and expertise in this area due to unavailability of Town Planners / Architects. Non-regularization of development of private schemes caused suspected losses of Rs. 27.150 million to the concerned council. The losses to exchequer have been calculated @ Rs. 15,000 per acre (on the analogy of District Council, Pishin) (**Annexure-5**).

Development of housing schemes in the jurisdiction of District Council Kech, without obtaining approval of layout plan from concerned council depict / indicate negligence of the management.

The matter was reported to the department in September, 2024. The department replied that different notices have been issued to the unauthorized private schemes along with publishing advertisement in the newspapers against the illegal and unauthorized private schemes. At last this office has framed by-laws of

Local Councils for Private Housing Schemes (PHS) which will be got approved from the competent authority soon, and the Private housing will be compelled for obtaining lay out plan approval from this office.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices were issued to concerned house schemes. DAC directed the department for issuance of notices and registration of all housing schemes within the jurisdiction of District Council. No progress was reported till finalization of this report.

Audit recommends that regulation of housing schemes be ensured through framing by-laws and availability of necessary expertise throughout the province.

[PDP No.: 2]

#### **4.1.8 Unauthorized occupation & failure to evacuate rest house**

The Services and Administration Department, Government of Balochistan, via Letter No: CEO(S&GAD)10-1/Misc:/2018 dated 4th September, directed all Administrative Secretaries and Deputy Commissioners—following an order by the Hon’ble Supreme Court and with approval from the Hon’ble Chief Minister of Balochistan—to adhere to the following guidelines regarding occupied government properties:

1. All allotments made in contravention of rules or policies should be immediately canceled.
2. District Administration should take prompt action to vacate all unauthorized occupations and remove trespassers.

During audit of District Council, Jaffarabad for the FY 2023-24, the Council owns a rest house which is occupied by the Judiciary for accommodation purposes without proper authorization or consent from the council. Furthermore, the Provincial Government, under the directive of the Hon’ble Supreme Court in Human Rights Case No. 692229-P/2018, had instructed the concerned Deputy

Commissioner to ensure the evacuation of all unauthorized occupants from government properties.

Despite these clear directives, the Council has failed to initiate or pursue legal action to secure the evacuation of this occupied property, reflecting a significant oversight and non-compliance with the Supreme Court's orders.

The matter was reported to the management in November, 2024. The department replied that the unauthorized occupation of the District Council rest house by the Judiciary was noted, and formal correspondence was made with the Deputy Commissioner to ensure compliance of the directives of Government of Balochistan and Hon'ble Supreme Court orders. Efforts are being made to address the matter.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that notices were issued to concerned department. DAC decided that efforts be made to take possession of the DC property. No progress was reported till finalization of this report.

Audit recommends that the matter may be taken up with the Registrar / judiciary for re-possession of the property in light of the Hon'ble Supreme Court orders.

[PDP Nos. 01]

#### **4.1.9 Failure to take possession of occupied District Council's properties and recover rental amount– Rs. 3.80 million**

According to Rule 18 of the Balochistan Local Councils (Property) Rules, 2019, any property that is illegally leased, allotted, encroached upon, or usurped is to be vacated by the respective Local Council".

During audit of District Council, Kachi for the FY 2023-24, the Council has a several residential / official properties which have been illegally occupied by private individuals, Government departments and NGOs for decades. No legal action or enforcement measures have been taken by the Local Council authorities

or the Balochistan Local Government Board to evict the illegal occupants. Moreover, during this period, the illegal occupants have made unauthorized constructions on these properties (**Annexure-6**).

Audit is of the view that the council sustained a loss of Rs. 3.80 million due to illegal occupants.

The matter was reported to the authorities concerned in November, 2024. The department replied notices have been issued to the concerned and formal correspondence has been made with the Assistant Commissioner requesting action in the matter.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that notices were issued to concerned department. DAC decided that the matter be taken up with SMBR / BoR and District Administration for taking possession of illegally occupied Local Council Properties and to recover rent. No progress was reported till finalization of this report.

Audit recommends the matter be taken up with SMBR / BoR and District Administration for taking possession of the assets.

[PDP Para No: 01]

#### **4.1.10 Loss due to non-collection of rent of residential quarters**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. "In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge".

During audit of District Council, Zhob for the FY 2023-24, the Council owns 17 No's of residential houses / quarters / bungalows in Zhob. The same properties have been occupied by provincial government employees and outsiders

since long. The occupants are residing without paying a single penny to the Council since occupation (**Annexure-7**).

Illegal occupancy results in significant revenue loss to the Council which shows negligence and inefficiency on part of the management of District Council.

The matter was reported to the Council in November, 2024. The Council replied that the issue of residential colony extends over many years. This office has issued notices to the occupants for provision of documents proving authorization of occupation and rent payments. However, occupants have not responded. The matter has been discussed with Deputy Commissioner Zhob but progress is still awaited. Moreover, the matter has been brought to the attention of higher authorities in the department, who have issued orders to Commissioner and Deputy Commissioner, Zhob. However, these orders have not been complied with.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that notices have been issued to the concerned occupants. DAC directed the Council to take possession of the residences and make recovery of rent and maintenance charges at the earliest. No progress was reported till finalization of this report.

Audit recommends that efforts be made to take possession of the occupied residential quarters and recovery of outstanding dues.

[PDP Nos. 1]

#### **4.1.11 Non-realization of taxes / fees of District Council's properties**

According to Para-28 of GFR Vol-I, "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".

During audit of District Council Sibi for the FY 2023-24, the Council owns different properties i.e. "Divisional Public School", "Jirga Hall Auditorium", "Exhibition Ground Stalls" and "Officers Club" which are under the control of

District administration, Sibi. The local office is unable to realize fees / rent on account of these assets.

Improper assets management depicts weak system of internal check and control and shows negligence of the management.

The matter was reported to the authorities concerned in November, 2024. The department did not reply the para.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices have been issued to the concerned departments. DAC decided that the matter should be taken up with higher authorities to resolve the issue. No progress was reported till finalization of this report.

Audit recommends that the matter may be taken up with the district administration through SMBR for repossession of the assets and efforts be made to generate revenue from these assets.

[PDP Nos. 8]

#### **4.1.12 Splitting of work to avoid open tender–Rs. 13.583 million**

Clause 12 (1) of BPPRA Rules, 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”.

Expenditure by splitting work orders is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, following 10 District Councils incurred an expenditure of Rs. 13.583 million on repair works by splitting the work orders in violation of above Rule provision (**Annexure-8**).

**(Rs. in Million)**

<b>S. No</b>	<b>Name of office</b>	<b>Amount</b>
1	District Council, Gawadar	2.985
2	District Council, Khuzdar	1.666

<b>S. No</b>	<b>Name of office</b>	<b>Amount</b>
3	District Council, Hub	0.645
4	District Council, Kech	1.015
5	District Council, Pishin	2.535
6	District Council, Ziarat	1.110
7	District Council, Zhob	1.158
8	District Council, Chagai	1.204
9	District Council, Killa Saifullah	1.265
<b>Total</b>		<b>13.583</b>

Splitting of expenditure to avoid tendering resulted in undue favour to the contractors, which reflected negligence and weak internal controls.

The matter was reported to the department from August to November, 2024. The management replied that the petty works mentioned were carried out after obtaining three quotations from reputable firms, in accordance with the required procedures. These works were executed over different periods in response to public demand for the improvement of the sanitation system and for filling potholes on roads with shingle. While Serial No. 04 replied that the newly created District Council Hub office carried out works in urgency through quotations. The formalities thereof have been fulfilled copies of quotation local advertisement work order estimate work done sheet completion certificate etc. are enclosed for perusal. The expenditures were met from the available own source funds.

The Departmental Accounts Committee meetings were held on November 18-19 & December 23-24, 2024. The management explained that the amount does not exceed the tender limit, Audit disagreed and contested that expenditure was incurred by splitting the work orders to avoid tendering process. DAC instructed that tendering process be carried out and practice of splitting expenditure may be avoided in future. Amount in question be regularized from the competent forum. No progress was reported till finalization of this report.

Audit recommends that splitting be avoided in future.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2022-23 vide para number 5.1.6 with the financial impact of Rs. 22.493 million and Audit Year 2023-24 vide para number 5.1.6 with the financial impact of Rs. 9.369 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 9, 3, 2, 4, 4, 4, 5, 2, 2]

#### **4.1.13 Loss due to non-renting out of properties- Rs. 3.024 million**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

Non-renting of properties is a systemic issue which was highlighted in previous year and during audit of District Council, Lasbella for the FY 2023-24, the Council failed to rent out different properties resulting in a loss of Rs. 3.024 million (**Annexure-9**).

Loss was incurred due to non-renting of shops which reflected negligence and financial indiscipline.

The matter was reported to the department in September, 2024. The department replied that this office is in the process of scheduling a meeting with higher authorities to discuss and finalize the auctioning of the aforementioned shops. Following this meeting and subsequent approval from the Secretary, Local Government, Balochistan, Quetta, we will proceed to rent out the shops in accordance with the approved procedures.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that this office is in the process of auctioning of shops. DAC directed early auctioning of shops. No progress was reported till finalization of this report.

Audit recommends that the properties be auction / rented out at market rates at the earliest.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 5.1.14 financial impact of Rs. 4.032 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos: 6]

#### **4.1.14 Illegal occupation of properties and non-recovery of rent - Rs. 4.434 million**

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. "In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge".

During audit of District Council Lasbella for the FY 2023-24, the Council has a rest house which was illegally occupied by Police Department since long. However, the management neither recovered the outstanding rent of Rs. 4.434 million nor got the property vacated (**Annexure-10**).

Audit was of the view that the management failed to safeguard government assets, which indicated negligence and weak internal controls.

The matter was reported to the department in September, 2024. The department replied that this office has issued continuous notices for the payment of outstanding rent for the quarters to the individuals currently occupying them. Progress in this matter will be communicated to audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that various notices were issued to concerned police officer. DAC decided that the matter be taken up with higher authority for

recovery of house rent and 5% of basic pay. No progress was reported till finalization of this report.

Audit recommends that possession of the asset may be taken beside recovery of outstanding amount.

[PDP Nos. 7]

#### **4.1.15 Irregular cash payment– Rs. 4.429 million**

According to Para 4.2.2.9, of APPM, “cheque payments should be released to the payee or personally collected by the payee or his authorized agent”.

Payments in cash is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, the following 03 District Councils incurred an expenditure of Rs. 4.429 million and made cash payments to various contractors / suppliers on procurements (**Annexure-11**).

(Rs. in Million)

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	District Council, Ziarat	1.270
2	District Council, Kalat	0.486
3	District Council, Dera Bugti	2.673
<b>Total:</b>		<b>4.429</b>

Authenticity of expenditure cannot be verified because the payment was made in cash.

The matter was reported to the department from August to November, 2024. The department replied that contractors declined the acceptance of payment via crossed-cheques, therefore, cash payments were made.

The Departmental Accounts Committee meetings were held on November 18-19 & December 23-24, 2024. The management replied the venders were not operating bank accounts, therefore, cash payments were made. DAC took serious notice of the issue, stating that cash payments were not acceptable and directed

that cash payments be stopped forthwith and payments should be made through bank accounts. No progress was intimated till finalization of this report.

Audit recommends strengthening of internal controls to avoid cash payments in future.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2020-21 vide para number 6.1.10 financial impact of Rs. 37.037 million and Audit Year 2020-21 vide para number 5.1.5 financial impact of Rs. 55.706 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 5, 3, 4]

#### **4.1.16 Loss due to non-deduction of government taxes – Rs. 1.343 million**

Para 66-9 (4) of the Balochistan Finance Act, 2019, “rate of 6% will be applicable for all services which payment is made from the provincial consolidated fund”. Sales Tax Ordinance 1999, read with Sales Tax Department Circular on 04-8-2001, “all Government departments / organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices @ 17% GST”. Further as per Budget 2023-24 the following slabs of income tax will be applicable for salaries persons for the year 2023-24”.

1. Where the taxable salary income is Rs. 600,000-1,200,000, 2.5% income tax upon the salary exceeding Rs. 600,000.
2. Where the taxable salary income is Rs. 1,200,000-2,400,000, Rs. 15,000 +12.5% of the amount exceeding Rs. 1,200,000.

Non-deduction of Government taxes is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, following 10 District Councils paid an amount of Rs. 11.764 million on procurements and civil works and salaries but failed to deduct taxes of Rs. 1.343 million from contractors/suppliers/employees (**Annexure-12**).

(Rs. in Million)

S. No	Name of office	Total amount paid	Income tax withheld	BST withheld	GST withheld	Total taxes withheld
1	District Council, Pishin	2.535	-	0.152	-	0.152
2	District Council, Ziarat	-	0.062	-	0.118	0.154
3	District Council, Sibi	0.98	-	0.147	-	0.147
4	District Council, Sibi	0.339	-	-	0.06	0.06
5	District Council, Sibi	0.308	0.053	-	-	0.053
6	District Council, Jaffarabad	1.242	0.068	-	-	0.068
7	District Council, Kalat	0.18	0.038	-	-	0.038
8	District Council, Zhob	1.534	-	0.092	-	0.092
9	District Council, Dera Bugti	1.287	-	-	0.23	0.23
10		0.981	-	0.144	-	0.144
11	District Council, Killa Saifullah	1.561	-	0.071	-	0.071
12		0.426	0.068	-	-	0.068
13		0.391	-	-	0.066	0.066
<b>Total</b>		<b>11.764</b>	<b>0.289</b>	<b>0.606</b>	<b>0.474</b>	<b>1.343</b>

Non-deduction of government taxes reflected negligence and financial indiscipline

The matter was reported to the department from August to November, 2024. The department replied that taxes will be recovered soon.

The Departmental Accounts Committee meetings were held on November 18-19 and December 23-24, 2024. The management informed that notices have been issued to concerned contractors. DAC directed to recover government taxes at the earliest and get the same verified to audit. No progress was reported till finalization of this report.

Audit recommends recovery of Government taxes and provision of challans to Audit for verification.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 5.1.19 financial impact of Rs. 2.783 million, Audit Year 2022-23 vide para number 5.1.11 financial impact of Rs. 1.634 million and Audit

Year 2020-21 vide para number 5.1.7 financial impact of Rs. 17.455 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos: 5, 2, 1, 2, 4, 3, 6, 9, 7, 8, 5, 6, 7]

#### **4.1.17 Non-realization of rent - Rs. 4.156 million**

Section 114 (1) Balochistan Local Government Act, 2010, “Local Council subject to the provisions of any other law may, and subject to approval by the government shall, levy all or any of the taxes, fees, rates, rents, tolls, charges, surcharges and levies as specified in the second schedule”. Further, Para-26 of GFR Vol-I, “it is the duty of controlling officer to see that all the sums due to the government are regularly and promptly assessed, realized and duly credited into the public account”.

Non-realization of rent is a systemic issue which was highlighted in previous years and during audit of District Councils for the FY 2023-24, the following 03 District Councils failed to recover rent of Rs. 4.156 million from tenants (**Annexure-13**).

<b>(Rs. in Million)</b>		
<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	District Council, Lasbela	1.795
2	District Council, Khuzdar	1.080
3	District Council, Jaffarabad	1.281
<b>Total</b>		<b>4.156</b>

Undue favour was extended to the tenants/allottees at the cost of Government exchequer which reflected incompetence and poor financial management.

The matter was reported to the department from August to November, 2024. The department replied that notices have been issued to the concerned owners to pay their liabilities. As and when the amount is recovered, audit will be informed accordingly.

The Departmental Accounts Committee meetings were held on November 18-19, and December 23-24, 2024. The management replied that notices have been issued to the concerned owners to pay their liabilities, the matter is under process. DAC decided for early recovery of outstanding rent. No progress was reported till finalization of this report.

Audit recommends recovery of outstanding rent under intimation to audit.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 5.1.16 financial impact of Rs. 21.907 million and Audit Year 2022-23 vide para number 5.1.9 financial impact of Rs. 13.532 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos. 5, 4, 2]

#### **4.1.18 Unauthorized retention of flood special grant hampering rehabilitation efforts - Rs. 232.000 million**

In response to the 2022 flood, the Government of Balochistan, Local Government Rural Development and Agrovilles department (Balochistan Local Government Board) vide letter No. 2-1062(BLGB)2022-23(BLGB)AO-I/2154-56 dated 08.03.2023, regarding release of special grant for rehabilitation/re-construction of major municipal services in district Lasbela and Hub due to flood amounting to Rs. 430.000 million. The funds were specified in the release letter with a clear allocation to each of the 33 Union Councils (UCs) within the district.

During audit of District Council, Hub for the FY 2023-24, Audit observed that the District Lasbela was divided into two separate districts “Lasbela and Hub” 12 UCs that were previously part of District Council Lasbela are now under the jurisdiction of the newly established District Council Hub (**Annexure-14**).

The 12 UCs transferred to District Council Hub currently lack access to the rehabilitation funds initially allocated to District Council Lasbela. As a result,

District Council Hub is deprived of necessary funds for its share of rehabilitation work, which has impeded effective flood recovery efforts in these areas.

The matter was reported to the department in September, 2024. The department replied that special grant for rehabilitation was released in March 2023 to District Councils Lasbela and Hub. The share of District Council, Hub (12 Union Councils) Rs. 232.00 million is still lying in the account of District Council, Lasbela. The Secretary Local Government Department was requested to issue directions to District Council, Lasbela to release its share vide letter No.1144-46/DC/Hub dated 26th July 2024.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that the matter has already been taken up with the authorities concerned. DAC directed that the funds be transferred to the concerned council immediately. No progress was reported till finalization of this report.

Audit recommends transfer of special grant share to facilitate flood rehabilitation activities in Hub.

[PDP Nos. 1]

## 5. MUNICIPAL CORPORATIONS

### 5.1 AUDIT PARAS

#### 5.1.1 Loss due to non-renting out of properties – Rs. 39.236 million

According to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

During audit of Municipal Corporations for the FY 2023-24, the following 02 Municipal Corporations failed to rent out different properties causing a loss of Rs. 39.236 million (**Annexure-1**).

<b>(Rs. in Million)</b>		
<b>S.No</b>	<b>Name of office</b>	<b>Rental Amount</b>
1	Municipal Corporation, Turbat	28.688
2	Municipal Corporation, Chaman	10.548
<b>Total</b>		<b>39.236</b>

Loss was incurred due to non-renting of shops which reflected negligence and financial indiscipline.

The matter was reported to the department in August, 2024. The management replied that the shops were auctioned twice but due to political influence could not succeed. While MC Chaman replied that shops of Sunday Bazar will be auctioned after approval of Secretary Local Government, Balochistan, Quetta.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The DAC directed the concerned officer for early auction of properties to avoid further loss. DAC took serious notice against the Chief Officer for non-implementation of inquiry of the matter. No progress was reported till finalization of this report.

Audit recommends early auction of commercial properties under intimation to audit.

[PDP Nos: 3, 18]

### 5.1.2 Non-recovery of outstanding rent – Rs. 22.304 million

According to Section 114 (1) Balochistan Local Government Act, 2010, “Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charges, surcharges and levies as specified in the Second Schedule”. Further, according to Para-26 of GFR Vol-I, “it is the duty of controlling officer to see that all the sums due to the government are regularly and promptly assessed, realized and duly credited into the public account”.

Non-recovery of outstanding rent from the tenants is a systemic issue which was highlighted in previous years and during audit of Municipal Corporations for the FY 2023-24, the following 03 Municipal Corporations failed to recover outstanding rent of Rs. 22.304 million from tenants (**Annexure-2**).

<b>(Rs. in Million)</b>		
<b>S. No.</b>	<b>Name of office</b>	<b>Outstanding amount</b>
1	Municipal Corporation, Turbat	3.108
2	Municipal Corporation, Pishin	6.384
3	Municipal Corporation, Hub	12.812
<b>Total</b>		<b>22.304</b>

Undue favour was extended to the tenants / allottees which reflected poor financial management resulting in loss to the MCs.

The matter was reported to the department in August, 2024. The management replied that number of notices have been issued to the defaulters for recovery of long outstanding dues and the matter is under consideration with the Councils and soon the outstanding amount will be recovered or the shops having outstanding dues will be vacated with the help of District Administration. MC

Pishin replied that this office has recovered an amount of Rs. 397,758 from the tenants.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices have been issued to the tenants for recovery of outstanding amount. DAC directed for recovery of the outstanding dues. No progress was reported till finalization of this report.

Audit recommends that long outstanding dues may immediately be recovered under intimation to audit.

**Note;** The issue was also reported earlier in the Audit report(s) for audit year(s) 2022-23 and 2023-24 vide paras-3.1.5 and 3.1.4 having financial impact of Rs. 51.813 million and Rs. 25.634 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No.: 4, 7, 15]

### **5.1.3 Loss due to non-vacation of illegal occupation**

According to Rule 18 of the Balochistan Local Councils (Property) Rules, 2019, any property that is illegally leased, allotted, encroached upon, or usurped is to be vacated by the respective Local Council.

During audit of Municipal Corporation, Hub for the FY 2023-24, the Corporation failed to initiate prompt action to evict 55 illegal occupants and to recover the outstanding dues on account of rent amounting to Rs. 30.00 million from the illegal occupants as directed by the Secretary Local Government in light of Inquiry Committee report.

The failure to take timely action for the repossession of illegally occupied shops and recovery of unpaid rent depicts inefficiency and lack of enforcement measures.

The matter was reported to the department in November, 2024. The department replied that MC Hub has issued notices to the vegetable and meat

market builders for vacating the market and recovery of the amount as pointed out in the said inquiry report.

The Departmental Accounts Committee meeting was held on December 23-24, 2024. The management replied that notices have been issued to the vegetable and meat market builders. DAC took serious notice against the Chief Officer for not implementation of inquiry report decisions. No progress was reported till finalization of this report.

Audit recommends that possession of the occupied shops be obtained besides recovery of the amount in question.

[PDP Para No: 13]

#### **5.1.4 Irregular leasing, unauthorized subletting and failure to revise ground rents for leased properties**

According to Rule 9 Clause (g) of Balochistan Local Councils (Property) Rules, 2019, “on the expiry of the rental period under clause (c) and if the period is not extended under clause (f) the property shall be re-auctioned through public auction and the outgoing tenant shall be given the first right of refusal subject to the condition that he has paid the outstanding dues, if any, and has participated in the auction. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge.

During audit of Municipal Corporation, Khuzdar for the FY 2023-24, Audit observed that the Corporation owns over 500 properties located in the jurisdiction of the MC. These properties were leased out between 1970 and 1980 at very low rates, ranging from Rs. 0.50 to Rs. 400 per annum, by the then-administrators. The leasing process was carried out without legal authorization, lacking registered lease agreements and approvals from the competent authorities of that time. The office maintains only a lease register with the names of lessees, and a single photocopied agreement on simple paper from 1978 shows that these properties were leased for 99 years without proper approval. Since these leases were issued, no efforts have

been made to revise or enhance the ground rents, meaning they remain at the same rates set in the 1970s and 1980s, significantly below current market values.

Audit also suspects that some leases may have been sublet or sold by the original lessees without the corporation's consent. Failure to realize rents, revise agreements and illegal subletting resulted in losses (**Annexure-3**).

Undue favour was extended to the tenants / allottees which reflected incompetence and poor financial management resulting in losses to the MCs.

The matter was reported to the department in September, 2024. The management replied the lease agreements in question were executed by previous chairmen/ administrators between 1960 and 1980. Due to a past mishap, a portion of the records was lost. However, a register with essential details of the lessees has been maintained, and most lessees continue to pay annual ground rent. Notices have been issued to those who have defaulted. In response, the office recognizes the need for updated records to establish fair and timely rent revision.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices have been issued to the tenants for revised rent. DAC directed that existing leases should be reviewed and revised as per property act, record of leases be maintained, besides revision of ground rent at current market rates. No progress was reported till finalization of this report.

Audit recommends that the auction of the expired leases be carried out as per property rules on market rate besides maintenance of leased record.

[PDP Para No: 08]

#### **5.1.5 Loss due to non-revision of rent – Rs. 18.769 million**

According to rule 9 (e) of Balochistan Local Councils (Property) Rules, 2019 “there shall be an automatic increase of the rent at the rate of twenty-five percent (25%) after every three (03) years”. Further according to rule 5(1) & (2) of the Balochistan Local Councils (Property) Rules, 2019. “In managing the property the Manager shall exercise the same amount of prudence as he would exercise had

such property been his own property. The Manager shall be personally responsible for any loss, waste or misapplication of the property placed under his charge”.

Non-revision of rent of properties is a systemic issue which was highlighted in previous years and during audit of Municipal Corporations for the FY 2023-24, the following 03 Municipal Corporations failed to revise rent of various properties which resulted in a loss of Rs. 18.769 million (**Annexure-4**).

**(Rs. in Million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Rent Realized</b>	<b>Rent to be realized on market rate</b>	<b>Rent less Realized</b>
1	Municipal Corporation, Turbat	0.606	3.960	3.354
2	Municipal Corporation, Chaman	0.828	12.859	13.687
3	Municipal Corporation, Khuzdar	0.072	1.800	1.728
<b>Total:</b>		<b>1.506</b>	<b>18.619</b>	<b>18.769</b>

Undue favour was extended to the tenants /allottees by not revising rent, which depicted negligence and poor financial management.

The matter was reported to the department in September, 2024. The MCs replied that various notices have been issued to the tenants for revision of rents. The matter is already under consideration in this office with the approval of Councils and with the help of the District Administration, rents will be revised according to the market rate. Progress in this regard will be shown to audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices have been issued to all defaulters for payment of outstanding dues. The DAC directed the management to revise rent through Rent Assessment Committee or Councils. No progress was reported till finalization of this report.

Audit recommends revision of rates of rent, beside fixing of responsibility upon the person (s) at fault.

**Note;** The issue was also reported earlier in the Audit report(s) for audit year(s) 2022-23 and 2023-24 vide paras- 3.1.6 and 3.1.5 having financial impact of Rs. 21.886 million and Rs. 26.887 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP No.: 8, 17, 11]

#### **5.1.6 Housing schemes without NOC and suspected losses – Rs. 27.675 million**

According to Section 142 (1) of Balochistan Local Government Act 2010 “A Local Council may, and if required by Government shall, make bye laws not inconsistent with this Act and rules framed there under to carry out the purpose of this act.

During audit of Municipal Corporation, Turbat for the FY 2023-24, it was observed that a number of housing schemes are being launched in the jurisdiction of Corporation without obtaining NOC / approval of the lay out plan. Neither the Corporation could frame required bye-laws to regularize development of housing schemes, since its establishment, nor any action was taken against housing schemes established without approval. Non-regularization of development of private schemes caused suspected losses of Rs. 27.675 million to the concerned Corporation. The losses to exchequer have been calculated @ Rs. 15,000 per acre (on the analogy of District Council, Pishin) (**Annexure-5**).

Development of housing schemes in the jurisdiction of MC Kech, without obtaining approval of layout plan from concerned Corporation depict / indicate negligence of the management.

The matter was reported to the department in September, 2024. The department replied that different notices have been issued to the unauthorized private schemes along with publishing advertisement in the newspapers against the illegal and unauthorized private schemes. At last this office has framed by-laws of Local Councils for Private Housing Schemes (PHS) which will be got approved

from the competent authority soon, and the Private housing will be compelled to obtain approval of the lay out plan from this office.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices were issued to concerned housing schemes. DAC directed the department for issuance of notices and registration of all housing schemes within the jurisdiction of the MC. No progress was reported till finalization of this report.

Audit recommends that regulation of housing schemes be ensured through framing by-laws and availability of necessary expertise throughout the province.

[PDP No.: 6]

#### **5.1.7 Payment to vendors without vouched accounts - Rs. 2.451 million**

According to FTR-130, “money may not be withdrawn from the consolidated fund or the public accounts except for presentation of bills”. Further, 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”.

Incurring expenditure without maintaining of vouched accounts is a systemic issue which was highlighted in previous year and during audit of Municipal Corporation, Khuzdar for the FY 2023-24, the Corporation, incurred an expenditure of Rs. 2.451 million under various heads and drew the amount without vouched accounts (**Annexure-6**).

Withdrawal of amount without vouched accounts tantamount to concealment of record and chances of financial mismanagement could not be ruled out.

The matter was reported to the department in September, 2024. The department replied that the vouchers are securely stored in the office and were not provided at the time. However, all relevant records are already maintained and will be furnished to audit as required.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC expressed displeasure over- payment to vendors without vouched accounts and directed that an inquiry committee be constituted to probe the non-maintenance and non-production of the record by the concerned Chief Officer. No progress was reported till finalization of this report.

Audit recommends production of vouched account to Audit, besides fixing of responsibility against the person(s) at fault.

**Note:** The issue was also reported earlier in the Audit Report for the Audit Year 2023-24 vide para number 3.1.1 financial impact of Rs. 19.139 million. Recurrence of same irregularity is a matter of serious concern.

[PDP Para No: 19]

#### **5.1.8 Non-obtaining performance security - Rs. 32.00 million and non-forfeiture of bid security - Rs. 6.400 million**

According to Rule 44 of BPPRA 2014, “procuring agency shall, in all procurement of goods and works of value more than 25 million, requires security, the amount shall not be more than 10% of contract price”. Further, Para 29(5)c of BPPRA, “bid security shall be forfeited in the circumstances if the bidder does not furnish performance guarantee, if applicable”.

During audit of Municipal Corporation, Hub for the FY 2023-24, the Corporation awarded different contracts at a cumulative amount of Rs. 320.00 million of development works. But performance guarantees @ 10% amounting to Rs. 32.700 million were not obtained from contractors. Furthermore, the management failed to forfeit bid security @ 2% amounting to Rs. 6.400 million, in violation of above Rule (**Annexure-7**).

Undue favour was extended to the contractor which indicated negligence and weak internal controls.

The matter was reported to the management in August, 2024. The department replied that this office has issued notices to the concerned contractor for submission of performance guarantee and on availability of the same, it will be provided to Audit.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that notices have been issued to the concerned contractor for submission of performance guarantee. The DAC decided that due to failure to submit performance guarantee, the bid security of the contractor be forfeited and deposited into government treasury. No progress was reported till finalization of this report.

Audit recommends that the departments secure Government interests by obtaining performance security in future.

[PDP No: 5]

#### **5.1.9 Expenditure without annual frame work agreement - Rs. 13.429 million**

According to Rule 2 of Sub Rule (1) of Balochistan Public Procurement Regularity Authority, 2014, “where the procuring agency is required to repeatedly procure an object or class of objects on specific terms and conditions, during a defined period of time: not exceeding twelve months, it may enter into a framework agreement with or without rates”.

Expenditure without adopting framework agreement is a systemic issue which was highlighted in previous years and during audit of Municipal Corporations for the FY 2023-24, the following 05 Municipal Corporations carried out different works and procurements which were recurring in nature and paid Rs. 13.429 million without adopting annual framework agreement (**Annexure-8**).

<b>(Rs. in Million)</b>		
<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
1	Municipal Corporation, Turbat	2.018
2	Municipal Corporation, Chaman	1.137
3		2.103
4	Municipal Corporation, Khuzdar	2.165

S. No.	Name of office	Amount
5	Municipal Corporation, Hub	2.024
6		3.982
<b>Total</b>		<b>13.429</b>

The matter was reported to the department from August to October, 2024. The MC Turbat replied that sanitation items were purchased through obtaining quotations from the open market and the expenditure pertains to the whole financial year. MC Chaman replied that the expenditure was made to address daily operational needs as cleaning activities were conducted as required. The budget/funds allocated by the Finance Department were received on a monthly basis, although there were instances of significant delays, sometimes spanning several months.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management failed to justify the expenditure. DAC directed that the expenditure in question may be regularized and framework agreement mechanism be adopted in future. No progress was reported till finalization of this report.

Audit recommends systematic assessment of requirements and procurements under annual framework agreements as per BPPRA rules.

**Note;** The issue was also reported earlier in the Audit report(s) for audit year(s) 2022-23 and 2023-24 vide paras 3.1.8 and 3.1.6 having financial impact of Rs. 18.687 million and Rs. 19.264 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos: 10, 1, 4, 16, 7, 8]

#### **5.1.10 Non-recovery of advance deposits - Rs. 9.900 million**

According to Para-28 of GFR Vol-I, “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”. Further as per Para-26 of GFR Vol-I, it is the duty of Controlling Officer

to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited into the Public Account”.

During audit of Municipal Corporation, Pishin for the FY 2023-24, it was observed by Audit that the District Rent Analysis Committee revised and fixed the advance deposit to be collected from the tenants but the Corporation failed to recover advance deposit amounting to Rs. 9.900 million from tenants of commercial properties (**Annexure-9**).

Non-recovery of advance deposit resulted in loss to exchequer.

Improper management and non-realization of receipts of the local council shows negligence at management’s end, and represents weak internal control.

The matter was reported to the department in September, 2024. The management replied that the concerned shops have been allotted to tenants since a long time. In future agreements will be executed between this office and tenants and advance deposit will be recovered. Progress will be shown to Audit in short time.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The DAC decided that matter be pursued and help of the Chief Secretary, SMDR/DC and District Administration be sought for renewal of leases and recovery of advances. No progress was reported till finalization of this report.

Audit recommends that amount in question be recovered.

[PDP Nos: 8]

#### **5.1.11 Over-payment due to allowing excess quantities - Rs. 6.470 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”.

During audit of Municipal Corporation, Khuzdar for the FY 2023-24, the office awarded and executed different schemes by allowing excess quantities against approved PC-I and technical sanction estimates, this caused an overpayment of Rs. 6.470 million (**Annexure-10**).

Allowing extra quantity of work than approved estimates indicated grant of undue favor to the contractor and weak internal controls.

The matter was reported to the management in August, 2024. The department replied that the engineer in charge is authorized to make amendments in length and widths according to the need of site by about 10%, resulting in few variation of quantities.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that the work was carried out as per site requirements. DAC directed that revised approved estimates may be provided to Audit for verification or recovery be made. No progress was reported till finalization of this report.

Audit recommends that either revised approved estimates be provided to Audit or recovery of the overpaid amount be effected.

[PDP No: 6]

#### **5.1.12 Un-authorized payment without PC-I provision -Rs 6.89 million**

According to Para-83 of CPWD Code “the authority granted by a sanction to an estimate must on all occasions be looked upon as strictly limited by the precise objects for which the estimate was intended to provide”.

During audit of Municipal Corporation, Khuzdar for the FY 2023-24, the office awarded contracts of development schemes and paid amount of Rs. 6.89 million on carrying out different items of works which were not approved (**Annexure-11**).

Audit was of the view that the expenditure was unauthorized and may lead to undue benefits to contractors by allowing items not approved in PC-I, which indicated negligence and weak financial management.

The matter was reported to the management in August, 2024. The department replied that after fulfilling all codal formalities, the technical sanction was obtained from Director Technical of the office of Directorate General of Local Government/RD Quetta Balochistan the payment given to the contractor was within the sanctioned budget and as per site work.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management submitted that items of work carried out as per site requirements. DAC directed that PC-I be modified / revised otherwise recovery be made from the concerned contractors. No progress was reported till finalization of this report.

Audit recommends deviation from approved PC-I be avoided in future.

[PDP No. 01]

### **5.1.13 Splitting-up of works to avoid open tenders - Rs. 6.093 million**

According to Para 146 of GFR, Vol-I, “purchase / work order should not be split up to avoid the necessity of obtaining the sanction of the higher authority”. Further, Clause 12 (1) of BPPRA Rules, 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”.

Expenditure by splitting work orders is a systemic issue which was highlighted in previous years and during audit of Municipal Corporations for the FY 2023-24, following 02 offices paid an amount of Rs. 6.093 million to different firms for lifting of garbage / cleaning of nallas and civil works without open tender (**Annexure-12**).

**(Rs. in Million)**

<b>S. No.</b>	<b>Name of office</b>	<b>Amount</b>
<b>1</b>	Municipal Corporation, Chaman	<b>2.767</b>
<b>2</b>	Municipal Corporation, Khuzdar	<b>3.326</b>
<b>Total</b>		<b>6.093</b>

Work was split up to avoid tendering process, which reflected negligence and weak internal controls.

The matter was reported to the department in September, 2024. The management replied that the expenditure was incurred based on urgent and immediate needs that could not be postponed and based on applications/requests and on-the-ground assessments made by local officers in direct contact with the community.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management failed to justify the splitting. The DAC directed to regularize the expenditure from competent authority. No progress was reported till finalization of this report.

Audit recommends that splitting be avoided in future.

**Note;** The issue was also reported earlier in the Audit report(s) for audit year(s) 2022-23 and 2023-24 vide para 3.1.9 and 3.1.7 having financial impact of Rs. 5.483 million and Rs. 4.407 million respectively. Recurrence of same irregularity is a matter of serious concern.

[PDP Nos: 09, 17]

#### **5.1.14 Non-realization of map scrutiny/ construction NOC fee and suspected losses – Rs. 3.30 million**

According to Section-114 of Balochistan Local Government Act, 2010 amended time to time, “a Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, cesses, fees, rates, rents, tolls, charge, surcharges and levies specified in the Second Schedule.

During audit of Municipal Corporation, Turbat for the FY 2023-24, the Corporation failed to regulate construction of building in the jurisdiction of Corporation and to impose Map / Construction NOC fee, despite of the fact the Turbat is one of the developed districts in Balochistan where a number of posh residential housing schemes, residential and commercial buildings are constructed/inaugurated frequently. The suspected losses due to non-imposition of map/construction NOC fees for four years are calculated as under:

**(Rs. in Million)**

<b>Type of Construction</b>	<b>Total Illegal construction in four years (Sfts assumed)</b>	<b>Rate per Sft (Approved by DCC)</b>	<b>Total Losses</b>
Non-Commercial	2500000	1	2.500
Commercial	400000	2	0.800
<b>Total</b>			<b>3.300*</b>

\*The loss of Rs. 3.30 million was estimated at minimum due to non-availability of data with Corporation.

Non-imposition and realization of fees depicts weak internal control regarding building control and negligence toward proper revenue collection.

The matter was reported to the department in September, 2024. The management replied that notices have been issued to the owners of newly constructed buildings along with publishing advertisement in the newspapers against the illegal owners who are constructing buildings without Map Scrutiny. Bye-laws framed by Local Council for reregulating Private Housing Schemes (PHS) in Kech District which will be got approved from the competent authority soon, and the Private Housing will be compelled to obtain approval of lay out plans from this office.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that efforts will be made for realizing of map scrutiny/ construction NOC fee. DAC directed the department for provision of details of issuance of NOCs and realization of NOC fee in original for verification to Audit. No progress was reported till finalization of this report.

Audit recommends implementation of map scrutiny fee and collection thereof.

[PDP No.: 7]

#### **5.1.15 Over-payment due to inadmissible items of work - Rs. 1.602 million**

According to S.I No. 21-91-1 CSR 2018, PCC work is not permitted under concrete pavers of any size”. Further as per rule-220 of CPWA Code, “Before the bill of a contractor is prepared, the entries in the measurement book relating to the description and quantities of work or supplies should be scrutinized by the Sub-Divisional Officer and the calculations of "Contents or area" should be checked arithmetically under his supervision”.

During audit of Municipal Corporation, Hub for the FY 2023-24, the Corporation awarded the various works to contractor. As per entries in the MB, the contractor laid the sand cushion and the concrete pavers and was then paid an amount of Rs. 1.602 million for laying of concrete under the concrete pavers which is unjustified (**Annexure-13**).

Allowing inadmissible item of work caused over-payment resulting in loss to exchequer.

The matter was reported to the department in September, 2024. The management replied that minor PCC work was undertaken in some of the streets with weaker subgrade soil to enhance the soil load-bearing capacity. This measure became necessary as soil settlement occurred due to the movement of tractor tankers in Hub city, making it impossible for the murum or sand cushion to bear the load in weaker subgrade soil.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management replied that PCC work was undertaken in weaker subgrade soil to enhance the soil load-bearing capacity the contractor was paid concrete items. DAC directed the department to recover the overpaid amount from the concerned contractor. No progress was intimated till finalization of this report.

Audit recommends that overpaid amount may be recovered under intimation to Audit.

[PDP Para No: 1]

#### 5.1.16 Loss due to non-deduction of government taxes – Rs. 1.00 million

Para 66-9 (4) of the Balochistan Finance Act, 2019, “rate of 6% will be applicable for all services which payment is made from the provincial consolidated fund”. Sales Tax Ordinance 1999, read with Sales Tax Department Circular on 04-8-2001, “all Government departments / organizations are required to purchase taxable goods only from registered firms against prescribed sales tax invoices @ 17% GST”. Further as per Budget 2023-24 the following slabs of income tax will be applicable for salaries persons for the year 2023-24”.

3. Where the taxable salary income is Rs. 600,000-1,200,000, 2.5% income tax upon the salary exceeding Rs. 600,000.
4. Where the taxable salary income is Rs. 1,200,000-2,400,000, Rs. 15,000 +12.5% of the amount exceeding Rs. 1,200,000.

During audit of Municipal Corporations for the FY 2023-24, following (2) Municipal Corporations paid an amount of Rs. 7.616 million on procurements and civil works and salaries but failed to deduct taxes of Rs. 1.00 million from contractors/suppliers/employees (**Annexure-14**).

(Rs. in Million)

S. No.	Office	Total amount	Income Tax	BSTs	GST	Total Amount of Taxes
1	Municipal Corporation, Khuzdar	2.856	0.200	-	-	0.2
2	Municipal Corporation, Hub	4.760	0.313	0.123	0.364	0.8
<b>Total</b>		<b>7.616</b>	<b>0.513</b>	<b>0.123</b>	<b>0.364</b>	<b>1.0</b>

Undue favour was extended due to non-deduction of taxes, resulting in a loss to the Government.

The matter was reported to the department in August, 2024. The management replied that the concerned contractors were directed to deposit the income tax and BST as early as possible through notices. As early as taxes are recovery from the contractors, audit will be informed accordingly.

The Departmental Accounts Committee meeting was held on November 18-19, 2024. The management committed to recover the Government taxes. The DAC directed that government taxes be recovered from the concerned firms at earliest. No progress was reported till finalization of this report.

Audit recommends recovery of Government taxes and provision of challans to Audit for verification.

[PDP Nos: 20, 12]

**Special Study  
on Asset Management and  
Collection of Receipts of MCQ and  
MCs Chaman and Pishin for the  
Audit Years 2017-18, 2019-20 and  
2021-22**

## **6 SPECIAL STUDY (Asset Management and Collection of Receipts of MCQ and MCs)**

### **6.1 Audit Paras – Metropolitan Corporation, Quetta**

#### **6.1.1 Loss due to non-revision of rent–Rs. 127.879 million**

Section-112 of Balochistan Local Government Act, 2010 states that the local rate in each District shall bear such proportion to the rent or land revenue in the Local Area as Government may, by notification from time to time fix, and shall be collected in the prescribed manner along with the rents or land revenue by the revenue officials responsible for its collection and the proceeds thereof shall be credited to the Local Fund of the District Council.

During 2016-17 and 2020-21, Metropolitan Corporation, Quetta (MCQ) failed to revise rent rates of properties in violation of above rules. Market survey of prevailing rates indicated that a loss of Rs. 127.879 million had occurred to the MCQ (**Annexure-A**).

Undue favour was extended to the tenants causing loss to the departments which reflected negligence and financial indiscipline.

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

The Departmental Accounts Committee meetings were held on April 12, 2022 and November 22, 2022. The MCQ informed that notices have been served to the tenants. The DAC directed to recover the rent on revised rates under intimation to Audit within a month. No progress was reported till the finalization of this report.

Audit recommends recovery on revised rates besides, fixing of responsibility on the person(s) at fault.

[PDP Para Nos: 04(2021-22), 12(2017-18)]

### 6.1.2 Illegal sale of properties of MCQ

Para-8 (2) of the Balochistan Local Councils (Property) rules, 2019 provides that “the properties of Local Council shall be used for public purposes. Immovable properties of Local Council shall not be sold or permanently alienated”.

During 2020-21, Metropolitan Corporation, Quetta (MCQ) sold out 830 shops in violation of above rule provision.

S. No.	Location	No. of Shops
1	Baldia Shopping Plaza, Quetta	634
2	Mini market, Quetta	160
3	Fire Brigade Plaza, Quetta	36
<b>Total:</b>		<b>830</b>

Audit was of the view that the selling of shops by ignoring rule provision proved weak internal controls and poor financial management.

The matter was reported to management in the month of April, 2022 but no reply was received.

The Departmental Accounts Committee meeting was held on November 22, 2022. The MCQ stated that properties were disposed off under Section 8 of Property rules, 1983 as there was no prohibition on permanent alienation of local council properties. Audit disagreed as no documentary evidences regarding sale price and dates were provided. The DAC directed that documentary evidence may be provided to Audit for verification within a week’s time. No progress was reported till the finalization of this report.

Audit recommends fixing of responsibility on the person(s) at fault and avoid its recurrence.

[PDP Para No: 05]

### **6.1.3 Loss due to non-recovery of lease amount- Rs. 5.400 million**

Para 111 of BLG Act 2010 stipulates that “personal responsibility with regard to loss and waste: (1) every Mayor/ Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, of any property belonging to a Local Council which is a direct consequence of decisions made by him personally or under his directions in violation 64 of any provisions of this Act”.

Audit observed that during 2021-22 Metropolitan Corporation, Quetta (MCQ) leased out a plot measuring 3813 Sqft at Jogizai Street Quetta to Mr. Sultan Muhammad Haroon @ Rs. 540,000 per annum for 99 years from 2005. The lease holder failed to deposit lease amount since occupation of the plot. Further he constructed a shopping mall illegally. The MCQ neither recovered Rs. 5.400 million nor took any action against the lease holder for illegal construction work.

Undue favour was extended to the lease holder by depriving MCQ of its due revenue which indicated poor monitoring and financial discipline.

The matter was reported to management in April, 2022 but no reply was received.

The Departmental Accounts Committee meeting was held on November 22, 2022. The management apprised that the case is under NAB investigation. DAC directed that the updated status of the case along with recovery made may be provided to Audit within 10 days. No progress was reported till the finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault under intimation to Audit.

[PDP Para No: 07] (2021-22)

**6.1.4 Loss due to award of contract to non-participating bidder- Rs. 19.52 million**

According to Balochistan Local Government Act, 2010 vide Section 114 (1) A Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes fees, rates, rents, tolls, charge, surcharges and levies specified in the second schedule.

During 2016-17, the Metropolitan Corporation Quetta (MCQ) floated tender called for fee collection of cattle market on 25-01-2016. The 1<sup>st</sup> highest bidder M/s Sher Ahmed quoted bid of Rs. 38.00 million per annum but refused to accept the offer and MCQ failed to forfeit the bid security. The 2<sup>nd</sup> highest bidder M/s Shahid Ali who quoted bid of Rs. 37.7 million per annum was not offered the contract and the same was awarded to M/s Abdul Malik contractor @ Rs. 55,000 per day who did not participate in the bidding process and paid an amount of Rs. 18.250 million per annum.

The Secretary Local Government Board and Law officer raised objections on the bidding process, hence contract of cattle market was deliberately awarded to non-bidder. The detail of losses as under:

<b>(Rs. in Million)</b>		
<b>Bid offered by 2<sup>nd</sup> bidder per annum</b>	<b>Amount realized by department per annum from non-participating bidder</b>	<b>Difference / Loss on account of less realization</b>
37.770	18.250	19.520

Loss was incurred by extending undue favour to the non-participating bidder which reflected malpractices and poor financial management.

The matter was reported to management in April, 2022 but no reply was received.

The Departmental Accounts Committee meeting was held on November 22, 2022. The management intimated that call deposit was forfeited. Audit contested that loss was incurred by awarding the contract to an ineligible contractor.

Furthermore, no documentary evidence of the forfeited amount was provided to audit. DAC directed to investigate the matter and submit report within a month. No progress was reported till the finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault under intimation to audit.

[PDP Para Nos: 07] (2017-18)

#### **6.1.5 Non-recovery of outstanding dues from contractors - Rs. 8.928 million**

Secretary Local Government letter No. 1-306/2014 (BLGB) A.O-IV/5382-84 dated 23<sup>rd</sup> September, 2014 provides that “The installment as per agreement shall be timely recovered and under no circumstances default in payment shall be allowed otherwise the concerned staff shall be held personally responsible for any such laxity on their part. The contractor shall be mandatorily bound to abide by the terms and conditions of the contract and also recover parking fee as prescribed/levied by the MCQ”.

Audit observed that during 2016-17 Metropolitan Corporation Quetta (MCQ) awarded contracts to 06 contractors for collection Car Parking fees in different areas of Quetta but failed to recover the amount of Rs. 8.928 million in violation of the above rule (**Annexure-B**).

Undue favour was extended to the contractors at the cost of organization’s interest which reflected weak internal controls and financial indiscipline.

The matter was reported to the management in April, 2022 but no reply was received.

The Departmental Accounts Committee meeting was held on November 22, 2022. The management informed that cases for recovery of outstanding dues are being pursued regularly. DAC directed that outstanding dues may be recovered at the earliest and get it verified from audit. No progress was reported till the finalization of this report.

Audit recommends fixing of responsibility on person(s) besides, recovery of outstanding amount.

[PDP Para Nos: 09] (2017-18)

**6.1.6 Loss due to less-collection of commercial map approval fee - Rs. 58.022 million**

Balochistan Local Government Act, 2010 and amendments therein, vide Section 114 (1) stipulates “a Local Council, subject to the provisions of any other law, may and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charges, surcharges and levies specified in the second schedule”.

During 2016-17, Metropolitan Corporation Quetta (MCQ) collected commercial map approval fee of Rs. 45.107 million from 275 owners against actual amount of Rs. 103.129 million, which resulted into less collection of Rs. 58.022 million in violation of above rule provision (**Annexure-C**).

Audit was of the view that loss was incurred due to negligence and poor financial management

The matter was reported to management in April, 2022 but no reply was received.

The Departmental Accounts Committee meeting was held on November 22, 2022, The management informed that the government has imposed ban on commercial construction of various parts of Quetta and Hon’ble court has also restricted conversion of residential area into commercial area. DAC disagreed as the reply was irrelevant. DAC directed to submit revised reply along with recovery of dues within 10 days. No progress was reported till the finalization of this report.

Audit recommends fixing of responsibility on person(s) at fault besides, recovery of outstanding dues.

[PDP Para Nos: 13] (2017-18)

### 6.1.7 Loss due to delay in award of contract– Rs. 1.840 million

Para 110 (2) of Balochistan Local Government Act, 2010 provides that properties may be given on lease through competitive bidding in public auction with the prior approval of the Government.

Audit observed that during 2016-17, Metropolitan Corporation, Quetta called open tender for rights to collect fee of Cycle/ Motor Cycle Stand at Bakra Mandi Bypass in the year 2015-16 and fixed reserved price of Rs. 920,000. Seven (07) bidders participated 1<sup>st</sup> highest bidder M/s Nazir Ahmed offered bid @ Rs. 920,000 per annum and 2<sup>nd</sup> highest bidder M/s Naimatullah quoted Rs. 910,000 per annum respectively. The tender was not awarded to M/S Nazir Ahmed being the highest bidder and the same was retendered and not awarded to the 1<sup>st</sup> and 2<sup>nd</sup> highest bidders @ Rs. 890,000 per annum and @ Rs. 875,000 p.a respectively. The management once again cancelled the tender on plea that the rates offered by the contractors were lower than previous bidders. The tender was floated third time but no bidder participated as probably they knew that MCQ was not serious in awarding the contract.

However, after lapse of two years, MCQ awarded the contract to previous contractor M/s Nazir Ahmed. The detail is as under:

<b>(Rs. in Million)</b>			
<b>S No</b>	<b>Particulars</b>	<b>Years</b>	<b>Amount</b>
01	Cycle/ Motor Cycle Stand at Bakra	2015-16	0.920
02	Mundi Bypass	2016-17	0.920
<b>Total:</b>			<b>1.840</b>

Audit was of view that loss was incurred due to award of the contract to the same contractor after lapse of two years 2015-16 to 2016-17, which proved negligence and imprudent decision making and weak internal controls.

The Departmental Accounts Committee meeting was held on April 11<sup>th</sup> to 15<sup>th</sup>, 2022. The DAC directed that revised reply along with documents may be provided to audit. No progress was reported till the finalization of this report.

Audit recommends inquiry into the matter and recovery from officers at fault.

[PDP Para Nos: 10] 2017-18

## **6.2 Audit Paras - Municipal Corporation, Chaman**

### **6.2.1 Non-recovery of outstanding rent from the tenants- Rs. 10.087 million**

Section 114 (1) of Balochistan Local Government Act, 2010 provides, that, a Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charge, surcharges and levies specified in the second schedule. Further as per Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited into the Public Account. Further, GFR-26 Vol-I states that, 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 Public Account”.

During 2018-19, Municipal Corporation, Chaman failed to recover outstanding rent of Rs. 10.087 million from different tenants in violation of above rule provision (**Annexure-D**).

Undue favour was extended to the tenants at the cost of the Corporations which reflected negligence and weak financial management.

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

The Departmental Accounts Committee meeting was held on April 13, 2022. The MC intimated that the matter was brought into the notice of the Chairman Rent Assessment Committee / Deputy Commissioner to seal the shops. DAC directed that the outstanding amount may be recovered and progress in this regard may be given in one-month time. No progress was reported till the finalization of this report.

Audit recommends recovery of outstanding rent besides fixing of responsibility on the person(s) at fault.

[PDP Para No. 3]

### **6.2.2 Non-recovery of rents from residential quarters - Rs. 4.061 million**

Section 114 (1) of Balochistan Local Government Act, 2010 provides, that, a Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charge, surcharges and levies specified in the second schedule. Further as per Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited into the Public Account. Further, GFR-26 Vol-I states that, 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 Public Account”.

During 2019-20, it was observed that Municipal Corporation, Chaman owned different residential quarters and different private and government officials were residing therein without paying a single penny to the Corporation. The Corporation failed to obtain monthly or annual rents from them, resulting into loss of Rs. 4.061 million caused to Corporation. **(Annexure-E)**.

Undue favour was extended to the allottees at the cost of the Corporation which reflected negligence and weak financial management.

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

The Departmental Accounts Committee meeting was held on April 13, 2022. The management informed that recovery from the retired staff have been started and notices have been issued for recovery of outstanding amount from the private and government occupants. DAC directed to recover the outstanding amount from the allottees within a month time. No progress was reported till the finalization of this report.

Audit recommends recovery of outstanding rents from the occupants besides, fixing of responsibility on the person(s) at fault.

[PDP Para No. 6]

# THEMATIC AUDIT

## **7 THEMATIC AUDIT**

### **7.1 Title of Thematic Audit: - Solid Waste Management**

#### **7.1.1 Introduction:**

The Thematic Audit topic was selected by the Directorate of Audit Local Governments, Balochistan keeping in view issues relating to collection of waste and its disposal to safeguard human health by providing clean environment.

Sustainable Development Goals (SDGs) (also known as the global goals) were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet and ensure that by 2030 all people enjoy peace and prosperity. 17 SDGs are integrated as they recognized that action in one area will affect outcome in others and that development must balance social, economic and environmental sustainability. Pakistan has also committed to prioritize progress for implementation of SDGs to end poverty, hunger and sustainable development in all areas and for all its citizens.

Thematic Audit on Waste Management in Local Government is in line with SDG-6 which is linked to SDG target No. 6.2, 6.3, 6 A&B of SDG-6 (Ensure availability and effective sustainable sanitation for all).

The main objectives of the audit were to check whether the waste collection and its disposal were being done properly as per set standards of BLG Act, 2010.

#### **7.1.2 Background**

As per Balochistan Local Government Act 2010, Local Councils comprise of Secretary Balochistan Local Government Board, who is in-charge of Local Councils, Metropolitan Corporation for the Capital City, Municipal Corporation for each Division, Municipal Committee for each Municipality. Secretary, Local Government and Rural Development is the Principal Accounting Officer (PAO). There are 06 Municipal Corporations, 60 Municipal Committees.

Main function of Local Councils under Balochistan Local Government, Act 2010, for collection and disposal of all solid waste is to arrange for effective delivery of sanitation services, provision of pollution free environment and to deal with other relevant matters in Balochistan. The Councils are required to develop and implement an integrated solid waste management system with the strategic approach for sustainable management of solid waste, covering all sources and aspects such as generation, collection, segregation, sorting, transfer, treatment, trading and disposal of waste, in an integrated manner.

Thematic Audit was introduced in Audit year 2021-22 as a new shift and focus after having discussed the idea with different stakeholders like PAC, respective governments and auditee entities. In fact, a need was felt that audit reports of AGP should comment on the different activities of strategic importance and the focus of reports should be shifted from traditional transaction reporting to broader framework of issue based/thematic audits. The idea of Thematic Audit can be seen from two different dimensions. One dimension is that AGP report should highlight and discuss the thematic issues across the sector, entity or government. Whereas the second dimension of such audit should address any specific activity / program /project etc. that are executed and implemented by the auditee organizations for attainment of their strategic objectives and goals. Thematic Audit Report shall benefit the stakeholders in understanding the issues in a more systematic manner and if timely addressed, shall lead to improving service delivery, financial management and better governance.

The theme “Waste Management” was selected due to poor condition of waste management in Balochistan over the years. Thematic Audit identified the following risk areas:

- i. Non-availability of technical staff and inadequate solid waste management equipment/machines
- ii. Lack of proper waste disposal vehicles
- iii. Non-segregation of waste material at landfill into, recyclable, organic industrial septic and hazardous waste and non-recycling
- iv. Non-availability of dustbins and garbage containers

- v. Non-adoption of health safety measures
- vi. Lack of a proper waste collection system
- vii. Waste being thrown openly on streets and roads
- viii. Open burning of waste
- ix. Reducing capacity of dumping sites
- x. Lack of management practice in recycling due to financial limitations
- xi. Poor implementation of environmental laws
- xii. No public participation in waste management. Lack of public awareness about the relationship between improper waste disposal and serious health and environmental problems

There is substantial gap between waste generated and waste lifting / removal capacity of the departments. It is important to evaluate per capita waste generation in MCQ and different Municipal Corporations in Balochistan to point out which Corporation is significantly removing waste generated in the province. The comparative study on this is as shown in the following table.

Name of MC	Population*	Daily Waste Generated		Waste lifting			
		KG	Ton	Capacity	Shortage	Capacity %	Shortage %
MCQ	3479000	1600340	1600	650	950	41	59
MC Khuzdar	218112	100332	100	60	40	60	40
MC Hub	195661	90004	90	48	42	53	47
MC Pishin	118000	54280	54	30	24	55	45
MC Chaman	130139	59864	60	30	30	50	50
MC Turbat	268625	123568	124	65	59	53	47
<b>Total</b>	<b>4409537</b>	<b>2,028,388</b>	<b>2,028</b>	<b>883</b>	<b>1145</b>	<b>52%</b>	<b>48%</b>

\* Source of population data: **Secretary Election Cell**

- **Quetta** generates the highest amount of waste at 1,600 tons per day, which is significantly higher than the other Districts. The waste lifting capacity varies the highest at 650 tons i.e. 41%.
- Municipal Corporations, Khuzdar, Hub, Pishin, Chaman and Turbat generate between 54 tons to 124 tons per day with varying lifting capacity (between 60%-47%).

### **7.1.3 Establishing of audit theme**

#### **a. Reasons for selection**

- i. Solid waste management and sanitation is important to safeguard human health and to protect the environment
- ii. Linked to Target No. 6.2, 6.3, 6.A&B of SGD-6 (Ensure availability and effective sustainable sanitation for all)
- iii. Basic function of MCQ and Municipal Corporations
- iv. Most towns and cities of Balochistan present a dismal picture due to poor sanitation and garbage laying all over
- v. Poor condition of sanitation and waste management
- vi. Issue of public importance
- vii. In the Audit jurisdiction of this Directorate

#### **b. Purpose / Objectives:**

- i. Identify the solid waste management system components that handle all solid waste generated
- ii. Assess whether a comprehensive integrated solid waste management approach that addresses collection, transportation and disposal of solid waste exists and is functioning
- iii. Address the solid waste hierarchy elements of source reduction, reuse, recycling, resource recovery, incineration, and land filling, in proportions appropriate for a district's needs
- iv. To evaluate whether the buildings, sites and machinery relating to the operation of solid waste management is constructed, improved and maintained as required
- v. Rules and regulations for operational, administrative, human resource management and finance for regulating operation of solid waste management, from time to time exist.

- vi. Assess that controls or inspections of the source points of generation, accumulation, transfer, recycling, trading of the solid waste exist and are working
- vii. Check availability of dust bins and door to door collections
- viii. Analyse the garbage collection process and removal of garbage from the collection points, carriage and dumping of garbage and waste material at appropriate sites
- ix. Analyse capacity/ quantity of garbage collected and dumping sites
- x. Protect and promote human health by providing a clean environment to prevent spread of disease by identifying weaknesses / flaws in waste management

**c. Scope:**

Following formations of Local Councils were selected for conducting thematic audit for the F.Y. 2023-24.

- i. Metropolitan Corporation, Quetta
- ii. Municipal Corporations, Chaman, Pishin, Turbat, Hub and Khuzdar

Thematic audit covers all aspects of waste management i.e. planning, financing, execution and implementation. Utilization of funds released for waste management in MCQ and Municipal Corporations was also reviewed.

**7.1.4 Legal frame-work governing the theme**

The audit was carried out in the light of the following law provisions:

- Fifth schedule section I (Compulsory Function) of Balochistan Local Government Act 2010 provides that “the functions of an urban council includes maintenance of sanitation and removal, collection and disposal of refuses”.
- Balochistan Environmental Protection Act, 2012 and
- Guidelines for Solid Waste Management.

**7.1.5 Stakeholders and governmental organizations identified as directly/indirectly involved**

- Local Government and Rural Development
- Formations of MCQ and Municipal Corporations
- General Public.

**7.1.6 Funding procedures and sources.**

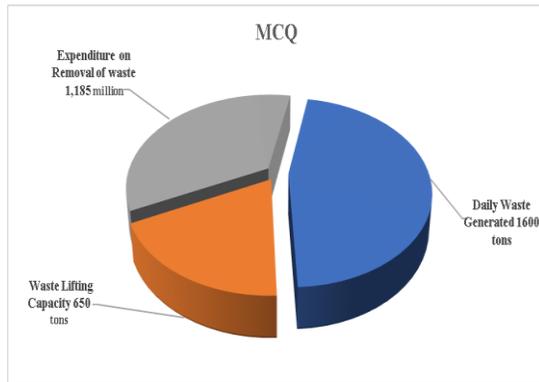
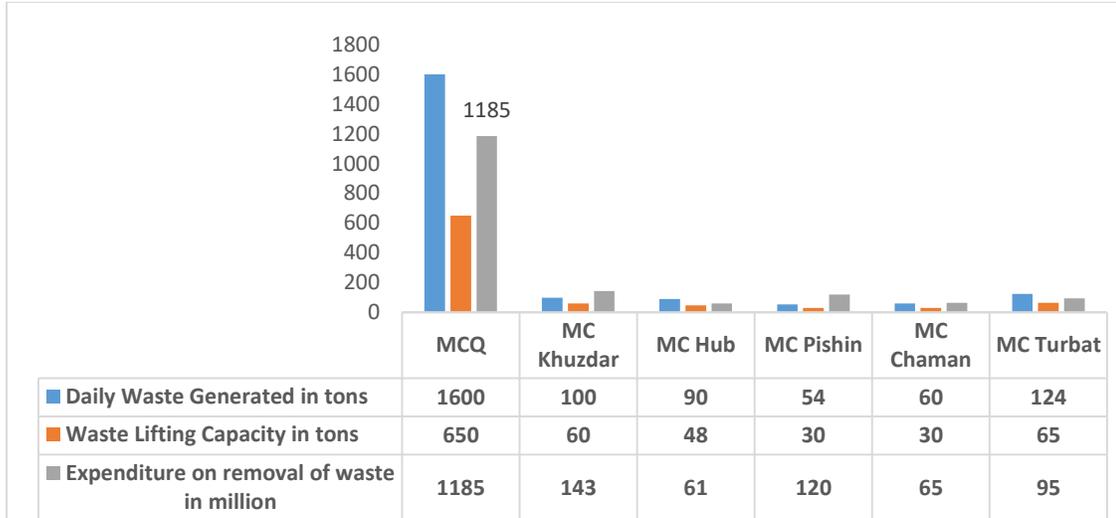
- The local Councils receive funds/grants as GST share from the Federal Government through Finance Department, Balochistan.
- Own Source revenue generation through provisions of services under BLG Act, 2010.

Component Wise expenditure on waste management of MCQ and Municipal Corporations are as under:

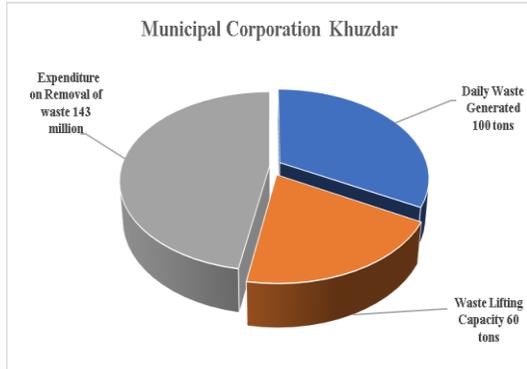
**(Rs. in Million)**

S. No.	Name of Formation	Population*	Salaries on Sanitation staff	Wages of CP Staff	POL	Repair of Machinery	Removal of Garbage	Total	Per-capita
1	MCQ	3479000	535.39	375.11	217.39	40.93	16.50	1,185	341
2	MC Khuzdar	218112	105.56	15.68	15.43	2.59	4.21	143	658
3	MC Hub	195,661	22.47	19.27	11.62	2.62	4.96	61.12	312
4	MC Pishin	118000	49.15	22.92	22.00	6.00	20.00	120.07	1,018
5	MC Chaman	130,139	39.32	9.83	3.11	1.26	11.84	65.35	502
6	MC Turbat	268,625	39.77	26.89	19.62	5.02	3.86	95.16	354

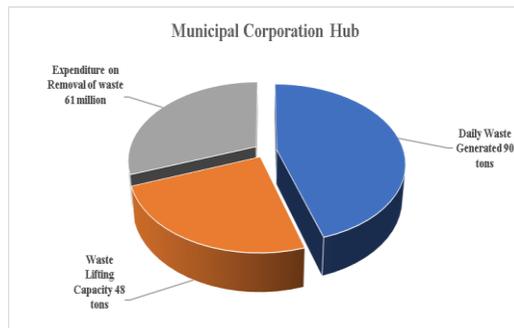
\* Source of data: **Secretary Election Cell**



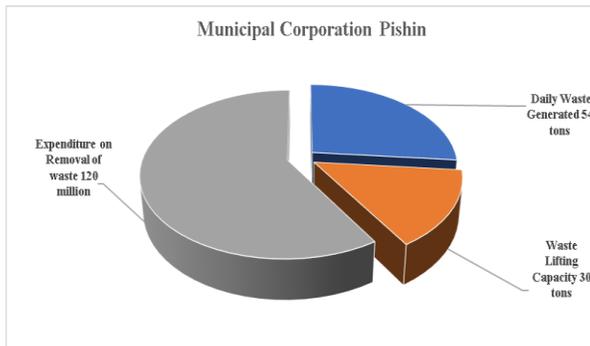
Quetta faces a significant challenge with its high waste generation and relatively low lifting capacity. The substantial expenditure on waste removal reflects significant efforts but indicates a need for further infrastructure improvements to bridge the gap between waste generation and lifting capacity.



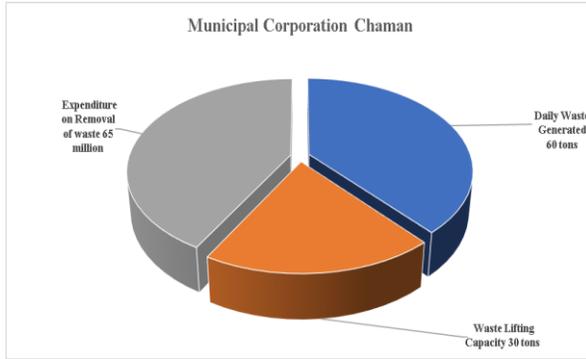
Khuzdar shows a balanced approach with moderate waste generation and lifting capacity. The expenditure on waste removal is reasonable, suggesting an efficient waste management process.



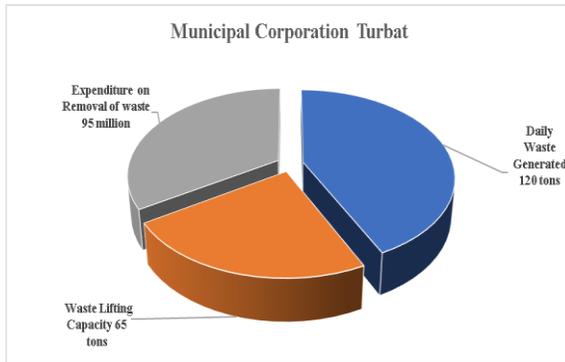
Hub has similar figures to Khuzdar but with slightly lower lifting capacity and higher expenditure. This indicates room for improvement in waste management efficiency.



Pishin's high expenditure on waste removal stands out compared to its low daily waste generation. This suggests a potentially over-invested waste management process.



Chaman maintains a balanced waste generation and lifting capacity with a relatively high expenditure. This suggests an effective but costly waste management system.



Turbat shows moderate waste generation and lifting capacity with the lowest expenditure on waste removal. This may indicate potential inefficiencies or budget constraints impacting its waste management effectiveness.

### **7.1.7 Field audit activity**

#### **A. Methodology**

Collection and scrutiny of relevant data i.e. files, reports, newspapers and vouched accounts, interviews with concerned staff of MCQ and MCs management and the general public. Scrutiny of vouched accounts to assess if the provided financial resources were spent for the purpose for which they were allocated. Scrutiny of goals planned and achievement from the statistical data provided to audit.

#### **B. Audit analysis**

##### **I. Internal controls**

Internal control system is the most effective tool of management for good governance and financial discipline. It facilitates timely remedial measures and checks the deviations from prescribed rules and regulations to prevent malpractices.

Presently most towns and cities of Balochistan present a dismal picture due to poor sanitation and garbage laying all over. Local Councils have failed in managing sanitation and waste management due to insufficient human resources, financial resources and equipment. With the passage of time and increase in population waste disposal and sanitation needs of the province have increased manifold. However, efforts of authorities in managing waste disposal and sanitation have proved ineffective leading to a plethora of issues. Accumulation of waste in drains and streets cause flooding whenever there is a mild outpour of rain. The residents of the cities complain about the unpleasant smell of the sewerage water as they express dismay over prevailing sanitary conditions. They report that daily disposal of garbage into drainage systems has completely blocked the already inefficient sewerage network. This untreated waste poses significant economic and environmental challenges, as it leads to health risks, damages infrastructure, and imposes additional costs on residents.

During thematic audit various flaws and weaknesses in the internal controls were observed which have been elaborated in the section significant audit observations.

- i. Non-availability of technical staff and inadequate Solid Waste Management Equipment/Machines.
- ii. Irregular collection and transportation of waste in uncovered / open vehicles.
- iii. Non-segregation of Waste material at landfill into, recyclable, organic industrial septic and hazardous waste and non-recycling.
- iv. Non-Availability of Dustbins and Garbage Containers
- v. Non-Adoption of Health Safety Measures
- vi. Unsuitable Selection of the Waste Dumping Site
- vii. Non-establishment of Garbage Transfer Stations and Landfill Sites throughout District.
- viii. Non-Adoption of Health Safety Measures

## **II. Critical review**

Balochistan is the largest province in terms of area and local government is responsible for infrastructure development and efficient service delivery at local level including removal, collection and disposal of waste, prevention and cure of infectious disease, reservation of places for digging pits for storing and preservation of composite and farmyard manure besides, multiple other services.

Presently disposal of domestic solid waste in Balochistan has not been carried out in a sufficient and proper manner in collection, transportation and disposal or dumping regardless of the size of the city, therefore, the environmental and sanitary conditions have become more serious year by year and people are suffering from living in unsanitary condition.

The scope of problems regarding solid waste management is wide and involves the consideration of all the aspects relating to solid waste and its management, either

directly or indirectly. These aspects may include rate of urbanization, pattern and density of urban areas, physical planning and control of development, physical composition of waste, density of waste and scavenger's activity for recyclable separation, the capacity, adequacy and limitations of respective municipalities to manage the solid i.e. storage, collection, transportation and disposal.

Balochistan faces significant challenges in solid waste management, leading to detrimental impacts on the environment and public health. The escalating rate of waste generation, coupled with inadequate waste collection systems, improper disposal practices, and a lack of public awareness, exacerbate these challenges.

Through a review of laws, regulations, current projects, and international practices, it's evident that Balochistan is actively engaged in addressing its waste management challenges. Moving forward, it is imperative for Balochistan to continue implementing and refining its waste management strategies, leveraging both domestic expertise and international best practices. By adopting innovative technologies, improving infrastructure, and strengthening regulatory frameworks, Balochistan can mitigate the environmental and health risks associated with waste while also harnessing its potential as a resource for energy and recycling. Ultimately, effective waste management is essential for promoting sustainable development and safeguarding the well-being of present and future generations in Balochistan.

It is imperative to take several key actions and devise strategies to improve solid waste management practices in Balochistan. Firstly, proper rules and regulation solely for solid waste management should be developed. Then the enforcement of existing laws and regulations related to waste management and environmental protection should be ensured for compliance and accountability among stakeholders. Additionally, promoting public awareness and community engagement programs could foster behavioral change towards responsible waste disposal and recycling practices. Moreover, the development of partnerships between government agencies, private sector entities, and civil society organizations will mobilize resources, expertise, and innovation for effective waste

management solutions. Emphasizing the principles of the circular economy, including waste reduction, reuse, and recycling, is likely to be advocated to promote sustainable development and environmental resilience.

Out of all the possible ways of waste management, sanitary landfills are the most commonly used method all over the world because they are designed especially for the dumping of non-hazardous and solid waste. Poor solid waste management not only pollutes water resources but also poses serious health risks, including the spread of diseases and contamination of groundwater. The disposal of municipal solid waste through landfills is a very cost-effective and simple method, but there are some possible environmental hazards associated with landfills. Toxic and hazardous chemicals affect the quality of soil and groundwater. Hazardous waste also releases many toxic gases into the environment, which is causing air pollution.

## **7.2 Significant Audit Findings**

### **7.2.1 Unauthorized collection, hazardous disposal of solid waste, and illegal operation of private landfill sites in Quetta city**

According to section 19 of Balochistan Environmental Protection Act, 2012. (1) No person may collect, transport, sort, recover, store, dispose of or otherwise manage waste in a manner that results in a significant adverse effect. (2) Every person who imports, produces, collects, recovers, transports, keeps, treats or disposes of waste shall take all reasonable measures to prevent a significant adverse effect on the environment from occurring. (3) The owner or proponent of every premises upon which solid and hazardous hospital waste is produced shall ensure that all hazardous waste whether solid or hospital waste is separated from other waste, and is stored in separate containers pending disposal, in accordance with the requirements of the Balochistan Environmental Protection Agency as set out in regulations, published guidelines or license conditions. (4) A person shall not dispose of solid and hazardous hospital waste in such a manner that it becomes litter or is likely to become litter. (5) Unless in possession of a valid waste management license issued by the Balochistan Environmental Protection Agency, no person may

construct, own or operate a landfill site, incinerator or other facility at which waste is permanently disposed of or is stored indefinitely.

The audit team observed that waste pickers, operating without authorization and outside the control of Metropolitan Corporation Quetta (MCQ), have established large, self-created dump sites in central localities of Quetta. Three significant sites, one at Brewery Road in front of Bolan Medical College, one at Spini Road in front of the Pak-Turk School and the other in CGS Colony Satellite town Quetta, were visited. These private collectors segregate valuable recyclable materials for resale but leave behind vast quantities of waste, including millions of polythene bags and hazardous materials. This waste accumulates near populated areas, resulting in severe environmental degradation, blockage of the sewerage system, and poses health risks. This operation has been ongoing for an undefined period, creating heavily polluted dump sites in the heart of Quetta, as documented through photographic evidence.

The lack of regulatory oversight and control by MCQ and environmental agencies over unauthorized waste collection and disposal activities has enabled these operations to continue unchecked, resulting in the development of heavily polluted and hazardous dump sites in the heart of the city. This has led to:

1. **Environmental Pollution:** Contamination of soil and water resources caused by leachate from hazardous waste.
2. **Public Health Risks:** Increased exposure to toxic substances, pests, and disease vectors associated with unmanaged waste.
3. **Infrastructure Strain:** Blockage of sewerage systems, contributing to urban flooding and significant sanitation challenges in nearby areas.
4. **Legal Non-Compliance:** Violation of Section 19 of the Balochistan Environmental Protection Act, 2012, undermining efforts toward sustainable waste management.

The matter was reported to the department in December, 2024. The department replied that MCQ operated a fleet of 82 vehicles for transporting waste to the dumping site. Among these, 36 vehicles (45%) met international standards for waste collection, while the remaining vehicles required tarpaulin coverage.

However, in August 2024, MCQ privatized its solid waste management (SWM) operations to achieve integrated solid waste management outcomes other Municipal Corporations have less than required transport for solid waste.

The Departmental Accounts Committee meeting was held on January 03, 2024. The DAC was informed that more resources are being allocated to infrastructure for solid waste disposal. The funds or assets being used for other purposes will now be shifted or added to support the development and maintenance of basic civic need to improve solid waste management by reallocating these resources. The DAC directed that efforts be made to acquire landfill sites.

Audit recommends that the unauthorized private landfill sites be dismantled.



**Brewery Road Quetta**



CGS Colony Quetta

### **7.2.2 Hazardous usage of plastic bags, a major obstacle to effective solid waste management**

Balochistan Assembly has enacted legislation to regulate and prohibit the use and sale of plastic shopping and flat bags in the province. The "Balochistan Use of Plastic Shopping and Flat Bags Act, 2023" (Act No. VII of 2023) was passed to address environmental concerns associated with plastic waste.

During visits of Quetta, Khuzdar and Hub for thematic audit of “Solid Waste Management” audit observed the widespread, unauthorized production and usage of plastic bags continue to pose significant challenges to effective solid waste management. Despite the existing ban on plastic bags, they are still widely available and used, leading to substantial environmental damage. Plastic bags are non-biodegradable persist in the environment for hundreds of years without decomposing, leading to significant soil, water, and air pollution and accumulate in landfills, roads, and open spaces. Their improper disposal is a major contributor to

blockages in the city's drainage and sewerage systems, exacerbating issues of urban flooding, sanitation problems, and environmental pollution.

The audit team observed that plastic bags are frequently discarded in public areas, where they clog drains and waterways. Situation is worsened by the lack of consistent enforcement of the ban, allowing unauthorized manufacturers and vendors to continue selling plastic bags in the market. Below are the few causes for wide usage of Plastic bags.

1. Failure to enforce ban by local authorities has allowed unauthorized production, sale, and usage of plastic bags.
2. Limited availability of affordable, sustainable alternatives such as biodegradable bags or reusable shopping bags.
3. A lack of comprehensive public awareness campaign on the environmental impact of plastic bags and the importance of using alternatives.

Accumulation of plastic bags in open spaces creates breeding grounds for pests, disease and clog drains, sewer systems, and water channels.

The matter was reported to the department in December, 2024. The department replied that plastic bags undoubtedly impact solid waste management, clog drains, and pollute the city's atmosphere. Their use should be banned. Paper and cloth bags can serve as alternatives to plastic bags, and the administration has taken strict action against plastic bag sellers.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup> 2024. The DAC directed that a mechanism should be adopted and an awareness campaign initiated to discourage the use of plastic bags in order to protect the environment.

Audit recommends immediate and strict enforcement of the plastic bag ban along with the promotion of alternative solutions.

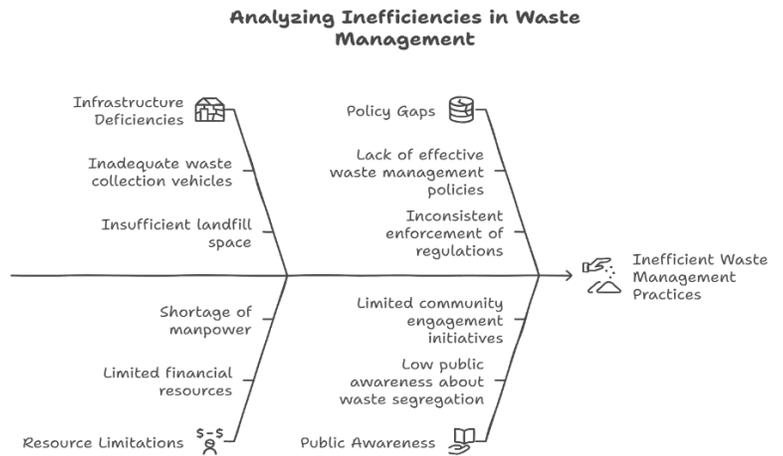


### **7.2.3 Inadequate waste lifting/disposal capacity leading to environmental issues and public health risks**

According to Local Government Act 2010, compulsory functions, An Urban Council may and if the Government so directs shall undertake all or any of the functions as follows: - a. Public Health 1. Maintenance of sanitation. 2. Removal, collection and disposal of refuse.

As per SDG “By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality and municipal and other waste management” To monitor progress toward this target, **Indicator 11.6.1** has been established: “Proportion of municipal solid waste collected and managed in controlled facilities out of total municipal waste generated, by cities”.

The audit review of solid waste management practices across various Municipal Corporations, including the **Metropolitan Corporation Quetta**, revealed a significant gap between waste generation and disposal at landfill sites. The waste lifting and disposal capacity of these municipalities ranges from **41% to 60%**, with a shortage of waste lifting and disposal capacity between **40% and 59%**, leading



to the accumulation of hundreds of tons of solid waste annually. This falls below the average waste lifting capacity of **70-75%** typically observed in developing countries and **88-90%** in developed countries. This inefficiency is contributing to severe environmental degradation and public health risks, directly impacting the well-being of residents and urban sustainability.

Municipalities lack the necessary waste collection and disposal infrastructure, including modern waste collection vehicles, transfer stations, and landfill sites. The increasing population in urban areas, especially in cities like Quetta and Hub has resulted in a rise in waste generation, outpacing the current waste management systems' capacity to handle the volume effectively.

Name of MC	Population	Daily Waste Generated		Waste lifting			
		KG	Ton	Capacity	Shortage	capacity %	Shortage %
MCQ	3479000	1600340	1600	650	950	41	59
MC Khuzdar	218112	100332	100	60	40	60	40
MC Hub	195661	90004	90	48	42	53	47
MC Pishin	118000	54280	54	30	24	55	45

Name of MC	Population	Daily Waste Generated		Waste lifting			
		KG	Ton	Capacity	Shortage	capacity %	Shortage %
MC Chaman	130139	59864	60	30	30	50	50
MC Turbat	268625	123568	124	65	59	53	47
<b>Total</b>	<b>4409537</b>	<b>2,028,388</b>	<b>2,028</b>	<b>883</b>	<b>1145</b>	<b>52%</b>	<b>48%</b>

Inefficient waste management leads to uncontrolled waste accumulation in public spaces, streets, and water bodies, contributing to pollution resulting in adverse environmental impact. Improper waste disposal, burning of waste increases the risk of spread of diseases, particularly vector-borne diseases (such as cholera and malaria), due to the breeding of pests and the decomposition of organic waste in open areas.

The matter was reported to the department in December, 2024. The MCQ submitted two separate PC-I proposals for the procurement of Solid Waste Management (SWM) machinery to the higher authorities for approval. Other MCs have stated that due to shortage of funds Lifting/Disposal Capacity cannot be maintained.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2024. The DAC expressed serious concern about the garbage collection and disposal capacity of the Metro and other Municipal Corporations, as they only collect 41% of the garbage. The DAC directed that more resources be allocated to improve garbage collection. No progress was reported till finalization of this report.

It is advised that Corporations should prioritize upgrading waste collection infrastructure, including modernizing fleets for waste collection and expanding transfer stations and landfill sites.

#### **7.2.4 Non-compliance with hospital waste management standards leading to health hazards**

Para-19 (3) of Balochistan Environmental Protection Act, 2012, the owner or proponent of every premises upon which solid and hazardous waste whether solid

or hospital waste is separated from other waste, and is stored in separate containers pending disposal. Further, Rule-16 (1) of Hospital Waste Management Rules, 2005 provides that risk waste shall be separated from the non-risk waste at the ward bedside, operation theatre, laboratory, or any other room in the hospital where the waste is generated.

A thematic audit of Local Councils, mentioned below, revealed significant lapses in hospital waste management practices. Government hospitals either lacked incinerators or had non-functional units for the safe disposal of hazardous medical waste. Private hospitals, clinics, and laboratories in the area were also found operating without any proper system for waste segregation and disposal. Hazardous medical waste was routinely dumped at municipal dumping sites without treatment, posing severe health and environmental risks to the community. Despite the existence of clear guidelines on hospital waste management, the Local Council failed to enforce compliance with the Environmental Protection Agency (EPA) regulations.

<b>Sr. No</b>	<b>Name of Formations</b>
1	Metropolitan Corporation Quetta,
2	Municipal Corporation Khuzdar
3	Municipal Corporation Hub
4	Municipal Corporation Pishin
5	Municipal Corporation Chaman
6	Municipal Corporation Turbat

The unsafe handling and disposal of hospital waste has serious implications. It increases the risk of disease outbreaks and public health crises due to community exposure to hazardous materials.

The matter was reported to the department in December, 2024. The MCQ replied that three vehicles are designated for collecting hospital waste across the city. However, government and private hospitals are not providing MCQ with accurate data on the amount of hospital waste generated, which requires improvement. Other MCs have no arrangement for lifting of hospital wastage.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The DAC expressed serious concern about the methods of hospital waste collection, except for Metro. Even Metro lacks sufficient dedicated transport for waste collection. The DAC directed the Municipal Corporations to allocate dedicated vehicles for hospital waste collection.

Audit recommends that proper disposal of hazardous hospital waste management be ensured.





Hospital Waste on dumping site at Hub

### **7.2.5 Non-establishment of proper landfill sites, posing environmental and health risks**

As per the guidelines provided by Policy and Regulations on SWM–Pakistan (2010), selection of an appropriate site for solid waste disposal and landfill facility is of utmost importance while setting up the said facility. As per the guidelines, landfills are disposal sites that can be established successfully if they are well sited, well designed and operated properly. They have the potential to cause environmental harm if not sited, designed and operated properly. Further as per the international best practices on the solid waste management, the landfill site shall not be located or in vicinity of an existing residential development and it shall also not be located and operated in such a manner that it may cause significant negative impacts on the surrounding flora and fauna.

During the audit of various Municipal Corporations, it was observed that none of the offices had initiated the requisition or allocation of land for establishing authorized landfill sites in the districts, as mandated by the **Policy and Regulations on Solid Waste Management–Pakistan (2010)**. Instead of developing proper

landfill facilities, the MCs were disposing off collected waste into nearby rivers or dumping it in local vicinities. In many cases, this waste was either openly burned by municipal staff or residents, leading to air pollution, severe environmental and public health hazards. The absence of proper waste management measures reflects long-standing negligence by the municipal offices to adhere to regulations and best practices.

Sr. No	Name of Formations
1	Metropolitan Corporation Quetta
2	Municipal Corporation Khuzdar
3	Municipal Corporation Hub
4	Municipal Corporation Pishin
5	Municipal Corporation Chaman
6	Municipal Corporation Turbat



Failure to establish authorized landfill sites, unregulated waste disposal including dumping in rivers, local vicinities burning of waste has caused significant environmental degradation.

The matter was reported to the department in December, 2024. The MCQ replied that measures regarding strict regulation enforcement, training & awareness, infrastructure improvement, monitoring & reporting and public-private collaborations are being taken.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The offices informed the DAC that due to a shortage of funds, they are unable to observe the protocols for proper landfill sites. The DAC directed all offices to ensure proper selection and management of landfill sites in line with EPA guidelines.

Audit recommends implementation of DAC directives.



**Dumping sites at Hub**



**Dumping site at Hub river**



Dumping site at Gawadar

#### **7.2.6 Non-availability and insufficient coverage of dustbins and garbage containers leading to open waste dumps on streets/roads**

According to fifth schedule section I (Compulsory Function) of Balochistan Local Government Act 2010 “the function of an urban council includes maintenance of sanitation and removal, collection and disposal of refuses. Further, as per guideline for solid waste management June, 2005 issued by the EPA, The overall aim of National Solid Waste Management Strategy is “ to provide effective, efficient, affordable, safe and sustainable waste management system for all the urban and rural settlements of Pakistan by 2015” and one of the core action line for the objective “To achieve effective, efficient and sustainable municipal waste collection system” was to Increase the number of containers and street bins and make their design compatible with collection and transportation system.

The audit of various Municipal Corporations reveals a significant shortage of dustbins and garbage containers. In several areas, either these waste disposal

facilities are completely absent, or the number available is insufficient to meet the population's needs. This shortfall in waste management infrastructure has led to the widespread disposal of waste directly on roads and streets, resulting in the creation of unsightly, disorganized, and hazardous waste dumps.

The Municipal Corporations have not made adequate investments in the procurement and placement of dustbins and garbage containers.

The matter was reported to the department in December, 2024. The MCQ replied that in 2018-19, MCQ placed 550 steel bins across the majority of wards. However, residents' behavior regarding proper waste disposal has not improved. Additionally, theft of these bins by individuals such as drug addicts has been reported, and an FIR has been lodged at the concerned police station to address the issue. Now it has been proposed for installation of fiber bins.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The DAC observed that all corporations have an insufficient number of dustbins / garbage containers which does not meet the required standards. The DAC instructed that these be installed according to the population's needs.

Audit recommends that Municipal Corporations should prioritize procurement and installation of sufficient number of dustbins and garbage containers at strategic locations.

#### **7.2.7 Improper collection and unsafe transportation of waste leading to public health and environmental hazards**

As per guideline for solid waste management June, 2005 issued by the EPA, following procedures may be adopted to achieve efficient, effective and sustainable municipal waste collection system: Set up a system for regular weighing and analysis of wastes generated and collected in all urban areas of Pakistan (quantities, densities, organic content, dry recyclable content, moisture content). These data are essential to determine the most suitable methods of collection, transportation, disposal and treatment; develop standard designs for collection and transfer for all major rural and urban areas of Pakistan; establish primary collection systems in city

centers and where building densities are high. A primary collection system means that waste is collected by small vehicles to a transfer point, from where it is collected by larger vehicles to the disposal site (secondary collection system); encourage collection of waste in plastic bags, as this reduces loading times for the waste collection crews. However, waste collection in plastic bags needs a fixed timing of the collection service, so that scavengers have minimal access to them; Encourage door-to-door collection system in high and middle-income urban areas of major cities against a cost-covering fee; establish proper monitoring and supervision mechanisms for waste collection and transportation to ensure reliability and satisfactory operation of the service.

During the thematic audit, physical inspections of vehicles used by the Municipal Corporations to transport waste to dumpsites revealed serious shortfalls. Almost all the vehicles, including tractors and mini dumpers, were found to be open, lacking covering tents. As a result, waste is collected and transported without proper containment, spreading foul odors and litter across roads and busy markets. Additionally, waste is transferred from smaller collection vehicles to larger tractors in the heart of bustling areas, exacerbating the issue.

Waste collection, transfer, and disposal system not only creates significant aesthetic problems but it also poses a serious health risk and environmental hazard.

The matter was reported to the department in December, 2024. The MCQ replied that Improved Waste Collection and Transportation Practices: covered vehicles and sealed containers are being used to prevent waste spillage during collection and transportation, reducing the risk of contamination. MCQ operates a fleet of 82 vehicles for transporting waste to the dumping site. Among these, 36 vehicles (45%) met international standards for waste collection, while the remaining vehicles required tarpaulin coverage. However, in August 2024, MCQ privatized its solid waste management (SWM) operations to achieve integrated solid waste management outcomes. This office has demanded additional funds for the purchase of new machinery. Due to old vehicles and insufficient funds, no vehicles were prepared since last five years.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The offices informed the DAC that due to shortage of funds, they failed to use covered transportation for garbage collection. Furthermore, corporations have been collecting hospital waste using open tractors. The DAC directed all offices to make every effort to ensure safe transportation of waste.

Audit recommends that to address these concerns, waste collection, treatment, and disposal should strictly adhere to the guidelines set forth by the EPA.







### **7.2.8 Failure to execute public awareness programs for waste management**

As per chapter / topic 9 of draft guideline for solid waste management and strategy, 2005 issued by the EPA “Public education is important new task for inspectors and supervisors. Public education in this context involves raising peoples’ awareness and teaching them about certain solid waste management issues so as to encourage them to change their attitudes and behavior. Furthermore, according to a report on waste management as technical support on waste and plastics provided to the Ministry Climate Change, Pakistan, Government of Pakistan through the SWITCH-Asia SCP Facility, which is funded by the European Commission “It must be recognized that there is a clear dearth of awareness on these issues amongst both the public and policymakers. Therefore, there is an immediate need for culturally cognizant nationwide awareness campaigns to educate people on the importance of waste prevention and recycling”

During the thematic audit, the corporations have failed to initiate or invest in public awareness programs aimed at promoting effective waste management practices. Despite the critical need for public education on waste segregation, disposal, and environmental hygiene, these corporations have not allocated any significant expenditure towards programs such as school sessions, community walks, or media campaigns using local cable channels and print media. This lack of investment in public awareness initiatives has hindered the development of a well-informed public that could contribute to improving waste management practices at the grassroots level. MCs have not allocated funds for public awareness programs in their annual budgets, prioritizing other areas of municipal spending.

The lack of public awareness has led to improper waste disposal practices, which exacerbate the problem of open waste dumps and environmental pollution.

The matter was reported to the department in December, 2024. The corporations replied that efforts have been made to execute public awareness programs for waste management, including:

1. **Periodic Programs:** Awareness initiatives have been conducted from time to time to educate the public about proper waste disposal practices.
2. **Collaboration with Influential Figures:** Programs involved ex-councilors and religious leaders, such as Imams during Juma sermons, to reach a broader audience effectively.
3. **Recent Developments:** The Project Management Unit for Public Private Partnership (PPP) was informed to organize an awareness program focused on promoting proper waste disposal practices among the community.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The offices informed the DAC that annual cleanliness days are being carried out. The DAC directed that at least once a quarter, public awareness programs for waste management should be conducted, including programs to sensitize the public.

Audit recommends that Municipal Corporations prioritize allocating funds for public awareness campaigns and incorporate these initiatives into their annual budgets.

### **7.2.9 Non-adoption of health and safety measures for waste management staff**

The collection, transportation and dumping of waste exposes the sanitary staff to a number of health hazards. It is universally accepted that sanitary staff should wear gloves, masks, helmets, socks and long shoes to protect themselves from health hazards. The organization employing the staff has the responsibility to provide the safety apparel to the sanitary workers.

During the thematic audit, the corporations revealed significant shortcomings in the adoption of health and safety measures for sanitary staff involved in waste collection, transportation, and disposal across various municipal corporations. The audit found that sanitary workers were carrying out their duties without access to the necessary protective equipment, such as gloves, masks, helmets, long shoes, and socks, which are essential to protect them from the health hazards associated with waste handling. This lack of safety measures not only jeopardizes the workers' health but also exposes them to various infectious diseases and other health risks.

The absence of safety measures exposes workers to various physical, biological, and chemical hazards, making them vulnerable to long-term health issues.

The matter was reported to the department in December, 2024. The corporations replied that the issue of non-adoption of health and safety measures for waste management staff is being addressed, though challenges remain due to funding constraints. Efforts are underway to supply staff with proper gadgets, including gloves, boots, and coats, to ensure their safety during waste collection and handling and plans are in place to allocate resources more effectively to prioritize the health and safety of waste management personnel.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The offices informed that special uniforms for sweepers are being adopted by all municipal corporations. The DAC directed to ensure adoption of health and safety measures for waste management staff, especially those who handle hospital waste.

Audit recommends provision of safety apparel along with safety and security plan for the janitorial staff under intimation to Audit.







#### **7.2.10 Non-implementation of waste minimization techniques by local councils and provincial authorities**

The SWITCH-Asia SCP Facility report highlights waste minimization as any process or practice aimed at reducing waste generation to achieve a sustainable society and circular economy. This requires reducing persistent waste at its source and rethinking process, product design, and value chains. Globally, waste minimization follows the 3Rs framework: Reduce, Reuse, and Recycle.

In Pakistan, the responsibility for implementing waste minimization techniques and 3R initiatives lies with various public and private entities, including:

1. Ministry of Climate Change
2. Pakistan Environmental Protection Agency (Pak-EPA) and Provincial EPAs
3. National Cleaner Production Center Foundation (NCPC)
4. National Productivity Organization (NPO)
5. City-wide solid waste management companies (e.g., Lahore, Faisalabad, and Gujranwala Waste Management Companies)
6. Provincial Waste Management Boards

## 7. Provincial Water and Sanitation Departments

These institutions are tasked with supporting the adoption of the 3Rs to reduce waste, promote recycling, and improve sustainable waste management practices across the country.

The thematic audit of solid waste has revealed that neither the provincial authorities nor the local councils under audit have effectively implemented waste minimization techniques, as prescribed by the 3Rs framework (Reduce, Reuse, Recycle). Despite the critical role assigned to various public institutions, including the Ministry of Climate Change, Pakistan Environmental Protection Agency (Pak-EPA), National Cleaner Production Center Foundation (NCPC), and provincial waste management boards, there is little to no evidence of actionable waste reduction initiatives at the local level. The worsening cleanliness conditions in towns and cities highlight a failure to adopt sustainable practices aimed at minimizing waste generation and promoting recycling. Provincial waste management boards and water and sanitation departments, in collaboration with local councils, were expected to implement these practices as part of their mandate. However, audit found no significant progress in achieving the objectives of waste minimization.

Provincial and local authorities failed to integrate waste minimization strategies into their operational plans. No efforts were made to educate communities on the importance of the 3Rs framework and sustainable consumption.

The matter was reported to the department in December, 2024. The MCQ replied that the concern regarding the non-implementation of waste minimization techniques will be addressed through public private partnerships, establishment of compost plants and regular monitoring and evaluation through public private partnerships.

The Departmental Accounts Committee meeting was held on January 3<sup>rd</sup>, 2025. The offices informed that due to shortage of staff, they are unable to sort garbage to minimize solid waste. The MCQ reported that it is already handling solid

waste collection through a Public-Private Partnership (PPP), and a factory at the dumping site is working on minimizing solid waste. Other Municipal Corporations do not have such mechanisms. The DAC directed the implementation of waste minimization techniques for solid waste.

Audit recommends adoption of 3Rs framework.

### **7.3 Analysis and issues identified in waste management:**

The following issues have been identified in the waste management system;

#### **1. Waste Segregation and Collection:**

- **Non-segregation of hospital waste:** Hospital waste was mixed with municipal waste, posing a biohazard risk.
- **Unsuitable landfill site selection:** Dumping sites were not chosen based on proper environmental regulations, potentially harming the surrounding environment and population.
- **Absence of dustbins:** The lack of public bins led to scattered garbage and unsanitary conditions.

#### **2. Waste Treatment and Disposal:**

- **Improper collection and transportation:** Open vehicles transporting waste caused unpleasant sights, odors, and potential littering.
- **Shortage of equipment:** Insufficient resources hampered effective waste management.
- **Non-establishment of transfer stations and proper landfills:** The absence of proper infrastructure for waste processing and disposal remained a significant issue.
- **Private unauthorized garbage dumping sites:** Lack of enforcement by corporations is leading to pollution of different vicinities.

### **3. Compliance with Regulations:**

- **Non-adherence to local environmental regulations:** Practices like dumping waste near water bodies violated environmental protection laws.
- **Unregulated use of plastic bags:** unchecked use of plastic bags is leading to choked sewerage.

### **4. Public Awareness and Education:**

- **Lack of community awareness programs:** The absence of public education initiatives limited community participation in proper waste management practices.

### **5. Health and Safety:**

- **Inadequate health and safety measures:** Waste collection workers lacked proper protective equipment, training, and medical checkups, putting their health at risk.

### **Recommendations:**

The audit report offers several recommendations to improve waste management in Balochistan. These include:

- Implementing proper waste segregation and collection practices
- Selecting and establishing landfill sites according to environmental regulations
- Providing adequate equipment and training for waste management personnel
- Launching public awareness campaigns to educate communities on waste management practices
- Conducting environmental impact assessments before initiating waste management projects
- Providing proper health and safety equipment, training, and medical checkups for waste collection workers

By addressing these issues and implementing the recommendations, Balochistan can significantly improve its waste management practices and create a cleaner, healthier environment for its residents.

**Conclusion:**

There are significant issues and challenges in waste management despite being one of the primary functions of the Local Government. One of the biggest obstacles to improving the solid waste management system is the lack of sufficient machinery, human resources, and funding. Currently, the solid waste management system, except for the Metropolitan Corporation, is sub-par. The solid waste management system can be improved by devising and adopting a waste management strategy, allocating more resources and implementing best practices throughout the province.

# IMPACT AUDIT

## 8. IMPACT AUDIT OF SEWERAGE SYSTEM AT LORALAI TOWN, DISTRICT LORALAI



### 1. Introduction:

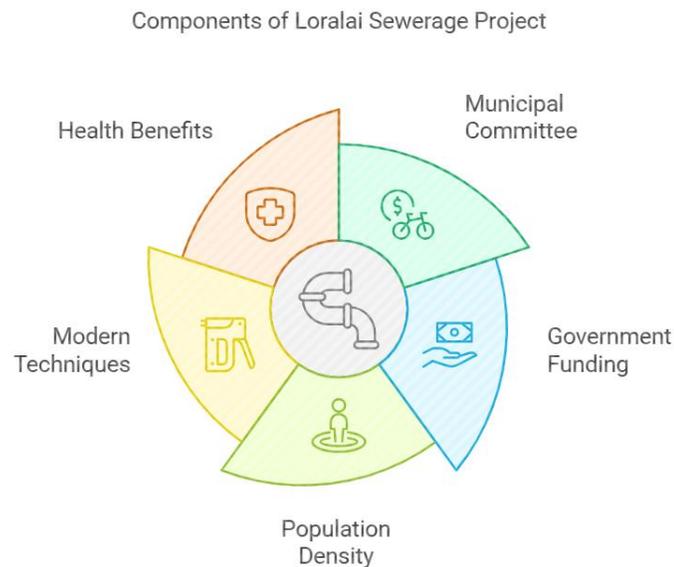
The Directorate of Audit (Local Government) included impact audit of the sewerage system in Loralai's main town into its Audit Plan for 2023-24, with approval from the Auditor-General of Pakistan. The project was executed by the Chief Officer of the Municipal Committee, Loralai. The primary objective of this audit is to evaluate the initiative's effectiveness, analyze its outcomes, and measure the overall impact of the intervention.

#### i. Background

Loralai, a significant district in Balochistan, was established in October 1903. In 1992, it was further divided when Musakhail and Barkhan were granted the status of separate administrative districts. Loralai town serves as the district

headquarters. According to the 2022 census, the district's population is 272,432, and it spans an area of 3,848 square kilometers.

The Municipal Committee of Loralai, functioning under the Secretary of Local Government Balochistan, proposed the construction of a sewerage system for the town's main area. This initiative was prioritized due to the area's narrow streets, measuring only 6 to 7 feet in width, and its high population density, with approximately 60% of the town's residents concentrated there. The project was designed to address the pressing need for improved sanitation and better serve the majority of the population.



The project, titled "construction of sewerage system in the main town of Loralai," was planned and executed by the Municipal Committee during the fiscal year 2019-20, with funding provided by the Government of Balochistan. Before this initiative, the narrow streets of the area were plagued by open drains, causing significant hardships for residents. These challenges were particularly acute during the rainy season, as drain water mixed with sewage, leading to severe health hazards and difficulties for pedestrians.

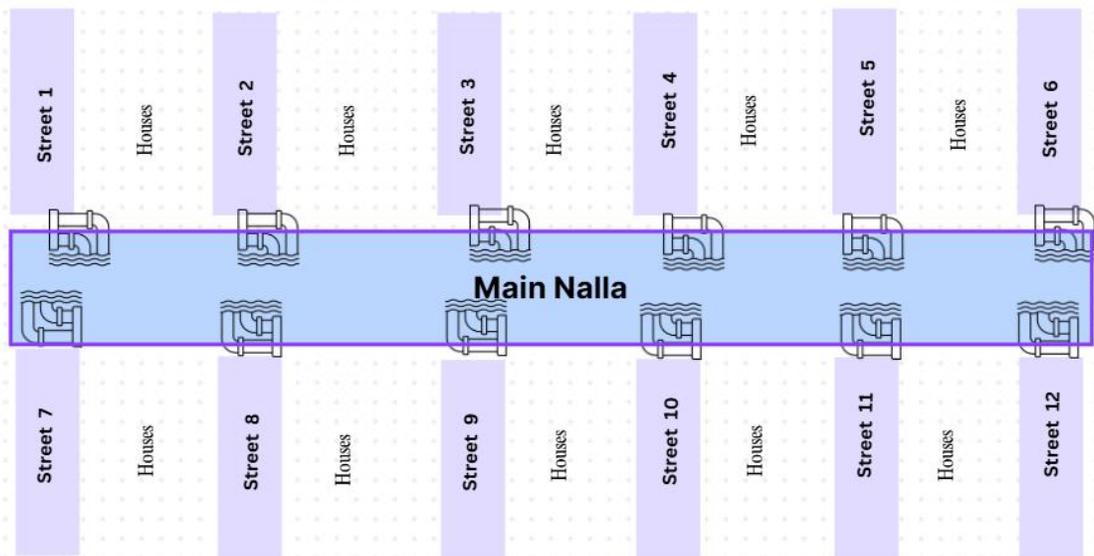
With a budget of Rs. 90 million, allocated from the Grant-in-aid fund, the Municipal Committee successfully implemented the construction of the sewerage system. The project targeted the most densely populated area of the town, where a main drainage channel (Nalla), measuring approximately 24 feet wide and 10 feet deep, flows through the community and eventually exits the town.

The sewerage system employed modern techniques, including the installation of 18-inch cement concrete pipes. Manholes were constructed every 30 feet, each equipped with cement concrete covers for accessibility. The pipes were strategically laid along both sides of the streets and buried 4 feet deep, with a sloping design leading to the main drainage channel.



Interviews with local residents highlighted the stark improvements brought about by the project. Prior to the sewerage system's establishment, open drains in the narrow streets emitted foul odors and served as breeding grounds for mosquitoes, causing widespread health issues. The new sewerage system not only addressed these concerns but also significantly enhanced the quality of life for the residents. As a critical civic facility, it represents a major step forward in meeting the community's fundamental sanitation needs.

# Sewerage System flow Chart



## ii. Role of the Project

Lack of a well-developed sewerage system is a critical issue, as access to such systems is vital for well-being and health environment. However, none of the towns in Balochistan has an adequate sewerage system, and even the provincial capital, Quetta, relies on open drains except in a few areas.

In a positive development, during the fiscal year 2019-20, the Chief Officer of the Municipal Committee Loralai took the initiative to establish a sewerage system. This was made possible through funds from the Grant-in-Aid, with an estimated cost of Rs. 90 million. The primary objectives of this scheme include providing a well-developed sewerage system to achieve public health

improvement, infrastructure development, environmental protection, and fostering civic responsibility.

The following socio-economic benefits of the sewerage system were anticipated at the time of its introduction:

- a) Improving public health,
- b) Promoting environmental sustainability,
- c) Enhancing the overall quality of life in Loralai town by providing a safe and efficient sewerage system, and
- d) Establishing a safe, sustainable, and resilient sewerage system that meets the needs of present and future generations while protecting public health and the environment.

## **2. Overview of the Initiative:**

The construction of the sewerage system in the main town of Loralai has delivered both tangible and intangible benefits. Prior to its implementation, the town's narrow streets suffered from open drains, creating significant hardships for residents, particularly during the rainy season, when overflowing sewage posed severe health hazards. This initiative has not only alleviated such risks but also aimed to improve health outcomes, ensure environmental sustainability, and elevate the living standards of Loralai's residents.

The overarching vision of the project is to create a safe, sustainable, and adaptable sewerage system that serves both present and future generations.

This overview highlights the initiative's scope, objectives, and anticipated benefits, laying the foundation for assessing its impact on the community.

The proposed sewerage system project for Loralai presents significant benefits across multiple areas:

**Public Health Improvement:** Transitioning from open drains to a modern sewerage system will directly address health hazards associated with stagnant waste and unpleasant odors. This proactive measure is expected to reduce the incidence of waterborne diseases and improve overall public health in the town.

**Infrastructure Development:** Establishing a reliable waste management system upgrades the town's infrastructure, ensuring it can meet the demands of a growing and densely populated urban area. This initiative supports sustainable urban development.

**Environmental Protection:** Proper sewage disposal into designated drainage systems prevents environmental contamination, safeguarding local ecosystems. This change promotes better sanitation practices and encourages a cleaner, healthier environment.

**Community Enhancement:** Residents in narrow streets, who often face sanitation challenges, will benefit from this improved infrastructure. Enhanced living conditions will make the area more habitable and raise the overall quality of life.

**Economic Growth:** Improved sanitation contributes to increased property value, creating opportunities for economic development. Attracting investment and fostering better living conditions can positively influence the local economy.

**Civic Responsibility:** This project highlights the Municipal Committee's dedication to addressing community needs effectively. It demonstrates a commitment to responsible governance and responsiveness to public concerns.

**i. Potential Negative Impacts of the Sewerage System Project:**

**Hazards Due to Blockage of Sewer Lines:** Improper disposal of solid waste into the sewer lines can lead to blockages, disrupting the system's functionality. These blockages can cause sewer overflows, creating unpleasant conditions for residents and contributing to serious health and sanitation issues.

**Overflow Issues:** Blockages in the sewerage network may result in wastewater overflowing onto streets, posing a nuisance to the public. Overflows can exacerbate

health risks, particularly during the operation phase, by exposing communities to harmful pathogens.

**Contamination of Soil and Groundwater:** Improper handling or maintenance of the sewerage system can lead to wastewater leakage. This leakage has the potential to contaminate soil and groundwater resources, impacting agricultural productivity and drinking water safety.

**Health and Safety Risks for Operation and Maintenance Staff:** Workers involved in maintaining and operating the sewerage system may face health hazards, including exposure to toxic gases and harmful microorganisms. Improper protective measures can increase the risk of waterborne communicable diseases among the workforce.

**Risks for Sewer and Drain Cleaning Staff:** Cleaning activities expose staff to physical and biological hazards, particularly in confined spaces or during manual cleaning. Without adequate safety protocols and equipment, the cleaning staff may experience severe health complications over time.

**Mitigation Measures:**

To address these potential negative impacts, it is crucial to implement preventive and corrective strategies such as public awareness campaigns on proper waste disposal, regular maintenance schedules, protective equipment for workers, and proper wastewater treatment facilities.

**3. Scope & Methodology**

**a. Scope**

The impact audit assignment encompassed an examination of the effects of the sewerage system in Loralai town in district Loralai. The audit spanned from two years before the initiative, specifically 2019, to the period after the initiative, i.e., 2023, aiming to discern the intervention's impact.

The impact audit delved into various aspects concerning the sewerage system:

### **i. Environmental Impact**

- **Water Quality:** Assess the system's impact on water through PHE department, including the risk of contamination or pollution. Regular testing can determine if effluent meets environmental standards.
- **Soil and Groundwater Contamination:** Evaluate any leaks or spills that could seep into the ground, potentially contaminating soil and groundwater resources.
- **Odor and Air Quality:** Measure the system's impact on air quality, especially any unpleasant odors affecting surrounding areas.

### **ii. Social Impact**

- **Public Health and Safety:** Determine how the sewerage system affects public health, particularly if untreated sewage poses risks of waterborne diseases.
- **Community Impact:** Consider any issues that affect the community's quality of life, such as odor, noise, or overflow incidents.

### **iii. Operational Efficiency**

- **Infrastructure Assessment:** Examine the age and condition of pipes, pumps, and treatment facilities to identify issues such as leaks or blockages.
- **Capacity vs. Demand:** Assess whether the system can handle the town's current and projected population without overloading.
- **Maintenance and Upgrades:** Review maintenance practices and whether there are any ongoing or planned upgrades to keep the system functioning efficiently.
- **Emergency Preparedness:** Evaluate contingency plans for events like system breakdowns, natural disasters, or other emergencies.

#### iv. Economic Impact

- **Funding and Investments:** Assess the funding sources, including public funds and grants, and determine if additional investments are needed for future upgrades.

#### v. Recommendations and Improvement Plans

- **Infrastructure Upgrades:** Suggest repairs or upgrades to aging or inefficient parts of the system.
- **Process Enhancements:** Recommend technology or procedural changes to improve the treatment process and reduce environmental impacts.
- **Community Engagement:** Propose initiatives to engage the community, improve public awareness, and reduce illegal dumping or misuse of the sewerage system.
- **Long-Term Sustainability:** Consider strategies for making the system resilient to population growth, climate change, and future demand.

#### b. Methodology

Data collection for the impact assessment of the sewerage system initiative involved a systematic approach that included inquiries with management, document reviews, analysis of monitoring reports, surveys, and the interpretation and analysis of both primary and secondary data. To substantiate and measure the impact of the sewerage system initiative, the following methodology was implemented to assess its condition both before and after intervention.

- **Data Collection Methods:** Data was collected using surveys, key informant interviews, and direct site observations.
- **Indicators:**
  - Number of households with access to improved sanitation facilities
  - Incidence rate of waterborne diseases
  - Community satisfaction with the sanitation and sewerage services

- Reduction in open defecation practices
- **Sampling:** A stratified random sampling method was used to select 50 people from different sectors within Loralai Town for the surveys and interviews.
- **Data Analysis:** Quantitative data was analyzed using Microsoft excel (Mxl), while qualitative data was analyzed thematically to identify common patterns and insights.

Sr. No.	Aspect	Before intervention	After intervention
1	Infrastructure Development: The project enhances the town's infrastructure by providing a reliable and efficient waste management system	Before the establishment of Sewerage System, open drains existed on both sides of streets.	The sewerage system brought Infrastructure Development which leads to quality of life in loralai town by providing safe and efficient sewerage system.
2	Social and Economic Impact of sewerage system.	Before sewerage system open drains in narrow streets which were hazards, People generally throw solid waste into drains lines resulting overflow of sewerage water in streets causing nuisance to people, and serious health issues. This also effected underground water contaminate soil. Further, due to open drains the department needs frequent maintenance which was costly for MC.	Previously, open drains at the doorsteps of houses served as breeding grounds for mosquitoes and caused health issues. Now, the covered sewerage system has positively impacted public health. Additionally, it has economic benefits, as the Municipal Committee no longer needs to frequently repair the open drains.

3	Environmental Impact of the Sewerage	Before the sewerage system Water Quality, Soil and Groundwater Contamination is at risk of contamination or pollution and impact on air quality, especially unpleasant odors affected the surrounding areas.	The sewerage system was built using modern techniques, including the installation of 18-inch cement concrete pipes. Now, the air residents are safe for unpleasant odors.
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## 8. Findings

### 8.1 Year-Wise Analysis of Diseases in Loralai Town (2019-2023)

Disease	2019	2020	2021	2022	2023
Enteric/Typhoid Fever	3,239	2,909	3,020	3,075	8,059
Suspected Malaria	6,507	3,949	2,650	4,072	7,832
Suspected Viral Hepatitis	151	111	103	226	682
Diarrhea/Dysentery	18,077	15,542	16,593	21,282	31,294

Data Source: DG Health Balochistan

### Population and Population growth rate in Loralai Town and Killa Saifullah Town (2019-2023)

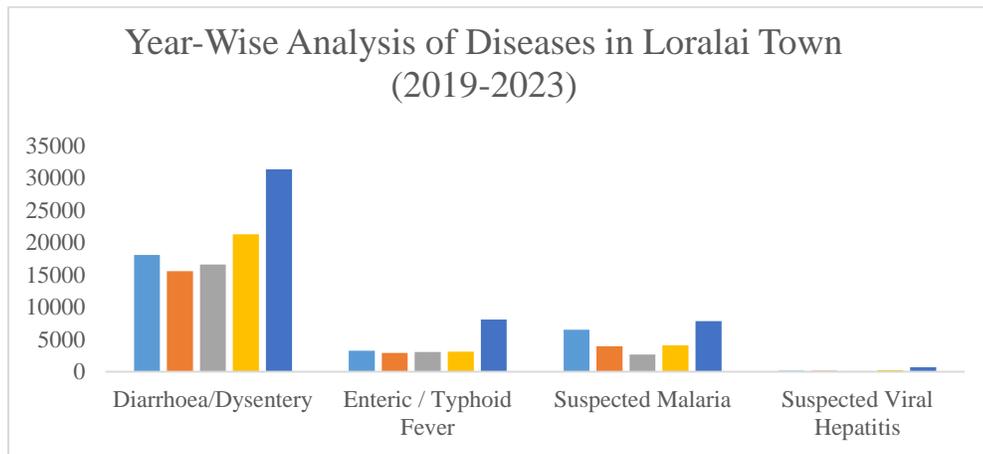
Particular	2019	2020	2021	2022	2023
<b>Loralai (Urban)</b>					
Average Population growth rate	1.40%				
Population	56,396	57,185	57,986	58,797	59,621
<b>Killa Saifullah (Urban)</b>					
Average Population Growth rate	0.09%				
Population (Urban)	34,928	34,959	34,991	35,022	35,054

### Insights

- **Diarrhea/Dysentery:** Cases have more than doubled since 2019, suggesting ongoing sanitation challenges.

- **Enteric/Typhoid Fever:** Significant spike in 2023, possibly reflecting localized outbreaks.
- **Malaria and Hepatitis:** Notable increases in 2023, indicating environmental or service inefficiencies.

**The graphical representation of data is as under:**



Graph-8

**Post-Intervention Findings:**

Following the intervention, the trend of water borne disease significantly increased, this is due to the data not representing Loralai town, Loralai is the Divisional head quarter and due to lack of health facilities people from the peripheries also come to Loralai town.

**Pre-Intervention Scenario:**

Before the initiative, the data indicated that diarrhea/dysentery and fever have significant prevalence.

### **Impact Assessment:**

The data pertaining to prevalence of water borne diseases available with Health Department shows an increasing trend. Hence, it is hard to conclude any positive impact of the sewerage system on prevalence of diseases in Loralai Town.

### **Key Impact Metrics:**

- Increase in Diarrhea/Dysentery cases (2019-2023)
- Increase in Typhoid Fever cases
- Increase in Viral Hepatitis cases
- Significant spike across all diseases in 2023

## **8.2 Comparative Analysis: Total cases reported 2019 to 2023**

Intervention vs. Non-Intervention District

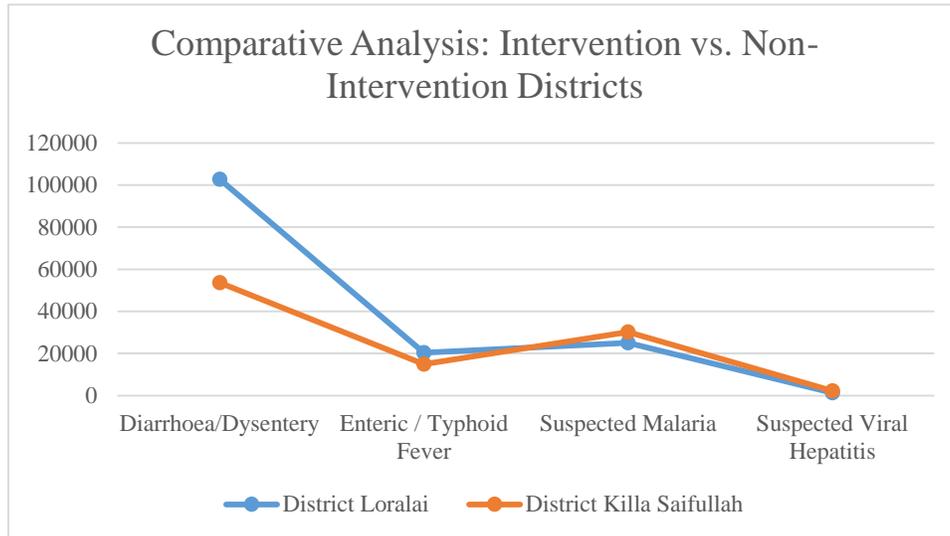
<b>Disease</b>	<b>District Loralai</b>	<b>District Killa Saifullah</b>
Diarrhea/Dysentery	102788	53645
Enteric/Typhoid Fever	20302	14968
Suspected Malaria	25010	30176
Suspected Viral Hepatitis	1273	2268

Data Source: DG Health, Balochistan

### **Insights**

- Population of Loralai town is slightly more than that of Killa Saifullah
- The Health data for Loralai also includes cases / patients from adjacent towns of Kohlu, Duki, Musa Khail etc.
- Loralai exhibits significantly lower prevalence of malaria and viral Typhoid, indicating positive impacts of the sewerage system.
- Prevalence of diarrhea and typhoid is significantly higher in Loralai as compare to Killa Saifullah which creates doubt regarding success of sewerage system in lowering diseases.

**Graphical representation of the data is as under:**



Graph-9

**Intervention District:**

The Comparative Analysis of intervention vs non-intervention Districts clearly indicates that there is significant gap between Loralai and Killa Saifullah, which is adjoining district. It is worth noting that Loralai town population is almost double as compared to Killa Saifullah.

**Non-Intervention District:**

District Killa Saifullah is smaller as compared to District Loralai and this District adjoining to Loralai, data of water borne disease data was taken from Killa Saifullah, which does not have sewerage system, instead it has open drains.

**Impact Assessment:**

Comparison of the two districts does not yield conclusive results of positive impact of sewerage system.

**Key Impact Metrics:**

- Lower Typhoid Fever incidence
- Lower Hepatitis cases

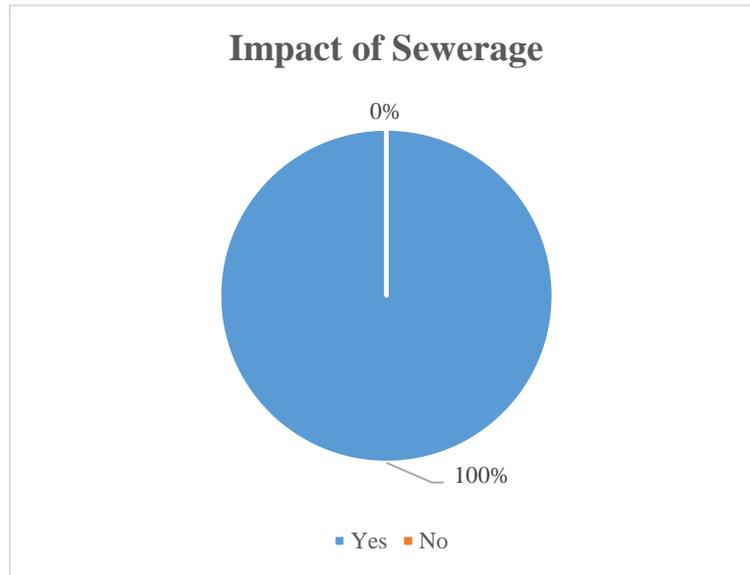
**8.3 Analysis of Perception Survey on the Sewerage System in Loralai Town**

This office also conducted survey from the public of different age groups to determine public opinion on this intervention.

**Infrastructure Condition after the intervention**

Do you feel any impact of Sewerage?	
Yes	No
50	0

Graphical representation of the data is as under:



Graph-10

**Post-Intervention Social Impact:**

Following the intervention, the Sewerage System has significantly contributed to positive perception regarding infrastructure condition among the community.

**Pre-Intervention Context:**

Before the establishment of the Sewerage System, Loralai town had open drains which reflected poor infrastructure situation posing health challenges to the public.

**Impact Assessment:**

The results of the initiative indicate a notable positive social impact within the community:

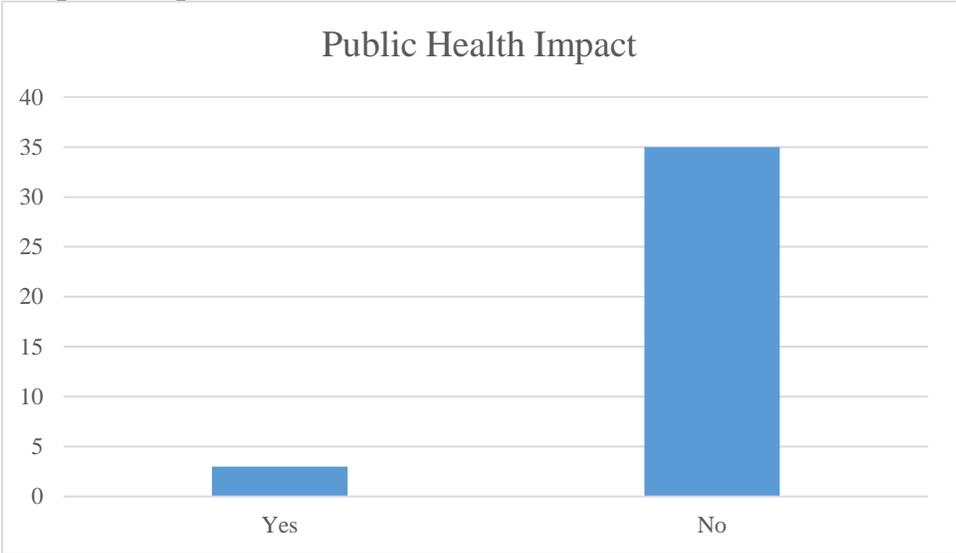
- i. **100% Positive Response:** A significant majority of respondents, 100%, expressed a positive response to the initiative.
- ii. **Improvement in public infrastructure:** The initiative has played a key role in improving infrastructure of the town by well-maintained sewerage system.

This underscores the transformative impact on infrastructure development, shifting from open drains to well-developed sewerage system

**Public Health Impact**

<b>Have you experienced any health issue after Sewerage?</b>	
<b>Yes</b>	<b>No</b>
03	35

**Graphical representation of the data is as under:**



Graph-11

**Impact Assessment:**

The results of the initiative indicate a notable positive public health impact within the community:

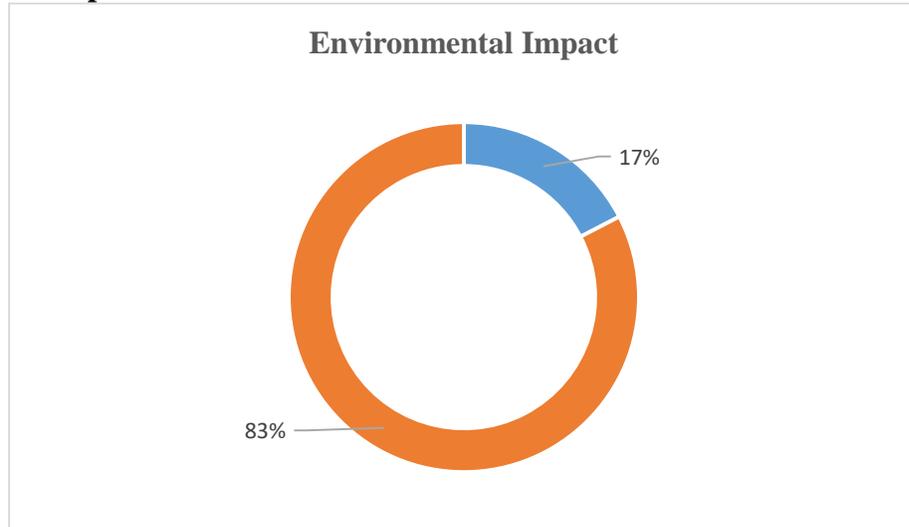
- iii. **92% Positive Response:** A significant majority of respondents, 92%, expressed a positive response to the initiative.
- iv. **Improvement in public health:** The initiative has played a key role in improving public health of the people of town.

This accentuates the transformative impact on public health, by reducing water born disease among the habitants of the town.

**Environmental Impact**

Have you noticed any negative environmental effects?	
Yes	No
08	38

**Graphical representation of the data is as under:**



Graph-12

**Impact Assessment:**

The results of the initiative indicate a notable positive public health impact within the community:

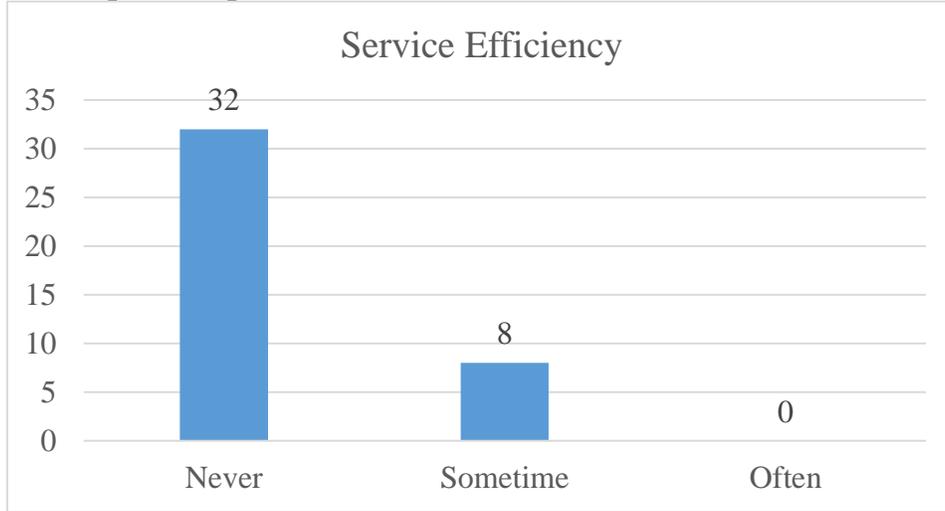
- v. **83% Positive Response:** A significant majority of respondents, 83%, expressed a positive response to the initiative.
- vi. **Improvement in environment:** The initiative has played a positive impact on environment of the people of town.

This underscores the transformative impact on environment, by eliminating over low of sewerage water, unpleasant odours and reducing ground water contamination of the town.

**Service Efficiency:**

<b>How often you experience blockage of sewerage?</b>		
<b>Never</b>	<b>Some time</b>	<b>Often</b>
32	08	0

**Graphical representation of the data is as under:**



Graph-13

**Impact Assessment:**

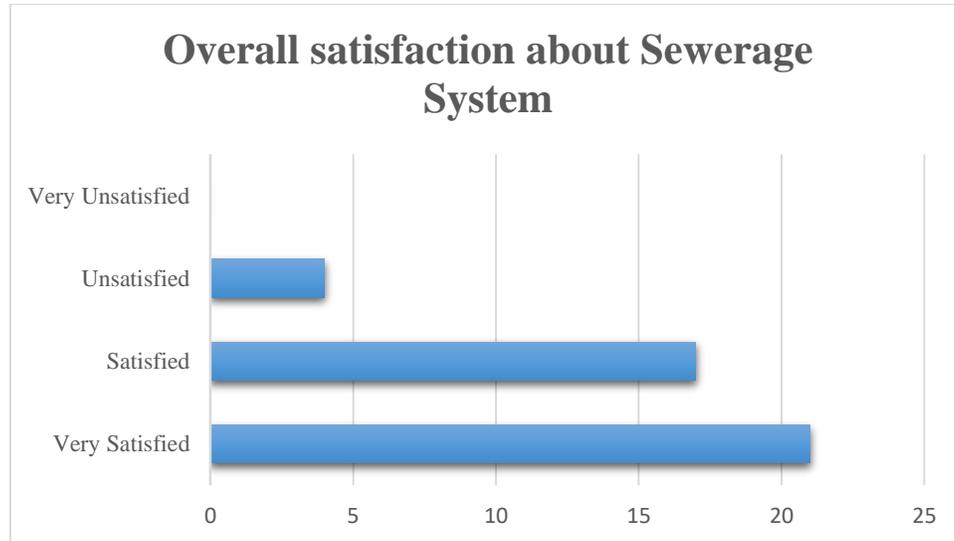
The results of the initiative indicate a notable positive public health impact within the community:

- vii. **80% Positive Response:** A significant majority of respondents, 80%, expressed a positive response to the service efficiency.
- viii. **Improvement in service efficiency:** The initiative has played a positive impact on service efficiency.

This underscores the transformative impact on service efficiency, by developing well maintained sewerage system.

**8.4 Overall impact of Sewerage System:**

How satisfied are you with the sewerage system?			
Very Satisfied	Satisfied	Unsatisfied	Very Unsatisfied
21	17	4	0



Graph-14

Results of feedback survey of the community regarding overall satisfaction of the public. A systematic sample of 50 entries was selected. The inhabitants of the town were interviewed for getting the feedback. Details are as under:

The following questions were asked from the public (sample size 50).

Responses	Infrastructure Condition		Public Health Impact		Environmental Impact		Service Efficiency			Overall Impact			
	Do you feel any impact of Sewerage?		Have you experienced any health issue after Sewerage?		Have any negative environment effects?		How often you experience blockage of sewerage?			How satisfied are you with the sewerage system?			
	Yes	No	Yes	No	Yes	No	Never	Some time	Often	Very Satisfied	Satisfied	Unsatisfied	Very Unsatisfied
<b>Total:-</b>	<b>50</b>	<b>0</b>	<b>3</b>	<b>35</b>	<b>8</b>	<b>38</b>	<b>32</b>	<b>8</b>	<b>0</b>	<b>21</b>	<b>17</b>	<b>4</b>	<b>0</b>

## 8.5 IMPACT AUDIT PARAS

### 8.5.1 Impact on public health and prevalence of water borne diseases in Loralai Town before and after intervention

According to the PC-I of the Project, the following objectives were envisioned;

- a) Improving public health,
- b) Promoting environmental sustainability,
- c) Enhancing the overall quality of life in Loralai town by providing a safe and efficient sewerage system, and
- d) Establishing a safe, sustainable, and resilient sewerage system that meets the needs of present and future generations while protecting public health and the environment.

During Impact Audit of sewerage system in Loralai Town for the Audit year 2024-25, Audit observed that the intervention had negligible impact in lowering prevalence of water borne diseases before the after the intervention. Trend analysis of the available data shows that there has been gradual increase in water borne disease prevalence from 2019 to 2022 and a substantial increase in the year 2023.

Disease	2019	2020	2021	2022	2023
Enteric/Typhoid Fever	3,239	2,909	3,020	3,075	8,059
Suspected Malaria	6,507	3,949	2,650	4,072	7,832
Suspected Viral Hepatitis	151	111	103	226	682
Diarrhea/Dysentery	18,077	15,542	16,593	21,282	31,294

Table; number of cases reported in Loralai town; data source DG Health

An expenditure of Rs. 90 million was made to introduce sewerage system in Loralai town with an anticipated outcome of lowering water borne diseases, however that outcome has not materialized.

Audit is of the view that due to coverage of only 60% of town area, the objectives were not fully achieved as envisioned. The exponential increase in disease prevalence in 2023 indicates that there might also be other factors

contributing to increase in diseases which warrants further in depth study in the issue.

Audit recommends that the sewerage system be extended to the remaining areas of the town to gain maximum benefits in reduction of disease prevalence.

### **8.5.2 Comparison of disease prevalence with and without intervention**

According to the PC-I of the Project, the following objectives were envisioned;

- a) Improving public health,
- b) Promoting environmental sustainability,
- c) Enhancing the overall quality of life in Loralai town by providing a safe and efficient sewerage system, and
- d) Establishing a safe, sustainable, and resilient sewerage system that meets the needs of present and future generations while protecting public health and the environment.

During Impact Audit of sewerage system in Loralai Town for the Audit year 2024-25, Audit compared disease prevalence in Loralai town with Killa Saifullah town which does not have a sewerage system. Population and disease prevalence data for the two towns from 2019 to 2023 was compared. It was observed that in some instances Loralai town had higher number of water borne diseases reported as detailed below;

<b>Disease</b>	<b>District Loralai</b>	<b>District Killa Saifullah</b>
Diarrhea/Dysentery	102788	53645
Enteric/Typhoid Fever	20302	14968
Suspected Malaria	25010	30176
Suspected Viral Hepatitis	1273	2268

Table; data representing total number of cases reported from 2019 to 2023

<b>Particular</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Loralai (Urban) Population	56,396	57,185	57,986	58,797	59,621
Killa Saifullah (Urban) Population	34,928	34,959	34,991	35,022	35,054

Table; Population growth from 2019 to 2023

Comparison of health and population data of the two towns with and without intervention shows gradual increase in both indicators in both towns. However, the total number of cases reported in Loralai town with intervention shows significantly higher number of cases reported. This indicates negligible positive impact of the intervention on Loralai town.

Audit is of the view that the objectives of the initiative where it was envisioned that there would be a decrease in health expenditure due to positive impact of the intervention has not been achieved.

Audit recommends that study be conducted to ascertain reasons or other factors contributing to increase in water borne disease prevalence in Loralai town despite introduction of sewerage system.

### **8.5.3 Perception survey of beneficiaries regarding environmental benefits and infrastructure improvement**

According to the PC-I of the Project, the following objectives were envisioned;

- a) Improving public health,
- b) Promoting environmental sustainability,
- c) Enhancing the overall quality of life in Loralai town by providing a safe and efficient sewerage system, and
- d) Establishing a safe, sustainable, and resilient sewerage system that meets the needs of present and future generations while protecting public health and the environment.

During Impact Audit of sewerage system in Loralai town for the Audit year 2024-25, Audit conducted perception survey from beneficiaries regarding

achievement of objectives of the sewerage system project. A sample of 50 respondents was selected and survey was conducted. The survey included questions regarding improvement in infrastructure condition, environmental impact, service efficiency and overall impact of the sewerage system. Results of overall impact and satisfaction of beneficiaries are tabled below;

<b>Responses</b>	<b>Overall Impact</b>			
	<b>How satisfied are you with the sewerage system?</b>			
	<b>Very Satisfied</b>	<b>Satisfied</b>	<b>Unsatisfied</b>	<b>Very Unsatisfied</b>
<b>Total:-</b>	<b>21</b>	<b>17</b>	<b>4</b>	<b>0</b>

Table; Satisfaction level of beneficiaries with sewerage system.

Perception survey indicated high level of satisfaction of beneficiaries with the sewerage system in improving the environment and infrastructure in Lorlai town.

Audit recommends that facility of sewerage system be extended to the remaining area of the town as well as other towns devoid of sewerage system.

## **8.6 Recommendations and Conclusion:**

### **8.6.1 Recommendations**

Following recommendations are proposed;

- Explore opportunities to scale up the project to whole Loralai Town, currently the facility covers almost 60% population of the area.
- Awareness may be created amongst local public against waste disposal in areas and main holes and sewerage lines be repaired in timely manner.
- Increase the frequency and reach of hygiene promotion sessions to ensure sustained behavioral changes.
- Implement a community-based monitoring system to ensure ongoing maintenance and proper use of sanitation facilities.

### **8.6.2 Conclusion**

The sanitation and sewerage project in Loralai town has enhanced the community's living conditions. To sustain these achievements, ongoing monitoring and support are crucial. Future initiatives should prioritize resolving public concerns and fostering consistent community engagement to ensure the long-term success of the project. Survey results reveal that the sewerage system has had a substantial impact, acknowledged by all respondents. Most residents reported no health issues or adverse environmental effects, highlighting the system's effectiveness. Additionally, frequent blockages remain a common issue that requires immediate attention to enhance user satisfaction. Although more than half of the respondents expressed satisfaction with the system, a portion remains dissatisfied, indicating the need for further improvements in performance and management. Whereas the survey conducted depicts positive impact of the intervention, the health data fails to support any significant positive outcome on disease prevalence.

## MFDAC PARAS

(Amount in Million)

S. No.	PDP No.	Caption Paras	Amount
<b>ADLG, Lasbela</b>			
1	13	Irregular award of works without transparent process	500.00
<b>ADLG, Kech</b>			
2	07	Overpayment by not taking actual measurement	0.578
<b>ADLG, Quetta</b>			
3	36	Unauthorized deviations in the execution of work against BOQ	18.98
<b>ADLG, Ziarat</b>			
4	01	Overpayment amounting to Rs. 0.624 million	0.624
<b>ADLG, Zhob</b>			
5	07	Doubtful expenditure on account of home solar system	485.808
<b>ADLGs, Pishin &amp; Kech &amp; Quetta</b>			
6	13, 12	Non-conduct of Lab test	16.92
7	30	Non-deduction of amount pertaining to manhole covering area	1.047
8	24,5	Unauthorized expenditure on NSR without rate analysis	25.257
9	25	Unjustified measurements in MB	. 76.532
10	9	Doubtful / unauthorized payment due to non-recording measurements in record entry of MB	14.873
11	15, 3, 1, 5, 3	Non-preparation of PC-IV/work completion certificate / physical verification	525.556
12		ADLG, Lasbela, Kech, Khuzdar, Pishin, Killa Abdullah, Chaman, Quetta, Killa Saifullah, Kharan, Zhob, Mastung	
13	2, 4, 2, 10,3, 8, 11, 3, 1, 4, 13, 26, 37, 5, 3, 2, 6	Irregular payment on account of non-acquiring invoices	163.888

**MATRO POLITAN CORPORATIONS**

<b>S. No.</b>	<b>PDP No.</b>	<b>Caption Paras</b>	<b>Amount</b>
<b>Quetta Metropolitan Corporation</b>			
1	32	Doubtful and unauthorized expenditure on construction of Local Bore	0.947
2	39	Inadmissible Payment	0.623
3	79	Un-authorized procurement on NSR	7.364
4	26	Loss due to non-realizing of leased rent from flower shops	0.384
5	33	Overpayment Due to non-deduction of manhole area	0.157
6	57	Unauthorized retention and non-deposition of Government taxes	0.794
7	59	Loss due to Less-realization of property transfer share from Revenue Department and non-reconciliation of share figure with the Revenue Department	116.238
8	67	Inadequate Management in issuance of birth, death and marriage certificates	
9	16	Financial losses of millions to MCQ due to non-auction of the expired leases as per market rate	
10	76	Irregular expenditure of POL	148.952
11	53	Expenditure without approval of budget estimates	85.071
12	78	Loss due to doubtful award of contract	0.254
13	30	Expenditure Without Approval of Budget Estimates- Rs. 2,653 million	2,653
14	60	Doubtful Payment to contingent paid staff	<b>3.335</b>
15	73	Irregular Payment to contingent paid staff	138.083

**MUNICIPAL COMMITTEES**

<b>S. No.</b>	<b>PDP No</b>	<b>Caption Paras</b>	<b>Amount</b>
<b>Municipal Committee, Wadh</b>			
1	2	Irregular/unauthorized appointment of 29 employees of Grade 01-06	
<b>Municipal Committee, Sibi</b>			
2	8	Unauthorized Payment of Overtime	2.56
<b>Municipal Committee, Harnai</b>			

S. No.	PDP No	Caption Paras	Amount
3	7	Unauthorized Expenditure on Account of Cash Allowance	0.065
<b>Municipal Committees, Gawadar, Zehri, Pasni</b>			
4	5,11,10	Unauthorized expenditure on account of honoraria	1.396
<b>Municipal Committee, Bela</b>			
5	4	Irregular & Unjustified Outsourcing of Machinery for garbage lifting and carriage	2.298
<b>Municipal Committee, Naal</b>			
6	4	Irregular & Unjustified Outsourcing of Machinery for garbage lifting and carriage Rs. 1.173 Million	1.173
<b>Municipal Committee, Zehri</b>			
7	5	Overpayment due to allowing incorrect / unjustified item of work	0.078
<b>Municipal Committee, Kalat</b>			
8	2	Overpayment due to inadmissible rate	0.154
<b>Municipal Committee, Kalat</b>			
9	7	Illicit and unauthorized deduction of Union Fund"	0.465
<b>Municipal Committee, Chitkan</b>			
10	2	Over payment due to allowing higher rate	0.023
<b>Municipal Committee, Buleda</b>			
11	1	Unauthorized Expenditure on account of Supply work on NSR Basis and without provision in the PC-I	1.463
<b>Municipal Committee, Dera Murad Jamali</b>			
12	7	Unjustified purchase of Battery million	0.932
<b>Municipal Committee, Dera Murad Jamali</b>			
13	8	Unjustified expenditure on purchase of tractor tyre	3.583
<b>Municipal Committee, Dera Murad Jamali</b>			
14	9	Unjustified expenditure on purchase of uniform	1.336
<b>Municipal Committee, Dera Bugti</b>			
15	7	Unjustified expenditure on account of purchase of Coil for transformer	1.174

<b>S. No.</b>	<b>PDP No</b>	<b>Caption Paras</b>	<b>Amount</b>
<b>Municipal Committee, Sharagh</b>			
16	2	Unauthorized Expenditure on Account of Honoraria & Advances	0.804
<b>Municipal Committee, Zehri</b>			
17	3	Non-segregation of vehicle and superstructure fabrication costs in machinery procurement worth	19.294
<b>Municipal Committee, Killa Saifullah</b>			
18	2	Un-Authorize Expenditure by Changing the Scope on procurement of machinery / vehicles & without physical verification	3.876
<b>Municipal Committee, Mach</b>			
19	1	Absence of Consumer Records, Non-Realization of Water Charges, and Estimated Annual Losses	3.300
<b>Municipal Committee, Kalat</b>			
20	5	Non-conduct of lab test of earthwork, sub base and premix carpeting	2.468
<b>Municipal Committee, Saranan</b>			
21	2	Irregular expenditure on earth filling due to splitting on NSR basis	1.208
<b>Municipal Committee, Pasni</b>			
22	4	Irregular expenditure on NSR without rate analysis	0.450
23	2	Non-Imposition of Liquidated Damages	6.987
<b>Municipal Committee, Loralai</b>			
24	5	Illegal occupation and non-recovery of rent	0.900
<b>Municipal Committee, Chitkan, Tasp</b>			
25	2,3	Over-payment due to allowing excess quantities	2.351
<b>Municipal Committee, Dera Allah Yar</b>			
26	6	Non-digitization and poor maintenance of records for 188 Acres of Municipal land assets	
27	8	Lack of Interest by Municipal Corporation in Developing Public Park and Missed Revenue Opportunity	
<b>Municipal Committee Usta Mohammad</b>			

S. No.	PDP No	Caption Paras	Amount
28	1	Non-production of allotment/ lease record, non-payment of rent and failure to evacuate long-standing occupations of MC properties	
<b>Municipal Committees (Kalat, Mashkey, Zehri, Buleda, Kalat)</b>			
29	1,2,6,2,4	Purchases from unregistered firm	18.051
<b>Municipal Committee (Loralai, Saranan, Huramzai, Dera Allah Yar, Usta Muhammad, Sohbat Pur, Usta Muhammad, Gandawa, Mastung, Sherani, Buleda, Bhag, Sanjavi, Killa Abdullah)</b>			
30	7,1,1,11,3,5,1, 5,6,9,5,6,3	Irregular cash payments to contingent paid staff	74.089
<b>Municipal Committees, Loralai, Kharan, Mach, Khaliqabad Kalat, Sibi, D.M Jamali, Nall, Wadh, Zehri, Saranan, Khanozai, Pasni, Killa Abdullah, Tump, Chagai, Gaddani, Sui, Mashkey, Gandawa, Wadh, Dureji, Ziarat, Sanjavi, Harnai, Killa Saifullah, Nushki, Dera Bugti, Zhob</b>			
31	7,4,5,2,6,6,1,5,1,8, 1,3,8,1,10,1,9,8,8, 6,1,1,3,8,1,6,7,8,1	Unauthorized expenditure on contingent paid staff	136.341

**DISTRICT COUNCILS,**

S. No.	PDP No	Caption Paras	Amount
<b>District Council, Sohbat Pur, Zhob</b>			
1	5, 9	Un-authorized retention of tax money	0.211
<b>District Council, Zhob</b>			
2	2	Non-maintenance of record and knowledge of	
<b>District Councils Chaman, Kech, Pishin, Killa Abdullah, Loralai, Jaffarabad, Sohbat Pur, Naseerabad</b>			
3	4,7,7,9, 5,4,1,4	Irregular cash payments to contingent paid staff	41.008

S. No.	PDP No	Caption Paras	Amount
<b>District Councils, Chaman, Gawadar, Lasbela, Khuzdar, Hub, Panjgur, Pishin, Killa Abdullah, Sibi, Kalat, Zhob, Chaghi, Dera Bugti, Mastung, Nushki, Killa Saifullah</b>			
	1, 4, 1, 2, 5, 9, 3, 7, 3, 1, 3, 1, 5, 2, 7, 3	Unauthorized expenditure on contingent paid staff	<b>30.297</b>

### MUNICIPAL CORPORATIONS

S. No.	PDP No	Caption Paras	Amount
<b>Municipal Corporation, Chaman</b>			
1	10	Un-authorized expenditure due to maintenance / paying electricity bills of PHE tube wells in Chaman City	7.004
<b>Municipal Corporation, Pishin</b>			
2	11	Non-realization of trade license / renewal fee Rs. 1.086	1.086
3	12	Non-realization of sanitation fees	0.405
4	9	Illegal occupation of shops and non-recovery of <i>dues</i>	0.360
5	6	Loss due to non-achievement of revenue target	3.724
<b>Municipal Corporation, Hub</b>			
6	2	Inadmissible payment due to allowing irrelevant item of work - Rs. 0.576 million	0.576
<b>Municipal Corporation, Khuzdar</b>			
7	4	Non-deduction of amount pertaining to manhole covering area – Rs. 0.102 million	0.102
8	5	Overpayment to Contractors Rs. 0.355 million	0.355
9	7	Unjustified payment for Pitrun Gravel in Subbase - Rs. 0.724 million	0.724
10	3	Irregular payment for Bitumen in the construction of Black Top Road	20.150
<b>Municipal Corporation, Turbat</b>			
11	11	Unjustified payment on account of purchase of foam and POL for fire-brigade	2.353
12	2	Loss due to non-achievement of revenue target	3,605

S. No.	PDP No	Caption Paras	Amount
<b>Municipal Corporation, Chaman</b>			
13	3	Irregular hiring of contingent paid staff	3.280
<b>Municipal Corporation, Hub</b>			
14	6	Irregular hiring of contingent paid staff	19.272
<b>Municipal Corporations, Turbat, Chaman , Khuzdar, Hub</b>			
15	14, 2, 15, 15, 9	Unauthorized Cash Payments	42.434
<b>Special Study (MCQ)</b>			
1	01	Non-Production of Record	
2	2,3(2020-21 MCQ) , 6,11 (2017-18)	Non-recovery of outstanding rent	68.468
3	6 (2021-22)	Non-renting out of shops	19.080
4	12(2021-22)	Encroachment of the properties	
<b>Special Study (MC Pishin)</b>			
5	9	Non-recovery of outstanding rent	0.965
6	10	Loss due to non-revision of rent	1.125
7	12	Non-recovery of auction fee	0.565
8	7	Illegal encroachment of the properties	
	8	Illegal construction of first floor on shops	
	14	Non-realization of local rate / property transfer share from Revenue department	
<b>Special Study (MC Chaman)</b>			
	5	Non-recovery of ground rent from lease holders	0.081
	01	Illegal encroachment of the properties by QESCO Chaman.	

# ANNEXURES

**Annexures**  
**ASSISTANT DIRECTOR LOCAL GOVERNMENTS**

**Annaxure-01**  
**Para No. 1.1.1**

**Unjustified excess quantity and recovery of Rs. 658,595**

<b>ADLG, Khuzdar</b>			<b>(Amount in Rs.)</b>	
<b>Quantity Allowed (Cft)</b>	<b>Quantity Admissible (Cft)</b>	<b>Difference (Cft)</b>	<b>Rate paid</b>	<b>Overpayment (Rs.)</b>
30.5x100x6x0.167=3056	30.5x100x6=18,300	(15,244)	9.35	(142,531)
21.5x100x8x1.167=20,072	21.5x100x8=17,200	2,872		26,853
24.65x100x10x2.167=53,416	24.65x100x10=24,650	28,766		268,962
21.5x100x11.6x3.167=78,984	21.5x100x11.6=24,940	54,044		505,311
<b>155,528</b>	<b>85,090</b>	<b>70,438</b>		<b>658,595</b>

**Unjustified excess boring of tube well and unnecessary Expenditure of Rs. 178,394**

<b>ADLG, Khuzdar</b>			<b>(Amount in Rs.)</b>				
<b>S. No</b>	<b>Item of Work Allowed</b>	<b>Item of Work Admissible</b>	<b>Rate Paid Rs.</b>	<b>Rate Payable Rs.</b>	<b>Diff Rs.</b>	<b>Quantity (RFT)</b>	<b>Unjustified Excess Payment</b>
1	27-1-(i)	27-1-(f)	745.20	381.55	363.65	100	36,365
2	27-2-(g)	27-2-(d)	857	457.85	399.15	100	39,915
3	27-3-(g)	27-3-(d)	942.70	549.40	393.3	100	39,330
4	27-4-(e)	27-4-(b)	931.45	539.05	392.4	160	62,784
<b>Total:</b>							<b>178,394</b>

**Over payment due to allowing higher rate than approved in the PC-I -Rs.**  
**0.295 million.**

<b>ADLG, Quetta</b>			<b>(Amount in Rs.)</b>			
<b>S. No.</b>	<b>Item of Work</b>	<b>Quantity Paid</b>	<b>Amount and quantity paid</b>	<b>Amount Admissible as per approved PC-1</b>	<b>Amount Payable</b>	<b>Excess Amount</b>
1	supply, install, connect, test and	23500 watt	764,925	23500 watts @ Rs. 20	470,000	294,925

	commission of Solar mounting 31-1/d-ii	@ Rs. 32.55 per watt				
<b>Total:</b>						<b>294,925</b>

**Overpaid to Contractor on fixing of Solar Submersible Motor Pump set- Rs.3.246 million**

**ADLG, Quetta**

**(Amount in Rs.)**

Item of Work	Nature of Bill	Amount paid on fixing of submersible SI No. 31-29/h	Amount payable as per approved PC-1 SI No. 31-29/d	Overpaid amount
Providing and fixing at Site of Solar Submersible Pump set including Motor of KSB, Alarko, Grandfos or approved equivalent (similar specifications) etc.	2 <sup>nd</sup> running bill	4,125,928 04 numbers <b>1,032,481</b>	2,682,660 04 numbers <b>670,665</b>	1,443,268
	3 <sup>rd</sup> running bill	5,157,410 05 numbers <b>1,032,481</b>	3,353,325 05 numbers <b>670,665</b>	1,804,085
	<b>Total:</b>			<b>3,247,353</b>
<b>Less below rate Rs. 0.022%</b>				<b>714</b>
<b>Total overpaid amount</b>				<b>3,246,639</b>

**Irrelevant Item of Work, Wrong Measurement and Excess Payment of Rs- 113,475/-**

**ADLG, Jaffarabad**

**(Amount in Rs.)**

Bill No	MB Page no	Qty Allowed (Cft)	Rate allowed	Payment Allowed (A)	Qty Admissible (Sfts)	rate	Payment Admissible (B)	Excess Payment (A-B)
1	11	29862	7.4	220,978	29862/0.5= 59,724	1.8	107,503	113,475

**Overpayment due to arithmetic error- Rs. 278,740**

**ADLG, Pishin**

**(Amount in Rs.)**

S.No	Particulars	Premium paid	Premium Admissible	Difference
	Premium paid 65% on items 2,4,7,8,10,11,12	799,141	520,401	278,740

**Over payment due to arithmetic error-Rs. 785,335 million**

**ADLG, Quetta**

**(Amount in Rs.)**

<b>Construction of black top road and drain at Killi Ameer Taza Gul at Balefli Quetta” PSDP No. 3593 (Z2022.1767) estimated Cost 30.00 million M/s Construction and Engineering</b>				
SI No.	Quantity Cft	Rate as per CSR	Amount paid	Amount Payable
21-1-c	946.45	298.7	282,705	282,705
21-10-a	6185.92	20.15	124,646	124,646
21+6+c-9-1	5618.37	464.05	2,607,205	2,607,205
21-15-b	946.45	1001	947,396	947,396
21-17-1	946.45	1580.65	1,496,006	1,496,006
21-23-1/a	6185.92	226.45	1,400,802	1,400,802
21-32-c	6185.92	1236.95	7,651,674	7,651,674
4-19a	7403.6	90.9	672,987	672,987
3-7c	11150	7.4	82,510	82,510
i-J	740.36	76.9	56,934	56,934
24-11c	3679.5	187.4	689,538	689,538
24-11a	12265	231.65	2,841,187	2,841,187
4-19a	817.5	90.9	74,311	74,311
1-Feb	817.5	8.2	6,704	6,704
i-j	81.75	76.9	6,287	6,287
24-11c	539.55	187.4	101,112	101,112
25-1-b-ii	654	483.3	316,078	316,078
24-11a	3181.1	231.65	736,901	736,901
Total amount of the Bill			<b>20,094,970</b>	20,094,970
Add 60% Premium on bitumen			5,431,482	5,431,482
Add 65% Premium on concrete			30,45,130	30,45,130

<b>Construction of black top road and drain at Killi Ameer Taza Gul at Balefli Quetta” PSDP No. 3593 (Z2022.1767) estimated Cost 30.00 million M/s Construction and Engineering</b>				
<b>SI No.</b>	<b>Quantity Cft</b>	<b>Rate as per CSR</b>	<b>Amount paid</b>	<b>Amount Payable</b>
Add 4% BST			1,142,863	1,142,863
<b>Total:</b>			<b>29,714,450</b>	<b>29,714,450</b>
Deducted 1st running bills (-)			6,287,553	6,287,553
<b>Deducted 2nd Running Bill (-)</b>			<b>8,712,447</b>	<b>9,295,955</b>
			<b>14,713,681</b>	<b>14,130,942</b>
Deduction of 0.022% below (-)			3,237	3,109
<b>Gross Bill</b>			<b>14,710,444</b>	<b>14,127,833</b>
Deduction of 7% Income Tax (-)			1,029,731	988,948
Deduction of 6% BST (-)			882,627	847,670
deduction of Security Deposit (-)			1,471,044	1,412,783
<b>Net Bill Amount</b>			<b>11,327,042</b>	<b>10,878,432</b>
<b>33Difference / Overpaid Amount</b>			<b>448,610</b>	

**Table-2**

<b>Const. Of BT Road Chashma Achozai Malakahmed Yar Khan Bazai PSDP no.3756</b>									
<b>MS MKB Constt: &amp; Eng</b>									
<b>2nd Running Bill</b>									
<b>Descripti on</b>	<b>Qty</b>	<b>Length</b>	<b>Breadt h</b>	<b>Depth</b>	<b>Qty Total Payable</b>	<b>Qty Total Paid</b>	<b>Difference</b>	<b>Rate</b>	<b>Amount</b>
<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H (G-F)</b>	<b>I</b>	<b>(H*I)</b>
Providing and laying crushed stone of any etc S.No 21-15/b	18	30	5.49	0.15	444.69	453.58	8.89	1001	8,899
	10	30	4.88	0.15	219.6	223.99	4.39	1001	4,394
	6	30	5.49	0.15	148.23	151.19	2.96	1001	2,963
	5	30	4.88	0.15	109.8	223.99	114.19	1001	114,304
<b>Sub Total</b>					<b>922.32</b>	<b>1052.75</b>	<b>130.43</b>	<b>1001</b>	<b>130,560</b>
Providing and laying graded	18	30	5.49	0.15	444.69	453.58	8.89	1580.65	14,052
	10	30	4.88	0.15	219.6	223.99	4.39	1580.	6,939

aggregate base course of crushed etc S.No 21-17/i								65	
	6	30	5.49	0.15	148.23	151.19	2.96	1580.65	4,679
	5	30	4.88	0.15	109.8	223.99	114.19	1580.65	180,494
<b>Sub Total</b>					922.32	1052.75	130.43	1580.65	206,164
<b>Total</b>									<b>336,725</b>
<b>Total Overpaid amount (Table-1 and table-2)</b>									<b>785,335</b>

**Overpayment by allowing NSR rate instead of CSR rate Rs.2.114 million.**

ADLG, Quetta				(Amount in Rs.)			
S. No	Particulars	Nomenclature	S. I. No.	Weight	Qty Paid	Rate	Amount
<b>Name of scheme:- Provision Of Solar Street Lights At Muslimabad And Killi Gograi, Quetta Under PSDP No.3737</b>							
<b>Name of Contractor:- MS Abdul Ghafar &amp; Sons</b>							
1	Item of Work Paid 4 <sup>th</sup> Running Bill on NSR basis	Base Dia = 190mm, Top Dia = 90mm, Thickness = 4.50mm, 7-Meter (Shaft 'L' = 7000mm) High Pole, Hot Dip Galvanized as per given specification. Shaft 'L' = 7000mm, Arm Dia = 60mm x 3.65mm, Arm Length = 1000mm, Base Plate = 400 x 400 x 20mm Thk., Stiffener = 75 x 200 x 16mm Thk., Weight Of Pole = 160-170-Kg,	NSR	0	98	40000	3,920,000
	Item of Work Payable on CSR Under SI 28-86-1		28-86-1	165KG	98	165 kg X CSR rate 196= <b>32,340</b>	3,169,320

		Coating of Hot Dip Galvanized along with galvanized iron side arm for lighting fixture					
<b>Over Payment Difference (A)</b>							<b>750,680</b>
<b>Name of scheme:- Provision Of Solar Street Lights At Killi Habib And Killi Waliabad Qambrani Road, Quetta Under PSDP no.3781</b>							
<b>Name of Contractor:- MS Abdul Ghafar &amp; Sons</b>							
2	Item of Work Paid on NSR basis	Base Dia = 190mm, Top Dia = 90mm, Thickness = 4.50mm, 7-Meter (Shaft 'L' = 7000mm) High Pole, Hot Dip Galvanized as per given specification. Shaft 'L' = 7000mm, Arm Dia = 60mm x 3.65mm, Arm Length = 1000mm, Base Plate = 400 x 400 x 20mm Thk., Stiffener = 75 x 200 x 16mm Thk., Weight Of Pole = 160-170-Kg, Coating of Hot Dip Galvanized along with galvanized iron side arm for lighting fixture	NSR	165 kg	98	40000	3,920,000
	Item of Work Payable on CSR Under SI 28-86-1		28-86-1	165 kg	98	165 kg X 196 CSR rate = <b>32340</b>	3,169,320
<b>Total overpaid (B)</b>							<b>750,680</b>

<b>Development scheme prov/laying pcc (tuff tiles) sewrg: drains &amp; prov: install: of solar street lights in rind street, shouqat street &amp; Raisani street Mian gundhi Quetta” under PSDP No. 3268 (495) (Z2021.2861) Contractor’s Name: Musab Enterprise</b>							
3	Item of Work Paid on NSR basis	Base Dia = 190mm, Top Dia = 90mm, Thickness = 4.50mm, 7-Meter (Shaft 'L' = 7000mm) High Pole, Hot Dip Galvanized as per given specification.	NSR	0	80	40000	3,200,000
	Item of Work Payable on CSR Under SI 28-86-1	Shaft 'L' = 7000mm, Arm Dia = 60mm x 3.65mm, Arm Length = 1000mm, Base Plate = 400 x 400 x 20mm Thk., Stiffener = 75 x 200 x 16mm Thk., Weight Of Pole = 160-170-Kg, Coating of Hot Dip Galvanized along with galvanized iron side arm for lighting fixture	28-86-1	165KG	80	165kg X CSR rate 196= <b>32,340</b>	2,587,200
	<b>Over Payment Difference (C)</b>						<b>612,800</b>
<b>Total Overpaid Amount (A+B+C)</b>						<b>2,114,160</b>	

**Overpayment due to allowing higher rate - Rs. 22,957**

**ADLG, Ziarat**

**(Amount in Rs.)**

Item of work	SI No	Rate Paid	Rate payable	Diff	Qty	Over payment
Providing and fixing locks with brass or specially supplied screws including Door Closers and Floor Hinges of approved design including cutting wood to required shape	16-66/a	12242	763.5	11478.5	2	22,957

**Overpayment due to allowing higher rate of solar mounting structure - Rs. 3,007,619**

**ADLG, Zhob**

**(Amount in Rs.)**

Name of Item	MB Page No.	Item of work	Rate Paid	Rate payable	Excess	Quantity	Amount
Supply, Install, connect, test and commission of SOLARMOUNTING STRUCTURE (Chinese) & accessories	9	31-1/d-II	32.55	20.30	12.25	60750	744,187
	16	31-1/d-II	32.55	20.30	12.25	23220	284,445
	23	31-1/d-II	32.55	20.30	12.25	61500	753,375
	29	31-1/d-II	32.55	20.30	12.25	31500	385,875
	35	31-1/d-II	32.55	20.30	12.25	29700	363,825
	42	31-1/d-II	32.55	20.30	12.25	38850	475,912
	<b>Total: -</b>						<b>245520</b>

**Unjustified distribution of Home Solar System without provision in PC-I – Rs.32,998**

**ADLG, Awaran**

**(Amount in Rs.)**

S.No	Name of Contractor	Name of Scheme	Cost of Scheme
1	M/S Malar Builders	Provision of Home Solar Nondara	16.499
2	M/s Mujeeb ur Rehman Sajidi	Provision of Home Solar Nondara	16.499
<b>Total</b>			<b>32.998</b>

**Irrelevant Item of Work, Wrong Measurement and Excess Payment of Rs- 544,000**

**ADLG, Mastung**

**(Amount in Rs.)**

<b>Name of Scheme</b>	<b>Contractor</b>	<b>MB Page</b>	<b>Bill</b>	<b>Quantity (cft)</b>	<b>Rate paid per Cft</b>	<b>Rate payable Per cft</b>	<b>Diff</b>	<b>Amount</b>
Solarizing of Water Supply Scheme Killi Saeed Abad etc. and Tuff tiles at Killi Kandawa (PSDP: 3371/2022-23)	M/S Balochistan Builders	2	1	11200	7.3	1.8	5.5	0.062
		14	2	15696	7.3	1.8	5.5	0.086
Provision of Tuff tiles, street lights & construction of Drain at Killi Gazgi (PSDP:3600/2022-23)	M/S New United Company	3	1	56359	7.3	1.8	5.5	0.31
		14	3	15696	7.3	1.8	5.5	0.086
<b>Total</b>				<b>98951</b>	<b>7.3</b>	<b>1.8</b>	<b>5.5</b>	<b>0.544</b>

**Over-payment due to premium on irrelevant item of work - Rs. 22.76 million**  
**Overpayment due to allowing inadmissible premium - Rs. 7.575 million**

ADLG, Lasbela

(Amount in Rs.)

Community based small schemes in District Hub and Lasbela package No-I (Lakhra & Liyari)							
M/s Muhammad Azam Bandija GC							
Estimated Cost 39.200 million							
File No. and MB No-11							
Item of work	Page No in MB	Sr.No. in MB	Quantity paid Cft)	Amount	Premium Paid	Premium Payable	Overpayment
<b>1st Running bill</b>							
<b>98.60% premium on steel</b>							
31-1dii	9 & 10	10	20800	677,040	667,560	0	667,560
<b>Sub Total</b>							<b>667,560</b>
<b>3rd Running bill</b>							
<b>98.60% premium on steel</b>							
31-1dii	18	3	28800	937440	0	0	0
<b>4th Running bill</b>							
<b>98.60% premium on steel</b>							
31-1dii	22	3	19200	624960	0	0	0
<b>5th Running bill</b>							
<b>98.60% premium on steel items</b>							
5-44a	28	7	0.169	20609	20320	20320	0
23-47b	29	11	7	7589	7483	7483	0
<b>64.60% Premium on Cement/Concrete items</b>							
3-21-aiv	27	1	896	7078		0	0
21-14a	27	2	224	4066		0	0
5-4b	27	3	224	35347	22,834	22,834	0
5-4a	27	4	168	29845	19,280	19,280	0

5-22a	27	5	333	77969	50,368	50,368	0
9-8dii	28	6	1176	271303	175,262	0	175262
NSR	28	8	544.25	108850		0	0
14-68b	28	9	560	27636	17,853	17,853	0
15-4iii	28	10	2380	72709	46,970	46,970	0
31-32b	29	12	1	67320		0	0
<b>Total:</b>					<b>332567</b>	<b>157305</b>	<b>175262</b>
<b>Community based small schemes in District Hub and Lasbela package no. II Bela</b>							
<b>M/s Muhammad Azam Bandija GC</b>							
<b>Estimated Cost 41.700 million</b>							
<b>File No. and MB No-13</b>							
Item of work	Page No in MB	Sr.No. in MB	Quantity	Amount	Premium	Premium	Overpayment (Rs)
			paid (Cft)		Paid	Payable	
<b>1st Running bill</b>							
<b>98.60% premium on steel</b>							
31-1dii	8	11	30600	996,030	983,082	0	983,082
<b>Sub Total</b>							<b>983,082</b>
<b>3rd Running bill</b>							
<b>98.60% premium on steel</b>							
31-1dii	20	3	28800	937440	0	0	0
<b>4th Running bill</b>							
<b>98.60% premium on steel</b>							
31-1dii	24	3	18000	585900	0	0	0
<b>Community based small schemes in District Hub and Lasbela package no.1 Bela</b>							
<b>M/s Muhammad Azam Bandija GC</b>							
<b>Estimated Cost 42.000 million</b>							
<b>File No. and MB No-10</b>							
Item of work	Page No in MB	Sr.No. in MB	Quantity	Amount	Premium	premium	Overpayment (Rs)
			paid (Cft)		Paid	Payable	
<b>1st Running bill</b>							
<b>98.70% premium on steel</b>							
31-1dii	8, 9	11	27200	885,360	873,850	0	873,850
<b>Sub Total</b>							<b>873,850</b>
<b>3rd Running bill</b>							

<b>98.70% premium on steel</b>							
5-44a	26	22	0.121	14,755	14,548	14548	0
23-47b	27	26	5	5421	5,345		5,345
<b>4th Running bill</b>							
<b>98.70% premium on steel</b>							
31-1dii	24	3	18000	585,900	0	0	0
<b>64.55% Premium on Cement/Concrete items</b>							
3-21-aiv	21	16	640	5,056			0
21-14a	21	17	160	2,904			0
5-4b	21	18	160	25,248	16,298	16,298	0
5-4a	21	19	120	21,318	13,761	13,761	0
5-22a	21	20	240	55,692	35,949	35,949	0
9-8dii	22	21	840	193,788			0
5-40a	22	22	0.121	14,755			0
NSR	22	23	388.75	77,750			0
14-68b	22	24	400	19,740	12,742	12,742	0
15-4iii	22	25	1700	51,935	33,524	33,524	0
23-47b	23	26	5	5,421			
<b>Total:</b>					<b>112,274</b>	<b>112,274</b>	<b>0</b>
<b>Community based small schemes in District Hub and Lasbela package no=II (Winder)</b>							
<b>M/s 7-Star Construction Co.</b>							
<b>Estimated Cost 47.600 million</b>							
<b>File No. and MB No-07</b>							
<b>Item of work</b>	<b>Page No in MB</b>	<b>Sr.No. in MB</b>	<b>Quantity paid (Cft)</b>	<b>Amount</b>	<b>Premium Paid</b>	<b>premium Payable</b>	<b>Overpayment (Rs)</b>
<b>2nd Running bill</b>							
<b>98.70% premium on steel</b>							
31-1dii	13	11	34400	1,119,720	1,105,164	0	1,105,164
<b>Total:</b>							<b>1,105,164</b>
<b>4th Running bill</b>							
<b>98.70% premium on steel</b>							
5-44a	34	22	0.218	26,584	-	14548	
23-47b	34	26	9	9,757	-	9620	
<b>64.55% Premium on Cement/Concrete items</b>							
3-21-aiv	28	16	1152	9,101			0

21-14a	28	17	288	5,227			0
5-4b	29	18	288	45,446	29,335	29,335	0
5-4a	29	19	216	38,372	24,769	24,769	0
5-22a	29	20	432	100,246	64,709	64,709	0
9-8dii	29	21	1512	348,818	0	0	0
NSR	30	23	699.75	139,950	0	0	0
14-68b	30	24	720	,35,532	22,936	22,936	0
15-4iii	30	25	3060	93,483	60,343	60,343	0
23-47b	30	26	9	9,757			
<b>Total:</b>					<b>202,092</b>	<b>202,092</b>	<b>0</b>
<b>Community based small schemes in District Hub and Lasbela package no-1</b>							
<b>M/s Zafar Construction Co.</b>							
<b>Estimated Cost 28.000 million</b>							
<b>File No. and MB No-01</b>							
Item of work	Page No in MB	Sr.No. in MB	Quantity	Amount	Premium	premium	Overpayment (Rs)
			paid (Cft)		Paid	Payable	
<b>1st Running bill</b>							
<b>98.50% premium on steel</b>							
31-1dii	7,8	11	18000	585,900	577,112	0	577,112
<b>Sub Total</b>							<b>577,112</b>
<b>3rd Running bill</b>							
<b>98.50% premium on steel</b>							
31-1dii	30	11	16000	520800	512,988	0	512,988
5-44a	29	22	0.045	5543	5,460	5,460	-
23-47b	30	26	9	3252	3,203	3,203	-
<b>64.50% Premium on Cement/Concrete items</b>							
3-21-aiv	28	16	216	1706			0
21-14a	28	17	54	980			0
5-4b	28	18	54	8521	5,496	5,496	0
5-4a	28	19	36	6395	4,125	4,125	0
5-22a	29	20	72	16708	10,777	10,777	0
9-8dii	29	21	360	83052	53,569		53,569
NSR	29	23	137.25	27450		0	0
14-68b	30	24	144	7106	4,583	4,583	0
27-21	30	25	720	21996	14,187	14,187	0
23-47b	30	26	3	3252			

<b>Total:</b>					<b>92,737</b>	<b>39,168</b>	<b>53,569</b>	
<b>4th Running bill</b>								
<b>98.50% premium on steel</b>								
5-44a	36	7	0.096	11707	11531	11531		
23-47b	37	11	4	4337	0	0		
<b>64.50% Premium on Cement/Concrete items</b>								
3-21-aiv	35	1	512	4,045				0
21-14a	35	2	128	2,323				0
5-4b	35	3	128	20,198	13,028	13,028		0
5-4a	33	4	96	17,054	11,000	11,000		0
5-22a	33	5	192	44,554	28,737	28,737		0
9-8dii	33	6	672	155,030	0	0		0
NSR	34	8	311	62,200				0
14-68b	34	9	320	15,792	10,186	10,186		0
27-21	35	10	1360	41,548	26,798	26,798		0
23-47b	35	11	4	4,337				0
<b>Total:</b>					<b>89,749</b>	<b>89,749</b>		<b>0</b>
<b>Community based small schemes in District Hub and Lasbela package no=i (Gaddani)</b>								
<b>M/s Zahoor Ahmed Baloch GC.</b>								
<b>Estimated Cost 34.000 million</b>								
<b>File No. and MB No-03</b>								
Item of work	Page No in MB	Sr.No. in MB	Quantity	Amount	Premium	premium	Overpayment (Rs)	
			paid (Cft)		Paid	Payable		
<b>1st Running bill</b>								
<b>98.80% premium on steel</b>								
31-1dii	8	11	28800	937,440	926,191	0		926,191
<b>Sub Total</b>								<b>926,191</b>
<b>3rd Running bill</b>								
<b>59.95% Premium on Bitumen works</b>								
21-23-1a	24	3	69690	1466975	879452	0		879452
21-26	24	4	69690	5742456	3442602	3442602		0
					<b>4322054</b>	<b>3442602</b>		<b>879452</b>
<b>4th Running bill</b>								

<b>premium on Concert pavers</b>							
21-90-1	27	1	27200	2517360	-	0	-
<b>4th Running bill</b>							
<b>premium on Concert pavers</b>							
21-90-1	29	1	17,457.5	1,615,694	-	0	-
<b>Community based small schemes in District Hub and Lasbela package no=i (Uthal)</b>							
<b>M/s Mithal shah GC.</b>							
<b>Estimated Cost 47.800 million</b>							
<b>File No. and MB No-08</b>							
Item of work	Page No in MB	Sr.No. in MB	Quantity	Amount	Premium	Premium	Overpayment (Rs)
			paid (Cft)		Paid	Payable	
<b>1st Running bill</b>							
<b>98.78% premium on steel</b>							
31-1dii	7	11	9600	312,480	308,668	0	308,668
<b>Sub Total</b>							<b>308,668</b>
<b>64.57% Premium on Cement/Concrete items</b>							
3-21-aiiii	26	8	1515.33	11971			0
5-5c	26	9	252.56	46811	30226	30226	0
5-12a	26	10	421.11	111131	71757	71757	0
5-12b	26	11	399.43	97380	62878	62878	0
5-49a	27	12	172.37	51056	32967	32967	0
5-15c	27	13	205.5	67435	43543	43543	0
3-16b	27	14	2020.95	13540			0
14-1b	27	15	404.19	58870	38012	38012	0
9-7cii	28	16	630.6	147404	95179	0	95179
5-49b	28	17	81.08	24552	15853	15853	0
5-20a	28	18	1811.88	4451	2874	2874	0
5-49c	28	19	81.08	24264	15667	15667	0
5-16a	29	20	102.64	32674	21098	21098	0
NSR	29	22	1169.2	233839			0
14-68b	29	23	1169.2	57700	37257	37257	0

<b>Total:</b>				<b>467311</b>	<b>372132</b>	<b>95179</b>	
<b>4th Running bill</b>							
<b>98.78% premium on steel</b>							
31-1dii	38	5	9600	312480	308668	0	308668
28-40b	39	8	155	78949	77986	0	77986
28-27-1	41	13	180	24768	24466	0	24466
				<b>416197</b>	<b>411119</b>		<b>411,119</b>
<b>64.57% Premium on Cement/Concrete items</b>							
15-4iii	40	9	3659.01	122760	79266	79,266	0
14-2aiii	41	12	831.54	57168	36913	36,913	0
<b>Total:</b>				<b>116180</b>	<b>116,180</b>	<b>0</b>	
<b>4th Running bill</b>							
<b>98.78% premium on steel</b>							
23-47b	49	11	10	10842	0	0	0
5-44a	48	7	0.264	32194	31801	31,801	0
<b>64.57% Premium on Cement/Concrete items</b>							
3-21aiv							
21-14a				5808	0		
5-4b				50496	32605.267	32605.3	0
5-4a				42636	27530.065	27530.1	0
5-22c				111384	71920.649	71920.6	0
9-8dii				387576	250257.82	250258	0
NSR					0	0	0
14-68b				39480	25492.236	25492.2	0
15-4iii				103870	67068.859	67068.9	0
<b>Total</b>							<b>0</b>
<b>Grand Total</b>							<b>7,574,541</b>

**Overpayment due to allowing inadmissible premium - Rs. 2.125 million**

**ADLG, Kech**

**(Amount in Rs.)**

<b>Const: of sewerage line from Naveed service station to Akber housedashti bazar shimali, u/c jusak Turbat district Kech PSDP No. 3889, M/s Ellahi Bux</b>							
<b>Item of Work</b>	<b>Quantity</b>	<b>Rate Paid</b>	<b>Total Amount</b>	<b>Amount of 65% Premium</b>	<b>Total Amount Paid</b>	<b>Amount Payable</b>	<b>Overpaid</b>
R.C.C pipe with bell & spigot or tongued & grooved joint conforming to ASTM C-76 class II wall B or BS 3911 Part I class M including cost of reinforcement. S.I No. 25-1/b-ii	3932 Rft	405.7	1,595,212	1,036,888	2,632,100	1,595,212	1,036,888
<b>Total (A)</b>							<b>1,036,888</b>
<b>Name of scheme: -Const: of Sewerage Line for U/C Kalatuk, U/C Ginnah, U/C Kallagturbat District Kech. Under PSDP No. 3858 Contractor's name: - M/s Al Dawood Tiles Construction Company</b>							
Providing 18" R.C.C pipe with bell & spigot or tongued & grooved joint (S.I No.25-1-b-vi)	1282	580.35	744,009	483,606	1,227,614	744,009	483,606
Providing 12" R.C.C pipe with bell & spigot or tongued & grooved joint (S.I No.25-1-b-ii)	672	405.7	272,630	177,210	449,840	272,630	177,210
<b>Total (B)</b>							<b>660,816</b>
<b>Name of scheme: -Const: Of Sewerage Line for MC Turbat District Kech. Under PSDP no.3856 Contractor's Name - M/s Ellahi Bakhsh and Sons Construction Company</b>							

Providing 12" R.C.C pipe with bell & spigot or tongued & grooved joint (S.I No.25-1-b-ii	1622	405.7	658,045	427,730	1,085,775	658,045	427,730
<b>Total ( C)</b>							<b>427,730</b>
<b>Total A+B+C</b>							<b>2,125,434</b>

**Para 6. Overpayment due to paying higher premium - Rs. 708,022/-**

**ADLG,**

**(Amount in Rs.)**

S.No	Particulars	Premium paid	Premium Admissible	Difference
Provisioning of solar tube well complete at killi Gul Abad Torasha Pishin				
1	Premium paid 65% on items 16,17,18,19,20,21	1,135,194	771,207	363,987

S.No	Particulars	Premium paid	Premium Admissible	Difference
Constt. Of Janazgah killi A.Ghafor Pishin” to M/S Malik Haider Govt Contractor				
	Premium paid 65% on items	375,527	250,193	125,334

S.No	Particulars	Premium paid	Premium Admissible	Difference
Constt. Of community hall and Janazgah in killi karbala tehsil Pishin				
	Premium paid 65% on items 2,4,7,8,10,11,12	395632	286694	108,938

S.No	Particulars	Premium paid	Premium Admissible	Difference
Constt. Of Janazgah killi A.Ghafor Pishin” to M/S Malik Haider Govt Contractor				
	Premium paid 99% on items 6, 7, 8,9	703,916	594,153	109,763

**Para#03 Over Payment due to allowed premium on irrelevant item of work- Rs. 125,978/-**

**ADLG, Chaman**

**(Amount in Rs.)**

Particulars Of Item	Cost of Item	Premium Paid Amount
Providing and Weaving of G.I Wire netting for wire crates including siding and partition to make crates (1.69mm) wire Si no 19-16iii	127,251	125,978

**Overpayment due to allowing inadmissible premium on supplied items. Rs. 8.556 million**

**ADLG, Quetta**

**(Amount in Rs.)**

Item of work	Quantity (Rft)	Rate	Amount
<b>Constt. of b/t road tuff tile and drain Ghous abad, Ashaqabad, Bilal Colony Naseer abad road Quetta3405 Z2022.1200 MS Meeran Constt; Co.</b>			
Supply and Fixing of Concrete pavers on sand cushion of different designs having thickness of 60 mm, mechanically compressed, minimum strength of 4500 psi after laboratory testing at factory and random testing at site etc. S.I No 21-90	8620 Sft	92.55 Per Rft	797,781
	2261 Sft		246,275
<b>Total:</b>			<b>1,044,056</b>
<b>Inadmissible Premium allowed @65% (Recoverable) (A)</b>			<b>678,636</b>
<b>Constt. of sewerage line &amp; PCC street at Malik Hassan &amp; Abdul Aziz road link Alamdar road, Quetta</b>			
Constt of sewerage line & PCC street at Malik Hassan & Abdul Aziz road link Alamdar road, Quetta. Laying of RCC Pipe			2,427,708
<b>Inadmissible Premium allowed @65% (Recoverable) (B)</b>			<b>1,578,010</b>
<b>WSS with solar system at doctor Muhammad Sadiq at Chukal Pishin (Kuchlak) under PSDP No. 3758</b>			
Providing, laying, cutting, jointing, testing and disinfecting G.I. pipe line etc. under SI: 27-23-vi	800	690.55 Per Rft	552,440

<b>Inadmissible Premium allowed @99% (Recoverable) (B)</b>			<b>546,915</b>
<b>Installation of solar systems and additional/dev: work at Christian colonies, churches and institutions Quetta under PSDP No. 3539 M/S MS Babar Builders</b>			
Supply, Install, connect, test and commission of SOLARMOUNTING STRUCTURE (Chinese) & accessories SI No. 31-1d	37,030	32.55 per watt	<b>1,205,326</b>
<b>Inadmissible Premium allowed @99% (Recoverable)(C)</b>			<b>1,193,273</b>
<b>WSS at national town, solarization of existing was Shazman rd, was Mariam colony, installation pipeline Barury MCQ Quetta</b>			
Providing and installing MS strainer in tubewell bore hole including specials, sockets and studs of the nominal inner diameter SI No. 27-11g	400	2746.5 Per Rft	1,098,600
Providing and installing M.S. blind pipe socketed seamless welded joint or hand welded joint, M.S. reducer where necessary in tubewell bore hole including jointing and welding with strainer of the nominal inner diameter.	1200	2883.40	3,460,080
<b>Total:</b>			<b>4,558,680</b>
<b>Premium allowed @99% (D)</b>			<b>4,513,093</b>
<b>Supply of solar panels at surrounding areas of kuchlak city”, Quetta to M/s Rehmatullah Khan and Brothers</b>			
Supply, install, connect, test and commissioning of moveable solar mounting structure			1,640,520
<b>99% premium paid (E)</b>			<b>1,624,115</b>
<b>Total overpaid Amount (A+B+C+D+E)</b>			<b>8,556,032</b>

**Overpayment due to allowing inadmissible premium on items of work Rs. 117,055**

**ADLG, Killa Saifullah**

**(Amount in Rs.)**

<b>Quantity (rft)</b>	<b>Rate</b>	<b>Amount</b>
219	539.90	118,238
<b>Inadmissible Premium allowed @99% (Recoverable)</b>		<b>117,055</b>

**Unauthorized/ Inadmissible Premium - Rs. 3.293 Million**

**ADLG, Jaffarabad**

**(Amount in Rs.)**

SI. No	MB Page No	Quantity (Sft)	Rate	Amount	Add 65% above Premium	Amount
21-90-1	11-12	54747	92.55	5,066,834	3,293,442	8,390,276
<b>Total Amount Paid</b>						<b>8,390,276</b>
<b>Less: Amount Payable without Premium of 65% (63569 Sfts x92.55)</b>						<b>5,066,834</b>
<b>Unauthorized/ inadmissible payment.</b>						<b>3,293,442</b>

**Overpayment due to allowing inadmissible premium on supplied items Rs. 0.260 million**

**ADLG, Nushki**

**(Amount in Rs.)**

S. No	Name of office	Premium Paid	Amount
1.	ADLG, Nushki	Concrete Paver	260,964
<b>Total</b>			<b>260,964</b>

**Annaxure-03**

**Para No. 1.1.3**

**Undue favor to contractor by making payments without execution of work- Rs. 176.163 million**

**ADLG, Quetta**

**(Amount in Rs.)**

PSDP No.	Project Name	Total Cost	Allocation 2023-24	Tender opening Date	Date of Approval	Date of Work order	Name of Firm	Gross amount	Payment Date
6109 Z2023.3238 RU&DP	Construction of RCC road and box culvert at Zhob road Satellite town Quetta	8.000	20,000,000	21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	7,904,286	28-6-24
6109 Z2023.3238 RU&DP	construction / rehabilitation of B/T road and side drain at Zhob road satellite town Quetta	49.900	20,000,000	21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,794,132	28-6-24

PSDP No.	Project Name	Total Cost	Allocation 2023-24	Tender opening Date	Date of Approval	Date of Work order	Name of Firm	Gross amount	Payment Date
6109 Z2023.3238 RU&DP	construction of bt road and side drain at Subhan street at killi Sufi Kuchlak road Quetta	40.000	20,000,000	21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,778,344	28-6-24
6109 Z2023.3238 RU&DP	construction of b/t road and side drain from main Chashma Achozai road to killi new Chohi street Quetta	42.300	20,000,000	21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,800,380	28-6-24
6109 Z2023.3238 RU&DP	construction of b/t road retaining wall and side drain from killi Chohi street to model town Quetta	49.900		21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,797,204	28-6-24
6109 Z2023.3238 RU&DP	rehabilitation / construction Muhammadi Majid streets at Satellite town Quetta	32.000		21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,799,392	28-6-24
6109 Z2023.3238 RU&DP	rehabilitation / improvement of Sibi road and Kalat road at satellite town Quetta	49.300		21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,799,880	28-6-24
6109 Z2023.3238 RU&DP	construction of additional room at house # 25-a Ramzay road Quetta	20.000	20,000,000	21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,797,085	28-6-24
6109 Z2023.3238 RU&DP	rehabilitation / improvement of road from Chandani Chowk to khatam Nabowat Chowk at satellite town Quetta	25.000		21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	9,894,385	28-6-24
6109 Z2023.3238 RU&DP	rehabilitation / improvement of Ziarat road and mini market road at satellite town Quetta	45.000		21-Jun-24	26-Jun-24	26-Jun-24	M/S Alfalah Associates	19,798,444	28-6-24
<b>Total:</b>		<b>361.4</b>						<b>176,163,532</b>	

**Annaxure-4**  
**Para No. 1.1.4**

**Over-payment on account of extra solar plates & higher capacity  
inverters -Rs 64.613 million**

**ADLG, Lasbela**

**(Amount in Rs.)**

Name of Scheme	Name of Contractor	Running Bill	Particulars	Allowed Solar Plates (watts)	Admissible	Differ.	Rate	Amount
					(watts)			
Community based small schemes in district hub and Lasbela package no=i (Lakhara & Liyari)	M/s Muhammad Azam Bandija GC	1st to 4th running bill	Supply, Install, connect, test and commission of SOLAR PANEL (Chinese) & accessories 5HP	136000	52220	83780	90.25	7,561,145
Community based small schemes in district hub and Lasbela package no. Ii Bela	M/s Muhammad Azam Bandija GC	1st to 4th running bill		153400	68632	84768	90.25	7,650,312
Community based small schemes in district hub and Lasbela package no.1 Bela	M/s Muhammad Azam Bandija GC	1st to 4th running bill		121600	55950	65650	90.25	5,924,913
Community based small schemes in district hub and Lasbela package no=ii (winder)	M/s 7-Star Construction Co.	1st to 4th running bill		154000	63410	90590	90.25	8,175,748
Community based small schemes in district hub and Lasbela package no=1 (Dureji)	M/s Zafar Construction Co.	1st to 4th running bill		88000	37300	50700	90.25	4,575,675
Community based small schemes in district hub and	M/s Zahoor Ahmed Baloch GC.	1st to 2nd running bill		38000	18650	19350	90.25	1,746,338

Name of Scheme	Name of Contractor	Running Bill	Particulars	Allowed Solar Plates (watts)	Admissible	Differ.	Rate	Amount
					(watts)			
Lasbela package no=i (Gaddani)								
<b>Total:</b>				<b>691000</b>	<b>296162</b>	<b>394838</b>		<b>35,634,130</b>

**Unjustified installation of higher capacity of inverters - Rs. 14.870 million**  
**ADLG, Lasbela (Amount in Rs.)**

Name of Scheme	Name of Contractor	Particulars	Solar Inverter (watts)	Admissible Inverter	Differ.	Rate	Overpayment Amount
				(watts)			
Community based small schemes in district hub and Lasbela package no=i (Lakhara & Liyari)	M/s Muhammad Azam Bandija GC	Supply, Install, Connect, test and commission of Solar inverter & accessories (S. I No. 31-1b)	20800+6720 0+19200=107200	78330	28870	41.3	1,192,331
Community based small schemes in district hub and Lasbela package no. ii Bela	M/s Muhammad Azam Bandija GC	Supply, Install, Connect, test and commission of Solar inverter & accessories (S. I No. 31-1b)	30600+7600 0+28800+18000=153400	72735	80665	41.3	3,331,465
Community based small schemes in district hub and Lasbela package no.1 Bela (15 no sub schemes along with GPS coordinates mentioned in the minute).	M/s Muhammad Azam Bandija GC	Supply, Install, Connect, test and commission of Solar inverter & accessories (S. I No. 31-1b)	27200+7520 0+19200=121600	83925	37675	41.3	1555977.5
Community based small schemes in district hub and	M/s 7-Star Construction Co.	Supply, Install, Connect, test and	48000+3440 0+42800+28800=154000	95115	58885	41.3	2431950.5

Name of Scheme	Name of Contractor	Particulars	Solar Inverter (watts)	Admissible Inverter	Differ.	Rate	Overpayment Amount
				(watts)			
Lasbela package no=ii (winder)		commission of Solar inverter & accessories (S. I No. 31-1b)					
Community based small schemes in district hub and Lasbela package no=1 (Dureji)	M/s Zafar Construction Co.	Supply, Install, Connect, test and commission of Solar inverter & accessories (S. I No. 31-1b)	18000+54000+16000=88000	55950	143950	41.3	5945135
Community based small schemes in district hub and Lasbela package no=i (Gaddani)	M/s Zahoor Ahmed Baloch GC.	Supply, Install, Connect, test and commission of Solar inverter & accessories (S. I No. 31-1b)	18800+19200=38000	27975	10025	41.3	414032.5
<b>Total:</b>				<b>414030</b>	<b>360070</b>		<b>14,870,891</b>

**Overpayment due to installation of extra solar panel - Rs. 14.109 million  
ADLG, Quetta (Amount in Rs.)**

S. No	Particulars	Allowed Solar Plates (watts)	Admissible (watts)	Differ	Rate	Amount
1	M/S Construction Co	215,618	59,280	156,338	90.25	14,109,505
<b>Total</b>						<b>14,109,505</b>

**Annaxure-5  
Para No. 1.1.5**

**Unauthorized doubtful payments on development works - Rs. 19.044  
million**

**Overpayment due to Allowing Incorrect Rate on NSR Item- Rs. 4.089 million**

**ADLG, Quetta**

**(Amount in Rs.)**

NSR Item	Running Bill	Quantity (No.)	Rate Paid	Amount paid	Rate Payable	Amount Payable	Over- Payment
	A	B	C	D	E	F	(D-F)
Base Dia = 190mm, Top Dia = 90mm, Thickness = 4.50mm,7-Meter (Shaft 'L' = 7000mm) High Pole, Hot Dip Galvanized as per given specification. Shaft 'L' = 7000mm, Arm Dia = 60mm x 3.65mm, Arm Length =1000mm, Base Plate = 400 x 400 x 20mm Thk., Stiffener = 75 x200 x 16mm etc. (NSR item)	1 <sup>st</sup> Running Bill Page No. 4 of MB	6	40,000	240,000	40,000	240,000	0
	4 <sup>th</sup> and final Running Bill Page No. 20 of MB	58	110,500	6,409,000	40,000	2,320,000	4,089,000
<b>Total:</b>				<b>6,409,000</b>		<b>2,320,000</b>	<b>4,089,000</b>

**Annaxure-6  
Para No. 1.1.6**

**Non-imposition of liquidated damages – Rs. 1.760 Million**

**ADLG, Killa Abdullah**

**(Amount in Rs.)**

Name of Scheme	Work order date	Completed date	Completed Date	Total Cost	10% penalty
Local Bores with Solar System at Killi Haji Din	<b>13.01.23</b>	30.06.23	30.06.24	30.00	0.300

Name of Scheme	Work order date	Completed date	Completed Date	Total Cost	10% penalty
Mohammad Sagi Gulistan Killa Abdullah					
Local Bores with Solar System at Killi wakil Ahmed Sagi Khajozai Sagi & Breach Baloch othiozai Sagi Gulistan Killa Abdullah	13.01.23	30.06.23	30.06.24	30.00	0.300
Local Bores with Solar System at Killi othizai Sagi othi zai Malazai Bilal Ahmed Sagi Gulistan Killa Abdullah	13.01.23	30.06.23	30.06.24	30.00	0.300
Local Bores with Solar System at Killi Syedaan Mohalla Haji Ahad Khairabad Qari Hamad Ullah Bypass Zakarya Motazai Samiullah Daman Killa Abdullah	13.01.23	30.06.23	30.06.24	30.00	0.300
Local Bore For Community Killi Ahmed Khail Gulistan And Shamshozai and Fixing of Home Solar System UC Gulistan 11 Killa Abdullah	13.01.23	30.06.23	30.06.24	30.00	0.300
Local Bore For Community Killi Norak Suleman Khail and fixing of Cluster Home Solar System Norak Killa Abdullah	13.01.23	30.06.23	30.06.24	26.00	0.260
<b>Total:-</b>				<b>170.60</b>	<b>1.760</b>

**Non-recovery of liquated damages Rs. 12.00 million  
ADLG, Chaman (Amount in Rs.)**

Name of Scheme	Contractor	Amount in million	Penalty@ 10%
Installation Home Cluster System for Killi Pado Karez Zarda band, district Chaman	M/S MKB Construction Engineering	40.00	4.00

Installation Home Cluster System for Killi Murda Karez Attaullah Chaman,		40.00	4.00
, Construction of Flood Protection Wall at Killi Shamakzai ibrahimzai Zara Band and Adjoining Areas		40.00	4.00
<b>Total</b>		<b>120.00</b>	<b>12.00</b>

**Non-imposition of liquidated damages- Rs. 8.5 million**

**ADLG, Harnai**

**(Amount in Rs.)**

<b>Name of Contractor</b>	<b>Name of Scheme</b>	<b>Work order No.</b>	<b>Starting Date</b>	<b>Due date for completion</b>	<b>Contract Cost</b>	<b>Penalty (10%)</b>
HKB Construction Govt. Contractor	Const. of Channel, streets sadar 1 and 2, Nakus 1 and 2 Sharagh and Khost	PSDP/LG/2021-22, dated 21-04-2022	21-04-2022	30-06-2023	40	4.0
EF Enterprises Govt. Contractor	Const. of PCC streets at Mohalla Jalal Abad, Ghareebabad, Islamabad, District Harnai	PSDP/LG/2021-22/170-71 dated 07-08-2023	07-08-2023	30-06-2024	35	3.5
Khuda-e-Noor Shah Govt. Contractor	Const. of water Supply Scheme for killi bahdur abad District Harnai	PSDP/LG/2022-23/LG/147-48 dated 09-06-2023	09-06-2023	09-12-2023	10	1.0
<b>Total Rs: -</b>					<b>85</b>	<b>8.5</b>

**Non-Imposition of Liquidated Damages for Delayed Completion of  
Development Projects, Rs- 1.96 Million**

**ADLG, Kachhi**

**(Rs. in Million)**

Name of Project	Contractor	Project Cost	Allocation FY 2023-24	Planned Date of Completion	Date of Surrender	No. of Days Delayed	Penalty Rate	Amount of Penalty
Fixing of Tuff Tiles at Dera Sardar Khan Rind, Shoran	M/S Haseeb Construction & Co.	31.5	18.9	30th June 2024	2nd May 2024	59 days	0.05%	0.929
Fixing of Tuff Tiles at Shahi Bazar with Side Drains, Shoran	M/S Haseeb Construction & Co.	20	10	30th June 2024	2nd May 2024	59 days	0.05%	0.59
Fixing of Tuff Tiles at Bhag City, Tehsil Bhag	M/S Abdul Kareem Govt. Contractor	15	7.5	30th June 2024	2nd May 2024	59 days	0.05%	0.442
<b>Total</b>		<b>66.5</b>	<b>36.4</b>					<b>1.961</b>

**Non-imposition of liquidated damages- Rs. 5.7 million**

**ADLG, Zhob**

**(Amount in Rs.)**

Name of Scheme	Paid to	Starting Date	Due date for completion	Contract Cost	Penalty (10%)
Const. of Drain and Black Top Road and Culverts, PCC Street and RCC pipe line at Kharotabad and Nasarabad District Zhob	Fiza Group	14-04-22	30-06-2022	37.00	3.70
Rehabilitation and Additional Work of Santan Mandir Zhob	Fiza Group	20-04-23	20-07-2023	20.00	2.0
<b>Total Rs: -</b>				<b>57</b>	<b>5.7</b>

**Non-imposition of liquidated damages – Rs. 1.300 Million  
ADLG, Washuk**

**(Amount in Rs.)**

<b>S. No.</b>	<b>Name of work/ Contractor</b>	<b>Contractor/Firm</b>	<b>Amount of contract</b>	<b>Work Order No/ Date</b>	<b>Stipulated Completion Period</b>	<b>Amount of contract</b>	<b>Penalty @10%</b>
<b>1</b>	Construction of B/T road Basima Town District Washuk	M/s Haji Gul Muhammad & Sons Company	30.00	No7374 LG/RD Date 16 feb 2023	30.06.23	30.00	0.30
<b>2</b>	Construction of B/T road Killi Talo to Killi Sorgozo UC Garang District Washuk,	M/S Chaghi Builders &Const Co,	40.00	No70-71, LG/RD Date 16 feb 2023	30.06.23	40.00	0.40
<b>Total</b>			<b>70.00</b>			<b>0.700</b>	

**Non-imposition of liquidated damages – Rs. 8.00 Million**

**ADLG, Killa Saifullah**

**(Amount in Rs.)**

<b>S #</b>	<b>Name of Scheme</b>	<b>Work order date</b>	<b>Work Due date</b>	<b>Current Status</b>	<b>Total Cost of Scheme</b>	<b>Penalty 10%</b>
1	Construction of WSS Solar System, Library, Dar ul Quran And Others Works 50Nos Dini Madrasa In Killa Saif ullah	09.05.23	30.06.24	On going	80.00	8.00

<b>Total</b>	<b>8.00</b>
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**Annaxure-7  
Para No. 1.1.7**

**Non-forfeiture of earnest money of Rs. 1.60 million due to non-submission of performance guarantee - Rs. 8.00 million**

**ADLG, Kech**

**(Amount in Rs.)**

<b>S. No</b>	<b>Name of Scheme</b>	<b>Name of Contractor</b>	<b>Total Cost</b>	<b>Performance Security</b>	<b>2% earnest money</b>
1	Const. of B/T Roads Of Turbat U/C Absor (2.2km) & From Sir Sayad Hashmi School To Custom Via Dr. Hayat House Ziarat Colony (1km)Turbat Dist: Kech	M/s Al Dawood Tiles Construction Company	40,000,000	4,000,000	800,000
2	Const: Of B/T Roads Of Turbat MC Turbat District Kech	M/s Al Dawood Tiles Construction Company	40,000,000	4,000,000	800,000
<b>Total</b>			<b>80,000,000</b>	<b>8,000,000</b>	<b>1,600,000</b>

**Non-Obtaining of Rs. 3.00 Million Performance Security**

**ADLG, Khuzdar**

**(Amount in Rs.)**

<b>S.No</b>	<b>Name of Scheme</b>	<b>Contractor</b>	<b>Contract Cost</b>	<b>Performance Security (10%)</b>
1	Construction of tuff tiles sewerage line Muhalla Gazgi, different areas	M/S Mohammad Amin Zehri Govt. contractor	30.00	3.0

	near Arbab House Khuzdar			
	<b>Total:</b>		<b>30.00</b>	<b>3.0</b>

**Non-forfeiture of earnest money of Rs. 6.668 million due to non-submission  
of performance guarantee - Rs. 33.34 million**

**ADLG, Quetta**

**(Amount in Rs.)**

<b>PSDP No.</b>	<b>Project Name</b>	<b>Name of Firm</b>	<b>Estimated Cost</b>	<b>10% Performance Security</b>	<b>2% earnest money</b>
6109 Z2023.3238 RU&DP	Construction / rehabilitation of b/t road and side drain at Zhob road satellite town Quetta	MS Aflah Associates Pvt Ltd	49.900	4.990	0.998
6109 Z2023.3238 RU&DP	Construction of B/T road and side drain at Subhan street at killi Sufi kuchlak road Quetta	MS Aflah Associates Pvt Ltd	40.000	4.000	0.800
6109 Z2023.3238 RU&DP	Construction of b/t road and side drain from main Chashma Achozai road to killi new Chohi street Quetta	MS Aflah Associates Pvt Ltd	42.300	4.230	0.846
6109 Z2023.3238 RU&DP	Construction of b/t road retaining wall and side drain from killi Chohi street to model town Quetta	MS Aflah Associates Pvt Ltd	49.900	4.990	0.998
6109 Z2023.3238 RU&DP	Rehabilitation / construction Muhammadi Majid streets at satellite town Quetta	MS Aflah Associates Pvt Ltd	32.000	3.200	0.640

PSDP No.	Project Name	Name of Firm	Estimated Cost	10% Performance Security	2% earnest money
6109 Z2023.3238 RU&DP	Rehabilitation / improvement of Sibi road and Kalat road at satellite town Quetta	MS Aflah Associates Pvt Ltd	49.300	4.930	0.986
6109 Z2023.3238 RU&DP	Rehabilitation / improvement of road from Chandani Chowk to khatam Nabowat Chowk at satellite town Quetta	MS Aflah Associates Pvt Ltd	25.000	2.500	0.500
6109 Z2023.3238 RU&DP	Rehabilitation / improvement of Ziarat road and mini market road at satellite town Quetta	MS Aflah Associates Pvt Ltd	45.000	4.500	0.900
<b>Total:</b>			<b>33.34</b>	<b>6.668</b>	<b>6.668</b>

### Non-Obtaining of Rs. 3.00 Million Performance Security

#### ADLG, Kachhi

(Amount in Rs.)

S. No	Name of Scheme	Contractor	Contract Cost	Performance Security (10%)
1	Fixing of tuff tiles at Dera Sardar Khan Rind, Shoran Tehsil Sunni Kachhi	M/S Haseeb Construction & Co	31.50	3.15
<b>Total</b>			<b>31.5</b>	<b>3.15</b>

Non-forfeiture of earnest money of Rs. 2.600 million due to non-submission of performance guarantee

#### ADLG, Washuk

(Amount in Rs.)

S. No.	Name of work/ Contractor	Contractor/Firm	Amount of contract	Performance security @ 10%	2% Call Deposit Recovery
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1	Construction of B/T road Basima Town District Washuk	M/s Haji Gul Muhammad & Sons Company	30.00	3.00	0.6
2	Construction of B/T road Killi adho to Killi Ababkri UC Garang Washuk	M/S Chaghi Builders &Cont. Co,	30.00	3.00	0.6
3	Construction of B/T road Killi Regi Mashkel District Washuk	M/S Idrees & Co,	30.00	3.00	0.6
<b>Total</b>			<b>90.00</b>	<b>9.00</b>	<b>1.800</b>

**Non-forfeiture of earnest money due to non-submission of performance guarantee- Rs. 7.7 million**

**ADLG, Zhob**

**(Rs in Million.)**

Name of Scheme	Contractor	Work order No / data	Estimated cost	10% Performance Bond
Const. of Drain and Black Top Road and Culverts, PCC Street and RCC pipe line at Kharotabad and Nasarabad District Zhob	Fiza Group	608/Dev/A.D/ZB/14-04-22	37	3.7
Const. of Jinazaga G.I Sheet at various villages of Zhob	National Enterprises and Co.	01/ADLG/2023/43-45, 20-04-233	40	4
<b>Total Rs:-</b>			<b>77</b>	<b>7.7</b>

**Non-Obtaining of Rs. 6.500 Million Performance Security & Non-forfeiture  
of Bid Security of Rs. 1.300 Million**

**ADLG, Mastung (Amount in Rs.)**

S. No	Name of Scheme	Contractor	Contract Cost	Performance Security (10%)	Bid Security to be forfeited
1	Construction of Drains, PCC, Provision of tuff tile, Solar Lights and Street Gates at Killi Mohammad Hassani and UC Ghulam Prinz District Mastung	M/S Farhan Qudoos & Co.	40.00	4.00	0.80
2	WSS Based on Solar at Street Abdul Ghafoor, Street Ameer Jan, Street Mir Ahmed Khan District Mastung	M/s Dilawar Khan & Brothers Government Contractor"	25.00	2.5	0.5
<b>Total</b>			<b>65</b>	<b>6.5</b>	<b>1.3</b>

**Annaxure-8  
Para No. 1.1.8**

**Unauthorized change of scope of work of WSS - Rs. 10.630 million**

**ADLG, Pishin (Amount in Rs.)**

S. No	Particulars	Solar Plates	Nos of WSS	Rate	Amount
1	SI.No 27-5/b-i		4*520	2496.99 p rft	5,196,339
2	S.I No 31-32/f		4	164640	658560
3	S.I No 31-1/a	8640 watts	4	90.25 p.watt	3,119,040
4	S.I No 31-1/b	3200 watts	4	41.30 p.watt	528640
5	31-1/d-II	8640 watts	4	32.65 p.watts	1128384
<b>Total</b>					<b>10,630,963</b>

**Unauthorized reduction in the scope of work of WSS -Rs. 2.329 million**

**ADLG, Pishin (Amount in Rs.)**

S. No	Particulars	Quantities	Rate	Amount
1	S.I No 31-1/a	16,400	90.25 p.watt	1,516,200

2	S.I No 31-1/b	6,400	41.30 p.watt	264,320
3	31-1/d-II	16,400	32.65 p.watts	548,520
<b>Total</b>				<b>2329040</b>

**Unjustified change of scope - Rs. 1.276 million**

**ADLG, Quetta**

**(Amount in Rs.)**

S. No	Name of items	Qty approved	Quantity paid	Diff:
1.	Levelling and dressing the ground by cutting and filling ..... (S.I.No.3-46/b-i)	254,396.05	128,205.68	126190.4
2.	Providing and spreading murum (stone dust) of approved quality over stone metaling (water bound macadam) or brick ballast..... S.I.No.21-13)	64,999.06	43,123.87	21875.19
3.	Supply and Fixing of Concrete pavers on sand cushion of different designs having thickness of 60 mm, mechanically compressed, minimum strength of 4500 psi..... (S.I.No.21-90)	259,996.25	128,205.68	131790.6
Total quantity: -		<b>579,391.36</b>	<b>299,535.23</b>	<b>279856.19</b>
Percentage calculation		<b>279856.19x100/579591.36</b>		
Percentage		<b>48%</b>		

**Unauthorized addition of items**

S. No	Name of items	Quantity paid	Amount
1.	Dismantling bitumen carpet of any description from existing road surface (S.I.No. 21-63-1)	2030 sft	9,947.00
2.	Dismantling plain cement concrete 1 : 2 : 4 & richer mixes (S.I.No.4-19)	63087 cft	5,734,684

3.	Carriage of 100 Cft. (2.83 cu.m) of all materials like Clay, stone aggregate, spawl, kankar lime (unslaked), surkhi, etc... (S.I.No.1-1/a-i)	651.18 km	993,177
4.	Loading or unloading into or from mobile trucks, coarse aggregate, sand, stone/ brick ballast.... (S.I.No.2-1)	65117 cft	533,966
5.	Providing and laying plain hand mixed cement concrete using sand approved source and crushed aggregate having maximum size upto 1-1/2" (38mm) S.I.No.(5-4/b)	1748 cft	275,850
<b>Total :-</b>			<b>7,547,624</b>

**Annaxure-09  
Para No. 1.1.9**

**Advance payment without work-done -Rs. 7.717 million**

**ADLG, Quetta**

**(Amount in Rs.)**

SI No	Detail of Measurement				Total Qty	Rate	Amount
	No.	L	B	D			
Dismantling bitumen carpet of any description from existing road surface including its removal and disposal within 90m lead. (0-15 cm thickness) SI No. 21-63	1	366	9.14		3347.3 Sqm	84	281,173
Providing and laying graded aggregate base course of crushed stone of approved quality, including placing, mixing, spreading, watering and compacting base course to required depth, camber SI No. 21-17-1	1	366	9.14	0.11	377.49 Cum	3048.28	172,606

Providing and laying hot-mix bituminous concrete in road pavement laid with mechanical paver and mixed in central mixing plant in required thickness and density, rolled hot with different types of rollers complete SI No. 21-32-C	1	366	9.14		3347.3 Sqm	2458.58	8,229,596
Providing and applying tack coat of bitumen 80/100 or 60/70 or of any approved grade using bitumen at including cleaning and brooming of road surface SI No. 21-24/a	1	366	9.14		3347.3 Sqm	153.13	512,572
Painting traffic lane 5"(125 mm) wide, with road marking enamel wide with reflective `chlorinated rubber (CR) paint including glass SI No. 17-49	3	366	0.13		140.59 Sqm	455.64	64,057
Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) SI No. 21-86/c	3	183			549.10 No.		258,954
<b>Gross Amount</b>							<b>9,518,958</b>
<b>Net Payment to Contractor</b>							<b>7,717,621</b>

**Annaxure-10**  
**Para No. 1.1.10**

**Overpayment to Contractors by District Account office, Kech Rs- 1.052 Million**

**ADLG, Kech**

**(Amount in Rs.)**

<b>Running Bill</b>	<b>Net Bill Amount by Engineer</b>	<b>Net Payment by Cheque issued by DAO</b>	<b>Diff/ Recovery</b>	<b>Name of Scheme</b>	<b>Firm</b>	<b>Cheque No. &amp; date</b>
2 <sup>nd</sup> Running	2,722,286	3,202,466	480,180			0083388 27-3-24
3 <sup>rd</sup> Running Bill	1,616,707	1,661,929	45,222	Const: of b/t roads of from old mand road to pulani ginnah,khalid house dagari kahan & u/c kalatuk Turbat district Kech	Al Dawood Construction Co	0083949
3 <sup>rd</sup> Running Bill	9,044,892	9,297,896	253,004	Const: of sewerage line from Naveed service station to Akber housedashti bazar shimali, u/c jusak Turbat District Kech	M/S Elhai Bux	0083998 25-6-24
3 <sup>rd</sup> Running Bill	1,555,950	1,599,473	43,523	Const: Of B/T Roads Of Turbat MC Turbat District Kech	M/s Al Dawood Tiles Construction Company	
3 <sup>rd</sup> Running Bill	1,653,738	1,699,999	46,261	Const: of Sewerage Line for U/C Kalatuk, U/C Ginnah, U/C Kallagturbat District Kech.	M/s Al Dawood Tiles Construction Company	

Running Bill	Net Bill Amount by Engineer	Net Payment by Cheque issued by DAO	Diff/ Recovery	Name of Scheme	Firm	Cheque No. & date
				Under PSDP no.3858		
3 <sup>rd</sup> Running Bill	2,002,915	2,186,932	184,017	Const: Of Sewerage Line for MC Turbat District Kech. Under PSDP No.3856	M/s Ellahi Bakhsh and Sons Construction Company	
<b>Total:</b>	<b>18,596,488</b>	<b>19,648,695</b>	<b>1,052,207</b>			

**Annaxure-11  
Para No. 1.1.11**

**Overpayment due to Allowing Incorrect Item and Rate - Rs. 5.537 million**

**ADLG, Quetta**

**(Amount in Rs.)**

S. No	Quantity (Cft)	Rate Paid	Rate Payable	Difference	Overpayment
<b>WSS WITH SOLAR SYSTEM AT DOCTOR MUHAMMAD SADIQ AT CHUKAL PISHIN (Kuchlak) under PSDP No. 3758 M/S Sanallah Co. Government contractor</b>					
1	250	3239.1	754.15	2484.95	621,238
2	600	4211.1	776.2	3434.9	2,060,940
<b>Total</b>					<b>2,682,178</b>
Less 0.038 below					1,019
<b>Overpaid (A)</b>					<b>2,681,158</b>
<b>SOLAR BASED WSS HAMAD KURD STREET NEAR ABUZAR GHAFARI Masjid KILLI LOR KAREZ QUETTA under PSDP No. 3446 MS Al-Sudais &amp; Brothers, Government Contractor</b>					
1	250	3239.1	754.15	2484.95	621,238
2	650	4211.1	776.2	3434.9	2,232,685
Total					2,853,923
Less 0.046 below (B)					1,312
<b>Overpaid (B)</b>					<b>2,852,610</b>
<b>Total Overpaid Amount (A+B)</b>					<b>5,533,768</b>

**Overpayment to Contractors by Account office: Rs-5.681 Million**

**ADLG, Quetta**

**(Amount in Rs.)**

<b>Bill No</b>	<b>Token No.</b>	<b>MB page No.</b>	<b>Net Bill Amount by Engineer</b>	<b>Net Payment by Cheque by AG</b>	<b>Diff/ Recovery</b>	<b>Name of Firm</b>	<b>Name of Scheme</b>
2 <sup>nd</sup>	426178	15	6,014,413	6,041,291	26,878	MS Samallan Constt: Co.	WSS with solar system at doctor Muhammad Sadiq at Chukal Pishin
2 <sup>nd</sup>	423814	32	6,700,776	6,730,721	29,945	MS Shiekh Masam Khan & Brothers	WSS at national town, solarization of existing was Shazman rd, was Mariam colony, installation pipeline Barori MCQ Quetta.
3 <sup>rd</sup>	465698	28	5,325,753	5,476,685	150,932	MS Polite Pipe Industry	B/T road drains Tirka PSDP 3778
4 <sup>th</sup>	508531	33	2,236,088	2,299,459	63,371	MS Polite Pipe Industry	B/T road drains Tirka PSDP 3778
3 <sup>rd</sup>	42042		4,456,829	4,476,744	19,915	MS Al-Witan Constt: Co.	Solar WSS at Christian graveyard Nawa Killi and was Waheed Mengal street near pudkali Chowk Quetta.
3 <sup>rd</sup>	433837	9	11,385,115	11,707,770	322,655	MS Ahmed Khan Enterp:	Street lights different areas of Qambrani, Zafarabad, Hazarganji and Sariab
2 <sup>nd</sup>	476968	8	3,363,895	3,457,638	93,743	MS Al-Sudais & Brothers	solar based was Hamad kurd street near Abuzar Ghafar masjid killi lor karez Quetta
3 <sup>rd</sup>	513679	19	2,640,097	2,714,918	74,821		
4 <sup>th</sup>	451525	44	9,191,585	9,377,680	186,095	MS New United Constt: Co.	B/t road,tiff tiles,severage main killi Qambrani

Bill No	Token No.	MB page No.	Net Bill Amount by Engineer	Net Payment by Cheque by AG	Diff/ Recovery	Name of Firm	Name of Scheme
	424481		5,255,703	5,279,188	23,485	MS Badini & Shah Constt:	const of additional rooms, tuff tiles at gym khana Quetta
2nd			4,334,767	4,457,614	122,847		
2 <sup>nd</sup>	424484	11	6,261,291	6,289,271	27,980	MS Muhammad Enterprises	providing and installing of solar street lights at 5th, 6th, 7th street, mashal homes & green belt Jinnah town Quetta
3 <sup>rd</sup>	437385	16	5,189,070	5,336,129	147,059		
1st	454261	3	7,621,527	7,735,736	114,209	MS Rafi & Sons	Provision of 6 nos. mortuary refrigerators for Imam Bargha of Hazara Town & new Hazara town, Quetta
2 <sup>nd</sup>	454261	6	7,522,546	7,735,737	213,191		
3 <sup>rd</sup>	431240	14	9,421,167	9,688,163	266,996	MS New United Constt:	lifting and dumping of garbage's and walls of main Chanel of Loher karez Sariab Quetta
2 <sup>ND</sup>	466012	25	9,112,726	9,370,982	258,256	MS New United Constt:	const of b/t road tuff tile and drain at killi geo area Quetta.
3 <sup>rd</sup>	429954	26	5,781,457	5,945,304	163,847	MS Meeran Constt; Co.	const of b/t road tuff tile and drain ghousabad, Ashaq abad ,Bilal colony Naseer abad road Quetta.
4th		36	3,535,154	3,635,340	100,186		
3 <sup>rd</sup>	429955	8	11,185,758	9z11,502,764	317,006	MS New United Constt:	Installation of led street lights at watt 52, 54, 55,56,57, 58 Sariab Quetta .
4 <sup>th</sup>	452622	48	9,123,321	9,381,875	258,554	Musab Enterprise	prov/laying pcc( tuff tiles) sewrg: drains & prov: install: of solar street lights in rind street, shouqat street
5th	465287	16 (2nd MB)	2,160,514	2,221,743	61,229		

Bill No	Token No.	MB page No.	Net Bill Amount by Engineer	Net Payment by Cheque by AG	Diff/ Recovery	Name of Firm	Name of Scheme
							& Raisani street Mian gundhi Quetta.
3 <sup>rd</sup>	422140	26	9,319,578	9,361,225	41,647	MS MKB Constt: & Eng:	const of bt road and drains killi jano taraki kuchlak
3 <sup>rd</sup>		16	3,926,495	3,909,027	17,468	M/s Rehmatullah Khan and Brothers	"Supply of solar panels at surrounding areas of kuchlak city",
4 <sup>th</sup>		23	2,815,669	2,738,071	77,598		
Fifth		29	828,799	805,958	22,841		
3 <sup>rd</sup>	431718	19	7,601,009	7,816,423	215,414	MS Abdul Ghafar & Sons	Provision Of Solar Street Lights At Killi Habib And Killi Waliabad Qambrani Road, Quetta Under PSDP no.3781
3 <sup>rd</sup> Bill	431720	16	7,584,093	7,798,065	213,972	MS Abdul Ghafar & Sons	Provision Of Solar Street Lights At Muslimabad And Killi Gograi, Quetta Under PSDP no.3737
3 <sup>rd</sup> Bill	422143	20	14,978,794	15045731	66,937	MS MKB Constt: & Eng	Const Of BT Road Chashma Achozai Malakahmed Yar Khan Bazai PSDP no.3756
3 <sup>rd</sup> Bill	408773	20	9353669.79	9395468	41,798	MS MKB Constt: & Eng	Const Of BT Road And Drain At Killi Katheer Kuchlak Quetta
3 <sup>rd</sup> Bill	458768	30	7,106,782	7308189	201,407	MS Youth Construction Co	Construction Of Main Road And Drains At killi Malazai Kuchlak Quetta, Quetta Under PSDP No.3732
4 <sup>th</sup> Bill	492750	30	4,288,698	4410241	121,543		
3 <sup>rd</sup> Bill	504019	19	5,174,827	5321482	146,655	MS S.Naseeb and Company	De-Silting And Const Of Protection Walls, Drains And Slabs Atfaqeer Abad To

Bill No	Token No.	MB page No.	Net Bill Amount by Engineer	Net Payment by Cheque by AG	Diff/ Recovery	Name of Firm	Name of Scheme
							Killi Arbab, Quetta Under PSDP No.3796
2nd Bill	430225	15	6,798,479	6991147	192,668	MS Rafi and Sons	Const: Of B/T Road Drains & Tough Tiles& Street Lights At U/C 10 To 13, 17 To 23 Quetta under PSDP No. 3245/5301”
3rd Bill	430224	23	5,572,014	5729925	157,911		
4th Bill	430219	25	9,592,720	9864578	271,858		
5th Bill	430221	35	12,030,830	12371785	340,955		
6th Bill	430222	42	3,329,286	3,423,639	94,353		
2nd Bill	454265	14	7,936,377	8161294	224,917	MS Al-Witan Construction	Laying Of Tuff Tiles At Mohallah Bashar Dost, Mohahallah Hajiabad And Link Streets Of Imam Bargah E Ummul Banin, Hazara Town, Quetta.
4th Bill	492750	40	4,288,698.0	4410241	121,543	MS Youth Construction Co	Construction Of Main Road And Drains At killi Malazai Kuchlak Quetta, Quetta Under PSDP No.3732
final Bill	422143	20	14,978,794	15045731	66,937	MS MKB Constt: & Eng	Const Of BT Road And Drain At Killi katheer Kuchlak Quetta PSDP no.3586
<b>Total:</b>			<b>275,325,163</b>	<b>151,511,838</b>	<b>5,681,622</b>		

**Overpayment to contractors Rs. 0.211 million**

**ADLG, Killa Saifullah**

**(Amount in Rs.)**

Particulars	Paid by office	Paid by Treasury /District Accounts office	Difference
Token No 804661/ 3rd Running Bill	10,602,667	10,814,531	211,864
<b>Total Over Paid Amount</b>			<b>211,864</b>

**Annaxure-12  
Para No. 1.1.12**

**Overpayment due to allowing excess quantities beyond PC I - Rs. 6.921  
million**

**ADLG, Lasbela**

**(Amount in Rs.)**

<b>COMMUNITY BASED SMALL SCHEMES IN DISTRICT HUB AND LASBELA PACKAGE NO=I (LAKHRA &amp; LIYARI)</b>											
<b>M/s Muhammad Azam Bandija GC</b>											
<b>Estimated Cost 39.200 million</b>											
<b>S. No</b>	<b>S.I. No.</b>	<b>Unit</b>	<b>PC-1</b>			<b>Total Payment</b>			<b>Difference</b>		
			<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Qty</b>	<b>Rate paid</b>	<b>Amount</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
			<b>PC-1</b>			<b>All bills (1st to 5th Running bills)</b>					
1	27-4c	rft	4200	646.85	2,716,770	5320	646.85	3,441,242	1120	646.85	724,472
2	27-19v	rft	3500	643	2,250,500	4620	643	2,970,660	1120	643	720,160
4	31-1a	watt	134400	90.25	12,129,600	136000	90.25	12,274,000	1600	90.25	144,400
<b>Total</b>			<b>142100</b>		<b>17,096,870</b>	<b>145940</b>		<b>18,685,902</b>	<b>3840</b>		<b>1,589,032</b>
<b>COMMUNITY BASED SMALL SCHEMES IN DISTRICT HUB AND LASBELA PACKAGE NO=II (Bela)</b>											
<b>M/s Muhammad Azam Bandija GC</b>											
<b>Estimated Cost 41.700 million</b>											
<b>S. No</b>	<b>S.I. No.</b>	<b>Unit</b>	<b>PC-1</b>			<b>Total Payment</b>			<b>Difference</b>		
			<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Qty</b>	<b>Rate paid</b>	<b>Amount</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
			<b>PC-1</b>			<b>All bills (1st to 5th Running bills)</b>					
1	NSR	Job	13	15000	195,000	15	15000	225,000	2	15000	30,000
2	27-4c	rft	3900	646.85	2,522,715	5050	646.85	3,266,593	1150	646.85	743,878
3	27-19v	rft	3250	643	2,089,750	4400	643	2,829,200	1150	643	739,450
<b>Total</b>			<b>7163</b>		<b>4,807,465</b>	<b>9465</b>		<b>6,320,793</b>	<b>2302</b>		<b>1,513,328</b>
<b>COMMUNITY BASED SMALL SCHEMES IN DISTRICT HUB AND LASBELA PACKAGE NO=I (Bela)</b>											
<b>M/s Muhammad Azam Bandija GC</b>											
<b>Estimated Cost 42.000 million</b>											
<b>S. No</b>	<b>S.I. No.</b>	<b>Unit</b>	<b>PC-1</b>			<b>Total Payment</b>			<b>Difference</b>		
			<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Qty</b>	<b>Rate paid</b>	<b>Amount</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>
			<b>PC-1</b>			<b>All bills (1st to 5th Running bills)</b>					
1	NSR	Job	14	15000	210,000	15	15000	225,000	1	15000	15,000
2	27-4c	rft	4200	646.85	2,716,770	5600	646.85	3,622,360	1400	646.85	905,590

3	27-19v	rft	3500	643	2,250,500	4850	643	3,118,550	1350	643	868,050
5	27-20a	Job	14	132044.95	1,848,629	15	132044.95	1,980,674	1	132044.95	132,045
6	27-21	cft	2017.68	252.4	509,262	2468.06	252.4	622,938	450	252.4	113,676
7	NSR	Job	14	10000	140,000	15	10000	150,000	1	10000	10,000
8	31-3f	rft	4480	78.05	349,664	5025	78.05	392,201	545	78.05	42,537
9	27-50h	rft	4200	151.18	634,956	4749	151.18	717,954	549	151.18	82,998
<b>Total</b>			<b>18439</b>		<b>8,659,781</b>	<b>22737</b>		<b>10,829,677</b>	<b>4297</b>		<b>2,169,896</b>
<b>COMMUNITY BASED SMALL SCHEMES IN DISTRICT HUB AND LASBELA PACKAGE NO=I (GADDANI)</b>											
<b>M/s Zafar Construction Company</b>											
S. No	S.I. No.	Unit	PC-1			Total Payment			Difference		
			Qty	Rate	Amount	Qty	Rate paid	Amount	Qty	Rate	Amount
			PC-1			All bills (1st to 5th Running bills)					
1	27-4c	rft	3000	646.85	1,940,550	4195	646.85	2,713,536	1195	646.85	772,986
2	27-19v	rft	2500	643	1,607,500	3695	643	2,375,885	1195	643	768,385
3	27-21	cft	1441.2	252.4	363,759	1868	252.4	471,592	427.23	252.4	107,833
<b>Total</b>			<b>6941.2</b>		<b>3,911,809</b>	<b>9758</b>		<b>5,561,013</b>	<b>2817</b>		<b>1,649,204</b>
<b>Grand Total</b>			<b>174644</b>	<b>0</b>	<b>34,475,925</b>	<b>187900</b>	<b>0</b>	<b>41,397,385</b>	<b>1325</b>	<b>0</b>	<b>6,921,460</b>

**Over payment due to allowing excess quantities Rs. 7.824 million**

**ADLG, Pishin**

**(Amount in Rs.)**

S.No	Particulars	Quantity Allowed	Quantity Paid	Difference	Rate	Amount
<b>Construction of 08 Nos of local community bore at yaro I &amp; Yaro II District Pishin" to M/s Hazoor Construction for an estimated cost of Rs. 22.00</b>						
1	Drilling of bore in all types of soil except shingle, gravel and rock S.I.No 27-5/ai	1750 rft	2000 rft	250	1920.19 p/rft	480,048

2	Drilling of bore in all types of soil except shingle, gravel and rock S.I.No 27-5/bi	2240 rft	2620 rft	380	2498.24 1 p.Rft	949,332
<b>Total</b>						<b>1,429,380</b>

**(Amount in Rupees)**

S.No	Particulars	Quantity Allowed	Quantity Paid	Difference	Rate	Amount
<b>Community local bore (04 Nos) for UC Yaro Tehsil Pishin” to M/s Muhammad Naeem Co. for an estimated cost of Rs. 11.20 million</b>						
1	Drilling of bore in all types of soil except shingle, gravel and rock S.I.No 27-5/ai	1200 rft	1600 rft	400 rft	1920.19 p/rft	768,076
2	Supply, Install, connect, test and commission of CABLES & accessories S.I.No 31-3-m	1960 rft	3280 rft	1320 rft	338.75 p/rft	447,150
<b>Total</b>						<b>1,215,226</b>

**(Amount in Rupees)**

S. No.	Particulars	Quantity Allowed	Quantity Paid	Difference	Rate	Amount
<b>Provision &amp; Installation of 3 Nos Solar systems for Torashah Dr. Muhalla, Nowabad &amp; killi Allah abad PSDP No 3654” to M/S Muhammad Khan Kakar with agreement cost of Rs. 18 million.</b>						
1	Providing, laying, cutting, jointing, testing and disinfecting G.I. pipe	2250 rft	3272 rft	1022 rft	690.55 p/rft	705,742

S. No.	Particulars	Quantity Allowed	Quantity Paid	Difference	Rate	Amount
	line IIL or equivalent. S.I.No 27-23/b-vi					
2	Supply, Install, connect, test and commission of CABLES & accessories. S.I.No 31-3/m	2760 rft	3900 rft	338.75	1140 p.rft	386,175
3	Supply, Install, connect, test and commission of SOLAR PANEL (Chinese) & accessories. S.I.No 31-1/a	70200 watts	90200	90.25	20000 watts	1,805,000
4	Supply, Install, connect, test and commission of SOLAR INVERTER (Chinese) & accessories. S.I.No 31-1/b	10800	18000	41.30	7200	297,360
5	Supply, Install, connect, test and commission of SOLAR MOUNTING STRUCTURE (Chinese) & accessories. S.I.No 31-1/d	70200	90200	32.55	20000 watts	651,000
<b>Total</b>						<b>3,845,277</b>

(Amount in Rs)

S.No	Particulars	Quantity Allowed	Quantity Paid	Difference	Rate	Amount
<b>Small community local bore (05 nos) for UC Tora Shah Tehsil Pishin” to M/s Al Jannat Trading Co. for an estimated cost of Rs. 14.00 million</b>						
1	Drilling of bore in all types of soil except shingle, gravel and	1500 rft	2000 rft	500 rft	1920.19 p/rft	960,095

	rock S.I.No 27-5/ai					
2	Providing and installing uPVC strainer in tubewell bore hole including sockets and solvent registered with PSQCA S.I.No 27- 16/a-v	1200 rft	1650 rft	450 rft	560.40 p.rft	252,180
3	Supply, Install, connect, test and commission of CABLES & accessories S.I.No 31-3- m	2450 rft	3280 rft	830 rft	148	122,840
<b>Total:-</b>						<b>1,335,115</b>

**Overpayment due to allowing excess Watts of Solar panel than PC-I - Rs.  
14.108 Million**

**ADLG, Quetta**

**(Amount in Rs.)**

S. No.	Bill No.	Item of Work	MB page No.	No. of Solar Panel	Rate Per Watt	Quantity allowed Watts	Amount Paid	Quantity to be allowed as per PC-1	Amount to be paid	Excess Watts allowed	Overpaid amount
A	B	C	D	F	G	H	I (F*G*H)	J	K (F*G*J)	L (H-J)	K (I-K)
<b>Name of scheme:- Provision Of Solar Street Lights At Killi Habib And Killi Waliabad Qambrani Road, Quetta Under PSDP No.3781 Name of Contractor:- MS Abdul Ghafar &amp; Sons</b>											
1	4th	Solar Panel with aluminum frame Certified, Sealed i.e S.No.21-28	9/16	98	4113	60	24,184,440	50	20,153,700	10	4,030,740
<b>Total Amount Overpaid</b>											<b>4,030,740</b>
<b>Name of scheme:- Provision Of Solar Street Lights At Muslimabad And Killi Gograi, Quetta Under PSDP No.3737 Name of Contractor:- MS Abdul Ghafar &amp; Sons</b>											
2	3rd	Solar Panel with aluminum frame Certified, Sealed i.e S.No.21-28	13/20	98	4113	60	24,184,440	50	20,153,700	10	4,030,740
<b>development scheme PROV/LAYING PCC ( TUFF TILES) SEWRG: DRAINS &amp; PROV: INSTALL: OF SOLAR STREET LIGHTS IN RIND STREET, SHOUQAT STREET &amp; RAISANI STREET MIAN GUNDHI QUETTA” under PSDP No. 3268 (495) (Z2021.2861) Contractor’s Name: Musab Enterprise</b>											
3	5th	Solar Panel with aluminum frame Certified, Sealed i.e S.No.21-28	13	65	4113	60	16040700	50	13367250	10	2,673,450
<b>Total:</b>							<b>64,409,580</b>		<b>53,674,650</b>		<b>10,734,930</b>
<b>PROVISION OF SOLAR STREET LIGHTS AT FAIZABAD, KILLI MIAN KHAN AND KILLI BERAZAI QUETTA, PSDP No.</b>											

3783 Z2022.0261 MS Abdul Ghafar & Sons											
3	4 <sup>th</sup>	Solar Panel with aluminum frame Certified, Sealed i.e S.No.21-28	23	80	4113	60	20,235,960	50	16,863,300	10	3,372,660
Total:							84,645,540		70,537,950		14,107,590
<b>Total overpaid amount due to installation of extra panel than approved in PC-I</b>											<b>14,107,590</b>

**Overpayment made on account of installation of excess pole mounted streetlights-Rs. 0.254 million**

**ADLG, Quetta**

**(Amount in Rs.)**

S. No	Item of Work	Number of Streetlights to be installed	Number of Streetlights to be installed	Difference	Rate	Overpaid amount
1	Supply and install Pole mounted weather proof LED 50 Watt fixture including accessories, installation materials. Philips or approved equivalent under SI No 30-128	1,237	1,248	11	23,092	254,012

**Overpayment due to recording wrong quantity in the Abstract of cost - Rs.  
0.535 million**

**ADLG, Quetta**

**(Amount in Rs.)**

<b>Item of Works</b>	<b>Quantity measured and recorded in Record Entry</b>	<b>Quantity recorded in the Abstract of Cost</b>	<b>Difference</b>	<b>Rate per Rft</b>	<b>Overpaid amount</b>
Drilling of boring/pilling Exceeding 250 ft (75 m.) depth below ground level i) 15" to 18" (375 mm to 450 mm) inner dia	650 Rft	650 Rft	0	4211.1	
Providing and installing Upvc strainer in Tubewell bore hole including socket etc. NSR	250 Rft	650 Rft	400 Rft	1337.98	535,192
<b>Total:</b>					<b>535,192</b>
Less 0.046 below					246
<b>Total Amount overpaid to contractor</b>					<b>534,945</b>

**Loss due to excess payments—Rs 12.669 Million**

**ADLG, Quetta**

**(Amount in Rs.)**

<b>Description of Works</b>	<b>Abstract Amount</b>
Construction of Black top road	30,989,477
Construction of Side Drains	7,105,016
<b>Total:</b>	<b>38,094,493</b>

**(Amount in Rs.)**

<b>Description of Works</b>	<b>Total Abstract amount of PC 1</b>	<b>Actual Expenditure</b>	<b>Loss/Excess Expenditure</b>
Construction of new Road	30,989,477	-	0
Side Drain	7,105,016	19,774,349	12,669,333
<b>Total</b>	<b>38,094,493</b>	<b>19,774,349</b>	12,669,333

(Amount in Rs.)

<b>Name of scheme:- Rehabilitation / Improvement Of Ziarat Road And Mini Market At Satellite Town Quetta Under RU &amp;DP no.6109</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.10)</b>				
<b>S. No.</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount Paid</b>
1	Dismantling bitumen carpet of any description etc. S.No.21-63	6755.91	84	567,496
2	Providing and laying graded aggregate base course of crushed stone etc. S.No.21-17	114.28	3048.28	348,357
3	Providing and applying tack coat of bitumen80/100or 60/70 etc. S.No.21-24-a	6755.91	153.13	1,034,532
4	P/1 2" hot-mix bituminous concrete in road pavement laid etc. S.No.21-32	6755.91	2458.58	16,609,945
5	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	210.7	455.64	96,003
6	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	822.96	471.6	388,108
<b>Total</b>				<b>19,044,443</b>

(Amount in Rs.)

<b>Detailed of items in BOQ</b>				
<b>S. No.</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
1	Dismantling bitumen carpet of any description etc. S.No.21-63	15572.59	84	1,308,098
2	Providing and laying graded aggregate base course of crushed stone etc. S.No.21-17	526.86	3048.28	1,606,017
3	P/1 2" hot-mix bituminous concrete in road pavement laid etc. S.No.21-32	15572.59	2458.58	38,286,458

4	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	720.99	455.64	328,512
5	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	2816	471.6	1,328,026
<b>Total</b>				<b>42,857,110</b>

<b>Detailed of items in PC-1</b>				
S. No.	Description	Quantity	Rate	Amount
1	Cold Milling of the Pavement S.No.21-88/b	15391.99	274.00	4,217,405
2	Providing and laying graded aggregate base course of crushed stone etc. S.No.21-17	260.38	3048.28	793,702
3	Providing and laying 2" (50 mm) thick hot-mix bituminous etc. S.No. 21-32/c	15391.99	2458.58	37,842,438
<b>Total</b>				<b>42,853,546</b>

**Over payment due to allowing excess quantities than PC-I- Rs. 9.922 million**

**ADLG, Quetta**

**(Amount in Rs.)**

S. No	Item of Work	Quantity Paid (Sft)	Quantity Admissible (Sft)	Excess Quantity (Sft)	Rate	Excess Amount
<b>Provision Of Solar Street Lights At Killi Habib And Killi Waliabad Qambrani Road, Quetta Under PSDP no.3781</b>						
<b>MS Abdul Ghafar &amp; Sons</b>						
1	Solar Panel with aluminum frame Certified, Sealed i.e S.No.21-28	5880	4900	980	4113	4,030,740
<b>Name of scheme:- Provision Of Solar Street Lights At Muslimabad And Killi Gograi, Quetta Under PSDP No.3737</b>						
<b>Name of Contractor:- MS Abdul Ghafar &amp; Sons</b>						

S. No	Item of Work	Quantity Paid (Sft)	Quantity Admissible (Sft)	Excess Quantity (Sft)	Rate	Excess Amount
2	Solar Panel with aluminum frame Certified, Sealed i.e S.No.21-28	5880	4900	980	4113	4,030,740
<b>Name of scheme:- Construction Of Main Road And Drains At killi Malazai Kuchlak Quetta, Quetta Under PSDP No.3732</b>						
<b>Name of Contractor:- MS Youth Construction Co</b>						
3	Dismantling plain cement concrete 1 : 2 : 4 & richer mixes etc. S.No.4-19-a	7671.5	2891.25	4780.25	90.9	434,525
<b>Const: Of B/T Road Drains &amp; Tough Tiles&amp; Street Lights At U/C 10 To 13, 17 To 23 Quetta under PSDP No. 3245/5301”</b>						
<b>MS Rafi and Sons</b>						
4	Providing Manhole, A 24X18 etc. S.No.4-19-a	345	322	23	12811.7	294,669
5	S/I and install pole mounted weather proof LED 50 watt	549	500	49	23092	1,131,508
<b>Total 1 to 5</b>						<b>9,922,182</b>

**Annaxure-13**  
**Para No. 1.1.13**

**Payment without execution of work -Rs. 2.148 million**

**ADLG, Quetta**  
**Rs.)**

**(Amount in**

<b>S. No.</b>	<b>item of work</b>	<b>Qty Paid</b>	<b>Rate Paid</b>	<b>Amount</b>
<b>Name of scheme:- Rehabilitation / Improvement Of Sibi Road And Kalat Road At Satellite Town Quetta Under RU &amp;DP no.6109</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.8)</b>				
1	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	281.29	455.64	128,166
2	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.17-49	1098.65	471.6	518,123
<b>Name of scheme:- Rehabilitation / Improvement Of Ziarat Road And Mini Market At Satellite Town Quetta Under RU &amp;DP no.6109</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.10)</b>				
1	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	210.7	455.64	96,003
2	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	822.96	471.6	388,108
<b>Name of scheme:- Rehabilitation / Improvement Of Road From Chandani Chowk To Khatam Nabowat Chowk At Satellite Town Quetta Under RU &amp;DP no.6109</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.9)</b>				
1	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	140.59	455.64	64,058
2	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	549.1	471.6	258,956

<b>Name of scheme:- Construction / Rehabilitation Of B/T Road And Side Drain At Zhob Road Satellite Town Quetta Under RU &amp;DP no.6109</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.3)</b>				
1	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	158.85	455.64	72,378
2	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	620.42	471.6	292,590
<b>Name of scheme:- Rehabilitation / Construction Muhammadi Majid Streets At Satellite Town Quetta</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.7)</b>				
1	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	143.86	455.64	65,548
2	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	561.9	471.6	264,992
<b>Total</b>				<b>2,148,924</b>

**Annaxure-14  
Para No. 1.1.15**

**Unauthorized Expenditure without Technical Sanction–Rs 361.4 million  
ADLG, Quetta (Amount in Rs.)**

S#.	PSDP No.	Project Name	Name of Firm	Cost
1	6109 Z2023.3238 RU&DP	construction of additional room at house # 25-a Ramzay road Quetta	MS Aflah Associates Pvt Ltd	20.000
2	6109 Z2023.3238 RU&DP	construction of Rcc road and box culvert at Zhob road satellite town Quetta	MS Aflah Associates Pvt Ltd	8.000
3	6109 Z2023.3238 RU&DP	construction / rehabilitation of b/t road and side drain at Zhob road satellite town Quetta	MS Aflah Associates Pvt Ltd	49.900
4	6109 Z2023.3238 RU&DP	construction of bt road and side drain at Subhan street at killi Sufi kuchlak road Quetta	MS Aflah Associates Pvt Ltd	40.000

S#.	PSDP No.	Project Name	Name of Firm	Cost
5	6109 Z2023.3238 RU&DP	construction of b/t road and side drain from main Chashma Achozai road to killi new Chohi street Quetta	MS Aflah Associates Pvt Ltd	42.300
6	6109 Z2023.3238 RU&DP	construction of b/t road retaining wall and side drain from killi Chohi street to model town Quetta	MS Aflah Associates Pvt Ltd	49.900
7	6109 Z2023.3238 RU&DP	rehabilitation / construction Muhammadi Majid streets at satellite town Quetta	MS Aflah Associates Pvt Ltd	32.000
8	6109 Z2023.3238 RU&DP	rehabilitation / improvement of Sibi road and Kalat road at satellite town Quetta	MS Aflah Associates Pvt Ltd	49.300
9	6109 Z2023.3238 RU&DP	rehabilitation / improvement of road from Chandani Chowk to khatam Nabowat Chowk at satellite town Quetta	MS Aflah Associates Pvt Ltd	25.000
10	6109 Z2023.3238 RU&DP	rehabilitation / improvement of Ziarat road and mini market road at satellite town Quetta	MS Aflah Associates Pvt Ltd	45.000
<b>Total:</b>				<b>361.4</b>

**Annaxure-15  
Para No. 1.1.18**

**Unauthorized expenditure on NSR without rate analysis - Rs. 5.320 million  
ADLG, Lasbela  
(Amount in Rs.)**

S. No	Name of Scheme	Name of Contractor	Work order No & date	Item of Work	Qty Paid	Rate Paid	Amount
1	Community Based Small Schemes District	Zahoor Ahmed Baloch	266-69-02.08.2023	Digging of Pits for boring liquids etc	5	15,000	75,000

S. No	Name of Scheme	Name of Contractor	Work order No & date	Item of Work	Qty Paid	Rate Paid	Amount
2	Hub & Lasbela Package-1 (Gaddani)	Government Contractor		Logging of tube well bore complete etc	5	10,000	50,000
3	Community Based Small Schemes District Hub & Lasbela Package-1 (Uthal)	Mithal Shah Government Contractor	286-89-02.08.2023	Digging of Pits for boring liquids etc	16	15,000	240,000
4				Logging of tube well bore complete etc	16	10,000	160,000
5	Community Based Small Schemes District Hub & Lasbela Package-2 (Bela)	Muhammad Azam Bandija Government Contractor	306-09-02.08.2023	Digging of Pits for boring liquids etc	15	15,000	225,000
6				Logging of tube well bore complete etc	13	10,000	130,000
7	Community Based Small Schemes District Hub & Lasbela Package-1 (Dureji)	Zafar Construction Co.	258-61-02.08.2023	Digging of Pits for boring liquids etc	8	15,000	120,000
8				Logging of tube well bore complete etc	8	10,000	80,000
9	Community Based Small Schemes District Hub & Lasbela Package-1 (Winder)	7-Star Construction Co.	274-77-02.08.2023	Digging of Pits for boring liquids etc	1	15,000	15,000
10				Logging of tube well bore complete etc	1	10,000	10,000
11	Community Based Small Schemes	7-Star Construction Co.	282-85-02.08.2023	Digging of Pits for boring liquids etc	13	15,000	195,000

S. No	Name of Scheme	Name of Contractor	Work order No & date	Item of Work	Qty Paid	Rate Paid	Amount
12	District Hub & Lasbela Package-2 (Winder)			Logging of tube well bore complete etc	13	10,000	130,000
13	Community Based Small Schemes District Hub & Lasbela Package-1 (Bela)	Muhammad Azam Bandija Government Contractor	294-97-02.08.2023	Digging of Pits for boring liquids etc	13	15,000	195,000
14				Logging of tube well bore complete etc	13	10,000	130,000
15	Community Based Small Schemes District Hub & Lasbela Package-1 (Lakhra & Liyari)	Muhammad Azam Bandija Government Contractor	298-30-02.08.2023	Digging of Pits for boring liquids etc	14	15,000	210,000
16				Logging of tube well bore complete etc	14	10,000	140,000
<b>Total (A)</b>							<b>2,105,000</b>

**Amount in Rs**

Name of Scheme	Name of Contractor	PSDP No. MB No.	Item of Work	Rate Paid	Qty	Amount Paid
Construction/ Rehabilitation of Black Top Road Hindu Muhallah & various Streets at Lakhra District Lasbela	M/s Rahul Kumar GC	3242/2022-23	Providing, Supplying and Installation tubular polebase dia 120 mm top dia 90 mm thickness 4.5mm, 7 meter high pole, hot galvanized as per given specification and coating of hot galvanized complete.	45,000	17	765,000

Construction of Tuff Tile at Hub and Beautification of Asad Chowk Hub District Lasbella, PSDP No. 3404	M/s WEB Enterprises Govt Contractor	3404/2022-23	Hub is an exemplary town of the province and many documentaries on its beauty have run on national and local media. To further enhance its beauty a monument containing and elaborating the baloch culture is proposed to be installed here which will attract the local population and as well provide a pleasant impression and good look to be town including LED light etc.	1,050,000	1	1,050,000
			Providing and fixing of pre-cast cement benches/chair complete in all respect	10,500	8	84,000
			Providing and fixing of pre-cast cement benches/ chair & table complete in all respect	8,500	2	17,000
Construction and additional work of worship/sat sung place, and additional works, solarization in Mandir Hindu	M/s Sunder Das Govt Contractor	3478	Providing, Supplying and Installation tubular polebase dia 120 mm top dia 90 mm thickness 4.5mm, 7 meter high pole, hot galvanized as per given specification and coating of hot galvanized complete.	43,800	5	219,000

Muhalla Uthal Lasbela						
Construction of sewerage system work and street work at Ghulam Qadir Langov Muhallah Hub District Lasbela	M/s Muhammad azam Bandichia	430	Base dia 120mm top dia 90mm thickness 4.5 mm 7-meter-high pole, top dia galvanized as per given specification. Arm length 1000 mm base plate 40*40*20 mm thick stiffener 100*75*50mm thick weight of tubular pole 160-170 kgs coating of hot dip galvanized only with galvanized iron side arm for lighting fixture.	45000	24	1,080,000
<b>Total (B)</b>						<b>3,215,000</b>
<b>Total 9a+b)</b>						<b>5,320,000</b>

**Irregular expenditure on NSR items Rs. 0.700 Million  
ADLG, Panjgur (Amount in Rs.)**

S. No.	Item of Work	Running Bill	S.I. No.	Unit Qty	Approved Qty	Unit Rate	Approved Rate
1	Providing supplying and Installation of dining table	5 <sup>th</sup> R/bill, Sr.No.96,97 at MB page 111	NSR	No.	<b>10</b>	No.	250,000
2	Providing and fixing of kitchen accessories.		NSR	No.	<b>1</b>	No.	100,000
3	Providing supplying and Installation of dining table	6 <sup>th</sup> R/bill Sr.No.96,97 at MB page 174	NSR	No.	<b>10</b>	No.	250,000
4	Providing and fixing of kitchen accessories.		NSR	No.	<b>1</b>	No.	100,000
<b>Total</b>							<b>700,000</b>

**Unauthorized expenditure on NSR without rate analysis– Rs. 138,000**

**ADLG, Pishin (Amount in Rs.)**

Particulars	Qty	Amount
Providing and fixing of steel ladder with steps 14 SWG and hand rail over top	1	138,000
<b>Total:-</b>		<b>138,000</b>

**Irregular expenditure on NSR without rate analysis - Rs. 2.520 million**

**ADLG, Zhob (Amount in Rs.)**

Item of work	Quantity Paid	Rate Paid (Per KG)	Amount
P/F 26 Gauge G.I Sheet for roofing (5 <sup>th</sup> bill)	450 KG	2800	1,260,000
P/F 26 Gauge G.I Sheet for roofing (6 <sup>th</sup> bill)	450 KG	2800	1,260,000
<b>Total Rs:-</b>			<b>2,520,000</b>

**Annaxure-16  
Para No. 1.1.20**

**Un-authorized payment without provision in PC-I -Rs. 3.246 million**

**ADLG, Pishin (Amount in Rs.)**

S.No	Particulars	Amount
<b>Construction of 08 Nos of local community bore at yaro I &amp; Yaro II District Pishin” to M/s Khaisoor Construction for an estimated cost of Rs. 22.00</b>		
1	Supplying uPVC blind pipe IIL, Dadex or equivalent make registered with PSQCA. S.I No 27-48/c-v	450 rft*706.49 prft 317,920
2	Installing uPVC blind pipe IIL, Dadex or equivalent make registered with PSQCA in tubewell bore hole and/or laying, cutting, jointing and testing uPVC pipe lines in trenches. S.I No 27-49/c-iv	2970 rft*16.46 prft 48,886
3	Providing and installing uPVC strainer in tubewell bore hole including sockets and solvent registered with PSQCA of the	362.25 rft*560.40 prft 507,850

S.No	Particulars	Amount
	nominal inner diameter. S.I No 27-16/a-v	
<b>Total</b>		<b>874,656</b>

(Amount in Rs)

S. No	Particulars	Amount
<b>Small community local bore (5 Nos) for UC tora shah tehsil Pishin” to M/s Malak Allah Noor Karar for an estimated cost of Rs. 14.00 million</b>		
1	Supplying uPVC blind pipe IIL, Dadex or equivalent make registered with PSQCA. S.I No 27-48/c-iv	610 rft*489.03 prft 298,308
2	Installing uPVC blind pipe IIL, Dadex or equivalent make registered with PSQCA in tubewell bore hole and/or laying, cutting, jointing and testing uPVC pipe lines in trenches. S.I No 27-49/c-iv	1045 rft*16.46 prft 17,200
3	Providing and installing M.S. blind pipe socketed seamless welded joint or hand welded joint, M.S. reducer where necessary in tubewell bore hole including jointing and welding with strainer of the nominal inner diameter. S.I No 27-18	500 rft*4112.45 prft 2056,225
<b>Total</b>		<b>2,371,733</b>

**Inadmissible Payment of Rs. 34.277 Million**

**ADLG, Quetta**

(Amount in Rs.)

<b>“CONST OF BT ROAD AND DRAIN SEWERAGE LINE KILLI LANDI KUCHLAK” PSDP No. 3876 MS Abdul Noor Qambrani</b>					
Item of Work	S.I. No.	Unit	Qty	Rate Paid	Amount
P/L 1:4:8 Cement Concrete in Foundation of	24-5/c	Cft	793.75	246.75	195,858

Surface Drains without Reinforcement					
P/L 1:2:4 Cement Concrete in Foundation of Surface Drains without Reinforcement	24-5/a	Cft	3968.75	238.25	945,555
Amount (A)					<b>1,141,413</b>
<b>CONST OF FLOOD PROTECTION WALL AT YARAN ABAD BALELI PSDP No. 3875</b>					
<b>Item of Work</b>	<b>S.I. No.</b>	<b>Unit</b>	<b>Qty</b>	<b>Rate Paid</b>	<b>Amount</b>
	SI 5-65 a		10.75	130426. 1	1,402,080
	SI 5-65 a		3.28	130426. 1	427,797
	SI 25-5 b		16440	264.95	4,355,778
	SI 5-65 a		8.37	130426. 1	1,091,666
	SI 5-65 a		2.43	130426. 1	316,935
	SI 12-5 b		7263	264.95	1,924,332
	SI 5-65 a		4.93	130426. 1	643,000
	SI 5-65 a		3.64	130426. 1	474,751
	SI 12-13 b		14694.75	256.55	3,769,938
	SI 5-65 a		4.39	130426. 1	572,570
<b>Total: (B)</b>					<b>14,978,847</b>
<b>Const: Of B/T Road Drains &amp; Tough Tiles&amp; Street Lights At U/C 10 To 13, 17 To 23 Quetta under PSDP No. 3245/5301”(2160) MS Rafi and Sons</b>					
Dismantling plain cement concrete 1 : 2 : 4 i.e S.No.4-19 a			24471.49	90.9	2,224,458
Prep of Compaction up to 95% etc. S.No.21-10-a			3801.43	20.15	76,599
Earthen Making Embankment etc. S.No.21-6-c+21-9-1			2896.69	464.05	1,344,209

P/L Sub Base Crushed stone etc. S.No. 21-15-c			581.62	1561.2	908,025
P/L Base Crushed stone etc. S.No.21.17-1			581.62	1580.65	919,338
Loading or unloading etc. S.No.2—1			25123.999	8.2	206,017
Carriage of 100 cft etc. S.No.1-1-i			2605.504	83.9	218,602
P/L hand mixed Cement etc. S.No5-4 b			153.95	157.8	24,293
Disjoining RCC Pipes etc. S.No 4-31-1			9151.93	32	292,862
<b>Total: (C)</b>					<b>3,989,944</b>
<b>Name of scheme:- Construction Of Main Road And Drains At killi Malazai Kuchlak Quetta, Quetta Under PSDP No.3732 Name of Contractor:- MS Youth Construction Co</b>					
P/L 1:2:4 Cement concrete etc. S.No.24-5-a			3840.48	238.25	914,994
P/L 1:2:4 Cement concrete i.e S.No.24-5-a			5153.13	238.25	1,227,733
P/L 1:4:8 Cement concrete i.e S.No.24-5-c			1060.63	246.75	261,710
<b>Total (D)</b>					<b>2,404,437</b>
<b>Laying of Tuff Tiles at Mohallah Bashar Dost, Mohallah Hajiabad and Link Streets of Imam Bargah E Ummul Banin, Hazara Town, Quetta. MS Al-Witan Construction</b>					
Dismantling plain cement concrete 1 : 2 : 4 i.e S.No.4-19 a			15419	90.9	1,401,587
Carriage of 100 cft etc. S.No.1-1-i			154.19	1525.2	235,171
Loading or unloading etc. S.No.2—1			15419	8.2	126,436
<b>Total (E)</b>					<b>1,763,194</b>
<b>Laying of tuff tiles at Muhallah Taqi khan, Muhallah Imam Bargah Wali Asar and Khaliqabad, Hazara Town, Quetta to M/s Muhammad Dawood, Government Contractor Total Cost Rs. 25 million</b>					

Dismantling plain cement concrete 1 : 2 : 4 & richer mixes (S.I. No. 4-19/A)			372465 cft	90.9	3,385,707
<b>Total: (F)</b>					<b>3,385,707</b>
<b>Name of scheme:- Construction Of B/T Road And Side Drains from Main Chashma Achozai Road to Killi new Chohi street Quetta, Under RU and DP No.6109</b>					
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.5)</b>					
<b>S. No</b>	<b>Item of Work</b>	<b>Quantity Paid (Sft)/Sqm</b>	<b>Rate</b>	<b>Amount</b>	
1	P/L 1:2:4 Cement concrete etc S.No.24-5-a	8356.25	419.28	3,503,609	
<b>Total (G)</b>					<b>3,503,609</b>
<b>Name of scheme:- Rehabilitation / Improvement Of Ziarat Road And Mini Market At Satellite Town Quetta Under RU &amp;DP no.6109</b>					
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.10)</b>					
2	Providing and applying tack coat of bitumen80/100or 60/70 etc. S.No.21-24-a	6755.91	153.13	1,034,532	
<b>Total (H)</b>					<b>1,034,532</b>
<b>Name of scheme:- Rehabilitation / Improvement Muhammadi Masjid At Satellite Town Quetta Under RU &amp;DP no.6109</b>					
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.7)</b>					
3	Providing and applying tack coat of bitumen80/100or 60/70 etc. S.No.21-24-a	6855.32	153.13	1,049,755	
<b>Total: (I)</b>					<b>1,049,755</b>
<b>Name of scheme:- Rehabilitation / Improvement of Sibi Road and Kalat Road At Satellite Town Quetta</b>					
<b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.8)</b>					
4	Providing and applying tack coat of bitumen80/100or	6697.38	153.13	1,025,570	

	60/70 etc. S.No.21-24-a			
<b>Total (J)</b>				<b>1,025,570</b>
<b>Grant Total: (A to J)</b>				<b>34,277,008</b>

**Overpayment due to allowing excess quantity than admissible Rs. 0.230 million**

**ADLG, Ziarat**

**(Amount in Rs.)**

Name of Scheme	Name of Contractor	SI No	Qty paid	Qty Payable as per PC-1	Diff	Rate	Total overpaid	MB Page	Unit
Drilling and development of solar bore at Killies Sasanak, Inaam, H Nasir, H Para ud din Chalizi Mir H Tehsil, Sanjavi, Abdul Nasir and Noor ul Haq Mana Ziarat under PSDP No. 3887	Smallan Const. Co.	27-5/b-i	858	800	58	2496.99	144,825	14	Rft
		27-21	1082.41	1051.9	30.51	252.4	7,701	14	Cft
		27-16/a-v	858	800	58	888.4	51,527	15	Rft
		31-30/b	64770	64600	170	14.55	2,474	15	Watt
		31-1/a	64770	64600	170	90.25	15,343	16	watt
		31-3	2058	2000	58	148	8,584	16	Rft
<b>Total:</b>							<b>230,453</b>		

**Annaxure-17  
Para No. 1.1.21**

**Unauthorized Doubtful Payments ON Development Work RS. 19.044 Million**

**ADLG, Quetta**

**(Amount in Rs.)**

Detail in BOQ							
Description	Quantity	Rate	Amount	Description	Quantity	Rate	Amount
Cold Milling of the Pavement S.No.21-88/b	15391.99	274.00	4,217,405	Dismantling bitumen carpet of any description etc. S.No.21-63	15572.59	84	1,308,098
Providing and laying graded aggregate base course of crushed stone etc. S.No.21-17	260.38	3048.28	793,702	Providing and laying graded aggregate base course of crushed	526.86	3048.28	1,606,017

				stone etc. S.No.21-17			
Providing and laying 2" (50 mm) thick hot-mix bituminous etc. S.No. 21-32/c	15391.99	2458.58	37,842,438	P/1 2" hot-mix bituminous concrete in road pavement laid etc. S.No.21-32	15572.59	2458.58	38,286,458
				Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	720.99	455.64	328,512
				Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	2816	471.6	1,328,026
<b>Total</b>			<b>42,853,546</b>				<b>42,857,110</b>

**(Amount in RS).**

<b>Name of scheme:- Rehabilitation / Improvement Of Ziarat Road And Mini Market At Satellite Town Quetta Under RU &amp;DP no.6109</b>				
<b>Name of Contractor:- MS Aflah Associate Pvt</b>				
<b>MB</b>				
<b>S. No.</b>	<b>Description</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount Paid</b>
1	Dismantling bitumen carpet of any description etc. S.No.21-63	6755.91	84	567,496
2	Providing and laying graded aggregate base course of crushed stone etc. S.No.21-17	114.28	3048.28	348,357
3	Providing and applying tack coat of bitumen80/100or 60/70 etc. S.No.21-24-a	6755.91	153.13	1,034,532
4	P/1 2" hot-mix bituminous concrete in road pavement laid etc. S.No.21-32	6755.91	2458.58	16,609,945
5	Painting traffic lane 5"(125mm) wide, with road marking enamel etc. S.No.17-49	210.7	455.64	96,003

6	Reflectorized Plastic Pavement Stud (Flushed Profile Type - Single) S.No.21-86/c	822.96	471.6	388,108
<b>Total</b>				<b>19,044,443</b>

**Annaxure-18**  
**Para No. 1.1.22**

**Overpayment by allowing NSR rate instead of Quoted rate of contractor on  
CSR basis Rs.1.003 million**

**ADLG, Quetta**

**(Amount in Rs.)**

NSR Item	Running Bill	Qty	Rate Paid	Amount paid	Rate Payable	Amount Payable	Over-payment
	-A	B	C	D	E	B*E	(D-F)
Base Dia = 190mm, Top Dia = 90mm, Thickness = 4.50mm,7-Meter (Shaft 'L' = 7000mm) High Pole, Hot Dip Galvanized as per given specification. Shaft 'L' = 7000mm, Arm Dia = 60mm x 3.65mm, Arm Length =1000mm, Base Plate = 400 x 400 x 20mm Thk., Stiffener = 75 x200 x 16mm etc. (NSR item)	1 <sup>st</sup> , 2, 3 and 4 Running Bill Page No. 4 of MB	4	196.5	98,300	125 kg x 196.5	98,300	0
	5 <sup>th</sup> and final Running Bill Page No. 20 of MB	65	40,000	2,600,000	125 kg x 196.5= <b>24,575</b>	1,596,563	1,003,438
<b>Total:</b>				<b>2,600,000</b>		1,596,563	<b>1,003,438</b>

**Annaxure-19**  
**Para No. 1.1.23**

**Overpayment Due to Non-Deduction of Tack Coat - Rs. 1.87 million**  
**ADLG, Quetta (Amount in Rs.)**

S. No	Running bill	Item of Work	Quantity Sft	Rate paid per Sft	Rate of Tack Coat per Sft	Rate payable for Sft	Over-payment
	A	B	C	D	E	(D-E)	(C*E)
<b>Const. Of BT road and drain sewerage line killi landi Kuchlak</b> <b>Contractor's name: MS Abdul Noor Qambarani Total Cost 20.00 PSDP No. 3876</b> <b>(Z2022.1022)</b>							
i)	3 <sup>rd</sup>	Providing and laying hot-mix bituminous concrete in road pavement under SI No. 21-32/C	22176	122.6	7.65	115	169,646
<b>Add 60 %above premium on bitumen items</b>							101787
<b>Recovery</b>							271,434
Less 0. 032% below Premium (-)							86
<b>Total: (A)</b>							<b>271,347</b>
<b>Name of scheme: - Construction of Blacktop Road Retaining wall and side drain from killi Chohi Street to Model Town Quetta Under RU &amp;DP no.6109</b> <b>Name of Contractor:- MS Aflah Associate Pvt (MB-No.3)</b>							
	1 <sup>st</sup>	Providing and laying hot-mix bituminous concrete in road pavement under SI No. 21-32/C	3782.08	2458.58	153.13	2305.45	579,150
Over Paid Amount (ii)							<b>579,150</b>
<b>Name of scheme:- Rehabilitation / Improvement Of Sibi Road And Kalat Road At Satellite Town Quetta Under RU &amp;DP no.6109 Name of Contractor:- MS Aflah Associate Pvt (MB-No.8)</b>							

	1 <sup>st</sup>	Providing and laying hot-mix bituminous concrete in road pavement under SI No. 21-32/C	6697.38	2458.58	153.13	2305.45	1,025,570
overpaid amount (iii)							1,025,570
<b>Total Overpaid Amount</b>							<b>1,876,067</b>

## METROPOLITAN CORPORATION, QUETTA

### Annexure-1 Para No. 2.1.2

**Loss due to non-revision of rents of shops / cabins and subletting - Rs.  
142.074 million**

(Amount in Rs.)

S. #	Location Of Property	Present Rate as per Month	Annual Rent per Shop	Revised Rate Of Rent per Month	Total Shops	Revised Rent per Annum	Difference in Recovery of Rent as per Revised Rate of Rent
1	Jinnah Market	8,000	96,000	70000 per Month	32	26,880,000	26,784,000
2	Thana Road	4,000	48,000	30000 per Month	10	3,600,000	3,552,000
3	Jamaluddin Afghani Road	4,000	48,000	40000 per Month	10	4,800,000	4,752,000
6	Meezan Market Shops	1,500	18,000	4000 per Month	32	15,360,000	15,342,000
7	Meezan Market Hotel	800	9,600	4000 per Month	22	10,560,000	10,550,400
9	Alamdard Road Shops	60	720	25000 per Month	17	5,100,000	5,099,280
10	Mechongy Road Cabins	65	780	7000 per Month	24	2,016,000	2,015,220
11	Cabins Circular Road	700	8,400	7000 per Month	87	7,308,000	7,299,600
12	Circular Road Shops	1,700	20,400	30000 per Month	55	19,800,000	19,779,600
13	Cabins kasi Road	300	3,600	5000 per Month	66	3,960,000	3,956,400
14	Kasi Road Shops	1,500	18,000	15000 per Month	47	846,000	828,000
16	Doctor Bano Road	500	6,000	35000 per Month	11	4,620,000	4,614,000

S. #	Location Of Property	Present Rate as per Month	Annual Rent per Shop	Revised Rate Of Rent per Month	Total Shops	Revised Rent per Annum	Difference in Recovery of Rent as per Revised Rate of Rent
17	Baldia Plaza	1,500	18,000	30000 per Month	18	6,480,000	6,462,000
		1,000	12,000	30000 per Month	43	15,480,000	15,468,000
19	Cabins in front of kandhari Jama	700	8,400	10000 per Month	92	7,728,000	7,719,600
20	Fire Brigade Plaza	500	6,000	8000 per month	39	312,000	306,000
	Ground Floor	1,500	18,000	8000 per month	24	192,000	174,000
		1,000	12,000	8000 per month	3	24,000	12,000
		300	3,600	8000 per month	4	32,000	28,400
21	Fire Brigade Plaza 1st Floor	1,000	12,000	8000 per month	101	808,000	796,000
		300	3,600	8000 per month	3	24,000	20,400
22	Cabins City Thana	1,000	12,000	7000 per Month	21	1,764,000	1,752,000
		1,671	20,052	7000 per Month	12	1,008,000	987,948
		2,511	30,132	7000 per Month	1	84,000	53,868
		2,444	29,328	7000 per Month	1	840,000	810,672
23	Tola Ram Road Cabins	2,400	28,800	7000 per Month	35	2,940,000	2,911,200
<b>Total:</b>					<b>810</b>		<b>142,074,588</b>

**Loss due to less recovery / deposition of trade license fees - Rs. 30.562 million**

(Amount in Rs.)

S#	Nature of business	Location	Number of Businesses	Annual rate of trade tax	Amount recoverable
1	General Merchants	Quetta City	10,000	500	5,000,000
2	Herbal Medicines Stores	Quetta City	100	500	50,000
3	Medical Stores	Quetta City	400	1500	600,000
4	Motor Garage	Quetta City	1500	1000 / 700	2,550,000
5	Car Showrooms	Quetta City	200	1500	300,000
6	Motor Cycle Showrooms	Quetta City	150	2000	300,000
7	Marriage Halls	Quetta City	40	10000	400,000
8	Scrape / Goods Godowns	Quetta City	200	1000	200,000
9	Dairy Farms	Quetta City	400	5000	2,000,000
10	Restaurants / Hotels	Quetta City	300	1500	450,000
11	Wine Store	Quetta City	10	500	5,000
12	Jewelers	Quetta City	100	1000	100,000
13	Car Decorations Shops	Quetta City	150	1000	150,000
14	Mobile Shops	Quetta City	200	350	70,000
15	Old Cloth Shop	Quetta City	350	1000	350,000
16	Carpet Shops	Quetta City	200	1000	200,000
17	Factories	Quetta City	150	5000	750,000
18	Nan Bai Bread shops	Quetta City	600	500	300,000
19	Bakeries	Quetta City	200	1000	200,000
20	Small Car, Cycle/Motor Cycle stands	Quetta City	100	1,000	100,000

<b>S#</b>	<b>Nature of business</b>	<b>Location</b>	<b>Number of Businesses</b>	<b>Annual rate of trade tax</b>	<b>Amount recoverable</b>
21	Large Car, Cycle/Motor Cycle stands	Quetta City	130	5,000	650,000
22	Crockery	Quetta City	180	500	90,000
23	Electronics Shops	Quetta City	200	1000	200,000
24	Tyre Shops	Quetta City	100	500	50,000
25	Arms seller	Quetta City	50	1000	50,000
26	Mirror shops	Quetta City	50	1000	50,000
27	Cushion maker	Quetta City	50	500	25,000
28	Dry Fruit shops	Quetta City	150	1000	150,000
29	Dry Milk Shops	Quetta City	100	600	60,000
30	Photographer	Quetta City	30	500	15,000
31	Stationery	Quetta City	100	500	50,000
32	Petrol Pump	Quetta City	50	2000	100,000
33	Service Station	Quetta City	50	500	25,000
34	LPG Gas Shops	Quetta City	50	700	35,000
35	Plastic shops	Quetta City	50	500	25,000
36	Goods Transport Co.	Quetta City	210	2000	420,000
37	Timber Machine	Quetta City	50	1000	50,000
38	Naan Shops	Quetta City	400	500	200,000
39	Vegetable/Fruit shops	Quetta City	400	500	200,000
40	Soap Factory	Quetta City	30	1500	45,000
41	Engineering Steel works	Quetta City	50	1000	50,000
42	Dry Cleaners	Quetta City	30	300	9,000
43	Decoration Tent Service	Quetta City	100	2000	200,000
44	Floor Mills	Quetta City	40	5000	200,000
45	Printing Press	Quetta City	100	2000	200,000
46	Cable Net Works	Quetta City	10	5000	50,000

S#	Nature of business	Location	Number of Businesses	Annual rate of trade tax	Amount recoverable
47	Super Store / Market	Quetta City	40	5000	200,000
48	Private Offices	Quetta City	50	1000	50,000
49	Private Tube-wells	Quetta City	100	5000	500,000
50	Private Hospitals	Quetta City	50	5000	250,000
51	Private Schools	Quetta City	100	1000	100,000
52	Mobile Towers	Quetta City	50	10000	500,000
53	Property Dealers	Quetta City	200	2000	400,000
<b>Total:</b>					<b>19,274,000</b>

**Loss due to outstanding monthly rent from Café Baldia – Rs. 6.100 million**

**Metropolitan Corporation Quetta**

**(Amount in Rs.)**

Name of Property	Allottee	Monthly Rent	Duration	Number of Months	Outstanding Amount
A	B	C	D	E	F (C*E)
Café Baldia	Muhammad Naseem	50,000	From 2015 to 2024	122	6,100,000

**Failure to remove illegal Occupation / encroachments from MCQ property Land despite clear-cut Court order.**

**Metropolitan Corporation Quetta**

**(Amount in Rs.)**

S. No	Name Occupant/ Property	Location of Land
1	Zameer Yousufi	Kasi Road
2	Mr. Mohammad Ramzan/ Municipal Land	Adjacent to Hospital Quetta.
3	Mr. Atta Mohammad/ 3 Shops of Local office	Dr. Bano Road
4	Occupied Tube Well	Alamdar road Quetta
5	Mr. Sheikh Mohammad Kashif/ Paradise Cinema	Circular Road
6	MS Helper Association	Anscomb road Quetta
7	Cafe Baldia	Shahra e Iqbal

**Illegal encroachment of Latrines due to laxity of MCQ authorities**

**Metropolitan Corporation Quetta (Amount in Rs.)**

S. No	Location of latrine	Status
1	Sadiq Shaheed Park Latrine, Arbab Khair Muhammad Road	Non-functional
2	Kasi Road latrine	Converted in ware house (occupied by M/s Tawakal Water Supply)
3	Stewart Road Latrine Quetta	Converted in ware house (Occupied)
4	Lahori Mohalla Nichari Latrine	Converted in ware house (Occupied)
5	Fatima Jinnah Road Latrine Sandeman School	Occupied
6	Kasi Road	Occupied

**Annaxure-2  
Para No. 2.1.3**

**Less realization of government receipts during 2023-24 worth Rs. 792.952 million**

**Metropolitan Corporation Quetta (Amount in Rs.)**

Detail of Taxes	Proposed	Total Realization	Less Realization
Rent of Mpl Properties	230,000,000	11,524,761	218,475,239
Fine & Forfeiture	2,000,000	345,500	1,654,500
Map Fee	40,000,000	2,133,924	37,866,076
Other Income	4,000,000	426,970	3,573,030
Slaughter House Fee	1,000,000	26,400	973,600
Birth & Death Fee Office	22,500,000	1,022,464	21,477,536
Tender Fees	3,000,000	9,500	2,990,500
Car Parking Fee	30,000,000	1,620,420	28,379,580
License fee/Mob.t/ Trade etc	15,000,000	45,300	14,954,700
Advertisement ( Wooden Board)	18,000,000	4,360,090	13,639,910
Interest / Profit (Bank)	120,000,000	286,931	119,713,069
Road Cutting	40,000,000	23,672	39,976,328

Detail of Taxes	Proposed	Total Realization	Less Realization
Tower Fee	3,000,000	600,000	2,400,000
Hospital Wastage	6,000,000	583,882	5,416,118
RENT OF PARK	5,000,000	-	5,000,000
Water Fee Fire Bridge	3,000,000	84,000	2,916,000
Bakra Pehri	28,000,000	-	28,000,000
Nikka Fee	800,000	81,200	718,800
Library Fee	300,000	-	300,000
Properties Transfer (2% share)	249,000,000	7,472,976	241,527,024
Lease fee	3,000,000	-	3,000,000
<b>TOTAL</b>	<b>823,600,000</b>	<b>30,647,990</b>	<b>792,952,010</b>

**Annaxure-03**

**Para No. 2.1.7**

**Irregular Issuance of Construction Permit / NOCs for Area Measuring-  
97387 Sfts.**

**(Amount in Rs.)**

<b>Conversion into commercial</b>				
Serial No in register	Name of Applicant	Location	Total Area (Sft)	Area Converted into Commercial (Sft)
12	Farah Nasib	Main Nawa Killi	21787	21787
062	Malik Shahid Khan	Malik Bagh Jinnah Town, Quetta	2850	2850
-	Ubedullah	-	2279	1705
570	Nisar Ali	Nichari Road, Quetta	2470	1969
555	Mira Jan	Patel Bagh Road	2470	1017
<b>Total Sft</b>				<b>29328</b>
<b>Irregular issuance of NOC</b>				

Serial No in register	Name of Applicant	Type of Construction / Floor	Location	Covered Area
12	Farah Nasib	Commercial		5,000

Serial No in register	Name of Applicant	Type of Construction / Floor	Location	Covered Area
	Malik Shahid Khan	Commercial	Jinnah Town	2,850
62	Rehmatullah / Muhammad Aziz	Commercial	Double Road	10,172
	Bahdur Khan	Commercial	Mission Road	948
26	Haji Razz Muhammad	Commercial		588
	Alam Khan	Commercial	Main bazar	2,830
596	Akbar Khan	Commercial	Munsafi Road	3,410
595	Muhammad Zahir	Commercial	Wazir Muhammad Road	276
534	Naseer Ahmed	Commercial		1,031
	Abdullah	Commercial		2,279
570	Nisar Ali	Commercial	Mari abad Alamdar road	2,470
622	Sanjay Kumar	Commercial	Query Road	2,104
563	Shakeel Ahmed	Commercial		2,087
555	Mira Jan	Commercial		1,272
584	Ubedullah	Commercial		1,274
24	Zeshan Ali	Commercial		1,800
	Muhammad Sarwar	Residential/Ground floor	Locations	1,252
	Mudasir Rashid	Residential/Ground floor		1,056
	Muhammad Sharif	Residential/ground floor, First and 2nd Floor		3,080

<b>Serial No in register</b>	<b>Name of Applicant</b>	<b>Type of Construction / Floor</b>	<b>Location</b>	<b>Covered Area</b>
	Ghafoor Ali	Residential/ground floor, First and 2nd Floor		3,000
	Asfandyar Khan	Residential/ground floor, First Floor		1,666
	Syed Muhammad Saleem	Residential/Basement, ground floor, 1st and 2nd Floor		714
	Habibullah	Residential		5,012
	Doulat Khan	Residential		2,696
	Muhammad Ayub	Residential		7,300
	Muhammad Younis	Residential		1,276
	Nasrullah	Residential		545
	Bibi Hoorra	Residential		1,800
	Ezat Khan	Residential		1,800
	Muhammad Musa	Residential		899
	Aliya Taimoor	Residential Spini Road		2,947
	Jamil Ahmed	Residential Spini Road		800
	Muhammad Younis	Residential Qambrani Road		1,500
	Muhammad Mohsin	Residential		8,040
	Basra Bibi	Residential		1,740
	Alam Zaib Khan	Residential		3,330
	Faizan Rasool	Residential		1,269
	Zeshan Ali	Residential Markhore Hills/ Quetta		1,800
	Jalil	Residential		2,754

Serial No in register	Name of Applicant	Type of Construction / Floor	Location	Covered Area
	Syed Anwar Shah	residential		720
<b>Total:</b>				<b>97387</b>

**Annaxure-4  
Para No. 2.1.11**

**Non-deduction of income tax on payment of salaries Rs. 194,308**

**Metropolitan Corporation Quetta**

**(Amount in Rs.)**

S. No	Name / Designation	July,23 to Nov,23 (05 months)	Dec,23 to June,24 (07 months)	Yearly Pay	Amount Exceeded 600000/ 1200000	I. Tax (2.5%/ 12.5%+ 15000)
1	Mr. Ejaz Hussain, Assistant	651,625	1,003,632	1,655,257	455,257	71907
2	Mr. Qazi Maqsood Ahmed, Assistant	414,755	602,014	1,016,769	416,769	10419
3	Mr. Zubair Ahmed, Assistant	376,245	543,382	919,627	319,627	7990
4	Mr. Syed Muhammad Ali, Assistant Development	452,120	649,411	1,101,53	501,531	12538
5	Mr. Saha Faisal, Senior Clerk	378,885	546,882	925,767	325,767	8144
6	Mr. Tufail Ahmed, Senior Clerk	324,860	471,240	796,100	196,100	4902
7	Mr. Jalal Shah, Senior Clerk	324,860	471,240	796,100	196,100	4902
8	Mr. Sharbat Khan, Senior Clerk	320,610	455,259	775,869	175,869	4396
9	Miss Bibi Hadiqa, Social Organizer	324,860	471,247	796,107	196,107	4902

S. No	Name / Designation	July,23 to Nov,23 (05 months)	Dec,23 to June,24 (07 months)	Yearly Pay	Amount Exceeded 600000/ 1200000	I. Tax (2.5%/ 12.5%+ 15000)
10	Miss Shabana Akhter, Social Organizer	324,860	471,247	796,107	196,107	4902
11	Mr. Muhammad Ayub, Transport Officer	325,895	472,696	798,591	198,591	4964
12	Mr. Awais Ahmed, Sanitation Officer	324,860	471,247	796,107	196,107	4902
13	Mr. Faheem Ur Rehman, Sanitation Officer	325,895	682,696	1,008,591	408,591	10214
14	Miss Bakhtawar Ghani, Event Manager	324,860	471,247	796,107	196,107	4902
15	Mr. Raheel Qamar, Steno Typist	452,120	649,411	1,101,531	501,531	12,538
16	Mr. Dad Muhammad, Computer Operator	393,940	565,033	958,973	358,973	8,974
17	Mr. Abdul Zahir, Junior Clerk	351,540	504,539	856,079	256,079	6,401
18	Mr. Muhammad Zubair, Junior Clerk	351,540	504,539	856,079	256,079	6,401
<b>Total Rs:-</b>		<b>6,744,330</b>	<b>10,006,962</b>	<b>16,751,292</b>	<b>5351,292</b>	<b>194,308</b>

**Non-deduction of income tax on payment of salaries Rs. 807,934**

**Metropolitan Corporation Quetta (Amount in Rs.)**

<b>FIRE BRIDGE (11)</b>								
S. No	NAME	Gross Oct,23	05 month (July,23 to Nov,23)	Gross June,24	07 month (Dec,23 to June,24)	Total Pay Yearly	Amount Exceeded in 600000	I. Tax 2.5%
<b>III FIRE.OFFICER (B -7)</b>								
1	Sajjad Hussain.s/o Ghulam Hussain	67,715	338,575	68,625	480,375	818,950	218,950	5,473.75
2	Zakir Hussain S/O QURBAN	66,752	333,760	67,662	473,634	807,394	207,394	5,184.85
<b>,LEADING.FIRE.MAM (B -6)</b>								
3	Ahmed Gul Shah s/o Muhammad Gul	66,064	330,320	66,904	468,328	798,648	198,648	4,966.20
4	Muhammad Iqbal s/o Abdul Hakim	70,936	354,680	71,776	502,432	857,112	257,112	6,427.80
5	Shahab Alam s/o Feroz Khan	63,749	318,745	64,589	452,123	770,868	170,868	4,271.70
6	Muhammad Sohail s/o Muhammad Ismail	66,064	330,320	66,904	468,328	798,648	198,648	4,966.20
7	Umar Din s/o Gul Muhammad <b>349/30 Days</b>	64,132	320,660	64,972	454,804	775,464	175,464	4,386.60
<b>FIRE BRIDGE (11)</b>								
8	Abdul Rauf s/o Abdul Ghafoor	63796	318980	64,636	452,452	771,432	171,432	4,285.80
9	Shahid Inayat s/o Inayat	63749	318745	64,589	452,123	770,868	170,868	4,271.70
10	Muhammad Ali S/O Muhammad Musa	68755	343775	69,595	487,165	830,940	230,940	5,773.50
<b>POST FIRE.MAN (B - 4-5)</b>								

11	Javed Iqbal s/o Abdul Karim	61035	305175	61,785	432,492	737,667	137,667	3,441.66
12	Muhammad Irfan s/o Manzoor Hussain	63210	316050	63,960	447,717	763,767	163,767	4,094.16
13	Muhammad Rehan s/o M Yassin	62980	314900	63,730	446,107	761,007	161,007	4,025.16
14	Noor Ali s/o Ewaz Ali	62122	310610	62,872	440,104	750,714	150,714	3,767.85
<b>FIRE BRIDGE (11)</b>								
15	Abdul Khaliq s/o Ali Rahim	63205	316025	63,955	447,685	763,710	163,710	4,092.75
16	Ghulam Haider s/o Faiz Muhammad	66472	332360	67,222	470,554	802,914	202,914	5,072.85
17	Asghar Ali s/o Haidar Ali	67560	337800	68,310	478,167	815,967	215,967	5,399.16
18	Abdul Razzaq s/o Muhammad Amin	62122	310610	62,872	440,104	750,714	150,714	3,767.85
19	Kashif s/o Nazir Masih	59867	299335	60,617	424,319	723,654	123,654	3,091.35
20	Naseem Iqbal.s/o Muhammad Amin	65385	326925	66,135	462,942	789,867	189,867	4,746.66
21	Muhammad Ali S/O Ali Mohammad.	62197	310985	62,947	440,629	751,614	151,614	3,790.35
22	Muhammad Ali S/O Ghulam .Ali	62197	310985	62,947	440,629	751,614	151,614	3,790.35
<b>Black Smith (B -7)</b>								
23	Yaqoob s/o Juma Khan	66690	333450	67,600	473,197	806,647	206,647	5,166.16
<b>POST DRIVER (B -6-7)</b>								
24	Ghulam Abbas s/o M Hussain	68373	341865	69,283	484,978	826,843	226,843	5,671.06
<b>FIRE BRIDGE (11)</b>								
25	Mira Jan s/o Muhammad Hussain	63093	315465	64,003	448,018	763,483	163,483	4,087.06

26	Muhammad Sabir s/o Nazar Muhammad	58138	290690	59,048	413,333	704,023	104,023	2,600.56
<b>GENERAL BRANCH (01)</b>								
<b>POST ASSTT (B 16)</b>								
27	Bilal Ali S/o Sikander Ali	70887	354435	72,407	506,849	861,284	261,284	6,532.10
<b>GENERAL BRANCH (01)</b>								
<b>Posts N Qasid (B-03) ( M.M )</b>								
28	Nasar Ullah s/o Muhammad Yaqoob	63089	315445	63,669	445,680	761,125	161,125	4,028.11
<b>POST N Q (B - 3)</b>								
29	Mohammad Tariq s/o Muhammad Anwar	63089	315445	63,669	445,680	761,125	161,125	4,028.11
<b>POST SECURITY OFFICER( B- 14)</b>								
30	Shabir Ahmed S/o Abdul Qadir	76283	381415	78,023	546,161	927,576	327,576	8,189.40
	<b>C.COURT (A)</b>				-	-	-	-
<b>POST S.C (B - 14)</b>								
31	Muhammad Yasir Riaz s/o Riaz Hussain	65433	327165	68,057	476,396	803,561	203,561	5,089.01
32	Namitullah s/o Daro Khan	66773	333865	69,397	485,776	819,641	219,641	5,491.01
33	Kamran Jabbar s/o Abdul Jabbar	67202	336010	68,942	482,594	818,604	218,604	5,465.10
34	Imran Khan s/o Taj-ud-Din	77182	385910	78,922	552,451	938,361	338,361	8,459.01
35	Muhammad Suleman s/o Sultan Muhammad	63986	319930	65,726	460,082	780,012	180,012	4,500.30
36	Assadullah s/o Amanullah	58544	292720	60,284	421,988	714,708	114,708	2,867.70
	<b>OCTROI (A)</b>				-	-	-	-

<b>Post junior Clerk (B-6-11) -</b>								
<b>37</b>	Muhammad Ashraf S/o Muhammad Iqbal	67182	335910	68,492	479,441	815,351	215,351	5,383.76
<b>38</b>	Jasim Yousafi	68059	340295	<b>69,369</b>	485,583	825,878	225,878	5,646.95
<b>junior clerk (B-6-11)</b>								
<b>39</b>	Israr Ahmed s/o Abdul Manan	73761	368805	75,071	525,494	894,299	294,299	7,357.46
<b>40</b>	Numan Zaheer s/o Zaheer-ur-Din	69960	349800	71,270	498,887	848,687	248,687	6,217.16
<b>56 Post Junior Clerk (B-5-11)</b>								
<b>41</b>	Naiz Muhammad s/o Baz Muhammad	64258	321290	65,568	458,976	780,266	180,266	4,506.65
<b>42</b>	Zaitullah s/o Bahdur Khan	60457	302285	<b>61,767</b>	432,369	734,654	134,654	3,366.35
<b>43</b>	Nassebullah s/o Rozi Khan	64258	321290	65,568	458,976	780,266	180,266	4,506.65
<b>44</b>	Muhammad Shakir Khan s/o Muhammad Hussain	64258	321290	65,568	458,976	780,266	180,266	4,506.65
<b>45</b>	Ghulam Sarwar S/o Muhammad Afzal	79462	397310	80,772	565,404	962,714	362,714	9,067.85
<b>46</b>	Shah Nawaz S/o Baz Muhammad	64258	321290	65,568	458,976	780,266	180,266	4,506.65
<b>47</b>	Abdul Qadir S/o Abdul Rehman	79860	399300	80,772	565,404	964,704	364,704	9,117.60
<b>24 Post Junior Clerk (B-6-11)</b>								
<b>48</b>	Waheed Khan	75661	378305	76,971	538,797	917,102	317,102	7,927.55
<b>49</b>	Ghulam Haider S/o Ghulam Sarwar	65281	326405	66,591	466,137	792,542	192,542	4,813.55
<b>50</b>	Abdul Haleem s/o Abdul Rasheed HR 89/29-	71860	359300	73,170	512,190	871,490	271,490	6,787.25
<b>51</b>	Shahzad S/o Noor Ahmed	65281	326405	66,591	466,137	792,542	192,542	4,813.55

52	Bashrat Mehmood s/o M Arif	75661	378305	76,971	538,797	917,102	317,102	7,927.55
53	Syed Hamidullah s/o Israil Shah	44307	221535	74,784	523,485	745,020	145,020	3,625.49
<b>FINANCE A/C (02)</b>								
<b>1 Post Accountant (B-16-)</b>								
54	Habib-ur-Rehman s/o Fiaz Muhammad	75711	378555	77,971	545,794	924,349	324,349	8,108.71
<b>1 Post Assistant Bill (B-16)</b>								
55	Tariq Shahzad s/o Munir Ahmed <b>B</b> <b>PAY</b>	116893	584465	119,153	834,071	1,418,536	818,536	20,463.40
<b>FINANCE A/C (02)</b>								
<b>6 POST P S T (B 7,9,16)</b>								
56	Syed BiBi w/o Mehrab Khan	60557	302785	61,647	431,526	734,311	134,311	3,357.76
57	Gazala Gul w/o Gul Dad 9	62138	310690	63,228	442,593	753,283	153,283	3,832.06
58	Saima D/o Para Din 9	62138	310690	63,228	442,593	753,283	153,283	3,832.06
<b>SCHOOL (03)</b>								
<b>1 POST DRIVER (B 7)</b>								
59	Allah Noor s/o Ghulam Rasool	75410	377050	76,320	534,237	911,287	311,287	7,782.16
<b>B&amp;R GANG (12-F)</b>								
<b>4 POST R.R.DRIVER (B 6-7)</b>								
60	Ghulam Rasool s/o Payo Khan	77793	388965	78,703	550,918	939,883	339,883	8,497.06
61	Paidin s/o Payo Khan ( R 1-7-24)	73833	369165	74,743	523,198	892,363	292,363	7,309.06
<b>1 POST SUPERVISOR (B 7)</b>								
62	Muhammad Ismail s/o Muhammad Sharif	73033	365165	73,943	517,598	882,763	282,763	7,069.06
<b>PUBLIC WORKS (12-D)</b>								
<b>GARDEEN</b>								
						-	-	-

<b>POST DORGHA ( B - 5)</b>								
<b>63</b>	Syed. Muhammad Shah s/o Syed Jan Muhammad.	66472	332360	67,222	470,554	802,914	202,914	5,072.85
<b>HEALTH (13)</b>								
<b>VACINATOR (B-5-7-9-12-15)</b>								
<b>64</b>	Nehmatullah s/o G. Jillani 7	82593	412965	83,503	584,518	997,483	397,483	9,937.06
<b>65</b>	Abdul Rahman s/o Habib Ullah 7	80953	404765	81,863	573,038	977,803	377,803	9,445.06
<b>66</b>	Muhammad Essa s/o Abdul Hai 7	94535	472675	<b>81,863</b>	573,038	1,045,713	445,713	11,142.81
<b>HEALTH (13)</b>								
<b>67</b>	Muhammad Iqbal S/o Samndr Khan	66711	333555	67,711	473,974	807,529	207,529	5,188.21
<b>68</b>	Nethanial s/o Akhater Mashhi	71544	357720	72,544	507,805	865,525	265,525	6,638.11
<b>69</b>	Imran Jaims s/o James	60374	301870	62,824	439,768	741,638	141,638	3,540.95
<b>70</b>	Muhammad Ibrhim s/o Muhammad Rahim	65742	328710	66,742	467,191	795,901	195,901	4,897.51
<b>71</b>	Mubarak s/o Jahangir	78796	393980	79,796	558,572	952,552	352,552	8,813.80
<b>72</b>	Zafar S/o Khurshid	78796	393980	79,796	558,572	952,552	352,552	8,813.80
<b>73</b>	Amanullah S/o Abdul Majeed	71544	357720	72,544	507,805	865,525	265,525	6,638.11
<b>74</b>	Imran Jaims s/o James v Dadi	60374	301870	61,374	429,615	731,485	131,485	3,287.11
<b>75</b>	MUHAMMAD ALI s/o Muhammad Afzal	63447	317235	64,447	451,129	768,364	168,364	4,209.10
<b>76</b>	Javed Sharef s/o Sharif Masih	61318	306590	62,318	436,223	742,813	142,813	3,570.31
<b>SANITATION (13-D)</b>								
<b>POST S.SUPERVISIOR ( B - 5)</b>								

77	Mohan S/o Sohan ( HINDO )	62089	310445	62,839	439,873	750,318	150,318	3,757.95
78	Naseer Sadiq	68747	343735	69,497	486,479	830,214	230,214	5,755.35
79	Rakial Babar	64344	321720	65,094	455,658	777,378	177,378	4,434.45
80	Imtaz Riaz	64344	321720	65,094	455,658	777,378	177,378	4,434.45
81	Pervaiz Menga	67660	338300	68,410	478,867	817,167	217,167	5,429.16
82	Ali Muhammad s/o Bahawal Khan	62142	310710	62,892	440,244	750,954	150,954	3,773.85
83	Munir Muni Lal	62089	310445	62,839	439,873	750,318	150,318	3,757.95
84	Abdul Khaliq S/o Muhammad Yar	66572	332860	67,322	471,254	804,114	204,114	5,102.85
85	Amjad Jandar	62089	310445	62,839	439,873	750,318	150,318	3,757.95
86	Irshad Bashir	64344	321720	65,094	455,658	777,378	177,378	4,434.45
87	Jan Bulbair	64344	321720	65,094	455,658	777,378	177,378	4,434.45
88	Javied Mengha	64344	321720	65,094	455,658	777,378	177,378	4,434.45
<b>MT (13-F)</b>								
<b>S CLERK (B - 14)</b>								
89	Muhammad Naeem s/o Amir Hamza	63986	319930	65,726	460,082	780,012	180,012	4,500.30
<b>1 POST FORMAN (B - 11)</b>								
90	Hazrat Khan s/o Ghazi Khan	78491	392455	81,259	568,810	961,265	361,265	9,031.61
<b>MT (13-F)</b>								
<b>34 POST DRIVER (B - 6-7)</b>								
91	Muhammad Alam s/o M Aslam	72588	362940	73,498	514,483	877,423	277,423	6,935.56
92	Nasruddin s/o Ghulam Muha ud Din	67308	336540	68,218	477,523	814,063	214,063	5,351.56
93	Raja Kamran Adil s/o Sher Muhammad	67308	336540	68,218	477,523	814,063	214,063	5,351.56
94	Qaisar Khan s/o Ghulam Sarwar.	67828	339140	68,738	481,163	820,303	220,303	5,507.56

95	Shoukat Ali s/o Ghulam Ali	68628	343140	69,538	486,763	829,903	229,903	5,747.56
96	Ghulam Rasool s/o M.Noor	69948	349740	70,858	496,003	845,743	245,743	6,143.56
97	Muhammad Kareem S/o Muhammad. Bukhsh	65988	329940	66,898	468,283	798,223	198,223	4,955.56
98	Asad Ullah s/o Ghulam Muhammad ( R 1-7-24	69824	349120	70,734	495,135	844,255	244,255	6,106.36
99	Muhammad Murad s/o Babu Berkhurdad	72588	362940	73,498	514,483	877,423	277,423	6,935.56
100	Muhammad Nadeem S/o Noor Muhammad	70620	353100	71,240	498,680	851,780	251,780	6,294.50
101	Muhammad Anwar s/o Shah Muhammad.	77868	389340	78,778	551,443	940,783	340,783	8,519.56
102	Samar Pervaiz s/o Pervaiz Masih	64477	322385	65,317	457,219	779,604	179,604	4,490.10
103	Muhammad Sadiq s/o Allah Dad HBA	67308	336540	68,218	477,523	814,063	214,063	5,351.56
104	Jalal Khan s/o Khan Muhammad	64477	322385	65,317	457,219	779,604	179,604	4,490.10
105	Muhammad Sadiq s/o Muhammad Raheem	71268	356340	72,178	505,243	861,583	261,583	6,539.56
106	Muhammad Naseem S/o Islam Ali	68553	342765	69,463	486,238	829,003	229,003	5,725.06
107	Muhammad Arif s/o M.Ashraf	74165	370825	75,075	525,522	896,347	296,347	7,408.66
<b>MT (13-F)</b>								
108	Ali Ahmed s/o Nodhan Khan	69948	349740	70,858	496,003	845,743	245,743	6,143.56
109	Babar Khan s/o Amir Baksh	76548	382740	77,458	542,203	924,943	324,943	8,123.56

110	Abdul Wahab S/o Rehmat Ullah	66245	331225	67,155	470,082	801,307	201,307	5,032.66
111	Muhammad Yaseen s/o Muhammad Haroon	68885	344425	69,795	488,562	832,987	232,987	5,824.66
112	Nadeem S/o Piayra Masih.	68628	343140	69,538	486,763	829,903	229,903	5,747.56
113	Muhammad Iqbal S/o Fazal Qadir	72588	362940	69,858	489,003	851,943	251,943	6,298.56
<b>POST T, DRIVER (B - 5-6)-</b>								
114	Akhtar Muhammad s/o Fazal Qadir	64457	322285	65,297	457,079	779,364	179,364	4,484.10
<b>M T</b>								
<b>POST DRIVER (B - 6-7)</b>								
115	Abdul Rehman s/o Nasurullah	59388	296940	60,298	422,083	719,023	119,023	2,975.56
116	Abdullah Jan s/o Haji Khan	71268	356340	72,178	505,243	861,583	261,583	6,539.56
117	Nehmatullah s/o Razz Muhammad	59388	296940	60,298	422,083	719,023	119,023	2,975.56
118	Multan Khan s/o Turani	73195	365975	74,105	518,735	884,710	284,710	7,117.75
119	Anwar Javaid s/o Rehmat Sultan	71268	356340	72,178	505,243	861,583	261,583	6,539.56
120	Kareem Dad s/o Raheem Bak	60453	302265	61,363	429,538	731,803	131,803	3,295.06
121	Abdul Karim s/o Abdul Ghani	59645	298225	60,555	423,882	722,107	122,107	3,052.66
122	Abdul Majeed s/o Dad Karim	71268	356340	72,178	505,243	861,583	261,583	6,539.56
123	Manzoor Ahmed s/o Sher Muhammad	71268	356340	72,178	505,243	861,583	261,583	6,539.56
124	Essa Khan s/o Dost Muhammad	69948	349740	70,858	496,003	845,743	245,743	6,143.56
125	Khudai Dost s/o Ghulam Rasool	74165	370825	75,075	525,522	896,347	296,347	7,408.66

126	Noor Khan s/o Muhammad Ibrahim 923/120d	68461	342305	69,371	485,594	827,899	227,899	5,697.46
127	Mushtaq Hussain s/o Lal	69948	349740	70,858	496,003	845,743	245,743	6,143.56
128	Hassan Ali s/o Bashrat 6	73198	365990	74,038	518,266	884,256	284,256	7,106.40
129	Muhammad Younus s/o Gamar 6	62934	314670	63,774	446,418	761,088	161,088	4,027.20
130	Muhammad Hanif s/o Hazoor Bakhsh	68628	343140	69,538	486,763	829,903	229,903	5,747.56
131	Habibullah s/o Muhammad Raza	68628	343140	69,538	486,763	829,903	229,903	5,747.56
132	Saleem Samoali s/o Samoail	68628	343140	69,538	486,763	829,903	229,903	5,747.56
133	Ali Hassan s/o Elahi Bakhsh	67308	336540	68,218	477,523	814,063	214,063	5,351.56
134	Murad Muhammad S/o Atta M	71268	356340	72,178	505,243	861,583	261,583	6,539.56
135	Ghulam Rasool S/o Abdul Rasool	71268	356340	72,178	505,243	861,583	261,583	6,539.56
136	Hidayat Ullah S/o Nasar Ullah	71268	356340	72,178	505,243	861,583	261,583	6,539.56
137	Abdul Bari S/o Abdul Haleem 6	65988	329940	66,898	468,283	798,223	198,223	4,955.56
138	Abdul Rasheed S/o Mir Alam	68885	344425	69,795	488,562	832,987	232,987	5,824.66
139	Muhammad Rizwan s/o Nazar Muhammad	60335	301675	61,175	428,225	729,900	129,900	3,247.50
140	Muhammad Waris s/o Muhammad Jan	67308	336540	68,218	477,523	814,063	214,063	5,351.56
144	Naseer Ahmed s/o Dur Muhammad	67308	336540	68,218	477,523	814,063	214,063	5,351.56
141	Muhammad Murad S/o Qadir Dad	67308	336540	68,218	477,523	814,063	214,063	5,351.56

142	Ghulam Mohammad S/o Faiz Muhammad	72588	362940	73,498	514,483	877,423	277,423	6,935.56
<b>POST CLEANER (B 3 &amp;- 4-5)</b>								
143	Muhammad Nazar s/o M Aslam	60447	302235	61,197	428,379	730,614	130,614	3,265.35
<b>Total Rs:-</b>							<b>32,317,346</b>	<b>807,933</b>

**Non-Deduction of GST on purchase of furniture items- Rs. 0.270 million**

**Metropolitan Corporation Quetta (Amount in Rs.)**

Name of Scheme	Name of Contractor	E.Cost	Work order No./Dt	Purchased items	Amount paid	GST 17%
Const. of Side Room, kitchen, Bathroom and repair / renovation of state officer room Quetta (ADB).	Ahmed Khan Enterprises	1,985,000	Nil/24-02-2023	Table office set	15,500	2,635
				Revolving chair	28,500	4,845
				Table	24,000	4,080
				Curtains of best quality 2 No.	22,000	3,740
				Sofa Set best Quality 1 No.	1,500,000	255,000
<b>Total:</b>					<b>1,590,000</b>	<b>270,300</b>

**Non-withholding of BST – Rs. 142,711**

**Metropolitan Corporation Quetta (Amount in Rs.)**

S. No	Name of Scheme	Contractor	Item of Work	Amount	BST
1	Construction of sewerage Line, drain, tuff tiles and LED streetlights at Raisani Road and Killi Sheikhan	M/s Juma Rahim Government	Provision of 103 LED Streetlight @ Rs. 23,092.5	2,378,527	142,711
<b>Total:</b>				<b>2,378,527</b>	<b>142,711</b>

**Non-Withholding of BST and Income tax from Contractors - Rs-7.517 million**

**Metropolitan Corporation Quetta (Amount in Rs.)**

Name of Parking	Contractor's Name	Amount	Income Tax @10%	BST @ 15%	Total Recovery
Cycle /motorcycle stand Bismillah Market Art School Road, Quetta	Shaheen and Co.	191,000	19,100	28,650	47,750
Cycle /motorcycle stand Underground fire brigade Plaza, Quetta	Noor Muhammad & Sons	1,802,000	180,200	270,300	450,500
Cycle /motorcycle stand In front of Baldia Plaza, Bacha Khan Chowk Quetta	Shaheen and Co.	300,000	30,000	45,000	75,000
right of collection of Cattle Market eastern by pass, Quetta	Mashallah Enterprises	10,182,000	1,018,200	1,527,300	2,545,500
		2,200,000	220,000	330,000	550,000
		2,200,000	220,000	330,000	550,000
right of Collection of Liaquat Family Park	Muhammad Arshad and Co.	2,500,000	250,000	375,000	625,000
Mutton Market Car Parking / Moto Cycle	Departmental	1,395,780	139,578	209,367	348,945
Wadood Shah Market	Departmental	240,470	24,047	36,071	60,118
New Circular Car Parking Plaza	Departmental	5,492,100	549,210	823,815	1,373,025
Cycle / Motor Cycle Stand Under Ground Baldia Plaza	Departmental	1,150,170	115,017	172,526	287,543
Cycle / Motor Cycle Stand Saint Gabriel School Quetta	Departmental	406,380	40,638	60,957	101,595
Car Parking Under Baldia Plaza	Departmental	2,010,600	201,060	301,590	502,650
<b>Total:</b>		<b>30,070,500</b>	<b>3,007,050</b>	<b>4,510,575</b>	<b>7,517,625</b>

**Non-Deduction of BST of - Rs. 0.395 Million**  
**Metropolitan Corporation Quetta**

**(Amount in Rs.)**

S. No	Particulars	Amount	15% BST
1	13 <sup>th</sup> Billboards printing (14950 Sft)	852,150	127,822
2	Streamers (1300 Sft)	1,352,000	202,800
3	3 Welcome Roundabout	435,500	65,325
<b>Total:</b>		<b>2,639,650</b>	<b>395,947</b>

**Non-withholding of Government taxes–Rs. 0.309 million**

**Metropolitan Corporation Quetta**

**(Amount in Rs.)**

Ch. No.	Ch.dt.	Name of Contractors	Name of Schemes	Gross	I. Tax 7.5%	BST 6%	Total Taxes
1631934	6/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage	193,600	14,520	11,616	26,136
1631935	6/11/2023	Adnan khan Lehri	Lifting and Dumping of garbage from near Police Training Center	189,300	14,198	11,358	25,556
1631937	6/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage from Sariab Mill Quetta	182,400	13,680	10,944	24,624
1631938	6/11/2023	Adnan khan Lehri	Lifting and Dumping of Garbage from Bibi Ziarat Town Quetta	180,600	13,545	10,836	24,381

<b>Ch. No.</b>	<b>Ch.dt.</b>	<b>Name of Contractors</b>	<b>Name of Schemes</b>	<b>Gross</b>	<b>I. Tax 7.5%</b>	<b>BST 6%</b>	<b>Total Taxes</b>
1631939	6/11/2023	Al Hadeed Company	Lifting and Dumping of Garbage from Musa Colony Quetta	181,720	13,629	10,903	24,532
1631940	6/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage from Different Spots Kachibaig	180,900	13,568	10,854	24,422
1631941	6/11/2023	Adnan khan Lehri	Lifting and Dumping of Garbage from Hazarganji Quetta	183,500	13,763	11,010	24,773
3427245	25-01-2024	10 private labors	De-silting of drains	212,000	15,900	12,720	28,620
3427246	25-01-2024	08 private labors	De-silting of drains	192,000	14,400	11,520	25,920
3427247	26-01-2024	12 private labors	De-silting of drains	384,000	28,800	23,040	51,840
3427248	26-01-2024	10 private labors	De-silting of drains	212,000	15,900	12,720	28,620
<b>Total:</b>				<b>2,292,020</b>	<b>171,902</b>	<b>137,521</b>	<b>309,423</b>

**Annaxure-05**  
**Para No. 2.1.12**

**Splitting of work to avoid the open tender–Rs. 3.818 million**

**Metropolitan Corporation Quetta (Amount in Rs.)**

<b>Ch.No.</b>	<b>Ch. Date.</b>	<b>Name of Contractors</b>	<b>Name of Schemes</b>	<b>Net</b>
1631933	6/11/2023	Al Hadeed Company	Lifting and Dumping of Garbage	183,700
1631934	6/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage	193,600
1631935	6/11/2023	Adnan khan Lehri	Lifting and Dumping of garbage from near Police Training Center	189,300
1631936	6/11/2023	Al Hadeed Company	Lifting and Dumping of Garbage from Sariab Custom Quetta	173,900
1631937	6/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage from Sariab Mill Quetta	182,400
1631941	6/11/2023	Adnan khan Lehri	Lifting and Dumping of Garbage from Hazarganji Quetta	183,500
1631943	7/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage from Different Spots Hazara Town	173,810
1631944	7/11/2023	Adnan khan Lehri	Lifting and Dumping of Garbage from different from western bypass Quetta	170,200
1631945	7/11/2023	Al Hadeed Company	Lifting and Dumping of Garbage from Eastern Bypass Quetta	171,900
1631946	7/11/2023	Tahaa Enterprises	Lifting and Dumping of Garbage from different from Chashma Achozai	170,450
1631947	7/11/2023	Adnan khan Lehri	Lifting and Dumping of Garbage from Different from Saraghurgi Quetta	172,720
01266536	11/11/2023	Al Hadeed	Cleaning of garbage from patik Jattak House DCQ Quetta	170,337
01266537	11/11/2023	Al Hadeed	Cleaning of garbage from station colony Kuchlak Quetta	166,173

Ch.No.	Ch. Date.	Name of Contractors	Name of Schemes	Net
01266538	11/11/2023	Al Hadeed	Cleaning of garbage from Mengal abad Killi Mohammad Shahi Quetta	168,304
01266539	11/11/2023	Aftab Khan	Cleaning of garbage from awami pump main Sariab road Quetta	169,808
01266540	13-11-2023	Adnan Khan	Cleaning of garbage from Killi Faizabad main Sariab road Quetta	168,522
01266541	13-11-2023	Al Hadeed	Cleaning of garbage from Killi Taj Mohammad main Hanna road Quetta	167,659
01266543	13-11-2023	Adnan Khan	Cleaning of garbage from main Kuchlak bazar road Quetta	166,593
01266544	14-11-2023	Aftab Khan	Cleaning of garbage from Killi Muhammad Shahi Sariab road Quetta	168,305
01266545	14-11-2023	Al Hadeed	Cleaning of garbage from main khan Ilegguns school Qambarani road Quetta	169,808
01266546	14-11-2023	Aftab Khan	Cleaning of garbage from killi mehkhazai UC Panjpai Quetta	168,304
01266547	14-11-2023	Adnan Khan	Cleaning of garbage from labour colony eastern by pass Kachibaig Quetta	168,818
<b>Total Rs:-</b>				<b>3,818,110</b>

**Annaxure-6**  
**Para No. 2.1.14**

**Doubtful and Unauthorized Expenditure of Rs. 9.038 million**

**Metropolitan Corporation Quetta (Amount in Rs.)**

S. NO	PAID TO	AMOUNT	PARTICULARS
1	Sky Digital Print Advertisement	3,066,800	Steamers, Wood, Bill Boards, Flex Bills Boards Rent, Panaflex

S. No	PAID TO	AMOUNT	PARTICULARS
2	Musawir Electric Decoration, Quetta	1,600,000	Lighting and fixing of screen in different areas of Quetta
3	Haji Muhammad Khan Autos	60,000	Rent for hiring of Crain @ Rs. 30000 per day
4	Bilal Fresh Flowers	820,000	Gate decoration etc.
5	ADBRO Media Services	852,150	13 <sup>th</sup> Billboards printing (14950 Sft)
6	ADBRO Media Services	1,352,000	Streamers (1300 Sft)
7	ADBRO Media Services	435,500	3 Welcome Roundabout
8	ADBRO Media Services	852,150	13 <sup>th</sup> Billboards printing (14950 Sft)
<b>Total:</b>		<b>9,038,600</b>	

**Irregular expenditure on purchase of electric items and lightening –**  
**Rs. 5.479 million**

**Metropolitan Corporation Quetta**

**(Amount in Rs.)**

S. No.	Name of Scheme	Paid to	Estimated Cost	Income Tax	GST	Net amount paid
1	Supply and Fixing of LED Search Lights, Isphani Road Hazara	M/s Bambino Construction Co.	199,000	7,575	28,617	160,758
2	Supply of Solar Lights with all respect things	m/s Muhammad Ali Shah	182,000	7,000	5,288	169,712
3	Providing of Electric Water Cooler / Air cooler/Electric item	Muhammad Iqbal Traders	192,000	7,385	5,580	179,035
4	supply and fixing of LED & Electric equipment Nichari Road Light	M/s Bambino Construction Co.	195,000	7,500	28,333	159,167
5	Supply and Fixing of Electric equipment for Khaar Taar Road MCQ	M/s Bambino Construction Co.	182,900	7,035	26,575	156,325

S. No.	Name of Scheme	Paid to	Estimated Cost	Income Tax	GST	Net amount paid
6	Supply and fixing of Search light 100 w for Balochi Street	M/s Construction Co.	195,900	7,535	5,693	182,672
7	Supply and fixing of LED light at Killi Ghareeb abad, Faizabad	Marjan Construction & Co.	169,000	6,500	24,556	137,944
8	Providing of Electric water cooler / fans MT Work shop Quarry Road	Muhammad Iqbal Traders	199,000	2,654	28,914	162,432
9	Supply & fixing of search lights for 12 Rabi ul Awal, Different areas	Muhammad Iqbal Traders	1,979,300	6,896	5,210	167,194
10	Supply and fixing of new lights Liaquat Bazar	Muhammad Idress and Brother	197,100	7,362	27,810	156,231
11	Repairing of Poles/LED light at Mechongy Road,	M/s Bambino Construction Co.	188,000	7,173	27,098	159,402
12	Lighting and fixing of screen in different areas of Quetta	Paid to different firms	1,600,000			1,600,000
<b>Total:</b>			<b>5,479,200</b>	74,615	213,674	<b>3,390,872</b>

**Doubtful expenditure on improvement of work / Patch Work - Rs. 2.149 million**

**Metropolitan Corporation, Quetta (Amount in Rs.)**

S#	Name of Scheme	Particulars	Qty	Rate	Amount
1	Construction of trenches and Patch work from Meezan Chowk to Samandar Khan Chowk Kasi Road	Bitumen	2150 kg	220 per KG	473,000
2		Crush	14 load	18,500	254,800
3		Khaka	7 load	17,600	120,400
4		Road Roller	10 days	12,000	120,000
5		Mixture Machine	10 days	12,500	120,000
6		Tractor	30 Nos	8,000	276,000
7		Tractor Water	22	2,200	484,000
8		Kerosene Oil	175 liter	280	49,000
9		Diesel	225 liter	275	61,875
10		Wood	58 mond	560	32,480
11		Labour charges	One job	434,000	434,000
<b>Total:</b>					<b>2,149,831</b>

**Annaxure-7**

**Para No. 2.1.16**

**Over payment due to allowing excess quantities than PC-I- Rs. 2.812 million**

**Metropolitan Corporation Quetta (Amount in Rs.)**

S. No.	Item of Work	Quantity Paid	Quantity Admissible (Sft)	Excess Quantity (Sft)	Rate	Excess Amount
<b>Construction of Sewerage-line , drains, tuff tiles, LED streetlight at Ghous abad Killi Lehri Usman Ghani Street, Quetta, Total Cost 2.00 million</b>						
<b>M/s Rozi Khan Achakzai Government contractor</b>						
1	Providing and laying cement concrete using 3/4" (19mm) and down gauge crushed aggregate in base	1598 Sft	1420	178	231.65	<b>41233.7</b>

S. No.	Item of Work	Quantity Paid	Quantity Admissible (Sft)	Excess Quantity (Sft)	Rate	Excess Amount
	(foundation) flat or semicircular and sides of open surface drains SI No. (24-11)					
<b>Construction of Sewerage lines, drains, tuff tiles and LED street light at Ibne Abbas Street, Imran Town, Huda and Kakar Town Street No. 2 Samungli Road, Quetta M/S Bashir and Brothers Total Cost: Rs. 3.00 Million</b>						
2	Supply and installation of Pole mounted Weather LED light	54 No	27	27	23092.5	<b>623497.5</b>
<b>Construction of Sewerage Line, drains, tuff tiles, LED streetlight and steel gate at Qaiser Colony and Near Usman Qilla Cost 20 million</b>						
3	Supply and installation of Pole mounted Weather LED light	74 No	23	51	23092.5	<b>1,177,717</b>
<b>Construction of Sewerage line, drains, tuff tiled, black top, LED street lights and steel gate at Killi Allah Abad Qurban Ali Street Ameenabad, Quetta to M/s Hafeezullah T. Cost 2.50 below 0.10% below</b>						
4	Supply and installation of Pole mounted Weather LED light	59 No.	17	42	23092.5	<b>969,885</b>
Grand Total						<b>2,812,333</b>

**OVERPAYMENT DUE TO ALLOWING INADMISSIBLE  
PREMIUM ON SUPPLIED ITEMS Rs. 1,575,704**

**(Amount in Rs.)**

S. No.	Item of work	Quantity (Rft)	Rate	Amount
1	<b>Construction of Sewerage line, drains, tuff tiles and LED street light at Haji Abdul Wajahat Meerwani Street Jinnah Town Quetta M/S Rozi Khan Achakzai, Total Cost: 2.00 million</b>			
	Providing and laying cement concrete pipes moulded with cement concrete 1:1.5:3 with spigot socket or collar joint as specified in trenches to correct alignment and grade, Under SI (25-1 bii)	240	580.35 Per Rft	139,254
	<b>Inadmissible Premium allowed @65% (Recoverable) (A)</b>			<b>90,515</b>
	Providing manhole type 'A' size 24" x 18" (inside dimensions) as per approved design and specifications complete for 4" to 12" dia pipes upto 4 ft. (1.2 m) depth with 16" dia. Concrete cover and under SI No. 25-20a	23 No	12570.65	289,124
	<b>Inadmissible Premium allowed @65% (Recoverable) (B)</b>			<b>187,931</b>
<b>Construction of Sewerage lines, drains, tuff tiles and LED street light at Ibne Abbas Street, Imran Town, Huda and Kakar Town Street No. 2 Samungli Road, Quetta M/S Bashir and Brothers Total Cost: Rs. 3.00 Million</b>				
2	Providing and laying cement concrete pipes moulded with cement concrete 1:1.5:3 with spigot socket or collar joint as specified in trenches to correct alignment and grade, Under SI (25-1 bii)	400	405.7 Per Rft	162,280
	Providing manhole type 'A' size 24" x 18" (inside dimensions) as per approved design and specifications complete for	22 No	12811.7	281,857

	4" to 12" dia pipes upto 4 ft. (1.2 m) depth with 16" dia. Concrete cover and under SI No. 25-20a			
	Supply and Fixing of Concrete Pavers on And Cushion(21-90)	2608	92.55	241,370
<b>Total:</b>				<b>685,507</b>
<b>Inadmissible Premium allowed @65% (Recoverable) (C)</b>				<b>445,579</b>
<b>Construction of Sewerage line, drains, tuff tiles, PCC street and LED street light at Killi Bangulzai M/S Hafeezullah, Total Cost: 2,500 million @ Rs. 0.10% below</b>				
3	Providing and laying cement concrete pipes moulded with cement concrete 1:1.5:3 with spigot socket or collar joint as specified in trenches to correct alignment and grade, Under SI (25-1 bii)	240	508.7 Per Rft	139,368
	Providing manhole type 'A' size 24" x 18" (inside dimensions) as per approved design and specifications complete for 4" to 12" dia pipes upto 4 ft. (1.2 m) depth with 16" dia. Concrete cover and under SI No. 25-20a	25 No	12811.7	320,293
	Supply and Fixing of Concrete Pavers on And Cushion(21-90)	5499 Sft	92.55	508,932
<b>Total:</b>				<b>968,593</b>
<b>Inadmissible Premium allowed @65% (Recoverable) (D)</b>				<b>629,585</b>
<b>Construction of Sewerage line, drains, tuff tiled, black top, LED street lights and steel gate at Killi Allah Abad Qurban Ali Street Ameenabad, Qetta to M/s Hafeezullah T. Cost 2.50 below 0.10% below</b>				
	Providing and laying cement concrete pipes moulded with cement concrete 1:1.5:3 with spigot socket or collar joint as specified in trenches to correct alignment and grade, Under SI (25-1 b-iv)	190	405.70 Per Rft	77,083
	Providing manhole type 'A' size 24" x 18" (inside dimensions) as per approved design and specifications complete for 4" to 12" dia pipes upto 4 ft. (1.2 m) depth with 16" dia. Concrete cover and under SI No. 25-20a	11 No	12811.7	135,227

Supply and Fixing of Concrete Pavers on And Cushion(21-90)	1600 Sft	92.55	148,080
Total:			341,683
<b>Inadmissible Premium allowed @65% (Recoverable) (D)</b>			<b>222,094</b>
<b>Total recoverable amount</b>			<b>1,575,704</b>

## MUNICIPAL COMMITTEES

**Annaxure-01  
Para No. 3.1.3**

### Failure to Evacuate Long-Standing Occupations of 88 MC Properties

**Municipal Committee, Dera Allah Yar**

**(Amount in Rs.)**

S#	NAME OF OCCUPANT	TYPE OF PROPERTY	LOCATION	PERIOD OF OCCUPANCY	STATUS OF LEGAL CASE
1	Jan Muhammad Rind	House	Local Govt: Colony	25 Years	Nil
2	Muhammad Ismael Bhangar	Shop & House	Local Govt: Colony	25 Years	Nil
3	Naik Muhammad	House	Local Govt: Colony	25 Years	Nil
4	Ali Hassan Solangi	House	Local Govt: Colony	25 Years	Nil
5	Jan Muhammad Rind	Shops 4Nos	Local Govt: Colony	25 Years	Nil
6	Jan Muhammad Rind	White Land	Local Govt: Colony	25 Years	Nil
7	Muhammad Ayoub	Sandal (Tables) 8Nos	Near Imam Bargah	25 Years	Nil
8	Ali Nawaz	Shops 3Nos	Near Imam Bargah	25 Years	Nil
9	Abdul Rasheed Mirali	Shops 2 Nos	Near Imam Bargah	25 Years	Nil
10	Nasarullah Abro	Shops 2 Nos	Near Imam Bargah	25 Years	Nil
11	Muhammad Anwar Qadri	Shop 1No	T-Chowk	25 Years	Nil
12	Bashir Ahmed Jatoi	Shops 7Nos	T-Chowk	25 Years	Nil
13	Ali Murad	Shops 3Nos	T-Chowk	25 Years	Nil
14	Bhagat Singh	Shop/Godown 1No.	Mobile Piri Road	25 Years	Nil
15	Khadim Hussain Bahrani	Shops 5Nos	Mobile Piri Road	25 Years	Nil
16	Ali Murad	Shop 1No	Mobile Piri Road	25 Years	Nil
17	Harnam Das	Shops/Godown 2Nos	Mobile Piri Road	25 Years	Nil
18	Ali Murad Gola	Shops 2Nos	Mobile Piri Road	25 Years	Nil
19	Miran Bakhsh	Shop 1No	T-Chowk	25 Years	Nil
20	Essa Jan Rind	Shop 2Nos	T-Chowk	25 Years	Nil
21	Abdul Haq Bhatti	Shops 5Nos	T-Chowk	25 Years	Nil
22	Abdul Razzaq Bhatti	Shop 1No	T-Chowk	25 Years	Nil
23	Khalid Hussain Bhatti	Shops 2Nos	T-Chowk	25 Years	Nil
24	Sardar Khan Khosa	Shops 4Nos	T-Chowk	25 Years	Nil
25	Habibullah Jamali	Shop 1No	T-Chowk	25 Years	Nil

S#	NAME OF OCCUPANT	TYPE OF PROPERTY	LOCATION	PERIOD OF OCCUPANCY	STATUS OF LEGAL CASE
26	Essa Jan Rind	Shops 2Nos	T-Chowk	25 Years	Nil
27	Jongal Khan Mirali	Shop 1No	T-Chowk	25 Years	Nil
28	Muhammad Malook Lashari	Shop 1No. (Iron Store)	T-Chowk	25 Years	Nil
29	Gohram Khan Jatoi	Shops 2Nos (Qadri Tent)	Main Quetta Road	25 Years	Nil
30	Taxi Stand	White Land	Main Quetta Road	25 Years	Nil
31	Abdul Khaliq Mengal	Shops 2Nos	Main Quetta Road	25 Years	Nil
32	Abdul Ghafoor Kalhora	Shop 1No	Main Quetta Road	25 Years	Nil
33	Tariq Ali Panjabi	Shop 1No	Main Quetta Road	25 Years	Nil
34	Hazoor Bakhsh Laghari	Shops 2Nos	Main Quetta Road	25 Years	Nil
35	Ghulam Fareed Mangi	Shop 1No (Jilani Tent)	Main Quetta Road	25 Years	Nil
36	Tariq Ali Panjabi	Shop 1No (Hardware)	Main Quetta Road	25 Years	Nil
37	Muhammad Anwar Kandrani	Shop 1No	Main Quetta Road	25 Years	Nil
38	Israr Ahmed Awan	Shop 1No (Zong Franchise)	Main Quetta Road	25 Years	Nil
39	Haji Ghaffar Awan	Shop 1No	Main Quetta Road	25 Years	Nil
40	Muhammad Anwar Khosa	Shop 1No (Autos)	Main Quetta Road	25 Years	Nil
41	Babal Khan Lashari	Shop 1No (Autos)	Main Quetta Road	25 Years	Nil
42	Abdul Sattar Awan	Shop 1No (Furniture)	Main Quetta Road	25 Years	Nil
43	Ali Hassan Abro	Shop 1No (Tent)	Main Quetta Road	25 Years	Nil
44	Essa Jan Rind	Hotel (Gateway)	Main Quetta Road	25 Years	Nil
45	Syed Mohsin Shah	Shops 2Nos	PPHI	25 Years	Nil
46	Ravi Kumar	Shops 2Nos	Main Quetta Road	25 Years	Nil
47	Syed Mohsin Shah	White Land PPHI	Main Quetta Road	25 Years	Nil
48	Muhammad Umar Umrani	Shops 5Nos	Main Quetta Road	25 Years	Nil
49	Ustad Punhal Tunia	Shops 1No	Main Quetta Road	25 Years	Nil

S#	NAME OF OCCUPANT	TYPE OF PROPERTY	LOCATION	PERIOD OF OCCUPANCY	STATUS OF LEGAL CASE
50	Ustad Sikandar	Shops 1No	Main Quetta Road	25 Years	Nil
51	Ali Hassan Abro	Shops 1No	Main Quetta Road	25 Years	Nil
52	Ustad Rehmatullah	Shops 1No	Main Quetta Road	25 Years	Nil
53	Ustad Abu Bakar Lashri	Shops 1No	Main Quetta Road	25 Years	Nil
54	Nasarullah Brohi	Shops 3Nos	Main Quetta Road	25 Years	Nil
55	Nisar Ahmed Bhatti	Shops 2Nos	Main Quetta Road	25 Years	Nil
56	Sharif Mengal	Shops 1No (Dada Motors)	Main Quetta Road	25 Years	Nil
57	Abdul Hayee	Shop 1No	Main Quetta Road	25 Years	Nil
58	Abdul Latif	Shop 1No	Main Quetta Road	25 Years	Nil
59	Syed Mohsin Shah	Shops 2Nos & White Land	Main Quetta Road	25 Years	Nil
60	Abdul Karim Brohi	Shop 1No	Main Quetta Road	25 Years	Nil
61	Rahindad urf Khan Khosa	Shops 4Nos	Main Quetta Road	25 Years	Nil
62	Dr Jai Parkash	White Land (Near NBP)	Main Quetta Road	25 Years	Nil
63	Ubaidullah Abo	White Land	Abro Colony	25 Years	Nil
64	Muhammad Iqbal Panjabi	House	Tensil Colony	25 Years	Nil
65	Muhammad Imran	House		25 Years	Nil
66	Abdul Aziz Rind	House	Agriculture Colony	25 Years	Nil
67	Riaz Hussain Bahrani	White Land		25 Years	Nil
68	Naseebullah Khan Khosa	House	Old Treasure Office	25 Years	Nil
69	Kandrani	White Land	High School Ground	25 Years	Nil
70	Mushtaq Ahmed Gola	House	Officer Club Road	25 Years	Nil
71	Zulfiqar Ali Magsi	Shop 13Nos	Main Usta M Road	25 Years	Nil
72	Irshad Ahmed Bahrani	Shops 2Nos	Main Usta M Road	25 Years	Nil
73	Mehmood Khan Brohi	Shop 1No	Main Usta M Road	25 Years	Nil
74	Abdul Jabbar Sumalani	Shop 1No	Main Usta M Road	25 Years	Nil
75	Mehboob Ali Sumalani	Shop 1No	Main Usta M Road	25 Years	Nil
76	Ustad Abdul Rasheed Sumalani	Shop 1No	Main Usta M Road	25 Years	Nil
77	Nazeer Ahmed Zehri	Shops 2Nos	Main Usta M Road	25 Years	Nil
78	Ghulam Haider Zehri	Shops 2Nos	Main Usta M Road	25 Years	Nil
79	Kamil Khan Abro	Shops 3Nos	Main Usta M Road	25 Years	Nil
80	Mir Ghulam Rasool abro	Shops 4Nos	Main Usta M Road	25 Years	Nil
81	Abdul Ghafoor Magsi	Shops 8Nos	Main Usta M Road	25 Years	Nil
82	Abdul Sattar Magsi	Shops 3Nos	Main Usta M Road	25 Years	Nil
83	Punhal Khan Bahrani	Shops 2Nos	Main Usta M Road	25 Years	Nil

S#	NAME OF OCCUPANT	TYPE OF PROPERTY	LOCATION	PERIOD OF OCCUPANCY	STATUS OF LEGAL CASE
84	Raja Khan Soomro	Shop 1No	Main Usta M Road	25 Years	Nil
85	Shabeer Ahmed Magsi	Shops 5Nos	Main Usta M Road	25 Years	Nil
86	Irshad Ahmed Magsi	Shops 2Nos	Main Usta M Road	25 Years	Nil
87	Javed Ahmed Magsi	Shops 2Nos	Main Usta M Road	25 Years	Nil
88	Nisar Ahmed Magsi	Shops 4Nos	Main Usta M Road	25 Years	Nil

**Annaxure-02  
Para No. 3.1.4**

**Encroachment of Municipal Land by various departments without proper acquisition or compensation measuring 4.9 Million Sfts.**

**Municipal Committee, Dera Allah yar**

**(Amount in Rs.)**

S. No	Name of Building/ Institution	Occupied Area			Place	Allotment Yes/No
1	Children Park	352x 283	99616	sft	Tehsil Colony	No
2	Office of the District Education officer (Female)	83x96	7968	sft	Tehsil Colony	No
3	Government Girls School	257x178	45746	sft	Tehsil Colony	No
4	Quarter Girls School	108x120	12960	sft	Tehsil Colony	No
5	Elementary College	120x66	7920	sft	Tehsil Colony	No
6	Deputy Education District Officer	152x160	24320	sft	Tehsil Colony	No
7	Government Boys High School with Ground	380x600	228000	sft	Tehsil Colony	No
8	Government Boys Inter College	377x208	78416	sft	Tehsil Colony	No
9	District Education Officer	100x100	10000	sft	Tehsil Colony	No
10	Water Supply Pond (Talab)	2400x645	1548000	sft	Usta Muhammad Road	No
11	Local Government Colony Quarters	300x300	90000	sft	Tehsil Colony	No
12	Empty Plot Previous Tehsildar	79x100	7900	sft	-	No

S. No	Name of Building/ Institution	Occupied Area			Place	Allotment Yes/No
13	Office of the Social Welfare Office	200x77	15400	sft	-	No
14	Bungalow XEN B&R	184x130	23920	sft	-	No
15	Office of the B&R, & Circuit House	400x150	60000	sft	-	No
16	Sohbat Sara'ay / Collector House Previous	262x174	45414	sft	-	No
17	BRP Thana	165x145	23925	sft	-	No
18	Officer Club	433x123	53259	sft	-	No
19	Irrigation Colony/Office	894x764	683016	sft	-	No
20	Old Civil Hospital	443x335	148405	sft	-	No
21	New Civil Hospital	243x180	43740	sft	-	No
22	Office of the Chairman District Council Jaffarabad, Circuit House	256x332	84992	sft	-	No
23	Officer of the Deputy Commissioner	554x233	129082	sft	-	No
24	Deputy Commissioner Dafter	600x267	160200	sft	-	No
25	Officer of the Session Judge Court	271x260	70460	sft	-	No
26	Bungalow ATC Court	238x150	35700	sft	-	No
27	Bungalow Session Judge	200x126	25200	sft	-	No
28	Quarters Additional, Judicial, Civil Judge	82x94	7708	sft	-	No
29	Eid Gah	158x295	46610	sft	-	No
30	Telephone Exchange (PTCL)	232x200	46400	sft	-	No
31	Police Line	564x510	287640	sft	-	No
32	DPO House	486x417	202662	sft	-	No
33	Police Station (thana)	320x224	71680	sft	-	No

S. No	Name of Building/ Institution	Occupied Area			Place	Allotment Yes/No
34	Assistant Manager Small Industries		11692	sft	-	No
35	Government Girls College with Quarters	322x430	138460	sft	-	No
36	Food Godam		73025	sft	-	No
37	Forest Department		44000	sft	-	No
38	Agriculture Office & Quarters	343x247	84721	sft	-	No
39	Agriculture Godaam near Eid Gah	113x99	11187	sft	-	No
40	DSP Office	100x80	8000	sft	-	No
41	Empty Plot parking near Session Judge	57x99	5643	sft	-	No
42	Government Boys High School Sardar Sohbat Khan Gola	139x150	20850	sft	-	No
43	Government Middle School Sher Dil Bahrani	133x174	23142	sft	-	No
44	Office of the Senior Development Officer Local Government	88x66	5808	sft	-	No
45	Government Girls Middle School Sher Dil Bahrani	142x70	9940	sft	-	No
46	Offices of the Assistant Commissioner / Tehsildar	357x133	47481	sft	-	No
47	Treasury Office	102x77	7854	sft	-	No
48	Nursary Forest Department		5000	sft	-	No
<b>Total:</b>			<b>4,923,062</b>			

**Annaxure-03  
Para No. 3.1.6**

**Under Valued/ Unfair Rent Assessment by District Rent Committee and  
Losses of RS- 11.24 Million Per Year**

**Municipal Committee, Dera Allah yar (Amount in Rs.)**

Location	No of Shops	Average per month rent per shop	Total Monthly rent for all shops	Yearly rent. (A)	Proposed per Month rent per shop	Proposed Yearly rent for all shops (B)	Diff (B-A)
Quetta Road East Side	65	1485	96,500	1,158,000	5,000	3,900,000	2,742,000
Sobat Pur Road	22	1800	39,600	475,200	8,000	2,112,000	1,637,000
Tehsil Road	04	1100	4,400	52,800	5,000	240,000	187,200
Sabzi Mandi	05	1000	5,000	60,000	5,000	300,000	240,000
Old Bus Ada	36	1075	38,700	464,400	5,000	2,160,000	1,695,600
New Bus Ada	26	1211	31,500	378,000	6,000	1,872,000	1,494,000
New Anaaj Mandi	10	2060	20,600	247,200	8,000	960,000	712,800
New Anaaj Mandi Block A	08	1000	8000	96,000	5,000	480,000	384,000
New Anaaj Mandi Block B	28	1000	28,000	336,000	5,000	1,680,000	1,344,000
New Anaaj Mandi Block C	16	1000	16,000	192,000	5,000	960,000	768,000
<b>Total</b>	<b>220</b>		<b>288,300</b>	<b>3,459,600</b>		<b>14,664,000</b>	<b>11,204,600</b>

**Annaxure-04  
Para No. 3.1.8**

**Non-Auction of Bakra Peri (Cattle Market), Unauthorized Departmental  
Collection of Rs- 38,250 & Losses of Rs. 2.85 Million**

**Municipal Committee, Mastung (Amount in Rs.)**

Category of Animal	Daily Sale	Eid UI Azha Sale	Total Yearly Sale	Fee Per Animal	Total Revenue per year	Less Departmental Collection per Year	Loss Per Year
Goats/Sheep	35	5500	18100	100	1,810,000	38250	

Cows/ Buffalos etc	05	150	1950	400	780,000		
Camels	01	25	385	800	308,000		
<b>Total</b>					<b>2,898,000</b>	<b>38,250</b>	<b>2,859,750</b>

**Loss due to non-auction of Sabzi Mandi of Rs. 38.880 million**

**Municipal Committee, Kalat**

**(Amount in Rs.)**

S.No	Particulars	Quantity	Market Rate of (Shops) (approx.)	Total Amount (6 Years) (Approx.)
1	Sabzi Market	108	5,000*12 months*6 years	<b>38,880,000</b>

**Non-auction of Bakra Peri and suspected loss of Rs. 20.00 million**

**Municipal Committee, Sibi**

**(Amount in Rs.)**

S#	Contract Auctioned	Period	Expected Auction Amount
1	Bakra Peri fee Collection Rights	1.07.2023 to 30.06.2024	20.00 MILLION

**Loss of revenue due to non-auction of Sunday Bazar Shops - Rs. 1.800 million**

**Municipal Committee, Uthal**

**(Amount in Rs.)**

S. No	Particulars	Quantity	Market Rate of (Shops) per month (approx.)	Per annum Amount
1	Sunday Bazar (Shops)	30	5000	1,800,000
<b>Total</b>				<b>1,800,000</b>

**Non-Utilization of Municipal Vegetable Market – Loss of Potential Revenue RS- 8.64 Million**

**Municipal Committee, Bhag**

**(Amount in Rs.)**

Period	Number of Shops	Current Rent	Potential Rent	Revenue Loss
10 years	12 shops	800 per month	6,000 per month	8.64

**Loss Due to Non-Auctioning of shops on Rent Rs. 5.880 million**

**Municipal Committee, Killa saifullah**

**(Amount in Rs.)**

<b>S. No</b>	<b>Property</b>	<b>Name / Rent tee</b>	<b>Name of tenant</b>	<b>Proposed Monthly Rent</b>	<b>Loss Amount during 2023-24 F.Y</b>
1	Shop	Tehsil Nazim / TMO	Paind Khan S/O Jan Mohammad	5,000	60,000
2	Shop	Tehsil Nazim / TMO	Azizullah S/O M. Ayub	5,000	60,000
3	Shop	Tehsil Nazim / TMO	Abdul Ghani S/O M. Wali	5,000	60,000
4	Shop	Tehsil Nazim / TMO	M.Sadiq S/O Abdullah	5,000	60,000
5	Shop	Tehsil Nazim / TMO	M.Sadiq S/O Abdullah	5,000	60,000
6	Shop	Tehsil Nazim / TMO	Abdul Rehman S/O Abdul Khaliq	5,000	60,000
7	Shop	Tehsil Nazim / TMO	Abdullah S/O Abdul Haq	5,000	60,000
8	Shop	Tehsil Nazim / TMO	Abdul Malik S/O M.Saleem	5,000	60,000
9	Shop	Tehsil Nazim / TMO	Sahdi Khan S/O Ramzan	5,000	60,000
10	Shop	Tehsil Nazim / TMO	Abdullah S/O Tajo	5,000	60,000
11	Shop	Tehsil Nazim / TMO	Abdul Majeed S/O M.Sadiq	5,000	60,000
12	Shop	Tehsil Nazim / TMO	Sherjan S/O Ghulam Haider	5,000	60,000
13	Shop	Tehsil Nazim / TMO	Ehsanullah S/O Sultan	5,000	60,000
14	Shop	Tehsil Nazim / TMO	Abdul Shakoor S/O M. Essa	5,000	60,000
15	Shop	Tehsil Nazim / TMO	Rehman S/O Lal Mohammad	5,000	60,000
16	Shop	Tehsil Nazim / TMO	Noor-u-Din S/O Noor M	5,000	60,000
17	Shop	Tehsil Nazim / TMO	Nasir Khan S/O Jalal Khan	5,000	60,000

<b>S. No</b>	<b>Property</b>	<b>Name / Rent tee</b>	<b>Name of tenant</b>	<b>Proposed Monthly Rent</b>	<b>Loss Amount during 2023-24 F.Y</b>
18	Shop	Tehsil Nazim / TMO	Shams-u-Din S/O Abdullah Jan	5,000	60,000
19	Shop	Tehsil Nazim / TMO	Saeedullah S/O Abdullah Khan	5,000	60,000
20	Shop	Tehsil Nazim / TMO	Fareeullah S/O Shadi Khan	5,000	60,000
21	Shop	Tehsil Nazim / TMO	Fareedullah S/O Rehmtan	5,000	60,000
22	Shop	Tehsil Nazim / TMO	Abdul Razaq S/O Lal Khan	5,000	60,000
23	Shop	Tehsil Nazim / TMO	Rozudin S/O Abdullah Khan	5,000	60,000
24	Shop	Tehsil Nazim / TMO	Akber Khan S S/O Mehrab Khan	5,000	60,000
25	Shop	Tehsil Nazim / TMO	Sir Buland Khan S/O Noorullah	5,000	60,000
26	Shop	Tehsil Nazim / TMO	Dost Mohammad S/O Akhter	5,000	60,000
27	Shop	Tehsil Nazim / TMO	Hameedullah S/O Amanullah	5,000	60,000
28	Shop	Tehsil Nazim / TMO	Kala Khan S/O Mohammad Amin	5,000	60,000
29	Shop	Tehsil Nazim / TMO	Faizullah S/O Mula Rozay	5,000	60,000
30	Shop	Tehsil Nazim / TMO	Abdul Baqi S/O Multan	5,000	60,000
31	Shop	Tehsil Nazim / TMO	Habibullah S/O Haji Ahmed	5,000	60,000
32	Shop	Tehsil Nazim / TMO	Manzoor Ahmed S/O Aslam	5,000	60,000

<b>S. No</b>	<b>Property</b>	<b>Name / Rent tee</b>	<b>Name of tenant</b>	<b>Proposed Monthly Rent</b>	<b>Loss Amount during 2023-24 F.Y</b>
33	Shop	Tehsil Nazim / TMO	Shakeel Ahmed S/O Bashir Ahmed	5,000	60,000
34	Shop	Tehsil Nazim / TMO	Abdul Aziz S/O Nazeer Khan	5,000	60,000
35	Shop	Tehsil Nazim / TMO	Mohammad Amin S/O Baqi Dad	5,000	60,000
36	Shop	Tehsil Nazim / TMO	Amanullah S/O Mula Rozay	5,000	60,000
37	Shop	Tehsil Nazim / TMO	Mohammad Hashim S/O Akhter	5,000	60,000
38	Shop	Tehsil Nazim / TMO	M. Ali S/O Abdul baqi	5,000	60,000
39	Shop	Tehsil Nazim / TMO	Abdul Nafeh S/O Abdul Ahad	5,000	60,000
40	Shop	Tehsil Nazim / TMO	Azizullah S/O Rahim Khan	5,000	60,000
41	Shop	Tehsil Nazim / TMO	Abdul Hakim S/O Fazal Karim	5,000	60,000
42	Shop	Tehsil Nazim / TMO	Abdul Mateen S/O Abdul Karim	5,000	60,000
43	Shop	Tehsil Nazim / TMMO	M.Umar S/O Noor Mohammad	5,000	60,000
44	Shop	Tehsil Nazim / TMO	Rahim Khan S/O Ghazi Khan	5,000	60,000
45	Shop	Tehsil Nazim / TO	Mohabat Khan S/O Jan M	5,000	60,000
46	Shop	Tehsil Nazim / TMO	Abdul Ahad S/O Faiz Mohammad	5,000	60,000
47	Shop	Tehsil Nazim / TMO	Pandai S/O Juma Khan	5,000	60,000
48	Shop	Tehsil Nazim / TMO	Amanullah S/O Abdul Wadood	5,000	60,000
49	Shop	Tehsil Nazim / TMO	Sada M S/O Abdul Hameed	5,000	60,000

<b>S. No</b>	<b>Property</b>	<b>Name / Rent tee</b>	<b>Name of tenant</b>	<b>Proposed Monthly Rent</b>	<b>Loss Amount during 2023-24 F.Y</b>
50	Shop	Tehsil Nazim / TMO	M. Rafiq S/O Sadraudin	5,000	60,000
51	Shop	Tehsil Nazim / TMO	Abdul Sattar S/O Abdul Kabir	5,000	60,000
52	Shop	Tehsil Nazim / TMO	Abdul Mateen S/O Abdul Haq	5,000	60,000
53	Shop	Tehsil Nazim / TMO	Jan Mohammad S/O Akhter	5,000	60,000
54	Shop	Tehsil Nazim / TMO	M. Ayub S/O Ameer Mohammad	5,000	60,000
55	Shop	Tehsil Nazim / TMO	Kamaldin S/O M. Hasim	5,000	60,000
56	Shop	Tehsil Nazim / TMO	Habib Khan S/O Bashir Ahmed	5,000	60,000
57	Shop	Tehsil Nazim / TMO	Abdul Khaliq S/O Abdullah	5,000	60,000
58	Shop	Tehsil Nazim / TMO	Atta Mohammad S/O Syed	5,000	60,000
59	Shop	Tehsil Nazim / TMO	Ehsanullah S/O M. Kareem	5,000	60,000
60	Shop	Tehsil Nazim / TMO	Mehrullah S/O Abdul Jabbar	5,000	60,000
61	Shop	Tehsil Nazim / TMO	Molvi Abdul Rauf	5,000	60,000
62	Shop	Tehsil Nazim / TMO	M. Shafi S/O Shah Mohammad	5,000	60,000
63	Shop	Tehsil Nazim / TMO	Sher Zaman S/O Nizamuddin	5,000	60,000
64	Shop	Tehsil Nazim / TMO	Mehboob S/O Taimoor Shah	5,000	60,000
65	Shop	Tehsil Nazim / TMO	Akhter S/O Paind Khan	5,000	60,000
66	Shop	Tehsil Nazim / TMO	Khair M S/O Khuda-e-dad	5,000	60,000

<b>S. No</b>	<b>Property</b>	<b>Name / Rent tee</b>	<b>Name of tenant</b>	<b>Proposed Monthly Rent</b>	<b>Loss Amount during 2023-24 F.Y</b>
67	Shop	Tehsil Nazim / TMO	Habibullah S/O Abdul Ali	5,000	60,000
68	Shop	Tehsil Nazim / TMO	Abdul Haleem S/O Khanan	5,000	60,000
69	Shop	Tehsil Nazim / TMO	M. Naseer S/O Ekhlas	5,000	60,000
70	Shop	Tehsil Nazim / TMO	Abdul Sattar S/O Noorudin	5,000	60,000
71	Shop	Tehsil Nazim / TMO	Nasrullah S/O Abdul Jabbar	5,000	60,000
72	Shop	Tehsil Nazim / TMO	Nasrullah S/O Abdul Jabbar	5,000	60,000
73	Shop	Tehsil Nazim / TMO	M. Amin S/O Mehr Gul	5,000	60,000
74	Shop	Tehsil Nazim / TMO	Sadiq S/O Abdullah	5,000	60,000
75	Shop	Tehsil Nazim / TMO	Mudasir S/O Rehmatullah	5,000	60,000
76	Shop	Tehsil Nazim / TMO	Sharaf-u-Din S/O Bakht Noor	5,000	60,000
77	Shop	Tehsil Nazim / TMO	Saleem S/O Abdullah	5,000	60,000
78	Shop	Tehsil Nazim / TMO	Sadiq S/O Rehmatullah	5,000	60,000
79	Shop	Tehsil Nazim / TMO	Abdul Khaliq S/O Raziq	5,000	60,000
80	Shop	Tehsil Nazim / TMO	Abdul Baqi S/O Abdul Raziq	5,000	60,000
81	Shop	Tehsil Nazim / TMO	Naseebullah S/O Ubaidullah	5,000	60,000
82	Shop	Tehsil Nazim / TMO	Ali Khan S/O Hassan Khan	5,000	60,000
83	Shop	Tehsil Nazim / TMO	Ali Khan S/O Hassan Khan	5,000	60,000
84	Shop	Tehsil Nazim / TMO	Wahab S/O Lalhan	5,000	60,000

S. No	Property	Name / Rent tee	Name of tenant	Proposed Monthly Rent	Loss Amount during 2023-24 F.Y
85	Shop	Tehsil Nazim / TMO	Bismillah S/O Abdul Kareem	5,000	60,000
86	Shop	Tehsil Nazim / TMO	M.Asalam S/O Khuda-e-dost	5,000	60,000
87	Shop	Tehsil Nazim / TMO	Molvi Akber	5,000	60,000
88	Shop	Tehsil Nazim / TMO	Molvi Abdul Haleem	5,000	60,000
89	Shop	Tehsil Nazim / TMO	Molvi Abdul Khaliq	5,000	60,000
90	Shop	Tehsil Nazim / TMO	Molvi Ghulam Mohammad	5,000	60,000
91	Shop	Tehsil Nazim / TMO	Molvi Musa Jan	5,000	60,000
92	Shop	Tehsil Nazim / TMO	Molvi Shams-ul-Haq	5,000	60,000
93	Shop	Tehsil Nazim / TMO	Molvi Roohullah	5,000	60,000
94	Shop	Tehsil Nazim / TMO	Kamaldin	5,000	60,000
95	Shop	Tehsil Nazim / TMO	Siraj-u-Din	5,000	60,000
96	Shop	Tehsil Nazim / TMO	Shams-u-Din	5,000	60,000
97	Shop	Tehsil Nazim / TMO	Haji Toor	5,000	60,000
98	Shop	Tehsil Nazim / TMO	Nizam-u-Din	5,000	60,000
<b>Total monthly Rent</b>				490,000	<b>5,880,000</b>
<b>Loss of Annual Rent Total</b>					

**Annaxure-5  
Para No. 3.1.9**

**Non-realizing of outstanding rent Rs. 1.278 million**

**(Amount in Rs)**

S. No.	Shop No & Address	Rent Per Month	Rent Per Year
1	30 Shops, New Larhi Adda	72000	864,000
2	9 Shops, Children Park	22500	270,000
3	6 Rooms, Mohsul Chowngi Building	12000	144,000
<b>Total</b>			<b>1,278,000</b>

**Annexure-6**  
**Para No. 3.1.10**

**Suspicious/ Doubtful Withdrawal – Rs. 4.374 million**  
**Municipal Committee, Sherani (Amount in Rs.)**

<b>Ch. No</b>	<b>Dated</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
2315138	27-7-23	National Enterprises,	199,700	Construction of Bandat
2315129	26-7-23	Fazal Khaliq and Brothers	198,765	Construction of Bandat
2315130	26-7-23	Fazal Khaliq and Brothers	199,740	Construction of Bandat
2315140	27-7-23	National Enterprises,	199,650	Construction of Bandat
2315147	28-7-23	Fazal Khaliq and Brothers	199,850	Construction of Bandat
17942077	17-4-24	Fazal Khaliq and Brothers	196,400	Construction of Bandat
17942062	27-3-24	National Enterprises,	211,500	Construction of Bandat and land levelling
17942064	29-3-24	Fazal Khaliq and Brothers	199,100	Construction of Bandat and land levelling
17942059	14-3-24	Fazal Khaliq and Brothers	197,400	Construction of Bandat and land levelling
17942060	14-3-24	Fiza Group	196,400	Construction of Bandat and land levelling
7942063	25-3-24	Fiza Group	212,600	Construction of Bandat and land levelling
17942065	28-3-24	Fiza Group	198,200	Construction of Bandat and land levelling
17942078	17-4-24	Fazal Khaliq and Brothers	199,000	Construction of Bandat and land levelling
17942120	28-5-24	Fiza Group	199,600	Construction of Bandat and land levelling
2315154	18-8-23	National Enterprises,	194,230	Construction of Bandat and land levelling
2315153	18-8-23	Fazal Khaliq and Brothers	198,300	Construction of Bandat and land levelling
47755404	12-12-23	Fazal Khaliq and Brothers	184,300	Construction of Bandat and land levelling
47755407	12-12-23	National Enterprises,	193,500	Construction of Bandat and land levelling
47755383	4-11-23	Subaidar Builders	198,500	Construction of Bandat and land levelling

47755382	3-11-23	National Enterprises,	199,800	Construction of Bandat and land levelling
47755379	3-11-23	National Enterprises,	199,200	Construction of Bandat and land levelling
47755380	26-11-23	Subaidar Builders	199,100	Construction of Bandat and land levelling
<b>Total:</b>			<b>4,374,835</b>	

### 3.1.20 Long-Standing Rent Arrears by Tenants of Anaaj Mandi, RS- 9.61 Million

(Amount in Rs)

Name of Occupant	Father's Name	Number of Occupied Shop	Monthly Rent per shop From 01-01-2009 To 30-12-2020	Outstanding from 01-01-2009 to 30-12-202 (120 months)	Monthly Rent per shop From 01-01-2021 To 30-06-2024	Outstanding From 01-01-2021 To 30-06-2024 (42 months)
Nadir Khan	Karam Khan Pathan	4	500	72,000	1,000	168,000
Hafeezullah	Ubaidullah	7	500	462,000	1,000	294,000
Noor Ahmed	Qadir Bakhsh	6	500	396,000	1,000	252,000
Abdul Ghafoor	Abdul Fatah	6	500	396,000	1,000	252,000
Nazir Ahmed	Bashir Ahmed	2	500	132,000	1,000	84,000
Muhammad Sadique	Miran Bakhsh	4	500	264,000	1,000	168,000
Bakht Ali	Manzoor Ahmed	2	500	132,000	1,000	84,000
Khawand Bakhsh	Miran Bakhsh	2	500	132,000	1,000	84,000
Nizam Ul Din	Jam Khan	4	500	264,000	1,000	168,000
Ghulam Hussain	Raza Muhammad	2	500	132,000	1,000	84,000
Shaman Khan	Muhammad Yousaf	12	500	792,000	1,000	504,000
Muhammad Hassan	Yar Muhammad	2	500	132,000	1,000	84,000
Habib U Rehman	Nazir Ahmed	2	500	132,000	1,000	84,000
Haji Gohram Khan	Moran	4	500	264,000	1,000	168,000

Ali Murad	Muhammad Murad	2	500	132,000	1,000	84,000
Moria Khan	Abdul Raheem	1	500	66,000	1,000	42,000
Mushtaq Ahmed	Bilal Khan	2	500	132,000	1,000	84,000
Abdul Lateef		3	500	198,000	1,000	126,000
Haji Gohram Khan	Moran	2	500	132,000	1,000	84,000
Lal Bakhsh	Muhammad Bakhsh	1	500	66,000	1,000	42,000
Allah Dad	Allah Rakhia	1	500	66,000	1,000	42,000
Muhammad Karim	Suleman	1	500	66,000	1,000	42,000
Laik Ali	Sahib Khan	2	500	132,000	1,000	84,000
Wahid Bakhsh	Qadir Bakhsh	1	500	66,000	1,000	42,000
Bashir Ahmed	Ghulam Hussain	1	500	66,000	1,000	42,000
Sahib Ali	Muhammad Bakhsh	7	500	462,000	1,000	294,000
Mumtaz Ali	Karim Bakhsh	1	500	66,000	1,000	42,000
Khamisa Khan	Abdul Majeed	1	500	66,000	1,000	42,000
Muhammad Tahir	Nabi Bakhsh	1	500	66,000	1,000	42,000
Illahi Bakhsh		1	500	66,000	1,000	42,000
Abdullah	Muhammad Umar	1	500	66,000	1,000	42,000
Abdul Wahab	Gul Muhammad	1	500	66,000	1,000	42,000
<b>Total:</b>		<b>89</b>		<b>5,874,000</b>		<b>3,738,000</b>
<b>Grand Total</b>					<b>9,612,000</b>	

### 3.1.20 Loss due to non-recovery of rent of shops – Rs. 1.815 million

(Amount in Rs)

S. No	Name of Tenant	Location	Monthly Rent	outstanding Amount
1	Juma Khan	Sabzi Market 1	250	13,500
2	Lacha Mal	Sabzi Market 4	300	7,200
3	Tara Mal	Sabzi Market	300	12,000
4	Rahees Abdur Rehman	Sabzi Market	250	49,160
5	Abdul Jabbar	Sabzi Market	250	16,500
6	Noor Muhammad Laloza	Sabzi Market	250	3,000
7	Ali Sher Marri	Sabzi Market	200	2,400
9	Allah Dina Qasab	Gosht Market	210	69,721

S. No	Name of Tenant	Location	Monthly Rent	outstanding Amount
10	Faryab Qasab	Gosht Market	270	137,670
11	Muhammad Ameen Qasab	Gosht Market	210	106,042
12	Shehzad Hussain Qasab	Gosht Market	110	35,340
13	Abdul Sattar Jamali	Railway check point	300	15,600
14	Haji Mohammad Yaqoob	Fruit Market	50	9,000
15	Muhammad Sarwar	Fruit Market	300	4,500
16	Mir Hazar Khan Gorgaje	Fruit Market 2	50	1,200
17	Abdul Rahim Khosa	Sohbat Sarai	2,000	699,000
18	Javed Khan	Sohbat Sarai	500	2,000
19	Abdul Ghani	Cinema	280	52,720
20	Essa khan	Bolan Market	50	13200
21	Noor Mahi	Bolan Market	50	13200
22	Abdul Rahim	Bolan Market	50	13200
23	Abdul Khaliq	Bolan Market	50	13200
24	Achan Mian	Bolan Market	50	13200
25	Ghulam Mustafa	Bolan Market	50	13400
26	Muhammad Hussain	Bolan Market	50	11265
27	Achan Mian	Bolan Market	50	13200
28	Muhammad Ramzan	Bolan Market	50	6800
29	Mr. Rukanuddin	Bolan Market	50	13420
30	Abdul Wahab	Bolan Market	50	5,500
31	Abdul Latif	Bolan Market	50	13,200
32	Abdul Latif	Bolan Market	50	13,200
33	Abdul Rehman	Bolan Market	50	13,200
34	Mr. Ali Nawaz	Bolan Market	50	13,200
35	Allah Dina	Bolan Market	50	13,200
36	Allah Dina	Bolan Market	50	13,200
37	Saluh-ud-ddin Welding	Bus Stand Allah abad	50	4,500
38	Syed Habib Shah	Sibi Ahda	50	4,000
39	Raza Mohammad	Sibi Ahda	125	0
40	Bashier Ahmed	Sibi Ahda	110	0
41	Saleem Khan	Cinema	200	54,400
42	Thangoo Khan	Cinema	330	111,270
43	Abdul Ghani	Near Cinema		96,040
44	Tango Khan	Near Cinema		100,290
<b>Total :-</b>				<b>1,815,838</b>

**3.1.20 Loss due to non-recovery of outstanding dues of Bakra Peri - Rs. 2.555 million**

(Amount in Rs)

S#	Contract Auctioned	Allotted to	Period	Auction Amount	Amount Paid	Amount Outstanding
1	Bakra Peri fee Collection Rights	M/S Din Mohammad Lehri	1.07.2024 to 30.06.2024	12,020,000	9,465,000	2,555,000

**3.1.20 Non-recovery of outstanding Rent from passport office Rs. 4.382 million**

(Amount in Rs)

S #	Particular	Loss Amount
1	Due Rent up to Last financial year outstanding Dues	3,967,500
2	Rent of July, 2023	34,500
3	Rent of August, 2023	34,500
4	Rent of September, 2023	34,500
5	Rent of October, 2023	34,500
6	Rent of November, 2023	34,500
7	Rent of December, 2023	34,500
8	Rent of January, 2024	34,500
9	Rent of February, 2024	34,500
10	Rent of March, 2024	34,500
11	Rent of April, 2024	34,500
12	Rent of May, 2024	34,500
13	Rent of June, 2024	34,500
<b>Total Out Standing Amount</b>		<b>4,381,500</b>

**3.1.20 Non-Realizing of Outstanding Rent from Shops Rs. 0.376/- Million**

(Amount in Rs)

<b>DETAIL OF DUE AND RENT AMOUNT OF SHOPS</b>					
<b>AT SHOPPING CENTRE , FISH MARKET AND PUBLIC PARK GADDANI</b>					
S/#	Name of tenant	Shop No	Monthly Rate	Date of Agreement	Dues
1	Washdil	1,2	1200	01-01-2020 to 30-11-2020	24,000

2	Kishan Chand	3,	1200	01-01-2020 to 30-11-2020	48,000
3	Ghulam Qadir	4	1200	01-01-2020 to 30-11-2020	4,800
4	Tawakal	6	1200	01-01-2020 to 30-11-2020	45,600
5	Saleem Alam	7	1200	01-01-2020 to 30-11-2020	4,800
6	Dilmurad	8	1200	01-01-2020 to 30-11-2020	16,800
7	Muhammad Khalid	9	1200	01-01-2020 to 30-11-2020	7,200
8	Muhammad Rahim	10	1200	01-01-2020 to 30-11-2020	4,800
9	Sooraj Kumar	11	1200	01-01-2020 to 30-11-2020	19,200
10	Tehseen Saleem	12	1200	01-01-2020 to 30-11-2020	63,600
11	Ameer Bakhsh	13,14	1200	01-01-2020 to 30-11-2020	14,400
12	Muhammad Usman	15	1200	01-01-2020 to 30-11-2020	61,200
13	Mirza Ahmed	16	1200	01-01-2020 to 30-11-2020	7,200
14	Gulshan Kumar	17	1200	01-01-2020 to 30-11-2020	16,800
15	Jan Muhammad	18	1200	01-01-2020 to 30-11-2020	4,800
16	Mirza Malook	19	1200	01-01-2020 to 30-11-2020	16,800
17	Sanaullah	20	1200	01-01-2020 to 30-11-2020	21,600
<b>Sub Total</b>					<b>381,600</b>
<b>FISH MARKET</b>					
<b>S/#</b>	<b>Name of Rentee</b>	<b>Shop No</b>	<b>Monthly Rate</b>	<b>Date of Agreement</b>	<b>Dues</b>
1	Meher Bakhsh	1	600	01-01-2020 to 30-11-2020	4,200
2	Qadir Bakhsh	2	600	01-01-2020 to 30-11-2020	2,400
3	Shaker Akbar	3	600	01-01-2020 to 30-11-2020	2,400
4	Rafique Bizenjo	4	600	01-01-2020 to 30-11-2020	10,800
5	Ellahi Bakhsh	5	600	01-01-2020 to 30-11-2020	2,400
6	Alam Khan	6	600	01-01-2020 to 30-11-2020	4,200
7	Yousaf (Noor Bakhsh)	7	600	01-01-2020 to 30-11-2020	28,800
8	Abdul Hameed	Canteen	2065	01-01-2020 to 30-11-2020	20,200
<b>Sub Total</b>					<b>75,400</b>
<b>Grand Total</b>					<b>457,000</b>

### 3.1.20 Loss due to Non-recovery of Rent of shops Rs. 633,090

(Amount in Rs)

S.#	Name of Tenant	No of Shops	Monthly Rent	Dues
1	Elahi Baksh	1	3,380	77,740

S.#	Name of Tenant	No of Shops	Monthly Rent	Dues
2	Zahid Saleha	1	3,380	22,320
3	Shah Nawaz	1	3,380	3,380
4	Jalal	1	3,380	3,380
5	Umaid Ali	1	3,380	44,360
6	Saleha Muhammad	1	3,380	22,380
7	Wahid Bux	1	3,380	64,000
8	Imdad Ali	1	2,535	58,305
9	Shah Nawaz	1	2,535	2,535
10	Jalal	1	2,535	2,535
11	Rasheed ur Rehman	1	2,535	30,420
12	Haji Muraad Baksh	1	2,535	58,305
13	Mistri Malang	1	2,535	58,305
14	Muhammad Rafiq Malang	1	2,535	58,305
15	Abdul Hameed	1	2,535	7,605
16	Elahi Baksh Abdullah	1	2,535	58,305
17	Babo Abdul Sattar	1	2,535	12,675
18	Khalil Ahmed Bhaout	1	2,535	20,420
19	Wahid Baksh	1	2,535	12,675
20	Mohd Ishaq	1	2,535	15,140
	<b>Total</b>			<b>633,090</b>

### 3.1.20 Loss due to Non-recovery of Rent of shops Rs. 118,700

(Amount in Rs)

S#	Detail of Shops	No of Shops	Rate PM	Total Outstanding Amount
1	Shahid S/o Nizam	1	1,000	19,000
2	Javaid S/o Dost Muhammad	1	600	1,200
3	Dur Muhammad S/o Qamar-u-Zaman	1	3,000	33,000
4	Aslam S/o Miskeen	1	500	500
5	Ismail S/o Muhammad Bux	1	1,000	24,000
6	Musafer Ali S/o Murad Bux	1	1,000	41,000
	<b>TOTAL</b>			<b>118,700</b>

**Non-realizing of outstanding rent Rs. 0.187 Million and loss due to non-revision of rent-**

**Rs. 2.874 Million per annum**

**(Amount in Rs)**

Name of Tenant	Shop No	Monthly Rent	Outstanding Amount	Annual Rent	Proposed Monthly Rent	Proposed Yearly Rent	Loss Amount
Noor Khan s/o Abdul	1	20	8,695	240	10,000	120,000	119,760
Abdul Ghafar	2	20	8,315	240	10,000	120,000	119,760
M. Ramazan / Kabeer	3	20	248	240	10,000	120,000	119,760
Baz M. M. Kabeer	4	20	8,315	240	10,000	120,000	119,760
Babu Sultan M. s/o Mula Akhtar	5	20	8,695	240	10,000	120,000	119,760
Dilawar Khan Chandia	6	20	8,315	240	10,000	120,000	119,760
Abdul Manan s/o M. Hussain	7	20	248	240	10,000	120,000	119,760
Shah G. Murad Khan	8	20	7,935	240	10,000	120,000	119,760
H. M.Gul	9	20	8,695	240	10,000	120,000	119,760
Niaz M. Nasar	10	20	7,935	240	10,000	120,000	119,760
Abdul Malik	11	20	8,315	240	10,000	120,000	119,760
Abdul Majeed	12	20	8,315	240	10,000	120,000	119,760
Mula M. Azeem s/o Shah Muhammad	13	20	8,315	240	10,000	120,000	119,760
Rukun Ud Din	14	20	8,315	240	10,000	120,000	119,760
H. Abdul Kareem	15	20	8,695	240	10,000	120,000	119,760
H. Sahib Khan	16	20	9,455	240	10,000	120,000	119,760
M. Sadeeq S/o Gulistan	17	20	9,455	240	10,000	120,000	119,760
Malik Momin Khan	18	20	8,695	240	10,000	120,000	119,760
H. A.Kareem s/o Dur Rehan	19	20	8,315	240	10,000	120,000	119,760
Abdul Qayoom	20	20	8,695	240	10,000	120,000	119,760
Gulzar Khan	21	20	8,315	240	10,000	120,000	119,760
Malik Sher Zaman	22	20	8,695	240	10,000	120,000	119,760

Name of Tenant	Shop No	Monthly Rent	Outstanding Amount	Annual Rent	Proposed Monthly Rent	Proposed Yearly Rent	Loss Amount
Niaz Muhammad Temoorzai	23	20	8,695	240	10,000	120,000	119,760
Sarwar Khan s/o Samand Khan	24	20	8,315	240	10,000	120,000	119,760
<b>Total</b>			<b>187,987</b>				<b>2,874,240</b>

### 3.1.20 Loss due to Non-recovery of Rent of shops Rs. 278,000/-

(Amount in Rs)

S. No.	Name & fathers Name/allottees	Location	Present rent	Outstanding Amount	Period
1	Bilal Khan s/o Qaim Khan	Mutton Market Shop#2	4,000	36,000	09 Months
2	Haji Asad ullah Shah s/o Ayub Shah	Mutton Market Shop#5	2,000	8,000	02 Months
3	Maqbool Shah S/o Waheed Shah	Mutton Market Shop#4	4,000	80,000	20 Months
4	Musam Khan S/o Saeed Khan	Mutton Market Shop#16	3,000	6,000	02 Months
5	Haji Saifullah s/o Ayub Shah	Mutton Market Shop#7	4,000	44,000	11 Months
6	Falak Sher S/o Bilal Khan	Mutton Market Shop#6	3,000	36,000	12 Months
7	Abdul Qahir S/o Molvi Dad Muhammad	Mutton Market Shop#30	4,000	68,000	17 Months
<b>Total:</b>				<b>278,000/-</b>	

**Absence of Tenancy Records, Unlawful Occupation of Properties Without Payment, and Outstanding Rent of Rs. 8.8 Million.**

(Amount in Rs)

Location	No of Shops	Rent Per Shop Per Month	Total Rent for a Month	Yearly Rent	Suspected No of Year Rent not realized since 2011	Total Outstanding
New Truck Ada Mach	105	500	52,500	630,000	14	8,820,000
<b>Total Suspected Losses.</b>						<b>8,820,000</b>

**Annaxure-8  
Para No. 3.1.12**

**Illegal occupation and non-recovery of rent - Rs. 900,000**

(Amount in Rs)

S. No.	Name	Designation	Remarks	Rent per Month	Rent Per Year
1	Noor Ud Din	Retried Mali	Occupants	5,000	60,000
2	Khursheed	Retried Behshti	Occupants	5,000	60,000
3	Rehman Gull	Retried Value man	Occupants	5,000	60,000
4	Haji Nawaz	Retried Behshi (Death)	Occupants	5,000	60,000
5	Sherani	Private Person	Occupants	5,000	60,000
6	Anwar	Retried Sweeper	Occupants	5,000	60,000
7	Iqbal	Retried Driver	Occupants	5,000	60,000
8	Kashif No. 1	Retried Sweeper (Death)	Occupants	5,000	60,000
9	Bagoo	Health Department	Occupants	5,000	60,000
10	Saeeda Bibi	Retried Sweeper	Occupants	5,000	60,000
11	Ejaz	Assistant, Agriculture Department	Occupants	5,000	60,000
12	Imran	Retried Sweeper (Death)	Occupants	5,000	60,000
13	Nadeem	Health Department	Occupants	5,000	60,000
14	Faraz	Retried Sweeper	Occupants	5,000	60,000
15	Yousuf	Retired Sweeper	Occupants	5,000	60,000
<b>Total:</b>					<b>900,000</b>

**3.1.21 Loss to government due to non-revision of rent of shops- Rs. 1.651 million**

**(Amount in Rs)**

S #	Name of Allottee	Nature of Property	Qty	Monthly Rent	Annually Rent (Qty x Monthly x 12)	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
1	Booking offices at Bus Terminal	Shops	7	3,000	252,000	5,000	420,000	168,000
2	Shops at Bus Terminal	Shop	5	6,000	360,000	8,000	480,000	120,000
3	Restaurant at Bus Terminal	Shop	1	12,000	144,000	20,000	240,000	96,000
4	Shops at Model Market/ Sunday Bazar	Shop	24	5,000	1,440,000	8,000	2,304,000	864,000
5	Pakistan Hotel at London Road	Shop	1	2,700	32,400	5,000	60,000	27,600
6	Muhammad Hayat	Shop	1	1,000	12,000	5,000	60,000	48,000
7	Juma Khan	Shop	1	1,000	12,000	5,000	60,000	48,000
8	Lal Muhammad	Shop	1	600	7,200	3,000	36,000	28,800
9	Muhammad Hussain	Shop	1	1,200	14,400	4,000	48,000	33,600
10	Muneer Ahmed	Shop	1	650	7,800	3,000	36,000	28,200
11	Muhammad Asim	Shop	1	650	7,800	3,000	36,000	28,200
12	Inaytullah	Shop	1	1,000	12,000	5,000	60,000	48,000
13	Sardar Waseem	Shop	1	550	6,600	3,000	36,000	29,400
14	Habibullah	Shop	1	800	9,600	3,000	36,000	26,400
15	Khudaidad	Shop	1	450	5,400	3,000	36,000	30,600
16	Jeram Das	Shop	1	800	9,600	3,000	36,000	26,400
<b>Total Rs:-</b>				<b>37,400</b>	<b>2,332,800</b>	<b>86,000</b>	<b>3,984,000</b>	<b>1,651,200</b>

### 3.1.21 Losses Due to Non-Fixation of Rent as per Market Rate-- Rs. 2.436 Million

(Amount in Rs)

S#	Detail of Shops	No of Shops	Monthly Rent	Proposed Market Rate	Proposed rent Monthly	Proposed rent Annually
1	Sabzi Market	9	250-300	4,000	36,000	432,000
2	Gosht Market	6	210-300	5,000	30,000	360,000
3	Fish market	1	130	5,000	5,000	60,000
4	Railway check point station road	1	300	4,000	4,000	48,000
5	Fruit market	3	50	4,000	12,000	144,000
6	Sohbat Sarai	2	500-2000	2,000	4,000	48,000
7	Near Cinema	3	200-300	5,000	15,000	180,000
8	Bolan market	17	50	5,000	85,000	1,020,000
9	Bus Stand Allah abad	4	50-125	3,000	12,000	144,000
	<b>Total :-</b>	<b>46</b>		<b>37,000</b>	<b>203,000</b>	<b>2,436,000</b>

### 3.1.21 Losses Due to Non-Fixation of Rent on Market Rate-- Rs. 0.458 million

(Amount in Rs)

S#	Detail of Shops	No of Shops	Rate PM	Market Rate	Diff Per Month	Yearly Rent
1	Shahid S/o Nizam	1	1,000	5,000	4,000	48,000
2	Javaid S/o Dost Muhammad	1	600	3,000	2,400	28,800
3	Meher Muhammad S/o Qamar uz Zaman	1	3,000	7,000	4,000	48,000
4	Aslam S/o Miskeen	1	500	2,500	2,000	24,000
5	Ijaz Ahmed S/o Dilber Hussain	1	1,000	5,000	4,000	48,000
6	Rasool Bux S/o Rehmat	1	700	3,000	2,300	27,600
7	Basham S/o Allah Bux	1	1,500	5,000	3,500	42,000
8	Muhammad Bux S/o Easa	1	2,000	6,000	4,000	48,000
9	Shukarullah S/o Faiz Muhammad	1	2,000	6,000	4,000	48,000

10	Ismail S/o Muhammad Bux	1	1,000	5,000	4,000	48,000
11	Musafer Ali S/o Murad Bux	1	1,000	5,000	4,000	48,000
<b>TOTAL</b>			<b>14,300</b>	<b>52,500</b>	<b>38,200</b>	<b>458,400</b>

**3.1.21 Losses Due to Non-Fixation of Rent as per Market Rate-- Rs. 3.133 Million**

(Amount in Rs)

S No	Name of Tenant	Present Rent	Yearly Rent	Market Rate	Proposed rent Per Annum	Loss
1	Abdul Kareem s/o Haji Umer	130	1,560	5,000	60,000	58,440
2	Abdul Kareem s/o Haji Umer	130	1,560	5,000	60,000	58,440
3	Abdul Shakoor s/o Abdul Sattar	130	1,560	5,000	60,000	58,440
4	Mohammad Ismaiel s/o Kora Khan	130	1,560	5,000	60,000	58,440
5	Mohammad Ibrahim s/o Mohammad Siddique	130	1,560	5,000	60,000	58,440
6	Tejo Mall	130	1,560	5,000	60,000	58,440
7	Abdul Razaq s/o Mohammad Moose	130	1,560	5,000	60,000	58,440
8	Mohammad Umer s/o Soomar	170	2,040	5,000	60,000	57,960
9	Mohammad Ismail s/o Abdullah	170	2,040	5,000	60,000	57,960
10	Shadi Khan s/o Rahim Bakhsh	170	2,040	5,000	60,000	57,960
11	Mulla Adam s/o Faiz Mohammad	170	2,040	5,000	60,000	57,960
12	Ghulam Mohammad s/o Essa	170	2,040	5,000	60,000	57,960
13	Abdul Rehman s/o Haji Yaqoob	170	2,040	5,000	60,000	57,960
14	Wazeer Ahmed s/o Haji Hari	170	2,040	5,000	60,000	57,960
15	Khuda Bakhsh s/o Darmal	170	2,040	5,000	60,000	57,960
16	Gull Mohammad s/o Muzna	170	2,040	5,000	60,000	57,960
17	Sher Mohammad s/o Yaqoob	170	2,040	5,000	60,000	57,960
18	Abdul Qadir s/o Gulli	170	2,040	5,000	60,000	57,960
19	Ali Mohammad s/o Raheem Baksh	170	2,040	5,000	60,000	57,960

<b>S No</b>	<b>Name of Tenant</b>	<b>Present Rent</b>	<b>Yearly Rent</b>	<b>Market Rate</b>	<b>Proposed rent Per Annum</b>	<b>Loss</b>
20	Mohammad Azam s/o Ahmed	170	2,040	5,000	60,000	57,960
21	Ali Mohammad s/o Jaffar	170	2,040	5,000	60,000	57,960
22	Allah Bachaya s/o Haji Gulam Mohammad	170	2,040	5,000	60,000	57,960
23	Sher Mohammad s/o Zakariya	170	2,040	5,000	60,000	57,960
24	AzimUllah s/o Saleh Mohammad	170	2,040	5,000	60,000	57,960
25	Allah Dinna s/o Mohammad Yaqoob	170	2,040	5,000	60,000	57,960
26	Abdul Majeed s/o Mohammad Ramzan	170	2,040	5,000	60,000	57,960
27	Abdul Majeed s/o Mohammad Ramzan	400	4,800	5,000	60,000	55,200
28	Zafar Makhdomi s/o Shakoor Ali	400	4,800	5,000	60,000	55,200
29	Azimullah s/o Allah Bachaya	400	4,800	5,000	60,000	55,200
30	Abdul Rasheed s/o Kareem Baksh	350	4,200	5,000	60,000	55,800
31	Mohammad Younas s/o Mohammad	270	3,240	5,000	60,000	56,760
32	Ghulam Rasool s/o ZainulAbidin	270	3,240	5,000	60,000	56,760
33	Ghulam Murtaza s/o Basheer Ahmed	700	8,400	5,000	60,000	51,600
34	Javed Hameed s/o Abdul Hameed	700	8,400	5,000	60,000	51,600
35	GhulamUllah s/o Mohammad Umar	400	4,800	5,000	60,000	55,200
36	Haji Abdul Samad s/o Mohammad Yousaf	400	4,800	5,000	60,000	55,200
37	Mohammad Azeem s/o Wali Mohammad	400	4,800	5,000	60,000	55,200
38	Abdul Wahid s/o Faiz Mohammad	400	4,800	5,000	60,000	55,200

S No	Name of Tenant	Present Rent	Yearly Rent	Market Rate	Proposed rent Per Annum	Loss
39	Nasrullah s/o Saleh Mohammad	400	4,800	5,000	60,000	55,200
40	Abdul Majeed s/o Mohammad Ramzan	900	10,800	5,000	60,000	49,200
41	Abdul Majeed s/o Mohammad Ramzan	180	2,160	5,000	60,000	57,840
42	Mohammad Hayat s/o Abdul Majeed	400	4,800	5,000	60,000	55,200
43	Abdul Hameed s/o Bilal	400	4,800	5,000	60,000	55,200
44	Om Lal s/o Roop Chand	400	4,800	5,000	60,000	55,200
45	Mohammad Faheem s/o Illahi Baksh	700	8,400	5,000	60,000	51,600
46	Mohammad Faheem s/o Illahi Baksh	500	6,000	5,000	60,000	54,000
47	Mohammad Bachal s/o Mohammad Qasim	1,200	14,400	5,000	60,000	45,600
48	Ghulam Mohammad s/o Ali Mohammad	270	3,240	5,000	60,000	56,760
49	Mohammad Anwar s/o Mohammad Saleh	270	3,240	5,000	60,000	56,760
50	Mohammad Ashraf s/o Noor Mohammad	270	3,240	5,000	60,000	56,760
51	Mohammad Ashraf s/o Noor Mohammad	270	3,240	5,000	60,000	56,760
52	Mohammad Dawood s/o Abdul Hadi	700	8,400	5,000	60,000	51,600
53	Abdul Hameed s/o Mohammad Sabir	170	2,040	5,000	60,000	57,960
54	Qadir Baksh s/o Mohammad Umar	800	9,600	5,000	60,000	50,400
55	Abdul Khalid s/o Ali Mohammad	1,000	12,000	5,000	60,000	48,000
56	Wahid s/o Jumma Khan	800	9,600	5,000	60,000	50,400
<b>G. Total</b>		<b>18,860</b>	<b>226,320</b>	<b>280,000</b>	<b>3,360,000</b>	<b>3,133,680</b>

**3.1.21 Non-realizing of outstanding rent Rs. 0.187 Million and loss due to non-revision  
of rent- Rs. 2.874 Million per annum**

(Amount in Rs)

Name of Tenant	Shop No	Monthly Rent	Outstanding Amount	Annual Rent	Proposed Monthly Rent	Proposed Yearly Rent	Loss Amount
Noor Khan s/o Abdul	1	20	8,695	240	10,000	120,000	119,760
Abdul Ghafar	2	20	8,315	240	10,000	120,000	119,760
M. Ramazan / Kabeer	3	20	248	240	10,000	120,000	119,760
Baz M. M. Kabeer	4	20	8,315	240	10,000	120,000	119,760
Babu Sultan M. s/o Mula Akhtar	5	20	8,695	240	10,000	120,000	119,760
Dilawar Khan Chandia	6	20	8,315	240	10,000	120,000	119,760
Abdul Manan s/o M. Hussain	7	20	248	240	10,000	120,000	119,760
Shah G. Murad Khan	8	20	7,935	240	10,000	120,000	119,760
H. M.Gul	9	20	8,695	240	10,000	120,000	119,760
Niaz M. Nasar	10	20	7,935	240	10,000	120,000	119,760
Abdul Malik	11	20	8,315	240	10,000	120,000	119,760
Abdul Majeed	12	20	8,315	240	10,000	120,000	119,760
Mula M. Azeem s/o Shah Muhammad	13	20	8,315	240	10,000	120,000	119,760
Rukun Ud Din	14	20	8,315	240	10,000	120,000	119,760
H. Abdul Kareem	15	20	8,695	240	10,000	120,000	119,760
H. Sahib Khan	16	20	9,455	240	10,000	120,000	119,760
M. Sadeeq S/o Gulistan	17	20	9,455	240	10,000	120,000	119,760
Malik Momin Khan	18	20	8,695	240	10,000	120,000	119,760
H. A.Kareem s/o Dur Rehan	19	20	8,315	240	10,000	120,000	119,760
Abdul Qayoom	20	20	8,695	240	10,000	120,000	119,760
Gulzar Khan	21	20	8,315	240	10,000	120,000	119,760
Malik Sher Zaman	22	20	8,695	240	10,000	120,000	119,760

Name of Tenant	Shop No	Monthly Rent	Outstanding Amount	Annual Rent	Proposed Monthly Rent	Proposed Yearly Rent	Loss Amount
Niaz Muhammad Temoorzai	23	20	8,695	240	10,000	120,000	119,760
Sarwar Khan s/o Samand Khan	24	20	8,315	240	10,000	120,000	119,760
<b>Total</b>			<b>187,987</b>				<b>2,874,240</b>

### 3.1.21 Loss Due to Revision of shops on Rents on market rate Rs. 1.404 million

(Amount in Rs)

S. No	Nature of Property residential or commercial	Name of authority by whom property has been rented out	Name of tenant	Proposed Monthly Rent	Market rate Of Shops	Annually loss during F-Y 2023-24
1	Shop Jinnah Road	Tehsil Nazim / TMO	Dr. Kamran Khan	1,500	8,000	96,000
2	Shop Jinnah Road	Tehsil Nazim / TMO	Haji Muhammad Hussain	1,500	8,000	96,000
3	Shop Jinnah Road	Tehsil Nazim / TMO	Haji Sher Mohammad	1,500	8,000	96,000
4	Shop Jinnah Road	Tehsil Nazim / TMO	Saeed Ahmed	1,500	8,000	96,000
5	Shop old Bus Stand	Tehsil Nazim / TMO	Birj Lal	800	5,000	60,000
6	Shop old Bus Stand	Tehsil Nazim / TMO	Aman ullah	800	5,000	60,000
7	Shop old Bus Stand	Tehsil Nazim / TMO	Sobedar Khan Jan	800	5,000	60,000
8	Shop old Bus Stand	Tehsil Nazim / TMO	Amir Hamza	800	5,000	60,000
9	Shop old Bus Stand	Tehsil Nazim / TMO	Mohammad Usman	800	5,000	60,000
10	Shop old Bus Stand	Tehsil Nazim / TMO	Mula Allauddin	800	5,000	60,000
11	Shop old Bus Stand	Tehsil Nazim / TMO	Parkash	800	5,000	60,000

S. No	Nature of Property residential or commercial	Name of authority by whom property has been rented out	Name of tenant	Proposed Monthly Rent	Market rate Of Shops	Annually loss during F-Y 2023-24
12	Shop old Bus Stand	Tehsil Nazim / TMO	Abdul Rahman	800	5,000	60,000
13	Shop old Bus Stand	Tehsil Nazim / TMO	Maqbool Ahmed	1,000	5,000	60,000
14	Shop old Bus Stand	Tehsil Nazim / TMO	Khalil Ur Rahman	1,000	5,000	60,000
15	Shop old Bus Stand	Tehsil Nazim / TMO	Mohammad Ishaq	1,000	5,000	60,000
16	Shop old Bus Stand	Tehsil Nazim / TMO	Noor Ahmed	1,000	5,000	60,000
17	Shop old Bus Stand	Tehsil Nazim / TMO	Mohammad Ishaq S/o Ghulam Mustafa	1,000	5,000	60,000
18	Shop old Bus Stand	Tehsil Nazim / TMO	Sobedar Khuda Raheem	1,000	5,000	60,000
19	Shop old Bus Stand	Tehsil Nazim / TMO	Haji Jan Mohammad	800	5,000	60,000
20	Shop old Bus Stand	Tehsil Nazim / TMO	Haji Doulat Khan	500	5,000	60,000
21	New Bus Stand	Tehsil Nazim / TMO	Mohd Tariq	500	5,000	60,000
<b>Total</b>					<b>117,000</b>	<b>1,404,000</b>
<b>( G ) Annual Loss Total 1,404,000</b>						

### 3.1.21 Loss due to non-revision of rents- Rs. 1.166 million

(Amount in Rs)

S. No.	No's of Shop	Monthly Rent	Market Rate	Difference	Months	Annual Difference
1	6	600	4,000	3,400	12	244,800
2	16	1200	6,000	4,800	12	921,660
<b>Total</b>						<b>1,166,460</b>

**3.1.21 Under Valued Rent Enhancement and Suspected Losses of Rs- 2.766 Million**

(Amount in Rs)

Location	No of Shops	Monthly Rent Per Shop	Total Monthly Rent For All Shops	Yearly Rent. (A)	Proposed Per Month Rent Per Shop	Total Monthly Proposed Rent	Proposed Yearly Rent For All Shops (B)	Diff (A-B)
Jinnah Road Usta Mohammad	22	4,500	99,000	1,188,000	8,000	176,000	2,112,000	924,000
Bus Ada Gandakha Usta Mohammad	22	1,500	33,000	396,000	5000	110000	1,320,000	924,000
	3	4,500	13,500	162,000	8000	24000	288,000	126,000
Vegetable Market	9	2,000	18,000	216,000	5000	45000	540,000	324,000
	1	6,000	6,000	72,000	10000	10000	120,000	48,000
Arz Nawees	4	1,500	6,000	72,000	5000	20000	240,000	168,000
Tehsil Road Usta Mohammad	6	1,500	9,000	108,000	5000	30000	360,000	252,000
<b>Total</b>	<b>67</b>		<b>184,500</b>	<b>2,214,000</b>		<b>415,000</b>	<b>4,980,000</b>	<b>2,766,000</b>

**3.1.21 Expired Leases, Rental agreements, unauthorized Subletting and Annul Suspected Losses of Rs- 5.43 million**

(Amount in Rs)

Location	Type of Allotment	No of Shops/ Allotment	Rent per Month/ year	Rent Per year	Proposed Rent per Month	Proposed rent per year	Loss Per year
New Bus Ada	Land on Lease for 10 years	57	850/ year per shop	48,450	5000	3,420,000	3,371,550
Baldia Centre	Shops on rent	17	300/ month	61,200	6000	1,224,000	1,162,800
Masjid Road	Shops on rent	06	450/ month	32,400	10,000	720,000	687,600
Quetta Road	Shop on rent	01	2500/month	30,000	20,000	240,000	210,000
<b>Total</b>				<b>172,050</b>		<b>5,604,000</b>	<b>5,431,950</b>

**Annaxure-9**  
**Para No. 3.1.13**

**Unauthorized Transfer of Expired Leases at Outdated Rent Rates, Measuring**  
**33,384 Sfts.**

<b>Municipal Committee, Dera Allah Yar</b>				<b>(Amount in Rs.)</b>	
<b>S#</b>	<b>Previous lessee Name</b>	<b>Transferred lessee Name</b>	<b>Date of transfer</b>	<b>Lease Expiry Date</b>	<b>Area</b>
1	Haji Rasool Baksh	Muhammad Akbar S/O Muhammad Ali	27.03.24	12.01.2023	2,280
2	Munwar Lal	Zar Bakht Sanam	06.02.24	19.12.2023	1,950
3	Abdul Ghaffar	Sarfaraz, Javed Ali S/O Mohabbat Khan	24.04.23	17.06.2021	5,000
4	Syed Hakeem Shah	Andar Lal S/O Saram	31.07.24	26.08.2013	5,400
5	Mehrul Nisa	Fida Hussain S/O Attaullah	14.09.21	17.06.2021	7,000
6	Nasrullah	Zafarullah S/O Abdul Latif	23.01.24	30.10.2007	264
7	Rahkumar	Muswar Ali S/O Sachal	06.10.20	27.08.2003	1,008
8	Nasira Bibi	Zaib Khan S/O Javed Iqbal	10.08.17	30.05.2014	1,867
9	Zafar Ali	Salma Bibi	23.01.24	04.11.2010	1,800
10	Ali Nawaz	Sagar Kumar S/O Gamsham	22.10.18	21.04.2016	151
11	Sagar Kumar	Abdul Wahab S/O Islam Khan	11.02.22	21.04.2016	4,158
12	Ameer Khan	Faiz S/O Sultan	03.02.21	27.08.2003	108
13	Gullu Mil	Ghulam Rasool S/O Abdyul Sattar	01.06.22	January, 2015	23
14	Sunil Kumar	Shankar Lal S/O Sham Lal	13.04.22	27.11.2021	2,000
15	Muhammad Iqbal	Ghazi Khan S/O Jumma Khan	26.06.24	28.12.2006	375
<b>Total:</b>					<b>33,384</b>

**Annaxure-10**  
**Para No. 3.1.14**

**Non-deduction / deposition of Govt. Taxes Tax amounting to Rs. 0.045 million**

**Municipal Committee, Shargah (Amount in Rs.)**

Ch.No	Ch.dt	Name of firms	Name of items	Amount	BST 6%	I.Tax 7.5% un-deposited
99806625	17-05-24	The Service Aid Govt. Contractor	lifting and dumping of garbage	166,600	9,996	12,495.0
24460576	17-05-24	The Service Aid Govt. Contractor	lifting and dumping of garbage	166,600	9,996	12,495.0
<b>Total Rs:-</b>				<b>333,200</b>	<b>19,992</b>	<b>24,990</b>

**Retention of Government taxes amounting to Rs. 0.278 Million**

**Municipal Committee, Khanozai (Amount in Rs.)**

Cheque No.	Cheque Date	Name of Firm	Particular	Amount	Income Tax @ 7.5%
21609561	27.03.2024	M/S Tariq Bizenjo Enterprises	Cleaning of Sewerage Line	177,949	13,346
21609562	27.03.2024	M/S Tariq Bizenjo Enterprises	Cleaning of Sewerage Line	159,357	11,952
21609559	27.03.2024	M/S Muhammad Sikandar, GC	Repair of Street Light	195,899	14,692
21609560	27.03.2024	M/S Muhammad Sikandar, GC	Repair of Street Light	141,831	10,637
21609570	03.04.2024	M/S Muhammad Sikandar, GC	Repair of Sewerage Line	185,323	13,899
21609569	03.04.2024	M/S Muhammad Sikandar, GC	Cleaning of Sewerage Line	156,701	11,753
21609572	03.04.2024	M/S Tariq Bizenjo Enterprises	Repair of Sewerage Line	159,700	11,978
21609579	08.05.2024	M/S Tariq Bizenjo Enterprises	Repair of Sewerage Line	159,700	11,978
21609580	08.05.2024	M/S Tariq Bizenjo Enterprises	Repair of Street Light	185,386	14,831
21609582	10.05.2024	M/S Muhammad Sikandar, GC	Lifting of Garbage	186,203	13,965

<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Name of Firm</b>	<b>Particular</b>	<b>Amount</b>	<b>Income Tax @ 7.5%</b>
21609577	13.05.2024	M/S Muhammad Sikandar, GC	Lifting of Garbage	166,341	12,476
21609585	23.05.2024	M/S Tariq Bizenjo Enterprises	Repair of Street Light	182,190	14,575
21609584	23.05.2024	M/S Tariq Bizenjo Enterprises	Sinking of Wall	158,180	11,864
21609588	29.05.2024	M/S Muhammad Iqbal, GC	Repair of Street Light	215,669	17,254
21609592	29.05.2024	M/S Tariq Bizenjo Enterprises	Repair of Street Light	175,460	13,160
21609590	29.05.2024	M/S Tariq Bizenjo Enterprises	Sinking of Wall	192,060	14,405
21609589	29.05.2024	M/S Tariq Bizenjo Enterprises	Lifting of Garbage	198,617	14,896
21609591	29.05.2024	M/S Muhammad Sikandar, GC	Lifting of Garbage	166,341	12,475
21609587	29.05.2024	M/S Muhammad Sikandar, GC	Repair of Water Supply	203,159	15,237
21609593	30.05.2024	M/S AFQ and Co.	Cleaning of Sewerage Line	201,853	15,139
21609594	30.05.2024	M/S AFQ and Co.	Cleaning of Sewerage Line	106,238	7,968
<b>Total</b>				<b>3,674,157</b>	<b>278,480</b>

**Annaxure-12  
Para No. 3.1.16**

**Unjustified expenditure on minor civil works - Rs. 0.779 million**

**(Amount in Rs)**

<b>S. No</b>	<b>Cheque No</b>	<b>Cheque Date</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Gross Amount</b>
1	3493929	6.5.2024	Nil	Nil	Abdul Shakoor Tractor Driver	Leveling of Road	132,000
2	3493930	6.5.2024	Nil	Nil	Abdul Shakoor Tractor Driver	Leveling of Road	114,000
3	3493943	25.5.2024	715-18	15.5.2024	Habibullah & Brothers Co.	Laying of Bajri	195,000

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
4	3493944	25.5.2024	715-18	15.5.2024	Habibullah & Brothers Co.	Laying of Bajri	150,000
5	3493942	25.5.2024	715-18	15.5.2024	Habibullah & Brothers Co.	Laying of Bajri	187,500
<b>Total</b>							<b>778,500</b>

### 3.1.13 Irregular expenditure due to splitting–Rs 1.619 million

(Amount in Rs)

Ch.No	Ch.dt	Name of firms	Name of items	Amount
1367058	12/8/2023	The Service Aid Govt. Contractor	Lifting and dumping of garbage	199800
1367056	12/8/2023	The Service Aid Govt. Contractor	Lifting and dumping of garbage	194400
1367057	12/8/2023	The Service Aid Govt. Contractor	Lifting and dumping of garbage	197100
1367059	12/8/2023	The Service Aid Govt. Contractor	Lifting and dumping of garbage	178200
10219120	1/2/2024	Al Hafeez Traders	street filling mix Bajri	115,851
10219121	1/2/2024	Al Hafeez Traders	street filling mix Bajri	183,566
10219127	1/2/2024	Al Hafeez Traders	street filling mix Bajri	275,100
10219128	1/2/2024	Al Hafeez Traders	street filling mix Bajri	275,100
<b>Total:</b>				<b>1,619,117</b>

### 3.1.13 Irregular expenditure due to splitting–Rs 1.153 million

(Amount in Rs)

Ch.No	Ch.dt	Vr.No	Vr.date	Name of firms	Name of items	Amount
61852868	9/5/2024	39	29-04-24	Al Wajid Electric Sanitary Hardware	P/o Pipes	130,670
61852868	9/5/2024	36	20-04-24	Al Wajid Electric Sanitary Hardware	P/o 2No. Generator Pump	116,000
61852868	9/5/2024	35	14-04-24	Al Wajid Electric Sanitary Hardware	P/o 2 No. Generator Pump	116,000

Ch.No	Ch.dt	Vr.No	Vr.date	Name of firms	Name of items	Amount
61852868	9/5/2024	38	29-04-24	Al Wajid Electric Sanitary Hardware	P/o 2 No. Generator Pump	116,000
61852868	9/5/2024	37	25-04-24	Al Wajid Electric Sanitary Hardware	P/o 3 No. Generator Pump	174,000
61852869	9/5/2024	53	30-04-24	Al Wajid Electric Sanitary Hardware	P/o Pipes for Generator	61,200
61852869	9/5/2024	49	30-04-24	Al Wajid Electric Sanitary Hardware	P/o Pipes for Generator	113,000
61852869	9/5/2024	54	30-04-24	Al Wajid Electric Sanitary Hardware	P/o Pipes for Generator	125,250
61852869	9/5/2024	50	30-04-24	Al Wajid Electric Sanitary Hardware	P/o 3 No. Generator Pump	201,000
<b>Total Rs:-</b>						<b>1,153,120</b>

### 3.1.13 Irregular expenditure due to splitting–Rs 2.139 million

(Amount in Rs)

Ch. No	Ch. Dt	Vr. No.	Vr. Date	Name of firms	Name of items	Amount
60174183	22-11-23	237	16-11-23	M.Z Khan and Sons	De-Silting of Drains, Lifting and Transportation of De-Silting garbage from Islamiyah Muhallah MC Zhob	197,293
60174184	22-11-23	239	16-11-23	M.Z Khan and Sons	De-Silting of Drains, Lifting and Transportation of De-Silting garbage from Safi Muhallah MC Zhob	194,307
60174185	23-11-23	242	16-11-23	M.Z Khan and Sons	Lifting and Transportation of dumped Garbage from various points	149,303

Ch. No	Ch. Dt	Vr. No.	Vr. Date	Name of firms	Name of items	Amount
					at Faiz abad Muhallah MC Zhob	
60174187	23-11-23	241	16-11-23	M.Z Khan and Sons	Lifting and Transportation of dumped Garbage from various points at New Naseerabad Muhallah MC Zhob	193,353
60174186	23-11-23	244	16-11-23	M.Z Khan and Sons	Lifting and Transportation of dumped Garbage from various points at Ward No.4 MC Zhob	193,100
60174188	24-11-23	243	16-11-23	M.Z Khan and Sons	Lifting and Transportation of dumped Garbage from various points at Sheikhan Muhallah MC Zhob	197,600
60174189	24-11-23	238	16-11-23	M.Z Khan and Sons	De-Silting of Drains, Lifting and Transportation of De-Silting garbage from Gunj Muhallah MC Zhob	198,164
18848318	28-05-24	Nil	Nil	different labors	disposal of Garbage	135,000
18848318	28-05-24	Nil	Nil	different labors	disposal of Garbage	126,000
18848325	28-05-24	Nil	Nil	different labors	disposal of Garbage	141,000
18848328	29-05-24	Nil	Nil	different labors	disposal of Garbage	144,000
18848329	31-05-24	Nil	Nil	different labors	disposal of Garbage	144,000

Ch. No	Ch. Dt	Vr. No.	Vr. Date	Name of firms	Name of items	Amount
18848330	31-05-24	Nil	Nil	different labors	disposal of Garbage	126,000
<b>Total Rs:-</b>						<b>2,139,120</b>

**3.1.13 Non-transparent expenditure on procurement by splitting indents to avoid BPPRA – Rs. 6.371**

(Amount in Rs)

S. No	Cheque No	Cheque Date	Paid to	Particulars	Gross Amount
1	13021144	15.5.2024	Rahimullah Khan Contractors & Heavy Machinery Suppliers Hub	Repair of Streetlights from Goth Niaz Machh to Goth Abdullah	169,000
2	13021141	15.5.2024	Zulfiqar Ali Butt, Building & Const.Co. Government Contractor Hub	Repair of Streetlights from MC Office to Police Station	176,000
3	13021142	15.5.2024	M.Rahim Sheikh	Repair of Streetlights from Shopping Center to Football Ground	179,000
4	13021143	15.5.2024	H.Abdul Rehman, Government Contractor	Repair of Streetlights Goth Wadera Khuda Bakhsh	183,000
5	13021124	13.5.2024	Azam Khan Dagarzai, Government Contractor	Repair of Streetlights from MC Office to Police Station	142,000
6	54294124	3.11.2023	M.Rahim Sheikh	Repair of Streetlights Police station to Gaddani Shoping Center	189,000
7	39186371	15.9.2023	Azam Khan Dagarzai,	Repair of Streetlights from MC Office to Police Station	98,000

S. No	Cheque No	Cheque Date	Paid to	Particulars	Gross Amount
			Government Contractor		
8	302396050	19.9.2023	Ghulam Nabi, Government Contractor	Repair of Streetlights from MC Office to Police Station	140,000
9	54294061	23.10.2023	Azam Khan Dagarzai, Government Contractor	Repair of Streetlights at Wadera Khuda Bakhsh Goth	171,000
10	54294070	24.10.2023	Rahimullah Khan Contractors & Heavy Machinery Suppliers Hub	Repair of Streetlights from Police Station to Gaddani City	192,000
11	54294083	26.10.2023	H.Abdul Rehman, Government Contractor	Repair of Streetlights Police station to Gaddani Shopping Center	192,000
12	54294110	30.10.2023	Zulfiqar Ali Butt, Building & Const.Co. Government Contractor Hub	Repair of Streetlights from MC Office to Police Station	184,000
13	39186323	12.10.2023	Ghulam Hussain, Block Bajri Suppliers	Repair of Streetlights from MC Office to Police Station	68,000
14	13021128	13.5.2024	Attaullah, Government Contractor	Repair of Sewerage line at Goth Allahnah	176,000
15	13021126	14.5.2024	H.Abdul Rehman, Government Contractor	Repair of Sewerage line Goth Niaz Ahmed Channa	180,000
16	13021125	13.5.2024	M.Rahim Sheikh	Repair of Sewerage line at Goth Taimoor Dagarzai	184,000
17	13021127	14.5.2024	Rahimullah Khan Contractors &	Repair of Sewerage line Quarter-11	188,000

S. No	Cheque No	Cheque Date	Paid to	Particulars	Gross Amount
			Heavy Machinery Suppliers Hub		
18	13021134	14.5.2024	Nazir Shah & Brothers, Contractor & Heavy Machinery Suppliers	Repair of MC Quarter-7 at Baldia Colony	178,000
19	13021136	14.5.2024	M.Rahim Sheikh	Repair of MC Quarter-1 at Baldia Colony	180,000
20	13021135	14.5.2024	Azam Khan Dagarzai, Government Contractor	Repair of MC Quarter-3 at Baldia Colony	184,000
21	13021133	14.5.2024	Ghulam Hussain, Block Bajri Suppliers	Repair of MC Quarter-5 at Baldia Colony	187,000
22	227058694	25.9.2023	Muhammad Javed Siapad Baloch Government Contractor	Repair of B/Wall Dast Cari Center W-5	113,500
23	227058697	25.9.2023	Ghulam Nabi, Government Contractor	Repair of Dast Cari Center W-5	187,000
24	302396051	7.8.2023	H.Abdul Rehman, Government Contractor	Repair of Football Ground	188,000
25	54294063	23.10.2023	H.Abdul Rehman, Government Contractor	Repair of Quarter-8 MC Gaddani	185,000
26	54294064	23.10.2023	Rahimullah Khan Contractors & Heavy Machinery Suppliers Hub	Repair of Fire Station Roof	167,000
27	54294071	24.10.2023	Zulfiqar Ali Butt, Building & Const.Co.	Repair of B/Wall Dast Cari Center Seikhabad	194,000

S. No	Cheque No	Cheque Date	Paid to	Particulars	Gross Amount
			Government Contractor Hub		
28	54294072	24.10.2023	Zafrullah, Contractor & GOS	Repair of Intezar Gah Goth Hussain Sheikh	196,000
29	54294077	24.10.2023	Zulfiqar Ali Butt, Building & Const.Co. Government Contractor Hub	Repair of B/Wall CO House MC Colony	135,000
30	54294078	24.10.2023	Rahimullah Khan Contractors & Heavy Machinery Suppliers Hub	Repair of B/Wall Gaddani City Graveyard	120,300
31	54294080	24.10.2023	Muhammad Javed Siapad Baloch Government Contractor	Repair of Intezar Gah Goth Sheikhabad	118,000
32	54294086	26.10.2023	Ali Nawaz Brohi, Road Building Contractor	Repair of Quarter-2, Baldia Colony	128,200
33	54294115	30.10.2023	Rahimullah Khan Contractors & Heavy Machinery Suppliers Hub	Repair of Fire Brigade Station Roof	184,000
34	54294114	30.10.2023	H.Abdul Rehman, Government Contractor	Repair of Quarter-4 Baldia Colony	185,000
35	39186311	12.10.2023	Ali Nawaz Brohi, Road Building Contractor	Repair of Community Hall Goth Wadera Khuda Bakhsh	192,000
36	39186324	12.10.2023	Azam Khan Dagarzai, Government Contractor	Repair of Fire Brigade Station Roof	82,000

S. No	Cheque No	Cheque Date	Paid to	Particulars	Gross Amount
37	39186310	17.10.2023	Muhammad Mushtaq, Contractor	Repair of Football Ground	156,000
38	54294029	18.10.2023	Ghulam Nabi, Government Contractor	Repair Dastakari Center	187,000
39	54294032	18.10.2023	Muhammad Javed Siapad Baloch Government Contractor	Repair of B/Wall Dastcari Center Gaddani	113,500
<b>Total</b>					<b>6,371,500</b>

**Annaxure-13  
Para No. 3.1.20**

**3.1.15 Irregular cash payments instead of crossed cheques – Rs. 0.936 million  
(Amount in Rs)**

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
1	98371653	7.10.2023	11	11.9.2023	Shakil Autos Quetta	Vehicle repair	11,600
2	3493895	7.1.2024	50	21.1.2024	Siraj Motor Garage Khaliqabad	Vehicle repair	48,500
3	3493895	7.1.2024	19	18.1.2024	Israr Autos Khaliqabad	Vehicle repair	34,500
4	3493895	7.1.2024	15	10.1.2024	Idrees Battery Center Quetta	Vehicle repair	54,000
5	3493917	5.4.2024	Nil	18.3.2024	Siraj Motor Garage Khaliqabad	Vehicle repair	33,500
6	3493917	5.4.2024	Nil	10.3.2024	Israr Autos Khaliqabad	Vehicle repair	17,600
7	98371601	17.7.2023	Nil	22.6.2023	Insaf Electric & Machinery Store Kalat	Electric items purchased	70,000

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
8	98371607	9.8.2023	193	27.6.2023	Idrees Battery Center Quetta	Batteries purchased	46,500
9	98371609	11.8.2023	Nil	June-2023	Stylo H/Ware & Sanitary Store Khaliqabad	Tyre, Spade etc purchased	66,400
10	98371615	18.8.2023	91	19.7.2023	Al-Qadir Electric GOS Khaliqabad	Water Motor etc purchased	48,894
11	98371615	18.8.2023	2328	3.7.2023	A1 Zaffar Autos Khaliqabad	Spade purchased	24,000
12	98371614	18.8.2023	101	25.7.2023	Stylo H/Ware & Sanitary Store Khaliqabad	Handbarrow etc purchased	64,000
13	98371614	18.8.2023	Nil	10.7.2023	Al-Farooq Printer & Copier Quetta	Printer etc purchased	43,000
14	98371637	12.8.2023	Nil	23.8.2023	Balochistan Stationers & G.Store	Stationery items	26,820
15	98371638	12.8.2023	Nil	10.8.2023	Insaf Electric & Machinery Store Kalat	Electric items purchased	72,000
16	98371638	12.8.2023	Nil	11.8.2023	Insaf Electric & Machinery Store Kalat	Electric items purchased	49,500
17	3493854	7.10.2023	Nil	18.9.2023	Karachi Solar & UPS System Quetta	UPS purchased	20,000
18	3493854	7.10.2023	541	9.9.2023	Abdul Qadeer & Abdul	Tyre purchased	33,000

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
					Qayum Tire Rim Center		
19	98371653	7.10.2023	Nil	10.9.2023	Insaf Electric & Machinery Store Kalat	Electric items purchased	42,200
20	98371653	7.10.2023	Nil	15.9.2023	Stylo H/Ware & Sanitary Store Khaliqabad	Brooms etc purchased	48,300
21	98371653	7.10.2023	119	Nil	Balochistan Stationers & G.Store	Stationery items	29,090
22	98371653	7.10.2023	Nil	5.9.2023	Stylo H/Ware & Sanitary Store Khaliqabad	Spade etc purchased	30,300
23	3493863	7.11.2023	Nil	9.10.2023	Al-Zubair Crockery Center Khaliqabad	Crockery items purchased	22,500
<b>Total</b>							<b>936,204</b>

**Irregular cash payments instead of crossed cheques - Rs. 1.095 million**

(Amount in Rs)

Cheque No	Cheque Date	Mode of Payment	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
1894765	11.1.2024	Cash Withdrawal	Nil	Nil	Kabir Electric & Sanitary Store Kalat	Electric items purchased	22,560
97451546	20.9.2023	Cash Withdrawal	250	Nil	Al-Makah Bakers & Sweets Kalat	Food items purchased	21,470
97451543	20.9.2023	Cash Withdrawal	1642	18.8.2023	Umar Autos Kalat	Repair of Vehicle	19,950
97451544	20.9.2023	Cash Withdrawal	1609	22.7.2023	Umar Autos Kalat	Repair of Vehicle	28,400

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Mode of Payment</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Gross Amount</b>
97451544	20.9.2023	Cash Withdrawal	408	25.7.2023	Al-Huzaifa Eng.Works Kalat	Repair of Vehicle	10,500
97451540	14.9.2023	Cash Withdrawal	1612	2.8.2023	Umar Autos Kalat	Repair of Vehicle	18,500
97451540	14.9.2023	Cash Withdrawal	1614	18.8.2023	Umar Autos Kalat	Repair of Vehicle	12,500
50180308	21.12.2023	Cash Withdrawal	524	1.11.2023	Tokyo Heater Center Quetta	Heaters purchased	25,000
97451507	16.8.2023	Cash Withdrawal	51	6.8.2023	Jaffarabad Tractor Co. Usta Muhammad	Repair of Vehicle	81,200
50180407	21.5.2024	Cash Withdrawal	Nil	10.5.2024	Kirshana Electronics Kalat	Electric items purchased	23,300
50180407	21.5.2024	Cash Withdrawal	Nil	12.5.2024	Haji Sakhidad Asmatullah H/Ware Store Quetta	Tube etc purchased	27,000
50180409	22.5.2024	Cash Withdrawal	202	Nil	SD Electric Tubewell & Machinery Kalat	Pipe etc purchased	48,650
50180243	20.10.2023	Cash Withdrawal	1659	12.10.2023	Umar Autos Kalat	tyre purchased	50,500
50180241	20.10.2023	Cash Withdrawal	486	18.10.2023	Ali Mobile & Computer Center Kalat	Pipe etc purchased	8,700
50180241	20.10.2023	Cash Withdrawal	485	16.10.2023	Ali Mobile & Computer Center Kalat	Pipe etc purchased	21,300
50180241	20.10.2023	Cash Withdrawal	487	18.10.2023	Ali Mobile & Computer Center Kalat	Pipe etc purchased	6,600

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Mode of Payment</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Gross Amount</b>
50180241	20.10.2023	Cash Withdrawal	464	10.10.2023	Ali Mobile & Computer Center Kalat	Cement etc purchased	15,200
50180237	21.10.2023	Cash Withdrawal	338	Nil	Jawad & Brothers Tyre & Rim Dealer Quetta	tyre purchased	51,500
97451579	9.10.2023	Cash Withdrawal	454	2.10.2023	Balochistan Tractor Works Kalat	Repair of Vehicle	39,940
97451578	9.10.2023	Cash Withdrawal	138	26.8.2023	Insaf Electric & Machinery Store Kalat	Electric items purchased	43,360
97451580	9.10.2023	Cash Withdrawal	204	1.10.2023	International Tyre Dealers & GOS Quetta	tyre purchased	45,770
97451552	20.9.2023	Cash Withdrawal	433	31.8.2023	New Balochistan Tractor Parts Autos Quetta	Repair of Vehicle	72,950
97451550	20.9.2023	Cash Withdrawal	443	20.8.2023	Balochistan Tractor Works Kalat	Repair of Vehicle	15,700
97451550	20.9.2023	Cash Withdrawal	444	27.8.2023	Balochistan Tractor Works Kalat	Repair of Vehicle	6,300
97451550	20.9.2023	Cash Withdrawal	Nil	10.8.2023	Haji Sakhidat Asmatullah H/Ware Store Quetta	Choonas purchased	12,000
97451548	20.9.2023	Cash Withdrawal	Nil	Nil	Islamia Bakers & Sweets Kalat	Food items purchased	12,305
50180269	8.11.2023	Cash Withdrawal	249	Nil	Al-Makah Bakers & Sweets Kalat	Food items purchased	8,900

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Mode of Payment</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Gross Amount</b>
50180268	8.11.2023	Cash Withdrawal	1661	20.10.2023	Umar Autos Kalat	Repair of Vehicle	16,300
50180268	8.11.2023	Cash Withdrawal	867	Nil	New Sultan Autos Kalat	Repair of Vehicle	3,600
97451508	16.8.2023	Cash Withdrawal	Nil	Nil	Dua Auto Mobile Eng.Works Ratodero	Repair of Vehicle	13,000
97451508	16.8.2023	Cash Withdrawal	314	6.8.2023	Haq Bahoo Diesel Pump Service DAYar	Repair of Vehicle	16,000
97451508	16.8.2023	Cash Withdrawal	1623	15.8.2023	Umar Autos Kalat	Repair of Vehicle	16,455
97451496	15.8.2023	Cash Withdrawal	2710	14.6.2023	Umer Brothers Quetta	Chair purchased	72,000
50180542	12.6.2024	Cash Withdrawal	Nil	Nil	Fineco Publicity Quetta	sign boards	21,750
50180407	21.5.2024	Cash Withdrawal	Nil	Nil	Kabir Electric & Sanitary Store Kalat	Electric items purchased	3,140
1894783	21.5.2024	Cash Withdrawal	Nil	Nil	Islamia Bakers & Sweets Kalat	Food items purchased	12,270
1894783	21.5.2024	Cash Withdrawal	Nil	Nil	Islamia Bakers & Sweets Kalat	Food items purchased	6,065
97451600	16.10.2023	Cash Withdrawal	1654	12.10.2023	Umar Autos Kalat	Repair of Vehicle	12,000
50180229	20.10.2023	Cash Withdrawal	295	Nil	Muhammad H/Ware & Paint House Kalat	Paint items purchased	52,300
50180230	20.10.2023	Cash Withdrawal	294	Nil	Muhammad H/Ware & Paint House Kalat	Paint items purchased	65,100

Cheque No	Cheque Date	Mode of Payment	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
50180239	25.10.2023	Cash Withdrawal	1346	Nil	Hazrat UPS Center Quetta	UPS etc purchased	7,500
50180239	25.10.2023	Cash Withdrawal	1843	3.10.2023	Hazrat UPS Center Quetta	UPS etc purchased	27,050
<b>Total:</b>							<b>1,094,585</b>

**3.1.15 Un-authorized Payment to Venders in Cash- Rs. 1.762 million**

(Amount in Rs)

S. No.	Cheque#	Dated	Name of firm	Particulars	Total
1	14399698	14-5-24	M/S Faraz sanitary	P/o sanitary items	50,900
2	14399698	14-5-24	M/s Balochistan battery center	P/o battery for FB	22000
3	14399693	14-5-24	M/S Faraz sanitary	P/o sanitary items	16,000
4	14399698	14-5-24	M/s Balochistan battery centre	P/o battery for FB	2,2000
5	14399696	14-5-24	M/s Mol Chand electric store	P/o electric items	16,600
6	14399691	15-5-24	M/s Mol Chand electric store	P/o electric items	13,670
7	31736740	6-5-24	M/s Mol Chand electric store	P/o electric items	30,950
8	14399697	14-5-24	M/s Khalid electronics Sibi	P/o electric items	31,360
9	14399697	14-5-24	M/s Al-Sadiq new battery Sibi	P/o battery	41,100
10	14399697	14-5-24	M/s Balochistan battery centre	P/o battery	11,400
11	14399697	14-5-24	M/s Silachi tent service Sibi	cattery service	48,321
12	14399695	14-5-24	M/s Khan tyre works	P/o tyres	36,000
13	14399695	14-5-24	M/s Haji Azad khan hardware	P/o hardware for sanitation	17,000
14	14399695	14-5-24	M/s Al-Sadiq new battery Sibi	P/o batteries	44,000
15	14399695	14-5-24	M/s New Karachi tyre and rim centre	P/o tyres	41,300
16	303395313	12-9-23	M/s Balochistan battery centre	P/o batteries	13,000
17	303395313	12-9-23	M/s Aryan electronics and solar system	P/o fans	29,700
18	303395316	12-9-23	M/s Mol Chand electric store	P/o flood lights, wire	14,500

S. No.	Cheque#	Dated	Name of firm	Particulars	Total
19	303395316	12-9-23	M/s Umar furniture mart	P/o plastic chairs, table	27,531
20	303395316	12-9-23	M/S Faraz sanitary	P/o sanitary items	30,000
21	303395316	12-9-23	M/s Mashallah batteries and solar centre	P/o electric items	18,385
22	1932083607	16-9-23	M/S M. Nadeem Zia welding works	repair of Suzuki	44,750
23	1932083607	16-9-23	M/s Haris furniture mart Sibi	P/o furniture	46,500
24	303395319	12-9-23	M/s Karim furniture mart	P/o furniture	72,000
25	303395319	12-9-23	M/s Silachi tent service Sibi	cattery service	53,400
26	303395317	12-9-23	M/s Haq Bahoo autos Sibi	R/o vehicle	37,700
27	303395317	12-9-23	M/s Asad khan tareen crockery dealer centre	P/o crockery	34,200
28	303395317	12-9-23	M/s Al-Faiz crockery & electronics centre	P/o crockery	33,140
29	303395317	12-9-23	M/s Razzaq electric centre Quetta	P/o electric items	29,600
30	53718748	22-12-23	M/S M. Nadeem Zia welding works	R/o vehicle	33,000
31	53718748	22-12-23	M/s Al-Aziz hardware Sibi	P/o hardware for sanitation	58,080
32	53718748	22-12-23	M/s Al-Aziz hardware Sibi	P/o hardware for sanitation	81,910
33	53718748	22-12-23	M/s New Al-Madina paint house	P/o paint items	38,240
34	53718749	22-12-23	M/s Khalid electronics Sibi	P/o electric items	32,000
35	53718754	2-12-23	M/s Khan tyre works	P/o tyres	41,000
36	303395292	28-8-23	M/s Balochistan battery centre	P/o batteries	36,000
37	193208606	28-9-23	M/s Haris furniture mart Sibi	P/o furniture	58,500
38	53718690	11-10-23	M/S Faraz sanitary	P/o sanitary items	36,600
39	53718690	11-10-23	M/s Al-Faiz crockery & electronics centre	P/o crockery	23,200
40	53718689	11-10-23	M/s Al-Sadiq new battery Sibi	P/o batteries	42,000
41	53718689	11-10-23	M/s Mol Chand electric store	P/o electric items	60,000
42	53718689	11-10-23	M/s Al-Sadiq new battery Sibi	P/o batteries	42,000

S. No.	Cheque#	Dated	Name of firm	Particulars	Total
43	53718689	11-10-23	M/s Karim furniture mart	Repair of furniture	60,000
44	53718689	11-10-23	M/s Asad khan tareen crockery dealer centre	P/o crockery	20,600
45	53718686	11-10-23	M/S Faraz sanitary	P/o sanitary items	45,610
46	53718749	22-12-23	M/s Khalid electronics Sibi	P/o electric items	32,000
47	193208606	29-8-23	M/s Haris furniture mart Sibi	P/o furniture	58,500
48	53718690	11-10-23	M/S Faraz sanitary	P/o sanitary items	36,600
<b>Total :-</b>					<b>1,762,847</b>

### 3.1.15 Unauthorized Cash Payment to Venders - Rs. 11.821 Million

(Amount in Rs)

Cheque No	Cheque Date	Amount	Cheque No	Cheque Date	Amount
93404801	17.08.2023	357,914	93404863	05.12.2023	97,995
93404802	19.08.2023	76,800	93404864	05.12.2023	87,800
93404804	19.08.2023	82,470	93404866	27.12.2023	330,000
93404805	19.08.2023	96,430	93404869	27.12.2023	70,050
93404806	19.08.2023	95,460	93404870	27.12.2023	81,950
93404807	19.08.2023	90,400	93404871	27.12.2023	91,100
93404808	19.08.2023	95,590	93404872	27.12.2023	90,200
93404809	19.08.2023	85,150	93404873	27.12.2023	82,770
93404810	19.08.2023	91,000	93404874	27.12.2023	92,600
93404811	19.08.2023	32,613	93404875	27.12.2023	92,070
93404814	21.09.2023	248,000	93404876	27.12.2023	90,650
93404816	21.09.2023	87,620	13757226	13.03.2024	95,250
93404817	21.09.2023	89,100	13757227	13.03.2024	95,960
93404818	21.09.2023	66,610	13757228	13.03.2024	89,000
93404819	21.09.2023	65,195	13757229	13.03.2024	86,640
93404820	21.09.2023	78,443	13757234	04.04.2024	360,000
93404821	21.09.2023	85,400	13757235	04.04.2024	62,900
93404822	21.09.2023	83,190	13757236	04.04.2024	75,250
93404823	21.09.2023	85,400	13757237	04.04.2024	62,300
93404824	21.09.2023	87,350	13757238	04.04.2024	50,900
93404825	21.09.2023	84,920	13757239	04.04.2024	70,480
93404827	06.10.2023	278,895	13757240	04.04.2024	78,800

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Amount</b>	<b>Cheque No</b>	<b>Cheque Date</b>	<b>Amount</b>
93404828	06.10.2023	199,720	13757241	04.04.2024	69,660
93404831	06.10.2023	90,680	13757242	04.04.2024	62,300
93404832	06.10.2023	91,800	13757243	04.04.2024	87,440
93404833	06.10.2023	94,650	13757244	04.04.2024	75,960
93404834	06.10.2023	93,925	13757247	09.05.2024	36,000
93404835	06.10.2023	89,100	13757249	09.05.2024	80,970
93404836	06.10.2023	99,200	13757250	09.05.2024	79,580
93404838	06.11.2023	448,212	13757251	09.05.2024	72,940
93404841	06.11.2023	92,100	13757252	09.05.2024	78,100
93404842	06.11.2023	88,740	13757253	09.05.2024	68,360
93404843	06.11.2023	90,800	13757254	09.05.2024	60,610
93404844	06.11.2023	90,540	13757255	09.05.2024	80,650
93404845	06.11.2023	86,895	13757258	06.06.2024	360,000
93404846	06.11.2023	90,650	13757259	06.06.2024	69,760
93404847	06.11.2023	92,660	13757260	06.06.2024	70,700
93404848	06.11.2023	71,710	13757261	06.06.2024	56,700
93404850	05.12.2023	315,000	13757262	06.06.2024	82,700
93404855	05.12.2023	88,500	13757263	06.06.2024	71,190
93404856	05.12.2023	82,410	13757264	06.06.2024	91,900
93404858	05.12.2023	91,230	13757265	06.06.2024	36,480
93404859	05.12.2023	87,610	13757266	06.06.2024	74,890
93404860	05.12.2023	89,400	13757267	06.06.2024	200,000
93404861	05.12.2023	91,950	13757268	06.06.2024	78,500
93404862	05.12.2023	91,600		<b>Total</b>	<b>9,673,087</b>

### 3.1.15 Unauthorized cash withdrawal – Rs. 2.960 million

(Amount in Rs)

<b>Cheq #</b>	<b>Dated</b>	<b>Name of Firm</b>	<b>Net Payment</b>	<b>Head of Account</b>
43831743	11-12-23	Transport Co. Sui	71,000	cutting of bushes
61490841	4-1-24	Transport Co. Sui	99,000	cutting of bushes
61490851	26-1-24	Transport Co. Sui	58,000	cutting of bushes
61490891	13-3-24	Transport Co. Sui	99,000	cutting of bushes

<b>Cheq #</b>	<b>Dated</b>	<b>Name of Firm</b>	<b>Net Payment</b>	<b>Head of Account</b>
43831712	16-10-23	S.S D Sanitary and Hardware store, Sui	38,000	purchase of sanitation item
43831702	16-10-23	S.S D Sanitary and Hardware store, Sui	53,500	purchase of sanitation item
43831695	6-10-23	Al Shafa Medical and Gen Store, Sui	94,000	Purchase of chemical Malaria
43831696	6-10-23	S.S D Sanitary and Hardware store, Sui	97,000	purchase of RCC pipe and cement
43831726	6-11-23	Khan Electric and Hardware sui	96,000	Purchase of Electric items
43831746	11-12-23	Khan Electric and Hardware sui	98,500	purchase of electric items
43831746	11-12-23	Khan Electric and Hardware sui	90,000	purchase of electric items
61490830	8-1-24	S.S D Sanitary and Hardware store, Sui	99,000	purchase of electric items
61490918	3-4-24	Khan Electric and Hardware sui	50,000	purchase of electric items
43831728	6-11-23	S.S D Sanitary and Hardware store, Sui	92,800	purchase of sanitation items
43831737	6-11-23	S.S D Sanitary and Hardware store, Sui	99,600	purchase of sanitation items
43831737	6-11-23	S.S D Sanitary and Hardware store, Sui	98,000	purchase of sanitation items
43831733	5-1-24	Mushaira General Store	56,400	purchase of sanitation items
61490859	10-2-24	Mushaira General Store	60,000	purchase of sanitation items
61490867	10-2-24	S.S D Sanitary and Hardware store, Sui	99,000	purchase of sanitation items
61490873	14-2-24	Bugti Furniture Mart	99,000	purchase of sanitation items
61490861	20-2-24	Khushal General Store, Sui	81,000	purchase of sanitation items
61490861	20-2-24	Khushal General Store, Sui	39,000	purchase of sanitation items

<b>Cheq #</b>	<b>Dated</b>	<b>Name of Firm</b>	<b>Net Payment</b>	<b>Head of Account</b>
61490860	22-2-24	S.S D Sanitary and Hardware store, Sui	70,000	purchase of sanitation items
61490890	13-3-24	Transport Co. Sui	98,000	purchase of sanitation items
43831701	10/10/2023	S.S D Sanitary and Hardware store, Sui	60,000	Purchase of Tyre and Rim
61490827	14-12-23	Khushal General Store, Sui	99,000	Purchase of Tyre and Rim
61490910	5-4-24	Khushal General Store, Sui	98,000	Purchase of Tyres
43831736	6-11-23	Mushaira General Store	75,000	purchase of Uniform
43831719	5-1-24	Mushaira General Store	75,000	purchase of Uniform
43831736	6-11-23	Mushaira General Store	75,000	purchase of water tanki
43831719	5-1-24	Mushaira General Store	75,000	purchase of water tanki
43831704	6-10-23	Azad Transporter and General Suppliers	50,000	removal of garbage
43831737	6-11-23	Azad Transporter and General Suppliers	90,500	removal of garbage
43831718	6-11-23	Azad Transporter and General Suppliers	75,000	removal of garbage
43831742	11-12-23	Transport Co. Sui	78,000	removal of garbage
43831747	11-12-23	Transport Co. Sui	75,000	removal of garbage
61490840	10-2-24	Transport Co. Sui	99,000	removal of garbage
<b>Total:</b>			<b>2,960,300</b>	

**3.1.15 Irregular Withdrawal of Rs. 9.228 Million in Cash for Contingent Payments**

(Amount in Rs)

<b>Cheque Date</b>	<b>Cheque No.</b>	<b>Particular</b>	<b>Amount</b>
12.07.2023	267196023	Cash Withdrawal	318,117
18.07.2023	267196024	Cash Withdrawal	150,000
27.07.2023	267196025	Cash Withdrawal	289,400
11.08.2023	267196030	Cash Withdrawal	103,790
15.08.2023	267196033	Cash Withdrawal	493,500
16.08.2023	267196034	Cash Withdrawal	152,153
16.08.2023	267196036	Cash Withdrawal	284,600
28.08.2023	267196039	Cash Withdrawal	57,050
04.09.2023	267196040	Cash Withdrawal	123,242
08.09.2023	267196044	Cash Withdrawal	542,331
08.09.2023	267196047	Cash Withdrawal	231,826
08.09.2023	267196045	Cash Withdrawal	57,026
08.09.2023	267196046	Cash Withdrawal	32,301
13.09.2023	267196048	Cash Withdrawal	151,200
13.09.2023	267196041	Cash Withdrawal	195,880
03.10.2023	267196053	Cash Withdrawal	123,243
03.10.2023	267196052	Cash Withdrawal	324,205
03.10.2023	267196051	Cash Withdrawal	560,299
09.10.2023	267196054	Cash Withdrawal	108,000
18.10.2023	267196055	Cash Withdrawal	195,880
02.11.2023	267196056	Cash Withdrawal	385,022
02.11.2023	267196058	Cash Withdrawal	527,606
03.11.2023	267196062	Cash Withdrawal	123,243
08.11.2023	267196061	Cash Withdrawal	37,935
01.02.2024	267196065	Cash Withdrawal	298,780
01.02.2024	267196069	Cash Withdrawal	317,427
01.02.2024	267196066	Cash Withdrawal	81,820
01.02.2024	267196064	Cash Withdrawal	473,318
01.02.2024	267196071	Cash Withdrawal	380,282
01.02.2024	267196073	Cash Withdrawal	414,508
01.02.2024	267196074	Cash Withdrawal	215,371
01.02.2024	267196070	Cash Withdrawal	221,170
27.03.2024	21609561	Cash Withdrawal	160,129
27.03.2024	21609562	Cash Withdrawal	151,871

Cheque Date	Cheque No.	Particular	Amount
27.03.2024	21609559	Cash Withdrawal	174,582
27.03.2024	21609560	Cash Withdrawal	137,418
03.04.2024	21609570	Cash Withdrawal	169,017
03.04.2024	21609569	Cash Withdrawal	145,983
26.04.2024	21609573	Cash Withdrawal	41,000
29.05.2024	21609595	Cash Withdrawal	88,410
29.05.2024	21609596	Cash Withdrawal	96,440
29.05.2024	21609597	Cash Withdrawal	92,710
<b>Total</b>			<b>9,228,085</b>

**3.1.15 Irregular cash payments instead of crossed cheque – Rs. 6.615 million**  
(Amount in Rs)

S.No	Chq. No	Date	Payment Type	Particulars	Amount
1	99703717	30.01.24	<b>Cash Payments</b>	<b>CPS SALARY</b>	960,000
2	99703721	01.04.24			960,000
3	99703727	30.04.24			960,000
4	99703739	28.06.24			960,000
5	99703674	18.07.24			490,000
6	99703675	18.07.24			315,859
7	99703678	07.09.24			195,000
8	99703680	12.09.24			625,000
9	99703585	22.09.24			350,000
10	99703689	22.09.24			800,000
<b>Total</b>					<b>6,615,859</b>

**3.1.15 Cash payment of Rs. 0.797 million**

(Amount in Rs)

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount
1	301489350	13.9.2023	128	13/9/2023	M/ Imran Battery	Battery purchased	17,500
2	59682701	13.11.2023	86	20/10/2023	M /Farooq H/Ware, Electric &	Electric items purchased	15,530

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount
					Sanitary Store Ziarat		
3	59682777	26.4.2024	88	Nil	Shaista Decoration Quetta	Flags purchased	72,000
4	301489338	31.8.2023	392	28/6/2023	M/ Farooq H/Ware, Electric & Sanitary Store Ziarat	Hardware Equipment	19,256
5	301489342	21.8.2023	875	18/8/2023	M /Farooq H/Ware, Electric & Sanitary Store Ziarat	Hardware Equipment	64,200
6	59682783	26.4.2024	178	Nil	M /Farooq H/Ware, Electric & Sanitary Store Ziarat	Misc. items purchased	12,850
7	59682718	5.12.2023	Nil	29/11/2023	Mir Hamza Autos	Misc. items purchased	14,700
8	59682714	5.12.2023	109	5/12/2023	M Farooq H/Ware, Electric & Sanitary Store Ziarat	Misc. items purchased	19,010
9	59682733	23.12.2023	139	19/12/2023	M Farooq H/Ware, Electric & Sanitary Store Ziarat	Paint items purchased	30,000
10	31972039	7.6.2024	88	7/6/2024	Shaista Decoration	Purchase of Flags	48,000

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount
11	59682737	23.12.2023	135	24/12/2023	M Farooq H/Ware, Electric & Sanitary Store Ziarat	Sanitation Items	15,080
12	301489338	31.8.2023	980	31/8/2023	Haji Muhammad Sana Viper Marchant Quetta	Sanitation Items	32,500
13	301489338	31.8.2023	979	11/8/2023	Haji Muhammad Sana Viper Marchant Quetta Viper Marchant Quetta	Sanitation Items	32,500
14	59682765	15.3.2024	Nil	Nil	Nil	Sanitation Items	50,000
15	31972032	7.6.2024	440	26/4/2024	M Farooq H/Ware, Electric & Sanitary Store Ziarat	Sanitation Items	55,990
16	301489338	31.8.2023	Nil	31/8/2023	Al-Madina Traders G.Store Ziarat	Spray etc purchased	41,785
17	59682718	5.12.2023	Nil	5/12/2023	Babar Stationary items purchased Mart & GOS Ziarat	Stationary items purchased	9,500

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount
18	59682701	13.11.2023	Nil	13/11/2023	Babar Stationary items purchased Mart & GOS Ziarat	Stationary items purchased	9,740
19	59682714	5.12.2023	Nil	5/12/2023	Babar Stationary items purchased Mart & GOS Ziarat	Stationary items purchased	9,800
20	59682753	13.2.2024	Nil	13/2/2024	Babar Stationary items purchased Mart & GOS Ziarat	Stationary items purchased	12,815
21	59682783	26.4.2024	Nil	Nil	Kakar Stationary items purchased	Stationary items purchased	15,310
22	301489341	21.8.2023	Nil	31/7/2023	Kakar Stationary items purchased	Stationary items purchased	20,300
23	301489363	20.10.2023	Nil	30/09/2023	Babar Stationary items purchased Mart & GOS Ziarat	Stationary items purchased	34,317
24	301489369	20.10.2023	Nil	20/10/2023	Babar Stationary items purchased	Stationary items purchased items purchased	9,095

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount
					Mart & GOS Ziarat		
25	301489356	13.9.2023	27	23/8/2023	M Farooq H/Ware, Electric & Sanitary Store Ziarat	Stove etc purchased	10,810
26	59682701	13.11.2023	Nil	29/11/2023	Mir Hamza Autos	Tyre purchased	11,000
27	301489363	20.10.2023	916	16/10/2023	Al-Kashif Center Quetta	Toner, keyboard, etc	18,550
28	301489338	31.8.2023	30	3/7/2023	Jaan Muhammad Tire Dealer Loralai	Tyre purchased	45,000
29	59682792	10.5.2024	488	30/4/2024	Farooq Tractor Workshop	Tyre purchased	50,000
<b>Total:</b>							<b>797,138</b>

### 3.1.15 Cash payment of Rs. 2.181 million

(Amount in Rs)

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
1	21156174	13.3.2024	Nil	25.2.2024	Qadir Paint & H/Ware Sanjavi	Pipe purchased	52,137
2	21156178	13.3.2024	277	25.2.2024	Qadir Cement Pipe Factory Loralai	RCC Pipe etc purchased	48,250
3	21156178	21156178	Nil	18.2.2024	Sports Point Loralai	Sports items purchased	45,000
4	21156178	21156178	Nil	25.2.2024	Sports Point Loralai	Sports items purchased	20,100
5	21156178	21156178	Nil	23.2.2024	Aslam Electric Store Loralai	Transformer repair	49,500

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
6	21156175	13.3.2024	149	18.2.2024	National Computer & Computer Shop	Toner LCD purchased	32,000
7	21156175	13.3.2024	94	Nil	Al-Habib Furniture House	Chairs purchased	45,000
8	21156175	13.3.2024	Nil	5.3.2024	Aslam Electric Store Loralai	Electric items purchased	30,240
9	21156175	13.3.2024	Nil	4.2.2024	Qadir Paint & H/Ware Sanjavi	Paint items purchased	46,900
10	21156158	2.1.2024	8	28.12.2023	Jamal Furniture Mart Loralai	Almarah purchased	24,500
11	21156158	2.1.2024	9	25.12.2023	Jamal Furniture Mart Loralai	Chairs purchased	25,340
12	21156157	2.1.2024	Nil	25.12.2023	Habib Autos Loralai	Batteries purchased	40,840
13	21156167	2.2.2024	Nil	16.1.2024	Ahsan Carpet & Cloth House Loralai	Carpet etc purchased	35,300
14	21156167	2.2.2024	Nil	18.1.2024	Qadir Paint & H/Ware Sanjavi	Plastic Tank purchased	37,200
15	21156169	2.2.2024	Nil	23.1.2024	Ahsan Carpet & Cloth House Loralai	Uniform for staff purchased	42,000
16	21156169	2.2.2024	150	20.1.2024	Gulistan Cement Pipe Factory Kuchlak	RCC Pipe etc purchased	68,000
17	21156169	2.2.2024	Nil	22.1.2024	Qadir Paint & H/Ware Sanjavi	Choona purchased	30,100
18	21156168	2.2.2024	Nil	14.1.2024	Habib Autos Loralai	Tyres purchased	47,000
19	21156168	2.2.2024	68	23.1.2024	Shezad Auto Electric Works Loralai	Batteries purchased	14,500
20	21156168	2.2.2024	Nil	27.1.2024	Canon Computers Loralai	Toner LCD purchased	36,000

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
21	21156168	2.2.2024	Nil	26.1.2024	Hayat Khan Furniture House Loralai	Revolving chair purchased	42,500
22	21156197	8.5.2024	Nil	28.4.2024	Qadir Paint & H/Ware Sanjavi	RCC Pipe etc purchased	70,130
23	21156195	8.5.2024	227	Nil	Madina Paint & H/Ware Sanitary Store Sanjavi	Spade etc purchased	21,660
24	21156197	8.5.2024	Nil	30.4.2024	Dawn Electric Store Loralai	Electric items purchased	33,100
25	21156198	9.5.2024	Nil	30.4.2024	Sports Point Loralai	Sports items purchased	64,200
26	21156150	4.12.2023	Nil	25.11.2023	Habib Autos Loralai	Tyres purchased	57,000
27	21156150	4.12.2023	280	27.11.2023	Qadir Cement Pipe Factory Loralai	RCC Pipe etc purchased	49,500
28	21156150	4.12.2023	Nil	21.11.2023	Ahsan Carpet & Cloth House Loralai	Carpet etc purchased	43,622
29	21156150	4.12.2023	Nil	25.11.2023	Sports Point Loralai	Sports items purchased	41,100
30	21156153	4.12.2023	Nil	16.11.2023	Irfan Khan Zarai Markz Machinery Store Loralai	Poison purchased	71,800
31	21156129	4.10.2023	Nil	30.9.2023	Habib Autos Loralai	Tyres purchased	110,500
32	21156133	4.10.2023	Nil	30.9.2023	Qadir Paint & H/Ware Sanjavi	Choona purchased	66,600
33	21156142	3.11.2023	Nil	30.10.2023	Habib Autos Loralai	Tyres purchased	84,290
34	21156142	3.11.2023	Nil	25.10.2023	Habib Autos Loralai	Batteries purchased	45,000

S. No	Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
35	21156125	Nil	Nil	10.8.2023	Ahsan Carpet & Cloth House Loralai	Uniform for staff purchased	37,400
36	21156122	7.9.2023	230	31.8.2023	Qadir Cement Pipe Factory Loralai	RCC Pipe etc purchased	52,500
37	21156122	7.9.2023	97	29.8.2023	Al-Habib Furniture House Loralai	Chairs purchased	52,800
38	21156111	15.8.2023	Nil	14.8.2023	Qadir Paint & H/Ware Sanjavi	RCC Pipe etc purchased	51,335
39	21156111	15.8.2023	13	14.8.2023	Sadiq Public Chemicals Haripur	Poison purchased	56,640
40	21156117	25.8.2023	65	20.8.2023	Shezad Auto Electric Works Loralai	Tyres purchased	41,000
41	21156112	15.8.2023	995	7.8.2023	Madina Paint & H/Ware Sanitary Store Sanjavi	Choona purchased	60,598
42	21156112	15.8.2023	Nil	13.8.2023	Qadir Paint & H/Ware Sanjavi	Washbasin purchased	58,498
43	20199022	7.8.2023	Nil	2.8.2023	Sports Point Loralai	Sports items purchased	44,000
44	20199022	7.8.2023	Nil	3.8.2023	Sports Point Loralai	Sports items purchased	33,600
45	20199022	7.8.2023	Nil	6.8.2023	Aslam Electric Store Loralai	Electric items purchased	27,400
46	21156114	15.8.2023	Nil	Nil	Madina Electric & H/Ware Store Sanjavi	Streetlights purchased	69,600
47	21156114	15.8.2023	Nil	Nil	Madina Electric & H/Ware Store Sanjavi	Electric items purchased	24,820
<b>TOTAL</b>							<b>2,181,100</b>

**3.1.15 Irregular expenditure on disposal of garbage /cleaning charges – Rs. 0.879 million**

(Amount in Rs)

Ch.No	Ch.dt	Vr.No	Vr.date	Name of firms	Name of items	Amount
99806599	10-1-24	Nil	9/12/2023	Ewan Const. Company	Supply of sanitation articles for MC Sharagh	160,158
99806609	4/3/2024	Nil	1/3/2024	Nasrullah Shah, tractor driver	Disposal of Garbage	192,200
99806622	17-05-24	Nil	Nil	Aghaz Services Management company	Disposal of Garbage	194,000
99806625	17-05-24	10/01	9/5/2024	the Service Aid Govt. Contractor	lifting and dumping of garbage	166,600
24460576	17-05-24	11/01	9/5/2024	the Service Aid Govt. Contractor	lifting and dumping of garbage	166,600
<b>Total Rs:-</b>						<b>879,558</b>

**3.1.15 Unauthorized cash withdrawal – Rs. 2.220 million**

(Amount in Rs)

Cheq No.	Dated	Paid to	Amount	Particulars
3742177	13-3-24	Bugti Petroleum Service, Dera Bugti	99,500	POL
14750326	3-12-24	Bugti Petroleum Service, Dera Bugti	98,400	POL
14750332	3-12-24	Bugti Petroleum Service, Dera Bugti	98,200	pol
14750346	3-12-24	Bugti Petroleum Service, Dera Bugti	97,300	POL
14750329	3-12-24	Khan Electric and Hardware Dera Bugti	97,300	Purchase of Coil and oil

<b>Cheq No.</b>	<b>Dated</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
14750331	3-12-24	Al Haseeb Engineering Workshop and tyre center DB	98,600	Purchase of Coil and oil
14750345	3-12-24	Khan Electric and Hardware Dera Bugti	98,000	Purchase of Coil and oil
14750351	13-5-24	Khan Electric and Hardware Dera Bugti	92,500	Purchase of Coil and oil
14750368	13-5-24	Khan Electric and Hardware Dera Bugti	98,200	Purchase of Coil and oil
14750364	13-5-24	Khan Electric and Hardware Dera Bugti	99,500	Purchase of Coil and oil
14750371	13-5-24	Khan Electric and Hardware Dera Bugti	99,400	Purchase of Coil and oil
3742079	5-10-23	Khan Electric and Hardware Dera Bugti	83,000	purchase of coil for street light
3742061	8-9-23	Khan Electric and Hardware Dera Bugti	96,500	purchase of coil for transformer
3742162	10-2-24	SSD Sanitary and Hardware, DB	98,900	purchase of RCC Pipes
3742121	8-12-23	SSD Sanitary and Hardware, DB	98,600	Purchase of RCC Slab
3742166	10-2-24	SSD Sanitary and Hardware, DB	98,900	Purchase of RCC Slab
3742101	7-11-23	SSD Sanitary and Hardware, DB	97,900	purchase of sanitation items
3742103	7-11-23	SSD Sanitary and Hardware, DB	97,500	purchase of sanitation items
3742143	4-1-24	SSD Sanitary and Hardware, DB	98,400	purchase of sanitation items
3742053	28-9-23	Asad Transport Co. Sui	49,500	removal of garbage
3742053	8-9-23	Asad Transport Co. Sui	42,000	removal of garbage
3742064	20-9-23	Asad Transport Co. Sui	42,000	removal of garbage

<b>Cheq No.</b>	<b>Dated</b>	<b>Paid to</b>	<b>Amount</b>	<b>Particulars</b>
3742076	5-10-23	Asad Transport Co. Sui	49,500	removal of garbage
3742082	5-10-23	Asad Transport Co. Sui	42,000	removal of garbage
3742097	7-11-23	Asad Transport Co. Sui	49,500	removal of garbage
3742035	21-8-23	Khan Electric and Hardware Dera Bugti	99,000	repair of Coil for transformer
<b>Total:</b>			<b>2,220,100</b>	

**Annaxure-14  
Para No. 3.1.21**

**Non-Obtaining of Rs. 4.90 Million Performance Security.**

**Municipal Committee, Zehri**

**(Amount in Rs.)**

<b>S.No</b>	<b>Name of Scheme</b>	<b>Contractor</b>	<b>Contract Cost</b>	<b>Performance Security (10%)</b>
1	Construction of Local Bore a various area of MC Zehri, Khuzdar	M/S Allaudin Zehri Builders	49.00	4.90
<b>Total</b>			<b>49.9</b>	<b>4.9</b>

**Annaxure-15  
Para No. 3.1.22**

**Overpayment due to allowing inadmissible premium on items of work Rs. 1.886 million**

**Municipal Committee, Bela**

**(Amount in Rs.)**

<b>Item of Work</b>	<b>Quantity</b>	<b>Rate Paid</b>	<b>Total Amount</b>	<b>Amount of 65% Premium</b>	<b>Total Amount Paid</b>	<b>Amount Payable</b>	<b>Overpaid</b>
<b>Construction of Tuff Tile, Sewerage Line, Fatu Goth Bela</b>							
<b>M/s Ameer Baksh</b>							
<b>MB page No.02</b>							
Supply and Fixing of Concrete pavers on sand cushion	3946.8	147.45	581955.7	378271.2	960226.8	581955.7	<b>378,271</b>

Item of Work	Quantity	Rate Paid	Total Amount	Amount of 65% Premium	Total Amount Paid	Amount Payable	Overpaid
of different ..... (S.I No.21-90)							
<b>Construction of Tuff Tile, Sewerage Line, Shiekh Goth Sandeman Bela</b>							
<b>M/s Ravi Kumar Bela</b>							
<b>MB page No. 06</b>							
Supply and Fixing of Concrete pavers on sand cushion of different ..... (S.I No.21-90)	1974.1	147.45	291081	189202.7	480283.7	291081	<b>189,203</b>
<b>Construction of Tuff Tile, Sewerage Line, Rest House ward Bela</b>							
<b>M/s Tariq Bizenjo Enterprises</b>							
<b>MB page No. 10</b>							
Supply and Fixing of Concrete pavers on sand cushion of different ..... (S.I No.21-90)	600	147.45	88470	57505.5	145975.5	88470	<b>57,506</b>
<b>Construction of Tuff Tile, Sewerage Line, Muhalla Kumbar Wada, street Qazi ismail Qureshi Bela</b>							
<b>M/s Jewat &amp; Brother Bela</b>							
<b>MB page No. 05</b>							
Supply and Fixing of Concrete pavers on sand cushion of different ..... (S.I No.21-90)	5960	147.45	878802	571221.3	1450023	878802	571,221
<b>Construction of Tuff Tile, Sewerage Line, Kun Machir, Muhalla Teep, Dastgeer Colony Bela</b>							
<b>M/s Tariq Bizenjo Enterprises</b>							
<b>MB page No.</b>							
Supply and Fixing of Concrete pavers on sand cushion	912	147.45	134474.4	87408.36	221882.8	134474.4	87,408

Item of Work	Quantity	Rate Paid	Total Amount	Amount of 65% Premium	Total Amount Paid	Amount Payable	Overpaid
of different ..... (S.I No.21-90)							
<b>Construction of Tuff Tile, Sewerage line at Qazi Basheer Muhallah</b>							
<b>M/s Tariq Bizenjo Enterprises</b>							
<b>MB page No.</b>							
Supply and Fixing of Concrete pavers on sand cushion of different ..... (S.I No.21-90)	600	147.45	88470	57505.5	145975.5	88470	57,506
<b>Construction of PCC Street, Sewerage line Muhallah Mehtag Bela</b>							
<b>M/s Tariq Bizenjo Enterprises</b>							
<b>MB page No. 09</b>							
Supply and Fixing of Concrete pavers on sand cushion of different ..... (S.I No.21-90)	5680	147.45	837516	544385.4	1381901	837516	544,385
<b>Total</b>							<b>1,885,500</b>

**Overpayment due to paying higher premium - Rs. 343,164**

**Municipal Committee, Killa saifullah**

**(Amount in Rs.)**

S. No	Particulars	Premium paid	Premium Admissible Amount	Overpayment/ inadmissible Amount
1	Providing, laying, cutting, jointing, testing and disinfecting G.I. pipe line IIL or equivalent of approved make registered with PSQCA	343,164	0	343,164
2	Providing, fabricating and laying deformed Grade 40 steel reinforcement (deformed bar) for all kinds of R.C.C work in foundation, plinth and ground floor including the cost of straightening, removal of rust, cutting, bending, binding, wastage and providing such over-laps as are not shown on the drawings	439,375	439,375	0
<b>Total</b>		<b>782,539</b>	<b>439,375</b>	<b>343,164</b>

## DISTRICT COUNCILS

Annexure-1  
Para No. 4.1.2

Cash Withdrawal without Vouched Accounts Rs. 5.342 million

District Ziarat		(Amount in Rs)	
S#	Cheque	Cheque	Amount
1	05.07.2023	99071099	75,310
2	05.07.2023	99071100	35,110
3	07.07.2023	99071102	98,970
4	18.07.2023	43275478	49,970
5	16.08.2023	43275485	97,730
6	16.08.2023	43275486	19,510
7	16.08.2023	43275489	19,310
8	16.08.2023	43275487	79,320
9	28.08.2023	43275492	99,300
10	12.09.2023	43275500	144,398
11	12.09.2023	43275509	15,000
12	12.09.2023	43275501	56,642
13	15.09.2023	43275511	49,520
14	15.09.2023	43275511	49,520
15	18.09.2023	43275512	49,530
16	21.09.2023	43275513	49,730
17	21.09.2023	43275514	70,330
18	21.09.2023	43275523	75,450
19	09.10.2023	43275515	144,398
20	09.10.2023	43275524	75,320
21	09.10.2023	54928679	99,340
22	18.10.2023	54928680	75,000
23	18.10.2023	54928676	98,320
24	18.10.2023	54928682	15,300
25	18.10.2023	54928677	99,430
26	18.10.2023	54928683	45,340

<b>S#</b>	<b>Cheque</b>	<b>Cheque</b>	<b>Amount</b>
27	18.10.2023	54928684	15,000
28	06.11.2023	54928690	144,398
29	06.11.2023	54928692	60,000
30	06.11.2023	54928687	56,647
31	06.11.2023	54928688	19,500
32	06.11.2023	54928699	5,000
33	13.11.2023	54928700	9,800
34	13.11.2023	54928698	35,120
35	13.11.2023	54928702	103,310
36	18.11.2023	54928701	7,320
37	18.11.2023	54928702	10,310
38	18.11.2023	54928705	7,320
39	20.11.2023	54928703	9,700
40	20.11.2023	54928695	119,530
41	20.11.2023	54928689	37,935
42	20.11.2023	54928714	70,000
43	05.12.2023	54928712	144,398
44	05.12.2023	54928710	56,647
45	05.12.2023	54928720	15,520
46	06.12.2023	54928715	15,000
47	06.12.2023	54928726	58,907
48	28.12.2023	54928734	87,935
49	04.01.2024	54928735	15,000
50	04.01.2024	54928732	95,720
51	04.01.2024	54928727	37,935
52	12.02.2024	54928746	98,940
53	16.02.2024	54928740	19,940
54	16.02.2024	54928739	92,730
55	16.02.2024	54928745	97,940
56	16.02.2024	54928751	58,907
57	20.02.2024	54928743	37,935
58	21.02.2024	54928747	79,757

<b>S#</b>	<b>Cheque</b>	<b>Cheque</b>	<b>Amount</b>
59	14.03.2024	54928748	7,500
60	18.03.2024	54928741	20,000
61	18.03.2024	54928774	58,907
62	25.03.2024	54928768	70,310
63	25.03.2024	54928765	29,500
64	26.03.2024	54928724	144,398
65	17.04.2024	54928771	15,000
66	17.04.2024	2.37E+08	99,810
67	17.04.2024	2.37E+08	99,740
68	24.04.2024	2.37E+08	58,907
69	07.05.2024	2.37E+08	79,750
70	08.05.2024	24545453	93,920
71	08.05.2024	24545464	58,907
72	13.05.2024	24545467	15,000
73	24.05.2024	24545473	37,935
74	30.05.2024	24545468	15,000
75	06.06.2024	24545483	142,182
76	06.06.2024	24545480	58,907
77	06.06.2024	24545492	99,750
78	06.06.2024	24545490	15,000
79	10.06.2024	24545471	77,910
80	13.06.2024	24545476	27,620
81	13.06.2024	24545472	137,000
82	14.06.2024	24545477	98,730
83	28.06.2024	24545454	135,420
84	29.06.2024	30865283	134,530
<b>TOTAL</b>			<b>5,342,832</b>

**Suspicious Expenditure due to Non-Production of Vouched Account. Rs. -  
0.974 Million**

**District Kahchi**

**(Amount is Rs)**

<b>Cheque #</b>	<b>Date</b>	<b>Firm</b>	<b>Particular</b>	<b>Amount</b>
302465199	17.10.23	Contingent Bill	Without vouched Account	424,000
60916860	04.06.24	Contingent Bill	Without vouched Account	550,000
<b>Total:</b>				<b>974,000</b>

**Annexure-3**

**Para No. 4.1.5**

**Loss due to illegal allotment of tractors to private farmers free of cost – Rs. 20.966 million**

**District Council, Kech**

**(Amount in Rs)**

<b>Name of Beneficiaries</b>	<b>Address</b>	<b>Rate Per Hour</b>	<b>Working Per day</b>	<b>No of days worked per year (02 financial years)</b>	<b>Total Charges/ Losses</b>
Mr. Kahuda Hazi S/o Kahuda Ibrahim	Kehkin Shahrak	800	6	180	1,747,200
Mr. Suleman S/o Syed Mohammad Kunchiti	Kunchiti	800	6	180	1,747,200
Mr. Waris Ali S/o Baig Muhammad	Shemli Balnigowar	800	6	180	1,747,200
Mayar Ali S/o Ali	Tolagi Dasht	800	6	180	1,747,200
Inayat ullah S/o Taj Muhammad	Kuhdan Dasht	800	6	180	1,747,200
FC Commandant		800	6	180	1,747,200
Jalil Rind		800	6	180	1,747,200
Mr. Naseem S/o Fazal Kareem	Minas Buleda	800	6	180	1,747,200
Shay Zahoor ul Hassan	Hoshab	800	6	180	1,747,200
Kauda Islam	Kuhdan Dasht	800	6	180	1,747,200

Name of Beneficiaries	Address	Rate Per Hour	Working Per day	No of days worked per year (02 financial years)	Total Charges/ Losses
Hammal Rind S/o Abdul Baqi	Mullahi Bazzar /Nigowar	800	6	180	1,747,200
Mr. Abdul Ghani S/o Gul Muhammad		800	6	180	1,747,200
<b>Total:</b>					<b>20,966,400</b>

**Annexure-4**

**Para No. 4.1.6**

**Losses Due to Non-Revision and Non-Realization of Property Rent-Rs. 7.404 Million**

(Amount in Rs)

Tenant	Property Type	Monthly Rent	Prevailing Market Rate	Difference/ Loss per year	Total outstanding rent
Shafi Muhammad	Shop	3,000	20,000	17,000	36,000
Haji Ali Muhammad	Shop	3,000	20,000	17,000	36,000
Muhammad Ayoub	Shop	3,000	20,000	17,000	36,000
Ramish Kumar	Shop	3,000	20,000	17,000	36,000
Munir Ahmed	Shop	3,000	20,000	17,000	36,000
Manzoor Ahmed	Shop	3,000	20,000	17,000	36,000
Muhammad Moose	Shop	3,000	20,000	17,000	36,000
Abdul Kareem	Shop	3,000	20,000	17,000	36,000
Zafar Ali	Shop	3,000	20,000	17,000	36,000
Parkash	Shop	3,000	20,000	17,000	36,000
A. Hakeem	Shop	3,000	20,000	17,000	36,000
Azizullah	Shop	3,000	20,000	17,000	36,000
Raza Muhammad	Shop	3,000	20,000	17,000	36,000
Ravi Kumar	Shop	3,000	20,000	17,000	36,000
Imran Khan	Shop	3,000	20,000	17,000	36,000
Muzafar Ahmed	Shop	3,000	20,000	17,000	36,000

Tenant	Property Type	Monthly Rent	Prevailing Market Rate	Difference/ Loss per year	Total outstanding rent
Babu Nanik	Shop	3,000	20,000	17,000	36,000
Ali Nawaz	Shop	3,000	20,000	17,000	36,000
Abdul Majeed	Shop	3,000	20,000	17,000	36,000
Habib Ur Rehman	Shop	3,000	20,000	17,000	36,000
Haji Noor Muhammad	Shop	3,000	20,000	17,000	36,000
Haji Noor Muhammad	Shop	3,000	20,000	17,000	36,000
Haji Ali Ahmed	Shop	3,000	20,000	17,000	36,000
Haji Abdul Kabeer	Shop	3,000	20,000	17,000	36,000
Naeem	Shop	3,000	20,000	17,000	36,000
Haji Dil Murad	Shop	3,000	20,000	17,000	36,000
Irshad Ahmed	Shop	3,000	20,000	17,000	36,000
Muhammad Iqbal	Shop	3,000	20,000	17,000	36,000
M Waris	Shop	3,000	20,000	17,000	36,000
Abdul Sattar	Shop	3,000	20,000	17,000	36,000
Muhammad Sharif	Shop	3,000	20,000	17,000	36,000
<b>Total:</b>				<b>527,000 X 12 = 6,324,000</b>	<b>1,080,000</b>
<b>Total Losses (A+B)</b>				<b>7,404,000</b>	

**Loss due to non-revision of rent of shops– Rs. 1.062 million**

**(Amount in Rs)**

Name of Allottee	LOCATION	Number of Shops	Monthly Rent	Annual Rent	Market Rate	Market Rate per Annum	Difference
A	B	C	D	E	F	G	(G-E)
Abdu Ghani	Old Thana Kalat	5	3,500	210,000	10,000	600,000	390,000
Abdul Wahab	Old Thana Kalat	2	7,500	180,000	15,000	360,000	180,000

Name of Allotee	LOCATION	Number of Shops	Monthly Rent	Annual Rent	Market Rate	Market Rate per Annum	Difference
A	B	C	D	E	F	G	(G-E)
Muhammad Ibrahim	Main Road, Near National Park Do	1	7,500	90,000	15,000	180,000	90,000
Muhammad Saleem		2	8,000	192,000	15,000	360,000	168,000
Abdul Ghafar		3	8,500	306,000	15,000	540,000	234,000
<b>Total:</b>				<b>978,000</b>		<b>2,040,000</b>	<b>1,062,000</b>

**Losses Due to Non-Revision and Non-Realization of Property Rent-Rs. 2.756 Million**

(Amount in Rs)

Shop No.	Name of Rentee	Monthly Rent	Prevailing Market Rate	Difference/Loss per year	Total outstanding rent
1	Muhammad Hashim	400	6,000	5,600	67,400
2	Chakar Khan	400	6,000	5,600	67,400
3	Bashir Ahmed	400	6,000	5,600	67,400
4	Shahab Ud Din	400	6,000	5,600	67,400
5	Abdul Ghafoor	400	6,000	5,600	67,400
6	Abdul Khaliq	400	6,000	5,600	67,400
7	Abdul Basit Khosa	400	6,000	5,600	-
8	Abdul Basit Khosa	400	6,000	5,600	-
9	Muhammad Yousaf	400	6,000	5,600	67,400
10	Abdul Majid Khosa	400	6,000	5,600	-
11	Muhammad Waris	400	6,000	5,600	67,400
12	Ghulam Rasool	400	6,000	5,600	67,400
13	Wali Muhammad	400	6,000	5,600	67,400
14	Abdul Wahab	400	6,000	5,600	67,400
15	Abdul Wahab	400	6,000	5,600	67,400
16	Faiz Muhammad	400	6,000	5,600	67,400
17	Muhammad Alam	400	6,000	5,600	67,400
18	Haji Abdul Nabi	400	6,000	5,600	67,400
19	Muhammad Yousaf	400	6,000	5,600	67,400
20	Abdul Aziz	400	6,000	5,600	67,400
21	Abdul Aziz	400	6,000	5,600	67,400

Shop No.	Name of Rentee	Monthly Rent	Prevailing Market Rate	Difference/Loss per year	Total outstanding rent
22	Haji Qadir Bakhsh	400	6,000	5,600	67,400
	<b>Total</b>	<b>8,800</b>	<b>132,000</b>	<b>123,200 X 12=</b> <b>1,476,000</b>	<b>1,280,600</b>
<b>Total Losses (A+B)</b>				<b>2,756,000</b>	

**Losses Due to Non-Fixation of Rent as per Market Rate - Rs. 0.854 million**  
**(Amount in Rs)**

Shop No.	Name of Tenant	Presently whom is doing Business	Nature of Business	Since allotted as Rent and period	Monthly Rent	Proposed	Difference per month	Loss per annum
2	3	4	5	6	7	8	9	10
1	Adnan	Ali Ahmed	Mobile Shop	01-09-2021 to 31-08-2024	2,200	5,000	2,800	33,600
2	Fahim Ahmed	Mohammad Yaqoob	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
3	Habibullah	Abdul Ghafar	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
4	Gul Mohammad	Ali Shah	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
5	Ghulam Sarwar	Mohammad Ashraf	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
6	Mohammad Ali	Azizullah	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
7	Noor Ahmed	Khalil Ahmed	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
8	Kaleem ullah	Mohammad Zareef	Tailoring Shop	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600
9	Aftab Ahmed	Mohammad Ayub	Medical Store (Animal)	01-09-2021 to 31-08-2024	1,600	5,000	2,800	33,600

Shop No.	Name of Tenant	Presently whom is doing Business	Nature of Business	Since allotted as Rent and period	Monthly Rent	Proposed	Difference per month	Loss per annum
Total:						<b>45,000</b>	<b>25,200</b>	<b>302,400</b>
<b>STATEMENT SHOWING THE DETAIL OF SHOP KEEPERS AT SHSHI BAZAR KALAT.</b>								
1	Ramesh Kumar	Prem Chand	Grocery Store	01-09-2021 to 31-08-2024 (for 3 Years)	2,500	7,000	4,500	54,000
2	Gordhan Das	Danisha Kumar	Grocery Store	01-09-2021 to 31-08-2024 (for 3 Years)	2,500	7,000	4,500	54,000
3	Hazoor Bakhsh	Surdeep	Grocery Store	01-09-2021 to 31-08-2024 (for 3 Years)	2,500	7,000	4,500	54,000
4	Ali Ahmed	Qalandar Bakhsh	Barber Shop	01-09-2021 to 31-08-2024 (for 3 Years)	2,500	7,000	4,500	54,000
Total:						<b>28,000</b>		<b>216,000</b>
<b>STATEMENT SHOWING THE DETAIL OF BUILDING AND SHOPS DISTRICT COUNCIL KALAT.</b>								
Building Rented PHE Department Kalat				01-09-2021 to 31-08-2024 (for 3 Years)	5,000	15,000	10,000	120,000
Building Rented Carpet Center Kalat				01-09-2021 to 31-08-2024 (for 3 Years)	5,000	15,000	10,000	120,000
Building Rented ADBP				01-09-2021 to 31-08-2024	7,000	15,000	8,000	96,000

Shop No.	Name of Tenant	Presently whom is doing Business	Nature of Business	Since allotted as Rent and period (for 3 Years)	Monthly Rent	Proposed	Difference per month	Loss per annum
<b>Sub Total</b>						<b>45,000</b>		<b>336,000</b>
<b>Grand Total</b>						<b>118,000</b>		<b>854,400</b>

**Loss due to non-revision of rents- Rs. 2.406 million**

(Amount in Rs)

S. No.	No's of Shop	Monthly Rent	Market Rate	Difference	Annual Difference
1	25	300	4,000	3,700	1,110,000
2	20	500	6,000	5,400	1,296,000
<b>Total</b>					<b>2,406,000</b>

**Loss Due to Revision of shops on Rents on market rate Rs. 0.240 million**

(Amount in Rs)

Property	Name of rentee	Name of tenant	Last revised Rent date 01.07.2018	Proposed Monthly Rent	Market rate Of Shops	Annually loss during F-Y 2017-2023-24
Shops in Jinnah Road Nushki Irani Bazar	Chairman/ Nazim District Council	Haji Noor Mohammad Shop No 01	Rent Increased to 1,200/- P/Month to 1,500 /- P/Month	1,400	5,000	60,000
		Haji Ghulam Qadir Shop No 02		1,400	5,000	60,000
		Dost Mohammad Badini Shop No 03		1,400	5,000	60,000
		Taj Mohammad Badini Shop No 04		1,400	5,000	60,000
<b>Total:</b>						<b>240,000</b>

**Annexure-05**  
**Para No. 4.1.7**  
**Housing Schemes without NOC and Suspected Losses of Rs-27.150 Million.**  
**(Amount in Rs)**

S.#	Name of Housing Scheme	Location	Status of NOC	App (area in Acre)	Proposed Rate	NOC Fee
1	Meerani Housing (Launched by Govt.)	Gokdan	Not Applied	1000	15000 per Acre	15,000,000
2	Askani Housing Scheme	Dannuk	Not applied	40	15000 per Acre	600,000
3	Shadabad Housing Scheme	Dunnuk/ Gokdan	-do-	35	15000 per Acre	525,000
4	Sangai state Agency	Gokdan	Not applied	30	15000 per Acre	450,000
5	Dawood builders	Gokdan	-do-	35	15000 per Acre	525,000
6	MulaFazul Society	Gokdan	-do-	30	15000 per Acre	450,000
7	D Baloch Cross HS	Gokdan	-do-	35	15000 per Acre	525,000
8	Meerani HS Govt	Gokdan	-do-	50	15000 per Acre	750,000
9	Gehna HS	Gehna	-do-	30	15000 per Acre	450,000
10	Kalatuk HS	Kalatuk	-do-	35	15000 per Acre	525,000
11	Gulzar-e-town	Kalatuk	Applied	30	15000 per Acre	450,000
12	Shahi Town Phase –I	Kalatuk	-do-	30	15000 per Acre	450,000
13	Shahi Town Phase-II	Kalatuk	-do-	40	15000 per Acre	600,000
14	Garden Town	Gehna	-do-	35	15000 per Acre	525,000
15	Dawood Builders	Gehna	Not applied	40	15000 per Acre	600,000

S.#	Name of Housing Scheme	Location	Status of NOC	App (area in Acre)	Proposed Rate	NOC Fee
16	Dawood Builders	Kalaturk	-do-	35	15000 per Acre	525,000
17	Corridor HS	Gehna	-do-	30	15000 per Acre	450,000
18	Gulzar-e-Kech	Gehna	Applied	25	15000 per Acre	375,000
19	Qamar Society	Gehna	-do-	25	15000 per Acre	375,000
20	Khayaban-e-Kech	Gehna	-do-	30	15000 per Acre	450,000
21	Hotag HS	Gehna	-	30	15000 per Acre	450,000
22	Askani HS Phase-II	Gehna	Not applied	45	15000 per Acre	675,000
23	New Danuk Housing Scheme	Gokdan	Not applied	30	15000 per Acre	450,000
24	New Danuk HS Phase-II	Gokdan	Not applied	30	15000 per Acre	450,000
25	My Home Housing Scheme (Salary Real State agency)	Gokdan	Not applied	35	15000 per Acre	525,000
<b>Total:</b>						<b>27,150,000</b>

**Annexure-06  
Para No. 4.1.9**

**Failure to take possession of Illegally Occupied Local Council Properties  
and Suggestion to Recover Rent for Unauthorized Occupation, amounting  
Rs- 3.80 Million.**

(Amount in Rs)

Property Details/ Location	Name of Occupant	Period of Occupancy	Rent suggested per month	Rent for complete period of Occupation
2 No. Residential Servant Quarter located in Mach Town. 5 No. of Shops	Ms. Mahi Mehreen	Since 2015 (120 months)	6000	720,000

constructed illegally in the premises of Quarter				
1 No. Chairman House situated in Mach Town, which was illegally portioned by occupant into two premises and constructed House for his Son.	Mr. Ghulam Mustafa Rtd. Levies Resaaldar and His Son Sana Ullah.	Since 2013 ( 144 Months)	10,000	1,440,000
1 No. Residential Quarter, in illegal Occupation of Sangat Welfare Trust situated in Mach Town	Sangat Welfare Trust	Since 2015 (120)	4000	480,000
1 No. Office Building Situated at Rind Ali road Dhadar, District Kechi	Assistant Director BISP	Since 2015 (120)	10,000	1,200,000
<b>Total Recoverable</b>				<b>3,840,000</b>

**Annexure-07**  
**Para No. 4.1.10**

**Loss due to non-collection of rent of residential quarters**

S. No	Bungalow/Quarter No.	Issued/Type	Occupy
01	Rest House	Member of District Councils	Janan, Mali District Section Judge office Zhob
02	Bungalow No.01	ADLG Zhob	Ex-AD Fazal Qadir
03	Bungalow No.02	Chief Officer District Council Zhob	Deputy Commissioner Sherani
04	Bungalow No.03	Assistant Engineer District Council Zhob	Assistant Deputy Commissioner Zhob
05	Big Quarter No.01	Sub Engineer District Council Zhob	Khwaja Khan, Sub Engineer Local Government Sherani
06	Big Quarter No.02	Assistant District Council Zhob	Hanif Khan, Sectary UC

<b>S. No</b>	<b>Bungalow/Quarter No.</b>	<b>Issued/Type</b>	<b>Occupy</b>
07	Big Quarter No.03	Senior Clerk District Council Zhob	Abdul Sattar, Levies Constable Deputy Commissioner Zhob
08	Small Quarter No.01	Junior Clerk District Council Zhob	Clerk Assistant Director Local Government Zhob
09	Small Quarter No.02	Staff District Council Zhob	Abdul Hameed, Clerk Deputy Commissioner Zhob
10	Staff Quarter Class-IV 01	Staff District Council Zhob	Jameel Ahmed, Retired Local Government
11	Staff Quarter Class-IV 02	Staff District Council Zhob	Union Council Sectary Sherani, Late Mengal Khan
12	Staff Quarter Class-IV 03	Staff District Council Zhob	Assistant Commissioner Sherani
13	Small House	Staff District Council Zhob	Hashim Khan

**Annexure-8**  
**Para No. 4.1.12**

**Irregular expenditure of Rs. 2.985 million on account of minor civil works  
due to Non-preparation of Measurement Books**

**District Gawadar**

**(Amount in Rs)**

<b>S. No</b>	<b>Ch. No</b>	<b>Ch. dt</b>	<b>Name of firms</b>	<b>Name of items</b>	<b>Amount</b>
01	43132824	4/7/2023	Zer Construction Company	Sewerage Line GOR Colony Gwadar	199,726
02	43132823	4/7/2023	Zer Construction Company	Repair of Dist. Council Hall	194,734
03	43132835	7/7/2023	Saleh Techno Contractor	Repair of PVC pipe line	86,391

S. No	Ch. No	Ch. dt	Name of firms	Name of items	Amount
04	43132826	7/7/2023	Gedroshiya Construction Company	Repair of PVC pipe line	86,391
05	43132825	7/7/2023	Gedroshiya Construction Company	Repair of PVC pipe line	86,391
06	13132841	7/7/2023	Gedroshiya Construction Company	Repair of PVC pipe line	197,823
07	13132863	7/7/2023	K.B Construction	Repair of PVC pipe line	197,823
08	49973751	11/10/2023	Zer Construction Company	Repair of water tank at Dando Shamali Kulanch	198,886
09	49973748	9/10/2023	Zer Construction Company	Repair of water tank at Dora wal kulanch	195,685
10	49973755	9/10/2023	Zer Construction Company	r/o work	195,693
11	49973776	11/10/2023	Zer Construction Company	r/o work	178,945
12	49973752	11/10/2023	Zer Construction Company	r/o work	197,934
13	49973777	12/10/2023	Zer Construction Company	r/o work	190,645
14	49973747	9/10/2023	Zer Construction Company	Repair of water tank at Dando shamali kulanch	187,831
15	49973779	12/10/2023	Zer Construction Company	Repair of water tank at Nagi Kulanch	199,350
16	49973778	12/10/2023	Zer Construction Company	Minor repair work	192,962
17	49973798	30-10-23	Nayab Construction	Minor repair work	198,403
<b>Total</b>					<b>2,985,613</b>

**Irregular Expenditure on Account of Minor Repair and Civil Works. Rs-  
1.665 Million**

**District Khuzdar**

**(Amount in Rs)**

<b>Cheque #</b>	<b>Date</b>	<b>Bill #</b>	<b>Date</b>	<b>Firm</b>	<b>Particular</b>	<b>Amount</b>
38001666	09.09.23	Nil	22.08.23	Naveed Well Foundation and Construction	Laying of sands	135,910
44002609	19.10.23	Nil	12.09.23	Bajoi Brothers construction	Laying of sands	107,400
44002608	19.10.23	Nil	15.07.23	Naveed Well Foundation and Construction	Laying of sands	185,500
44002607	19.10.23	Nil	15.07.23	Bajoi Brothers construction	Laying of sands	140,800
44002606	19.10.23	Nil	09.10.23	Bajoi Brothers construction	Laying of sands	135,000
44002605	19.10.23	Nil	10.10.23	Lila Ram Govt Contractor	Laying of sands	115,200
44002603	19.10.23	Nil	11.10.23	Naveed Well Foundation and Construction	Laying of sands	131,800
44002596	11.10.23	Nil	05.10.23	Naveed Well Foundation and Construction	Laying of sands	120,800
44002590	06.10.23	Nil	Nil	M/S Behlool Construction company	Repair Renovation of Local Govt Building	199,474
44002589	06.10.23	Nil	Nil	Mashallah Construction CO	Repair Renovation of chairman/V chairman Office	193,952
44002587	06.10.23	Nil	Nil	Mashallah Construction CO	Repair of sewerage Line at Killi Badari	199,727
<b>Total:</b>						<b>1,665,563</b>

**Irregular expenditure on account of minor repair & civil works Rs. 0.645 million**

**District Hub**

**(Amount in Rs)**

S. No	Cheque No	Cheque Date	Contractor's name	Particular	Amount
1	56938840	05.03.24	Haji Abdul Rehman	Rehabilitation of Chamber Room office of the chairman District Council Hub	159,853
2	56938829	26.12.23	M/s Al Hararamain	Rehabilitation of Bath Room Office of the Chairman District Council Hub	484,916
<b>TOTAL</b>					<b>644,769</b>

**Split up expenditure to avoid open tender – Rs. 1.015 million**

**District Kech**

**(Amount in Rs)**

Cheq No.	Dated	Paid to	Cheque Amount	Particulars
4091872	5-9-23	Khan Muhammad GC	162,312	Repair of Sewerage line
510848981	13-9-23	Khan Muhammad GC	162,916	Repair of Sewerage line
510848996	5-10-23	Khan Muhammad GC	146,110	Repair of Sewerage line
51085009	11-10-23	Makran Construction Co.	150,554	Repair of Sewerage line
51085049	12-12-23	Shahap Enterprises	167,212	Repair of Sewerage line
51085056	14-12-23	M J Construction Co.	226,433	Repair of Sewerage line
<b>Total:</b>			<b>1,015,537</b>	

**Irregular expenditure on earth filling due to splitting on NSR basis –  
Rs. 2.535 Million**

**District Pishin**

**(Amount in Rs)**

<b>S. No</b>	<b>Name of Firm and Particular</b>	<b>Cheque No.</b>	<b>Cheque Date</b>	<b>Bill Amount</b>
1	M/S SK&B Government Contractor Land Levelling / Earth Filling	47457925	02.02.2024	184,075
2	M/S SK&B Government Contractor Land Levelling / Earth Filling	60910227	03.02.2024	157,250
3	M/S Syed Abdul Sadiq Land Levelling / Earth Filling	60910238	08.02.2024	181,300
4	M/S Syed Abdul Sadiq Land Levelling / Earth Filling	60910239	09.02.2024	185,000
5	M/S SBA Agha Gov. Contr. Land Levelling / Earth Filling	60910261	29.03.2024	203,500
6	M/S SBA Agha Gov. Contr. Land Levelling / Earth Filling	60910263	28.03.2024	183,150
7	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910280	01.05.2024	185,000
8	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910281	02.05.2024	181,300
9	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910289	14.06.2024	183,150
10	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910290	15.06.2024	184,075
11	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910300	24.06.2024	185,000
12	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910302	25.06.2024	184,075
13	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910305	23.06.2024	181,300

S. No	Name of Firm and Particular	Cheque No.	Cheque Date	Bill Amount
14	M/S Malik Allah Noor Gov. Contr. Land Levelling / Earth Filling	60910307	26.06.2024	157,250
<b>Total</b>				<b>2,535,425</b>

**Splitting of expenditure to avoid frame work agreement through open tender  
Rs. 1.110 million**

**District Ziarat**

(Amount in Rs)

Cheque No	Cheque Date	Voucher No	Voucher Date	Name of Firm	Particulars	Amount
54928767	14.3.2024	1388	Nil	Noor Shopping Center Ziarat	Bed Sheet etc cleaning charges	10,600
54928767	14.3.2024	1467	Nil	Noor Shopping Center Ziarat	Sheets cleaning charges	4,500
43275506	12.9.2023	3506	28.8.23	Shams H/Ware Center Ziarat	Wash Basin purchased	15,000
24545477	30.5.2024	7074	2.5.24	Saleem Dry Cleaner Ziarat	Sheets cleaning charges	15,500
24545452	23.5.2024	9219	20.5.24	Al-Zia Carpet Quetta	Carpet purchased	17,280
54928766	15.6.2024	8164	27.5.24	Bilal Carpet Quetta	Carpet purchased	18,720
43275507	12.9.2023	Nil	8.9.23	Ziarat Sanitary Store Ziarat	Dunky Machine purchased	22,000
43275507	12.9.2023	Nil	27.8.23	Asif Iron Store Ziarat	Dust bin purchased	22,000
99071103	14.7.2023	6999	10.7.23	Balochistan Sanitary Store Ziarat	Dunky Machine purchased	22,500
54928769	14.3.2024	1090	Nil	Ziarat Sanitary Store Ziarat	Dunky Machine purchased	22,500
54928756	20.2.2024	Nil	18.1.24	Quetta Electric center Ziarat	Dunky Machine purchased	23,000
24545477	30.5.2024	8153	13.5.24	Bilal Carpet Quetta	Carpet purchased	23,040
54928766	15.6.2024	9221	29.6.24	Al-Zia Carpet Quetta	Carpet purchased	23,400

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Voucher No</b>	<b>Voucher Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
24545452	23.5.2024	9217	19.5.24	Al-Zia Carpet Quetta	Carpet purchased	24,960
43275506	12.9.2023	732	28.8.23	Dubai Shoping Center Ziarat	Dinner set purchased	25,000
43275506	12.9.2023	5823	Nil	Quetta Electric Center Ziarat	Wire etc purchased	25,000
54928738	4.1.2024	1210	8.1.24	Gul Karyana G.Store Ziarat	Crockery items purchased	25,220
99071098	05.07.2023	1264	2.7.23	Quetta Electric Store Quetta	Street lights purchased	25,800
24545457	27.4.2024	1085	17.4.24	Latif Cloth House Ziarat	Curtain purchased	26,000
43275506	12.9.2023	8132	5.9.23	Bilal Carpet Quetta	Carpet purchased	26,250
99071103	14.7.2023	2231	8.7.23	Al-Zia Carpet Quetta	Carpet purchased	26,880
54928766	15.6.2024	2233	30.5.24	Al-Zia Carpet Quetta	Carpet purchased	27,300
54928756	20.2.2024	1343	12.1.24	Asif Iron Store Ziarat	Dust bin purchased	27,500
24545429	24.4.2024	9214	3.4.24	Al-Zia Carpet Quetta	Carpet purchased	29,120
54928733	4.1.2024	8143	14.11.23	Bilal Carpet Quetta	Carpet purchased	29,120
24545452	23.5.2024	1212	12.5.24	Gul Karyana G.Store Ziarat	Buckets etc purchased	29,700
99071103	14.7.2023	Nil	5.12.22	Amen Karyana Store Ziarat	Stove purchased	30,000
99071101	7.7.2023	350	1.7.23	Shams H/Ware Center Ziarat	Wash Basin purchased	30,000
43275507	12.9.2023	1058	12.9.23	Latif Cloth House Ziarat	Curtain purchased	32,500
54928766	15.6.2024	Nil	25.5.2024	Latif Cloth House Ziarat	Curtain purchased	32,500
24545477	30.5.2024	1090	17.5.2024	Latif Cloth House Ziarat	Carpet purchased	35,280

Cheque No	Cheque Date	Voucher No	Voucher Date	Name of Firm	Particulars	Amount
24545477	30.5.2024	Nil	16.5.2024	Latif Cloth House Ziarat	Carpet purchased	35,700
54928766	15.6.2024	8171	18.3.2024	Bismillah Electric Works Ziarat	Gas Heater purchased	36,000
24545457	27.4.2024	8143	14.4.2024	Bismillah G.Store Ziarat	Wire etc purchased	37,500
24545459	27.4.2024	3523	13.3.2024	Ayan Furniture Mart Ziarat	Sofa set purchased	39,000
54928770	15.3.2024	1073	21.2.2024	Latif Cloth House Ziarat	Carpet purchased	40,320
54928738	4.1.2024	5829	19.12.2023	Quetta Electric center Ziarat	Gas Heater purchased	42,000
99071101	7.7.2023	5823	6.7.2023	Quetta Electric Center Ziarat	Ceiling fan purchased	43,500
43275506	12.9.2023	3500	21.9.2023	Ayan Furniture Mart Ziarat	Chairs purchased	44,000
24545477	30.5.2024	8165	19.5.2024	Bismillah Electric Works Ziarat	Street lights purchased	44,000
<b>Total:</b>						1,110,190

### 5.1.5 Irregular expenditure due to splitting–Rs 1.158 million

#### District Zhob

(Amount in Rs)

Ch. No	Ch. Date	Work order No	Vr. Date	Name of firms	Name of items	Amount
22275704	8/4/24	53-56	15-03-2024	Abdul Wahid Erabzai and Brothers	Const. of Bandat and Land Leveling in UC Ashaiwat Zhob	192,500
22275705	5/4/24	63-66	15-03-2024	KRB and Brothers	Const. of bandat and land leveling office of the District Council Zhob	189,000

Ch. No	Ch. Date	Work order No	Vr. Date	Name of firms	Name of items	Amount
22275703	5/4/24	71-74	15-03-2024	Roshan and Brothers	Const. of Bandat and land leveling office of the District Council	195,000
22275729	7/6/24	100-103	10/5/2024	Roshan and Brothers	Const. of Bandat and land leveling office of the District Council	197,000
22275728	7/6/24	110-113	3/6/2024	Roshan and Brothers	Const. of Bandat and land leveling office of the District Council	191,000
22275730	7/6/24	120-124	3/6/2024	Roshan and Brothers	Const. of Bandat and land leveling office of the District Council	194,000
<b>Total Rs:-</b>						<b>1,158,500</b>

**Irregular expenditure due to splitting the expenditure -Rs 1.204 million**

**District Chaghi**

**(Amount in Rs)**

Chq No	Date	Name of Firm	Particulars	Amount
44888469	27.06.2024	M/S Habib ur Rehman Reki & Brothers Govt Contractor	Dewatering of Street in Killi Faisal Colony	198,891
44888469	27.06.2024	M/S Habib ur Rehman Reki & Brothers Govt Contractor	Dewatering of Street in Baz Muhammad	132,848
44888469	27.06.2024	M/S Habib ur Rehman Reki & Brothers Govt Contractor	Dewatering of Street in Killi Hashum Khan	196,954
44888453	05.04.2024	M/S Habib ur Rehman Reki & Brothers	Disposal of Garbage,	189,000

Chq No	Date	Name of Firm	Particulars	Amount
			Various Area Chagai	
44888453	05.04.2024	M/S Habib ur Rehman Reki & Brothers	Disposal of Garbage, Various Area Nokandi	182,000
44888391	14.09.2023	M/S Gull Mir Tractor Driver	Disposal of Garbage, Various Area Chagai	117,000
44888392	14.09.2023	M/S Gull Mir Tractor Driver	Disposal of Garbage, Various Area Nokandi	187,600
<b>Total</b>				<b>1,204,293</b>

**Irregular Splitting of expenditure on account of minor civil works of Rs. 1.265 million**

**District Killa Saifullah**

**(Amount in Rs)**

S. No	Cheque No	Cheque Date	Paid to	Particulars	Amount
1	65593065	10.11.23	Spin Ghar & Co	Leveling Of Kacha Road at UC Jomezai Affected by Flood	190,000
2	65593066	10.11.23	Spin Ghar & Co	Repair of Local Bor at UC Tubli-2 Killa Saif Ullah	185,000
3	59381734	18.01.24	Attaullah & Co	Leveling Of Kacha Road At UC Sharan Jogeza Killa Saif Ullah	190,000
4	59381745	06.03.24	Abdul Ghafar & Co	Gradder Hours for Leveling at Different UC of Killa Saif Ullah	200,000
5	59381763	26.04.24	Sana Ullah Contractor	Leveling of Kacha Road & Providing Tractor Hours affected during Flood	200,000

S. No	Cheque No	Cheque Date	Paid to	Particulars	Amount
6	59381803	26.06.24	Shahban Construction Co.	Repair & Maintenance Of District Council Masjid washroom	199,300
7	59381802	26.06.24	Shahban Construction Co.	Repair & Maintenance Of AD Quarter at District Council office	199,200
8	59381801	26.06.24	Shahban Construction Co.	Repair & Maintenance Of Chairman Quarter	197,200
<b>Total</b>					<b>1,560,700</b>

**Annexure-9  
Para No. 4.1.13**

**Potential Losses arising from Unrented commercial property. Rs. - 3.024 Million**

**(Amount in Rs)**

Total No of Shops	Prevailing Market rate per month	Total months since completion	Total Losses	Location
18	7000	24	3,024,000	Winder

**Annexure-10  
Para No. 4.1.14**

**Illegal Occupation of Valuable Property of District Council by Police  
Department and Losses of Rs. - 4.434 million**

**(Amount in Rs)**

Financial Year	Monthly rent	No of Months	Yearly Rent
1991 to 1995	2,500	60	150,000
1996 to 2000	4,500	60	270,000
2001 to 2005	7,500	60	450,000
2006 to 2010	9,500	60	570,000
2011 to 2015	14,500	60	870,000
2016 to 2021	18,500	72	1,332,000
2021-2022	20,000	12	240,000

Financial Year	Monthly rent	No of Months	Yearly Rent
2022-2023	22,000	12	264,000
2023-2024	24,000	12	288,000
<b>Total Approximate Losses</b>			<b>4,434,000</b>

**Annexure-11  
Para No. 4.1.15**

**Cash payment to vendors of Rs. 1.270 million**

**District Council, Ziarat**

**(Amount in Rs)**

Cheque No	Cheque Date	Voucher No	Voucher Date	Name of Firm	Particulars	Amount
99071103	14.7.2023	6999	10.7.2023	Balochistan Sanitary Store Ziarat	Donkey Machine purchased	22,500
54928769	14.3.2024	1090	Nil	Ziarat Sanitary Store Ziarat	Dunky Machine purchased	22,500
54928756	20.2.2024	Nil	18.1.2024	Quetta Electric center Ziarat	Dunky Machine purchased	23,000
24545477	30.5.2024	8153	13.5.2024	Bilal Carpet Quetta	Carpet purchased	23,040
54928766	15.6.2024	9221	29.6.2024	Al-Zia Carpet Quetta	Carpet purchased	23,400
5492868	18.10.2023	Nil	17.9.2023	Ziarat Sanitary Store Ziarat	Plastic Tank purchased	23,500
54928767	14.3.2024	744	8.1.2024	Shah Stationery & P/State Ziarat	Stationery items purchased	24,900
24545452	23.5.2024	9217	19.5.2024	Al-Zia Carpet Quetta	Carpet purchased	24,960
43275506	12.9.2023	732	28.8.2023	Dubai Shoping Center Ziarat	Dinner set purchased	25,000

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Voucher No</b>	<b>Voucher Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
43275506	12.9.2023	5823	Nil	Quetta Electric Center Ziarat	Wire etc purchased	25,000
54928738	4.1.2024	1210	8.1.2024	Gul Karyana G.Store Ziarat	Crockery items purchased	25,220
54928738	4.1.2024	2565	Nil	Al-Zia Carpet Quetta	Carpet purchased	25,480
54928707	5.12.2023	Nil	2.9.2023	Shah Stationery & P/State Ziarat	Stationery items purchased	25,660
99071098	05.07.2023	1264	2.7.2023	Quetta Electric Store Quetta	Street lights purchased	25,800
24545457	27.4.2024	1085	17.4.2024	Latif Cloth House Ziarat	Curtain purchased	26,000
43275506	12.9.2023	8132	5.9.2023	Bilal Carpet Quetta	Carpet purchased	26,250
99071103	14.7.2023	2231	8.7.2023	Al-Zia Carpet Quetta	Carpet purchased	26,880
24545452	23.5.2024	1212	12.5.2024	Gul Karyana G.Store Ziarat	Buckets etc purchased	29,700
99071103	14.7.2023	1209	9.7.2023	Gul Karyana G.Store Ziarat	Water Cooler etc purchased	29,800
99071103	14.7.2023	Nil	5.12.2022	Amen Karyana Store Ziarat	Stove purchased	30,000
99071101	7.7.2023	350	1.7.2023	Shams H/Ware Center Ziarat	Wash Basin purchased	30,000
43275507	12.9.2023	1058	12.9.2023	Latif Cloth House Ziarat	Curtain purchased	32,500
54928766	15.6.2024	Nil	25.5.2024	Latif Cloth House Ziarat	Curtain purchased	32,500
24545459	27.4.2024	1211	11.4.2024	Gul Karyana G.Store Ziarat	Gas cylinder etc purchased	33,900

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Voucher No</b>	<b>Voucher Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
43275507	12.9.2023	729	9.9.2023	Shah Stationery & P/State Ziarat	Stationery items purchased	34,550
24545477	30.5.2024	1090	17.5.2024	Latif Cloth House Ziarat	Carpet purchased	35,280
54928737	4.1.2024	5836	Nil	Tahir Stationery Ziarat	Stationery items purchased	35,400
24545477	30.5.2024	Nil	16.5.2024	Latif Cloth House Ziarat	Carpet purchased	35,700
54928766	15.6.2024	8171	18.3.2024	Bismillah Electric Works Ziarat	Gas Heater purchased	36,000
54928766	15.6.2024	Nil	15.6.2024	Bismillah Electric Works Ziarat	Searchlight purchased	36,500
24545457	27.4.2024	8143	14.4.2024	Bismillah G.Store Ziarat	Wire etc purchased	37,500
54928707	5.12.2023	Nil	28.11.2023	Shahid Furniture Mart Ziarat	Office Table purchased	38,500
24545459	27.4.2024	3523	13.3.2024	Ayan Furniture Mart Ziarat	Sofa set purchased	39,000
54928770	15.3.2024	1073	21.2.2024	Latif Cloth House Ziarat	Carpet purchased	40,320
54928738	4.1.2024	5829	19.12.2023	Quetta Electric center Ziarat	Gas Heater purchased	42,000
99071101	7.7.2023	5823	6.7.2023	Quetta Electric Center Ziarat	Ceiling fan purchased	43,500
43275506	12.9.2023	3500	21.9.2023	Ayan Furniture Mart Ziarat	Chairs purchased	44,000

Cheque No	Cheque Date	Voucher No	Voucher Date	Name of Firm	Particulars	Amount
24545477	30.5.2024	8165	19.5.2024	Bismillah Electric Works Ziarat	Street lights purchased	44,000
99071098	05.07.2023	Nil	01.07.2023	Balochistan Sanitary Store Ziarat	Pipe etc purchased	45,100
24545452	23.5.2024	8155	18.4.2024	Bismillah G.Store Ziarat	Battery purchased	46,000
<b>Total:</b>						<b>1,270,840</b>

**Irregular cash payments instead of crossed cheques - Rs. 0.486 million**  
**District Council, Kalat (Amount in Rs)**

Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Gross Amount
2426205	21.08.2023	722	16.7.2023	Star Decor wall Quetta	P/o Irani Sheets etc	25,590
2426205	21.08.2023	279	19.7.2023	Umair Awami Business Center Quetta	Stationery items	18,145
2426205	21.08.2023	247927	23.7.2023	NBD Book House Quetta	Stationery items	15,100
2426205	21.08.2023	872	23.7.2023	Kashif Printing Press Quetta	Stationery items	22,000
2426205	21.08.2023	379	25.7.2023	Haji Rozi Khan Blanket Quetta	Carpet purchased	48,750
2426205	21.08.2023	Nil	29.7.2023	Zakri Stationery P/State Kalat	Stationery items	17,160
2426240	9.11.2023	167	31.10.2023	Insaf Electric & Machinery Store Kalat	Pipe etc purchased	13,670
2426263	1.1.2024	236	30.12.2023	Asha Paint H/Ware & Sanitary Store Kalat	Phynail etc purchased	59,550
2426263	1.1.2024	Nil	30.12.2023	Insaf Electric & Machinery Store Kalat	Electric items purchased	58,550

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Gross Amount</b>
2426301	6.5.2024	Nil	30.4.2024	Insaf Electric & Machinery Store Kalat	Pipe etc purchased	18,600
2426310	5.6.2024	1151	5.6.2024	Asha Paint H/Ware & Sanitary Store Kalat	Phynail etc purchased	7,200
2426310	5.6.2024	Nil	31.5.2024	Gul Iron Merchant Kalat	Bans etc purchased	36,000
2426248	5.12.2023	2826	30.11.2023	Nadeem Solar System Quetta	UPS repair	5,350
2426272	5.2.2024	236	31.1.2024	Asha Paint H/Ware & Sanitary Store Kalat	Paint items purchased	6,020
2426272	5.2.2024	Nil	31.1.2024	Insaf Electric & Machinery Store Kalat	Electric items purchased	12,125
2426272	5.2.2024	680	14.1.2024	Siraj Tyre Center Quetta	Tyre items purchased	33,000
2426272	5.2.2024	Nil	10.1.2024	Khan Copier Quetta	Stationery items purchased	1,800
2426272	5.2.2024	Nil	2.1.2024	Mashallah Stationery P/State Kalat	Stationery items purchased	4,400
2426272	5.2.2024	Nil	28.12.2024	Naveed P/State Quetta	Stationery items purchased	3,130
2426272	5.2.2024	287	26.12.2024	Shahm Lal P/State Kalat	Stationery items purchased	1,250
2426291	1.4.2024	Nil	31.3.2024	Insaf Electric & Machinery Store Kalat	Electric items purchased	20,100
2426291	1.4.2024	Nil	13.3.2024	Haris Gas Co. Kalat	Pipe etc purchased	13,800
2426310	5.6.2024	Nil	9.5.2024	Sham Lal Deep & Sons P/State Kalat	Stationery items purchased	1,400

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Invoice No</b>	<b>Invoice Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Gross Amount</b>
2426310	5.6.2024	Nil	4.6.2024	Iqbal Electric Center Quetta	Electric items purchased	9,000
2426248	5.12.2023	Nil	30.11.2023	New Engineering Works Quetta	Vehicle repair	3,800
2426282	4.3.2024	576	28.2.2024	Al-Hasneen Mechanical Eng. Works Quetta	Vehicle repair	1,800
2426291	1.4.2024	224	11.2.2024	Zakri Stationery P/State Kalat	Vehicle repair	15,000
2426301	6.5.2024	528	7.4.2004	Ghafar Autos Quetta	Vehicle repair	13,500
<b>Total:</b>						<b>485,790</b>

**Unauthorized cash withdrawal – Rs. 2.673 million**

**District Dera Bugti (Amount in Rs)**

<b>Cheq #</b>	<b>Dated</b>	<b>Name of Firm</b>	<b>Net Payment</b>	<b>Head of Account</b>
54329240	2-2-24	Dawood Khan	192,500	cleaning of Nala
54329241	2-2-24	Dawood Khan	184,538	cleaning of Nala
54329253	1-4-24	different labours	174,000	cleaning of Nalas
66811022	15-9-23	different labours	180,000	cutting of bushes
668110234	3-10-23	different labours	180,000	cutting of bushes
668110250	5-12-23	different labours	250,000	cutting of bushes
54329229	27-12-23	different labours	150,000	cutting of bushes
668110248	5-12-23	Ghulam Mustafa Tractor Driver	169,500	levelling of roads
54329242	2-2-24	Dawood Khan	180,375	levelling of roads
54329243	2-2-24	Wali Muhammad TD	177,600	Projection of Band
54329244	7-3-24	Wali Muhammad TD	181,300	Projection of Band

<b>Cheq #</b>	<b>Dated</b>	<b>Name of Firm</b>	<b>Net Payment</b>	<b>Head of Account</b>
668110236	5-10-23	Quetta Electric Store, Quetta	65,000	Purchase of Battery
668110232	15-9-2023	Saleem Cloth House, DB	53,740	Purchase of carpet
54329259	1-4-24	Insaaf Electric Store, Quetta	48,000	Purchase of Ceiling Fans
54329259	1-4-24	Hamdan Furniture, DB	45,000	Purchase of Sofa Set
668110244	5-12-23	Quetta Electric Store, Quetta	42,000	Purchase of Street lights
668110244	5-12-23	Insaaf Electric Store, Quetta	44,862	Purchase of Street lights
54329280	4-6-24	National Sport Center	48,600	Purchase of Uniform and Shoes
54329228	27-12-23	Ghulam Ali Tractor Driver	192,500	Removal of garbage
54329252	7-3-24	Muhammad Saleem TD	114,400	Removal of garbage
<b>Total:</b>			<b>2,673,915</b>	

**Annextrue-13  
Para No. 4.1.17**

**Non-Realizing of Outstanding Rent from Shops Rs. 1.795 million**

**District Council, Lasbela (Amount in Rs)**

<b>S.#</b>	<b>Name of Tenant</b>	<b>Monthly Rent</b>	<b>Dues</b>
1	Akram Ali S/o Noor Ali	3,000	3,000
2	Akram Ali S/o Noor Ali	3,000	3,000
3	Muhammad Umer S/o Muhammad	3,000	27,000
4	Khalil Ahmed S/o Muhammad Ismail	3,000	27,000

<b>S.#</b>	<b>Name of Tenant</b>	<b>Monthly Rent</b>	<b>Dues</b>
5	Muhammad Soomar	3,000	36,000
6	Manzoor Ahmed S/o Jalal Din	3,000	36,000
7	Mehboob Shah S/o Irshad Ali Shah	3,000	24,000
8	Muhammad Hayat S/o Mir Muhammad	3,000	27,000
9	Khalil Ahmed S/o Muhammad Amin	3,000	27,000
10	Muhammad Hassan S/o Abdullah	3,000	15,000
11	Ghulam Hussain S/o Allah Dina	3,000	15,000
12	Indar Lal	3,000	36,000
13	Thanwar Mal	3,000	36,000
14	Damo Mal	3,000	36,000
15	Ghulam Akbar	8,300	24,900
16	Hidayatullah	8,300	33,200
17	Rehmatullah	8,300	99,600
18	Abdul Kareem	8,300	49,800
19	Abdul Majid	8,300	49,800
20	Rasool Bux	8,300	58,100
21	Soomar	8,300	8,300
22	Muhammad Ramzan	8,300	41,500
23	Muhammad Umar	8,300	41,500
24	Muzaffar Ali	8,300	99,600
25	Muhammad Suleman	8,300	24,900
26	Fazal Muhammad	8,300	24,900
27	Indar Lal	8,300	99,600
28	Muhammad Ali	8,300	83,000
29	Allah Bux	8,300	49,800
30	Jetha Mal	8,300	99600
31	Tola Ram	8,300	99600
32	Hussain Ali	8,300	99600
33	Ahmed Ali	4,500	10000
34	Jan Muhammad	4,500	4,500

S.#	Name of Tenant	Monthly Rent	Dues
35	Muhammad Kabeer	4,500	4,500
36	Muhammad Hassan	4,500	4,500
37	Muhammad Essa	4,500	4,500
38	Abdul Ghafoor	4,500	4,500
39	Abdul Ghafoor	4,500	4,500
40	Imam Bux	4,500	4,500
41	Muhammad Amin	4,500	4,500
42	Muhammad Ibrahim S/o Urs	4,000	8,000
43	Pawa Mal	4,000	24,000
44	Nihal Chand	4,000	24,000
45	Muhammad Bakhsh	4,000	18,000
46	Muhammad Qasim	4,000	48,000
47	Abdul Sattar S/o Abdul Qayum	3,000	36,000
48	Allah Dad	3,000	36,000
49	Muhammad Khan Angaria	3,000	36,000
50	Abdullah Burra	3,000	36,000
51	Ghulam Hussain Soor	3,000	12,000
52	Hameedullah S/o Soomar	3,000	36,000
<b>TOTAL</b>			<b>1,795,300</b>

**Losses Due to Non-Revision and Non-Realization of Property Rent-Rs. 7.404 Million**

**(Amount in Rs)**

Tenant	Property Type	Monthly Rent	Prevailing Market Rate	Difference/ Loss per year	Total outstanding rent
Shafi Muhammad	Shop	3,000	20,000	17,000	36,000
Haji Ali Muhammad	Shop	3,000	20,000	17,000	36,000
Muhammad Ayoub	Shop	3,000	20,000	17,000	36,000
Ramish Kumar	Shop	3,000	20,000	17,000	36,000
Munir Ahmed	Shop	3,000	20,000	17,000	36,000
Manzoor Ahmed	Shop	3,000	20,000	17,000	36,000
Muhammad Moose	Shop	3,000	20,000	17,000	36,000

Tenant	Property Type	Monthly Rent	Prevailing Market Rate	Difference/ Loss per year	Total outstanding rent
Abdul Kareem	Shop	3,000	20,000	17,000	36,000
Zafar Ali	Shop	3,000	20,000	17,000	36,000
Parkash	Shop	3,000	20,000	17,000	36,000
A. Hakeem	Shop	3,000	20,000	17,000	36,000
Azizullah	Shop	3,000	20,000	17,000	36,000
Raza Muhammad	Shop	3,000	20,000	17,000	36,000
Ravi Kumar	Shop	3,000	20,000	17,000	36,000
Imran Khan	Shop	3,000	20,000	17,000	36,000
Muzafar Ahmed	Shop	3,000	20,000	17,000	36,000
Babu Nanik	Shop	3,000	20,000	17,000	36,000
Ali Nawaz	Shop	3,000	20,000	17,000	36,000
Abdul Majeed	Shop	3,000	20,000	17,000	36,000
Habib Ur Rehman	Shop	3,000	20,000	17,000	36,000
Haji Noor Muhammad	Shop	3,000	20,000	17,000	36,000
Haji Noor Muhammad	Shop	3,000	20,000	17,000	36,000
Haji Ali Ahmed	Shop	3,000	20,000	17,000	36,000
Haji Abdul Kabeer	Shop	3,000	20,000	17,000	36,000
Naeem	Shop	3,000	20,000	17,000	36,000
Haji Dil Murad	Shop	3,000	20,000	17,000	36,000
Irshad Ahmed	Shop	3,000	20,000	17,000	36,000
Muhammad Iqbal	Shop	3,000	20,000	17,000	36,000
M Waris	Shop	3,000	20,000	17,000	36,000
Abdul Sattar	Shop	3,000	20,000	17,000	36,000
Muhammad Sharif	Shop	3,000	20,000	17,000	36,000
<b>Total:</b>				<b>527,000 X 12 = 6,324,000</b>	<b>1,080,000</b>
<b>Total Losses (A+B)</b>				<b>7,404,000</b>	

**Losses Due to Non-Revision and Non-Realization of Property Rent-Rs. 2.756 Million**

**(Amount in Rs)**

<b>Shop No.</b>	<b>Name of Rentee</b>	<b>Monthly Rent</b>	<b>Prevailing Market Rate</b>	<b>Difference/ Loss per year</b>	<b>Total outstanding rent</b>
1	Muhammad Hashim	400	6,000	5,600	67,400
2	Chakar Khan	400	6,000	5,600	67,400
3	Bashir Ahmed	400	6,000	5,600	67,400
4	Shahab Ud Din	400	6,000	5,600	67,400
5	Abdul Ghafoor	400	6,000	5,600	67,400
6	Abdul Khaliq	400	6,000	5,600	67,400
7	Abdul Basit Khosa	400	6,000	5,600	-
8	Abdul Basit Khosa	400	6,000	5,600	-
9	Muhammad Yousaf	400	6,000	5,600	67,400
10	Abdul Majid Khosa	400	6,000	5,600	-
11	Muhammad Waris	400	6,000	5,600	67,400
12	Ghulam Rasool	400	6,000	5,600	67,400
13	Wali Muhammad	400	6,000	5,600	67,400
14	Abdul Wahab	400	6,000	5,600	67,400
15	Abdul Wahab	400	6,000	5,600	67,400
16	Faiz Muhammad	400	6,000	5,600	67,400
17	Muhammad Alam	400	6,000	5,600	67,400
18	Haji Abdul Nabi	400	6,000	5,600	67,400
19	Muhammad Yousaf	400	6,000	5,600	67,400
20	Abdul Aziz	400	6,000	5,600	67,400
21	Abdul Aziz	400	6,000	5,600	67,400
22	Haji Qadir Bakhsh	400	6,000	5,600	67,400
<b>Total</b>			<b>132,000</b>	<b>123,200 X 12= 1,476,000</b>	<b>1,280,600</b>
<b>Total Losses (A+B)</b>					<b>2,756,000</b>

**Annexure-14**  
**Para No. 4.1.18**

**Reallocation of special grant for rehabilitation/re-construction of major Municipal Services in District Lasbela and Hub due to flood Havocs amounting to Rs. 232.000 million**

**(Rs. in Million)**

<b>District Lasbela</b>			
<b>S. No</b>	<b>Union Council</b>	<b>Jurisdiction</b>	<b>Amount</b>
1	Union Council 1	Bela	11.00
2	Union Council 2	Bela	9.00
3	Union Council 3	Bela	11.00
4	Union Council 4	Bela	12.00
5	Union Council 5	Bela	15.00
6	Union Council 6	Bela	9.00
7	Union Council 7	Bela	9.00
8	Union Council 8	Bela	9.00
9	Union Council 9	Bela	13.00
10	Union Council 10	Uthal	9.00
11	Union Council 11	Uthal	9.00
12	Union Council 12	Uthal	9.00
13	Union Council 13	Uthal	9.00
14	Union Council 14	Uthal	9.00
15	Union Council 19	Kanraj	9.00
16	Union Council 20	Lukhra	9.00
17	Union Council 21	Lukhra	9.00
18	Union Council 22	Lukhra	9.00
19	Union Council 23	Lukhra	9.00
20	Union Council 24	Linri	10.00
<b>Sub Total</b>			<b>198.00</b>
<b>District Lasbela</b>			
<b>S. No</b>	<b>Union Council</b>	<b>Jurisdiction</b>	<b>Amount (in million)</b>
1	Union Council 25	Dureji	25.00
2	Union Council 26	Dureji	25.00

3	Union Council 27	Dureji	25.00
4	Union Council 28	Dureji	25.00
5	Union Council 15	Sonmiani	14.72
6	Union Council 16	Sonmiani	14.72
7	Union Council 17	Sonmiani	14.72
8	Union Council 18	Sonmiani	14.72
9	Union Council 29	Hub	14.72
10	Union Council 30	Hub	14.72
11	Union Council 31	Hub	14.72
12	Union Council 32	Gaddani	14.72
13	Union Council	Sakran	14.72
<b>Sub Total</b>			<b>232.00</b>
<b>Grand Total</b>			<b>430.00</b>

<b>S. No</b>	<b>Number of Union Councils as mentioned in Form 09</b>	<b>Name of Union Council</b>
1	Union Council 25	Lak Rohel
2	Union Council 26	Lohi
3	Union Council 27	Umeed Abad
4	Union Council 28	Veera Hub
5	Union Council 15	Daam
6	Union Council 16	Sonmiani
7	Union Council 17	Chore
8	Union Council 18	Nakakharari
9	Union Council 29	Pinryan
10	Union Council 30	Hassan Peer
11	Union Council 31	Sakran
12	Union Council 32	Hubco

## MUNICIPAL CORPORATIONS

**Annaxure-1  
Para No. 5.1.1**

**Loss due to non-renting out/ non-auction of commercial property – Rs. 28.688 million**

**Municipal Corporation, Kech (Amount in Rs.)**

Loss due to non-renting out shops				
Total No of Shops	Prevailing Market rate per month	Total months since completion	Location	Loss sustained
32	8000	48	Sahri Kahn, Jusak	12,288,000
Loss due to non-auction				
Estimated expected Forms	Rate per form (Non-refundable)	Amount to be received on purchasing of forms	Advance Amount from the successful bidder Of 32 Shops @ Rs. 200,000 per shop	Total Losses
10,000	1000	10,000,000	6,400,000	16,400,000
<b>Loss from non-renting out</b>				<b>12,288,000</b>
<b>Total Losses</b>				<b>28,688,000</b>

**Loss of revenue due to non-auction of Sunday bazar shops/stalls- Rs. 10.548 million**

**Municipal Corporation, Chaman (Amount in Rs.)**

S.No	Particulars	Quantity	Market Rate of (Shops) (approx.)	Loss of last three years
1	Sunday Bazar (Shops)	29	5,000	5,220,000
	(stalls)	74	2,000	5,328,000
<b>Total</b>				<b>10,548,000</b>

**Annaxure-2**  
**Para No. 5.1.2**

**Non-Realizing of Outstanding Rent from Shops and Residential Quarters Rs. 3.108 Million**

**Municipal Corporation, Kech**

**(Amount in Rs.)**

S. No	Name of Tenant	No of Shops	Monthly Rent	Dues
<b>Mewa Market</b>				
1	Khadim Khairullah	1	1,000	66,500
2	G. Bux	1	1,000	70,500
3	Muhamad Ayub	1	1,000	68,000
4	Nisar Ahmed Khudadad	1	1,000	69,000
5	Zabad Ali	1	1,000	41,000
6	Faqeer	1	1,000	55,000
7	Muhammad Yousaf	1	1,000	49,000
8	Muhammad Ali	1	200	38,000
<b>Near Jamia Masjid</b>				
1	Rehmat Ali	1	1,000	49,000
2	Ghulam Ahmed	1	1,000	147,000
3	Kahuda Wajdad (NP Office)	1	1,000	147,000
4	Haji Ghulam Muhammad Awami Office	1	1,000	145,000
5	Shakeel Medical Store Main Bazar	1	1,000	294,000
6	Faqeer Medical Store Hospital Main Bazar	1	1,000	1,138,500
<b>Residential Quarters</b>				
1	Hamdullah Retired Police Driver	1	2,000	288,000
2	Ahmed Ali ASI Police	1	2,000	268,000
3	Rafiq Ahmed	1	2,000	175,000
<b>Total:</b>				<b>3,108,500</b>

**Non-recovery of rent of commercial properties Rs. 6.384 Million**

**Municipal Corporation, Pishin**

**(Amount in Rs.)**

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Yearly Rate</b>	<b>Received</b>	<b>Outstanding</b>
1	Muhammad Akbar S/o Safar Muhammad	Surkhab Road	60,000	-	60,000
2	Haji Muhammad S/o Sultan Muhammad	Surkhab Road	60,000	-	60,000
3	Safar Muhammad S/o Sultan Muhammad	Surkhab Road	60,000	-	60,000
4	Bismillah S/o Mursal	Surkhab Road	60,000	-	60,000
5	Safar Muhammad S/o Abdul Raheem	Surkhab Road	60,000	-	60,000
6	Muhammad Rasool S/o Faiz ul Haq	Surkhab Road	60,000	-	60,000
7	Nake Muhammad S/o Haji Abdul Qadir	Surkhab Road	60,000	-	60,000
8	Muhammad Naseem S/o Abdul Rahim	Surkhab Road	60,000	6,661	53,339
9	Abdul Alim S/o Haji Muhammad Essa	Surkhab Road	60,000	-	60,000
10	Do	Surkhab Road	60,000	-	60,000
11	Razi Khan S/o Kmal Khan	Surkhab Road	60,000	-	60,000
12	Abdul Rasheed S/o Mola Mehmood	Surkhab Road	60,000	-	60,000
13	Haji Mohammad S/o Sultan Mohammad	Surkhab Road	60,000	-	60,000
14	Abdul Saleem S/o Abdul Naeem	Surkhab Road	60,000	-	60,000
15	Abdul Bari	Surkhab Road	60,000	-	60,000
16	Kaleemullah S/o Abdul Majeed	Surkhab Road	60,000	5,408	54,592

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Yearly Rate</b>	<b>Received</b>	<b>Outstanding</b>
17	Shah Muhammad S/o Muhammad Ghusi	Surkhab Road	60,000	-	60,000
18	Kaleemullah S/o Abdul Majeed	Surkhab Road	60,000	-	60,000
19	Sharafud Din S/o Sayed Muhammad	Surkhab Road	60,000	-	60,000
20	Qala Khan S/o Saheb Khan	Surkhab Road	60,000	-	60,000
21	Abdul Qadeem S/o Abdul Shakoor	Surkhab Road	60,000	-	60,000
22	Do	Surkhab Road	60,000	-	60,000
23	Doulat Khan S/o Abdul Shakoor	Surkhab Road	60,000	-	60,000
24	Abdul Qayum S/o Abdul Zahir	Surkhab Road	60,000	-	60,000
25	Do	Surkhab Road	60,000	-	60,000
26	Sadam Hussain S/o Muhammad Asghar	Surkhab Road	60,000	-	60,000
27	Din Muhammad S/o Adam Khan	Surkhab Road	60,000	-	60,000
28	Muhammad Naseem S/o Abdul Rahim	Surkhab Road	60,000	-	60,000
29	Gulzar S/o Suleman	Surkhab Road	60,000	-	60,000
30	Allam Bibi W/o Abdul Haq	Surkhab Road	60,000	-	60,000
31	Sayeed Abdul Rahim S/o Abdul Zahir	Surkhab Road	60,000	-	60,000
32	Abdul Zaheer S/o Sayed Mehmood Khan	Surkhab Road	60,000	-	60,000
33	Haji Muhammad S/o Abdul Ghani	Surkhab Road	60,000	-	60,000
34	Daro Khan S/o Sazudin	Surkhab Road	60,000	-	60,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Yearly Rate</b>	<b>Received</b>	<b>Outstanding</b>
35	Do	Surkhab Road	60,000	-	60,000
36	Abdul Wali S/o Haji Jan Muhammad	Surkhab Road	60,000	-	60,000
37	Abdul Baqi S/o Haji Khair Muhammad	Surkhab Road	60,000	-	60,000
38	Gulzar S/o Suleman	Surkhab Road	60,000	12,500	47,500
39	Niaz muhiddin S/o Abdul Manan	Surkhab Road	60,000	12,500	47,500
40	Do	Surkhab Road	60,000	-	60,000
41	Sayed Haji Naik Muhammad	Market Band Rd	72,000	-	72,000
42	Muhammad Allam S/o Muhammad Shah	Market Band Rd	72,000	-	72,000
43	Noruddin S/o Naik Muhammad	Market Band Rd	72,000	-	72,000
44	Guldad Shah S/o Naik Muhammad	Market Band Rd	72,000	-	72,000
45	Mueezudin S/o Naik Muhammad	Market Band Rd	72,000	-	72,000
46	Malak Hameedullah S/o Ali Muhammad	Market Band Rd	72,000	-	72,000
47	Sher Ali S/o Noor Ali	Market Band Rd	72,000	-	72,000
48	Raza Muhammad S/o Lal Muhammad	Market Band Rd	72,000	-	72,000
49	Muhammad Qasim S/o Muhammad Ghus	Market Band Rd	72,000	-	72,000
50	Abdul Bari S/o Muhammad Amin	Market Band Rd	72,000	-	72,000
51	Nida Muhammad S/o Muhammad Qasim	Market Band Rd	72,000	-	72,000
52	Sayed Idrees	Market Band Rd	72,000	-	72,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Yearly Rate</b>	<b>Received</b>	<b>Outstanding</b>
53	Haji Muhammad S/o Gulbaran	Market Band Rd	72,000	-	72,000
54	Qudratullah S/o Khudaidad	Market Band Rd	72,000	-	72,000
55	Shaistan Khan S/o Muhammad Akbar	Market Band Rd	72,000	-	72,000
56	Haji Sultan Muhammad S/o Ghula Muhammad	Market Band Rd	72,000	-	72,000
57	Haji Taraki S/o Abdul Qayum	Market Band Rd	72,000	-	72,000
58	Muhammad Hasan S/o Haji Amanullah	Market Band Rd	72,000	-	72,000
59	Muhammad Yousaf S/o Musal	Market Band Rd	72,000	-	72,000
60	Do	Market Band Rd	72,000	-	72,000
61	Shah Muhammad S/o Gul Muhammad	Market Band Rd	72,000	-	72,000
62	Abdullah S/o Abdul Ghaffar	Market Band Rd	72,000	-	72,000
63	Hameedullah S/o	Market Band Rd	72,000	-	72,000
64	Rehmatullah S/o Asmatullah	Market Band Rd	72,000	-	72,000
65	Jalat Khan S/o Juma Khan	Market Band Rd	72,000	-	72,000
66	Mueenudin S/o Juma Khan	Market Band Rd	72,000	-	72,000
67	Moladad	Market Band Rd	72,000	-	72,000
68	Habibullah S/o Meboob Shah	Market Band Rd	72,000	-	72,000
69	Haider Khan S/o Zaqoom	Market Band Rd	72,000	-	72,000
70	Abdul Ali S/o Fateh Muhammad	Market Band Rd	72,000	-	72,000
71	Malook S/o Muhammad Halim	Market Band Rd	72,000	-	72,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Yearly Rate</b>	<b>Received</b>	<b>Outstanding</b>
72	Muhammad Ibrahim S/o Amanullah	Market Band Rd	72,000	-	72,000
73	Haji Ghulam Jelani	Band Rd	72,000	-	72,000
74	Muhammad Ibrahim S/o Amanullah	Band Rd	72,000	-	72,000
75	Abdul Ghafar & Sons	Band Rd	72,000	-	72,000
76	Ibrahim	Band Rd	72,000	-	72,000
77	Muhammad Naseem S/o Akram	Band Rd	72,000	-	72,000
78	Sayed Abdul Majeed	Band Rd	72,000	-	72,000
79	Muhammad Essa S/o Muhammad Naeem	Band Rd	72,000	-	72,000
80	Ghulam Dastagir S/o Ghulam Jailani	Band Rd	72,000	-	72,000
81	Nida Muhammad S/o Muhammad Qasim	Band Rd	72,000	-	72,000
82	Allam Gull S/o Muhammad Raza	Band Rd	72,000	10,689	61,311
83	Tokal Khan S/o Abdul Ghaffar	Band Rd	72,000	-	72,000
84	Nasrullah S/o Awlia	Band Rd	72,000	-	72,000
85	Muhammad Naseem S/o Muhammad Qasim	Band Rd	72,000	-	72,000
86	Khairullah S/o Awlia	Band Rd	72,000	-	72,000
87	Rahimudin S/o Saifudin	Band Rd	72,000	-	72,000
88	Allam Gull	Band Rd	72,000	-	72,000
89	Abdul Ghaffar	Band Rd	72,000	-	72,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Yearly Rate</b>	<b>Received</b>	<b>Outstanding</b>
90	Ghulam Rasool S/o Ghulam Jelani	Band Rd	72,000	-	72,000
91	Khudai Raheem	Band Rd	72,000	-	72,000
92	Akhtar Muhammad S/o Afzal Muhammad	Old Bus Adda	18,000	-	18,000
93	Do	Old Bus Adda	18,000	-	18,000
94	Do	Old Bus Adda	18,000	-	18,000
95	Najmudin	Old Bus Adda	18,000	-	18,000
96	Akhtar Muhammad S/o Afzal Muhammad	Old Bus Adda	18,000	-	18,000
97	Rehmatullah S/o Salih Muhammad	Old Bus Adda	18,000	-	18,000
98	Mehboob Khan S/o Nasrullah	Band Rd	72,000	-	72,000
99	Hafiz Tahir S/o Taj Muhammad	Surkhab Road	60,000	-	60,000
100	Fida Hussain S/o Muhammad Hussain	Surkhab Road	60,000	-	60,000
101	Muhammad Khan S/o Muhammad Akbar	Surkhab Road	60,000	-	60,000
102	Habibullah S/o Agha Muhammad	ByPass Rd	650	-	650
<b>Total:-</b>			<b>6,432,650</b>	<b>47,758</b>	<b>6,384,892</b>

**Non-Realization of Outstanding Rental Dues- Rs. 12.812 Million**

**Municipal Corporation, Hub**

**(Amount in Rs.)**

<b>SHOPS DETAIL</b>					
<b>S. No</b>	<b>Location</b>	<b>Name of Tenant</b>	<b>Tenancy Period</b>	<b>Monthly Rent</b>	<b>Outstanding Dues</b>
1	Baldia Road	Muhammad Hanif	August 2023 to June 2024	2530	Up to June 2024 (Nil)
2	Baldia Road	Shaman Khan	August 2023 to June 2024	2530	56,810
3	Baldia Road	Shaman Khan	August 2023 to June 2024	2530	56,810
4	Baldia Road	Najam Din	August 2023 to June 2024	2530	29,910
5	Baldia Road	Chhugoo Mal	December 2023 to November 2026	2530	Nil
6	Baldia Road	Ashiq Hussain	December 2023 to November 2026	2530	25,300
7	Baldia Road	Abdul Hafeez	December 2023 to November 2026	2530	55,200
8	Baldia Road	Akbar Shaikh	December 2023 to November 2024	2530	5,060
9	Baldia Road	Muhammad Tariq	December 2023 to November 2024	2530	54,410
10	Baldia Road	Fahad Mirza	December 2023 to November 2024	2530	17,710
11	Baldia Road	Ghulam Raza	December 2023 to November 2024	2530	31,510
12	Civic Center (A-I)	Muhammad Suleman	20-12-2023 to 19-11-2024	2540	84,760
13	Civic Center Shop No.1	Faizullah	20-12-2023 to 19-11-2024	2540	164,180
14	Civic Center Shop No.2	Nauroz	20-12-2023 to 19-11-2024	2540	168,460
15	Civic Center Shop No.3	Muhammad Suleman	20-12-2023 to 19-11-2024	2540	210,210
16	Civic Center Shop No.4	Imtiaz Khan	01-09-2024 to 31-07-2025	2380	Nil

17	Civic Center Shop No.5		20-12-2023 to 19-11-2024	2540	95,170
18	Civic Center Shop No.6	Azizullah	08-09-2021 to 07-09-2024	1890	119,380
19	Civic Center Shop No.7	Azizullah	08-09-2021 to 07-09-2024	1890	119,380
20	Civic Center Shop No.8	Amina Bai	15-07-2023 to 14-09-2024	1780	89,030
21	Civic Center Shop No.9	Abdul Aziz	01-07-2023 to 31-08-2024	3125	88,750
22	Civic Center Shop No.10	Muhammad Azeem	01-01-2023 to 31-12-2025	2150	38,700
23	Civic Center Shop No.11	Ahsan	01-01-2023 to 31-12-2025	2150	10,750
24	Civic Center Shop No.12	Abdul Latif	21-03-2024 to 20-02-2025	2540	129,280
25	Civic Center Shop No.13	Muhammad Wasim	21-03-2022 to 20-03-2025	1625	39,000
26	Civic Center Shop No.14	Abdul Qadeer	08-02-2023 to 07-02-2026	1625	110,240
27	Civic Center Shop No.15	Muhammad Yaseen	08-02-2023 to 07-02-2026	1625	35,100
28	Civic Center Shop No.16	Muhammad Yaseen	08-02-2023 to 07-02-2026	1625	Nil
29	Civic Center Shop No.17	Shabbir Ahmed	25-01-2023 to 24-10-2024	2540	178,490
30	Civic Center Shop No.18	Shabbir Ahmed	25-01-2023 to 24-10-2024	2540	139,440
31	Civic Center Shop No.19	Shabbir Ahmed	25-01-2023 to 24-10-2024	2540	Nil
32	Civic Center Shop No.20	Nasrullah	17-04-2024 to 16-03-2025	2540	30,490
33	Civic Center Shop No.21	Sami Ullah	17-04-2024 to 16-03-2025	2540	30,490

34	Civic Center Shop No.22	Fasih Ullah	17-04-2024 to 16-03-2025	2540	30,490
35	Civic Center Shop No.23	Muhammad Usman	01-07-2022 to 30-06-2025	1431	Nil
36	Civic Center Shop No.24	Muhammad Usman	01-07-2022 to 30-06-2025	1431	Nil
37	Civic Center Shop No.25	Sami Ullah	01-12-2023 to 30-10-2024	2310	112,420
38	Civic Center Shop No.26	Noor Ahmed	May 2024 to March 2025	2540	202,510
39	Civic Center Shop No.27	Asmat Ullah	20-12-2023 to 19-11-2024	2540	40,450
40	Civic Center Shop No.28	Zaman Shah	Nil	Nil	287,250
41	Civic Center Shop No.29	Sami Ullah	Nil	Nil	287,250
42	Civic Center Shop No.30	Muhammad Hussain	Nil	Nil	287,250
43	Civic Center Shop No.31	Ata Muhammad	Nil	2310	287,250
44	Civic Center Shop No.32	Mehmood Khan	Nil	3125	183,470
45	Civic Center Shop No.33	Abdul Baari	Nil	2310	254,875
46	Civic Center Shop No.34	Abdul Baari	Nil	2540	208,670
47	Civic Center Shop No.35	Khuda Noor	Nil	2310	209,950
48	Civic Center Shop No.36	Mujahid Hussain	Nil	3125	214,170
49	Civic Center Shop No.37	Mujahid Hussain	Nil	3125	277,875
50	Civic Center Shop No.38	Mujahid Hussain	Nil	3125	277,875
51	Civic Center Shop No.39	Peer Muhammad	Nil	3125	277,875

52	Civic Center Shop No.40	Peer Muhammad	Nil	3125	277,875
53	Civic Center Shop No.41	Muhammad Azeem	Nil	2540	213,130
54	Civic Center Shop No.42	Muhammad Azeem	Nil	2540	213,130
<b>Total Dues</b>					<b>6,357,785</b>
<b>CIVIC CENTRE OFFICE</b>					
<b>S. No</b>	<b>Name of Office</b>	<b>Tenancy Period</b>		<b>Monthly Rent</b>	<b>Outstanding Dues</b>
1	NADRA	July 2023 to June 2024		43260	519,120
2	National Bank Hub	July 2023 to June 2024		141980	1,703,760
3	PSQCA	January 2024 to June 2024		31250	187,500
4	Excise	October 2023 to June 2024		173000	1,384,000
5	Fisheries	April 2021 to June 2024		58594	1,965,950
6	ZTBL	July 2023 to June 2024		48830	585,960
7	Shop	January 2023 to June 2024		6660	107,910
<b>Total Dues</b>					<b>6,454,200</b>
<b>Grand Total</b>					<b>12,811,985</b>

**Annaxure-3  
Para No. 5.1.4**

**Irregular Leasing, Unauthorized Subletting and Failure to Revise Ground Rents for Leased Properties of Municipal Corporation Khuzdar**

<b>Municipal Corporation, Khuzdar</b>		<b>(Amount in Rs.)</b>		
<b>Leased Properties of Municipal Corporation with yearly rent.</b>				
<b>S#</b>	<b>Location</b>	<b>Name</b>	<b>Total area</b>	<b>Rent Per Year</b>
1	<b>Western Karachi Road</b>	Abdul Ghani S/O Bhai Khan	370	3.70
2		Haji Muhammad Baksh by Abdul Ghani	286	2.86

3		Haji Elahi Baksh Gango	300	3.00
4		Murad Baksh by Muhammad Umer	250	2.50
5		Muhammad Murad S/O Abdullah	200	2.00
6		Bacha Khan S/O Per Baksh	175	1.75
7		Bacha Khan by Mir Muhammad	190	1.90
8		Mehrullah Danna	6250	62.50
9		Sahib Khan S/O Abdul Aziz	240	2.40
10		agha Naseer Ahmed	240	2.40
11		Muhammad Sabzal Jamoot	460	4.60
12		Hajji Abdul Shakoor Pathan	4261	42.61
13		Haji Abdul Aziz Baloch	1950	19.50
14		Chanamil	1375	13.75
15		Sumamil	1375	13.75
16		Muhammad Akbar Alizai	1215	12.15
17		Dashnamil	1650	16.50
18		Kishanchand	1680	16.80
19		Kakaram	720	7.20
20		Jumma Khan	800	8.00
21		Jumma Khan	210	2.10
22		Haji Khuda Baksh	490	4.90
23		Haji Abdul Qadir	650	6.50
24		Haji Rahim Baksh	550	5.50
25		Arbab Abdul Rehman	550	5.50
26		Mian Khan	550	5.50
27		Haji Rahim Baksh	550	5.50
28		Ghulam Qadir	520	5.20
29		Amanullah	1130	11.30
30	Western Karachi Road	Habibullah By Ghulam Rasool	420.00	4.20
31		Muhammad Usman	430	4.30
32		Nabi Baksh by Huzoor Baksh	325	3.25
33		Arbab Abdul Rehman	0	-
34		Ghulam Nabi by Arbab Abdul Rehman	810	8.10
35		Haji Aziz Muhammad	520	5.20
36		Abdul Latif by Abdul Rehman	300	3.00
37		Abdul Latif Shah	320	3.20

38		Haji Khuda Baksh Muhammad Saleh	6320	63.20
39		Elahi Baksh by Abdul Rehman	480	4.80
40		Haji Ghulam Rasool Kurd	480	4.80
41		Suleman by Abdul Rehman	480	4.80
42		Sher Muhammad	610	6.10
43		Muhammad Ud Din	830	8.30
44		Arbab Abdul Rehman	400	4.00
45		Nabi Baksh by Jan Muhammad	400	4.00
46		Abdullah by Abdul Rehman	420	4.20
47		Muhammad Umer S/O Jalai	420	4.20
48		Suleman by Ghulam Muhammad	400	4.00
49		Suleman by Abdul Rehman	400	4.00
50		chandromil by Abdul Rehman	660	6.60
51		Haji Muhammad Ibrahim	650	6.50
52		Muhammad Sadiq	650	6.50
53		Bagomil Shevas Ram	520	5.20
54		Qadir Baksh by Khuda Baksh	600	6.00
55		Master Karim Baksh	1100	11.00
56		Haji Lal Baksh	900	9.00
57		Mukhi Kharomil	470	4.70
58		Haji Lal Muhammad	470	4.70
59		Muhammad Alam	2460	24.60
60		Wali Muhammad	1084	10.84
61		Shams Ud Din	336	3.36
62	Eastern Karachi Road	karim Baksh by Khiar Muhammad	1420	14.20
63		Haji Gul Muhammad	110	1.10
64		Haji Ghulam Mustafa	375	3.75
65		Mulla Umer Ud Din	710	7.10
66		Haji Muhammad Yousuf	330	3.30
67		Teerath Das	420	4.20
68		Pasandi Master Abdul Ghafoor	400	4.00
69		Rahim Baksh Bagat Ram	280	2.80
70		Rahim Baksh Balo Mil	280	2.80
71		Lekaraj Devdas	575	5.75
72		Ramzan By Goband Ram	260	2.60
73		Doctor Muhammad Rahim	420	4.20

74		Muhammad Akbar Alizai	420	4.20
75		Chandromil by akomil	420	4.20
76		Balamil Gur Baksh Lal	350	3.50
77		Rahis Pasundi Habibullah	500	5.00
78		Haji Abdul Aziz Baloch	375	3.75
79		Paro Mil	400	4.00
80		Jamadar Fateh Muhammad	610	6.10
81		Darkamil Sumail	400	4.00
82		Mukhi Kharomil	350	3.50
83		Roshan	610	6.10
84		Mulla Peer Muhammad	430	4.30
85		Munshi Nazar Muhammad	320	3.20
86		Munshi Nazar Muhammad by Paromil	450	4.50
87		sahil Khan	335	3.35
88		Ehtabar Khan	110	1.10
89		Abdullah Umrani	372	3.72
90		Abdul Rehman	372	3.72
91	Eastern Karachi Road	Muhammad Murad S/O Moose	372	3.72
92		Muhammad Khan	260	2.60
93		Ehtabar Khan	260	2.60
94		Doctor Muhammad Rahim	260	2.60
95		Mistri Muhammad Alam	250	2.50
96		Taj Muhammad	250	2.50
97		Abdul Rahim by Bagwan Das	220	2.20
98		Haji Ali Baksh	320	3.20
99		Halijah Gaus Baksh	150	1.50
100		Halijah Gaus Baksh	170	1.70
101		Old Hospital Road	Muhammad Ud Din	370
102	Haji Muhammad Ramzan		900	9.00
103	Haji Abdul Aziz		5820	58.20
104	Mir Muhammad by Abdul Ghani		300	3.00
105	Mir Muhammad by Muhammad Akbar		300	3.00
106	Master Bangal Khan		1800	18.00
107	Amir Baksh Darzi		1120	11.20
108	Mir Muhammad Afzal Jamaldini		5100	51.00
109	Mir Tahoos Khan		5350	53.50

110		Veeromil S/O Mopan Das	200	2.00
111		Ameer Baksh Darzi	300	3.00
112	East Mohalla No. 1	Muhammad Khan	300	3.00
113		Mistri Dani Baksh	250	2.50
114		Abdul Sattar Sanjrani	1120	11.20
115		Haji Wali Muhammad	560	5.60
116		Chandromil Paromil	560	5.60
117		Kishanchand	2208	22.08
118		Bashan Dahiromil	3260	32.60
119		Mukhi Kharomil	378	3.78
120		Haji Ali Muhammad	602	6.02
121		Haji Allah Baksh Ali sher Pisran Ahmed	660	6.60
122		Haji Ali Hasan Ali Ahmed	880	8.80
123		Alyasar Das by Ram Chand	1560	15.60
124		Lekaraj Devdas	1386	13.86
125		Sawal Khan	2934	29.34
126		Balomil	3020	30.20
127		Mukhi Kharomil	1260	12.60
128		Mukhi Jianand	1270	12.70
129		Fateh Khan chabeldas	1240	12.40
130		Abdul Baqi by Dolat Ram	1300	13.00
131		Jagdeschand	1350	13.50
132		Preetamchand	1500	15.00
133		Krish Chandar	2570	25.70
134		Qazi Zia Ul Haq	1600	16.00
135		Seth Fateh Chand	1600	16.00
136		Muhammad Asghar	1140	11.40
137		Veeromil	1170	11.70
138		Teerath Das	2060	20.60
139		Gazgi Road	Mir Allah Dinna Zarak zai	1400
140	Chanamil		600	6.00
141	Seth Sawal Khan		620	6.20
142	Haji Abdul Hakeem		620	6.20
143	Mir Allah Dinna Zarak zai		1300	13.00
144	Muhammad Hassan		260	2.60
145	Alyasar Das by Khilamil		240	2.40
146	Tolamil		320	3.20

147		Chanamil	2063	20.63
148		Sumamil	687	6.87
149		Bagwan Das	500	5.00
150		Chodary Chandromil	1400	14.00
151		Mooro Mil	724	7.24
152		Paro Mil	276	2.76
153		Haji Abdul Aziz	6000	60.00
154		Taj Muhammad	300	3.00
155		Mistri Muhammad Alam Masjid committee	156	1.56
156		Muhammad Ulfat Natwani	170	1.70
157		Muhammad Hassan Balomil	190	1.90
158		Hamza Nothani	170	1.70
159	Mashkary Road	Haji Muhammad Usman	350	3.50
160		Haji Abdul Haque	170	1.70
161		Mulla Elahi Baksh Gango	170	1.70
162		Haji Muhammad Ramzan	180	1.80
163		Haji Abdullah	220	2.20
164		Khalid Karim	190	1.90
165		Master Jamal Ud Din	250	2.50
166		Haji Muhammad Ramzan	287	2.87
167	Mashkary Road	Shops Dharam shala Chaudary	600	6.00
168		Cheomil mooromil	570	5.70
169	Janobi	Mooro Mil	550	5.50
170		Dashnamil	1616	16.16
171		Muhammad Ayoub	1568	15.68
172		Abdul Karim wali Dad	816	8.16
173		Abdul Karim Zehri	600	6.00
174		Abdul Qadir	600	6.00
175		Taj Muhammad	1656	16.56
176		Muhammad Umer S/O Dhani Baksh	144	1.44
177	Mohalla Karachi Road	Peramil	4960	49.60
178		Kaka Ram	1500	15.00
179		Sumamil	2450	24.50
180		Chelaram Parmanand	3341	33.41
181		Sheval Naraen	3920	39.20
182		Muhammad Ibrahim	1270	12.70

183		Panno Mil by Moromil	916	9.16
184		Panno Mil by Khilamil	1834	18.34
185		Dashnamil	2900	29.00
186		Paro Mil	1092	10.92
187		Wilan Mil	5048	50.48
188		Mukhinaromil	3840	38.40
189		Sumamil	230	2.30
190		Dolatram Bashan Das	1700	17.00
191		chanamil Milomil	980	9.80
192		Cheomil mooromil	1800	18.00
193		Narain Jamnamil	1000	10.00
194		Abdul Qadir	376	3.76
195		Chelaram by Kishan	748	7.48
196		Haji Elahi Baksh	1794	17.94
197		Dashnamil	1632	16.32
198		Panomil by Haji Muhammad Hassan	500	5.00
199		Paro Mil	500	5.00
200		Haji Alam Khan	3950	39.50
201		Banamil Majan Lal	780	7.80
202		Balomil BhaRam	660	6.60
203		Khilamil Masjid Committee	280	2.80
204		Haji Muhammad Waris	710	7.10
205	Magribi Gazgi Road	Muhammad Roshan Masjid Committee	3800	38.00
206		Mistri Gul Muhammad Masjid Committee	1648	16.48
207		Abdul Hakeem Afghan	546	5.46
208		Dilmurad by Muhammad Baksh	410	4.10
209		Munshi Nazar Muhammad	4690	46.90
210		Muhammad Alam Driver	1992	19.92
211		Muhammad Alam by Ghulam Mustafa	360	3.60
212		Haji Gul Muhammad Masjid Committee	260	2.60
213		Haji Gul Muhammad Masjid Committee	260	2.60

214	Hotel	Niaz Muhammad Masjid Committee	2680	26.80
215		Bahmandas by Abdul Qudoos	260	2.60
216		Haji Gul Muhammad Masjid Committee	220	2.20
217		Mistri Nazar Muhammad	220	2.20
218		Ghulam Nabi S/O Ali Muhammad	304	3.04
219		Wahid Baksh	260	2.60
220		Nizamat Road	Abdul Haq	360
221	Hassan Khan		5688	202.90
222	Syed Gareeb Shah		1152	41.11
223	Sundarmil		924	9.24
224	Arbab Abdul Rehman		7210	72.10
225	Kaka Ram		320	3.20
226	Peramil		640	6.40
227	Arbab Abdul Rehman		2232	22.32
228	Arbab Abdul Rehman		1720	17.20
229	Bashandas Mangomil		4340	43.40
230	Arbab Abdul Rehman Jamnamil		1628	16.28
231	Danomil Santomil		800	8.00
232	Kishanchand		1190	11.90
233	Milla Mil		1190	11.90
234	Mohalla Karachi Road No. 2	Gonband Ram	1224	12.24
235		Gianchand	2440	24.40
236		Paaraj Kishan Das	2280	22.80
237		Paaraj Kishan Das	2110	21.10
238		Sundarmil	1570	15.70
239		Gonband Ram Dolat Ram	1700	17.00
240		Gonband Ram Teerath Ram	1000	10.00
241		Goband Ram by Goshamil	1880	18.80
242		Chetomil Kheemchand	1280	12.80
243		Jumma Khan Bhagat Ram	480	4.80
244		Panolal S/O Ram Chand	1600	16.00
245		Sangraaj Pari Chand	2480	24.80
246		Doctor Muhammad Rahim	1040	10.40
247		Doctor Muhammad Rahim	1100	11.00
248		Doctor Muhammad Rahim	950	9.50

249		Doctor Muhammad Rahim	950	9.50
250		Doctor Muhammad Rahim	960	9.60
251		Doctor Muhammad Rahim	1100	11.00
252		Bashan Das Santosh	1734	17.34
253		Sabo Mil Gian Chand	1440	14.40
254		Abdul Sattar Sanjrani	2120	21.20
255		Khilamil Mallamill	2450	24.50
256		Peramil	2200	22.00
257		Paramil Kaka Ram	2800	28.00
258		Peramil	840	8.40
259		Kaka Ram	840	8.40
260		Peramil	900	9.00
261		Kaka Ram	900	9.00
262		Sundar Sagar	2280	22.80
263		Bhagat Ram	935	9.35
264		Balomil	935	9.35
265		Qadir Baksh	1220	12.20
266		Prakash Narahen	3000	30.00
267		Haji Khuda Baksh	840	8.40
268		Master Iqbal	1440	14.40
269		Arbab Abdul Rehman	910	9.10
270		Adat Ram	1320	13.20
271		Master Karim Baksh	1540	15.40
272		Muhammad ehtbar	1300	13.00
273		Muhammad Ibrahim	2700	27.00
274		Abdul Hakeem cycle works	2840	28.40
275		Bashan	1350	13.50
276	Kalat Road	Hamza Kurd	2724	27.24
277		Muhammad Azeem	576	5.76
278		Muhammad Alam	1100	11.00
279		Major Bigaz Agha Essa Khan	1490	14.90
280		Khuda Baksh	260	2.60
281		Muhammad Ramzan	200	2.00
282	Old Hospital Road	Imam Masjid Doctor Muhammad Rahim	6028	60.28
283	Mashkay Road	Muhammad Suleman	420	4.20
284		Siraj Ahmed	196	1.96

285		Taj Muhammad	190	1.90
286		Sultan	196	1.96
287		Aziz Ahmed Shahwani	4000	400.00
288	Kalat Road	Muhammad Ismail	196	1.96
289		Amanullah	336	3.36
290		Ghulam Serwar Baloch	168	1.68
291		Goband Ram chingomil	168	1.68
292		Muhammad Hassan	168	1.68
293		Abdul Aziz	168	1.68
294		Attaullah	168	1.68
295		Molvi Muhammad Saleh	168	1.68
296		Sakhawat Hussain	99	0.99
297		Murad Ali	168	1.68
298		Niaz Ahmed	63	0.63
299		Muhammdad Zaman	168	1.68
300		Khair Muhammad	36	0.36
301		Mir Kaleemullah	168	1.68
302		Ghulam Rasool	168	1.68
303		Haji Muhammad Baksh	36	0.36
304		Haji Muhammad Yousuf	66	0.66
305		Abdul Qadir	168	1.68
306		Abdul Latif	168	1.68
307		Haji Mola Baksh	168	1.68
308		Karim Baksh	168	1.68
309		Ali Muhammad	168	1.68
310		Huzoor Baksh	168	1.68
311		Abdul Hameed	168	1.68
312		Shahdad Muhammad Khan	168	1.68
313		Muhammad Alam	168	1.68
314		Muhammad Baksh	168	1.68
315		Prakash Narahen	168	1.68
316		Ghulam Ali	168	1.68
317		Haji Taj Muhammad	168	1.68
318		Mola Baksh	168	1.68
319		Haji Ghulam Mustafa	33	0.33
320	Khuda Baksh	30	0.30	
321	Haji Nek Muhammad	30	0.30	
322	Abdul Wahid	168	1.68	

323		Mola Baksh	48	0.48
324		Habibullah	48	0.48
325		Haji Abdul Qadir	108	1.08
326		Abdul Qadir Muhammad Bota	48	0.48
327		Muhammad Baksh	150	1.50
328		Abdul Haq	48	0.48
329		Abdul Rahim	48	0.48
330		Abdul Sattar yar Muhammad	48	0.48
331		Muhammad Azeem	32	0.32
332		Muhammad Yousuf	32	0.32
333		Haji Juma	48	0.48
334		Muhammad Baksh	32	0.32
335		Ali Ahmed	48	0.48
336		Haji Noor Muhammad	48	0.48
337		Mir Hassan Khan	48	0.48
338		Ghulam Sarwer	1462	14.62
339		Muhammad Siddique	168	1.68
340	Karachi Road	Khair Muhammad	300	3.00
341	Colony Road	Chabeel Das	140	1.40
342		Lokchand	80	0.80
343		Juma Khan	99	0.99
344		Ram Chand Khim Chand	99	0.99
345		Haji Mir Khan	169	1.69
346		Nisar Ahmed	64	0.64
347		Abdul Razzaq	81	0.81
348		Likaraj	40	0.40
349		Haji Mir Muhammad	99	0.99
350		Haji Muhammad Hassan	108	1.08
351		Muhammad Ramzan	64	0.64
352	Karachi Road	Muhammad Usman	90	0.90
353	Colony Road	Haji Muhammad Ulfat	90	0.90
354	Karkh Road	Mir Kaleemullah	3600	36.00
355	Shahi Bagh	Barkat Maseh	1200	12.00
356		Baag Maseh	1200	12.00

357	Veeromil	1200	12.00
358	Soljar Das	1200	12.00
359	Dashandas	1200	12.00
360	Kundan Das	1200	12.00
361	Ram Chand Khim Chand	1200	12.00
362	Kishamil	1200	12.00
363	Siwaram	1200	12.00
364	Jagomil	1200	12.00
365	Alyasar Das	1200	12.00
366	Goband Ram	1200	12.00
367	Bashanda	1200	12.00
368	Bagwan Das	1200	12.00
369	Minwar Lal	1200	12.00
370	Khoobchand	1200	12.00
371	Arjun Das	1200	12.00
372	Beekchand	1200	12.00
373	Waromil	1200	12.00
374	Kishamil	1200	12.00
375	Atomil	1200	12.00
376	Gobandmil Jugnomil	1200	12.00
377	Gianchand	1200	12.00
378	Khoobchand	1200	12.00
379	Tolamil Sumail	1200	12.00
380	Jani Karomil	1200	12.00
381	Nand Lal	1200	12.00
382	Bagwan Das	1200	12.00
383	Kundan Das	1200	12.00
384	Chabilas	1200	12.00
385	Kiamil	1200	12.00
386	Motiraj	1200	12.00
387	Musma verni	1200	12.00
388	Santoo	1200	12.00
389	Ram Chand Gida Ram	1200	12.00
390	Asowo Nandlal	1200	12.00
391	Kodamil Taramil	1200	12.00
392	Haji Din Muhammad	1200	12.00
393	Chand Prakash	1200	12.00
394	Aziz Muhammad	1350	13.50

395		Muhammad Qasim	1200	12.00
396		Haji Ghulam Muhammad	1200	12.00
397		Muhammad Jamal	1200	12.00
398		Haji Abdul Hakeem	1350	13.50
399		Haji Bilal	1350	13.50
400		Abdul Sattar	1350	13.50
401		Muhammad Younis	1350	13.50
402		Haji Rehmatullah	1350	13.50
403		Liaqat Maseh	1200	12.00
404		faransis Yaqoob Maseh	1200	12.00
405		Mir Ghulam Rasool	1350	13.50
406		Abdul Rasheed	1350	13.50
407		Ghulam Nabi	1350	13.50
408		Muhammad Qasim	1200	12.00
409		Haji Muhammad Anwer	1350	13.50
410		Haji Khan	1350	13.50
411		Abdul Karim	1350	13.50
412		Muhammad Yaqoob	1350	13.50
413		Haji S/O Dad Karim	1350	13.50
414		Pritam Chand	1350	13.50
415		Abdullah	1350	13.50
416		Muhammad Iqbal	1350	13.50
417	Karachi Road	Mir Muhammad Yousuf	48	0.48
418	Shahi Bagh	Prakash Chand	1200	12.00
419		Abdul Haq	1350	13.50
420		Mola Baksh	1350	13.50
421		Tara Chand	1350	13.50
422		Gaus Baksh	1350	13.50
423		Haji Din Muhammad	1350	13.50
424		Haji Ghulam Rasool	1350	13.50
425		Eid Muhammad	1350	13.50
426		Muhammad Idrees	1200	12.00
427		Pisran Molan Baksh	1350	13.50
428		Haji Abdul Karim	1350	13.50
429		Haji Jangi Khan	1350	13.50
430		Allahyar	1350	13.50
431		Molvi Muhammad Saleh	1350	13.50

432	Dolat Ram	1200	12.00
433	Abdul Rauf	1350	13.50
434	Qabool Ahmed	1350	13.50
435	Nabi Baksh	1350	13.50
436	Bigomil	1200	12.00
437	Hafiz Attaullah	1200	12.00
438	Abdul Haq	1200	12.00
439	Haleem Shah	1200	12.00
440	Pari Chand	1200	12.00
441	Lal Chand	1200	12.00
442	Kimomil	1200	12.00
443	Parsram	1200	12.00
444	Tara Chand	1200	12.00
445	Bilomil	1200	12.00
446	Dashdiwo	1200	12.00
447	Kishanchand	1200	12.00
448	Bhamandas	1200	12.00
449	Minwar Lal	1200	12.00
450	Gobandram	1200	12.00
451	Chandamil	1200	12.00
452	Kinia Lal	1200	12.00
453	Goband Ram	1200	12.00
454	Hakeem Chand	1200	12.00
455	Momindas	1200	12.00
456	Thoromil	1200	12.00
457	Raj Kapoor	1200	12.00
458	Kodamil	1200	12.00
459	Ramchand	1200	12.00
460	Bhagat Ram	1200	12.00
461	Girdari Mila kishan Mill	1200	12.00
462	Dashdiwo Lal Chand	1200	12.00
463	Narahen Das	1200	12.00
464	Pari Chand	1200	12.00
465	Deep Chand	1200	12.00
466	Mangraj	1200	12.00
467	Pari Chand	1200	12.00
468	Bol Chand	1200	12.00
469	Bol Chand	1200	12.00

470		Bol Chand	1200	12.00
471		Bolaram	1200	12.00
472		Sundar Sagar	1200	12.00
473		Dashandas	1200	12.00
474		Dalan Mil	1200	12.00
475		Molvi Abu Bakar	2475	24.75
476		Bekchand	1200	12.00
477		Murad Khan	1350	13.50
478		Sakho Mil	1200	12.00
479		Wadera Muhammad Alam	1350	13.50
480		Mitha Mil	1200	12.00
481		Tariq Mehmood	1350	13.50
482		Yaqoob Sasooli	1200	12.00
483		Rahim Dad	1200	12.00
484		Jogi Maseh	1200	12.00
485		Mushtaq Maseh	1200	12.00
486		Gulzar Maseh	1200	12.00
487		Piaro Maseh	1200	12.00
488		Yaqoob Maseh	1200	12.00
489		Sharif Maseh	1200	12.00
490		Muhammad Asghar	1200	12.00
491		Kitaba Maseh	1200	12.00
492		Joseph Maseh	1200	12.00
493		Gidamil Ramesh Kumar	1200	12.00
494	National Bank Khuzdar	National Bank Khuzdar	4828	193.12
495	Shahi	Saleem Maseh	1200	12.00
496	Bagh	Muhammad Akram	1350	13.50
497		Sikindar Shah	1200	12.00
498		Abdul Aziz	1350	13.50
499		Abdul Aziz	1350	13.50
500		Habibullah	1350	13.50
501		Muhammad Umer	1350	13.50
502		Chandar Maseh	1200	12.00
503		Jamda Mil	1200	12.00
504		Elahi Baksh	1350	13.50

505	Mashkay Road	Abdul Qadir	156	1.56
506	Karkh Road	Abdul Rahim	85	0.85
507		Ghulam Haider	110	1.10
508		Lal Muhammad	240	2.40
509		Ehtisham Mohi Ud Din	3000	30.00
510	Shahi Bagh	Abdul Rasheed	1350	13.50
511		Jamil Qadir	1350	13.50
512		Muhammad Khan	1350	13.50
513		Paras Ram	1200	12.00
514		Muhammad Qasim	1200	12.00
515		Ram Chand	1200	12.00
516		Paras Ram	1350	13.50
517		Hamza Murad	1350	13.50
518		Malik Abdul Samad	1350	13.50

**Annaxure-4  
Para No. 5.1.5**

**Loss due to non-revision of rent of shops– Rs. 3.354 million**

**Municipal Corporation, Turbat**

**(Amount in Rs.)**

S. No	LOCATION	Number of Shops	Monthly Rent Charged	Annual Rent	Market Rate	Market Rate per Annum	Difference
	B	C	D	E	F	G	(G-E)
1	Mewa Market	15	1,000	180,000	10,000	1,800,000	1,620,000
2	Gawadar Stop	5	5000	300,000	15,000	900,000	600,000
3	Near Jamia Masjid	7	1,500	126,000	15,000	1,260,000	1,134,000
<b>Total:</b>		27		606,000		3,960,000	3,354,000

**Loss Due to Non-Recovery/revision of Rent of Shops –Rs 13.687 Million**

**Municipal Corporation, Chaman**

**(Amount in Rs.)**

<b>Mall Road 20 Nos Shops</b>						
<b>S. No</b>	<b>Name of Tenants</b>	<b>Duration of Tenancy</b>	<b>Rent Per Month</b>	<b>Last revision of Rent</b>	<b>Market Rate of Shop</b>	<b>Total Loss during 2023-24</b>
1	Ghulam Muhammad	Since 1924	800	01.01.2015	10,000	120,000
2	Haji Salah Uddin	Since 1924	800	01.01.2015	10,000	120,000
3	Ahmed	Since 1924	800	01.01.2015	10,000	120,000
4	Baroo	Since 1924	800	01.01.2015	10,000	120,000
5	Naimat Ullah	Since 1924	800	01.01.2015	10,000	120,000
6	Sher Ali	Since 1924	800	01.01.2015	10,000	120,000
7	Agha Muhammad	Since 1924	800	01.01.2015	10,000	120,000
8	Barat	Since 1924	800	01.01.2015	10,000	120,000
9	Haji Nazar Muhammad	Since 1924	800	01.01.2015	10,000	120,000
10	Abdul Wahid	Since 1924	800	01.01.2015	10,000	120,000
11	Shah Mohammad	Since 1924	800	01.01.2015	10,000	120,000
12	Haji Mohammad	Since 1924	800	01.01.2015	10,000	120,000
13	Abdul Ghafar	Since 1924	800	01.01.2015	10,000	120,000
14	Muhammad Khan	Since 1924	800	01.01.2015	10,000	120,000
15	Abdul Wahid	Since 1924	800	01.01.2015	10,000	120,000
16	Aman Ullah	Since 1924	800	01.01.2015	10,000	120,000
17	Haji Saleh Jan	Since 1924	800	01.01.2015	10,000	120,000
18	Mohammad Raheem	Since 1924	800	01.01.2015	10,000	120,000
19	Haji Sahib Jan	Since 1924	800	01.01.2015	10,000	120,000
20	Haji Sahib Jan	Since 1924	800	01.01.2015	10,000	120,000
<b>Total</b>						<b>2,400,000</b>

**Table No 02****(Amount in Rs)**

<b>S. No</b>	<b>Name of Tenants</b>	<b>Duration of Tenancy</b>	<b>Rent Per/ Month</b>	<b>Last revision of Rent</b>	<b>Market Rate of Shop</b>	<b>Total Loss during 2023-24</b>
21	Saleh Muhammad	1989	500	01.01.2015	8,000	96,000
22	Nida Mohammad	1989	500	01.01.2015	8,000	96,000
23	Shah Mohammad	1989	500	01.01.2015	8,000	96,000
24	Pathan	1989	500	01.01.2015	8,000	96,000
25	Abdul Qadeer	1989	500	01.01.2015	8,000	96,000
26	Mohammad Saleem	1989	500	01.01.2015	8,000	96,000
27	Mohammad Zia	1989	500	01.01.2015	8,000	96,000
28	Haji Toar	1989	500	01.01.2015	8,000	96,000
29	Mohammad Hanif	1989	500	01.01.2015	8,000	96,000
30	Mano Jan	1989	500	01.01.2015	8,000	96,000
31	Hameed Ullah	1989	500	01.01.2015	8,000	96,000
32	Abdul Khaliq	1989	500	01.01.2015	8,000	96,000
33	Sher Ali	1989	500	01.01.2015	8,000	96,000
34	Hazrat Ali	1989	500	01.01.2015	8,000	96,000
35	Abdul Wahid	1989	500	01.01.2015	8,000	96,000
36	Akhtar Mohammad	1989	500	01.01.2015	8,000	96,000
37	Abdul Haleem	1989	500	01.01.2015	8,000	96,000
38	Haji Abdullah	1989	500	01.01.2015	8,000	96,000
39	Mohammad Yousaf	1989	500	01.01.2015	8,000	96,000
40	Haji Tamil	1989	500	01.01.2015	8,000	96,000
41	Dad Mohammad	1989	500	01.01.2015	8,000	96,000
42	Abdul Ahad	1989	500	01.01.2015	8,000	96,000
43	Mohammad Saleem	1989	500	01.01.2015	8,000	96,000
44	Mohd Haleem	1989	500	01.01.2015	8,000	96,000

<b>S. No</b>	<b>Name of Tenants</b>	<b>Duration of Tenancy</b>	<b>Rent Per/ Month</b>	<b>Last revision of Rent</b>	<b>Market Rate of Shop</b>	<b>Total Loss during 2023-24</b>
45	Mohd Younus	1989	500	01.01.2015	8,000	96,000
46	Abdul Qadeem	1989	500	01.01.2015	8,000	96,000
47	Nasrullah	1989	500	01.01.2015	8,000	96,000
48	Shah Muhammad	1989	500	01.01.2015	8,000	96,000
49	Jalat Khan	1989	500	01.01.2015	8,000	96,000
50	Payudding	1989	500	01.01.2015	8,000	96,000
51	Haji Shah Muhammad	1989	500	01.01.2015	8,000	96,000
52	Abdul Qayyum	1989	500	01.01.2015	8,000	96,000
53	Mohd Rasool	1989	500	01.01.2015	8,000	96,000
54	Haji Mosa Jan	1989	500	01.01.2015	8,000	96,000
55	Ghani	1989	500	01.01.2015	8,000	96,000
56	Haji Daroo	1989	500	01.01.2015	8,000	96,000
57	Safdar Janak	1989	500	01.01.2015	8,000	96,000
58	Atta Muhammad	1989	500	01.01.2015	8,000	96,000
59	Lal Muhammad	1989	500	01.01.2015	8,000	96,000
60	Paind	1989	500	01.01.2015	8,000	96,000
61	Gul Muhammad	1989	500	01.01.2015	8,000	96,000
62	Abdu Zahir	1989	500	01.01.2015	8,000	96,000
63	Nadir Khan	1989	500	01.01.2015	8,000	96,000
64	Haji Muhammad Saleem	1989	500	01.01.2015	8,000	96,000
65	Abdul Qayyum	1989	500	01.01.2015	8,000	96,000
66	Abdul Khaliq	1989	500	01.01.2015	8,000	96,000
67	Zaqoom	1989	500	01.01.2015	8,000	96,000
68	Fazal Muhammad	1989	500	01.01.2015	8,000	96,000

S. No	Name of Tenants	Duration of Tenancy	Rent Per/ Month	Last revision of Rent	Market Rate of Shop	Total Loss during 2023-24
69	Fida Muhammad	1989	500	01.01.2015	8,000	96,000
70	Haji Khairoo	1989	500	01.01.2015	8,000	96,000
71	Abdul Hai	1989	500	01.01.2015	8,000	96,000
72	Rozi Khan	1989	500	01.01.2015	8,000	96,000
73	Mohd Hayat	1989	500	01.01.2015	8,000	96,000
74	Abdul Wahid	1989	500	01.01.2015	8,000	96,000
75	Mohammad Koh	1989	500	01.01.2015	8,000	96,000
76	Juma Khan	1989	500	01.01.2015	8,000	96,000
77	Salah Uddin	1989	500	01.01.2015	8,000	96,000
78	Salah uddin	1989	500	01.01.2015	8,000	96,000
79	Abdul Zahir	1989	500	01.01.2015	8,000	96,000
80	Haji Jamal uddin	1989	500	01.01.2015	8,000	96,000
81	Haji Abdul Ahad	1989	500	01.01.2015	8,000	96,000
82	Ghulam Farooq	1989	500	01.01.2015	8,000	96,000
83	Hakeem Jan	1989	500	01.01.2015	8,000	96,000
84	Ali Ahmed	1989	500	01.01.2015	8,000	96,000
85	Samiullah	1989	500	01.01.2015	8,000	96,000
86	Abdul Aziz	1989	500	01.01.2015	8,000	96,000
87	Ghulam Rasool	1989	500	01.01.2015	8,000	96,000
88	Din Mohammad	1989	500	01.01.2015	8,000	96,000
89	Agha Mohammad	1989	500	01.01.2015	8,000	96,000
90	Abdul Baseer	1989	500	01.01.2015	8,000	96,000
91	Rozi Ahmed	1989	500	01.01.2015	8,000	96,000
92	Masood	1989	500	01.01.2015	8,000	96,000
93	Mohammad Khan	1989	500	01.01.2015	8,000	96,000
94	Barkat	1989	500	01.01.2015	8,000	96,000

<b>S. No</b>	<b>Name of Tenants</b>	<b>Duration of Tenancy</b>	<b>Rent Per/ Month</b>	<b>Last revision of Rent</b>	<b>Market Rate of Shop</b>	<b>Total Loss during 2023-24</b>
95	Saleh Mohammad	1989	500	01.01.2015	8,000	96,000
96	Haji Farooq	1989	500	01.01.2015	8,000	96,000
97	Abdul Razaq	1989	500	01.01.2015	8,000	96,000
98	Mula Numan	1989	500	01.01.2015	8,000	96,000
99	Gull Zaman	1989	500	01.01.2015	8,000	96,000
100	Mohd Naeem	1989	500	01.01.2015	8,000	96,000
101	Aja Habib dad	1989	500	01.01.2015	8,000	96,000
102	Mohd Qasim	1989	500	01.01.2015	8,000	96,000
103	Abdul Baqi	1989	500	01.01.2015	8,000	96,000
104	Baqi Dad	1989	500	01.01.2015	8,000	96,000
105	Haji Akhater Muhammad	1989	500	01.01.2015	8,000	96,000
106	Abdul Saleem	1989	500	01.01.2015	8,000	96,000
107	Faiz Ullah	1989	500	01.01.2015	8,000	96,000
108	Noor Muhammad	1989	500	01.01.2015	8,000	96,000
109	Agha Muhammad	1989	500	01.01.2015	8,000	96,000
110	Niaz Muhammad	1989	500	01.01.2015	8,000	96,000
111	Nazar Jan	1989	500	01.01.2015	8,000	96,000
112	Juma Khan	1989	500	01.01.2015	8,000	96,000
113	Mohd Raheem	1989	500	01.01.2015	8,000	96,000
114	Mohd Musa	1989	500	01.01.2015	8,000	96,000
115	Faiz Muhammad	1989	500	01.01.2015	8,000	96,000
116	Char Gull	1989	500	01.01.2015	8,000	96,000
117	Transporters	1989	500	01.01.2015	8,000	96,000
118	Noor Muhammad	1989	500	01.01.2015	8,000	96,000

S. No	Name of Tenants	Duration of Tenancy	Rent Per/ Month	Last revision of Rent	Market Rate of Shop	Total Loss during 2023-24
119	Masood	1989	500	01.01.2015	8,000	96,000
120	Inayat Ullah	1989	500	01.01.2015	8,000	96,000
121	Ameen Ullah	1989	500	01.01.2015	8,000	96,000
122	Abdullah	1989	500	01.01.2015	8,000	96,000
123	Jamal Uddin	1989	500	01.01.2015	8,000	96,000
124	Nida Muhammad	1989	500	01.01.2015	8,000	96,000
125	Exam Uddin	1989	500	01.01.2015	8,000	96,000
126	Abdul	1989	500	01.01.2015	8,000	96,000
Total					<b>1,119,962</b>	<b>11,287,962</b>

**Suspected Subletting, Missing Rent agreements and Revenue Loss due to non-revision of rents. Rs. 1.72 million**

**Municipal Corporation, Khuzdar**

**(Amount in Rs.)**

Name of tenants	Location	Monthly Rent	Annual Rent	Proposed Monthly Rent	Proposed Annual Rent	Difference
Akhtar Muhammad	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Ishaq	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Raza	Mutton Market	200	2400	5,000	60,000	57,600
Yar Muhammad	Mutton Market	200	2400	5,000	60,000	57,600
Ghulam Mustafa	Mutton Market	200	2400	5,000	60,000	57,600
Haji Mula Bux	Mutton Market	200	2400	5,000	60,000	57,600
Abdul Nabi	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Hussain	Mutton Market	200	2400	5,000	60,000	57,600
Noor Muhammad	Mutton Market	200	2400	5,000	60,000	57,600
Abdul Zahir	Mutton Market	200	2400	5,000	60,000	57,600
Ghulam Sarwar	Mutton Market	200	2400	5,000	60,000	57,600
Haji Dil Murad	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Anwar	Mutton Market	200	2400	5,000	60,000	57,600
Inayatullah	Mutton Market	200	2400	5,000	60,000	57,600
Hafiz Ali Muhammad	Mutton Market	200	2400	5,000	60,000	57,600
Khalid	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Ibrahim	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Hasan	Mutton Market	200	2400	5,000	60,000	57,600

Name of tenants	Location	Monthly Rent	Annual Rent	Proposed Monthly Rent	Proposed Annual Rent	Difference
Muhammad Ayub	Mutton Market	200	2400	5,000	60,000	57,600
Ijeet Kumar	Mutton Market	200	2400	5,000	60,000	57,600
Abdul Wahid	Mutton Market	200	2400	5,000	60,000	57,600
Saeed Ahmed	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Ishaq	Mutton Market	200	2400	5,000	60,000	57,600
Sher Muhammad	Mutton Market	200	2400	5,000	60,000	57,600
Ali Dost	Mutton Market	200	2400	5,000	60,000	57,600
Imran Ahmed	Mutton Market	200	2400	5,000	60,000	57,600
Mir Ghulam Rasool	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Faisal	Mutton Market	200	2400	5,000	60,000	57,600
Muhammad Sharif	Mutton Market	200	2400	5,000	60,000	57,600
Parkash Girdari	Mutton Market	200	2400	5,000	60,000	57,600
Total:			<b>72,000</b>	<b>150,000</b>	<b>1,800,000</b>	<b>1,728,000</b>

**Annaxure-5  
Para No. 5.1.6**

**Housing Schemes without NOC and Suspected Losses of Rs-27.675 million**

**Municipal Corporation, Turbat**

(Amount in Rs.)

S#	Name of Housing Scheme	Status of NOC	Approx - imate area	Proposed rate per acre	NOC Fees
1	Faisal City Housing Scheme	Not Applied for NOC	30	15,000 per Acre	450,000
2	Khalid Walid Housing Scheme	Not Applied for NOC	40	15,000 per Acre	600,000
3	Housing Scheme Bug	Not Applied for NOC	35	15,000 per Acre	525,000
4	Housing Scheme Sari Kehn	Not Applied for NOC	50	15,000 per Acre	750,000
5	6 Nos Housing Scheme Chalho Sari Kehn	Not Applied for NOC	150	15,000 per Acre	2,250,000
6	Motorway Garden Scheme	Not Applied for NOC	35	15,000 per Acre	525,000

<b>S#</b>	<b>Name of Housing Scheme</b>	<b>Status of NOC</b>	<b>Approx - imate area</b>	<b>Proposed rate per acre</b>	<b>NOC Fees</b>
7	Jusak City Housing Scheme	Not Applied for NOC	40	15,000 per Acre	600,000
8	Nisar Housing Scheme Jusak	Not Applied for NOC	25	15,000 per Acre	375,000
9	Haji Khuda Baksh Housing Scheme Jusak	Not Applied for NOC	30	15,000 per Acre	450,000
10	Ayub Jangian Housing Scheme Jusak	Not Applied for NOC	35	15,000 per Acre	525,000
11	Captan Naseem Housing Scheme Jusak	Not Applied for NOC	25	15,000 per Acre	375,000
12	Al Sahil Housing Scheme	Not Applied for NOC	40	15,000 per Acre	600,000
13	Mar Jan City Housing Scheme	Not Applied for NOC	25	15,000 per Acre	375,000
14	M-8 Highway Housing Scheme	Not Applied for NOC	30	15,000 per Acre	450,000
15	Housing Scheme Kech Kour	Not Applied for NOC	40	15,000 per Acre	600,000
16	Sameer Housing Scheme Agriculture Colony	Not Applied for NOC	45	15,000 per Acre	675,000
17	Seth Yaseen Housing Scheme Absor	Not Applied for NOC	35	15,000 per Acre	525,000
18	Lal Baksh Qomi Housing Scheme Absor	Not Applied for NOC	40	15,000 per Acre	600,000
19	M. Aslam and Ayub Housing Scheme	Not Applied for NOC	30	15,000 per Acre	450,000
20	Muhammad Ayub Housing Scheme	Not Applied for NOC	25	15,000 per Acre	375,000
21	Lal Baksh Housing Scheme Askani	Not Applied for NOC	35	15,000 per Acre	525,000
22	Saal Jan Buledi Housing Scheme	Not Applied for NOC	30	15,000 per Acre	450,000
23	Askani Bazar Housing Scheme Absor	Not Applied for NOC	30	15,000 per Acre	450,000
24	Askani Bazar Housing Scheme	Not Applied for NOC	30	15,000 per Acre	450,000

<b>S#</b>	<b>Name of Housing Scheme</b>	<b>Status of NOC</b>	<b>Approx - imate area</b>	<b>Proposed rate per acre</b>	<b>NOC Fees</b>
25	M.Ayub Housing Scheme Absor	Not Applied for NOC	40	15,000 per Acre	600,000
26	M. Khalid Leopard Housing Scheme Askani	Not Applied for NOC	35	15,000 per Acre	525,000
27	Jehangir Liaquat Housing Scheme Askani	Not Applied for NOC	30	15,000 per Acre	450,000
28	Saal Jan Buledi Housing Scheme Shahabad	Not Applied for NOC	30	15,000 per Acre	450,000
29	Jehangir Liaquat Housing Scheme Shahabad	Not Applied for NOC	35	15,000 per Acre	525,000
30	2 No Housing Scheme Shahabad (Title not known)	Not Applied for NOC	40	15,000 per Acre	600,000
31	Master Allah Baksh and Hasi Housing Scheme	Not Applied for NOC	40	15,000 per Acre	600,000
32	M. Ayub Housing Scheme Shahabad	Not Applied for NOC	30	15,000 per Acre	450,000
33	Khurshed Housing Scheme Shahabad	Not Applied for NOC	25	15,000 per Acre	375,000
34	Muhammad Ayub Housing Scheme Shahabad	Not Applied for NOC	30	15,000 per Acre	450,000
35	Muhammad Aslam Housing Scheme Shahabad	Not Applied for NOC	30	15,000 per Acre	450,000
36	3 NOs Housing Scheme Shahabad	Not Applied for NOC	30	15,000 per Acre	450,000
37	Rahees Goth Housing Scheme Shahabad	Not Applied for NOC	30	15,000 per Acre	450,000
38	Meeran Housing Scheme Shahabad	Not Applied for NOC	35	15,000 per Acre	525,000
39	Ayub Housing Scheme Shahabad	Not Applied for NOC	40	15,000 per Acre	600,000
40	Shabir Housing Scheme Shahabad	Not Applied for NOC	40	15,000 per Acre	600,000

S#	Name of Housing Scheme	Status of NOC	Approx - imate area	Proposed rate per acre	NOC Fees
41	Ayub Housing Scheme Shahabad	Not Applied for NOC	35	15,000 per Acre	525,000
42	Ghulam Qadir Housing Scheme Shahabad	Not Applied for NOC	35	15,000 per Acre	525,000
43	2 No.s Housing Scheme Shahabad	Not Applied for NOC	40	15,000 per Acre	600,000
44	Riaz Ahmed Housing Scheme Shahabad	Not Applied for NOC	35	15,000 per Acre	525,000
45	Abdul Wahid Housing Scheme Shahabad	Not Applied for NOC	35	15,000 per Acre	525,000
46	Ghulam Muhammad Housing scheme Shahabad	Not Applied for NOC	40	15,000 per Acre	600,000
47	Khalid Housing Scheme Kolwahi Bazar Absor	Not Applied for NOC	35	15,000 per Acre	525,000
48	Saal Jan Housing Scheme Kolwahi Bazar	Not Applied for NOC	45	15,000 per Acre	675,000
49	City Model Town Housing Scheme Koh Murad	Not Applied for NOC	40	15,000 per Acre	600,000
50	Housing Scheme Molid e Rek	Not Applied for NOC	35		525,000
51	Kech valley Housing Scheme Meri	Issued NOC			0
<b>Total:</b>					<b>27,675,000</b>

**Annaxure-06**

**Para No. 5.1.7**

**Doubtful Expenditure Suspected Misappropriations due to Non-Production of Vouched Account. Rs- 2.451 Million**

**Municipal Corporation, Khuzdar (Amount in Rs.)**

S#	Cheque No	Cheque Date	Amount
1	54586063	24.10.2023	40,000
2	54586069	24.10.2023	102,824

<b>S#</b>	<b>Cheque No</b>	<b>Cheque Date</b>	<b>Amount</b>
3	54586083	10.11.2023	107,600
4	54586085	10.11.2023	200,000
5	54586106	15.11.2023	171,910
6	54586137	08.12.2023	54,796
7	54586123	08.12.2023	157,193
8	54586126	09.12.2023	100,993
9	54586193	04.01.2024	151,320
10	54586171	04.01.2024	13,100
11	54585977	27.03.2024	52,553
12	54586037	01.04.2024	256,735
13	54586047	03.04.2024	110,000
14	54586048	03.04.2024	41,300
15	24482431	03.04.2024	80,000
16	54586039	03.04.2024	40,000
17	24482437	04.04.2024	150,000
18	24482445	24.04.2024	95,000
19	24482479	09.05.2024	100,300
20	24482492	31.05.2024	137,412
21	24482510	03.06.2024	14,650
22	24482506	03.06.2024	154,892
23	31107026	12.06.2024	21,110
24	34107029	24.06.2024	97,991
<b>TOTAL</b>			<b>2,451,679</b>

**Annaxure-07**  
**Para No. 5.1.8**

**Non-obtaining of 10% performance Security on contract - Rs. 32.00 million**

<b>Municipal Corporation, Hub</b>			<b>(Rs. in Million</b>	
<b>S. No</b>	<b>Name of Scheme</b>	<b>Name of Contractor</b>	<b>Contract Cost in</b>	<b>Performance Security (10%)</b>
1	Prov: of solar system, install: of 100kvtrans: with poles, tuff tiles & renovation: of hostels at madrasa Qasim Ululoom Bawani, Hub	Parvez Ahmed Byaho	30.00	3.00
2	provision of paver blocks to different streets Gaddani, Hub, Winder city, Jangi goth, Zaryab goth, Zehri goth,dargah Hub	HK Niazi, Government Contractor	30.00	3.00
3	Hb20233120-bt road sewerage tuff tiles footpath Firdus Colony ,Lasi road Hindu Mohalla Hajiani khatoo,mohalla baloch,punnos.mohalla sher m. s. Mohalla saman s.mohalla	Shah & Brothers	40.00	4.00
4	provision of solar lights at Ali rind goth, Abdullah Khiazai, Baloch goth, Qalendarani goth Hub	Skyline Contractors	30.00	3.00
5	provision of solar lights at, jangigoth, Zaryab goth, Zehri goth, Sasooli goth Hub	Haji Meharullah & Co.	30.00	3.00
6	hb20233103-solar lights to different streets at,gadani, Hub, Winder city	Haji Meharullah & Co.	30.00	3.00
7	Tuff tile at Abbas Gador goth and Allana goth Hubco, Muhammad Brohi goth Bhawani, BT road dost Muhammad syan Mohalla Bhawani Hub, PSDP 5931	Pervez Ahmed Bhayo	40.00	4.00
8	Drainage & Sewerage line tuff tiles and footpath of Lasi road MC Hub	Innovation construction	60.00	6.00

S. No	Name of Scheme	Name of Contractor	Contract Cost in	Performance Security (10%)
9	Recondition of RCC lining and providing RCC top slabs from Daro Hotel to irrigation, UC Bardot Taluka district Hub PSDP No. 5918	Innovation construction	30.00	3.00
<b>Total</b>			<b>320.00</b>	<b>32.00</b>

**Annaxure-9  
Para No. 5.1.10**

**Non-recovery of advance deposit from commercial properties Rs. 9.900 million**

**Municipal Corporation, Pishin**

**(Amount in Rs.)**

S. No	Name & Father Name/Allottees	Location	Advance Deposit
1	Muhammad Akbar S/o Safar Muhammad	Surkhab Road	100,000
2	Haji Muhammad S/o Sultan Muhammad	Surkhab Road	100,000
3	Safar Muhammad S/o Sultan Muhammad	Surkhab Road	100,000
4	Bismillah S/o Mursal	Surkhab Road	100,000
5	Safar Muhammad S/o Abdul Raheem	Surkhab Road	100,000
6	Muhammad Rasool S/o Faiz ul Haq	Surkhab Road	100,000
7	Nake Muhammad S/o Haji Abdul Qadir	Surkhab Road	100,000
8	Muhammad Naseem S/o Abdul Rahim	Surkhab Road	100,000
9	Abdul Alim S/o Haji Muhammad Essa	Surkhab Road	100,000
10	do	Surkhab Road	100,000
11	Razi Khan S/o Kmal Khan	Surkhab Road	100,000
12	Abdul Rasheed S/o Mola Mehmood	Surkhab Road	100,000
13	Haji Mohammad S/o Sultan Mohammad	Surkhab Road	100,000
14	Abdul Saleem S/o Abdul Naeem	Surkhab Road	100,000
15	Abdul Bari	Surkhab Road	100,000
16	Kaleemullah S/o Abdul Majeed	Surkhab Road	100,000
17	Shah Muhammad S/o Muhammad Ghusi	Surkhab Road	100,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Advance Deposit</b>
18	Kaleemullah S/o Abdul Majeed	Surkhab Road	100,000
19	Sharafud Din S/o Sayed Muhammad	Surkhab Road	100,000
20	Qala Khan S/o Saheb Khan	Surkhab Road	100,000
21	Abdul Qadeem S/o Abdul Shakoor	Surkhab Road	100,000
22	Do	Surkhab Road	100,000
23	Doulat Khan S/o Abdul Shakoor	Surkhab Road	100,000
24	Abdul Qayum S/o Abdul Zahir	Surkhab Road	100,000
25	Do	Surkhab Road	100,000
26	Sadam Hussain S/o Muhammad Asghar	Surkhab Road	100,000
27	Din Muhammad S/o Adam Khan	Surkhab Road	100,000
28	Muhammad Naseem S/o Abdul Rahim	Surkhab Road	100,000
29	Gulzar S/o Suleman	Surkhab Road	100,000
30	Allam Bibi W/o Abdul Haq	Surkhab Road	100,000
31	Sayeed Abdul Rahim S/o Abdul Zahir	Surkhab Road	100,000
32	Abdul Zaheer S/o Sayed Mehmood Khan	Surkhab Road	100,000
33	Haji Muhammad S/o Abdul Ghani	Surkhab Road	100,000
34	Daro Khan S/o Sazudin	Surkhab Road	100,000
35	Do	Surkhab Road	100,000
36	Abdul Wali S/o Haji Jan Muhammad	Surkhab Road	100,000
37	Abdul Baqi S/o Haji Khair Muhammad	Surkhab Road	100,000
38	Gulzar S/o Suleman	Surkhab Road	100,000
39	Nizamuddin S/o Abdul Manan	Surkhab Road	100,000
40	Do	Surkhab Road	100,000
41	Sayed Haji Naik Muhammad	Market Band Rd	100,000
42	Muhammad Allam S/o Muhammad Shah	Market Band Rd	100,000
43	Noruddin S/o Naik Muhammad	Market Band Rd	100,000
44	Guldad Shah S/o Naik Muhammad	Market Band Rd	100,000
45	Mueezudin S/o Naik Muhammad	Market Band Rd	100,000
46	Malak Hameedullah S/o Ali Muhammad	Market Band Rd	100,000
47	Sher Ali S/o Noor Ali	Market Band Rd	100,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Advance Deposit</b>
48	Raza Muhammad S/o Lal Muhammad	Market Band Rd	100,000
49	Muhammad Qasim S/o Muhammad Ghus	Market Band Rd	100,000
50	Abdul Bari S/o Muhammad Amin	Market Band Rd	100,000
51	Nida Muhammad S/o Muhammad Qasim	Market Band Rd	100,000
52	Sayed Idrees	Market Band Rd	100,000
53	Haji Muhammad S/o Gulbaran	Market Band Rd	100,000
54	Qudratullah S/o Khudaidad	Market Band Rd	100,000
55	Shaistan Khan S/o Muhammad Akbar	Market Band Rd	100,000
56	Haji Sultan Muhammad S/o Ghula Muhammad	Market Band Rd	100,000
57	Haji Taraki S/o Abdul Qayum	Market Band Rd	100,000
58	Muhammad Hasan S/o Haji Amanullah	Market Band Rd	100,000
59	Muhammad Yousaf S/o Musal	Market Band Rd	100,000
60	Do	Market Band Rd	100,000
61	Shah Muhammad S/o Gul Muhammad	Market Band Rd	100,000
62	Abdullah S/o Abdul Ghaffar	Market Band Rd	100,000
63	Hameedullah S/o	Market Band Rd	100,000
64	Rehmatullah S/o Asmatullah	Market Band Rd	100,000
65	Jalat Khan S/o Juma Khan	Market Band Rd	100,000
66	Mueenudin S/o Juma Khan	Market Band Rd	100,000
67	Moladad	Market Band Rd	100,000
68	Habibullah S/o Meboob Shah	Market Band Rd	100,000
69	Haider Khan S/o Zaqoom	Market Band Rd	100,000
70	Abdul Ali S/o Fateh Muhammad	Market Band Rd	100,000
71	Malook S/o Muhammad Halim	Market Band Rd	100,000
72	Muhammad Ibrahim S/o Amanullah	Market Band Rd	100,000
73	Haji Ghulam Jelani	Band Rd	100,000
74	Muhammad Ibrahim S/o Amanullah	Band Rd	100,000
75	Abdul Ghafar & Sons	Band Rd	100,000
76	Ibrahim	Band Rd	100,000

<b>S. No</b>	<b>Name &amp; Father Name/Allottees</b>	<b>Location</b>	<b>Advance Deposit</b>
77	Muhammad Naseem S/o Akram	Band Rd	100,000
78	Sayed Abdul Majeed	Band Rd	100,000
79	Muhammad Essa S/o Muhammad Naeem	Band Rd	100,000
80	Ghulam Dastagir S/o Ghulam Jailani	Band Rd	100,000
81	Nida Muhammad S/o Muhammad Qasim	Band Rd	100,000
82	Allam Gull S/o Muhammad Raza	Band Rd	100,000
83	Tokal Khan S/o Abdul Ghaffar	Band Rd	100,000
84	Nasrullah S/o Awlia	Band Rd	100,000
85	Muhammad Naseem S/o Muhammad Qasim	Band Rd	100,000
86	Khairullah S/o Awlia	Band Rd	100,000
87	Rahimudin S/o Saifudin	Band Rd	100,000
88	Allam Gull	Band Rd	100,000
89	Abdul Ghaffar	Band Rd	100,000
90	Ghulam Rasool S/o Ghulam Jelani	Band Rd	100,000
91	Khudai Raheem	Band Rd	100,000
92	Akhtar Muhammad S/o Afzal Muhammad	Old Bus Adda	50,000
93	Do	Old Bus Adda	50,000
94	Do	Old Bus Adda	50,000
95	Najmudin	Old Bus Adda	50,000
96	Akhtar Muhammad S/o Afzal Muhammad	Old Bus Adda	50,000
97	Rehmatullah S/o Salih Muhammad	Old Bus Adda	50,000
98	Mehboob Khan S/o Nasrullah	Band Rd	100,000
99	Hafiz Tahir S/o Taj Muhammad	Surkhab Road	100,000
100	Fida Hussain S/o Muhammad Hussain	Surkhab Road	100,000
101	Muhammad Khan S/o Muhammad Akbar	Surkhab Road	100,000
102	Habibullah S/o Agha Muhammad	ByPass Rd	100,000
<b>Total:-</b>			<b>9,900,000</b>

**Annaxure-10**  
**Para No. 5.1.11**

**Unauthorized Payment due to allowing excess quantities beyond approved**  
**Quantity - Rs. 6.47 million**

**Municipal Corporation, Khuzdar**

**(Amount in Rs.)**

<b>Item of Work</b>	<b>Unit</b>	<b>Qty Paid</b>	<b>Qty approved</b>	<b>Excess Qty</b>	<b>Rate</b>	<b>Amount</b>
Providing and laying cement concrete pipes molded with cement concrete 1:1.5:3 with spigot socket, etc.SI# 25-1(biii)	Rft	7189	1250	5939	483.30	2.87
Providing manhole type 'A' size 24" x 18" (inside dimensions) as per approved design and specifications complete for 4" to 12" dia pipes upto 4 ft. (1.2 m) depth with 16" dia. Concrete Cover fixed in 4" thick RCC 1:2:4 slab, etc. SI# 25-4 (a)	No	384	97	287	12811.70	3.6
<b>Total:</b>						<b>6.47</b>

**Annaxure-11**  
**Para No. 5.1.12**

Unauthorized Payment Due to Inclusion of Inadmissible Items of work – Rs. 6.89 Million

<b>Municipal Corporation, Khuzdar</b>			<b>(Amount in Rs.)</b>			
<b>Name of Work</b>	<b>Contractor</b>	<b>Estimated Cost</b>	<b>Item of work</b>	<b>Quantity (Cft/ Sft)</b>	<b>Rate</b>	<b>Amount</b>
Construction of Black Top Road for Khuzdar City	M/S Baranzai Brother Construction Co	30.00	Dismantling of plain cement concrete 1:2:4 or richer mixes. (SI # 4-19)	3778.50	90.90	343,465
			Cold Milling of Pavement (SI # 21-88-C)	77470.91	23.85	1,847,681
Construction of Tuff tile, PCC drain for Khuzdar City	M/S Behlool	30.00	Providing and laying cement concrete pipes molded with cement concrete 1:1.5:3 with spigot socket, etc. 25-1(bii)	2813	405.70	1,141,234
			Providing and laying 1:4:8 cement concrete in any thickness using 1-1/2" (37mm) and down gauge stone ballast	9782.34	163.40	1,598,434

Name of Work	Contractor	Estimated Cost	Item of work	Quantity (Cft/ Sft)	Rate	Amount
			of approved grade, etc 21-40-1			
			Providing and laying 4" (100 mm) thick not leaner than 1:2:4 cement concrete in roads, paths, Crete ways using 3/4" (19mm) and down gauge crushed stone in panels 21-34(a)	26429	74.20	1,961,032
<b>Total:</b>						<b>6,891,846</b>

**Annaxure-12  
Para No. 5.1.13**

**Irregular expenditure of Garbage due to splitting Rs. 2.767 Million.**

**Municipal Corporation, Chaman**

(Amount in Rs.)

S. No	Chq. No	Vr.Date	Name of Firm	Particulars	Amount
3	1575273	23/11/23	Private Labors	Lifting of Garbage	476,485
4	1575271	23/11/23	Private Labors		478,367
5	1575274	23/11/23	Haji Din Muhammad Excavator Service		97,350
6	1575274	23/11/23	Abdul Razaaq Excavator Service		94,050
7	1575274	23/11/23	Abdul Razaaq Excavator Service		95,700

8	1575294	04/12/23	Mohd Naseem & Brothers		85,000
9	Nil	01/05/24	Haji Din Muhammad Excavator Service		90,000
10	53307993	20/05/24	Abdul Razaq Excavator Service		198,000
11	53307994	20/05/24	Abdul Razaq Excavator Service		192,500
12	1575272	23/11/23		Repair Of PCC Drains at New Abadi Chaman	480,100
13	1575269	23/11/23	M/s Hafiz Abdul Ghani G.C,	Repair Of PCC Drains at Killi Muhammad Umar Chaman	479,830
<b>Total:-</b>					<b>2,767,382</b>

**Splitting of Expenditure to avoid Open tender for – Rs. 3.326 Million**

**Municipal Corporation, Khuzdar**

**(Amount in Rs.)**

<b>Cheque No</b>	<b>Date</b>	<b>Bill #</b>	<b>Bill Date</b>	<b>Firm</b>	<b>Particulars</b>	<b>Amount</b>
54586136	Dec, 23	Nil	Nil	Raza Const. & GOS Khuzdar	Const.of Drains at Peeshi Khatan W-28	234,000
54586166	Dec, 23	Nil	3.11.2023	Balochistan Arms Dealer Khuzdar	Const.of Drains at Peeshi Khatan W-28	100,000
54586202	Dec, 23	Nil	Nil	Raza Const. & GOS Khuzdar	Const. of Drains at Faizabad W-18	130,500
54586206	Jan, 24	Nil	Nil	Raza Const. & GOS Khuzdar	Const. of Drains at Sunni W-18	175,400
54586207	Jan, 24	Nil	Nil	BK& Brothers Const.Co.	Const. of Drains at Shahi Bagh W-17	152,600
54585961	Feb, 24	Nil	Nil	M/S Al Atif Drilling	Construction of Drain at Bazgir Ward No. 20	250,000

<b>Cheque No</b>	<b>Date</b>	<b>Bill #</b>	<b>Bill Date</b>	<b>Firm</b>	<b>Particulars</b>	<b>Amount</b>
				Engineering and Construction CO		
54585960	Feb, 24	Nil	Nil	M/S Alpha Enterprises and Company	Construction of Drain at Zarina Khatan Ward No. 27	142,000
54586021	Mar, 24	Nil	Nil	Hameedullah Government Contractor	Const. of Drain at Latifabad W-30	135,000
54586010	Mar, 24	Nil	Nil	Hameedullah Government Contractor	Const. of Drain at Firozabad W-01	175,000
24482430	April, 24	Nil	Nil	Alpha Enterprises Co.	Const. of Drains at Balina Khatan W-25	240,000
24482434	April, 24	Nil	Nil	Raza Const. & GOS Khuzdar	Const. of Drains at Nizamabad W-16	175,000
24482475	May, 24	Nil	Nil	Alpha Enterprises Co.	Const. of Drain at Balina Khatan W-25	185,000
<b>Repair of Quarters</b>						<b>0</b>
54586148	Dec, 23	Nil	Nil	Raza Const. & GOS Khuzdar	Repair of Quarter	208,200
54586205	Jan, 24	Nil	Nil	Al-Atif Drilling Eng.& Const.Co Khuzdar	Repair of Quarter	192,100
54586011	Mar, 24	Nil	Nil	BK& Brothers Const.Co.	Repair of Quarter (Abdullah N/Qasid)	225,000
54586016	Mar, 24	Nil	Nil	Raza Const. & GOS Khuzdar	Repair of Quarter (Muhammad Saeed Cook)	200,000

<b>Cheque No</b>	<b>Date</b>	<b>Bill #</b>	<b>Bill Date</b>	<b>Firm</b>	<b>Particulars</b>	<b>Amount</b>
54586020	Mar, 24	Nil	Nil	Hameedullah Government Contractor	Repair of Quarter (Muhammad Anwar Supervisor)	212,000
24482436	April, 24	Nil	Nil	Raza Const. & GOS Khuzdar	Repair of Quarter (Shabir Ahmed Sweeper)	195,000
<b>Total:</b>						<b>3,326,800</b>

**Annaxure-13  
Para No. 5.1.15**

**Overpayment due to allowing inadmissible item of work - Rs. 1.602 Million**

**Municipal Corporation, Hub**

**(Amount in Rs.)**

“Tuff Tiles 3000 feet ward No. 37 Prince Street to Rauf Colony Hub.”				
M/s Abdul Wahid & Brothers, GC for Estimated Cost Rs. 20 million				
vide work order No. M. Chub/PSDP/2023-24/84-87 dated 24.06.2024 to be completed as on 30.06.2025. 1 <sup>st</sup> running bill was paid vide MB, at page 1-3 an amounting to Rs. 4.029 million				
<b>S. No.</b>	<b>Item of work</b>	<b>Quantity</b>	<b>Rate</b>	<b>Amount</b>
<b>1.</b>	PL 1:2:4 CC floor using crushed ....” under No. 14-2/a-iv	3000	152.290	0.456
<b>Total (A)</b>				<b>0.456</b>

“Tuff Tiles and Street lights with all Solar from Jumma Hotel to post office Hub.”				
M/s New Vision Construction, GC for Rs. 20 million during the financial year 2023-24				
vide work order No. M. Chub/PSDP/2023-24/72-75 dated 24.06.2024 to be completed as on 30.06.2025. 1 <sup>st</sup> running bill was paid vide MB, at page 1-4 an amounting to Rs. 4.00 million.				

S. No.	Item of work	Quantity	Rate	Amount
1.	PL 1:2:4 CC floor using crushed ....” under No. 14-2/a-iv	3,225.50	152.290	0.491
<b>Total (B)</b>				<b>0.491</b>
“Provision of paver Blocks to different streets in district Hub”, M/s H.K Niazi GC for Rs. 30 million during the financial year 2023-24 vide work order No. M. Chub/PSDP/2023-24/60-63 dated 24.06.2024 to be completed as on 30.06.2025. 1 <sup>st</sup> running bill was paid vide MB, at page 1-3 an amounting to Rs. 4.880 million.				
S. No.	Item of work	Quantity	Rate	Amount
1.	PL 1:2:4 CC floor using crushed ....” under No. 14-2/a-iv	4,303.50	152.290	0.655
<b>Total (C)</b>				<b>0.655</b>
<b>Grand Total (A+B+C)</b>				<b>1.602</b>

**Annaxure-14  
Para No. 5.1.16**

**Non-Deduction of Income Tax Rs. 0.199/- Million**

**Municipal Corporation, Khuzdar**

(Amount in Rs.)

Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount	I.tax 7 %
54586065	Oct, 2023	Nil	15.09.2023	Sattar Takedar Khuzdar	Removal of Garbage	23,000	1,610
54586102	Nov, 2023	Nil	Nil	Sattar Takedar Khuzdar	Removal of Garbage	110,000	7,700
54586131	Dec-23	Nil	12.11.2023	Sattar Takedar Khuzdar	Removal of Garbage	180,000	12,600
54586132	Dec-23	Nil	07.11.2023	Sattar Takedar Khuzdar	Removal of Garbage	150,000	10,500
54586133	Dec-23	Nil	8.11.2023	Sattar Takedar Khuzdar	Removal of Garbage	170,000	11,900
54586163	Dec-23	Nil	03.09.2023	Sattar Takedar Khuzdar	Removal of Garbage	15,000	1,050
54586246	Feb, 2024	Nil	Nil	M/S Sattar Contractor	Removal of Garbage	85,000	5,950

Cheque No	Cheque Date	Invoice No	Invoice Date	Paid to	Particulars	Amount	I.tax 7 %
54586238	Feb, 2024	Nil	Nil	M/S Sattar Contractor	Removal of Garbage	148,000	10,360
54586022	Mar-24	Nil	Nil	Sattar Takedar Khuzdar	Removal of Garbage	145,000	10,150
54585983	Mar-24	Nil	04.02.2024	Sattar Takedar Khuzdar	Removal of Garbage	180,000	12,600
24482433	Apr-24	Nil	Nil	Sattar Takedar Khuzdar	Removal of Garbage	250,000	17,500
24482472	May-24	Nil	11.04.2024	Sattar Takedar Khuzdar	Removal of Garbage	135,000	9,450
24482471	May-24	Nil	Nil	Sattar Takedar Khuzdar	Removal of Garbage	175,000	12,250
24482478	May-24	Nil	02.04.2024	Sattar Takedar Khuzdar	Removal of Garbage	200,000	14,000
24482517	Jun-24	Nil	05.05.2024	Sattar Takedar Khuzdar	Removal of Garbage	212,300	14,861
24482476	Jun-24	Nil	Nil	Sattar Takedar Khuzdar	Removal of Garbage	145,000	10,150
24482525	Jun-24	Nil	10.5.2024	Sattar Takedar Khuzdar	Removal of Garbage	307,000	21,490
24482516	Jun-24	Nil	03.05.2024	Sattar Takedar Khuzdar	Removal of Garbage	225,500	15,785
<b>TOTAL:</b>						<b>2,855,800</b>	<b>199,906</b>

**Non-Deposition of Income Tax– Rs. 0.799 million**

**Municipal Corporation, Hub**

**(Amount in Rs.)**

Cheque No	Cheque Date	Paid to	Particulars	Amount	I/Tax	GST	BST
31381950	31.5.2024	Amin & Brothers Electric Works Karachi	Motor purchased	30,000	1,350	5,100	
15356473	3.4.2024	Zehri General & H/Ware Store Hub	Motor purchased	43,500	1,958	7,395	
31381941	30.5.2024	Zehri General & H/Ware Store Hub	Fan purchased	44,385	1,997	7,545	
15356502	3.5.2024	Al-Madina Carpet Center Hub	Carpet etc purchased	45,120	2,030	7,670	
51402650	20.9.2023	Al-Madina Battery Service Hub	Batteries purchased	60,000	2,700	10,200	

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>I/Tax</b>	<b>GST</b>	<b>BST</b>
51402655	22.9.2023	BA Electronics Karachi	Dispenser with Can purchased	78,000	3,510	13,260	
51402652	21.9.2023	Ghusia Arbab Nursery Hub	Plants	87,500	3,938	14,875	
51402653	21.9.2023	AH Autos Karachi	Tyre purchased	90,000	4,050	15,300	
59828796	8.3.2024	Star Tyre Shop Karachi	Tyre purchased	150,890	6,790	25,651	
31381962	7.6.2024	Haji A.Rehman Government Contractor Hub	GI Pipe etc purchased	49,660	2,235	8,442	
31381941	30.5.2024	New Zehri H/Ware Store Hub	Batteries purchased	49,400	2,223	8,398	
58602241	8.12.2023	Zehri General & H/Ware Store Hub	Motor purchased	13,400	603	2,278	
31381939	30.5.2024	Zehri General & H/Ware Store Hub	Thermos etc purchased	9,980	449	1,697	
59828758	23.01.24	Ghawas Balochistan Battery service	Purchase of Battery	22,000	990	3,740	
45980074	11.08.23	Yuri Ultimate Solution	Glass, Silicon etc Purchases	22,200	999	3,774	
43872797	13.07.23	Al Kabir Printing Press	Stamp, file Cover purchases	42,400	1,908	7,208	
59828741	5.1.2024	Sadam Hussain Tyre Shop Hub	Tyre purchased	43,000	1,935	7,310	
1962337273	19.10.2023	Ghawas Balochistan Battery Service Hub	Batteries purchased	51,000	2,295	8,670	
45980121	1.9.2023	Abdul Karim Marbal Hub	Marble supply	59,240	2,666	10,071	
51402618	12.9.2023	Jaffer Brothers Pvt Ltd Karachi	Deltanor EC15 (Malaria Spray)	63,165	2,842	10,738	
51402670	29.9.2023	Zehri General & H/Ware Store Hub	Paint items purchased	187,900	8,456	31,943	
303715400	05.07.23	BA Electronics	AC Pel 2 Ton Purchases	220,000	9,900	37,400	
303715399	05.07.23	BA Electronics	AC Pel 2 Ton Purchases	220,000	9,900	37,400	
45980070	04.08.23	Fakhri Glass and Aluminium Work	Parda (Curtain) Purchases	171,517	7,718	29,158	

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>I/Tax</b>	<b>GST</b>	<b>BST</b>
1940271595	05.07.23	Paradise Furniture	Furniture Purchases	145,000	6,525	24,650	
1940271597	05.07.23	Paradise Furniture	Office Table VIP purchases	130,000	5,850	22,100	
45980073	11.08.23	Ghawas Balochistan Battery service	P/O Battery	9,500	428	1,615	
1969277923	13.2.2024	Abdullah	Repair of Sewerage line Abdullah Colony Hub	192,500	14,212		11,339
1969277926	14.2.2024	Abdullah	Repair of Sewerage line Nazar Langov Pathara Hub	190,300	14,104		11,253
59828783	27.2.2024	Abdullah	Repair of Sewerage line Zehri Street pathra	187,000	25,745		
1969277924	13.2.2024	Attaullah	Repair of Sewerage line Bashir Askani Muhallah	188,400	13,941		11,123
19815824170	17.5.2024	Attaullah	Repair of Road Shoulder Gulshan Ameerabad	193,100	14,267		11,383
1985824168	16.5.2024	Attaullah	Repair of Sewerage line Rauf Colony Hub	191,500	14,156		11,294
1969277922	13.2.2024	Govinda Kumar Contractor	Repair of Road Shoulder Adalat Road	193,300	14,293		11,404
59828785	28.2.2024	Govinda Kumar Contractor	Repair of Road Shoulder Jam Colony	186,700	25,735		
1969277925	14.2.2024	Govinda Kumar Contractor	Repair of Road Shoulder Pirkas Road Hub	183,100	13,576		10,832

<b>Cheque No</b>	<b>Cheque Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>I/Tax</b>	<b>GST</b>	<b>BST</b>
1969277927	14.2.2024	Govinda Kumar Contractor	Replacement of Sewerage line Nathala Mondra Street Hub	189,700	13,980		11,154
1969277929	14.2.2024	Haji A.Rehman Government Contractor Hub	Repair of Sewerage line Usman Lasi Berote Hub	169,200	12,558		10,020
1985824169	16.5.2024	Haji A.Rehman Government Contractor Hub	Repair of Sewerage line Akbar Lasi Street	186,503	14,025		1,119
45980117	31.08.23	Abdullah Govt Contractor	Providing, Installation and Fixing of Sewerage Manhole Ring and Covers in different wards of MC Hub	186,778	13,074		11,207
45980118	31.08.23	Allah Dad Govt Contractor	Providing and Laying Garded Aggregate in Baloch Mohalla Street MC Hub	183,363	12,835		11,002
<b>Total:</b>				<b>4,760,201</b>	<b>312,745</b>	<b>363,589</b>	<b>123,130</b>
<b>Grand Total:</b>				<b>799,464</b>			

**SPECIAL STUDY (Asset Management and Collection of Receipts of  
Metropolitan Corporation Quetta and Municipal Corporations)**

**Annexure-A  
Para 6.1.1**

**Metropolitan Corporation, Quetta**

**Loss due to non-revision of rent–Rs. 129.004 million**

**(Rs in million)**

<b>S. No</b>	<b>Financial Years</b>	<b>Amount</b>
1	2017-18	21.542
2	2018-19	19.584
3	2019-20	21.760
4	2020-21	24.178
5	2021-22	26.595
<b>Total</b>		<b>113.659</b>

**(Amount in Rs)**

<b>S. No</b>	<b>Location</b>	<b>Rent of Municipal Properties</b>	<b>Quantity</b>	<b>Prevailing Market rate</b>	<b>Amount</b>
1	Meezan Market Meezan Chowk Front	1,500	55	45,000	2,475,000
2	Meezan Market Flats	800	18	25,000	450,000
3	Circular Road Cabins	700	87	10,000	870,000
4	Circular Road Shops	1,700	55	35,000	1,925,000
5	Baldia Plaza Shops	1,500	69	35,000	2,415,000
6	Kasi Road Cabin	300	66	8,000	528,000
7	Kasi Road Shops	1,500	49	60,000	2,940,000
8	Fire Brigade Plaza Ground Floor	500	75	40,000	3,000,000
9	Fire Brigade Plaza First Floor	1,000	101	30,000	3,030,000
10	Circular Road Cabin Near Kandari Mosque	700	87	7,000	609,000
11	Tolla Raam Road behind City Police Station	2,025	35	8,000	280,000

S. No	Location	Rent of Municipal Properties	Quantity	Prevailing Market rate	Amount
12	Behind City Police Station	1,671	36	8,000	288,000
13	Alam Dar Road	150	4	15,000	60,000
14	Doctor Bano Road	300	12	50,000	600,000
15	Prince Road Cabin Ground rate Ground rent		8	10,000	80,000
16	Sariab Road Shops		10	20,000	200,000
17	Imdad Chowk Shops		10	25,000	250,000
18	Cabin Mechongy Road	65	14	7,000	98,000
19	Cabin Soraj Ganj Bazaar		10	8,000	80,000
20	Jinnah Cloth Market	8,000	32	70,000	2,240,000
21	Thana Road	6,000	20	60,000	1,200,000
22	Jamal ud Din Afghani Road	4,000	10	50,000	500,000
23	Chongi Gudam Sariab Road	1,500	12	5,000	60,000
<b>TOTAL</b>					<b>24,178,000</b>

(Amount in Rs)

S #	Nature of Properties	No. of shops	Proposed Market rate	Amount
1	Mutton Market	54	12,000	648,000
2	Beef market	6	12,000	72,000
3	Beef market Kasi Road	25	12,000	300,000
4	Meezan market	48	25,000	1,200,000
5	Meezan market	6	25,000	150,000
6	Meezan market	18	25,000	450,000
7	Alamdard road	17	20,000	340,000
8	Mechongy road (Cabins)	11	10,000	110,000
9	Circular road (Cabins)	87	10,000	870,000

<b>S #</b>	<b>Nature of Properties</b>	<b>No. of shops</b>	<b>Proposed Market rate</b>	<b>Amount</b>
10	Circular road (shops)	57	25,000	1,425,000
11	Kasi road (cabins)	62	10,000	620,000
12	Kasi road (shops)	49	20,000	980,000
13	Prince road (shops)	8	25,000	200,000
14	Doctor Bano Road	12	20,000	240,000
15	Baldia Plaza shops	73	25,000	1,825,000
16	Circular road cabins opposite Jama Mosque	9	10,000	90,000
17	Fire Brigade Plaza shops	76	20,000	1,520,000
18	Fire Brigade Plaza shops 1st floor	101	20,000	2,020,000
19	Fire Brigade Plaza shops 1st floor	3	20,000	60,000
20	Ground floor cabins	7	10,000	70,000
21	City thana cabins (Backside)	36	10,000	360,000
22	Thola ram road cabins	35	10,000	350,000
23	Jinnah Cloth Market (large shops)	6	35,000	210,000
24	Jinnah Cloth Market (small shops)	1	25,000	25,000
25	Thana Road (small shops)	3	15,000	45,000
26	Jamal-ud-Din Afghani Road (large shops)	2	20,000	40,000
<b>Total</b>				<b>14,220,000</b>

**Annexure-B  
Para-6.1.5**

**Non-recovery of outstanding dues from contractors - Rs. 8.928 million**

**(Amount in Rs)**

<b>Name of Contractor</b>	<b>Particulars</b>	<b>Year</b>	<b>Bid Amount</b>	<b>Amount Received</b>	<b>Outstanding amount</b>
M/S Abdul Hadi and Company	Car parking Baldia Plaza	2014-15	7,300,000	5,367,048	1,932,952
M/S Abdul Rahim S/O Fateh Muhammad	Car Parking Baldia Plaza Quetta	2015-16	7,350,000	4,838,636	2,511,364
M/S Raees Khan	Car Parking Baldia Plaza Quetta	2016-17	7,410,000	4,210,000	3,200,000
M/S Sami ullah	Cycle/Motor Cycle Stand Habib Bank Jinnah Road	2016-17	250,000	62,500	187,500
M/S Allah ud Din contractor	Cycle/Motor Cycle Stand Fateh Khan Market, Jinnah Road	2013-14	930,000	603,334	326,666
M/S Zahir Shah	Cycle/Motor Cycle Stand Fateh Khan Market, Jinnah Road	2015-16	770,000	0	770,000
<b>Total:</b>			<b>24,010,000</b>	<b>15,081,518</b>	<b>8,928,482</b>

**Annexure-C  
Para-6.1.6**

**Loss due to less-collection of commercial map approval fee - Rs. 58.022 million**

**(Amount in Rs)**

<b>S. No.</b>	<b>Name of Customers</b>	<b>Covered area in Sq. ft</b>	<b>Old rate</b>	<b>Map Scrutiny fees</b>	<b>Revised rate</b>	<b>Amount</b>	<b>Less Recovered</b>
1	Dr. Munir etc, Zarghoon road	180	1.50	270	3	540	270
2	Sajjad Hussain, Chaman Pathak	488	1.50	732	3	1,464	732

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
3	Haji Abdul Ghani, Ram G. Lane	506	1.50	759	3	1,518	759
4	Muhammad Shafi, masjid road	594	1.50	891	3	1,782	891
5	Muhammad Arif etc, Kasi Road	601	1.50	902	3	1,803	902
6	Muzaffar Habib, Jinnah town	605	1.50	908	3	1,815	908
7	Dr. Farida, Samungli road	620	1.50	930	3	1,860	930
8	Muhammad Ismail, Kasi Road	655	1.50	983	3	1,965	983
9	Arbab Khalid khan Kasi, Zarghoon road	655	1.50	983	3	1,965	983
10	Naseebullah, Nawa killi	720	1.50	1,080	3	2,160	1,080
11	Zakir Hussain, circular road	733	1.50	1,100	3	2,199	1,100
12	Amin Gobi, satellite town	744	1.50	1,116	3	2,232	1,116
13	Bedar-ud-din, Akhtar M. Road	854	1.50	1,281	3	2,562	1,281
14	Abdul Raziq, Sabzal road	921	1.50	1,382	3	2,763	1,382
15	Muhamad Ishaq Mughal, double road	936	1.50	1,404	3	2,808	1,404
16	Abdullah khan, Shahwakshah road	980	1.50	1,470	3	2,940	1,470
17	Syed Abdul Manaf, airport road	1350	2.00	2,700	5	6,750	4,050
18	Abdul Malik, art school road	1350	2.00	2,700	5	6,750	4,050
19	Syed Abdul Haq, Wazir M. Road	1419	2.00	2,838	5	7,095	4,257
20	Syed M. Younas etc, wazir M. Road	1450	2.00	2,900	5	7,250	4,350

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
21	Ishaq Hussain, Akhter M. Road	1458	2.00	2,916	5	7,290	4,374
22	Muhammad Nabi, new Faqir M. Road	1470	2.00	2,940	5	7,350	4,410
23	Abdul Rahim, Natha Singh Road	1596	2.00	3,192	5	7,980	4,788
24	Misbah Abdullah, Sirki road	1644	2.00	3,288	5	8,220	4,932
25	Zainullah etc faiz M. Road	1792	2.00	3,584	5	8,960	5,376
26	Sadiq Zarghoon road	1800	2.00	3,600	5	9,000	5,400
27	Waseem Akhter, Toghi road	1813	2.00	3,626	5	9,065	5,439
28	Sardar Ali Ahmed, airport road	1846	2.00	3,692	5	9,230	5,538
29	Zeeshan Bashir, airport road	1860	2.00	3,720	5	9,300	5,580
30	Arsalan Bashir, airport road	1868	2.00	3,736	5	9,340	5,604
31	Muhiddin, Jinnah Road	1868	2.00	3,736	5	9,340	5,604
32	Mir Obaid ur Rehman,	1868	2.00	3,736	5	9,340	5,604
33	Abdul Malik, Gordat Scrod	1894	2.00	3,788	5	9,470	5,682
34	Abida Karim, Ali bahadur road	1968	2.00	3,936	5	9,840	5,904
35	Allah dad, spiny road,	2016	2.50	5,040	6	12,096	7,056
36	Abdul Mateen etc Mechongy road	2100	2.50	5,250	6	12,600	7,350
37	Mst. Emona Etc, Jamiat Rai Road	2239	2.50	5,598	6	13,434	7,837
38	Allah Dad, Moti Ram, Road	2321	2.50	5,803	6	13,926	8,124
39	Sharaf Ud Din, Hana Bypass	2395	2.50	5,988	6	14,370	8,383

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
40	Pir M. Archer Road	2430	2.50	6,075	6	14,580	8,505
41	Wali M, Tareen Road	2492	2.50	6,230	6	14,952	8,722
42	M. Ghous, Mir A. K. Road	2604	2.50	6,510	6	15,624	9,114
43	Gul Haider, Sirki Road	2626	2.50	6,565	6	15,756	9,191
44	Nasrullah Etc Moti Ram Road	2640	2.50	6,600	6	15,840	9,240
45	Syed Ahmed, Khan	2666	2.50	6,665	6	15,996	9,331
46	Abdul Rahim, Khudaidad Road	2696	2.50	6,740	6	16,176	9,436
47	Muhamad Ashraf, Qaidabad	2770	2.50	6,925	6	16,620	9,695
48	Arbab Khalid Khan, Sabzal Road	3040	3.50	10,640	8	24,320	13,680
49	Muhammad Asghar, Circular Road	3060	3.50	10,710	8	24,480	13,770
50	Syed M., Samungli Road	3141	3.50	10,994	8	25,128	14,135
51	Musa Khan, Mission Road	3255	3.50	11,393	8	26,040	14,648
52	Sultan Ahmed, Malik Zainuddin Road	3284	3.50	11,494	8	26,272	14,778
53	Syed Siddiq ullah, Masjid Road	3416	3.50	11,956	8	27,328	15,372
54	Karim Dad, Faiz M. Road	3416	3.50	11,956	8	27,328	15,372
55	Saeed Malik Etc, Nawa Killi	3476	3.50	12,166	8	27,808	15,642
56	Muhammad Zubair, Jinnah Road	3567	3.50	12,485	8	28,536	16,052

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
57	Muhammad Usman, Akhter M. Road	3600	3.50	12,600	8	28,800	16,200
58	Abdul Hadi, Mitamal Street	3652	3.50	12,782	8	29,216	16,434
59	Abdullah Khan, Masjid Road	3677	3.50	12,870	8	29,416	16,547
60	Salim Shehzad, Airport Road	3700	3.50	12,950	8	29,600	16,650
61	Naseebullah, Bypass Road	3900	3.50	13,650	8	31,200	17,550
62	Sharaf Ud Din, Nawa Killi Bypass	4480	3.50	15,680	8	35,840	20,160
63	Malik Abdul Atif, Sirki Road	4488	3.50	15,708	8	35,904	20,196
64	Ali M. Abu Tura, Airport Road	4760	3.50	16,660	8	38,080	21,420
65	Noor M., Masjid Road	4773	3.50	16,706	8	38,184	21,479
66	Syed M. Shafi, Zarghoon Road	4787	3.50	16,755	8	38,296	21,542
67	Muhammad Imran, Archer Road	5001	3.50	17,504	8	40,008	22,505
68	Habibullah, Airport Road	5027	3.50	17,595	8	40,216	22,622
69	Ghulam Sarwar, Nawa Killi	5130	3.50	17,955	8	41,040	23,085
70	Kaleem Ullah, Faiz M. Road	5150	3.50	18,025	8	41,200	23,175
71	Kaleem Khan, Jinnah Town	5155	3.50	18,043	8	41,240	23,198
72	Haq Nawaz Khan, Jinnah Road	5321	3.50	18,624	8	42,568	23,945
73	Salary Khan, Jinnah Road	5901	3.50	20,654	8	47,208	26,555
74	Muhammad Iqbal, Moti Ram Road	6053	3.50	21,186	8	48,424	27,239
75	Muhamad Rahim, Tel Godam	6320	3.50	22,120	8	50,560	28,440

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
76	Saadullah, Thana Road	6360	3.50	22,260	8	50,880	28,620
77	Muhammad Siddique, Prince Road	6488	3.50	22,708	8	51,904	29,196
78	Nafeesa Gul, Tel Godam	6840	3.50	23,940	8	54,720	30,780
79	Jameel Ur Rehman, Paind Khan Road	6880	3.50	24,080	8	55,040	30,960
80	Muhammad Akram, Zia Ud Din Street	7225	3.50	25,288	8	57,800	32,513
81	Tanvir Etc, Pani Not Lane	7628	3.50	26,698	8	61,024	34,326
82	Syed Saif Ud Din	7650	3.50	26,775	8	61,200	34,425
83	Jahanzaib, Al Gilani Road	8275	3.50	28,963	8	66,200	37,238
84	Syed Hameedullah, Patel Road	8290	3.50	29,015	8	66,320	37,305
85	Niamatullah Jinnah Town	8812	3.50	30,842	8	70,496	39,654
86	Bakht M. Nawa Killi	8812	3.50	30,842	8	70,496	39,654
87	Muhammad Tahir, Samunli Road	8812	3.50	30,842	8	70,496	39,654
88	Umer Khana Hussain, Kasi Road	9212	3.50	32,242	8	73,696	41,454
89	Khalid Fateh Khan Etc, Adalat Road	9414	3.50	32,949	8	75,312	42,363
90	Abdul Aziz, Prince Road	9648	3.50	33,768	8	77,184	43,416
91	Mst. Riffat Khanum, Moti Ram Road	9657	3.50	33,800	8	77,256	43,457
92	M. Tahir Usman Road	9700	3.50	33,950	8	77,600	43,650

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
93	Irfan Rind, Arbab Town	9744	3.50	34,104	8	77,952	43,848
94	Dawood Khan, Sabzal Road	9749	3.50	34,122	8	77,992	43,871
95	Abdul Latif, Quarry Road	9906	3.50	34,671	8	79,248	44,577
96	Syed Amin Ullah, Munsafi Road	11003	3.50	38,511	8	88,024	49,514
97	Amina Etc, Sariab Road	11796	3.50	41,286	8	94,368	53,082
98	Syed Faisal Jalal, Najam Ud Din Road	12096	3.50	42,336	8	96,768	54,432
99	Shehbaz Khan, Ali Bahadur Chowk	12540	3.50	43,890	8	100,320	56,430
100	Rafa Bibi, Khudaidad Road	12920	3.50	45,220	8	103,360	58,140
101	Nasir Ullah, Killi Shabo	12997	3.50	45,490	8	103,976	58,487
102	Syed Noor Ud Din, Shawakshah Road	13795	3.50	48,283	8	110,360	62,078
103	Bilal Ahmed, Jamal A. Road	13916	3.50	48,706	8	111,328	62,622
104	Zahoor Ahmed, Wazir Ahmed Road	13930	3.50	48,755	8	111,440	62,685
105	Zaheer Ud Din, Moti Ram Road	14190	3.50	49,665	8	113,520	63,855
106	Muhamad Karim, Surajgang Bazaar	14912	3.50	52,192	8	119,296	67,104
107	Saleem Javed, Multani Muhallah	15448	3.50	54,068	8	123,584	69,516
108	Saleem Javed, Multani Muhallah	15800	3.50	55,300	8	126,400	71,100
109	Saleem Javed, Multani Muhallah	16080	3.50	56,280	8	128,640	72,360
110	Saleem Javed, Multani Muhallah	16200	3.50	56,700	8	129,600	72,900

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
111	Saleem Javed, Multani Muhallah	16800	3.50	58,800	8	134,400	75,600
112	Saleem Javed, Multani Muhallah	18234	3.50	63,819	8	145,872	82,053
113	Mst. Doulat Naz, Sirki Road	19407	3.50	67,925	8	155,256	87,332
114	Naseebullah, Tola Ram Road	19862	3.50	69,517	8	158,896	89,379
115	Ashraf Ali, Jinnah Road	19949	3.50	69,822	8	159,592	89,771
116	Syed Abdul Jaffar, Satellite Town	21378	3.50	74,823	8	171,024	96,201
117	Khan M. Etc Liaqat Bazaar	23682	3.50	82,887	8	189,456	106,569
118	Syed Rehman, Shahrah-E-Iqbal	24432	3.50	85,512	8	195,456	109,944
119	Amanullah Etc, Samungli Road	30482	3.50	106,687	8	243,856	137,169
120	Inayat Ud Din, Mission Road	31312	3.50	109,592	8	250,496	140,904
121	Syed Mehram Shah, Sariab Road	34424	3.50	120,484	8	275,392	154,908
122	Niaz M. Etc, Nawa Killi	34735	3.50	121,573	8	277,880	156,308
123	Dr. Habiba, Arbab K. K. Road	34735	3.50	121,573	8	277,880	156,308
124	Syed M. Idress, Tel Godam	41393	3.50	144,876	8	331,144	186,269
125	Nasir, Eastern Bypass	42360	3.50	148,260	8	338,880	190,620
126	Yasir Khan, Killi Barat	46597	3.50	163,090	8	372,776	209,687
127	Naveed Karim, Patel Road	47650	3.50	166,775	8	381,200	214,425
128	Asad Khan, Pir Abul Khair Road	51293	3.50	179,526	8	410,344	230,819
129	Shaista Parveen Kasi Road	72000	3.50	252,000	8	576,000	324,000

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
130	Burhan Jomezai, Circular Road	372	1.50	558	3	1,116	558
131	Yasmeen Hamayun Jaffar, Adalat Road	400	1.50	600	3	1,200	600
132	Bakhtawar	508	1.50	762	3	1,524	762
133	Bismillah Khan, Sirki Road	555	1.50	833	3	1,665	833
134	Abdul Jabbar, Mitamal Street	560	1.50	840	3	1,680	840
135	Mano Jan, Angle Road	568	1.50	852	3	1,704	852
136	Syed Ahmed, Spiny Road	570	1.50	855	3	1,710	855
137	Malik M. Arif, Sardar Bahadur Khan Road	655	1.50	983	3	1,965	983
138	Muhammad Tahir, Dr. Sher M. Road	672	1.50	1,008	3	2,016	1,008
139	Bismillah Khan, Zonki Ram Road	752	1.50	1,128	3	2,256	1,128
140	Haji Abdul Razzaq, Mali Bagh	776	1.50	1,164	3	2,328	1,164
141	Mst. Jamala, Moti Ram Road	844	1.50	1,266	3	2,532	1,266
142	Abdul Jabbar, Mechongy Road	936	1.50	1,404	3	2,808	1,404
143	Abdul Haq Etc, Sariab Road	952	1.50	1,428	3	2,856	1,428
144	Fazal Muhammad, Pashtoonabad	1120	2.00	2,240	5	5,600	3,360
145	Naseebullah Etc, Sarafa Bazar	1187	2.00	2,374	5	5,935	3,561
146	Haji Siddique, Mechongy Road	1188	2.00	2,376	5	5,940	3,564
147	Salahuddin, New Faqir M. Road	1240	2.00	2,480	5	6,200	3,720
148	Saadullah, Thana Road	1292	2.00	2,584	5	6,460	3,876

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
149	Noor Alam, Arbab Ghulam Ali Road	1296	2.00	2,592	5	6,480	3,888
150	M. Akram Khilji, Nawa Killi	1300	2.00	2,600	5	6,500	3,900
151	Nasir Hayat, Qaiqabad Road	1354	2.00	2,708	5	6,770	4,062
152	Muhamad Nasir, Fatima Jinnah Road	1369	2.00	2,738	5	6,845	4,107
153	Al-Mustafa Public School, Toghi Road	1373	2.00	2,746	5	6,865	4,119
154	Jamila Yousuf Etc, Shahrah-E-Iqbal	1400	2.00	2,800	5	7,000	4,200
155	Manzoor Hussain, Qaiqabad Road	1450	2.00	2,900	5	7,250	4,350
156	Abdul Sattar, Qaiqabad Road	1473	2.00	2,946	5	7,365	4,419
157	Muhammad Afzal, Jan M. Road	1486	2.00	2,972	5	7,430	4,458
158	Muhammad Afzal Hameed, Jan M. Road	1488	2.00	2,976	5	7,440	4,464
159	Khalil Ahmed, Prince Road	1500	2.00	3,000	5	7,500	4,500
160	Ubedullah, Prince Road	1727	2.00	3,454	5	8,635	5,181
161	Ghulam M. Nawa Killi	1917	2.00	3,834	5	9,585	5,751
162	Haji Habibullah, Zarghoon Road	2070	2.50	5,175	6	12,420	7,245
163	Tanveer Etc, Pani Nath Line	2450	2.50	6,125	6	14,700	8,575
164	Abdul Waseh, Qaiqabad Road	2550	2.50	6,375	6	15,300	8,925
165	Zainuddin, Satellite Town	2752	2.50	6,880	6	16,512	9,632
166	Syed Ain Agha, Nawa Killi	2805	2.50	7,013	6	16,830	9,818

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
167	Syed Yar M, Akhter Road	3006	3.50	10,521	8	24,048	13,527
168	Muhammad Tahir, Multani Muhallah	3025	3.50	10,588	8	24,200	13,613
169	Doulat Khan, Quarry Road	3177	3.50	11,120	8	25,416	14,297
170	Hayatullah, Archer Road	3250	3.50	11,375	8	26,000	14,625
171	Raza Ali, Rehmtullah Road	3254	3.50	11,389	8	26,032	14,643
172	Fazal Ur Rehman, Aman City Ph-II	3291	3.50	11,519	8	26,328	14,810
173	Haji Abdullah, Samungli Road	3389	3.50	11,862	8	27,112	15,251
174	Lala Khan, Arbab Karam Khan	3441	3.50	12,044	8	27,528	15,485
175	Attaullah, Zarghoon Road	3450	3.50	12,075	8	27,600	15,525
176	Syed Munir Riaz, Mechongy Road	3470	3.50	12,145	8	27,760	15,615
177	Syed M. Noor, Sirki Road	3518	3.50	12,313	8	28,144	15,831
178	Daro Khan, Spiny Road	3596	3.50	12,586	8	28,768	16,182
179	Jahanzaib, Alamdar Road	3810	3.50	13,335	8	30,480	17,145
180	M. Akbar Brewery Road	3837	3.50	13,430	8	30,696	17,267
181	Syed Abad Karwan Enterprises, Baleli	3944	3.50	13,804	8	31,552	17,748
182	Mirza Hussain, Alamdar Road	4122	3.50	14,427	8	32,976	18,549
183	Arman Shafi Shah Street	4158	3.50	14,553	8	33,264	18,711
184	Sardar Feruoz Khan, Nawa Killi	4264	3.50	14,924	8	34,112	19,188
185	Baz Muhammad, Khudaidad Road	4320	3.50	15,120	8	34,560	19,440

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
186	Hasil Petroleum Spiny Road	4356	3.50	15,246	8	34,848	19,602
187	Talat Mehmood, Arif Road	4437	3.50	15,530	8	35,496	19,967
188	Malik M., Alamdar Road	4585	3.50	16,048	8	36,680	20,633
189	Syed Saif Uddin	4636	3.50	16,226	8	37,088	20,862
190	Muhammad Zakaria Khan, New Ali Bahadur Road	4636	3.50	16,226	8	37,088	20,862
191	Shahab Uddin, Sirki Road	4664	3.50	16,324	8	37,312	20,988
192	Abdul Rashid, Mechongy Road	4775	3.50	16,713	8	38,200	21,488
193	Rasheed Khan Housing Scheme Airport Road	4801	3.50	16,804	8	38,408	21,605
194	Asif Ali, Alamdar Road	4920	3.50	17,220	8	39,360	22,140
195	Syed M, Wazir M. Road	4984	3.50	17,444	8	39,872	22,428
196	Sultan Khan, Pani Nath Line	4990	3.50	17,465	8	39,920	22,455
197	Syed Abdul Jalil, Sarafa Bazar	5014	3.50	17,549	8	40,112	22,563
198	Sheikh Waheed, Jinnah Town	5025	3.50	17,588	8	40,200	22,613
199	Syed Habibullah Agha, Masjid Road	5145	3.50	18,008	8	41,160	23,153
200	Azhar Ali, Toghi Road	5147	3.50	18,015	8	41,176	23,162
201	Muhammad Haroon, Sirki Road	5200	3.50	18,200	8	41,600	23,400
202	Waheed Jan, Manna Jan Road	5241	3.50	18,344	8	41,928	23,585
203	Syed Inayatullah, Jamal Uddin Road	5272	3.50	18,452	8	42,176	23,724
204	Abdul Qadeem	5513	3.50	19,296	8	44,104	24,809

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
205	Muhammad Amjad, Mechongy Road	5546	3.50	19,411	8	44,368	24,957
206	Ghulam Sarwar Alamdar Road	5606	3.50	19,621	8	44,848	25,227
207	Muhamad Sharif, Sabzal Road	5642	3.50	19,747	8	45,136	25,389
208	Abdul Wahid, Dr. G. Nabi Road	5696	3.50	19,936	8	45,568	25,632
209	Shehzada Umer Etc, Nawa Killi	5800	3.50	20,300	8	46,400	26,100
210	Ehsan Ul Haq, Kachra Road	5964	3.50	20,874	8	47,712	26,838
211	Nisar Ali, Alamdar Road	6014	3.50	21,049	8	48,112	27,063
212	Shahbaz-Ud-Din, Kasi Road	6176	3.50	21,616	8	49,408	27,792
213	Muhamad Alam, Quarry Road	6229	3.50	21,802	8	49,832	28,031
214	Mst. Zubaida Ibrahim, Toghi Road	6405	3.50	22,418	8	51,240	28,823
+215	Nemat Kham, Satellite Town	6482	3.50	22,687	8	51,856	29,169
216	Abdul Haleem, Sirki Road	6860	3.50	24,010	8	54,880	30,870
217	Hassam Ud Din, Gordat Scrod	6948	3.50	24,318	8	55,584	31,266
218	Haji Abdul Aziz, Sirki Road	7238	3.50	25,333	8	57,904	32,571
219	Waqar Khan, Shah Zaman Road	7372	3.50	25,802	8	58,976	33,174
220	Muhamad Hayat, Jan M Road	7530	3.50	26,355	8	60,240	33,885
221	Syed M. Aman Shah, Alamdar Road	7700	3.50	26,950	8	61,600	34,650
222	Abdul Qadir, Sirki Road	7845	3.50	27,458	8	62,760	35,303

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
223	Ghulam Rasool, G.S. Road	7912	3.50	27,692	8	63,296	35,604
224	Abdul Latif, Sirki Road	8298	3.50	29,043	8	66,384	37,341
225	Attaullah, Sirki Road	8304	3.50	29,064	8	66,432	37,368
226	Azizullah, Ram G. Lane	8304	3.50	29,064	8	66,432	37,368
227	Haji M. Hussain, Abdul Sattar Road	8324	3.50	29,134	8	66,592	37,458
228	Syed Khair-Ud-Din, Archer Road	8621	3.50	30,174	8	68,968	38,795
229	Muhammad Akram, Arbab S. Ali Road	8768	3.50	30,688	8	70,144	39,456
230	Syed M. Agha, Masjid Road	8820	3.50	30,870	8	70,560	39,690
231	Syed Abdul Wali, Prince Road	8972	3.50	31,402	8	71,776	40,374
232	Matiullah, Baleli Road	9108	3.50	31,878	8	72,864	40,986
233	Samiullah, Killi Paind Khan	9205	3.50	32,218	8	73,640	41,423
234	Asad Ullah, Killi Paind Khan	9946	3.50	34,811	8	79,568	44,757
235	Muhammad Irfan, Paind Khan Road	10808	3.50	37,828	8	86,464	48,636
236	Taj Muhamad, Sirki Road	10972	3.50	38,402	8	87,776	49,374
237	Syed Mueez-Ud-Din, Nawa Killi	11091	3.50	38,819	8	88,728	49,910
238	Abdul Hakeem, AINU -Din Street	11348	3.50	39,718	8	90,784	51,066
239	Sikandar, Killi Barat	11651	3.50	40,779	8	93,208	52,430
240	Bibi Javeria, Sariab Road	11675	3.50	40,863	8	93,400	52,538
241	Shah Wali, Abdul Sattar Road	11878	3.50	41,573	8	95,024	53,451

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
242	Muhammad Yaqoob Khan, J.M. Road	12080	3.50	42,280	8	96,640	54,360
243	Syed Amanullah, Qaiqabad Road	12625	3.50	44,188	8	101,000	56,813
244	Imtiaz Ahmed, Zarghoon Road	14820	3.50	51,870	8	118,560	66,690
245	Muhammad Ali, J.A. Road	14853	3.50	51,986	8	118,824	66,839
246	Muhamad Yaqoob, Airport Road	15510	3.50	54,285	8	124,080	69,795
247	Niamatullah, Tola Ram Road	15570	3.50	54,495	8	124,560	70,065
248	Muhammad Naseem, Jinnah Road	15604	3.50	54,614	8	124,832	70,218
249	Khayat Ullah, Killi G.M. Road	15630	3.50	54,705	8	125,040	70,335
250	Asadullah, Nawa Killi	16438	3.50	57,533	8	131,504	73,971
251	Mehmood, Double Road	17040	3.50	59,640	8	136,320	76,680
252	Najma Baloch, Patel Road	17190	3.50	60,165	8	137,520	77,355
253	Syed Khalid H. Shah, Circular Road	17760	3.50	62,160	8	142,080	79,920
254	Atta M. Masjid Road	18216	3.50	63,756	8	145,728	81,972
255	Muhammad Yahya, Nawa Killi	19080	3.50	66,780	8	152,640	85,860
256	Abdul Hussain, Alamdar Road	19500	3.50	68,250	8	156,000	87,750
257	Muhammad Usman, Quarry Road	20236	3.50	70,826	8	161,888	91,062
258	Syed Noor Ahmed, Bypass Road	22065	3.50	77,228	8	176,520	99,293

S. No.	Name of Customers	Covered area in Sq. ft	Old rate	Map Scrutiny fees	Revised rate	Amount	Less Recovered
259	Samiullah, Nawa Killi	25284	3.50	88,494	8	202,272	113,778
260	Dost M. Killi Barat	25911	3.50	90,689	8	207,288	116,600
261	Haji Arman, Mir Ahmed Khan	26784	3.50	93,744	8	214,272	120,528
262	Muhammad Ramzan, Double Road	28284	3.50	98,994	8	226,272	127,278
263	Syed Ibrahim Shah, Moti Ram Road	28800	3.50	100,800	8	230,400	129,600
264	Bedar-Ud-Din, Masjid Road	37350	3.50	130,725	8	298,800	168,075
265	Ahmed Shah, Satellite Town	38504	3.50	134,764	8	308,032	173,268
266	Muhamad Qasim, Shahrah-E-Liaqat	39340	3.50	137,690	8	314,720	177,030
267	Faiz Muhammad, Nawa Killi	46965	3.50	164,378	8	375,720	211,343
268	Haji Arman, Mir Ahmed Khan	47489	3.50	166,212	8	379,912	213,701
269	Akhter Ahmed, Circular Road	48290	3.50	169,015	8	386,320	217,305
270	Muhammad Naseem, Sirki Road	70133	3.50	245,466	8	561,064	315,599
271	Syed M. Sharif, Naseem Gas (Pvt) Ltd	79375	3.50	277,813	8	635,000	357,188
272	Noor Ahmed, Shabo Road	81932	3.50	286,762	8	655,456	368,694
273	Abdul Samad, Khair M. Road	9799200	3.50	34,297,200	8	78,393,600	44,096,400
274	Muhammad Ismail, Killi Shamoza	217600	3.50	761,600	8	1,740,800	979,200
275	Mst. Shah Jahan, Wafa Road	299417	3.50	1,047,960	8	2,395,336	1,347,377
<b>Total</b>				<b>45,106,887</b>		<b>103,129,446</b>	<b>58,022,559</b>

**MUNICIPAL CORPORATION, CHAMAN**

**Para No. 6.2.1  
Annexure-D**

**Non-recovery of outstanding rent from the tenants- Rs. 10.087 million**

**(Amount in Rs)**

<b>S#</b>	<b>Type of building</b>	<b>Location</b>	<b>No. of Shops</b>	<b>Revised Rent</b>	<b>Dues during 2017-18</b>
1	Railway Road Market	Railway road	106	3,000	3,816,000
2	Afghan Gali Khoka	Mall Road	41	4,000	1,968,000
3	Small shops	Mall Road	10	5,000	600,000
4	Market mall road	Mall Road	22	4,000	1,056,000
5	Market Trunch road	trench road	8	4,000	384,000
6	Mutton market	Jogi ram road	26	3,000	936,000
7	Vegetable market	Boghra road	68	2,000	1,632,000
<b>Total</b>					<b>10,392,000</b>
<b>Total collected during the year</b>					<b>304,188</b>
<b>Outstanding during the year</b>					<b>10,087,812</b>

**Para No. 6.2.2  
Annexure-E**

**Non-recovery of rents from residential quarters - Rs. 4.061 million**

**(Amount in Rs)**

<b>S. No</b>	<b>Nature of Property</b>	<b>Tenant/occupant</b>	<b>Tenant/Occupant Details</b>	<b>Rent Year</b>	<b>Monthly rent</b>	<b>Amount Against tenant</b>
1	Quarter	Private	Abdul Waheed	1,980	2,500	115,000
2	Quarter	Private	Zulfiqar	1,980	5,000	230,000
3	Quarter	Private	Abdul Rouf	2,000	5,000	230,000
4	Quarter	Private	Aziz Ahmed	1,973	5,000	230,000
5	Quarter	Private	Nouaman	2,015	5,000	230,000

S. No	Nature of Property	Tenant/occupant	Tenant/Occupant Details	Rent Year	Monthly rent	Amount Against tenant
6	Quarter	Private	Abdul Ghaffar	2,000	5,000	230,000
7	Quarter	Private	Ibrahim	2,011	5,000	230,000
8	Quarter	Private	Sardar Mohammad	2,012	5,000	230,000
9	Quarter	Private	M.Hasham	2,013	2,500	115,000
10		Private	Mohammad Tahir	1,995	2,500	115,000
11	Quarter	Private	Gul Zaman	2,013	5,000	230,000
12	Quarter	Private	Abdul Sattar	1,994	2,500	115,000
13	Quarter	Private	M.Wali	1,975	2,500	115,000
14	Quarter	Private	H.Khonoor	1,972	2,500	115,000
15	Quarter	Private	Malik Abdul Quyyam	1,995	2,500	115,000
16	Quarter	Private	Toti Khan/Ahmed Khan	1,972	2,500	115,000
17	Quarter	Private	Patwar Khana	1,964	5,000	230,000
18	Quarter	Private	M.Hasham	1,992	2,500	115,000
19	Quarter	Private	Abdul Shamas	2,002	2,500	115,000
20	Quarter	QESCO	QESCO Chaman	1,980	3,000	138,000
21	Quarter	QESCO	QESCO Chaman	1,980	2,000	92,000
22	Quarter	QESCO	QESCO Chaman	1,980	2,000	92,000
23	Quarter	QESCO	QESCO Chaman	1,980	2,000	92,000
24	Quarter	QESCO	QESCO Chaman	1,980	2,000	92,000
25	Quarter	QESCO	QESCO Chaman	1,980	2,000	92,000
26	Quarter	QESCO	QESCO Chaman	1,980	1,200	55,200
27	Quarter	QESCO	QESCO Chaman	1,980	1,200	55,200
28	Quarter	QESCO	QESCO Chaman	1,980	1,200	55,200
29	Quarter	QESCO	QESCO Chaman	1,980	1,000	46,000
30	Quarter	QESCO	QESCO Chaman	1,980	700	32,200
<b>Total</b>						<b>4,006,855</b>