AUDIT REPORT
ON THE ACCOUNTS OF
GOVERNMENT OF BALOCHISTAN
AUDIT YEAR 2025-26

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 and autonomous bodies of the Government of Balochistan for the financial year 2024-25 and accounts of some formations pertaining to previous financial years. The DG Audit, Balochistan conducted audit on a test check basis, with a view to report significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and significant audit findings. Relatively less significant issues are listed in the Annex-1 of the Audit Report. The audit observations listed in the Annex-1 shall be pursued with the Principal Accounting Officers at the DAC level and in all cases, where the Principal Accounting Officers do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

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

The Audit Report has been finalized in the light of discussions in the DAC meetings held from January to December, 2025 and after seeking written responses of the departments/offices.

There are a number of audit paras which were also reported in the last years Audit Reports for the Financial Years 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 **(Maqbool Ahmad Gondal)**
Dated: 2026 **Auditor-General of Pakistan**

Table of Contents

ABBREVIATIONS AND ACRONYMS i
EXECUTIVE SUMMARY v
SECTORAL ANALYSIS 1
Chapter 1 10
Public Financial Management Issues Observed in Certification Audit of Accountant General, Balochistan, Quetta 10
Chapter 2 16
2.1 Agriculture and Cooperatives Department 16
2.1.1 Introduction 16
2.1.2 Comments on Budget and Accounts (Variance Analysis) 16
2.1.3 Audit profile of Agriculture and Cooperatives Department 17
2.1.4 Classified summary of Audit Observations 17
2.1.5 Brief comments on the status of compliance with PAC directives 18
2.2 AUDIT PARAS 19
Chapter 3 40
3.1 Board of Revenue 40
3.1.1 Introduction 40
3.1.2 Comments on Budget and Accounts (Variance Analysis) 40
3.1.3 Audit profile of BoR, Balochistan 41
3.1.4 Classified Summary of Audit Observations 41
3.1.5 Brief comments on the status of compliance with PAC directives 42
3.2 AUDIT PARAS 43
Chapter 4 54
4.1 Communication, Works, Physical Planning and Housing Department 54
4.1.1 Introduction 54
4.1.2 Comments on Budget and Accounts (Variance Analysis) 54
4.1.3 Audit profile of Communication, Works, Physical Planning and Housing Department, Balochistan 55
4.1.4 Classified Summary of Audit Observations 55
4.1.5 Brief comments on the status of compliance with PAC directives 56
4.2 AUDIT PARAS (CWPP&H, Building) 57
Chapter 5 101
5.1 Education Department 101
5.1.1 Introduction 101
5.1.2 Comments on Budget and Accounts (Variance Analysis) 101
5.1.3 Audit profile of Education Department 104

5.1.4 Classified Summary of Audit Observations 105
5.1.5 Brief comments on the status of compliance with PAC directives 105
5.2 AUDIT PARAS (Higher Education) 107
Chapter 6 143
6.1 Energy Department 143
6.1.1 Introduction 143
6.1.2 Comments on Budget and Accounts (Variance Analysis) 143
6.1.5 Brief comments on the status of compliance with PAC directives 144
6.2 AUDIT PARAS 145
Chapter 7 149
7.1 Excise and Taxation Department 149
7.1.1 Introduction 149
7.1.2 Comments on Budget and Accounts (Variance Analysis) 149
7.1.3 Audit profile of Excise and Taxation Department, Balochistan 149
7.1.4 Classified Summary of Audit Observations 150
7.1.5 Brief comments on the status of compliance with PAC directives 151
7.2 AUDIT PARAS 151
Chapter 8 154
8.1 Finance Department 154
8.1.1 Introduction 154
8.1.2 Comments on Budget and Accounts (Variance Analysis) 154
8.1.3 Audit profile of FD, GoB, Balochistan 155
8.1.4 Classified Summary of Audit Observations 156
8.1.5 Brief comments on the status of compliance with PAC directives 156
8.2 AUDIT PARAS 157
Chapter 9 173
9 Food Department 173
9.1.1 Introduction 173
9.1.2 Comments on Budget and Accounts 173
9.1.3 Audit profile of Food Department, Balochistan 174
9.1.4 Classified Summary of Audit Observations 174
9.1.5 Brief comments on the status of compliance with PAC directives 174
9.2 AUDIT PARAS 175
Chapter 10 182
10.1 Forest and Wildlife Department 182
10.1.1 Introduction: 182
10.1.2 Comments on Budget and Accounts (Variance Analysis) 182
10.1.3 Audit profile of Forest Department, Balochistan 183

10.1.4 Classified Summary of Audit Observations 183
10.1.5 Brief comments on the status of compliance with PAC directives 184
10.2 AUDIT PARAS 184
Chapter 11 197
11.1 Health Department 197
11.1.1 Introduction 197
11.1.2 Comments on Budget and Accounts (Variance Analysis) 197
11.1.3 Audit profile of Health Department, Balochistan 198
11.1.4 Classified Summary of Audit Observations 198
11.1.5 Brief comments on the status of compliance with PAC directives 199
11.2 AUDIT PARAS 200
Chapter 12 231
12.1 Home and Tribal Affairs Department 231
12.1.1 Introduction 231
12.1.2 Comments on Budget and Accounts 231
12.1.3 Audit Profile of Home and Tribal Affairs Department, Balochistan 232
12.1.4 Classified Summary of Audit Observations 232
12.1.5 Brief comments on the status of compliance with PAC directives 233
12.2 AUDIT PARAS 233
Chapter 13 245
13.1 Irrigation Department 245
13.1.1 Introduction 245
13.1.2 Comments on Budget and Accounts (Variance Analysis) 245
13.1.3 Audit profile of Irrigation Department 246
13.1.4 Classified Summary of Audit Observations 246
13.1.5 Brief comments on the status of compliance with PAC directives 247
13.2 AUDIT PARAS 248
Chapter 14 267
14.1 Labour and Manpower 267
14.1.1 Introduction 267
14.1.2 Comments on Budget and Accounts (Variance Analysis) 267
14.1.3 Audit profile of Labour and Manpower Department 267
14.1.4 Classified Summary of Audit Observations 268
14.1.5 Brief comments on the status of compliance with PAC directives 268
14.2 AUDIT PARAS 269
Chapter 15 275
15.1 Livestock and Dairy Development Department 275
15.1.1 Introduction 275

15.1.2 Comments on Budget and Accounts (Variance Analysis) 275
15.1.3 Audit profile of Livestock and Dairy Development Department 276
15.1.4 Classified Summary of Audit Observations 276
15.1.5 Brief comments on the status of compliance with PAC directives 277
15.2 AUDIT PARAS 277
Chapter 16 282
16.1 Mines and Minerals Department 282
16.1.1 Introduction 282
16.1.2 Comments on Budget and Accounts (Variance Analysis) 282
16.1.3 Audit profile of Mines & Minerals Department, Balochistan 283
16.1.4 Classified Summary of Audit Observations 283
16.1.5 Brief comments on the status of compliance with PAC directives 283
16.2 AUDIT PARAS 284
Chapter 17 290
17.1 Public Health Engineering Department 290
17.1.1 Introduction 290
17.1.2 Comments on Budget and Accounts (Variance Analysis) 290
17.1.3 Audit profile of PHE Department, Balochistan 291
17.1.4 Classified Summary of Audit Observations 291
17.1.5 Brief comments on the status of compliance with PAC directives 292
17.2 AUDIT PARAS 292
Chapter 18 305
18.1 Planning and Development Department 305
18.1.1 Introduction 305
18.1.2 Comments on Budget and Accounts (Variance Analysis) 305
18.1.3 Audit profile of P&D Department, Balochistan 307
18.1.4 Classified Summary of Audit Observations 307
8.1.5 Brief comments on the status of compliance with PAC directives 308
18.2 AUDIT PARAS 308
Chapter 19 326
19 Police 326
19.1.1 Introduction 326
19.1.2 Comments on Budget and Accounts (Variance Analysis) 326
19.1.3 Audit profile of Police, Balochistan 326
19.1.4 Classified Summary of Audit Observations 327
19.1.5 Brief comments on the status of compliance with PAC directives 327
19.2 AUDIT PARAS 328
Chapter 20 335

20.1 Sports Department 335
20.1.1 Introduction..... 335
20.1.2 Comments on Budget and Accounts (Variance Analysis)..... 335
20.1.3 Audit profile of Sports & Youth Affairs Department, Balochistan 335
20.1.4 Classified Summary of Audit Observations..... 336
20.1.5 Brief comments on the status of compliance with PAC directives..... 336
20.2 AUDIT PARAS 337
Chapter 21 343
21 Urban Planning and Development Department (UP&D) 343
21.1 Introduction..... 343
21.1.2 Comments on Budget and Accounts (Variance Analysis)..... 343
21.1.4 Classified Summary of Audit Observations..... 344
21.1.5 Brief comments on the status of compliance with PAC directives..... 345
21.2 AUDIT PARAS 345
Chapter 22 358
22 Miscellaneous Department..... 358
MfDAC PARAS Annexure 1..... 417
Annexures 425

ABBREVIATIONS AND ACRONYMS

AGB	Accountant General Balochistan
AGP	Auditor-General of Pakistan
AGPR	Accountant General Pakistan Revenues
AMIS	Audit Management Information System
AOP	Association of persons
APPM	Accounting Policies and Procedures Manual
ARI	Agricultural Research Institute
ASPIRE	Actions to Strengthen Performance for Inclusive and Responsive Education (Program)
BCSR	Balochistan Composite Schedule of Rates
BCRA	Balochistan Charities Registration & Regulation Authority
BDA	Balochistan Development Authority
BEMIS	Balochistan Education Management Information System
BESP	Balochistan Education Sector Plan
BFM	Balochistan Financial Management
BHU	Basic Health Unit
BMC	Bolan Medical College
BMCH	Bolan Medical Complex Hospital
BMSP	Balochistan Medical Support Program
BoD	Board of Directors
BoR	Board of Revenue
BPFM	Balochistan Public Finance Management
BPPRA	Balochistan Public Procurement Regulatory Authority
BPPRs	Balochistan Public Procurement Rules
BSTS	Balochistan Sales Tax on Services
BSTW	Bio-Safety Transportation Waste
BTBB	Balochistan Text Book Board
BUET	Blaochistan University of Engineering & Technology Khuzdar
BUITEMS	Balochistan University of Information Technology, Engineering and Management Sciences
BUMHS	Bolan University of Medical and Health Sciences
CASVAB	Centre for Advanced Studies in Vaccinology and Biotechnology

CBR	California Bearing Ratio
CPM	Contractors' Plant and Machinery
CWPP&HD	Communication Works Physical Planning & Housing Department
DC	Deputy Commissioner
DCF	Deputy Conservator of Forest
DDA	Deputy Director Agriculture
DEO	District Education Officer
DFO	Divisional Forest Officer
DMIS	District Management Information System
DOE	District Officer Education
DRAP	Drug Regulatory Authority of Pakistan
DTL	Drug Testing Laboratory
ECNEC	Executive Committee of National Economic Council
EG	Empty Gunny
ELISA	nzyme-Linked Immunosorbent Assay
EMIS	Education Management Information System
FAP	Foreign Aided Project
FAT	Field Audit Team
FD, GoB	Finance Department, Government of Balochistan
FJICD	Fatima Jinnah Institute of Chest Diseases
FRM	Financial Reporting Manual
FSO	Food Safety Officers
FWO	Frontier Works Organization
GBHS	Government Boys High School
GCs	Government Contractors
GDA	Gwadar Development Authority
GDN	Goods Delivery Notes
GIEDA	Gwadar Industrial Estate Development Authority
GBI	Green Balochistan Initiative
GoB	Government of Balochistan
GPS	Global Positioning System
GRN	Goods Receipt Notes
HEC	Higher Education Commission
HMIS	Health Management Information System

HRA	House Rent Allowance
ICT	Information and Communication Technology
IPC	Interim Payment Certificate
ISSAI	International Standards of Supreme Audit Institutions
JESRs	Joint Education Sector Reviews
JMF	Job Mix Formula
LFT	Liver Function Test
LHW	Lady Health Worker
LIEDA	Lasbela Industrial Estate Development Authority
LUAWMS	Lasbela University of Agriculture, Water and Marine Sciences
M&E	Monitoring and Evaluation
MCU	Machinery Utilization Committee
MDGs	Millennium Development Goals
MERC	Medical Emergency Response Center
MfDAC	Memoranda for Departmental Accounts Committee
MoU	Memorandum of Understanding
MRI	Magnetic Resonance Imaging
MSD	Medical Store Depot
MTBF	Medium-Term Budgetary Framework
MVR	Motor Vehicle Registration
NFC	National Finance Commission
NHV	National Health Vision
NIT	Notice Inviting Tender
NSPC	National Security Printing Company
NSR	Non-Schedule Rates
OFWM	On Farm Water Management
OGRA	Oil and Gas Regulatory Authority
OM	Operation and Maintenance
OPD	Outpatient Department
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission (Proforma I)
PCSIR	Pakistan Council of Scientific and Industrial Research
PEC	Pakistan Engineering Council

PHED	Public Health Engineering Department
PIU	Provincial Implementation Unit
PMF	Punjab Medical Faculty
PMU	Project Management Unit
PPE	personal protective equipment
PPHI	People's Primary Healthcare Initiative
PPIU	Provincial Planning and Implementation Unit
PPP	Public-Private Partnership
PRC	Provincial Reserve Center
PRO	Public Relations Officer
PSDP	Public Sector Development Program
PVC	Polyvinyl Chloride
QDA	Quetta Development Authority
QESCO	Quetta Electric Supply Company
RD	Road Distance
Rs.	Rupees

EXECUTIVE SUMMARY

The Director General Audit, Balochistan carries out audit of the Government of Balochistan. Provincial Government conducts its operations under the Rules of Business, 2012 that comprise 40 Principal Accounting Officers (PAOs) for different departments, attached departments, subordinate offices and certain autonomous bodies. Provisions of the Constitution describe the Consolidated Fund and Public Account for which the Provincial Assembly authorizes Annual Budget Statement in the form of budgetary grants. For audit of the same, DG Audit, Balochistan has a human resource of 58 personnel with 13,920 person-days. This office is mandated to conduct Compliance with Authority Audit and Financial Attest Audit of departments and Projects run by these departments.

a. Scope of Audit

This office is mandated to conduct audit of 4,352 formations working under 40 PAOs. In the financial year 2024-25, expenditure of these DDOs / formations was Rs. 724 billion and receipts from own sources were Rs. 34.913 billion, while Rs. 684.274 billion were received from Federal divisible pool. The above expenditure and receipts pertain to entities / formations falling in the audit jurisdiction of this office.

Audit coverage for the financial year 2024-25 comprises 234 formations of 27 PAOs having a total expenditure of Rs. 273.340 billion and receipts of Rs. 16 billion. The audit coverage for expenditure and receipt is 38% and 46% respectively. This audit report also includes audit observations for the financial year 2023-24.

In addition to this compliance audit report, Director General Audit, Balochistan, conducted 08 Financial Attest Audits, and Certification Audit of Government of Balochistan for the financial year 2024-25.

b. Recoveries at the instance of Audit

As a result of audit, recoveries of Rs. 23,381 million were pointed out in this report. Recovery effected from January to December 2025, which also

includes recoveries pointed out in the past audit reports, is Rs. 1,015 million that has been verified by audit.

c. Audit Methodology

Desk Audit techniques were applied intensively by DG Audit, Balochistan, in the audit year 2025-26. This was facilitated by access to live SAP-ECC6 data, intranet, internet facilities, and the availability of permanent files. Desk review helped auditors understand the systems, procedures, environment, and the audited entity before starting field activity. This greatly facilitated the identification of high-risk areas for substantive testing in the field. Moreover, for impact audit statistical methods including time-series analysis were adopted.

Audit Management Information System (AMIS) has been initiated from the Audit Year 2022-2023, and all the Audit activities from planning to final annual report have been brought on the system.

d) Audit Impact

Following audit findings resulted in corrective actions taken by the departments:

- **Audit Finding:** Non-preparation of feasibility report of Bank of Balochistan.
    - **Corrective Action:** The Balochistan government announced the establishment of the Bank of Balochistan, with the initial feasibility report presented and declared viable in a meeting chaired by Chief Minister.

- **Audit Finding:** Weak internal control, non-establishment of Internal Audit mechanism
    - **Corrective Action:** C&WPP&HD, Government of Balochistan established Internal Audit Wing within department with Chief Engineers being head of the wing, which has started conducting Internal Audits and are tasked with reporting the findings to the PAOs.

e) Comments on Internal Controls and Internal Audit Department

Audit of the departments and subordinate offices conducted during the year indicated that adequate internal controls were missing in most organizations and departments. Recurrence of similar irregularities pointed out by statutory audit, year after year, shows systematic ineffectiveness of internal controls.

Due to the absence of a proper Internal Control System in the Provincial Government departments and organizations, certain issues have emerged, such as:

- Insufficient efforts and weak mechanism to enhance government receipts.
- Improper maintenance or non-maintenance of stock accounts.
- Non-recovery of government dues.
- Non-transparent procurement of stores.
- Non-observance of prescribed procedures in execution of development schemes.
- Time and cost overruns due to delayed project completion, mainly caused by insufficient and untimely funding and weak implementation.
- Weak budget planning resulting in weak execution
- Payments made to DDOs instead of vendors.
- Retention of public money in commercial banks.
- Poor management of government assets, aggravated by absence of Asset Module in SAP.
- Violation of contractual obligations.
- Non-production of record.
- Recurrence of irregularities.
- Overpayments to contractors and vendors.

Statutory audit exercises sample-based check on the total transactions. The irregularities pointed out by audit, being not exhaustive, are illustrative in nature. Findings of the audit report are results of test check, showing irregularities amounting to Rs. 37,075.610 million. The executive authorities can learn from the points raised by the audit.

f) Key Audit Findings:

The audit conducted during the year highlights that systemic weaknesses in internal controls of respective departments of the provincial government continue to impair economy, efficiency and effectiveness in utilization of public resources. Specific instances of Audit findings in highlighted areas are given below:

i. Non-production of record in 6 instances[1]
ii. Doubtful expenditure - Rs.55.527 million 2 cases[2]
iii. Loss sustained by the government - Rs.391.198 million in 6 cases[3]
iv. Recoverable - Rs.21,489.227 million noted in 28 cases[4]
v. Overpayment - Rs.1,891.684 million noted in 31 cases[5]

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[1]Para 2.2.1,3.2.1,11.2.1,12.2.1,13.2.1,20.2.1

[2]Para 2.2.2,3.2.2

[3]Para 8.2.13,9.2.2,11.2.16,13.2.7,17.2.2,22.3.4

[4]Para 2.2.12,2.2.13,4.2.7,4.3.2,5.2.9,5.2.10,5.2.12,5.2.14,5.2.15,5.2.19,5.3.2, 8.2.6,8.2.14,11.2.13,11.2.15,11.2.22,13.2.6,14.2.3,16.2.1,16.2.2,18.2.3, 19.2.2, 19.2.4,21.2.8,22.2.2,22.2.3,22.2.6,22.2.8

[5]Para 4.2.1,4.2.3,4.2.4,4.3.1,4.3.3,4.3.5,4.3.6,4.3.7,5.2.1,5.2.17,11.2.20,11.2.21, 13.2.2,13.2.3,13.2.4,17.2.4,17.2.5,17.2.6,18.2.1,18.2.4,18.2.6,18.2.7,18.2.8, 18.2.11,18.2.12,21.2.1,21.2.4,22.2.7,22.2.9,22.2.11,22.2.12

[6]Para 2.2.3,2.2.4,2.2.5,2.2.6,2.2.7,2.2.8,2.2.9,2.2.10,2.2.11,3.2.3,3.2.4,3.2.5,3.2.6, 3.2.7,4.2.2,4.2.5,4.2.6,4.2.8,4.3.4,4.3.8,4.3.9,4.3.10,4.3.11,4.3.12,4.3.13, 4.3.14,4.3.15,4.3.16,5.2.2,5.2.3,5.2.4,5.2.5,5.2.6,5.2.7,5.2.8,5.2.11,5.2.13, 5.2.16,5.2.18,5.3.1,5.3.3,5.3.4,5.3.5,5.3.6,5.3.7,5.3.8,5.3.9,6.2.1,6.2.2,7.2.1, 8.2.1,8.2.2,8.2.3,8.2.4,8.2.5,8.2.7,8.2.8,8.2.9,8.2.10,8.2.11,8.2.12,9.2.1,9.2.3, 9.2.4,10.2.1,10.2.2,10.2.3,10.2.4,10.2.5,10.2.6,10.2.7,10.2.8,10.2.9,11.2.2, 11.2.3,11.2.4,11.2.5,11.2.6,11.2.7,11.2.8,11.2.9,11.2.10,11.2.11,11.2.12, 11.2.14, 11.2.17,11.2.18,11.2.19,12.2.2,12.2.3,12.2.4,12.2.5,12.2.6,12.2.7, 13.2.5,13.2.8,13.2.9,13.2.10,14.2.1,14.2.2,14.2.4,15.2.1,15.2.2,15.2.3,16.2.3, 16.2.4,17.2.1,17.2.3,17.2.7,18.2.2,18.2.5,18.2.9,18.2.10,19.2.1,19.2.3,20.2.2, 20.2.3,20.2.4,21.2.2,21.2.3,21.2.5,21.2.6,21.2.7,22.2.1,22.2.4,22.2.5,22.2.10, 22.2.13,22.3.1,22.3.2,22.3.5,22.4.1,22.4.2,22.4.3,22.5.1,22.5.2,22.5.3,22.5.4, 22.5.5, 22.5.6,22.5.7,22.6.1,22.6.2,22.6.3,22.7.1,22.8.1,22.9.1,23.6.2,22.10.1

vi. Irregular expenditure - Rs. 11,883.615 million noted in 149 cases[6]

g) Recommendations

i. Non-production of record is a serious irregularity, which hinders audit activity. PAOs need to take disciplinary action against those officials who are found responsible for the non-production of record to audit.

ii. Inquiries need to be conducted to fix responsibility for loss, and irregular expenditures and avoidance of such irregularities need to be ensured through strengthened internal controls and oversight.

iii. Efforts need to be made by the PAOs to recover overpaid amounts and dues.

iv. PAOs of revenue earning departments need to make serious efforts to collect due government receipts in a timely manner.

SECTORAL ANALYSIS

Balochistan, the largest province of Pakistan in area and smallest in terms of population, presents a unique set of circumstances that bring forth both obstacles and possibilities for growth. While the province grapples with prevalence of multidimensional poverty, it also possesses vast reserves of natural resources that hold the potential for prosperity. Unfortunately, due to a multitude of challenges, Balochistan has been unable to fully harness its potential.

The 7th National Finance Commission (NFC) allocated a 9.09 % share to Balochistan from the federal divisible pool and a sum of Rs. 648,274 million[1] was received in the financial year 2024-25.[2]

During the financial year 2024-25, the GoB recorded total receipts amounting to Rs. 918,331 million[3], against which an expenditure of Rs. 866,560 million[4] was incurred, resulting in savings of Rs. 51,771 million. Furthermore, the government spending on development activities remained 36%[5] of the total allocation.

Net revenue receipts of GoB for financial year 2024-25 were Rs. 918,331 million[6] out of which Rs. 648,274 million[7] was received from the Federal Government, which constituted 71% of total revenue. This amount of taxation transfer from the Federal Government is 35% more than the share of 2023-24, Rs. 481,180 million[8].

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[1] Financial Statement 2024-25 (Cash flow statement)

[2] The criteria for the 7th NFC include: 82% Population, 10.3% Poverty/Backwardness, 5% Revenue Collection/Generation, and 2.7% Inverse Population Density.

[3] Financial Statement 2024-25 (Budget comparison function)

[4] Financial Statement 2024-25 (Budget comparison function)

[5] Financial Statement 2024-25 (Budget-comparison depart)

[6] Financial Statement 2024-25 (Budget comparison function)

[7] Financial Statement 2024-25 (Note 8-33)

[8] Financial Statement 2024-25 (Note 8-33)

The GoB's own tax collection for financial year 2024-25 was Rs. 34,913 million[9] which was 14% higher than last year's collection of Rs. 30,610 million. Own tax collection increased because of Indirect Tax i.e., Balochistan Sales Tax on Services summing to Rs. 25,615 million[10] as compared to last year's collection of Rs. 21,727 million. Receipts under Motor Vehicle Act, Stamp Duties, Provincial Excise and Capital Value Tax on Immovable Property amounted to Rs. 3,321 million[11] as compared to the previous year collection of Rs. 2,713 million. An amount of Rs. 5,977 million[12] was collected on account of Property tax, Land Revenue, Tax on profession and others.

The bifurcation of total receipts amounting to Rs. 918,331 million is provided in the following table:

S. No.	Head of Account	Rs. in Million			
	Receipts	**2024-25**	**2023-24**	**Variance**	**%**
1	Transfers from the Federal Government	648,274	481,180	167,094	35%
2	Provincial Government's Own Collection Tax	34,913	30,610	4,303	14%
3	Non-Tax Receipts	110,990	43,757	67,233	154%
4	Grants-in-Aid	94,386	40,037	54,349	136%
5	Receipt of Debt	21,283	21,205	78	0%
6	Recovery of Loans and Advances	2,538	15	2,523	16820%
7	State Trading Activities	5,910	3,595	2,315	64%
8	Recoveries of investment	37	0	36	
Total Receipts		**918,331**	**620,400**		

Source: Financial Statement 2024-25 (Cash flow statement)

[9] Financial Statement 2024-25 (Note 8-33)
[10] Financial Statement 2024-25 (Note 8-33)
[11] Financial Statement 2024-25 (Note 8-33)
[12] Financial Statement 2024-25 (Note 8-33)

Expenditure of the Provincial Government

S. No.	Expenditure Major Head	2024-25	% of Total Exp:	2023-24	Variance	% Increase/ Decrease
1	Salaries and Employee Related benefits	330,496	38%	291,296	39,200	13%
2	Project Pre-Investment Analysis-	57	0%	74	-17	-23%
3	Operating Expenses	95,727	11%	61,897	33,830	55%
4	Transfers	148,348	17%	75,435	72,913	97%
5	Physical Assets	15,240	2%	9,072	6,168	68%
6	Civil Works	223,023	26%	122,567	100,456	82%
7	Repairs and Maintenance	8,445	1%	5,315	3,130	59%
8	Principal Repayment of Debt	13,966	2%	9,256	4,710	51%
9	Interest Payments	5,451	1%	5,212	239	5%
10	Loans and Advances	10,442	1%	5,000	5,442	109%
11	Investments	15,365	2%	8,250	7,115	86%
Total		**866,560**	**100%**	**593,374**		

Source: Financial Statement 2024-25 (Receipt and Payment by object)

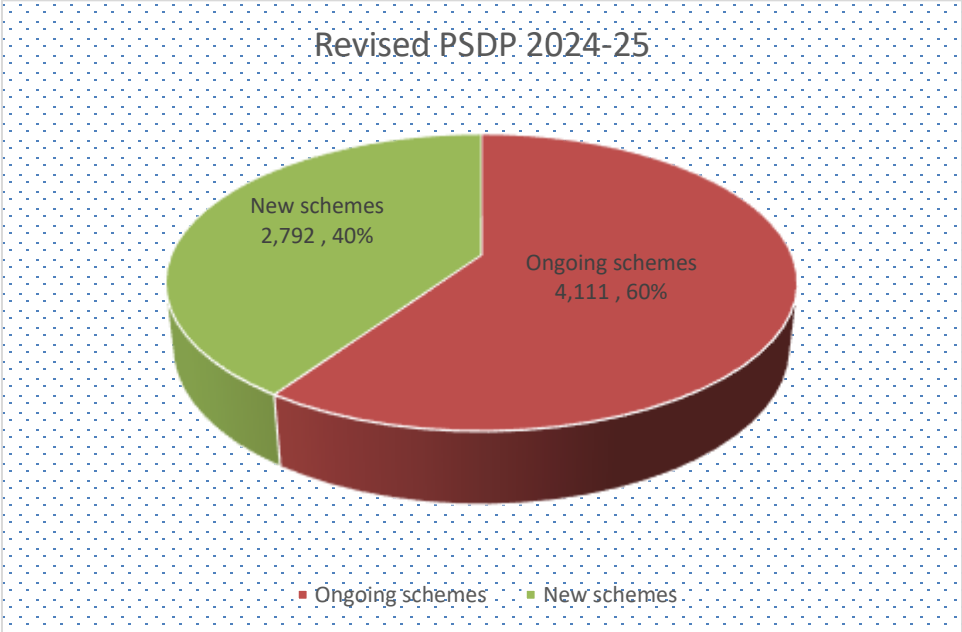
Development Expenditure

During the evaluation of the revised PSDP 2024-25, it was noted that there were total of 6,903 schemes. Among these, 4,111 were ongoing schemes carried forward from previous years, while 2,792 were new schemes initiated in the financial year 2024-25.

There were, however, many anomalies observed in the allocations through PSDP: In the first place, in the presence of many ongoing schemes, the introduction of more schemes not only caused to increase pressure on the exchequer but also made the ongoing schemes vulnerable to less attention. These practices have caused 198 schemes left abandoned and caped costing Rs. 17,204 million, which was due to wrong prioritization and political allocations, and resulted in wasteful expenditure.

Further as per Audit findings, 134 schemes faced delays, which resulted in time overrun ranging from several months to years and cost overrun amounting to Rs. 12,672.964 million. Despite these delays the government did not impose penalties / liquidated damages amounting to Rs. 4,764.255 million on the contractors / suppliers / vendors as per clause 70.1 of General Conditions of Contract. Although the major causes of these delays, as per discussions with the departments, include weak financial phasing, slow release of funds and law and order situation. However, in many instances operational inefficiencies and weak implementation were also observed.

Non-completion of ongoing schemes, whether they are infrastructure projects, social programs, or business initiatives, can have several significant negative impacts. This can affect various stakeholders, including the government, private sector, and communities.



Similarly, it is important to emphasize that majority of sectors received about 1% to 2% of total allocation of development funds in the financial year 2024-25. The absence of development schemes in these sectors raises concerns about their progress and growth.

Besides, a significant portion of the total PSDP (New Schemes) was allocated to only four departments. These departments, namely Public Health Engineering Department, Communication and Works Department, Local Government, and Irrigation Department received a staggering 72% of the allocation.

Department-wise allocation of new schemes



Sector-wise allocation of Development Budget as per Final Grant/Actual Expenditure of PSDP

S. No.	Name of Grant	Final Grant	Actual Expenditure	%age of total expenditure
1	BC12201-GENERAL ADMINISTRATION	1,749.451	1,736.339	1%
2	BC12202-EXCISE & TAXATION DEPARTMENT	255.671	255.419	0%
3	BC12213-COMMUNICATION AND WORKS	55,967.718	55,363.307	18%
4	BC12214-PUBLIC HEALTH SERVICES	25,526.113	25,470.991	8%

S. No.	Name of Grant	Final Grant	Actual Expenditure	%age of total expenditure
5	BC12216-COLLEGES HIGHER AND TECHNICAL EDUCATION	6,423.725	6,355.173	2%
6	BC12218-HEALTH	18,069.499	17,705.652	6%
7	BC12219-POPULATION PLANNING	135.037	134.976	0%
8	BC12220-LABOUR & MANPOWER	191.799	191.794	0%
9	BC12221-SPORTS & RECREATION	1,875.918	1,669.216	1%
10	BC12222-SOCIAL WELFARE	686.293	672.747	0%
11	BC12223-PROVINCIAL DISASTER MANAGEMENT AUTHORITY	3,905.762	3,905.583	1%
12	BC12224-AUQAF AND RELIGIOUS AFFAIRS DEPARTMENT	411.421	410.713	0%
13	BC12225-FOOD	291.280	265.058	0%
14	BC12226-AGRICULTURE	7,476.764	7,203.997	2%
15	BC12228-LIVESTOCK	818.501	795.879	0%
16	BC12229-FORESTRY	2,897.252	2,832.171	1%
17	BC12230-FISHERIIES	1,036.628	1,008.594	0%
18	BC12232-IRRIGATION	38,683.342	38,395.308	12%
19	BC12233-LOCAL GOVERNMENT & RURAL DEVELOPMENT	13,520.103	13,480.979	4%
20	BC12234-INDUSTRIES & COMMERCE	259.335	236.830	0%
21	BC12236-MINES & MFINERALS DEPARTMENT	704.146	681.995	0%
22	BC12238-PROSECUTION	217.425	213.923	0%
23	BC12239-TRANSPORT DEPARTMENT	587.565	327.180	0%
24	BC12241-SECONDARY EDUCATION	17,715.785	17,029.942	5%
25	BC12243-CULTURE & TOURISM	845.556	715.365	0%
26	BC12244-LAW & PARLIAMENTARY AFFAIRS	286.735	286.519	0%

S. No.	Name of Grant	Final Grant	Actual Expenditure	%age of total expenditure
27	BC12246-WOMEN DEVELOPMENT	354.111	318.003	0%
28	BC12249-ENERGY DEPARTMENT	7,447.872	7,270.830	2%
29	BC12250-INFORMATION TECHNOLOGY	1,007.731	965.781	0%
30	BC12251-ENVIRONMENT CONTROL	113.242	105.370	0%
31	BC12253-URBAN PLANNING & DEVELOPMENT	2,476.596	2,465.765	1%
32	BC12254-HOME DEPARTMENT	1,661.034	1,613.251	1%
33	BC12255-BOARD OF REVENUE	1,612.025	1,606.762	1%
34	BC12256-FINANCE DEPARTMENT	7.975	7.975	0%
35	BC12258-PLANNING & DEVELOPMENT	80.220	61.386	0%
36	BC12259-INFORMATION DEPARTMENT	102.706	57.470	0%
37	BC12264-MINORITY AFFAIRS	2,235.404	2,228.919	1%
38	BC12265-PHYSICAL PLANNING & HOUSING DEPARTMENT	8,276.905	7,758.643	2%
39	BC12294-GWADAR DEVELOPMENT AUTHORITY	302.206	302.206	0%
40	BC12295-FOREIGN FUNDED PROJECTS	34,433.988	24,318.804	8%
41	BC12296-FEDERAL FUNDED PROJECTS	48,775.337	48,244.799	15%
42	BC12297-BALOCHISTAN DEVELOPMENT AUTHORITY	1,557.481	1,557.481	0%
43	BC12298-OTHER SCHEMS	17,247.345	17,064.516	5%
	Total	**328,231.003**	**313,293.609**	

Analysis of High-Risk Areas

Below is the detail of the high-risk areas identified during the execution of the audit:

A. HR-related expenses:

i) Payment of pay and allowances beyond admissibility.
ii) Non-implementation of Organizational Module leading to excess payments in pay and allowances.
iii) Non-surrendering of unspent/ unrequired amounts resulting in lapse of budget.

B. Operating expenditure:

i) Procurements in Violation of BPPRA Rules.
ii) Procurement from unregistered firms.
iii) Non-maintenance of important stock record.
iv) Non-maintenance of fixed assets registers.
v) No mechanism of internal check to streamline the internal control system.

C. Development expenditure:

i) Less release of funds than allocation, time and cost overrun.
ii) Instances of undue advance payments to the contractors.
iii) Payments beyond PC-I provisions.
iv) Execution of works without PC-II, III, IV, and V.
v) Procurement irregularities, which include non-obtaining of performance securities, non-obtaining of administrative approval, and violation of BPRA Rules.

D. Revenue receipts:

i) Non-achievement of revenue targets.
    - The departments view these targets set by FD as unreasonable, despite the fact that both the revenue and expenditure are set in consultation with the concerned administrative department.
ii) Obsolete / traditional methods of revenue receipt collection.
iii) Tax avoidance and tax evasion

E. Grant-in-aid

i) The total expenditure under Grant-in-aid for the financial year comes to Rs. 112.271 billion which is 112% more than the last year expenditure of Rs. 52.879 billion.

ii) Many departments and autonomous bodies get Gran-in-Aid from the GoB, but its proper utilization and surrender of any saving is often not in compliance to set rules.

iii) The expenditure from Grant is often not purposeful. The Grants have become a norm, which are extended without consideration to the fact that instead of helping to make the autonomous bodies independent, it further makes them more dependent on the government, since these bodies have not shown progress towards self-sufficiency.

iv) Savings are often either spent on operational heads or invested in banks, without accounting for return on investment.

v) Operation of Bank accounts for the purpose of depositing the Grant-in-aid amount by departments and autonomous bodies without prior concurrence of FD is another matter of concern.

Chapter 1

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

1.1 AUDIT PARAS

1.1.1 Non reconciliation of cash balance resulting in variation between cash and book balance - Rs. 14,221.349 million

According to Para 6.3.5.1 of APPM, every DAO shall prepare a monthly reconciliation statement for expenditures and receipts. The respective Accountant General shall prepare a consolidated monthly reconciliation statement for each government bank account, as set out in Para 6.3.5.2.

Certification Audit of the Government of Balochistan (GoB) Accounts for the financial year 2024-25, revealed that Cash Balance Sections in AG/DAOs/TOs did not prepare Consolidated Monthly Report of expenditure and receipt for each bank account which resulted in variation between the closing balance of the Accounts and balance appearing in the records of the SBP-HQ as on June 30, 2025, as detailed below:

(Rs. in Million)

Description	Balance as per Financial Statements	Balance as per SBP-HQ	Variation
Account I, II & III (30.6.2025)	137,655.825	123,434.476	14,221.349

IPSAS Financial Statements and Finance Accounts Page No. 2 and 100 respectively

The discrepancy occurred due to non-reconciliation of receipt/payment figures between AG/DAO and NBP/SBP.

Lapse resulted in variation of figures between Financial Statements prepared by AG and accounts maintained by SBP. This issue was previously reported in certification audits of prior years, yet no corrective action has been taken.

The matter was reported to the Accountant General Balochistan and the Finance Department on 14th October 2025. The Accountant General informed that variations between cash and book balances for FY 2024–25 had been finalized and variation letters issued to the Finance Department and all stakeholders. Variations arise from several factors, including extension of cheque validity and Zakat Account III.

The Finance Department responded that it is actively pursuing reconciliation; however, a substantial backlog from previous years remains. The reconciliation team is working annually to clear the forwarded balances, and a joint team from the Treasury establishment, AG Balochistan, and NBP has been engaged for this purpose.

In the DAC meetings held on November 14, 17, and 21, 2025, it was decided that the Finance Department, Government of Balochistan will conduct annual district-wise reconciliations to reduce variations in receipts and payments and will share progress reports with Audit. The Accountant General Balochistan will provide technical assistance to the Finance Department, Treasury Office, and District Accounts Offices in this process.

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

Audit recommends implementation of DAC directives.

1.1.2 Un-adjusted negative balances appearing in the annual account - Rs. 4,001.521 million

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

Certification Audit of the GoB Accounts for the financial year 2024-25, revealed that the Finance Account contained un-adjusted negative balances of Rs. 4,001.521 million, as detailed below:

(Rs. in Million)

Object Element			Transactions during the financial year		
		Balance on July 01, 2024	**Receipts**	**Payments**	**Balance on June 30, 2025**
G01138	Treasury Pay Clearing Account (TMAs Account) SBP	-1.271	0	0	-1.271
G01201	Outstanding Commitments	-2,463.670	562,216.384	562,342.87	-2,590.159
G05105	Wages Clearing Account	-870.988	314,588.864	314,584.440	-866.535
G05110	State Bank Suspense	-543.477	0	0	-543.477
G12102	Prime Minister's Flood Relief Fund	-0.079	0	0	-0.079
	TOTAL	**-3,879.485**	**876,805.248**	**876,927.31**	**-4,001.521**

Source: Finance Accounts of the GoB for the financial year 2024-25, Page 89 & 99.

Negative balances occurred due to non-reconciliation.

Negative balances reflected non-posting of figures in the relevant heads.

The matter was reported to the Accountant General Balochistan and Finance Department on 14th October, 2025 to which the Accountant General Balochistan replied that the negative balances appearing in heads G01138, G12102, and G05110 had been taken up with Finance Department, Government of Balochistan for their clearance, while G05105 had been taken up with CGA Office, Islamabad and report would be submitted soon.

In the DAC meetings held on November 14, 17 and 21, 2025, it was decided that the unadjusted balances be looked into without any further delay and progress be submitted to audit.

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

Audit recommends implementation of DAC directives.

1.1.3 Lack of reconciliation between DAOs and NBP/SBP - Rs. 3,835.042 million

According to Para 5 (iii) of Annexure A of CGA Letter No. 189/CGA/FM&E/4-1/2023-24, dated 28.02.2024, "The Accountant General will issue instructions to the Banks (NBP/SBP) to ensure that all receipts collected and payments made in the current financial year are promptly reported to the concerned accounting offices by the prescribed date, prior to the closure of the accounts as required under Direction 7.2.4.5 of A.P.P.M." further, according to para 6.4.3.2 & 6.4.3.3 of the APPM, on receiving the daily bank returns from the Main Designated Branch, the delegated officer in the Account Section of the DAO/AG/AGPR shall check that (i) supporting documents detail (i.e. paid cheques, receipt vouchers, transfer advice) agrees with the bank scroll, (ii) bank scroll entry agrees with a payment advice note entry previously sent to the Main Designated Branch of the bank. Where there are any discrepancies in the bank scroll, the officer shall immediately inform the Main Designated Branch and resolve any differences in writing.

Certification Audit of the GoB Accounts for the financial year 2024-25, revealed that figures of receipts/payments Rs. 3,835.042 million of Non-Food Account-I and Food Account-II booked by various DAO's did not tally with the figures reported by DAOs/SAP and NBP, as detailed in Annexure 1.1.

The differences occurred due to lack of reconciliation.

Lack of reconciliation of expenditure/ receipt between the NBP/ SBP and DAOs resulted in incorrect figures.

The matter was reported to the Accountant General Balochistan and the Finance Department on 14th October 2025. The Accountant General informed that variations between cash and book balances for FY 2024–25 had been finalized and variation letters issued to the Finance Department and all stakeholders. Variations arise from several factors, including extension of cheque validity and Zakat Account III.

The Finance Department responded that it is actively pursuing reconciliation; however, a substantial backlog from previous years remains. The reconciliation team is working annually to clear the forwarded balances, and a joint team from the Treasury establishment, AG Balochistan, and NBP has been engaged for this purpose.

In the DAC meetings held on November 14, 17, and 21, 2025, it was decided that the Finance Department, Government of Balochistan, will conduct annual district-wise reconciliations to reduce variations in receipts and payments and will share progress reports with Audit. The Accountant General Balochistan will provide technical assistance to the Finance Department, Treasury Office, and District Accounts Offices in this process.

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

Audit recommends implementation of DAC directives.

1.1.4 Non-maintenance of fixed asset statements

According to Section 2.2.70 of the FRM, "based on information supplied by the Departments on a specified form of Fixed Assets Registers as set out in Chapter 13 of APPM, shall be signed by the PAO of each Department before 7th of each month. After which, the AGB will prepare the fixed asset statement."

Certification Audit of the Government of Balochistan (GoB) Accounts for the financial year 2024-25, revealed that no record of fixed assets was

maintained by the Accountant General Balochistan as required under the relevant rules.

Non-compliance was due to weak asset management.

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

The matter was reported to the Accountant General Balochistan and Finance Department on 14th October, 2025, to which the Accountant General Balochistan replied that the matter regarding fixed assets of Government of Balochistan had been taken-up with all the PAOs and TOs/DAOs. The Finance Department, Government of Balochistan replied that the Financial Management Information System of the Government of Balochistan including Federal Government currently did not have the Asset Management Module.

In the DAC meetings held on November 14, 17 and 21, 2025, it was decided that Accountant General Balochistan and Finance Department, Government of Balochistan would take up the matter with the PAOs for the early implementation of Asset Module. Regarding issues related to system Accountant General Balochistan and Finance Department, Government of Balochistan would take up the matter with FABS Directorate, Islamabad. Further, as a pilot site, implementation of the module through system will be initiated from Finance Department, Government of Balochistan under intimation to Audit.

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

Audit recommends implementation of DAC directives.

Chapter 2

2.1 Agriculture and Cooperatives Department

2.1.1 Introduction

The basic function of Agriculture and Cooperatives Department is to introduce new varieties of seeds of agricultural products to achieve maximum yield and improvement of farms through development of infrastructure i.e., watercourses, trickle irrigation system and storage water tanks etc., besides assisting farmers by providing advisory services in plant protection and agriculture farming through their field staff.

2.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 22,520.590 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 21,665.341 million was incurred, as summarized below:

(Rs. in Million)

2024-25				
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Agriculture Grant No.BC21026	15,043.826	14,439.206	(-)604.620	4.02
Non-Development Cooperatives Grant No.BC21031	0.000	22.137	(+)22.137	0.00
Total Non-Development	15,043.826	14,461.343	(-)582.483	3.87
Development Grant No. BC12226 Function No.042103	7,476.764	7,203.997	(-)272.767	3.65
Grand Total Non-Development & Development	**22,520.590**	**21,665.341**	**(-)855.250**	**3.80**

2.1.3 Audit profile of Agriculture and Cooperatives Department

(Rs. in Million)

S. No.	Description	Total numbers	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	304	62	9,727.59	42.87
2.	Assignment accounts	2	1	104	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	1	1	1,640.253	-

2.1.4 Classified summary of Audit Observations

Audit observations related to Agriculture and Cooperatives Department show continued systemic weaknesses in internal controls. These weaknesses translated into Non-production of record, irregular expenditure, doubtful expenditure and non-recoveries.

Audit observations amounting to Rs. 428.585 million were raised in this report during the current Audit of Agriculture and Cooperatives Department. This amount also includes recoveries of Rs.8.427 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Non Production of record	247.463
2.	Irregular expenditure	172.695
3.	Recoverable	8.427

In addition, the department could not completely achieve the revenue target set by the government, and sample-based audit revealed that the department fell short by at least Rs. 83.266 million during the FYs 2023-25.

2.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-1985	2	-	2	0
2.	1987-1988	22	-	22	0
3.	1988-1989	7	-	7	0
4.	1989-1990	3	-	3	0
5.	1991-1992	39	-	39	0
6.	1992-1993	26	-	26	0
7.	1993-1994	37	-	37	0
8.	1994-1995	8	-	8	0
9.	1995-1996	24	-	24	0
10.	1996-1997	51	2	49	3.92
11.	1997-1998	12	-	12	0
12.	1999-2000	10	2	8	20
13.	2001-2002	6	-	6	0
14.	2002-2003	25	-	25	0
15.	2004-2005	7	-	7	0
16.	2005-2006	10	8	2	80
17.	2008-2009	10	-	10	0
18.	2009-2010	3	-	3	0
19.	2010-2011	8	-	8	0
20.	2011-2012	4	-	4	0
21.	2012-2013	11	-	11	0
22.	2013-2014	11	-	11	0
23.	2014-2015	16	-	16	0
24.	2015-2016	8	-	8	0
25.	2016-2017	9	-	9	0
26.	2017-2018	8	7	1	88
27.	2018-2019	13	9	4	69.2
28.	2019-2020	8	0	8	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
29.	2020-2021	3	0	3	0
30.	2021-2022	11	0	11	0
31.	2022-2023	12	2	10	16
32.	2023-2024	16	0	16	0
33.	2024-2025	14	0	14	0
Total		**454**	**30**	**424**	**6.607**

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

2.2 AUDIT PARAS

2.2.1 Non-production of record – Rs. 247.463 million

Article 170(2) of the Constitution of Islamic Republic of Pakistan states "The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any Authority or Body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit."

The Honorable Supreme Court of Pakistan in Para - 27(b) of its judgment dated 08.07.2013 decided that the Auditor-General, in order for him to fulfill his duties under Articles169 and 170 of the Constitution, is not only authorized but also obligated to access all records maintained by Federal and Provincial Governments, and any entities under their control regardless of any designation as 'secret' or otherwise.

Section 14 (2) of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that the officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition and Section 14(3) of said Ordinance, stipulates that any person or authority obstructing the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to

disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

The Ministry of Law and Justice, vide its office memorandum dated 04.09.2024[1], while examining the stance taken by a refusing entity, clarified that in terms of Article 169 of the Constitution of Islamic Republic of Pakistan, 1973, the Auditor-General of Pakistan has been mandated to perform Audit of the accounts of any Authority or Body established by the Federation and/or a Province. The Auditor-General has all kind of powers to inspect and enquire into the accounts, office, books and papers of any office under the control of Federation and Provinces.

During Audit of the Agriculture Engineer, Khuzdar, it was requested to provide the auditable record for the FY 2023-24 vide requisition dated 05.05.2025. However, the department did not provide the relevant record to Audit despite repeated reminders as well as meetings held with the concerned officers of the department by the field audit team. Subsequently, DG Audit Balochistan took up the matter with PAO on June 17, 2025 followed by reminder on July 4, 2025. However, the issue of non-production of record remained unresolved.

In such circumstances, neither the sanctity of utilization of Public Money according to relevant financial and other applicable rules could be verified nor could the constitutional duty of the Auditor-General of Pakistan be fulfilled.

In the DAC meeting held on September 04, 2025, the management was directed to provide complete record for Audit at the earliest, but no further progress was made by the department till finalization of this report.

Audit recommends that the responsibility should be fixed on those responsible for non-production of record and disciplinary proceedings may be initiated against the concerned under relevant Rules.

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[1] No. F.No.467/2024-Law- I.

2.2.2 Doubtful procurement of POL from distant locations

As per Clause 11(2) of Balochistan Staff Car Rules, 2000, "The incharge transport and entitled officers are personally responsible for up to date maintenance of logbook". Further, as per instructions issued by the DG, Agriculture Engineering Department, "All the Agriculture Officers are required to purchase diesel and lubricants from Pakistan State Oil (PSO), only."

The following offices of the Agriculture and Cooperatives Department, GoB, during the financial year 2023-24, incurred an expenditure of Rs. 234.959 million on account of POL, which was procured from distant locations from the respective districts (in some cases, approximately 758, 712, 595, 256, 247 km away), and in most of cases, the POL was not purchased from PSO, rendering the procurement suspicious and doubtful, as detailed below:

(Rs. in Million)

S. No.	Name of office	AIR Para No.	Financial year	Distance from Station (in Kms)	Amount
1	DD, Agriculture Engineer, Killa Abdullah	2	2023-24	Killa Abdullah-Quetta 100	55.025
2	DD, Agriculture Engineer, Turbat	1		1. Turbat-Quetta 758 2. Turbat-Mastung 712 3. Turbat-Ormara 247. 4. Turbat-Uthal 595	93.971
3	DD, Agriculture Engineer, Kharan	1		Kharan-Mastung 256	34.507
4	DD, Agriculture Engineer, Pishin	2		Pishin-Quetta 55	51.456
Total					**234.959**

The lapse was due to absence of a well-defined mechanism for POL procurement.

Procurement of POL from far-off locations rendered the expenditure suspicious and doubtful, exposing government funds to risks of overpricing, inflated costs, and lack of transparency.

The matter was reported to the department in January, February, and May 2025, but no reply was received.

In the DAC meeting held on September 04, 2025, the department replied that there is no authorized POL Pump in the mentioned districts. Therefore, they made purchases from the outside of the district. It was further informed that a policy will be formulated to regulate such procurements in the future. The DAC directed the concerned offices to submit the case to the Administrative Secretary, supported by cogent reasons and proper justification for the regularization of the expenditure. The formulation of the POL procurement policy should also be expedited.

No further progress was reported till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide Para 2.2.4 having financial impact of Rs. 160.491 million. Recurrence of same irregularity is a matter of serious concern.

2.2.3 Execution of Development Schemes without feasibility study, GPS coordinates and monitoring

In pursuance of the decisions taken in the meeting of the Departmental Sub-Committee held on March 26, 2025, under the chairmanship of the Secretary, Agriculture & Cooperatives Department, for the review of approved PSDP schemes for the financial year 2024-25, the following SOPs were circulated for strict compliance:

- The Deputy Director Agriculture (OFWM) of concerned district will get feasibility of each site for water resource development and management

related interventions authenticated. GPS coordinates of all the sites will be recorded and made part of record.

- The Departmental Monitoring/Validation Teams as notified by the Department time to time will inspect each scheme on quarterly basis and submit report to the Agriculture Department.
- The Director Development P&D of the respective Divisions will monitor the schemes on regular basis and submit report to the P&D and Agriculture Departments.
- Completion report / 3rd party validation will be submitted under the signature of the notified validation committee to the DGA (OFWM), Admin Department & P&D Department.

Various offices of OFWM, during the financial year 2024–25, incurred an expenditure of Rs. 4,463.886 million on various development schemes in Balochistan, as detailed in Annexure – 2.1.

Audit observed the following irregularities:

- Payments were made solely based on original estimates.
- Feasibility reports for individual water resource development sites were not available on record.
- GPS coordinates of the executed sites were not documented.
- No inspection or monitoring was conducted either prior to commencement or after completion of the works by any designated monitoring team.
- Completion certificates or third-party validation reports were not submitted to assess the actual execution of work on the ground.

The expenditure was incurred without adherence to prescribed codal formalities due to weak administrative controls.

The lapse resulted in irregular payments.

The matter was reported to the department in November 2025, but no reply was received.

The PAO was requested to convene DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends strict adherence to the rules / SOPs.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide Para 2.2.1 having financial impact of Rs. 1,012.042 million. Recurrence of same irregularity is a matter of serious concern.

2.2.4 Risk of duplication of development schemes due to lack of inter-departmental coordination

As per planning principles, PC-I formulation guidelines, and good governance practices, all development schemes must be prepared through proper inter-departmental consultation to avoid duplication, ensure optimal utilization of resources, and align sectoral interventions. Coordination among line departments is essential where overlapping mandates exist.

The PMU of GBI included a component for the "Provision of 339 solar tube wells in Washuk, Killa Saifullah, Kohlu, Kech, and Panjgur" at a cost of Rs. 1,740 million. Audit scrutiny revealed that the PMU, Green Balochistan Initiative, included the provision of 339 solar tube wells costing Rs. 1,740 million in the PC-I without obtaining formal input or clearance from the Energy Department or the OFWM Department, despite both departments implementing similar solar tube well schemes in the same districts.

This lack of coordination poses a significant risk of duplication, as the Energy Department has disbursed approximately Rs. 696 million (at Rs. 2.0 million per farmer) for the transition of 348 electric tube wells to solar power in these same districts during 2025, which may result in the duplication of schemes

in the districts. Audit views that the duplication also increased the risk of loss on other sites where it was necessary to install tube wells, as detailed below:

(Rs. in Million)

S. No.	District	No. of tube well provided in PC-I	Rate quoted in PC-I per tube well	Amount	Already solarized by Energy department
1	Killa Saifullah	1	8.287	8.287	1
2	Kohlu	101	6.324	638.724	172
3	Kech	110	5.264	579.04	130
4	Washuk	37	5.969	220.853	12
5	Panjgur	90	3.276	294.84	33
Total		**339**		**1,741.744**	**348**

The lapse occurred due to inadequate planning, weak coordination mechanisms, and absence of mandatory inter-departmental consultation during PC-I preparation by the PMU.

Lack of coordination exposed the government to risk of duplication of schemes, inefficient utilization of development funds, possible double benefits to the same beneficiaries, and distortion of development priorities, thereby undermining the objectives of the PSDP.

The matter was reported to the department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that the PMU should ensure mandatory consultation and coordination with relevant line departments prior to finalization and approval of PC-I components.

2.2.5 Non-commencement of work despite payment of mobilization advance - Rs. 143.241 million

According to Standard Form of Bidding Documents Clause (a)(1)(2),(b), "An interest-free Mobilization Advance up to 15 % of the Contract Price stated in the Letter of Acceptance shall be paid by the Employer to the Contractor in two equal parts upon submission by the Contractor of a Mobilization Advance Guarantee/Bond for the full amount of the Advance in the specified form from a Scheduled Bank in Pakistan or an insurance company acceptable to the Employer. First part within 14 days after signing of the Contract Agreement or date of receipt of Engineer`s Notice to Commence, whichever is earlier; and Second part within 42 days from the date of payment of the first part, subject to the satisfaction of the Engineer as to the state of mobilization of the Contractor. This Advance shall be recovered in equal instalments; first instalment at the expiry of third month after the date of payment of first part of Advance and the last instalment two months before the date of completion of the Works as per Clause 43 thereof.

The Project in-Charge for the Promotion and Expansion of Olive Cultivation in Balochistan executed various schemes during the financial year 2024-25. Audit scrutiny revealed that despite receiving a payment of Rs. 143.241 million as mobilization advance, the contractor failed to commence work despite lapse of more than six months, as detailed below:

(Rs. in Million)

S. No.	Date of Payment	Name of Firm	Particular	Amount
1	18.12.24	M/s LM and Son (Lal Muhammad and Sons)	Mobilization advance for Promotion and expansion of olive cultivation in Balochistan (Procurement) and (Civil Works).	71.28
2	03.12.24		Civil Works	71.961
Total				**143.241**

Non-commencement of work despite payment of mobilization advance was due to weak contract management.

Lapse resulted in delays and may increase the risk of cost-overrun.

The matter was reported to the department in September 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that responsibility may be fixed, works be commenced at the earliest, failing which proceedings be initiated against the contractor.

[AIR-11]

2.2.6 Procurement in violation of BPPRA Rules

According to S. No. 15 (2) of Part II regarding procurement of goods, works and related services of BPPR, 2014, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website a well as in the newspapers as prescribed in these rules. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages."

The following offices of Agriculture and Cooperatives Department, Balochistan, during the financial years 2023-25, incurred an expenditure of Rs. 9.878 million without calling open tenders as detailed in Annexure – 2.2.

(Rs. in Million)

S. No.	AIR Para /FY	Name of office	Amount	Remarks
1	4, 2023-24	DD, Agriculture Engineer, Kharan	4.078	Repair of machinery and equipment

2	2, 2023-24	DD, Agriculture Engineer, Sibi	1.283	Purchase of dozer parts
3	5, 2024-25	DD, Agriculture Engineer, Gwadar	1.744	Repair of vehicle
4	3, 2024-25	DD, Agriculture Engineer, Turbat	0.819	Repair of vehicle
5	4, 2024-25	Secretary, Agriculture and Cooperatives Department, Balochistan	1.954	Repair of vehicle and expenditure in others
Total			**9.878**	

The expenditure was incurred due to non-compliance with procurement regulations, weak internal controls, and lack of effective oversight.

Non-invitation of open tenders rendered the expenditure irregular, compromising transparency, competition, and value for money, and increasing the risk of favoritism and misuse of public funds.

The matter was reported to the department during February-November 2025, but no reply was received.

In the DAC meeting held on September 4, 2025, the offices at S.Nos.1-2 stated that procurements were carried out in accordance with prescribed tendering and approval procedures. However, the offices at S.No.3-4 admitted that procurements were made without open tenders at the close of the financial year to avoid lapse of budget due to late release of funds by the Finance Department. Accordingly, the DAC directed the offices at S.No.1 and 2 to submit complete tender records to Audit for verification and regularization of the expenditure in respect of offices at S.No.3,4. DAC in respect of office at S.No.5 was not convened despite repeated requests.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides justification in the matter and regularization of expenditure.

2.2.7 Lack of documentation on account of procurement

According to APPM Para 13.3.4. "All stores should be examined, by a delegated officer within the department/entity, on receipt of goods to ensure that there is a valid purchase order, that the correct quantities and qualities have been received, and that they are in good condition." Further, according to Rule 149 of GFR Vol.I, When materials are issued from stock for departmental use, the officer in charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it, after making suitable alterations under his dated initials in the description and quality of material, if he is unable to comply with the requisition in full. He should then prepare and sign the form of the invoice attached to the indent according to the supply actually made. The indent should returned at once to the requisitioning officer for signature. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched, or from his duly authorized agent.

The DG, Agriculture Engineering, Balochistan, procured bulldozer spare parts worth Rs. 12.919 million for allied offices during the financial year 2024-25, as detailed below:

(Rs. in Million)

S. No.	Date	Firm	Beneficiary	Amount
1	3.4.2025	M/s Al-Ghosia Enterprises, Karachi	Khuzdar	1.547
2	3.4.2025		Khuzdar	1.859
3	21.4.2025		Uthal	1.000
4	5.5.2025		Uthal	0.334
5	9.10.2024		Zhob	0.548
6	9.10.2024		Zhob	0.557
7	2.6.2025	M/s Imperial	Killa Abdullah	1.990
8	30.5.2025		Chaman	1.983
9	9.10.2024		Harnai	1.250
10	9.12.2024		Dalbandin	0.726
11	9.10.2024		Dalbandin	0.687

S. No.	Date	Firm	Beneficiary	Amount
12	9.10.2024	Enterprises, Karachi	Dalbandin	0.300
14	9.10.2024		Turbat	0.138
Total:				**12.919**

Scrutiny of the inventory records revealed following discrepancies:

- Offices mentioned at serial numbers 1,2,3,4,7,8, and 9 received consignments directly from the suppliers without qualitative and quantitative inspection by the controlling office.
- Further, offices mentioned at serial numbers 5, 6, 9, 12, and 14, received articles / goods without inventory codes.

The lapse occurred due to weak internal controls, inadequate documentation, and poor monitoring of procurement and distribution processes.

Lapse resulted in the risk of misuse and theft of spare parts.

The matter was reported to the department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends maintaining complete and accurate inventory record and conducting periodic physical verification to prevent misuse or theft of spare parts.

[AIR-3]

2.2.8 Irregular payment on account of electricity charges - Rs. 13.842 million

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

The following offices of Agriculture Department, during the financial years 2023-25, made payment of Rs. 13.842 million on account of electricity charges to QESCO. Audit noticed that electricity was being supplied to the adjacent residential colony from the same meter, without collecting utility charges from the residents of the colony, and without installation of separate meters.

(Rs. in Million)

S. No.	Name of office	AIR No.	Amount
1.	Director Agriculture Development Institute Khanpur Farm, Usta Muhammad	02	4.495
2.	Director, Agriculture Research Planning and Coordination, Headquarters ARI, Balochistan, Quetta	14	9.347
Total			**13.842**

The lapse was due to weak internal controls, poor monitoring, and negligence in enforcement of recovery mechanism.

Lapse resulted in loss to the government.

The matter was reported to the department in March 2025, but no reply was received.

In the DAC meeting held on September 4, 2025, the office at S.No.1 stated that a separate electricity meter had been installed for officials residing in the ADI colony and that house rent was being deducted from their salaries; however, electricity charges were not deducted. The DAC, therefore, decided

that an inquiry be conducted into the matter and that electricity charges be recovered from the concerned officials. DAC in respect of office at S.No.2 was not convened despite repeated requests.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives in addition to installation of separate electricity meters for each residential unit.

2.2.9 Irregular payment of scholarships

As per Para 3 of Summary approved by the Chief Minister, Balochistan, dated 26.05.2023, regarding the eligibility criteria for PhD Scholars:

- Scholarships should not be allowed to those candidates who are more than fifty-year-old.
- Scholars themselves should not apply and secure admission in one of the specified universities in relevant discipline.
- Scholarships should have 3 years of service at his credit.
- After successful completion of the course, they will serve in agriculture department for 5 years.
- In case of failure to complete the PhD in the time period as prescribed by the concerned department disciplinary action such as dismissal from service will be taken.
- Six-month progress report of the studies will be obtained.

The Secretary, Agriculture and Cooperatives Department, Balochistan, incurred an expenditure of Rs. 10 million on Ph.D. scholarships during the financial year 2024-25. Despite the disbursement of funds, the selection criteria and relevant supporting documents were not maintained in the official record. Furthermore, due to the department's failure to provide these records, Audit was unable to verify the legitimacy of the expenditure, as detailed below:

(Rs. in million)

S. No	Beneficiary	Amount
1	Mr. Mohd Aslam	0.44

S. No	Beneficiary	Amount
2	Mr. Abdullah	0.44
3	Mr. Ameenullah	0.44
4	Mr. Zulfiqar Ali	0.44
5	Mr. Kaleemullah	0.44
6	Mr. Mohd Akram	0.44
7	Mr. Safeer Ahmed	0.44
8	Mr. Mohd Waris	0.44
9	Mr. Hammed Ullah	0.44
10	Mr. Ikhlaq Ahmed	0.64
11	Mr. Nizamudin	0.64
12	Mr. Manzoor Ahmed	0.44
13	Mr. Naseerudin	0.44
14	Mr. Babar Khan	0.64
15	Mr. Bashir Ahmed	0.44
16	Mr. Chakar Khan	0.64
17	Mr. Abdul Raheem	0.64
18	Mr. Adnan	0.64
19	Mr. Mohd Nadeem	0.44
20	Mr. Zakia	0.44
Total		**10**

The irregularity was caused by a failure of internal controls and a lack of due diligence during the scrutiny of applications.

The award of scholarships in violation of prescribed criteria resulted in the irregular expenditure.

The matter was reported to the department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends to conduct a fact-finding inquiry to fix responsibility, initiate recovery from ineligible candidates, and ensure that all scholars immediately submit the mandatory service bonds.

[AIR-2]

2.2.10 Non-obtaining of performance security - Rs. 9.470 million

According to Rule 44 of BPPR, 2014, "Procuring Agency shall, in all procurement of goods and works of value more than twenty-five (25) million, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee or insurance bond by AA ranking insurance company, an amount sufficient to protect the Procuring Agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than ten percent (10%) of contract price. The performance guarantee shall be released within sixty days of completion of the contract subject to clearance of everything else".

Project in charge, ARI Balochistan, Quetta during the financial year 2024-25, awarded contracts amounting to Rs. 94.708 million to the Government Contractors without obtaining performance security @ 10% amounting to Rs.9.470 million, as detailed below:

(Rs. in Million)

S. No.	Name of firm	Amount of Contract	10% Performance Security
1	M/s Roshnan Industries	34.415	3.441
2	M/s M. Brothers	34.293	3.429
3	M/s National Enterprises	26	2.600
Total		**94.69**	**9.470**

Non-obtaining of performance security occurred due to violation of rules.

The lapse may have resulted in compromised quality of work.

The matter was reported to the department in September 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends inquiry into the matter.

[AIR-4]

2.2.11 Irregular payment without rate analysis - Rs 6.142 million

As per Para 296 CPWA Code, "The rate entered in estimates should generally be agreed with the scheduled rates, but where from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report of estimates." Further, according to BCSR 1998 and 2018, "the rates for items other than those given in the schedule are treated as non- schedule rates (NSR). The analysis of NSR is required to be prepared by the Executive Engineer and approved by the competent authority."

The Project in-charge, Agriculture Research Department Balochistan, Quetta during the financial year 2024-25, paid an amount of Rs. 6.142 million on account of development work "Construction of shades and irrigation system in Zhob and Pishin" on NSR basis without approved rate analysis, as detailed below:

(Rs. in Million)

S. No.	Name of firm	Name of Scheme	Amount
1	M/s Tariq Brothers	Construction of 4 shades, irrigation system in Zhob and Pishin	6.142

Payment without approved rate analysis occurred due to weak financial controls.

The lapse resulted in irregular payment.

The matter was reported to the department in September 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends provision of approved rate analysis and fixing of responsibility.

[AIR 6]

2.2.12 Non-recovery of hiring charges of bulldozers from the beneficiaries - Rs. 4.871 million

According to Agriculture and Co-operatives Department, GoB's Notification dated March 28, 2019, "The Zamindar/ beneficiary shall hire bulldozer for agriculture purpose on cash basis @ Rs. 825/- per hour. Similarly, hiring charges of bulldozer per hour sponsored by the Government of Balochistan shall be @ Rs. 1,550/- per hour out of which the share of Government shall be Rs. 1,200/- and the Zamindar/beneficiary shall pay Rs. 350/- per hour."

The following offices of Agriculture Engineering Department, GoB during the financial years 2022-25, failed to realize an amount of Rs. 4.871 million which remained outstanding against the beneficiaries/Zamindars on account of hiring charges of bulldozers:

(Rs. in Million)

S. No.	AIR Para No.	Financial years	Names of office	Amount
1	1	2022-23	DD, Agriculture Engineer, Noshki	1.713

S. No.	AIR Para No.	Financial years	Names of office	Amount
2	2	2023-24	DD, Agriculture Engineer, Jhal Magsi	1.150
3	4		DD, Agriculture Engineer, Bolan	0.405
4	5	2024-25	DD, Agriculture Engineer, Gwadar	0.616
5	1		DD, Agriculture Engineer, Loralai	0.987
Total				**4.871**

Non-realization of hiring charges of bulldozers was due to weak revenue collection mechanism.

Lapse resulted in financial loss to the government.

The matter was reported to the department during February-November 2025, but no reply was received.

In the DAC meeting held on September 04, 2025, the department replied that letters had been issued to the concerned individuals and DDMA to expedite recovery. The DAC directed that the outstanding amount be recovered promptly, under intimation to Audit. DAC in respect of offices at S.No.4 and 5 was not convened despite repeated requests.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

2.2.13 Non-recovery of liquidated charges - Rs. 3.556 million

According to Rule 53 of BPPRA, in the event a contractor fails to deliver any or all of the goods, works or services within the period agreed in the contract, the Procuring Agency either shall allow an extension in the contract period pursuant to a written request by the contractor with justifications or deduct the amount, as liquidated damages, a sum equivalent to the percentage specified in the contract for each week or part thereof of delay.

The PD, GBI awarded a consultancy contract of the following schemes amounting to Rs. 34.65 million to M/s ABA Group of Engineers during the financial year 2024-25. The firm was required to complete the assigned tasks within 60 to 90 days of receiving work orders. However, the management failed to provide completion reports for the consultancy services. Consequently, neither extensions were formally requested nor were liquidated damages of Rs.3.465 million recovered from the firm as per contractual provisions.

(Rs. in Million)

S. No.	Name of the firm	Name of schemes	Cost	Date of completion	Delay	Penalty
1	M/s ABA group of Engineers, Islamabad	Installation of Tube wells, Pumping Stations, with Solar System Package-2	12.65	31.3.2025	90	1.265
2		Uplift Of Damaged Development of Phase 1 Command Area of Kachi Canal and Protection Bans at Khuzdar Pakage-1	22.91	31.3.2025	90	2.291
Total			**35.56**			**3.556**

The lapse occurred due to weak contract management, inadequate monitoring of deliverables, and failure to enforce contractual provisions.

Failure to impose penalties for the delayed completion of tasks resulted in financial loss.

The matter was reported to the department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery of the liquidated damages from the firms.

[AIR 3]

Chapter 3

3.1 Board of Revenue

3.1.1 Introduction

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

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

The Revenue department plays a very vital role in providing relief to affectees of flood, earthquake and other natural disasters.

The agriculture income tax and Abiana are also assessed and collected by this department.

3.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 25,168.726 million were allocated to the department during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 20,248.388 million was incurred by the department, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual Expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21055	23,556.701	18,641.626	(-)4,915.074	20.86
Development Grant No. BC12255 Function No.011205	1,612.025	1,606.762	(-)5.263	0.33

Grand Total Non-Development & Development	**25,168.726**	**20,248.388**	**(-)4,920.337**	**19.55**

The department did not surrender the saving of Rs. 4,920.337 million against non-development and development, which indicated improper budgeting and financial mismanagement.

3.1.3 Audit profile of BoR, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	48	40	76,083.43	96.88
2.	Assignment Accounts	1	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

3.1.4 Classified Summary of Audit Observations

Audit observations related to BoR show continued systemic weaknesses in internal controls. These weaknesses translated into non-production of record, irregular payments and doubtful expenditure.

Audit observations amounting to Rs. 311.897 million were raised in this report during the current Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Non-production of record	88.144
2.	Irregular expenditure	168.226
3.	Doubtful expenditure	55.527
		311.897

In addition, the department could not completely achieve the revenue target set by the government, and sample-based audit revealed that the department fell short by at least Rs. 616.174 million during the FYs 2023-25.

3.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2012-2013	16	-	16	0
2.	2013-2014	13	-	13	0
3.	2014-2015	15	-	15	0
4.	2015-2016	11	-	11	0
5.	2016-2017	22	-	22	0
6.	2017-2018	16	13	3	81.25
7.	2018-2019	32	8	24	25
8.	2019-2020	13	0	13	0
9.	2020-2021	6	0	6	0
10.	2021-2022	5	0	5	0
11.	2022-2023	15	1	14	6.66
12.	2023-2024	14	0	14	0
13.	2024-2025	9	0	9	0
Total		**187**	**22**	**165**	**11.76**

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

3.2 AUDIT PARAS

3.2.1 Non-production of record - Rs. 88.144 million

Article 170(2) of the Constitution of Islamic Republic of Pakistan states "The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any Authority or Body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit."

The Honorable Supreme Court of Pakistan in Para - 27(b) of its judgment dated 08.07.2013 decided that the Auditor-General, in order for him to fulfill his duties under Articles169 and 170 of the Constitution, is not only authorized but also obligated to access all records maintained by Federal and Provincial Governments, and any entities under their control regardless of any designation as 'secret' or otherwise.

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

The Ministry of Law and Justice, vide its office memorandum dated 04.09.2024[2], while examining the stance taken by a refusing entity, clarified that in terms of Article 169 of the Constitution of Islamic Republic of Pakistan, 1973, the Auditor-General of Pakistan has been mandated to perform Audit of the accounts of any Authority or Body established by the Federation and or a

[2] No. F.No.467/2024-Law-
[2] No. FAT/ATP/Requisition/2023-24/353

Province. The Auditor-General has all kind of powers to inspect and enquire into the accounts, office, books and papers of any office under the control of Federation and Provinces.

Following offices of BOR, GoB incurred expenditure of Rs. 88.144 million during the financial years 2022-25. It was requested to provide the auditable record vide requisition dated 16.05.20252. The record was requisitioned for 2022-24. However, the department did not provide the relevant record to Audit despite reminders as well as meetings with the concerned officers of the department by the FAT. Subsequently, the matter was intimated to DG Audit on16.06.2025, who took up the matter with PAO on June 17, 2025 followed by reminder on June 30, 2025. However, the issue of non-production remained unresolved, as detailed below:

(Rs in Million)

S. No.	Name of Offices	Year	AIR Para No	Amount
1	DC, Jaffarabad	22-24	18	13.47
2	DC, Turbat (Complete record was not provided)	23-24	1	-
3	DC, Killa Abdullah	23-24	3	2.712
4	DC, Naseerabad at Dera Murad Jamali	23-24	1	36.462
5	DC, Sohbatpur	23-24	8	35.5
Total				**88.144**

In such circumstances, neither the sanctity of utilization of Public Money according to relevant financial and other applicable rules could be verified, nor could the constitutional duty of the Auditor-General of Pakistan be fulfilled.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on October 20, 2025, and January 07, 2026, the paras were not discussed, as the concerned offices failed to submit reply.

The Audit recommends that the responsibility should be fixed on those responsible for non-production of record for the last year and disciplinary proceedings be initiated against the concerned under relevant Rules. Further, the PAC may direct the department to get its accounts audited on regular basis in the light of Constitutional mandate of AGP.

3.2.2 Doubtful expenditure on POL - Rs. 55.527 million

According to Rule-20 of Staff Car Rules 1980 as amended in 2001 read with S&GAD notification No. SGA/ 1-3/94/570-740 dated: 24.07.2000, "The logbook, History Sheet and Petrol account register shall be maintained for each official vehicle", each vehicle/ car should be maintained with a separate logbook. Detail of journey be given with the authentication of competent authority and the mileage covered with reference to the POL drawn should also be compared. A certificate is also required by the officer in charge that the journey was performed in the public interest and brief history, accident, repair etc., should also be entered therein. According to Para 205 of FTR. "Every payment made on behalf of government shall be supported with acknowledgment of payment.

The following offices of the Board of Revenue, Government of Balochistan, incurred doubtful POL expenditure amounting to Rs. 55.527 million during the financial years 2023-25. The DC, Awaran, withdrew funds through three separate DDO codes without providing justification or supporting documentation. The Commissioner, Turbat, procured POL from unregistered petrol pumps, while the DC, Harnai, purchased POL from Quetta for use in Harnai without maintaining subsidiary or consumption records. The DC, Zhob incurred expenditure without maintaining subsidiary records: logbooks, bills, vehicle numbers, and utilization details etc.

(Rs. in Million)

S. No.	Name of Offices	Year	AIR Para No.	Amount
1	DC, Awaran	23-24	1	29.259

S. No.	Name of Offices	Year	AIR Para No.	Amount
2	Commissioner, Turbat Division	23-24	3	3.858
3	DC, Harnai	23-24	3	6.348
4	DC, Zhob	24-25	4	16.062
Total				**55.527**

The irregularity occurred due to unauthorized fuel procurement, lack of documentation, purchases from unregistered sources, and failure to maintain consumption records.

The lapse resulted in doubtful payments.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on October 20, 2025, and January 07, 2026, the DAC directed the department to provide complete record of fuel consumption along with justification for the purchase of POL from long distances.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 2.2.9 having financial impact of Rs.51.931 million. Recurrence of same irregularity is a matter of serious concern.

3.2.3 Procurement in violation of BPPRA Rules

According to Rule 12 of BPPR, 2014 "The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism". Further, as per Rule 15 (1) of

BPPRs, 2014, amended vide FD's Notification dated 20.03.2019. "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency."

Various offices of the BoR, GoB, during the financial years 2021-25, incurred an expenditure of Rs. 169.212 million by split-up to avoid inviting open tenders and obtaining sanction of the competent authority, as detailed in Annexure 3.1.

The irregularity occurred due to weak procurement management and violation of rules.

The lapse resulted in mis-procurement.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on October 20, 2025 and January 07, 2026, the DAC directed the department to get the expenditure regularized from competent forum under intimation to audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 and 24-25 vide para numbers 2.2.11 and 2.2.3 having financial impact of Rs. 112.588 and Rs. 178.052 million. Recurrence of same irregularity is a matter of serious concern.

3.2.4 Irregular payment through DDOs - Rs. 132.835 million

According to Para No.3.2.9.9, of APPM, "Cheque payments should be released to the payee or personally collected by the payee or his authorized agent."

The following offices of the BoR, GoB, during the financial years 2022-25, made payment of Rs. 132.835 million through DDOs instead of making payment directly to the vendors in their respective bank accounts:

(Rs. in Million)

S. No.	Name of Offices	Year	AIR Para No	Amount
1	DC, Chaman	22-24	4	13.087
2	DC, Awaran	23-24	3	7.622
3	DC, Harnai	23-24	5	1.077
4	DC, Musakhail	23-24	3	2.839
5	DC, Sherani.	23-24	2	7.236
6	DC, Quetta	23-24	3	19.555
7	Commissioner Quetta	2024-25	1	53.219
8	DC, Gawadar	2024-25	4	3.00
9	DC, Zhob	2024-25	8	25.200
Total				**132.835**

Payment through DDOs occurred due to weak financial management and violation of rules.

The lapse resulted in irregular expenditure.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on October 20, 2025, and January 07, 2026, the DAC directed the management to provide Audit with acknowledgment receipts of the amounts paid and details of taxes deducted for verification, and to discontinue this practice in future.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23, 2023-24 and 2024-25 vide para numbers 4.2.5, 2.2.13 and 2.2.7 having financial impact of Rs. 228.964 million, Rs. 25.197 million and Rs. 17.736 million respectively. Recurrence of same irregularity is a matter of serious concern.

3.2.5 Unauthorized withdrawl of inadmissible allowances – Rs. 25.391 million

According to Finance Department GoB Notification[3] dated 12.12.2012, "The Utility Allowance for Gas and Electricity is allowed in favor of employees (BPS-01 to 22) working in Balochistan Civil Secretariat, Governor Secretariat, Chief Minister Secretariat, MBA Hostel, Provincial Assembly Secretariat and Provincial Ombudsman Secretariat only" Further, according to Finance Department GoB Notification[4] dated 27.12.2018, "The Executive Allowance is allowed in favor of employees (BPS-16 to 19) of PAS/BCS/BSS and Misc: Cadre officers working in Balochistan Civil Secretariat, Governor Secretariat, Chief Minister Secretariat only" Furthermore, according to Finance Department GoB Notification[5] dated May 24, 2023, "Health Professional Allowance and Risk Allowance are allowed only to the Paramedics (Technical/Non-technical/Non-Medical) employees of Health Department." Moreover, according to Finance Department GoB Notification[6] dated 29.05.2020, "Special Allowance is allowed to those employees posted in the Civil Secretariat, Chief Minister's Secretariat and Governor's Secretariat only". Further, according to Finance Department GoB Notification[7] dated April 27, 2015, "Fixed Daily Allowance in allowed in favor of Balochistan Police and Balochistan Levies

[3] No. FD(R-I)III-58/2012/4473-4592
[4] No. FD(R-I)III-79/D.A/2019/1837-1957
[5] No. FD(R-I)III-79/D.A/2023/2387-2437
[6] No. FD(R-I)III-12/2020/2024-2145
[7] NO. FD(R-1) III-6/2015/1114-1233

Force (B-1 to B-22) at the Ordinary rates of (15) Fifteen Dailies per month as with effect from 1st May, 2015".

Following offices of the BoR, GoB, during the financial years 2022-24, allowed Utility Allowance, Executive Allowance, Special Allowance, Health Professional Allowance, Risk Allowance, and Fixed Daily Allowance amounting to Rs. 25.391 million in violation of the eligibility criteria prescribed in the relevant notifications issued by the Finance Department, GoB:

(Rs. in Million)

S. No.	Name of Offices	Year	AIR Para No	Amount
1	DC, Kharan	22-24	3	0.300
2	DC, Jaffarabad	22-24	5	3.014
3	DC, Lasbella at Uthal	23-24	5	1.385
4	DC, Jhal Magsi at Gandawah	23-24	4	2.931
5	DC, Naseerabad at Dera Murad Jamali	23-24	5	0.845
6	DC, Barkhan	23-24	4	0.722
7	DC, Sohbatpur	23-24	1	1.522
8	DC, Bolan	23-24	6	0.215
9	DC, Washuk	23-24	3	9.178
10	DC, Usta Muhammad	23-24	3	1.021
11	DC, Kohlu	23-24	7	1.704
12	Commissioner, Rakhshan Division at Kharan	23-24	4	0.540
13	Commissioner, Turbat Division	23-24	5	0.600
14	DC, Quetta	23-24	7	1.414
Total				**25.391**

Inadmissible allowances were paid due to weak payroll controls.

Payment of inadmissible allowances resulted in financial loss to the government.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on October 20, 2025 and January 07, 2026, the DAC directed the department to provide the necessary documents or notifications justifying the entitlement of officers/officials to the said allowance; otherwise, recovery should be effected under intimation to Audit.

No further progress was intimated till the finalization of this report. Audit recommends implementation of DAC directives.

3.2.6 Execution of works without technical sanction

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

The following offices of the BoR, GoB, during the financial years 2022-24, awarded different civil works to the government contractors and incurred an expenditure amounting to Rs.14.943 million without obtaining TS from the competent authority:

(Rs. in Million)

S. No.	Name of Offices	Year	AIR Para No	Amount
1	DC, Awaran	22-24	4	2.480
2	DC, Noshki	22-24	5	3.000
3	DC, DeraBugti	23-24	1	1.484
4	DC, Sohbatpur	23-24	7	3.500
5	DC, Kohlu	23-24	3	1.494
6	DC, Duki	23-24	6	1.500
7	DC, Sherani	23-24	4	1.485
Total				**14.943**

The lapse occurred due to violation of rules.

Non preparation of TS rendered the expenditure irregular.

The matter was reported to the department during January to June 2025, but no reply was received.

In the DAC meetings held on October 20, 2025, and January 07, 2026, the paras were not discussed as the concerned offices failed to submit reply.

Audit recommends provision of technical sanction from the competent authority.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 and 2023-24 vide para numbers 4.2.9 and 2.2.7 having financial impact of Rs. 2,869.729 million and Rs. 3,779.746 million. Recurrence of same irregularity is a matter of serious concern.

3.2.7 Execution of flood rehabilitation activities without following SoPs – Rs. 10 million

According to S. No. 15 (2) of Part II regarding procurement of goods, works and related services of BPPR, 2014, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. Further, according to para 56 of CPWD Code and para 2.82 of B&R Code, "It is a fundamental rule that 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".

The DC Chaman during the financial years 2022-24, incurred expenditure amounting to Rs. 10 million on flood relief and rehabilitation works.

Audit observed the following irregularities in execution of flood rehabilitation works:

- No SOPs were prepared for managing flood-related expenditures.
- Payment was made through DDO.
- Expenditure was incurred without inviting open tender.
- No survey reports regarding flood-related damages in the districts and progress reports were available on record.
- Payments were made to the contractors on bills based on a single page showing total quantity of work done.

  The irregularity occurred due to weak record management.

Non-maintenance of important records may result in misuse of public funds.

The matter was reported to the department in January 2025, but no reply was received.

In the DAC meetings held on October 20, 2025, and January 07, 2026, the para was not discussed as the concerned office failed to submit its reply.

Audit recommends maintenance of proper record as required under the rules.

[AIR 2]

Chapter 4

4.1 Communication, Works, Physical Planning and Housing Department

4.1.1 Introduction

Civil Works

Construction, maintenance and repair of roads, bridges, tunnels, ropeways, and buildings are the main functions of the department. It also renders services in the field of engineering training for the Departmental Engineers, Public Health Works pertaining to Government buildings and Government residential estates.

4.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 71,466.783 million were allocated to the department during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 70,423.272 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21013	15,499.065	15,045.405	(-)453.660	2.93
Development Grant No. BC12213 Function No.045202	55,967.718	55,377.867	(-)589.850	1.05
Grand Total Non-Development & Development	**71,466.783**	**70,423.272**	**(-)1,043.511**	**1.46**

4.1.3 Audit profile of Communication, Works, Physical Planning and Housing Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	114	27	59,069	-
2.	Assignment Accounts	20	6	5,199	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

4.1.4 Classified Summary of Audit Observations

Audit observations related to CWPP&HD show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments, overpayments and recovery thereof.

Audit observations amounting to Rs. 1,609.068 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 7.278 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	613.999
2.	Recoverable	7.278
3.	Overpayment	987.791

4.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-85	42	-	42	0
2.	1988-89	22	-	22	0
3.	1989-90	137	-	137	0
4.	1990-91	62	-	62	0
5.	1991-92	86	-	86	0
6.	1992-93	36	-	36	0
7.	1993-94	20	-	20	0
8.	1994-95	32	-	32	0
9.	1995-96	48	-	48	0
10.	1996-97	48	-	48	0
11.	1997-98	39	22	17	56
12.	1998-99	34	10	24	29
13.	2000-2001	44	42	2	95
14.	2001-2002	41	16	25	39
15.	2002-2003	65	-	65	0
16.	2003-2004	15	-	15	0
17.	2004-2005	28	-	28	0
18.	2005-2006	38	23	15	60
19.	2006-2007	20		20	0
20.	2007-2008	14	-	14	0
21.	2008-2009	24	-	24	0
22.	2009-2010	23	-	23	0
23.	2010-2011	30	-	30	0
24.	2011-2012	29	-	29	0
25.	2012-2013	18	-	18	0
26.	2013-2014	17	-	17	0
27.	2014-2015	21	-	21	0
28.	2015-2016	13	-	13	0
29.	2016-2017	16	15	1	93
30.	2017-2018	20	15	5	75

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
31.	2018-2019	17	11	6	64.70
32.	2019-2020	16	-	16	0
33.	2020-2021	19	-	19	0
34.	2021-2022	10	-	10	0
35.	2022-2023	25	6	19	24
36.	2023-2024	29	-	29	0
37.	2024-2025	12	-	12	0
Total		**1200**	**175**	**1050**	**14.60**

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

4.2 AUDIT PARAS (CWPP&H, Building)

4.2.1 Overpayment due to inadmissible/incorrect items/higher rates/ wrong calculations - Rs. 147.346 million

According to Para 16 and 220 of CPWA Code, "The Divisional and sub divisional officers have to satisfy themselves before signing the bill the quantities and rate recorded in the MB are correct and calculation have been checked arithmetically."

The following Building Divisions of CWPP&HD, GoB, during the financial years 2023-25, overpaid an amount of Rs. 147.346 million to GCs by allowing inadmissible/incorrect items, higher rates and wrong calculations, as summarized below and detailed in Annexure - 4.1.

(Rs. in Million)

S. No.	Name of Formation	AIR Para # and F.Y.	Amount Paid	Amount Payable	Over Paid
1.	XEN, Loralai	02/2023-24	1.103	0	1.103
2.	XEN, Sibi	02,04/2023-24	0.275	0	0.275
3.	XEN, Hub	01/2023-24	0.240	0	0.240
4.	XEN, Jhal Magsi	02/2023-24	4.969	3.119	1.85
5.	PD, Uplifiting of Chaman Town, Chaman	2,6/2023-24	490.315	374.095	116.220

(Rs. in Million)

S. No.	Name of Formation	AIR Para # and F.Y.	Amount Paid	Amount Payable	Over Paid
6.	XEN, Awaran	2/2023-24	0.124	0	0.124
7.	XEN, Dera Bugti	2/2023-24	0.239	0	0.239
8.	XEN, Kharan	2/2024-25	0.393	0	0.393
9.	XEN, Maintenance Div.-II, Quetta	3,4,7/2024-25	16.621	2.950	13.671
10.	XEN, Maintenance Div.-III, Quetta	04/2024-25	15.407	14.158	1.249
11.	XEN, Turbat	02/2024-25	1.784	0.528	1.256
12.	XEN, Ziarat	03/2024-25	4.115	2.058	2.057
13.	XEN, Hub	08/2024-25	1.399	0.810	0.589
14.	XEN, Chaghi	03/2024-25	1.817	1.035	0.782
15.	XEN, Loralai	06/2024-25	1.524	0	1.524
16.	XEN, Kalat	9/2024-25	1.910	0	1.910
17.	XEN, Jaffarabad	1,2,4/2024-25	3.090	1.160	1.930
18.	XEN, Dera Bugti	14/2024-25	0.387	0	0.387
19.	XEN, Kachhi	01,02/2023-24	0.668	0	0.668
20.	XEN, Naseerabad	3,4,5/2024-25	4.640	3.761	0.879
Total			**551.02**	**403.674**	**147.346**

The irregularities were caused due to violation of BCSR provisions.

The lapse resulted in loss to the government.

The matter was reported to the department during January-December, 2025, to which the offices at S.No.1 to 17 claimed payment for approved items, proper utilization of available earth and applying proper conversion factor. Offices at S. No. 18 and 19 accepted recovery of Rs. 0.220 million and Rs. 0.387 million respectively. The office at S.No.20 submitted that after re-calculation an amount of Rs. 0.190 million would be recovered, S.E. verification for Rs. 0.438 million and complete original record would be produced.

In the DAC meetings held on August 6 to 8, 2025, and December 23 to 25, 2025, the DAC directed the offices at S.No.1 to 17 to provide original PC-

I, MBs, lab test reports, certificates of S.Es to audit for verification, otherwise effect recovery. Offices at S. No. 18 to 20 were directed to effect recovery under intimation to audit.

No further progress was intimated till the finalization of this report. Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22, 2022-23, 2023-24 and 2024-25 vide para numbers 5.2.5, 6.2.2, 4.2.1 and 4.2.8 having financial impact of Rs. 10.807 million, Rs. 35.939 million, Rs. 90.341 million and Rs. 10.465 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.2.2 Non-imposition of liquidated damages - Rs. 53.235 million

As per Clause 2 of the General Conditions of Contract, "if the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day or maximum 10% of the contract cost."

The following Building Divisions of CWPP&HD, GoB, during the financial years 2023-25, awarded various works to GCs, which were not completed as per stipulated time. However, the management failed to enforce the agreed-upon liquidated damages, resulting in a significant financial loss of Rs. 53.235 million in addition to time-overrun, as summarized below and detailed in Annexure-4.2:

(Rs. in Million)

S. No.	Name of Formation	AIR Para No. and F.Y.	Cost of Works	Penalty @ 10%
1	XEN, Surab	04/2023-24	71.445	7.144
2	XEN, Chaman	04/2023-24	165.827	16.583
3	XEN, Kohlu	03/2023-24	82.583	8.258
4	XEN, Dera Bugti	01/2023-24	19.990	1.999
5	XEN, Awaran	01/2023-24	109.650	10.965
6	XEN, Barkhan	22/2023-24	14.504	1.450
7	XEN, Ziarat	01/2024-25	43.026	4.302

S. No.	Name of Formation	AIR Para No. and F.Y.	Cost of Works	Penalty @ 10%
8	XEN, Chaghi	01/2024-25	25.346	2.534
Total				**53.235**

Non-imposition of penalties occurred due to weak contract management.

The lapse resulted in loss to the government.

The matter was reported to the department during January to June, September and October, 2025, but no reply was received.

In the DAC meetings held on August 6 to 8, 2025, and December 23 to 25, 2025, DAC directed the management to take up the issue of the slow release of funds at the highest level and ongoing schemes may be kept on priority instead of adding new schemes. It was further directed to provide PC- III showing detailed financial and physical progress, copies of release orders and time extension orders issued by the PAO and higher competent authority in case of third extension, if any, to audit for verification. The DAC further directed the office at S. No. 6 for initiating proceedings for blacklisting of the contractor in the current F.Y. 2025-26.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides recovery of liquidated damages, and strengthening of monitoring and evaluation of such projects to ensure that they meet timelines.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25, vide para number 4.2.2 having financial impact of Rs. 369.026 million. Recurrence of same irregularity is a matter of serious concern.

4.2.3 Overpayment due to allowing excess quantities beyond provision in PC-I - Rs. 52.834 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."

The following Building Divisions of CWPP&HD, GoB, during the F.Ys. 2023-25, overpaid an amount of Rs. 52.834 million to GCs for different items of work by allowing excess/ inadmissible quantities than approved in PC-Is/estimates/BoQs, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	AIR Para No. and F.Y.	Amount paid	Amount payable	Overpaid
1.	XEN, Harnai	02/2023-24	8.316	5.585	2.731
2.	XEN, Sherani	1,2,6/2023-24	13.806	11.607	2.199
3.	XEN, Dera Bugti	06/2023-24	0.473	0	0.473
4.	XEN, Chaman	01/2024-25	2.171	1.307	0.864
5.	XEN, Kholu	02/2023-24	18.122	15.052	3.070
6.	PD, Uplifting of Chaman Town, Chaman	01/2023-24	85.738	42.870	42.868
7.	XEN, Ziarat	09/2024-25	7.411	6.782	0.629
Total			**136.037**	**83.203**	**52.834**

Payment of excess quantities beyond provisions of PC-I was caused due to weak planning.

The lapse resulted in loss to the government.

The matter was reported to the department during January to June, August and September, 2025, to which the management of offices at S.No.1 to 4 replied that payment was made as per PC-I. The office at S.No.5 claimed payment based on approved, and technically sanctioned estimates. The office at

S.No.6 claimed payment for approved items with lab tests reports. No reply was received from office at S.No.7.

In the DAC meetings held on August 6 to 8, 2025, and December 23 to 25, 2025, the DAC directed all the offices to provide Original PC-I/ lab test reports, MBs, certificate of S.E. and related original record to audit for verification, otherwise effect the recovery.

No further progress was intimated till the finalization of this report.

Audit recommends adherence to the provisions of PC-I besides implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25, vide para numbers 5.2.13, 5.2.3, 6.2.1, 4.2.2 and 4.2.4 having financial impact of Rs. 56.172 million, Rs. 12.581 million, Rs. 82.469 million, Rs. 40.414 million and Rs. 67.342 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.2.4 Overpayment due to allowing inadmissible premium and non/less-deduction of premium and wrong calculation - Rs. 24.189 million

According to P&D Department's Notifications dated March 16, 2013[8], July 16, 2018[9], April 04, 2022[10], and April, 2022[11], "rate of premium has been notified for each district in Balochistan. The government had approved BCSR, 2018, which was applicable w.e.f July 1, 2018. The increases mentioned against each item for all 34 districts of Balochistan subject to under mentioned conditions. The increases as mentioned against each item of for all 34 districts of Balochistan subject to various conditions. The rates shall be applicable only

[8] No.P&D.ROCT(1)129/2013/3624

[9] No.P&D-RO(C&T) 32/1/2018-19/7299

[10] No. P&DD/CSR-Cell/2022/1869

[11] No. P&DD/CSR-Cell/2022/1869

for the forthcoming new schemes of PSDP 2022-23 and those schemes of PSDP 2021-22 which were approved by PDWP/DSC on or after 2nd April 2022."

The following Building Divisions of CWPP&HD, GoB, during the financial years 2023-25, overpaid an amount of Rs. 24.189 million to the contractors due to allowing inadmissible premiums and non/less-deduction of applicable premium, as summarized below and detailed in Annexure - 4.3.

(Rs. in Million)

S. No.	Name of division	AIR Para # and F.Y.	Premium paid	Premium due	Premium to be deducted	Premium deducted	Overpaid (Columns 3-4+5-6)
	1	**2**	**3**	**4**	**5**	**6**	**7**
1.	XEN, Loralai	1,3/2023-24	8.791	7.433	1.162	0.303	2.217
2.	PD, Uplifting of Chaman Town	4/2023-24	3.380	0	0	0	3.380
3.	XEN, Barkhan	1-8/2023-24	12.9260	0	0	0	12.926
4.	XEN, Duki	02/2024-25	0	0	0.118	0	0.118
5.	XEN, Pishin	02/2024-25	20.284	15.568	0	0	4.716
6.	XEN, Khuzdar	01/2024-25	0	0	0.832	0	0.832
	Total		**45.381**	**23.001**	**2.112**	**0.303**	**24.189**

Inadmissible, non/less-deduction and wrong calculation of premium occurred due to weak financial controls besides non-adherence to government instructions.

The lapse resulted in loss to the government.

The matter was reported to the department during January to June, August and December 2025, but no reply was received.

In the DAC meetings held on August 6 to 8, 2025, and December 23 to 25, 2025, the DAC directed the offices at S.No.1 to 3 to produce original record such as MB and PC-I to audit for verification or recover the overpaid amount. The office at S.No.4 and 5 accepted the recovery and office at S.No.6 claimed

recovery of Rs. 0.444 million, which was verified by the DAC. The office at S. No.6 was directed for effecting remaining amount of Rs. 0.832 million.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives and effecting recovery.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25, vide para number 4.2.9 having financial impact of Rs. 6.025 million. Recurrence of same irregularity is a matter of serious concern.

4.2.5 Irregular expenditure on NSR without approved rate analysis - Rs. 5.263 million

According to the preface of the BCSR, 2018 and 2023, "the rates for items other than those given in the schedule are treated as non-schedule rates (NSR). The analysis of NSR is required to be prepared and approved by the competent authority." Further, as per Para 296 CPWA Code, "The rate entered in estimates should generally be agreed with the scheduled rates, but where from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report of estimates."

The following Building Divisions of CWPP&HD, GoB, during the financial years 2023-25, paid an amount of Rs. 5.263 million to different contractors for execution of various schemes on NSR basis without approved rate analysis from the authority competent to issue Technical Sanction, as detailed in Annexure - 4.4 and summarized below:

(Rs. in Million)

S. No.	Name of Formation	AIR Para No.	Financial Year	Amount
1	XEN, Sibi	06	2023-24	4.331
2	XEN, Duki	04	2024-25	0.932
Total				**5.263**

Payment without approved rate analysis occurred due to weak procurement management.

The lapse may result in loss to the government.

The matter was reported to the department on January 28 and August 28, 2025, but no reply was received.

In the DAC meetings held on August 6 to 8, 2025, and December 23 to 25, 2025, the department replied that NSR items were paid after approved rate analysis. The office at S. No. 1 provided copy of rate analysis, but verification revealed that it was incomplete. DAC directed the office at S. No. 1 to justify their stance by providing quotations, survey reports, rate analysis and its approval to Audit for verification. The office at S. No. 2 was directed to make payments on BCSR item rates, effecting recovery of Rs. 0.932 million under intimation to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25, vide para number 4.2.3 having financial impact of Rs. 68.476 million. Recurrence of same irregularity is a matter of serious concern.

4.2.6 Incomplete maintenance of public works deposits register, unverified balances and irregular retention of security deposits

According to Clause 60.2 of the PEC Standard Bidding Documents for Civil Works, Para 2.66 of the B&R Code, and Rule 401 of the CPWA Code, every Works Department shall deduct ten percent from each payment made to

contractors as security deposit, subject to the contractual limit, and retain such deposits until completion of works and expiry of the Defects Liability Period. To ensure transparency and accountability, a Deposit Register must be maintained for each scheme and contractor, recording all deductions, credits, refunds, and balances, and reconciled at the close of each month and financial year. Further, in accordance with Para 5.202 of the DDO Handbook and Clause 60.2 of the agreement, the security deposit shall be refunded to the contractor after three months from completion or upon the expiry of the Defects Liability Period, whichever is applicable. Where deposits remain unclaimed, they shall be credited to the Government treasury as lapsed deposits in line with Rule 399 of the CPWA Code and Rule 635 of the Treasury Rules, which mandate the transfer of deposits that remain unclaimed for a complete financial year, and after the lapse of three years, such deposits shall be credited to the Government treasury as lapsed deposits.

Following Building Divisions of CWPP&HD, GoB, failed to maintain a dedicated register for recording and monitoring security deposits/retention money deducted from contractors' bills, as detailed below:

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Balance amount
1	XEN, Building, Quetta	2024-25	12	89.300
2	XEN, Maintenance-II, Quetta	2024-25	02	478.605
3	XEN, Building, Duki	2024-25	06	0.000
4	XEN, Maintenance-I, Quetta	2024-25	02	447.798
5	XEN, Building, Ziarat	2024-25	06	141.043
6	XEN, Building, Chaghi	2024-25	05	207.993
7	XEN, Building, Loralai	2024-25	02	310.100
8	XEN, Building, Naseerabad	2024-25	06	0.000
9	XEN, Building, Jaffarabad	2024-25	06	0.000
10	XEN, Chaman	2023-24	1	31.072
Total				**1705.911**

Audit scrutiny revealed the following further irregularities:

- Scrutiny of Form 78 (P.W.A-410) for June 2025 revealed a balance of Rs. 1,875.530 million. However, no consolidated record was available to track deposits retained, released, or lapsed against individual works or contractors;
- Reconciliation with District Accounts Offices was not carried out.
- An amount of Rs. 226.007 million was retained up to the FYs 2023-25, which was deducted on account of security deposits from the bills of the GCs and remained unclaimed for more than three years, but the same were not deposited in the government account, as detailed below:

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Retained amount
1	XEN, Chaghi	2023-24	1	162.651
2	XEN, Project Division-II Quetta	2024-25	1	63.356
Total				**226.007**

Improper record of Public Account funds and retention of security deposits occurred due to weak contract management.

The negligence resulted in accumulation of unadjusted security deposits over extended periods and potential risk of financial mismanagement.

The matter was reported to the department during January to June and August to December 2025, to which the department replied that proper record has been maintained and provided SD registers; however, upon scrutiny, it was found that it lacked the essential details as raised by audit.

In the DAC meeting held on December 23 to 25, 2025, the DAC directed the department to issue a circular to all Superintendent Engineers (Roads & Buildings), instructing them to immediately compile comprehensive details of security deposits and retained/deducted amounts from contractors' bills, including amounts retained, released, and outstanding, scheme-wise. These

reports will be submitted to the PAO and Audit to help develop a Standard Operating Procedure (SOP), in consultation with the F.D. and the A.G. Balochistan, for timely refund of eligible deposits and crediting of lapsed deposits to Govt. accounts in accordance with applicable rules. Further, the DAC directed for surrendering the unclaimed SDs of 3 years or more, applicable on schemes completed by FY 2021-22 or omitted from PSDP 2021-22, across the province.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.2.7 Less recovery of mobilization advance - Rs. 7.278 million

According to Clause 60.11 of Standard bidding documents of Pakistan Engineering Council Financial Assistance to the Contractor, "An interest-free Mobilization Advance up to 15 % of the Contract Price stated in the Letter of Acceptance shall be paid by the Employer to the Contractor in two equal parts upon submission by the Contractor of a Mobilization Advance Guarantee /Bond for the full amount of the Advance in the specified form from a Scheduled Bank in Pakistan or an insurance company acceptable to the Employer First part within 14 days after signing of the Contract Agreement or date of receipt of Engineer's Notice to Commence, whichever is earlier; and (2) Second part within 42 days from the date of payment of the first part, subject to the satisfaction of the Engineer as to the state of mobilization of the Contractor." Further as per term and condition mentioned in mobilization advance bill, advance should be recouped from the contractors in 5 Equal installments.

The Executive Engineer (Building) Division, CWPP&HD Kech, awarded the construction of the High Court Complex at Turbat, District Kech, to M/s Zareef Construction Co., under Work Order No. 941-45/CB dated August 8, 2021, at a cost of Rs. 363.917 million, 0.82% below the rates prescribed in the BCSR 2018. In September 2021, the contractor received a mobilization advance of Rs. 36.390 million, representing 10% of the total contract value. By June 30, 2025, Rs. 29.112 million had been recovered from

the final running bill, leaving an outstanding balance of Rs. 7.278 million, which represents a direct financial loss to the government, as detailed below:

(Rs. in Million)

S. No.	Cost of the project	Mobilization advance paid	Mobilization advance recovered	Remaining amount of Mobilization Advance
1.	363.910	36.390	29.112	7.278

Less recovery of mobilization advance occurred due to non-compliance with the Government Rules.

The irregularity resulted in loss to the government.

The matter was reported to the department in September 2025, but no reply was received.

In the DAC meeting held on 23 to 25 December 2025, the department accepted the recovery and assured that the amount would be recovered from the contractor. The DAC directed the department to recover the amount at the earliest under intimation to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends that recovery of mobilization advances be made as per rules and procedures framed by the Government.

4.2.8 Cost overrun due to improper planning - Rs. 147.996 million

According to Para 2.37 of Manual of Development Projects, 2021 "The Planning Commission proforma I (generally called PC-I) is the primary project document, and its preparation is a key step in project preparation and processing. The sponsoring agency is expected to spend adequate time and

resources in preparing this document to avoid complications during project implementation resulting in delays in project completion and cost overruns."

Audit of the Executive Engineer, Building Division, Naseerabad for the financial year 2024-25 revealed significant issues in the project "Construction of CTD Complex, D.M Jamali, District Naseerabad." The project was initially awarded on 06.06.2023 at an estimated cost of Rs. 444.586 million. Later, it's cost was revised by the PDWP in its meeting held on 15.01.2025 to Rs. 602.001 million, reflecting an increase of Rs. 147.996 million (32%).

Audit scrutiny revealed that the original PC-I and initial design were flawed, as they omitted crucial components such as the boundary wall, internal roads, footpaths, a tower, and the main sewerage line, which not only caused delays in the project's completion beyond the schedule specified in the June 2023 work order, but also led to the substantial cost escalation, as detailed below:

(Rs. in Million)

S. No.	Description	Approved Cost	Revised Cost	Difference
1	Construction of Police Station Detention Centre	125.205	129.760	4.555
2	Construction of Regional Office CTD	76.500	80.127	3.627
3	Construction of Bachelor Officer Quarter	133.008	178.608	45.600
4	Construction of Married Officer Quarter	56.682	78.062	21.380
5	Landscaping	0.943	1.363	0.420
6	Driveway (with Paver)	5.689	5.689	0.000
7	Boundary Wall	25.988	29.446	3.458
8	Fiber Glass Shed	3.924	3.987	0.063
9	Entry Gate +Guard Room (2-Gates)	9.320	9.320	0.000
10	Drilling Works	12	12.198	0.198

S. No.	Description	Approved Cost	Revised Cost	Difference
Subtotal		**449.259**	**528.56**	**79.301**
New Components				
1	Boundary Wall	0	7.323	7.323
2	Overhead Water Tank 20000 Gallon	0	16.795	16.795
3	Pipeline	0	1.807	1.807
4	Internal Roads	0	6.673	6.673
5	Footpaths	0	6.758	6.758
6	Landscaping	0	5	5
7	Water Tower	0	10.788	10.788
8	Main Sewerage Line 24’ Dia	0	8.418	8.418
Subtotal		**0**	**63.562**	**63.562**
Total A+B		**449.256**	**592.213**	**142.954**
Add1% Contingency		2.246	2.246	**0**
Add Electrification Connection Transformer Pole Charges		2.500	5	2.500
4% BSTS (BRA) on required New Component		0	2.542	2.542
Total		**454.005**	**602.001**	**147.996**

Cost escalation and delay occurred due to inadequate planning and flawed design in the original PC-I, which failed to include essential components of the project.

The lapse resulted in cost overrun and financial loss to the government besides delaying completion of crucial CTD complex.

The matter was reported to the department in October 2025, but no reply was received.

In the DAC meeting held on 23 to 25 December 2025, the department replied that the scope of the work was revised by not just adding new items but the already present scope was also enhanced. This revision of the PC-I was duly approved by the relevant forum. Audit contended that in case of enhancement of scope, the project had to be retendered as per rules. Even in case of continuing

with the same contractor, a comprehensive criterion as provided in BPPRA's letter[12] dated August 2024 was required to be fulfilled. The DAC directed the department to justify non-retendering of the scheme after revision of scope and provide the minutes of the meeting of DSC/PDWP meeting to audit for verification along with the latest PC-III to proceed further.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3 AUDIT PARAS (CWPP&H, Road Divisions)

4.3.1 Overpayment due to excess quantities - Rs. 512.364 million

According to Para 4.12 of Manual for Development Projects, "Once approved by the competent authority the executing agency should implement the project in accordance with the PC-I provisions. It has no authority to change and modify the main approved parameters of the project on its own, beyond permissible limit of 15%." Further, as per para 2.86 B&R Code and para 56 of CPWD Code, "The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. 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".

Various Road Divisions of CWPP&HD, GoB, during the financial years 2023-25, overpaid an amount of Rs. 512.364 million to GCs for various items of work by allowing excess quantities than PC-I provisions and requirement of the of work, as detailed in Annexure 4.5.

[12] No. BPPRA/1-31/2024/7159-72

Excess quantities beyond provisions of PC-I and requirement of items of work were paid due to weak planning at the time of PC-I development.

The lapse resulted in loss to the government.

The matter was reported to the department during January to November, 2025, to which the offices at S.No.1-4, 7-11 and 14-15 replied that payments were made in accordance with site requirements and that revised PC-Is had been submitted for approval. However, they failed to produce any documentary evidence to substantiate their claims. Similarly, the offices at S.No.6 and 12 accepted the recovery but did not provide supporting evidence, while the office at S.No.5 and 13 did not submit replies.

In the DAC meetings held on August 6-8 and December 23-25, 2025, the DAC expressed displeasure over the practice of making payments prior to the formal approval of a PC-I and issued strict directives to prohibit such practice in the future, adding that item-wise comparative analysis regarding quantity payable and paid be provided to audit. The forum directed the offices at S.No.1, 7 and 11 to provide their revised PC-Is and MBs for audit verification. In case of failure to justify the payments, the amounts will be recovered. The office at S.No.6 and 12 were directed to affect recovery and furnish the verified payment challans to audit, while, offices at S.No.5 and 13 were directed to submit formal replies along with supporting evidence to Audit. Remaining offices were directed to provide PC-I, technical sanction and comparative statements to audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23, 2023-24 and 2024-25 vide para numbers 6.2.1, 4.2.2 and 4.3.8 having financial impact of Rs. 82.469 million, Rs. 40.414 million and Rs. 40.178

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

4.3.2 Less deduction of cost of tack coat - Rs. 248.786 million

According to Rate analysis of S.No.21-32 (c) of BCSR, 2018, "the cost of tack coat is included in the unit rate." Further, according to Paras 16 and 221 of CPWA Code, "The Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before signing the bill of the contractor."

The following offices of Road Divisions of CWPP&H Department, GoB, during the financial years 2023-25, awarded various works to GCs, and made overpayment of Rs. 248.786 million due to less deduction of cost of tack coat from premix carpeting, as summarized below and further detailed at Annexure 4.6:

(Rs. in Million)

S. No.	Name of Office	Financial Year	AIR Para No.	Cost of Tack Coat Paid	Cost of Tack Coat Payable	Over Paid
1	Roads, Zhob	2023-24	10	9.766	8.330	1.436
2	PD, Sibi-Talli & Kohlu-Rakhni Road Project	2023-24	5	486.061	414.600	71.461
3	Roads, Surab	2023-24	1	22.704	18.973	3.731
4	Roads, Jaffarabad	2023-24	3	289.329	246.792	42.537
5	Roads, Sohbatpur	2023-24	3	48.065	45.068	2.997
6	Roads, Chaghi	2023-24	6	130.89	111.64	19.250
7	Roads, Barkhan	2023-24	4	7.598	2.899	4.699
8	Roads, Dera Bugti	2023-24	7	20.135	16.742	3.393
9	Roads, Loralai	2024-25	2	50.600	17.043	33.557
10	Roads, Naseerabad	2024-25	5	356.737	291.012	65.725
Total				**1421.885**	**1173.099**	**248.786**

Less deduction of cost of tack coat from premix carpeting occurred due to applying incorrect rate of cost of tack coat included in the premix carpeting.

The irregularity resulted in loss to the government.

The matter was reported to the department during January to November 2025, to which the management replied that the cost of tack coat was deducted according to the P&D notification dated March 6, 2024.

In the DAC meetings held on August 6-8 and December 23-25, 2025, Audit contested the stance of the department, stating that the notified deduction rate was for 0.75kg bitumen, whereas the tack coat rate in the paid work items consisted of 0.98kg bitumen. The DAC directed that the matter be referred to NESPAK for expert opinion/clarification on the appropriate deductible rates for tack coat, specifically for items payable under S.I. Nos. 21-32 and 21-33 of the BCSR-2018 and 2023.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides recovery of the less deducted amount of tack coat.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23, 2023-24 and 2024-25 vide para numbers 6.2.24, 4.2.16 and 4.3.3 having financial impact of Rs. 91.813 million, Rs. 196.843 million and Rs. 96.782 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.3.3 Overpayment due to allowing inadmissible items and higher rates - Rs. 122.540 million

According to Para 16 and 220 of CPWA Code, "The Divisional and Sub-Divisional officers have to satisfy themselves before signing the bill the

quantities and rate recorded in the MB are correct and calculation have been checked arithmetically."

Various Road Divisions of CWPP&HD, during the financial years 2023-25, paid inadmissible quantities/rates of different items of works to the contractors, resulting in an overpayment of Rs. 122.540 million, as detailed in Annexure 4.7.

Inadmissible items/rates of work were allowed due to non-adherence to BCSR.

The lapse resulted in loss to the government.

The matter was reported to the department during January to June 2025, but no reply was received.

In the DAC meetings held on August 6-8 and December 23-25, 2025, the offices at S. Nos. 1-3, 5-10, 15, 17, 18, 19, 20, and 28-31 claimed compliance with approved PC-I and site requirements but failed to provide supporting evidence. The DAC directed the respective offices to produce original MBs, PC-Is, and certificates from the Superintending Engineer; otherwise, recoveries be effected. Offices at S. Nos. 4 and 11 accepted recoveries, while the office at S.No.14 provided justification regarding the use of prime coat, which the audit disagreed with, suggesting a recoverable amount of Rs. 1.798 million. Office at S.No.12 claimed separate payments for embankment and cutting, but the audit contended that both rates were paid at the same RDs, leading to a recoverable amount of Rs. 1.080 million. S. No. 21 showed discrepancies in recorded entries, raising doubts about documentation. S. No. 22 provided a revised PC-I, but payments for unapproved items resulted in a recalculated recoverable amount of Rs. 4.599 million, while S. No. 23 was found to have paid a higher rate for prime coat post-approval, totaling a recoverable amount of Rs. 4.185 million. Offices at S. Nos. 24 and 25 did not submit any replies. The DAC directed the Offices at S. Nos. 4, 11-14, 16, 21-23, and 26 to effect recoveries,

while S. No. 27 to submit notification and certificate from the Chief Engineer on stone ballast's use. Offices at S. Nos. 24-25 were directed to submit replies along with justification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23, 2023-24 and 2024-25 vide para numbers and 6.2.11, 4.2.17 and 4.3.6 having financial impact of Rs. 157.928 million, Rs. 126.680 million and Rs. 42.400 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.3.4 Irregular advance payments without execution of works

As per Para 56, 228 and 209 of CPWA Code, "Advances to contractors are as a Rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done". Further, according to Paras 16 and 220 of CPWA Code, "The Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the quantities recorded in the MB, rates are correct and calculation have been checked arithmetically."

The following Road Divisions of CWPP&HD, GoB, during the financial year 2023-24, made advance payments of Rs. 138.528 million to the contractors/suppliers without getting the work done:

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Over Paid	Remarks
1	PD, Sibi-Talli & Kohlu-Rakhni Road Project	2023-24	1	82.140	Bitumen purchased in Sep & Oct, 2023-24, but not used till end of FY. Stock register was also not maintained.

S. No.	Name of office	Financial Year	AIR Para No.	Over Paid	Remarks
2	Roads, Awaran	2023-24	4	18.238	Mobilization Advance paid on 04.03.24 but no work done up to closing of FY
3	Roads, Dera Bugti	2023-24	4	33.150	Paid to consultants without submission of any design, survey and supervision report by them.
4	Roads, Dera Bugti	2023-24	13	5.000	5th RB of Rs. 19.750 million paid on 25.06.24 and 6th RB of Rs. 5 million paid on 26.06.24 to avoid lapse of budget.
Total				**138.528**	

Advance payments without executing work were caused due to weak implementation.

The lapse not only raised doubts on the authenticity of the expenditure but also increased risk of misappropriation of funds.

The matter was reported to the department during February to June 2025, but no reply was received.

In the DAC meeting held on August 6-8, 2025, office at S. No. 1 claimed bitumen purchased in November 2023 was utilized during the same month, providing only purchase invoices as evidence. The office at S. No. 2 claimed completion of formalities before paying mobilization advance but failed to provide evidence. The office at S.No.3 claimed to have obtained feasibility reports, design reports, drawings, and technical evaluation reports but couldn't provide evidence. The office at S.No.4 claimed that payment was based on work done but provided no evidence. The DAC directed all offices to authenticate their claim by providing the original relevant record to Audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22 and 2023-24 vide para numbers 4.2.12 and 5.2.2 having financial impact of Rs. 18.113 million and Rs. 54.367 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.3.5 Overpayment due to wrong calculation - Rs. 58.412 million

According to S.I No. 1-5 of CSR, 2018 "Carriage of all materials like Clay, stone aggregate, spawl, kankar lime (unslaked), surkhi, etc. or timber, by truck shall be paid for volume of 100 Cft. (2.83 Cum) per Km and 150 Cft. (4.25 Cum) Per Km of timber." Further, 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."

Various Road Divisions of CWPP&H Department, GoB, during the financial years 2023-25, made overpayments of Rs. 58.412 million to various contractors due to wrong calculation, as summarized below, and detailed in Annexure 4.8.

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
1	XEN Roads, Kachhi	2023-24	2	23.266	20.329	2.937	Wrong rate of rebate deducted
2	XEN Roads, Barkhan	2023-24	2	15.110	14.812	0.298	Wrong calculation in abstract
	PD, Duki						Implication of

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
3	Chamalang Road	2023-24	3	62.810	22.194	40.616	wrong conversion factor of carriage
4	XEN Roads, Killa Saifullah	2024-25	3	29.239	14.678	14.561	Wrong deduction of previously paid bills in abstract
Total				**130.425**	**72.013**	**58.412**	

Overpayment occurred due to wrong calculations.

The lapse resulted in loss to the government.

The matter was reported to the department during February to June 2025, but no reply was received.

In the DAC meetings held on August 6-8 and December 23-25, 2025, offices at S.No.1-2 accepted the recovery; office at S.No.3 claimed proper application of the conversion factor and provided supporting evidence. However, Audit found an overpayment of Rs. 0.725 million due to incorrect calculation. The DAC directed the offices at S. No. 1-3 to effect recovery; whereas, office at S.No.4 was directed to submit reply to audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 and 2024-25 vide para numbers 4.2.20 and 4.3.5 having financial impact of Rs.7.779 million and Rs. 55.317 million, respectively. Recurrence of same irregularity is a matter of serious concern.

4.3.6 Overpayment due to non-deduction of shrinkage allowance – Rs. 22.971 million

According to SI.No.21-6/a of BCSR, 2018 "Making earthen embankment with earth taken from approved borrow pits including cost of excavation, placing in layers not exceeding 9" (230mm) in depth including dressing top and sides of the bank within a lift of 5 ft. (1.5m) and lead up to 100 ft. (30m). (Excluding the royalty of Earth, Compaction and its carriage) In all kinds of soil except gravelly, murum, wet silt, clay or mud." Further as per SI No.21-9 ibid, "Compaction of earthen embankments to full depth and width below sub- grade level by mechanical means in layers not exceeding 8" (200mm) in depth at optimum moisture content including watering and mixing by mechanical means. The sub-grade embankments shall be compacted to at least 95% modified AASHTO maximum dry density for their full depth and width. The specifications of both the items of work, indicates that, there should be a difference of 13% between the quantities of embankment and compaction (9" (230mm) and 8" (200mm)), if measured and paid separately."

Various Road Divisions of CWPP&HD, GoB, during the financial years 2023-25, carried out the earthwork for embankment, measured and paid under SI No.21-6/a, in different schemes through various government contractors. The embankments were compacted, measured and paid under SI.No. 21-9. It was evident from the record entries and abstract of payments that both items of work were measured and paid separately, but shrinkage @ 13% was not deducted from the quantity of embankment, due to which the contractors were overpaid Rs. 22.971 million as summarized below and detailed in Annexure 4.9:

(Rs. in Million)

S. No.	Name of Office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid
1	Roads, Hub	2023-24	3	22.061	19.192	2.869
2	Roads, Loralai	2024-25	5	73.305	63.775	9.53

S. No.	Name of Office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid
3	Roads, Dera Bugti	2024-25	8	81.338	70.766	10.572
Total				**176.704**	**153.733**	**22.971**

Non-deduction of shrinkage was due to violation of BCSR provisions.

The lapse resulted in loss to the government.

The matter was reported to the department in March and October 2025, but no reply was received.

In the DAC meetings held on August 6-8 and December 23-25, 2025, the office at S.No.1 claimed that compacted measurement was taken for payment of embankment work but failed to provide evidence. The offices at S No. 2-3 replied that earthwork embankment had been laid in layers using heavy mechanical machinery at optimum moisture content, achieving at least 95% Modified AASHTO, and that the compacted thickness was measured therefore, no deduction for shrinkage or voids was admissible. However, no supporting evidence was provided. The DAC directed the management to provide the original measurement books to Audit for verification of their claim, otherwise recovery be effected.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 and 2024-25 vide para numbers 4.2.19 and 4.3.7 having financial impact of Rs. 60.150 million and Rs. 42.297 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.3.7 Overpayment due to allowing higher rate of cutting of hard rock by blasting without obtaining NOC - Rs. 47.135 million

According to Specification No. 3.8.3 (a) of Vol III of BCSR, 2018 “The Contractor shall submit in advance a complete plan of the area requiring blasting, estimated quantity of rock to be blasted, nature of rock, blasting charge required with complete calculations, sequence of blasting for overall area and for daily operations, safety measures and qualification and experience of contractor’s staff deputed for the work. Further as per specification No. 3.8.3 (b) of Vol III ibid, “Blasting operations shall be carried out under the supervision of a responsible licensed blasting authorized agent of the contractor (referred as agent), during specified hours as approved in writing by the Engineer-in-Charge. The agent shall be conversant with the rules of blasting notified by Government from time to time. All blasting operations shall be carried out with due regard to safety regulations in force. Where explosives are used the Contractor shall provide suitable buildings or warehouse in approved positions for the storage of explosives, which shall be stored in the manner and quantity approved by the Engineer-in-Charge or as per relative laws of government.”

Various Divisions of Road Divisions of CWPP&HD, GoB, during the financial year 2023-24, paid the contractors for an item of work "Excavation or cutting in soft/medium/hard rock by blasting and disposal of excavated material within a lift of 5ft. (1.50m) and lead up to 100 Ft. (30m)" under S.I No. 21-3-1, 21-4-1 and 21-5/b of BCSR, 2018 without obtaining NOC from the concerned authorities i.e. local administration, which indicated that no blasting work was executed. Thus, due to allowing an incorrect rate of excavation of soft/medium rock, overpayment of Rs. 47.135 million was made to the contractor, as summarized below and further detailed in Annexure 4.10.

(Rs. in Million)

S. No.	Name of division	AIR No. Year	Amount
1.	Road Division, Zhob	4 & 5, 2023-24	43.523
2.	Road Division, Chaghi	1, 2023-24	3.612
Total			**47.135**

Payment for blasting without the required clearance of local administration was caused due to violation of BCSR.

Overpayment resulted in loss to the government.

The matter was reported to the department in December 2024 and May 2025, but no reply was received.

In the DAC meeting held on August 6-8, 2025, the management claimed the excavation rate was as per approved PC-1 and provided a copy as evidence. However, Audit noted that the rate included blasting material, requiring NOC from the Home Department and purchase invoices. The DAC directed the management to provide NOC from the Home Department, invoices for blasting material purchased and certificate from the Superintendent Engineer regarding utilization of explosives in excavation to Audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3.8 Non-auction of Bitumen Drums – Rs. 5.770 million

According to Paragraph 4.37 of B&R Code, "No public stores may be sold otherwise than by public auction without the permission of the superintending engineer, Commission, which ordinarily not exceeds 5 percent, may be allowed to the auctioneer, not being a departmental subordinate."

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

The Executive Engineer of the E&M Workshop Division (CWPP&HD) Quetta, procured 1,087.24 tons of bitumen. This material was supplied in drums, but the divisional officer failed to record the empty drums in the dismantle stock register and auction them. Each drum has market value of Rs. 1,000. The government sustained a loss of Rs. 5.436 million from non-auctioning of drums, as detailed below:

(Rs. in Million)

Total Bitumen Procured as per Stock register (Tons)	**Quantity in Kg (1087.24 x 1000)**	**Total No of Drums (1087240/ 200)[13]**	**Rate (Mar ket)**	**Amount**
1,087.24	1,087,240	5,436	1,000	5.436

Non-maintenance of record / non-auction of empty drums was caused due to weak record and receipt management.

The lapse resulted in loss to the government.

The matter was reported to the department in August 2025, but no reply was received.

In the DAC meeting held on December 23-25, 2025, the management replied that a total of 4,872 bitumen drums (2,797 in Phase-I and 2,075 in Phase-

[13] The weight of bitumen contained in drum ranges from 180-220 kg as per standard, based on which, average of 200 kg/ drum has been worked out.

II) were received and auctioned in two phases. The Phase-I drums were auctioned at the rate of Rs. 1,770 per drum, while the Phase-II drums were auctioned at the rate of Rs. 1,700 per drum. The management provided copies of challans amounting to Rs. 8.478 million as evidence. Audit however, requested the provision of original MBs and relevant record to authenticate the relevance of payment. The DAC directed the management to provide the original MBs, auction records, and details of the drums auctioned to audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3.9 Irregular expenditure on flood damaged road structures – Rs. 4.996 million

According to S. No. 15 (2) of Part II regarding procurement of goods, works and related services of BPPR, 2014, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. Further, according to para 56 of CPWD Code and para 2.82 of B&R Code, "It is a fundamental rule that 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".

An amount of Rs. 5 million was released to the office of the Executive Engineer, Roads Division (CWPP&HD), Jhal Magsi, during the financial year 2023-24, under head of account A1-Roads. The local office utilized the said fund and executed repair works of roads damaged during the floods and incurred an expenditure of Rs. 4.996 million, as detailed below:

(Rs. in Million)

S. No.	Description	V. No. & Date	Amount
1	Purchase of POL for Grader and Vehicles	01, 03.08.23	2
2	Restoration of damages on various roads different reaches, M/s Qazi Wazir Hussain, GC	02, 03.08.23	2.996
Total			**4.996**

Audit observed following irregularities in execution of flood rehabilitation works:

- No SOPs were prepared for managing flood-related expenditures.
- The expenditure on restoration of roads was incurred by splitting without open tenders.
- No survey reports detailing damages in the districts and progress reports were available in record.
- No RDs were mentioned in vouchers, due to which lengths of the roads damaged by flood could not be determined.
- No work completion certificates, work orders / detailed estimates were available in record.
- No monitoring reports were available to ensure proper utilization of funds.
- Payments were made to the contractors without recording detailed measurement and entries in the MB and Bills were paid on the basis of a single page showing total quantity of work done.

Payment without devising policy and fulfilling codal formalities occurred due to weak administrative controls.

The lapse resulted in irregular expenditure.

The matter was reported to the department in March 2025, but no reply was received.

In the DAC meeting held on August 6-8, 2025, the management claimed that heavy rains and an emergency declaration in 2022 hindered formalities. However, Audit pointed out that the expenditure was incurred in August 2023, a year after the flood. The DAC rejected the reply, noting that incurring expenditure a year later didn't justify ignoring routine procedures. The DAC directed the SE to conduct an inquiry to determine facts and fix responsibility.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 and 2024-25 vide para numbers 4.2.29 and 4.3.12 having financial impact of Rs. 138.982 million and Rs. 10 million respectively. Recurrence of same irregularity is a matter of serious concern.

[AIR2, 2023-24]

4.3.10 Irregular withdrawl of development fund through contingencies after completion of work - Rs. 2.329 million

According to Para 6.12 Condition II of delegation of financial powers of C&WPPHD, "Executive engineer has sanctioning power of 0.2 million to divert provision for contingency of sanctioned estimates for purchase of new items, provision for which could not be made in the original estimates i.e. stationery, survey equipment/instruments and scientific drawing instruments or items required for preparation of estimates. Diversion shall not be made for the purpose of vehicles or for the construction of residential or office accommodation other than the site office for the same work/project". Further, according to Para 85 of CPWD Code, "Without the sanction of the Superintending Engineer, ascertained savings may not be diverted from one section of a project to another, nor may the provision for contingencies be diverted to any new work or repair Which is not provided for in the estimate."

The Executive Engineer, Road Division (CWPP&HD), Kohlu awarded the work "Extension of B/T Road Makori to Misri Khan to Wedera Meera Khan District Kohlu" to M/s Kohi Construction Co., GC vide work order[14] dated 29.03.2021. Records showed the work was completed by March 2023, with the final payment and security deposit released to the contractor on March 8, 2023 and May 18, 2023 respectively. However, in the financial year 2023-24, the division received a new allocation of Rs. 2.329 million for this same, already-completed project. Instead of surrendering the funds, authorities utilized the entire amount by creating five separate "First & Final" bills, as detailed below:

(Rs. in Million)

S. No.	CV No. & Date	Item of Work	Quantity (Cum)	Rate	Amount
1	D-7, 21.02.24	Excavation or Cutting	1640.00	298.70	0.490
2	D-8, 21.02.24	Excavation or Cutting	1640.00	298.70	0.490
3	D-9, 21.02.24	Excavation or Cutting	1640.00	298.70	0.490
4	D-10, 21.02.24	Excavation or Cutting	1640.00	298.70	0.490
5	D-11, 21.02.24	Excavation or Cutting	1234.00	298.70	0.369
Total					**2.329**

The lapse occurred due to weak internal controls. The lapse increased the risk of mis-appropriation.

The matter was reported to the department in March 2025, but no reply was received.

In the DAC meeting held on August 6-8, 2025, the management claimed that development funds were utilized for flood emergency purposes, claiming lack of alternative funds, and provided an emergency certificate and photographs as evidence. However, Audit objected, stating that the funds were meant for a completed scheme and should have been surrendered. The DAC

[14] No.EE./CD/K/1386-90/CB

directed the Superintending Engineer concerned to examine the case and issue a certificate. The decision was deferred pending receipt of the certificate.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3.11 Non-recovery of liquidated damages

According to para 282 of B&R Code Rule, "It is a fundamental rule that 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." Further, as per Clause 2 of the general conditions of contract, "If the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day or maximum 10% of the contract cost."

The following offices of Road Divisions of CWPP&H Department, GoB, during the financial years 2023-25, awarded various works amounting to Rs. 1,755.827 million to GCs but the schemes remained incomplete within the given period, as detailed below:

(Rs. in Million)

S. No.	Name of office	AIR Para / FY	Work Award Cost	Stipulated Date of Completion	Actual Date of Completion	Delay in Days	Penalty Amount @ 10%
1	Roads, Jaffarabad	1, 2023-24	158.021	30.06.23	Work in Progress	365	15.802
2	Roads, Kohlu	4, 2023-24	41.586	30.06.21	Completed on 21.02.24	964	4.159
3	Roads, Barkhan	6, 2023-24	338.705	30.06.24 30.06.24	All Works in Progress	365, 365	33.871
4	Roads, Dera Bugti	1, 10, 2023-24	801.461	30.06.23 30.06.23	Work in Progress	365	80.146

S. No.	Name of office	AIR Para / FY	Work Award Cost	Stipulated Date of Completion	Actual Date of Completion	Delay in Days	Penalty Amount @ 10%
5	Roads, Khuzdar	5, 2024-25	313.483	30.06.2024 30.06.2024 30.01.2025	All Works in Progress	365, 365, 180	31.348
6	Roads, Ziarat	1, 2024-25	102.571	10.02.2025	Work in Progress	140	10.257
Total			**1,755.827**				**175.583**

Delays in completion of works occurred due to weak administrative controls, while non-imposition of penalties was due to weak contract management.

The lapse may result in both time and cost overruns, ultimately causing loss to the government.

The matter was reported to the department during January to November 2025, but no reply was received.

In the DAC meetings held on August 6-8 and December 23-25, 2025, the management attributed project delays to slow fund releases and issues with law and order, but they failed to provide any documentary evidence to support their claims. Audit pointed out a significant discrepancy in the department's financial strategy. In the financial year 2023-24, the department was managing 1,893 ongoing schemes with an approximate cost of Rs. 389.671 billion. Despite this heavy workload, and with only 36.44% of the budget spent on these ongoing projects, the department added 866 new schemes in 2024-25, costing approximately Rs. 96.048 billion. Similarly, in the financial year 2024-25 there were 1,052 ongoing schemes with an estimated cost of Rs. 289.524 billion with only 39 % of budget spent on these ongoing projects, the department introduced 392 new schemes costing approximately Rs. 52.747 billion.

The DAC directed the management to improve project execution and financial oversight through revised budgetary strategy that prioritizes completing ongoing projects. To implement this, the management was directed to allocate funds based on project progress and importance, and to establish a 75-80% completion threshold for ongoing schemes before any new schemes can be approved. The DAC further stated that the management should monitor project progress and fund allocations closely and impose penalties for any mismanagement of funds or delays. To ensure full transparency and accountability, the department was also directed to provide the audit with PC-III reports for all schemes, which detail both financial and physical progress, along with copies of all release orders and time extension orders issued by the PAO or competent authority for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2023-24 and 2024-25 vide para number 5.2.11, 4.2.23 and 4.3.1 having financial impact of Rs. 1,212.076 million, Rs. 7,757.227 million and Rs. 995.166 million respectively. Recurrence of same irregularity is a matter of serious concern.

4.3.12 Irregular enhancement in cost/ timeline of projects

As per Section 6.12 of Manual of Development Projects, "The cost estimates of a Project have to be prepared with care to avoid cost revisions". Furthermore, as per Balochistan Delegation of Financial Powers and Re-Appropriation Rules, 2019 Second Schedule Part K (Administrative Approval for development schemes/projects), 1st Condition, "The Administrative Approval once issued remains valid unless there is a change in the cost and/or scope of the work of the Project."

The Executive Engineer, Road Division Dera Bugti, CWPP&H Department, GoB, during the financial year 2023-24, enhanced the cost of the following schemes without justification and approval:

(Rs. in Million)

S. No.	Name of work / contractor	Original Cost	Revised Cost	Increased cost
1	Construction of BT Road from Pirkoh to Peer Sohri Darbar, M/s Siri Chand	367.984	421.797	53.813
2	Construction of BT Road from Sui to Bijo Qabristan, M/s Siri Chand	433.911	497.447	63.536
3	Construction of BT Road from Pirkoh to Pathar Nala, M/s Rajinder Kumar	376.733	432.133	55.400
Total		**1,178.63**	**1,351.38**	**172.749**

Irregular enhancement was caused due to weak planning and contract management.

The lapse resulted in cost-overrun.

The matter was reported to the department in March and June 2025, but no reply was received.

In the DAC meeting held on August 6-8, 2025, the DAC directed the management to provide justification and approval of the competent forum.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3.13 Non-insuring of works by the contractor

According to Clause 21.1 and 25.1 of General Conditions of Contract (GCC), "The Contractor shall, without limiting his or the Employer's obligations and responsibilities under Clause 20, insure:

a. the Works, together with materials and Plant for incorporation therein, to the full replacement cost (the term "cost" in this context shall include profit),
b. an additional sum of 15 per cent of such replacement cost, or as may be specified in Part II of these Conditions, to cover any additional costs of and incidental to the rectification of loss or damage including professional fees and the cost of demolishing and removing any part of the Works and of removing debris of whatsoever nature, and
c. the Contractor's Equipment and other things brought onto the Site by the Contractor, for a sum sufficient to provide for their replacement at the Site.

The contractor shall provide evidence to the Employer prior to the start of work at the Site that the insurances required under the Contract have been effected" Further, according to clause 25.5 of Particulars Conditions of Contract (PCC) "The Contractor shall be obliged to place all insurances relating to the Contract (including, but not limited to, the insurances referred to in Clauses 21, 23 and 24) with either National Insurance Company of Pakistan or any other insurance company operating in Pakistan and acceptable to the Employer. Costs of such insurances shall be borne by the Contractor and shall not be paid under a separate pay item."

The PD, Construction of Turbat Mand - Road from M-8 till Iranian Border Radeeq (115 Km), District Turbat awarded the work "Construction of Turbat Mand - Road from M-8 till Iranian Border Radeeq (115 Km)" to M/s Frontier Works Organization (FWO), 493 Engineering Group, Tufail Road Quetta Cantt, Quetta vide work order No. 110/PD/SBDP/2022- 23/48-52 dated June 13, 2023 at an estimated cost of Rs. 17,656.976 million.

Scrutiny of record revealed that insurance documents regarding works, equipment and insurance against accident to workers were not submitted by the contractor, as detailed below:

(Rs. in Million)

S. No.	Name of contactor	Contract Amount	15% Additional	Insurance Amount
1	M/s Frontier Works Organization (FWO), 493 Engineering Group, Tufail Road Quetta Cantt, Quetta	17,656.976	2,648.564	20,305.522

Non-obtaining of insurance documents was caused due to weak contract management.

The lapse resulted in violation of contract agreement and non-coverage of risk of damages.

The matter was reported to the department in March 2025, but no reply was received.

In the DAC meeting held on August 6-8, 2025, the management claimed that the contractor had been asked for submission of CPM insurance. The DAC directed the management to obtain the insurance and get it verified by Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 02, 2023-24]

4.3.14 Incomplete maintenance of public works deposits register, premature release and excess/less deduction of security deposits

As per Clause 60.2 of the PEC Standard Bidding Documents for Civil Works, Para 2.66 of the B&R Code, and Rule 401 of the CPWA Code, every Works Department shall deduct ten percent from each payment made to

contractors as security deposit, subject to the contractual limit, and retain such deposits until completion of works and expiry of the Defects Liability Period. To ensure transparency and accountability, a Deposit Register must be maintained for each scheme and contractor, recording all deductions, credits, refunds, and balances, and reconciled at the close of each month and financial year. Further, in accordance with Para 5.202 of the DDO Handbook and Clause 60.2 of the agreement, "the security deposit shall be refunded to the contractor after three months from completion or upon the expiry of the Defects Liability Period, whichever is applicable. Where deposits remain unclaimed, they shall be credited to the Government treasury as lapsed deposits in line with Rule 399 of the CPWA Code and Rule 635 of the Treasury Rules, which mandate the transfer of deposits that remain unclaimed for a complete financial year, and after the lapse of three years, such deposits shall be credited to the Government treasury as lapsed deposits."

Various Road Divisions of CWPP&HD, GoB, during the financial years 2023-25, executed various development projects, deducting security deposit from the contractors on each bill, as detailed in Annexure 4.11.

Scrutiny of the record revealed the following irregularities:

- The divisions failed to maintain proper records of the security deposits on prescribed format; as a result, unclaimed security deposits amounting Rs. 1,072.291 million were improperly held as a liability under "Public Work Deposits. No efforts were made to either return these funds or, after a specified period, credit them to the government as lapsed deposits.
- Some of the offices released security deposits during the execution of works, and these releases were not recorded in the Measurement Book.
- Certain offices deducted excess security deposits from the contractor's claims to avoid the lapse budget. In other words, the lapsable funds were transferred to Security Deposits at the year-end instead of surrendering.

The irregularity occurred due to lack of diligence in managing public accounts funds.

Non-maintenance of important record related to public works deposits and unverified figures resulted in outstanding balances at the year-end, raising concerns about the reliability of the financial records.

The matter was reported to the department during January to November 2025, but no reply was received.

In the DAC meetings held on August 6-8 and December 23-25, 2025, all the offices claimed to have prepared security registers and provided copies as evidence. Audit noted the registers were non-standard and lacked essential details. Regarding irregular retention and non-maintenance of record of security deposits, the DAC decided to issue a circular to all Superintendent Engineers (Road & Building), instructing them to compile comprehensive details of unclaimed security deposits from their divisions. These reports will be submitted to the PAO and Audit to help develop a Standard Operating Procedure (SOP), in consultation with the Finance Department and the Accountant General of Balochistan, for crediting lapsed deposits to government accounts. Additionally, the DAC directed the management to establish and enhance an internal control mechanism to prevent any future improper release of security deposits. Further, for premature releases of Security deposits the DAC directed to produce PC-IV of the completed schemes to audit for verification whereas, recover the security deposit amounts for ongoing works. Lastly, for excess/less deductions of security deposits the DAC directed to adjust the security deposits in forthcoming bills.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3.15 Violation of job mix formula

According to SI No. 32-15 and 32-16 for Balochistan CSR, 2018, the following tests of Bitumen has been proposed from PCSIR or other Laboratories owner by Govt./Semi Govt. Further, According to Paragraph 21.1.22.3

(Asphalt Concrete Mixture) of BCSR, 2018/2023 Vol.-III, "A Job Mix Formula (JMF) of the asphaltic concrete to be used for the project shall be established jointly by the Engineer in charge and the contractor. After the JMF is established samples of materials taken from the asphalt plant during operations shall confirm the combined aggregates ranges of tolerance." Further, according to Paragraph 21.1.22.4.4 (Testing of Asphalt Mix) "At least three test shall be performed on daily production to check;

- Extraction (Percentage of bitumen)
- Gradation
- Bulk specific gravity
- Air voids
- Void filled with bitumen

Following Road Divisions of CWPP&HD, GoB, carried out the asphalt bituminous work, measured and paid under SI No. 21-32, in various schemes through different GCs for Rs. 259.634 million during the financial year 2024-25 without fulfilling the construction requirements/lab tests, as summarized below and further detailed in Annexure 4.12:

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid
1	XEN Roads, Kech	2024-25	4	58.719
2	XEN Roads, Kalat	2024-25	6	200.915
Total				**259.634**

Non-conducting of lab test was caused due to non-adherence to BCSR provisions.

The lapse resulted in loss to the government.

The matter was reported to the department during August 2025, but no reply was received.

In the DAC meeting held on December 23-25, 2025, the management replied that the bitumen laboratory tests had been conducted and provided the

relevant lab reports as evidence. However, the item of work paid under S.I. No. 21-32/c required 4.5% bitumen content as per the standard Job Mix Formula (JMF), whereas the bitumen lab reports revealed that the material actually contained only 4.0% bitumen. Consequently, under-utilization of 0.50% bitumen was established. Audit calculated the recoverable amount of Rs. 3.214 million and Rs. 10.326 million for offices at S No. 1 and 2 respectively. The DAC directed the management to affect recovery and get the progress of recovery verified by the audit. Further, the DAC instructed all Divisional Officers and SEs to adhere to the instructions of CSR while developing Job Mix Formula (JMF) containing at least the required quantity of bitumen content.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

4.3.16 Irregular payment of escalation charges without approved weights - Rs. 145.624 million

As per Sub-Clause 70.1 (b) of Part-II Particular Conditions of Contract of the Standard Bidding Documents (PEC), "price adjustment factor to be applied to the amount for the payment of the work carried out in the subject month." Further as per Sub-Clause 70.1 (c) ibid, "The sources of indices shall be those listed in Appendix-C to Bid, as approved by the Engineer. As the proposed basis for price adjustment, the Contractor shall have submitted with his bid the tabulation of Weightages and Source of Indices if different than those given in Appendix-C to Bid, which shall be subject to approval by the Engineer.

The PD, Chamalang Road Duki, awarded the work titled "Construction of B/T Road from Dukki to Chamalang, District Duki (Package-II)" to M/s Zahir Khan & Brothers, Government Contractor, through Work Order No. 197-98/CB dated 27.10.2021. The approved cost of the project was Rs. 2,745.997 million with a completion period of 36 months**.**

Scrutiny of MB No. LPD-2 revealed that the 3rd running bill was paid vide Cheque No. 117163/01172 dated 24.01.2025 and escalation charges had been allowed up to the 2nd running bill and were calculated on all items, including steel, cement, earthwork, and bitumen. Record revealed that the escalation was paid without working and approval of weightages/ coefficients based on indices.

Audit views that this resulted in overpayment of escalation charges on non-executed items, and without approved weights, leading to a potential financial loss of Rs. 145.624 million, as detailed in Annexure-4.13.

The lapse occurred due to inadequate scrutiny of the contractor's bills and indiscriminate application of the escalation formula without verifying the actual work executed.

The lapse resulted in a financial loss to the government**.**

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, but no meeting was held till the finalization of this report.

Audit recommends provision of the approved weights based on indices and recovery of escalation charges paid for unexecuted works.

Chapter 5

5.1 Education Department

5.1.1 Introduction

The Education Department is responsible to provide quality education from primary to graduation level and overall management of educational institutions from primary schools to degree colleges. Besides, it also administers technical and vocational institutions in Balochistan.

5.1.2 Comments on Budget and Accounts (Variance Analysis)

Higher Education

Development and non-development funds amounting to Rs. 28,226.158 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 25,470.279 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25 Higher Education			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21016	21,802.434	19,115.107	(-)2,687.327	12.33
Development Grant No.BC12216 Function No.093101	6,423.725	6,355.173	(-)68.552	1.07
Grand Total Non-Development & Development	**28,226.158**	**25,470.279**	**(-)2,755.879**	**9.76**

a) **Balochistan University of Information Technology, Engineering and Management Sciences**

Development and Non-Development funds amounting to Rs. 1,086.173 million were allocated to the University during 2024-25. Against the said allocation, an expenditure of Rs. 1,086.173 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development (QA7673) Grant No. BC21016	1,086.173	1,086.173	0.000	0.00
Non-Development (QA7673) Grant No. BC21016	**1,086.173**	**1,086.173**	**0.000**	**0.00**

b) **University of Turbat**

Non-Development funds amounting to Rs. 252.669 million were allocated to the University of Turbat during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 252.669 million was incurred, as summarized below:

(Rs. in Million)

2024-25				
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development (TB 7274) Grant No. BC21016	252.669	252.669	0.000	0.00
Total Non-Development	**252.669**	**252.669**	**0.000**	**0.00**

c) **Balochistan University of Engineering & Technology Khuzdar**

Non-Development funds amounting to Rs.259.623 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs.201.460 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development (KR 7210) Grant No. BC21016	259.623	201.460	(-)58.163	22.40
Total Non-Development	**259.623**	**201.460**	**(-)58.163**	**22.40**

d) **University of Gwadar**

Non-Development & Development funds amounting to Rs.1,042.736 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs.1,042.736 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development	249.936	249.936	0	0
Development	792.8	792.8	0	0
Total non-development	**1042.736**	**1042.736**	**0**	**0**

e) **University of Loralai**

Non-Development funds amounting to Rs.463.632 million were allocated to the University during 2024-25. Against the said allocation, an expenditure of Rs.480.851 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development	463.632	480.851	17.219	3.71
Total Non-Development	**463.632**	**480.851**	**17.219**	**3.71**

Secondary Education

Development and non-development funds amounting to Rs. 96,439.327 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 94,232.782 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25 Secondary Education			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21041	78,723.542	77,202.840	(-)1,520.701	1.93
Development Grant No.BC12241 Function No.092101	16,098.066	15,455.614	(-)642.452	3.99
Development Grant No.BC12241 Function No.091102	1,617.719	1,574.328	(-)43.391	2.68
Total Development	17,715.785	17,029.942	(-)685.844	3.87
Grand Total Non-Development & Development	**96,439.327**	**94,232.782**	**(-)2,206.545**	**2.29**

5.1.3 Audit profile of Education Department

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ receipts audited: financial year 2024-25
1.	Formations	1,909	28	10,466.83	49.24
2.	Assignment Accounts	4	3	5,968.175	-
3.	Special Drawing Accounts	-	-	-	-

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ receipts audited: financial year 2024-25
4.	Authorities/ Autonomous Bodies etc., under the PAO	5	5	3,063.889	-
5.	Foreign Aided Project (FAP)	1	1	1,664	-

5.1.4 Classified Summary of Audit Observations

Audit observations related to Education Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular expenditure and overpayments.

Audit observations amounting to Rs. 450.855 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 157.923 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1	Irregular expenditure	197.514
2	Overpayment	95.418
3	Recoverable	157.923

5.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-85	3	-	3	0
2.	1988-89	60	-	60	0
3.	1989-90	11	-	11	0
4.	1990-91	6	-	6	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
5.	1991-92	17	-	17	0
6.	1992-93	33	-	33	0
7.	1993-94	29	-	29	0
8.	1994-95	6	-	6	0
9.	1995-96	19	-	19	0
10.	1996-97	41	-	41	0
11.	1997-98	22	13	9	59
12.	1998-99	13	7	6	54
13.	1999-2000	19	9	10	47
14.	2001-2002	14	-	14	0
15.	2004-2005	15	-	15	0
16.	2005-2006	9	-	9	0
17.	2007-2008	2	-	2	0
18.	2008-2009	6	-	6	0
19.	2009-2010	8	-	8	0
20.	2010-2011	8	-	8	0
21.	2011-2012	10	-	10	0
22.	2012-2013	24	-	24	0
23.	2013-2014	23	-	23	0
24.	2014-2015	16	-	16	0
25.	2016-2017	9	6	3	66
26.	2017-2018	19	6	13	31.5
27.	2018-2019	15	5	10	33
28.	2019-2020	6	-	6	0
29.	2020-2021	6	-	6	0
30.	2021-2022	9	-	9	0
31.	2022-2023	10	-	10	0
32.	2023-2024	19	-	19	0
33.	2024-2025	18	-	18	0
Total		**525**	**72**	**479**	**14.20**

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

5.2 AUDIT PARAS (Higher Education)

5.2.1 Overpayment beyond PC-I/BoQs - Rs. 85.199 million

According to Para 16 and 220 of CPWA Code, "The Divisional and sub Divisional officers have to satisfy themselves before signing the bill the quantities and rate recorded in the MB are correct and calculation have been checked arithmetically."

The following offices of the Higher and Technical Education Department, GoB, overpaid an amount of Rs. 85.199 million to GCs during the financial years 2023-25 by allowing inadmissible/incorrect higher rates beyond PC-I/BoQs, as detailed in Annexure 5.1.

(Rs. in Million)

S. No.	Para No.	Name of office	Amount
1	6	PD, Cadet Colleges Balochistan, Quetta	2.293
2	1	PD, BRC, Balochistan, Quetta	2.084
3	2		2.395
4	5		1.212
5	6	Project Director (PD), Cadet Colleges, Quetta	4.36
6	7	Project Director (PD), Cadet Colleges, Quetta	21.949
7	2	Project Director, Balochistan Residential Colleges and Polytechnic Institutes, Quetta	50.906
Total			**85.199**

Allowing inadmissible/higher rates was due to weak financial management.

Lapse resulted in loss to the government.

The matter was reported to the department during January - October 2025 and in January 2026, but no reply was received.

In the DAC meeting held on December 30, 2025, the DAC was informed that the increase allowed was within permissible limits and that no

overpayment had been made. The DAC directed the offices at S. No. 1-6 to provide approved variation orders, as per the delegation of powers, along with TS, TS memo, MB, and PC-1; otherwise, any overpaid amount should be recovered from the contractors through running bills. DAC in respect of office at S. No. 7 was not convened despite repeated requests.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 5.2.2 having financial impact of Rs. 198.436 million. Recurrence of same irregularity is a matter of serious concern.

[AIR 6,1,2&5]

5.2.2 Non-imposition of liquidated damages

As per Clause 2 of the general conditions of contract, "if the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day or maximum 10% of the contract cost". Further, as per Clause 47.1 of the general conditions of the contract, "The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date on which the order to commence work is given to the contractor. In the event of the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 0.1% of the contract price per day for each day in completion of works on the amount of estimated cost of the whole work or maximum 10% of the estimated cost."

The following offices of the Higher and Technical Education Department, GoB during the financial year 2023-25, awarded various development works to different government contractors. The contractors failed to complete the works within the stipulated time, but management did not impose penalty amounting to Rs. 683.891 million, as detailed below:

(Rs. in Million)

S. No.	Name of Offices	Contract Amount	Penalty
1	Project Director (PD), Cadet Colleges, Quetta	1,162.555	116.255
2	Project Director (PD), Balochistan Residential Colleges and Polytechnic Institutes, Quetta	5,676.358	567.636
Total		**6,838.913**	**683.891**

The irregularity occurred due to weak contract management.

The lapse resulted in undue financial benefit to the contractors and loss to the government.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, followed by a reminder, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that liquidated damages be recovered from the concerned.

5.2.3 Non-obtaining of performance security

According to Rule 44 of BPPR, 2014 "Procuring Agency shall, in all procurement of goods and works of value more than twenty-five (25) million, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee or insurance bond by AA ranking insurance company, an amount sufficient to protect the Procuring Agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than ten percent (10%) of the contract price." Further, according to Para 29(5)/b of BPPRA, "Bid Security shall be forfeited in the circumstances if the bidder does not furnish performance guarantee."

The Project Director, Balochistan Residential Colleges and Polytechnic Institute, Quetta during the financial years 2024-25, awarded contracts to different contractors amounting to Rs. 2,204.161 million without obtaining performance security @ 10% amounting to Rs. 220.597 million from the contractors, as detailed below:

(Rs. in million)

S. No.	Particulars	Cost	Performance Security
1	Construction of PI at Mashkay, Awaran pkg 2	11.7	1.17
2	Construction of BRC, Killa Abdullah	423.065	42.307
3	Establishment of PI for boys Dalbandin	414.564	41.456
4	Construction of PI at Mashkay, Awaran PKG –I.	168.567	16.857
5	Construction of BRC Panjgur	419.979	41.998
6	Construction of PI at Mashkay, Awaran PKG –III.	118.234	11.823
7	Construction of PI at Mashkay, Awaran PKG –IV.	49.183	4.918
8	Construction of PI at Mashkay, Awaran PKG –I	117.016	11.702
9	Construction of BRC at Naseerababd	143.502	14.53
10	Construction of BRC at Naseerababd pkg II	108.885	10.889
11	Construction of BRC at Rakhni Pkg –I	229.466	22.947
Total		**2204.16**	**220.597**

The lapse occurred due to violation of rules.

Non-collection of performance security extended undue benefit to the contractors and increased the risk of non-recovery of damages in the event of failure or non-performance of works.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, followed by reminder, to

convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that the performance security be obtained from the concerned at the earliest under intimation to Audit.

5.2.4 Non-conducting of lab tests of steel

According SI No. 32-1, 32-2, 32-5 & 6, 32-10 and 32-30 of BCSR, 2018, "The basic tests of Steel Bar should be carried out from PSCIR or other laboratories owned by Government/Semi Government institutions."

The Project Director, Balochistan Residential Colleges and Polytechnic Institute, Quetta, during the financial year 2024-25, awarded the contracts to different GCs and made payments amounting to Rs. 108.944 million, without conducting lab test of items, as detailed below:

(Rs. in million)

S. No.	Name of work	Item of work	Amount
1	Construction of Residence, Mekran University	5-65a, Fabricating and laying deformed steel, Grade 60	3.775
2	Construction of Department- II, Mekran University	5-65a, Fabricating and laying deformed steel, Grade 60	44.207
3	Construction of Girls Hostel-I, Mekran University	5-65a, Fabricating and laying deformed steel, Grade 60	30.043
4	Construction of Boys Hostel-I, Mekran University	5-65a, Fabricating and laying deformed steel, Grade 60	30.919
Total			**108.944**

Non conducting of lab test occurred due to violation of rules.

Non-adherence to standards and codal procedures may lead to improper execution and substandard construction, thereby compromising the strength and

durability of buildings.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, followed by reminder, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends provision of justification and providing required laboratory test reports to audit for examination.

5.2.5 Procurement in violation of BPPRA Rules

According to Rule 12(1) of the BPPRA Rules 2014, "Procuring Agencies shall not split or package a procurement plan with the intention of shortening or simplifying the procurement process and approval mechanism." Additionally, as outlined in Rule 15(1) (amended), "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website, with optional advertising in print media as specified in these rules.

The following offices of the Higher Education Department incurred expenditure amounting to Rs. 106.967 million during the financial year 2023-24 by splitting up to avoid obtaining sanction from higher authorities and conducting open tenders, as detailed below:

(Rs. in Million)

S. No.	Para No.	Name of office	Amount
1	8	Principal, Girls Cadet College, Quetta	15.729
2	5	Principal, Cadet College, Kohlu	3.208
3	4	Principal, PCC, Awaran	24.01
4	2	Principal BRC, Khuzdar	3.596
5	3	Cadet College, Pishin	16.656
6	4		1.558

S. No.	Para No.	Name of office	Amount
7	5		2.684
8	2	Principal, Government Boys Science College, Quetta	0.580
9	3		0.960
10	2	Shaikha Fatima Bint Mubarak Girls Cadet College, Turbat	9.583
11	1	Principal, Boys Degree College Atta Shad, Turbat	1.040
12	2		1.400
13	6	Secretary, Higher and Technical Education	9.307
14	2	Residential College, Turbat	16.656
Total			**106.967**

The irregularity occurred due to violation of rules.

Non-invitation of open tenders compromised transparency, competition, and value for money, while increasing the risk of favoritism and misuse of public funds.

The lapse resulted in irregular payment.

The matter was reported to the department during January and June 2024, but no reply was received.

In the DAC meeting held on December 30, 2025, the DAC directed the respective offices to get the expenditure regularized from competent authority. Further, the DAC directed the administrative department to conduct inquiry in respect of Principal, Boys Degree College Atta Shad, Turbat (at serial number 11 & 12).

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 5.2.7 having financial impact of Rs. 64.71 million.

Recurrence of same irregularity is a matter of serious concern.

5.2.6 Unauthorized expenditure from Government receipts - Rs. 15.709 million

As per APPM Rule 5.2.2.1 and 5.2.2.2, "all monies received as revenue of the Government, must be banked in the name of the Government without delay and included in the Consolidated Fund of the respective Federal or Provincial Government."

The Principal, Government Girls Degree College, Quetta Cantt spent an amount of Rs. 15.709 million during the financial year 2023–24 out of fee collections and other receipts despite having a regular budget.

The lapse occurred due to weak financial management.

Expenditure from receipt in violation of rules rendered the expenditure unauthorized.

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

In the DAC meeting held on December 30, 2025, the DAC directed the department to provide the rules under which payments were made from receipts. In case no such rules existed, the administrative department was directed to frame a policy for the collection and utilization of receipts. Additionally, the DAC directed the department to get the expenditure regularized from the competent authority.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 1]

Balochistan University of Information Technology, Engineering and Management Sciences (BUITEMS)

5.2.7 Procurement without inviting open tenders in violation of BPPRA Rules - Rs. 38.629 million

According to Rule 15(2) of BPPR, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules."

The VC, BUITEMS, Quetta, during the financial year 2023-24, incurred an expenditure of Rs. 18.075 million on purchase of stationery, multimedia and repair of machinery etc. by split-up to avoid open tenders. Further, management awarded commercial spaces within university premises valuing Rs. 20.554 million, to contractors for opening restaurant and book shops without inviting open tenders.

Awarding of commercial space without tender and expenditure by split-up to avoid open tender was due to violation of rules.

The irregularity resulted in mis-procurement and revenue loss to the university.

The matter was reported to the department in May 2025**,** but no reply was received.

In the DAC meeting held on December 16, 2025, it was reported that the office complied with procurement rules, executing procurement under the established regime. Management indicated that while an annual procurement plan is in place, variations arise from demand fluctuations and funding constraints. The procurement involved tendering for stationery and answer sheets, while other items were acquired through quotations. The forum was further apprised that requests were received at varying times, and auction

notices for Usmania restaurant branch, Roof Top, and Prince Tent Service were published in newspapers and on the Authority and BUITEMS websites. The DAC directed to provide relevant record for audit verification, adding that if split-up and non-tendering are established, a regularization case should be submitted to the Senate/Syndicate for approval. While considering the practice in vogue, the forum directed the management to ensure strict adherence to procurement in future.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 1, 8]

5.2.8 Unauthorized drawl of orderly allowance - Rs. 13.966 million

According to Finance Department Notification[15] dated 12 January 1989 and Notification[16] dated 03 September 1995, the Government decided to grant Orderly Allowance to officers in BS-20, BS-21, and BS-22 working in the Civil Secretariat. Under these notifications, the officers concerned are entitled to opt either for the services of a residence orderly or for payment of Orderly Allowance, but not both simultaneously. Further, the President has sanctioned the revision of the rates of Orderly Allowance for officers in BPS-20 to BPS-22 with effect from 04 July 2023, applicable to civil employees of the Federal Government paid from Civil Estimates as well as Defense Estimates.

The Vice Chancellor, BUITEMS, Quetta, during the financial year 2023–24**,** paid an amount of Rs. 13.966 million to faculty and administrative staff on account of Orderly Allowance**,** which was not admissible under the relevant rules**.**

Unauthorized payment of orderly allowance was due to weak payroll controls.

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[15] No. FD(R)III- 40/89/154-55

[16] No. FD(R)III- 40/Orderly/2481

The irregularity resulted in loss to the University.

The matter was reported to the department in May 2025**,** but no reply was received.

In the DAC meeting held on December 16, 2025, the Committee was informed that universities are implementing a uniform pay scale structure; therefore, the payment of Orderly Allowance would be discontinued under the revised uniform policy. Audit did not accept the reply, as the same issue had already been discussed in the previous DAC meeting held on November 8, 2023, wherein the Committee had directed recovery of the irregularly paid amount from the concerned officials. The DAC upheld and reiterated its earlier decision and directed the management to discontinue the payment of Orderly Allowance with immediate effect, in accordance with the decision taken in the previous DAC meeting.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 20]

5.2.9 Non-recovery of outstanding advances/dues - Rs. 5.066 million

According to Section 5.6.2.4 of APPM, recoveries of loans and advances where the Government provides loans to Provinces, local bodies or other institutions, the recovery of principal is recorded as a capital receipt. Where Government servants take out an advance, such as a house or motor vehicle advance, the recovery is also a capital receipt and will be recognized when repayments are made by salary deduction.

The VC, BUITEMS, Quetta, during the financial year 2023-24, failed to recover an amount of Rs. 5.549 million of outstanding advances from the employees of University.

Non-recovery of outstanding advances was due to pre-audit.

The lapse resulted in loss to the University.

The matter was reported to the department in May 2025**,** but no reply was received.

In the DAC meeting held on December 16, 2025, the DAC was informed that reminders and letters had been issued to the concerned for settlement of outstanding dues, and that the updated position would be shared with Audit upon completion of the process. The DAC directed the management to ensure recovery of the advances at the earliest and to share compliance with Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 21]

University of Turbat

5.2.10 Non-recovery of liquidated damages - Rs. 77.296 million

As per the terms of the contract, "if the Contractor fails to comply with Sub-Clause 8.2 [Time for Completion], the Contractor shall pay liquidated damages @ 0.01% per day of delay, subject to a maximum of 10% of the contract cost."

PD/PC, University of Kech, during the financial year 2024-25, awarded contracts amounting to Rs. 772.978 million to government contractors. Audit noticed that contractors failed to complete the works within the stipulated time. Liquidated damages @10% amounting to Rs. 77.296 million were neither imposed nor were recovered, as detailed in Annexure 5.2.

Lapse occurred due to violation of terms of contract agreement.

Non-imposition of liquidated damages constituted a contractual violation that caused financial loss to the government.

The matter was reported to the department in June and December 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends imposition of liquidated damages on the contractors.

[AIR 12]

5.2.11 Excess Expenditure Beyond Allocated Budget – Rs. 48.752 million

As per Article 80 of the Constitution of Pakistan, "the Annual Budget Statement comprises the estimated receipts and expenditure of the Government for a financial year, and no expenditure shall be incurred by a spending ministry or department beyond the allocations authorized through the Authenticated Schedule of Authorized Expenditure." Further, as per GFR 88 Vol.I, "the authority administrating a grant is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant."

The Vice Chancellor, University of Turbat, during the financial year 2024–25, incurred excess expenditure amounting to Rs. 48.752 million under various heads beyond the approved budget.

Expenditure over and above budget occurred due to weak financial management and ineffective budgetary control by the management.

The lapse resulted in unauthorized expenditure and violation of established financial rules and budgetary discipline.

The matter was reported to the department in December 2025**,** but no reply was received.

The PAO was requested to convene DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that the expenditure incurred beyond the approved budget allocation may be got regularized from the competent authority/Senate under intimation to Audit.

[AIR 2]

5.2.12 Non-collection of outstanding dues - Rs. 18.603 million

According to "Under Section 7(1) of the Balochistan University Act, 2022, the University is authorized to levy, charge, and collect fees and other payments in respect of academic services, admissions, academic programmes, examinations, laboratory facilities, hostel and transport services, library facilities, co-curricular activities, and such other academic or non-academic services as may be prescribed from time to time through duly framed rules, subject to the approval of the Syndicate. Furthermore, under Section 20(3-a) of the Act, the University is empowered to manage and administer its assets, liabilities, receipts, expenditures, funds, and investments."

The VC, UoT at Kech, during the financial year 2024-25, failed to realize an amount of Rs. 18.603 million on account of outstanding utility, rent charges from various contractors and tuition fee, hostel charges from the students, as detailed below:

(Rs. in Million)

S. No.	Description	AIR Para No.	Amount
1	Outstanding utility and rent charges from various contractors	04	8.354
2	Tuition fee and hostel charges against the students	05	10.249
Total			**18.603**

Non-collection of outstanding dues occurred due to weak receipt management.

The lapse resulted in revenue loss to the government.

The matter was reported to the department in June and December 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery of dues from the concerned.

5.2.13 Non-deduction of security deposit - Rs. 5.310 million

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

The PD/PC, UoT, during the financial year 2024-25 carried out civil works through government contractors without deducting security deposit @10% amounting to Rs. 5.310 million at the time of payment from the contractors, as detailed below:

(Rs. in Million)

S. No.	Name of work / Contractor	MB and page No.	Work done	10% Security
1.	Construction of Girls Hostel Phase-II, M/s RAB construction company	83/95	8.634	0.863
		83/140	28.140	2.814
2.	Construction of Academic block-01 Package-02, M/s Zubair Ahmed, GC	85/111	16.339	1.633
Total				**5.310**

The lapse occurred due to violation of rules.

Non-deduction of security deposits resulted in undue financial benefit to the contractors.

The matter was reported to the department in June and December 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends compliance to the rules governing deduction of security deposits.

[AIR 8]

5.2.14 Excess payment of additional charge allowance - Rs. 4.971 million

As per Finance Division letter dated July 1, 2016[17], "Special Allowance on an additional charge of identical/non-identical is 20% and 10% of Basic pay respectively subject to a maximum of Rs. 12,000." Criteria as per 2022-23 audit report printed book

The VC, UoT at Kech, during the financial year 2024-25, assigned additional charge to employees of teaching cadre of different categories and paid extra charges, beyond the period of six months which resulted in overpayment of Rs. 4.971 million. Moreover, it was observed that key positions in various administrative sections had been filled on a temporary basis through additional charge arrangements for long durations.

Excess drawl of Additional Charge Allowance occurred due to violation of rules.

[17] No.F.No.1(2) Imp/2016-333

The lapse resulted in financial loss to the University.

The matter was reported to the department in June and December 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery of overpaid amounts from the concerned.

[AIR 3]

5.2.15 Excess Withdrawal of Salary on TTS by Vice-Chancellor – Rs. 3.140 million

As per notifications issued by the Governor's Secretariat, Balochistan and the Higher Education Commission (HEC) regarding appointments under the Tenure Track System (TTS) in public sector universities, the following criteria are applicable:

- Mandated Salary Package: The salary package of a Vice-Chancellor appointed under TTS is strictly limited to the prescribed range of Rs. 394,875 to Rs. 684,450 per month, inclusive of all admissible components.

- Inadmissibility of Allowances: The terms and conditions governing TTS appointments clearly stipulate that Ph.D. Allowance and Hardship Allowance are not admissible to Vice-Chancellors appointed under the TTS.

The Vice-Chancellor, University of Turbat (UoT), Kech, appointed under the Tenure Track System, was paid Ph.D. Allowance and Hardship Allowance, which are not permissible under the applicable TTS rules, resulting in excess withdrawal of salary, as detailed below:

(Rs. in Million)

S. No.	Description	W.e.f.	Total months	Amount
1	Ph. D Allowance	23.02.2021 to 12.11.2024	44 @ Rs. 10,000 P.M.	0.440
2	Hardship Allowance		44 @ Rs. 61,376 P.M.	2.700
Total				**3.14**

The excess withdrawal occurred due to violation of the prescribed TTS rules, resulting in a financial loss of Rs. 3.140 million to the University**.**

The matter was reported to the department in June and December 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends immediate stoppage of inadmissible allowances and recovery of overdrawn amount.

[AIR 22]

Vice Chancellor, Balochistan University of Engineering & Technology Khuzdar

5.2.16 Time overrun and unjustified payment of escalation charges – Rs. 38.890 million

According to Section 3.2.2.4 of the Accounting Policies and Procedures Manual (APPM), development funds must be utilized in accordance with the approved implementation schedule to ensure timely completion of projects and to avoid cost escalation. Further, Para 10.3 of the Manual of Development Projects requires effective monitoring of projects in terms of cost, time, and scope, including maintenance of physical progress reports. Contract agreements also stipulate completion timelines and require payments to be linked with verified physical progress. Moreover, Section III of the work orders issued by

BUET Khuzdar on March 18, 2022 for the project "Establishment of Four New Departments at BUET Khuzdar" explicitly stipulated that no escalation charges would be payable under any circumstances.

Audit of BUET Khuzdar for the financial year 2023-24 revealed that the civil works project titled "Establishment of Four New Departments at BUET Khuzdar" commenced in March 2022 with an approved completion period of 24 months; however, the project remained largely incomplete as of June 30, 2024. Against the approved project cost of Rs. 1,695.992 million, work orders amounting to Rs. 922.683 million were issued, while expenditure up to June 30, 2024 stood at Rs. 150.856 million. Audit observed that escalation charges totaling Rs. 38.890 million were paid to contractors during the financial year 2023-24, despite an explicit prohibition under the contract, in violation of the terms and conditions of the work orders.

The delay occurred due to weak project governance, ineffective monitoring mechanisms and non-compliance with contractual and applicable financial provisions.

The lapse has deprived the university of the intended academic and infrastructure benefits in addition to cost-overrun.

The matter was reported to the management on July 03, 2025. Management replied that the project was divided into multiple packages and faced challenges including consultant performance issues, price escalation, law and order conditions, and the impact of Covid-19. It was further stated that physical progress was regularly shared with HEC on a quarterly basis and that price escalation was allowed by the Government of Pakistan for ongoing projects. However, no documentary evidence, revised contract agreement, PC-III, Measurement Books, Planning Commission approval were provided to Audit in support of the reply.

In the DAC meeting held on December 15, 2025, audit maintained that the explanations furnished were general in nature, contradictory to record, and

unsupported by documentary evidence. Audit further observed that the work orders and bid openings pertained to February-March 2022, contrary to management's claim of 2020-21 award of contract. The DAC directed the management to provide complete physical and financial progress reports, PC-III, Measurement Books, PC-I, Planning Commission approval for audit verification.

Audit recommends implementation of the DAC directives besides recovery of the unjustified escalation charges paid to the contractor.

[AIR 4,5,6]

University of Gwadar

5.2.17 Overpayment due to allowing excess quantities beyond PC-I provision and inadmissible item of work - Rs. 6.668 million

According to Para, 16 and 221of 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." According to Schedule Item No. 3-70/A of CSR, 2023, "Excavation of trenches for water supply pipe lines upto 5 ft. (1.5m) depth from ground level, including trimming, dressing sides, levelling the beds of trenches to correct grade and cutting pits for joints, etc. complete in all respects including cost of back filling."

The University of Gwadar, during the financial year 2024-25, overpaid an amount of Rs. 6.668 million to various GCs by allowing quantities in excess of those approved in the PC-I and inadmissible item of work, as detailed below:

(Rs. in Million)

S. No.	Name of work / contractor	Amount paid	Amount payable	Overpaid	Remarks
1	Construction of Administration Block- Est. of UoG Phase-I, M/s M. Umar Baloch	3.558	1.906	1.651	Different items were paid by allowing excess quantities than provided in the PC-I

S. No.	Name of work / contractor	Amount paid	Amount payable	Overpaid	Remarks
2	Construction of Academic Block to M/s Saleh Techno Enterprises, GC	6.255	4.411	1.843	Different items were paid by allowing excess quantities than provided in the PC-I
3	Construction of a Student Hostel to M/s Saleh Techno Enterprises, GC	3.174	0	3.174	The contractor was paid separately for backfilling under SI No. 3- 2/c(b)
Total				**6.668**	

Overpayment occurred due to weak internal controls, inadequate scrutiny of MBs and bills, and failure to ensure compliance with PC-I provisions.

The irregularity resulted in loss to the government.

The matter was reported to the department in October 2025, but no reply was received.

In the DAC meeting held on January 20, 2026, the management informed the forum that the quantities were paid as per the ground conditions which were within the approved scope. Further the soil in Gwadar is unsuitable for backfilling in construction works; consequently, suitable material was transported from outside the city. The DAC directed the management to produce relevant record in support of their stance It further directed that if any irregularity is confirmed, the overpaid amount must be recovered.

Audit recommends implementation of DAC directives.

[AIR-3,4]

University of Loralai

5.2.18 Irregular expenditure on schemes without PC-I - Rs. 41.687 million and non-imposition of penalty despite delay

As per Para 296 CPWA Code, "The rate entered in estimates should generally be agreed with the scheduled rates, but where from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report of estimates." Further**,** according to BCSR 1998 and 2018, "the rates for items other than those given in the schedule are treated as non-schedule rates (NSR). The analysis of NSR is required to be prepared by the Executive Engineer and approved by the competent authority." Further, PC-I stands for the Project Appraisal Document (or Proforma) for development projects, a comprehensive form and process used to propose, evaluate, and get approval for projects by the Planning Commission. It serves as the final document for project approval and outlines crucial details such as project objectives, location, cost, technical parameters, financial plans, and potential socio-economic and environmental impacts.

The Vice Chancellor, University of Loralai, during the financial year 2024-25, awarded a contract to M/s GMD Solar Company (Pvt.) Ltd. for the solarization project of 350 KW at a cost of Rs. 41.687 million. Scrutiny of the record revealed that the work was executed in the absence of an approved PC-I, and payments were made on the basis of the NSR without approved rate analysis. Moreover, the management failed to impose a penalty from the contractor for non-completion of the work within the stipulated period, as detailed below:

Work order date	Completion date	Status
03.02.2025	03-06-2025	In process

The lapse occurred due to non-observance of prescribed planning and procurement procedures, and weak financial controls.

Non-recovery of the penalty resulted in loss to the government while expenditure without PC-I was irregular.

The matter was reported to the department in October 2025, but no reply was received.

In the DAC meeting held on December 8th, 2025, management informed that the project was executed under the HEC-World Bank national initiative. NSR-based tendering ensured substantial savings as compared to CSR. Contractor completed the work within the revised/extended timeline. Audit argued that the work was executed in the absence of an approved Project Appraisal Document (PC-I), and payments were made on the basis of the NSR without approved rate analysis. Moreover, the management failed to recover or impose liquidated damages amounting to Rs. 4.167 million. The DAC directed the management to provide the PC-1, tender documents, approved rate analysis, completion certificate and other relevant documents to audit for verification.

Audit recommends implementation of DAC directives.

[AIR 1]

5.2.19 Non-recovery of outstanding dues from students – Rs. 4.204 million

According to "Under Section 7(1) of the Balochistan University Act, 2022, the University is authorized to levy, charge, and collect fees and other payments in respect of academic services, admissions, academic programmes, examinations, laboratory facilities, hostel and transport services, library facilities, co-curricular activities, and such other academic or non-academic services as may be prescribed from time to time through duly framed rules, subject to the approval of the Syndicate. Furthermore, under Section 20(3-a) of the Act, the University is empowered to manage and administer its assets, liabilities, receipts, expenditures, funds, and investments."

The VC, University of Loralai, during the financial year 2024-25, failed to recover outstanding dues amounting to Rs. 4.204 million from students as detailed below:

(Rs. in Million)

S. No.	Name of Department	No. of Enrolled Students	Fee Received	Outstanding Fee	Due Amount
1	Allied Sciences	89	1.087	1.094	0.006
2	Computer Science	170	1.457	1.776	0.319
3	Management Sciences	39	0.245	0.066	(0.180)
4	Commerce	74	0.648	0.648	-
5	Education	342	14.449	17.493	3.044
6	Pashto	15	0.315	0.200	(0.115)
7	Islamic Studies	16	0.195	0.274	0.079
8	Mathematics	21	0.049	0.009	(0.040)
9	English	211	5.079	5.995	0.916
10	Zoology	80	0.881	1.030	0.150
11	Political Science	90	0.435	0.459	0.024
Total			**24.840**	**29.044**	**4.204**

Non-recovery of outstanding fee occurred due to weak financial controls.

The lapse resulted in a revenue loss.

The matter was reported to the department in October 2025, but no reply was received.

In the DAC meeting held on December 08, 2025, the DAC was informed that the finance and Accounts Section had repeatedly intimated and reminded all the concerned departments to ensure the timely recovery of the dues. It was assured that the remaining outstanding amount will be recovered soon. DAC directed the management to recover the amount at the earliest under intimation to audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR - 3/ 2024-25]

5.3 Audit Paras (Secondary Education Department)

5.3.1 Non-obtaining of technical sanctions

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

The PD, ASPIRE Quetta, during the financial year 2023- 24, executed different civil works amounting to Rs. 672.513 million, without obtaining technical sanctions from the competent authority. Technical sanction besides laying out the parameters, within which the scheme was to be executed, provides assurance for structural soundness of the proposal and accuracy of the estimates as detailed below:

(Rs. in Million)

District	Name of Contractor	Amount
Barkhan	M/s Nikon Group of Companies	50.960
Kharan	M/s Farhan Quddus	55.148
Qila Saifullah	M/s Haji Sahib Jan	65.881
Kohlu	M/s Afnan & Bros	42.031
Mastung	M/s Afnan & Bros	70.662
Musakhail	M/s Haji Abdullah Khan	55.500
Panjgur	M/s Humayoun & Bros	40.076
Sherani	M/s Haji Syed Noor	36.556
Sibi	M/s Raza Muhammad	62.600
Washuk	M/s Abdul Rauf & Bros	50.527
Ziarat	M/s Raza Muhammad	64.971
Dera Bugti	M/s Nikon Group of Companies	48.927
Pishin	M/s Kamran Imran	28.674
Total		**672.513**

Non-obtaining of technical sanctions occurred due to violation of rules.

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

The matter was reported to the department in October 2025, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends justification in the matter besides provision of Technical Sanctions.

5.3.2 Dual drawl of salary - Rs. 48.647 million

According to Section 16 of the Balochistan Government Servants (Conduct) Rules, 1979, "No Government servant shall, except with the prior sanction of Government, engage in any trade or undertake any employment or work other than his official duties." Further, Clause 2.2 of the BEF HR Policy prohibits staff from engaging in any activity, practice, or conduct that conflicts with, or appears to conflict with, the interests and values of the BEF.

Audit of the MD, BEF, Quetta, for the financial years 2022–25, revealed that certain community school teachers, verified through their CNICs via the SAP system of the Accountant General, Balochistan, were simultaneously drawing salaries from other government departments resulting in irregular disbursement of government funds totaling Rs. 48.647 million, causing a financial loss, as detailed in Annexure - 5.3.

Drawl of dual salary occurred due to weak payroll controls.

The lapse resulted in loss to the government.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends to recover the irregularly paid salaries, fix responsibility and implement a comprehensive system to prevent double employment and dual salary drawls in the future.

5.3.3 Procurement in violation of BPPRA Rules

As per Rule 15 (1) of BPPRs, 2014, amended vide FD's Notification[18] "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency." Further as per Rule 48 ibid, "The bidder with the lowest evaluated cost, but not necessarily the lowest submitted price, shall be awarded the procurement contract, within the original or extended period of bid validity."

The following offices of Secondary Education Department, during the financial years 2021-25, incurred an expenditure amounting to Rs. 18.086 million without inviting open tenders.

(Rs. in Million)

S. No.	Name of Office	AIR Para No.	Amount	Remarks
1	DEO, Kalat	4	7.002	Repair of office buildings, repair and purchase of furniture and purchase of uniform
2	Secretary, Secondary Education, Quetta	4	11.084	Repair of vehicles and furniture and purchase of stationery
Total			**18.086**	

Procurement without inviting open tenders was due to weak internal controls and violation of rules.

[18] No. FD.SO(Procurement)1-31/BPPRA/2019/235-330 dated 20.03.2019

The irregularity resulted in mis-procurement.

The matter was reported to the department during January 2025 to January 2026, but no reply was received.

The PAO was requested in July 2025 and January 2026 to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends regularization of the expenditure by the competent authority.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 5.3.1 having financial impact of Rs. 32.393 million. Recurrence of same irregularity is a matter of serious concern.

5.3.4 Non-obtaining of performance security – Rs. 19.200 million

According to Rule 44 (1) of BPPRRs, 2014, "Procuring Agency shall, in all procurement of goods and works of value more than twenty-five (25) million, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee or insurance bond by AA ranking insurance company, an amount sufficient to protect the Procuring Agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than ten percent (10%) of contract price."

The Director, Bureau of Curriculum and Extension, Quetta awarded the work "Curriculum Development and Implementation Component" to M/s Mediatiz Foundation for Rs. 192 million without obtaining the required performance security of Rs. 19.200 million.

The irregularity occurred due to violation of rules.

The lapse may result in loss to the government.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends justification in the matter and obtaining of performance security from the contractor.

5.3.5 Unjustified payroll expenditure on community schools with no students - Rs.9.430 million

Section 7 and Section 8 of the Manual of Operations (2021) mandate a minimum enrollment of 20 students for a Community School to be considered viable, while Section 11 requires the immediate cessation of funds and relocation of schools where the community has migrated or the unit is defunct.

Audit of the Managing Director, Balochistan Education Foundation (BEF), Quetta, for the financial years 2022–25, revealed that 38 schools reported zero student enrollment during the period under review. Cross-verification with salary ledgers confirmed that active salary payments totaling Rs. 9.430 million continued to be disbursed to teachers of these non-functional schools. The Regional Staff and the Monitoring & Evaluation Section failed to identify or report these cases, resulting in continued unauthorized payroll payments, as detailed in Annexure 5.4.

The irregularity occurred due to ineffective oversight by the regional staff and the monitoring & evaluation section.

Unjustified salary payments to teachers of schools with zero enrolment resulted in misuse of public funds and inefficient use of educational resources.

The matter was reported to the department in January 2026, but no reply

was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends that management should immediately verify schools with zero enrollment, suspend salary payments immediately to non-functional schools, and implement monthly reconciliation between enrollment and payroll records.

5.3.6 Irregular payments in the name of DDOs - Rs. 3.464 million

According to Para 3.2.9.9 of APPM, "Cheque payments should be released to the payee or personally collected by the payee or his authorized agent."

The following office of the Secondary Education Department GoB, during the financial year 2023-24 incurred an expenditure amounting to Rs. 3.646 million by drawing cheques in the name of DDO instead of payment to vendors, as detailed below:

(Rs. in Million)

S. No.	Name of formation	Financial year	AIR Para No.	Amount
1.	DEO, Gwadar	2023-24	5	3.646

Payment through DDO instead of vendors occurred due to weak financial management.

The lapse resulted in irregular and unverifiable expenditure.

The matter was reported to the department in January 2025, but no reply was received.

The PAO was requested in July 2025 and January 2026 to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends immediate discontinuation of DDO payments in line with government rules.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide Para No. 5.3.2 having financial impact of Rs. 7.668 million. Recurrence of same irregularity is a matter of serious concern.

5.3.7 Absence of policy and monitoring framework for cluster procurement

As per BESP, Para 6.5, Role of PPIU, PPIU will play a central role in the implementation of the Sector Plan. It will undertake the following tasks: i. Serve as Secretariat to the High-Level Committee and LEG, ii. Disseminate BESP, iii. Coordinate for development of "Operational Plans" to be prepared by each implementing organization (attached departments and districts etc.), iv. Monitor and evaluate progress, v. Report to committees on progress, vi. Make changes to the Sector Plan authorized by the Oversight Committee, vii. Coordination and conduct of Joint Education Sector Reviews (JESRs).

The Policy Planning and Implementation Unit (PPIU) of Secondary Education failed to formulate a formal policy, guidelines, or SOPs for cluster procurement despite an expenditure of Rs. 2.987 billion during FY 2024-25, as detailed below:

(Rs. in million)

S. No.	Detail	Amount of Expenditure
1	Uniforms And Protective Clothing	535.237
2	Others	1,235.959
3	Furniture And Fixtures	605.269
4	Office Buildings	610.098
Total		**2,986.564**

The absence of a defined framework resulted in weak need assessment, undocumented demand consolidation and distribution mechanisms, and ineffective monitoring at the district level, leading to non-standardized

procurement, weak internal controls, repeated purchases of identical items, and procurement without verification of existing stock.

Audit further observed that an allocation of Rs. 16 billion was made for cluster-based procurement during 2015-2025; however, no substantial improvement was noted in the overall condition of schools. Physical verification of GBHS, Muhalla Kudezai, Loralai, and GBPS, Killi Sheikh Manda, Airport Road, Quetta raised serious concerns regarding the effectiveness and utilization of public funds. Pictorial evidence is attached at Annexure 5.5.

Additionally, the Director of Schools Education was requested vide letters[19] to facilitate physical verification of four sampled high schools along with their feeder schools for verification of cluster procurements, however, no cooperation was extended. The expenditure incurred by these schools on cluster procurements is detailed below:

(Rs. in Million)

Name of School	Uniform	Exhibitions	Others	Furniture & Fixtures	Office Building	Total
GBHS Killi Ismail	1.207	0.500	2.742	2.010	1.208	7.667
GGHS Nawa Killi	0.980	0.450	3.158	2.201	1.211	8.000
GGHS Shamshozai Pashtoon Bagh	0.766	0.375	1.232	0.660	1.155	4.188
GBHS Killi Gul Muhammad	1.253	0.500	3.425	1.716	1.649	8.543
GBHS, Muhalla Kudezai, Loralai	1.094	0.080	1.932	1.125	1.254	5.584

[19] No. PP&FAP/DS/2024-25/261 dated 07.01.2026, No. PP&FAP/DS/2024-25/265 dated 21.01.2026, No. PP&FAP/DS/2024-25/268 dated 28.01.2026,

Furthermore, no evidence of a monitoring or evaluation mechanism was available on record to ensure that procured items were delivered to beneficiary schools, properly utilized for the intended purpose, or remained functional, highlighting a critical risk of mismanagement of resources.

The lapse occurred due to failure of PPIU management to formulate a formal policy/SOP for cluster procurement and post-procurement monitoring and verification.

The absence of a policy and effective monitoring framework increases the risk of duplication of procurement, misuse of public funds, accumulation of idle inventory, and non-achievement of intended educational outcomes**,** thereby resulting in non-achievement of the objectives of cluster procurement.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends that PPIU should immediately formulate a comprehensive policy/SOP and monitoring framework for cluster procurement, including need assessment, inventory management, monitoring, and post-distribution verification mechanisms, to ensure transparency, value for money, and accountability of public funds.

5.3.8 Non-monitoring of grant expenditure

As per Government Grant in Aid Rules, 2022, Chapter IV- 6(1), “The Administrative Department concerned shall designate the responsibility of the Monitoring and Evaluation function within the department to a dedicated wing/section or attached office of the department or request the Finance Department to undertake a qualitative and quantitative evaluation of grant expenditure to assess that the grants are utilized for the primary purpose and the objectives achieved.”

The Secretary, School Education Department, GoB, during the financial year 2024–25, released Rs. 99.187 million to various educational institutes for services across the province. No records of grant agreements, including objectives, targets, performance indicators, timelines, or expected outcomes, were available for audit scrutiny. Furthermore, no supervisory teams were deployed by the administrative department to assess the services provided, resulting in the risk of funds being misused, as detailed below:

(Rs. in Million)

S. No.	Office Name	Amount
1	Shaheed Ayub Buleda Higher Secondary School, Kech	26.750
2	GDA Public Higher Secondary School, Gwadar	6.437
3	Balochistan Boys Scouts Association	1.000
4	Meherdar Research & Publications, Quetta	1.000
5	Balochi Academy	5.000
6	Hazargi Academy, Quetta	10.000
7	Balochistan Academy, Turbat	0.500
8	Shaheed Sheikh Muhammad Ayub High School, Zhob	5.000
9	Pashto Academy Balochistan, Quetta	10.000
10	Balochistan Boys Scouts Association	7.500
11	Brahvi Academy	10.000
12	Balochi Academy	15.000
13	Shaheed Sheikh Muhammad Ayub High School, Zhob	0.250
14	Shaheed Sheikh Muhammad Ayub High School, Zhob	0.750
Total		**99.187**

The lapse occurred due to weak supervisory oversight and inadequate monitoring mechanisms.

Due to the absence of proper monitoring, there persisted an uncertainty regarding the appropriate utilization of the funds, raising the concern of these resources potentially not being effectively deployed in accordance with their intended purposes.

The matter was reported to the department in January 2026, but no reply

was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends that the matter be justified, and a dedicated unit be established to confirm whether these funds were indeed used in alignment with the identified objectives.

5.3.9 Non-adjustment of medical advance

According to Para 5 (4) of Balochistan Civil Servants (Medical Attendance) Rules, 2005, a government servant or his/her dependent family member can be referred to a foreign health institute for heart transplantation and liver transplantation only on recommendation of a special medical board comprising the Director General Health Service, Medical Superintendent of government hospital and medical attendant/specialist concerned. Further, according to Section 8.2.6.4 of APPM, "recoveries of advances given to government employees shall be subject to periodic adjustments from their salaries in accordance with the rules applicable to each case. The approving authority (if it is within their powers) may in exceptional cases (as defined or guidelines given by the MoF) order a reduction in the amount of the monthly instalment."

Secretary School Education Department, GoB, Quetta during the financial year 2024-25, released an advance of Rs. 21.233 million on 17.01.2025 for the emergency medical treatment abroad of a dependent of a local office employee, who was referred to India. However, due to political reasons, the patient could not be shifted abroad and the treatment was not availed. Audit further observed that, despite the treatment not being undertaken, the entire advance remained with the individual, and no recovery / adjustment was made. The amount was neither refunded nor deposited into the Government Treasury up to the date of audit, and no authority or approval for retention of government funds was produced.

Non-adjustment of advance was due to weak financial controls and lack of follow-up after non-availing of the treatment.

The lapse resulted in unauthorized retention of public money**,** blockage of funds, and potential financial loss to the Government**.**

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends implementation of rules in their true spirit.

Chapter 6

6.1 Energy Department

6.1.1 Introduction

The core operational activities of the Department are:

- Monitoring/collection of hydro meteorological data
- Preliminary enforcement of electricity Act and Rules
- Inspection of electric installations and settlement of WAPDA dues pertaining to different Departments
- Village electrification through WAPDA
- Meeting the shortage of energy through new projects
- Utilization of cheap means of energy like solar energy and wind energy etc.,

6.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development & development funds amounting to Rs. 36,858.804 million were allocated to the Energy Department during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 36,587.855 million was incurred, as summarized below:

(Rs. in Million)

Type of Grant	2024-25			
	Final Grant	**Expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21049	29,410.932	29,317.025	(-)93.907	0.32
Development Grant No. BC12249 Function No.043602	7,447.872	7,270.830	(-)177.042	2.38
Grand Total Non-Development & Development	**36,858.804**	**36,587.855**	**(-)270.949**	**0.74**

6.1.3 Audit profile of Energy Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	15	4	26,919.46	
2.	Assignment Accounts	-	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

6.1.4 Classified Summary of Audit Observations

Audit observations amounting to Rs. 2,576.664 million were raised in this report during the current Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular	2,576.664

In addition, the department could not completely achieve the revenue target set by the government, and sample-based audit revealed that the department fell short by at least Rs. 64,957 million during the FYs 2023-25.

6.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2018-2019	6	-	6	0
2.	2019-2020	4	-	4	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
3.	2020-2021	7	-	7	0
4.	2022-2023	3	-	3	0
5.	2023-2024	4	-	4	0
Total		**24**	**-**	**24**	**0**

6.2 AUDIT PARAS

6.2.1 Irregular expenditure on subsidized tube wells – Rs. 1 billion

According to Ministry of Water and Power Coordination's Notification dated July 2, 2015, "the numbers of tube wells would be frozen to the level of 29,522**.** Further, Special District Monitoring Committees at the level of respective divisions comprising of District Administration, QESCO/KE officials and Zamindar Action Committee will be formed. The committee will ensure the following:

a. Billing be made through meter i.e., as per actual usage only.
b. Timely payment of monthly bill along with previous outstanding (if any) by the agriculture and domestic consumers.
c. The capacity of the motors for agriculture tube wells shall be noted if more than prescribed limit i.e., 30 Hp.
d. The misuse of agriculture tube wells shall be strictly monitored by the local administration and any abnormal billing shall be immediately checked to stop misuse of agriculture connections for domestic or commercial use or any attempt by the QESCO officials to hide their losses or theft of electricity by overbilling agriculture connections.

Further, as per summary to the Chief Minister, the payment is subject to reconciliation, after installation of meters of all agriculture consumers."

The Secretary, Energy Department, GoB, made payments amounting to Rs. 1 billion to the Chief Executive QESCO in respect of additional payment for maintaining Six Hours additional supply of electricity to the subsidized tube wells for the months of May 2024 and June 2024 during the financial year 2024-25. The following irregularities were noticed:

- Lump sum payment was made to Chief Executive QESCO instead of actual consumption of the electricity for the month of May 2024 and June 2024.
- QESCO submitted handwritten provisional bills due to which audit was unable to verify billing history, consumption of electricity, and current and previous meter readings.
- Reconciliation of figures between QESCO and Energy Department did not exist.
- Detailed record of the subsidized tube wells was unavailable.
- No special district monitoring committee was constituted and payments were made without involving the District Administration.

The irregularity occurred due to violation of standing orders.

The irregularity resulted in irregular expenditure, which may further result in loss to the government.

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by repeated reminders; however, no meeting was held till the finalization of this report.

Audit recommends justification in the matter besides strict adherence to the standing orders regarding subsidized tube wells, provision of reconciliation statements and constituting of district monitoring committee.

6.2.2 Irregular retention of saving / profit of grant-in-aid - Rs. 1,576.664 million and undue deduction of WHT by bank - Rs. 42.218

According to Section 12 of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the F.D, GoB by the thirty-first day of May each year, all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them." Further, according to Rule 6 and 7 of Grant-in-aid Rules, 2021, "Any portion of the amount which was not ultimately required for expenditure on the specified object was duly surrendered to the Government and interest or other earnings against Grant-in-aid (other than reimbursement) released to any grantee institution should be remitted to the Public Consolidated Fund. According to Sub-section 2 of Section 49 of Income Tax Ordinance, 2001, "the income of a Provincial Government or a [Local Government] in Pakistan shall be exempt from tax under this Ordinance."

Chief Executive Officer, Balochistan Electric Company, Government of Balochistan, had not surrendered the un-utilized funds amounting to Rs.1,421.266 million of Grant-in-aid for the intended purposes during the financial year 2024-25. Instead of surrendering the savings, the department had kept the amount in a private bank account, earning interest amounting to Rs.155.389 million. Further, expenditure was incurred from the interest amount in violation of Grant-in-aid Rules. Furthermore, the bank irregularly deducted withholding tax amounting to Rs. 42.218 million on government funds, as detailed below:

(Rs.in Million)

Department	Saving	Profit	WHT Deducted
Balochistan Energy Company Ltd, Quetta.	1421.266	155.398	42.218

The lapse occurred due violation of applicable rules/regulations governing utilization of grant-in-aid.

The lapse resulted in irregular retention of public money.

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends to surrender all the savings along with profit to the government, fix responsibility regarding expenditure from receipts and take up the matter of undue deduction of WHT with FBR and Banks.

Chapter 7

7.1 Excise and Taxation Department

7.1.1 Introduction

The main function of Excise and Taxation Department is to enhance Government's Revenue/Recoveries by shifting to new tax culture, minimizing discretionary powers, ensuring accuracy in tax collection, mobilizing existing resources, exploring new tax potentials and expanding tax base. Develop and adopt systems and procedures that provide maximum facilities to the taxpayers.

7.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-development & development funds amounting to Rs. 2,386.025 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 2,257.382 million was incurred, as summarized below:

(Rs. in Million)

	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21002	2,130.354	2,001.964	(-)128.390	6.03
Development Grant No. BC12202 Function No.011205	255.671	255.419	(-).252	0.10
Total Non-Development	**2,386.025**	**2,257.382**	**(-)128.642**	**5.39**

7.1.3 Audit profile of Excise and Taxation Department, Balochistan

(Rs. in Million)

S. No.	**Description**	**Total number**	**Audited**	**Expenditure audited: financial year 2024-25**	**Revenue/ Receipts audited: financial year 2024-25**
1.	Formations	40	3	101.07	--

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
2.	Assignment Accounts	-	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

7.1.4 Classified Summary of Audit Observations

Audit observations related to Excise and Taxation Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments.

Audit observations amounting to Rs. 45.925 million were raised in this report during the current audit of Excise and Taxation Department. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	45.925

In addition, the department could not completely achieve the revenue target set by the government, and sample-based audit revealed that the department fell short by at least Rs. 20.776 million during the FYs 2023-25.

7.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2018-2019	6	6	0	100
2.	2019-2020	5	-	5	0
3.	2020-2021	3	-	3	0
4.	2022-2023	4	1	3	25
5.	2024-2025	4	-	4	
Total		**22**	**7**	**15**	**31.81%**

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

7.2 AUDIT PARAS

7.2.1 Irregular advance payments to the contractors -Rs. 45.925 million

As per Rule 290 of Treasury Rules, "no money should be drawn from the treasury unless required for immediate disbursement, and it is not permissible to draw funds in anticipation of claims to avoid the lapse of budget grants." As per Clause 6.1 of the contract agreement, "the contractor is bound to intimate the DG North against delivered number plates."

The DG, Excise, Taxation and Anti-narcotics (North), Balochistan, Quetta, during the financial year 2023-24, awarded various contracts amounting to Rs.45.925 million, by making advance payment to the following vendors:

(Rs. in Million)

S. No.	Name of contractor	AIR	Description of work	Amount
1.	National Radio Tele Communication, Co., GC	1	Printing of 22,457 No. Plates	39.785

S. No.	Name of contractor	AIR	Description of work	Amount
2.	National Security Printing Company Private Limited	5	Printing of 50000 MVR Cards and Booklets	6.140
Total				**45.925**

Audit observed that the vendors failed to deliver the required items within stipulated period of time; despite that, neither the department imposed liquidated damages nor granted any time extension to the contractors.

The lapse was due to weak contract management and inadequate monitoring oversight.

The advance payment and non-recovery of liquidated damages resulted in financial loss and disrupted departmental operations related to vehicle registration and database management.

The matter was reported to the department in May 2025, but no reply was received.

In the DAC meeting held on January 5, 2026, the Committee was informed that the payment to the contractor was made in advance as per the terms of the agreement. The contractor, however, failed to deliver 7,000 number plates due to a change in the series, and 4,000 MVR Polycarbonate Cards were delayed due to international bidding by NSPC for the procurement of highly sensitive security-featured polycarbonate smart cards. The DAC directed the department to frame a new policy for the issuance of number plates (similar to the Punjab model) and ensure the issuance of MVR cards to vehicle owners. The department was also instructed to coordinate with the concerned firms for the immediate delivery of the remaining number plates and MVR Polycarbonate Cards and to provide the relevant documents to Audit for verification. It was further directed that liquidated damages be imposed on the contractor, as per the terms of the agreement, if the delay is found to be genuinely attributable to the contractor.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Chapter 8

8.1 Finance Department

8.1.1 Introduction

This Department aims at the provision of sound financial base by enforcing financial discipline and cherishing an environment supportive for realization of prosperous and self-reliant Balochistan. This department is the custodian of provincial finances.

8.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 6,645.357 million were allocated to the FD, GoB during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 3,286.396 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development Grant No.BC21056	6,645.357	3,286.396	(-)3,358.961	50.55
Total Non-Development	**6,645.357**	**3,286.396**	**(-)3,358.961**	**50.55**

There was a saving of Rs. 3,358.961 million on non-development side, which indicated improper budgeting and inefficient utilization of funds.

a) Balochistan Public Procurement Regulatory Authority

Non-Development funds amounting to Rs. 306.053 million were allocated to the BPPRA during the financial year 2023-24. Against the said allocation, an expenditure of Rs. 206.518 million was incurred, as summarized below:

(Rs. in Million)

2023-24				
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development	306.053	206.518	99.535	32%
Total	**306.053**	**206.518**	**99.538**	**32%**

b) Balochistan Revenue Authority

Non-Development funds amounting to Rs. 261.168 million were allocated to the BPPRA during the financial year 2023-24. Against the said allocation, an expenditure of Rs. 261.168 million was incurred, as summarized below:

(Rs. in Million)

2023-24				
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development	261.168	261.168	0	0
Total	**261.168**	**261.168**	**0**	**0**

8.1.3 Audit profile of FD, GoB, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	49	1	1,027.275	-
2.	Assignment accounts	2	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	2	2	467.686	21,727

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
5.	Foreign Aided Project (FAP)	-	-	-	-

8.1.4 Classified Summary of Audit Observations

Audit observations related to Finance Department show continued systemic weaknesses in internal controls. These weaknesses translated into financial irregularities.

Audit observations amounting to Rs. 19,971 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 18,124 million as pointed out by audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1	Irregular expenditure	1,805.88
2	Recoverable	18,124.25
3	Loss	40.655

Besides, BRA, an autonomous body of Finance Department, could not dispose of 218 appeals pending since 2019, involving outstanding revenue of Rs. 1,045.729 million.

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8.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2020-2021	5	-	5	0
2.	2021-2022	5	-	5	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
3.	2022-2023	4	-	4	0
4.	2024-2025	5	-	5	0
Total		**19**	**0**	**19**	**0%**

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

8.2 AUDIT PARAS

8.2.1 Unlawful expenditure on Cash Award - Rs. 1,609 million

As per Order/Judgment of the Honorable High Court of Balochistan, Quetta dated 21 October, 2020, "Granting cash award to the officer/officials of all the selected departments is without jurisdiction, hence is illegal. Granting cash award to the officer/officials of the selected departments are set aside. If the cash amount is drawn by any of the officer/officials, the same be recovered and to be deposited in the Government's Accounts."

The Secretary Finance Department, GoB for the financial year 2023-24, paid an amount of Rs. 1,609 million on account of cash awards equal to four gross salaries for officers and officials of FD, CM Secretariat, CM House, Governor House, Provincial Assembly in lieu of Extra-Ordinary efforts for Preparation of Annual Budget during June 2023, on approved summary from CM. The payment was made in disregard of the order of the Honorable High Court of Balochistan in Constitutional Petition No. 718 of 2020 dated October 21, 2020, as detailed in Annexure 8.1.

The lapse occurred due to violation of orders of Honorable High court Balochistan.

The lapse resulted in unlawful expenditure.

The matter was reported to department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends justification in the matter besides recovery of the Cash award as per directions of Honorable Court and discontinuation of the practice.

[AIR 7]

8.2.2 Non-surrendering of Grant-in-Aid – Rs. 140.373 million

As per Government of Balochistan, Grant-in Aid Rules 2022, Chapter III, 5(e), "The DDO concerned, shall certify through a certificate duly countersigned by the administrative department sanctioning of grant in aid placed at Annex –I. (i) the grant sanctioned in the previous year has been utilized for the object and purpose for which the grant was sanctioned; (ii) the grant was spent within the same financial year. Further as per 5(f), "Any portion of the amount which was not required for expenditure on the specified object and purposes was duly surrendered to the Government."

The MD, Public Private Partnership Unit, Quetta and TTC, Kharan during the financial year 2023-24 had an unspent balance of Grant-in-Aid amounting to Rs. 140.373 million, at the close of financial year in disregard of Grant in Aid rules.

The lapse occurred due to violation of rules.

Non surrender of unspent amount resulted in unnecessary blockage of public fund.

The matter was reported to department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends that the unspent balance be surrendered to the government treasury in line with grant in aid rules.

[AIR 24]

8.2.3 Irregular Expenditure due to splitting - Rs. 12.154 million

As per Rule 15 (1) of BPPRA Rules 2014, "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website and in print media in the manner and format prescribed in these rules." Further, Rules (11) (1), ibid, "All procuring agencies shall devise a mechanism for planning in detail for all proposed procurements, determining the requirement of the procuring agency, within its available resources, and prepare an annual or a longer-term rolling plan." Further, as per GFR 146 Vol.-I, "Purchase Orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders."

The following offices of the Finance Department, GoB during the financial year 2023-24 incurred an expenditure of Rs. 12.154 million on procurement of stationery, IT equipment and furniture by splitting the expenditure to avoid the requirement of open tendering, as detailed below:

(Rs. in Million)

S. No.	Name of office	AIR Para No.	Amount	Remarks
1	Secretary, Finance Department, GoB	8	6.240	Purchase of machinery, stationary and furniture
2	DG, Treasury and Accounts, GoB, Quetta	1	5.914	Purchase of machinery, stationary and furniture. Conducting of seminars and workshops.
Total			**12.154**	

The irregularity occurred due to weak procurement management and violation of rules.

Expenditure without tender resulted in mis-procurement.

The matter was reported to department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends regularization of expenditure by the competent authority.

8.2.4 Lack of competitive investment of PLS Funds

According to Article 84 of Audit code, it is an essential function of the Audit to bring to light not only cases of clear irregularities but every matter which in its judgment appears to involve improper expenditure or waste of public money or stores, even though the accounts may be in order. As per Rule 1 (i) and (ii) of the Investment Policy, 2009 (Finance Department, GoB), deposits must be placed with banks/financial institutions having an 'AA' rating. Further, if total working balances exceed Rs. 10 million, both the selection of the bank and the deposit terms must be approved by the concerned Board of Directors based on competitive bids from at least three independent banks.

The Secretary Finance Department, GoB, retained huge cash balances of various funds amounting to Rs. 8,703 million as on 30th June 2024 in PLS (Profit and Loss Sharing) accounts of various bank since 2007, accrued as Income from Profits on Investment for the financial year 2023-24, without calling tenders from the scheduled banks, as detailed in Annexure – 8.2.

The lapse occurred due to violation of rules.

The lapse resulted in potential loss of higher investment returns.

The matter was reported to department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends to adopt a transparent and competitive process for placing public funds in PLS accounts by inviting interest/profit rates from scheduled banks.

[AIR 1]

8.2.5 Non-monitoring of Grant-in-Aid expenditure

As per Government Grant in Aid Rules, 2022, Chapter IV- 6(1), "The Administrative Department concerned shall designate the responsibility of the Monitoring and Evaluation function within the department to a dedicated wing/section or attached office of the department or request the Finance Department to undertake a qualitative and quantitative evaluation of grant expenditure to assess that the grants are utilized for the primary purpose and the objectives achieved."

The Secretary, Finance Department, GoB, during the financial year 2023-24, released grants-in-aid amounting to Rs. 37.615 million to the Public Private Partnership Unit, Rs. 179.068 million for O&M of TTC Kharan, and Rs. 373.370 million as Viability Gap Funding (VGF). However, no monitoring mechanism was put in place to verify proper utilization of funds, assess service delivery outcomes, or deploy supervisory teams to oversee the services rendered by the recipient organizations, thereby compromising the effective and intended use of public funds.

The lapse occurred due to inadequate monitoring and weak oversight.

Consequently, uncertainty persisted regarding proper utilization of the funds, raising concerns that the resources may not have been effectively deployed for their intended purposes.

The matter was reported to department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends that provisions of grant-in-aid rules be followed in letter and spirit.

Balochistan Revenue Authority, Quetta

8.2.6 Non-recovery of taxes from contractors - Rs. 18,083.270 million

As per rule 3(6)(b) of Balochistan Sales Tax Special Procedure (withholding) rules, 2018, "the concerned drawing and disbursing officer shall prepare the return in prescribed form (BSTW-03) for each month and file the same electronically on BRA website by the 18th day of the month following the tax period to which it relates". Further, as per rule 3(4) ibid, "In case the withholding agent receives taxable services from an unregistered person, he shall be responsible to obtain and keep in record a copy of CNIC of such unregistered service provider if he is an individual and a copy of the NTN certificate if it is an AOP (Association of persons) or a company. The withholding agent shall also be responsible to enter the name, CNIC and NTN of the unregistered service provider correctly in the relevant columns of the return Form BSTS-03 or BSTW-03 as the case maybe."

Audit of the Chairman BRA, Quetta for the financial year 2023-24 revealed that Tax amounting to Rs.4,521.067 million (1/5th of taxable amount deducted at source) was withheld by AG Balochistan and Accountant General

Pakistan Revenues (AGPR), being withholding agents, and forwarded to BRA. However, the authority neither deducted the remaining taxable 4/5th share amounting to Rs. 18,083.27 million, nor provided any record to justify whether the deducted amount was deposited in public account, as detailed in Annexure 8.3.

The lapse was due to weak implementation of provisions of BRA Act.

Less realization of the remaining taxable amount resulted in a significant shortfall in government revenue

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery of remaining 4/5th of BSTS from the defaulters.

[AIR 1]

8.2.7 Deduction of BSTS at non-uniform rates - Rs. 30.204 million

According to Second Schedule, Part-B of Balochistan Sales Tax on Services Act, 2015, amended vide Balochistan Finance Act 2024, dated June 29, 2024, under Tariff Classification – 9848 and 9809 "The Government of Balochistan levies Sales Tax @ 15% on services provided or rendered in the matter of repair and maintenance and services provided or rendered by persons engaged in contractual execution of work or furnishing supplies."

The Chairman BRA, Quetta, during the financial year 2023-24, deducted BSTS in 29 transactions on non-uniform/lesser rates amounting to Rs.

30.204 million.

Inconsistent application of rates was mainly caused due to possible system configuration issues and manual processing errors.

The lapse resulted in loss to the Government.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends correct configuration of system to ensure BSTS deduction at uniform rates besides recovery of outstanding tax.

[AIR 1]

8.2.8 Irregular drawl of inadmissible allowances - Rs. 23.352 million

"Investigation allowance as well as fixed travelling Allowance were originally introduced to be granted exclusively to the National Accountability Bureau (NAB) officers who were engaged in case investigations and necessitated travel during the course of their inquiries. Furthermore, The federal government had allowed Orderly Allowance to BPS-20 to BPS-22 officers with effect from 1st July, 2021, for the civil employees of the Federal Government, paid out of civil estimates and from the Defense estimates." Moreover, secretariat allowance is admissible for secretariat employee.

The Chairman BRA, Quetta, during the financial year 2023-24, allowed inadmissible allowances to the officers amounting to Rs. 23.352 million without approval of the competent authority.

The irregularity occurred due to weak human resource management.

Non-adherence to financial rules and procedures resulted in irregular payments and loss to the government.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that inadmissible allowances be stopped and overpaid amount be recovered.

[AIR12, 16]

8.2.9 Split-up of expenditure on office building in violation of BPPRA Rules - Rs. 2.278 million

According to Rule 12 of BPPR, 2014 "The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism".

The Chairman, Balochistan Revenue Authority, Quetta during the financial year 2023–24, incurred an expenditure of Rs. 2.278 million by split-up to avoid inviting open tenders and obtaining sanction of the competent authority, as detailed below:

(Rs. in Million)

S. No.	Name of office	Description	Invoice No.	Date	Amount
1	M/s MAQ Enterprises	Fans installation	BPV/2024/356	31.05.2024	0.125
2	M/s Samawa	Generator and solar	BPV/2024/355	31.05.2024	0.148
3	M/s Samawa		BPV/2024/353	31.05.2024	0.117

S. No.	Name of office	Description	Invoice No.	Date	Amount
4	M/s One Chpater	Generator repair	BPV/2024/352	31.05.2024	0.162
5	M/s One Chpater	wall ceiling, sheets	BPV/2024/342	23.05.2024	0.186
6	M/s One Chpater		BPV/2024/299	03.04.2024	0.177
7	M/s One Chpater		BPV/2024/290	22.03.2024	0.192
8	M/s MAQ Enterprises		BPV/2024/263	04.03.2024	0.164
9	M/s MZ enterprises		BPV/2024/262	04.03.2024	0.142
10	M/s one chapter		BPV/2024/142	10.11.2023	0.192
11	M/s MZ enterprises		BPV/2024/122	01.11.2023	0.180
12	M/s IBEX	Glass fixing	BPV/2023/109	16.10.2023	0.191
13	M/s IBEX	Glass fixing	BPV/2023/108	16.10.2023	0.177
14	M/s IBEX	Glass fixing	BPV/2023/107	16.10.2023	0.124
Total					**2.278**

The irregularity occurred due to weak procurement management.

Split-up of expenditure deprived government of comparative rates and competitive quality resulted in mis-procurement.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends regularization of expenditure from the relevant forum.

[AIR 11]

8.2.10 Non-imposition of penalties against non-filers – Rs. 18.720 million

According to Section 48 of the Balochistan Sales Tax on Services (BSTS) Act, 2015 as amended till 2024, "where any person fails to furnish a return within due date, such person shall be liable to pay a penalty of five thousand rupees provided if a return is not filed within fifteen days of the due date, a penalty of hundred rupees for each day of default shall be levied."

The Chairman, Balochistan Revenue Authority, Quetta during the financial year 2023-24, failed to impose penalties amounting to Rs. 18.720 million on 3,744 registered taxpayers who did not file their tax returns within the prescribed time, as detailed below:

(Rs. in Million)

Total No. of Registered taxpayers	Filers	Non-Filers	Penalty amount @5000
9,089	5,345	3,744	18.720

Non-imposition of penalties occurred due to weak enforcement of BRA

The lapse resulted in loss to the government.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends imposition and recovery of penalties from defaulters and strict implementation of the BSTS Act besides implementation of system based alerts / checks for timely identification of non-fillers.

[AIR 7]

8.2.11 Un-reliable tax data due to invalid / zero tariff classifications

As per Second Schedule of BSTS Act, 2015 as amended to date, Tariff Classification Headings have been allotted to various services, which are subject to different rates of BSTS.

The Chairman, Balochistan Revenue Authority, Quetta during the financial year 2023–24, failed to ensure correct tariff classification of taxable services, as audit observed that multiple transactions amounting to Rs. 3,803.92 million were recorded with SCODE "0.000" or "N/A" instead of proper tariff classifications as prescribed under the Second Schedule of the BSTS Act, 2015. In the absence of valid tariff codes, the applicable rate of tax could not be ascertained, which raised serious concerns regarding reliability of tax data, correctness of tax collection, and risk of tax evasion.

The lapse occurred due to inadequate technical capacity, weak data validation controls, and lack of effective supervision.

The lapse resulted in unreliable tax data and potential loss of government revenue.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends immediate correction of invalid tariff classifications and cleansing of tax data to ensure reliable tax collection.

[AIR 5]

8.2.12 Negligible tax deduction in certain service sectors

According to Second Schedule, Part-B of Balochistan Sales Tax on Services Act, 2015, 2015 amended vide Balochistan Finance Act 2024, dated June 29, 2024, the government had announced a comprehensive BSTS slabs

covering all the sectors providing services in Balochistan with Tax ranging from 2% to 19.5%.

The Chairman, BRA, Quetta during the financial year 2023-24 relied primarily on Government Departments and telecom sector for tax collection, while several commercially active service sectors contributed negligibly to total tax collections, as detailed below:

(Rs. in million)

S. No.	Description / Sector	Total Amount of withholding tax
Heavily dependent Sectors		
1.	Government Associated Contractors	2,248
2.	Telecom Sector	2,589
Neglected Sectors		
3.	Passenger Transport	155
4.	Medical Diagnostic Services	-
5.	Goods Insurance	2
6.	Property Dealers	-
7.	Wireless Services	-
8.	Vehicle Tracking	13
9.	Laboratories	-
10.	Closed-circuit TV Advertisements	1

The lapse occurred due to weak enforcement, inadequate monitoring, misclassification of services, and unregistered service providers operating outside the tax net.

The lapse resulted in under-collection of BSTS and loss of potential government revenue.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report

Audit recommends corrective administrative action to address systemic weaknesses in tax enforcement and monitoring.

[AIR 2]

Balochistan Public Procurement Regulatory Authority

8.2.13 Non-recovery of tender hosting fee - Rs. 40.655 million

According to Para 8 (1) of chapter-IV of the BPPRA amendment Act No. IV of 2013 "Financial Provisions" **"**Fund" "a fund shall be established to be known as the Balochistan Public Procurement Regulatory Authority Fund which shall vest in the Authority and shall be utilized by the Authority to meet the charges in connection with its functions under this Act." Further, as per Notification No. BPPRA/admin/1-30/2023/9561-70, "with prior approval of the competent authority Rs. 1000, up to 01 million, Rs.5000 from 1 to 5 million, Rs. 10,000 from 5 to 25 million and Rs. 15,000 from above 25 million" tender hosting fee are implemented w.e.f. 1st July, 2023."

MD BPPRA, during the financial year 2023–24**,** failed to levy and recover the prescribed tender hosting fee from government departments / agencies / projects on the uploading of tenders on the Authority's website, as detailed below:

(Rs. in Million)

Financial Year	Total No. of tenders uploaded on website of BPPRA	Tender hoisting fee by BPPRA	Due Amount
2023-24	8,131	Rs. 5,000 per tender	40.655

Non-imposing of tender hosting fees was due to poor financial management and violation of rules.

The lapse resulted in financial loss to the authority.

The matter was reported to the department in June 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery from the concerned in accordance with applicable rules.

[AIR 2]

8.2.14 Non-realization of tender cancelation charges - Rs. 11.100 million

As per Notification No. BPPRA/admin/1-30/2023/9561-70 "with prior approval of the competent authority Rs. 10,000/ shall be charged as cancellation charges payable by procuring agency per cancelled tender."

MD, BPPRA, during the financial year 2023-24, failed to recover tender cancellation charges/fee from the concerned procuring agencies upon cancellation of 1,110 tenders, resulting in loss of Rs. 11.100 million to the authority, as detailed below:

(Rs. in Million)

Financial Year	Total No. of tender uploaded on website of BPPRA	Rate of tender cancelation charges	Amount
2023-24	1110	Rs. 10,000 per tender	11.100

Non-realization of tender cancelation charges was due to violation of rules and weak supervision.

The lapse resulted in a loss to the authority.

The matter was reported to the department in June 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery from the concerned in accordance with applicable rules.

[AIR 5]

Chapter 9

9 Food Department

9.1.1 Introduction

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

9.1.2 Comments on Budget and Accounts

Development and non-development funds amounting to Rs.1,317.119 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs.1,262.365 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final Grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21025	1,025.839	997.308	(-)28.531	2.78
Development Grant No. BC12225 Function No.042601	291.280	265.058	(-)26.222	9.00
Grand Total Non-Development & Development	**1,317.119**	**1,262.365**	**(-)54.754**	**4.16**

9.1.3 Audit profile of Food Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	24	1	751	450
2.	Assignment Accounts	-	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	1	1	400	45.909
5.	Foreign Aided Project (FAP)	-	-	-	-

9.1.4 Classified Summary of Audit Observations

Audit observations related to Food Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregularities related to procurement and disbursement of wheat, in addition to losses due to non-sale of wheat.

Audit observations amounting to Rs. 843.11 million were raised in this report during the current Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Loss	244.830
2.	Irregular expenditure	598.28

9.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2004-2005	5	-	5	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
2.	2006-2007	9	5	4	55
3.	2011-2012	5	-	5	0
4.	2013-2014	10	-	10	0
5.	2016-2017	12	12	0	100
6.	2022-2023	3	-	3	0
7.	2023-2024	5	-	5	0
8.	2024-2025	13	-	13	0
Total		**62**	**17**	**45**	**34.69**

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

9.2 AUDIT PARAS

9.2.1 Unauthorized investment in Term Deposit Receipts and retention of profit - Rs. 531.848 million

According to Section 22 of the Balochistan Public Finance Management (BPFM) Act, 2020, "(2) No authority shall transfer public moneys for investment or deposit from government account to other bank account without prior approval from the Government. (3) Every grant approved by the Provincial Assembly for a financial year and every other authority or sanction issued under this Act in respect of a financial year, shall lapse and cease to have any effect at the close of that financial year. Further, according to Rule 5 (f) of the Grant-in-Aid rule 2021 "any portion of the grant which is not required for expenditure shall be surrendered." Furthermore, According to Rule 8 of Grant-in- Aid Rules, 2021, "the decision regarding interest or other earnings against Grant-in-Aid (other than reimbursement) earned by any Grant Recipient for remittance in Provincial Consolidated Account shall be decided by the Finance Department."

The DG, BFA, during the financial year 2024-25, invested Rs. 400 million from the authority's accumulated savings, derived from its annual grant-in-aid, into a Term Deposit Receipt at United Bank Limited (UBL) without obtaining the required government approval, in violation of the BFM Act, 2020.

Further, the authority earned profit amounting to Rs. 131.848 million on unspent balances of Grant-in-Aid**.** However, the said profit/interest was not credited to the Government Treasury, as detailed below:

(Rs. in Million)

S. No.	Description	Financial Year	AIR Para	Amount invested / retained
1	Investment in TDR	2024-25	4	400
2	Capitalized profit	2023-24	3	124.378
3	TDR profit	2024-25	2	3.252
4	Capitalized profit	2024-25	2	4.218
Total:				**531.848**

The irregularity occurred due to weak financial controls.

The lapse resulted in violation of statutory financial controls and rendered the investment irregular.

The matter was reported to the department in June, 2024 and September, 2025, but no reply was received.

In the DAC meeting held on August 20, 2025, for the audit observations pertaining to the FY 2023-24, the management argued that Section 46(1) of the BFA Act 2014 authorizes retention of savings and use of interest/profit. Audit disagreed, citing Para 07 of the Grant-in-Aid Rules 2020, which requires remittance to the Public Consolidated Fund, noting that Sections 46 and 47 of the BFA Act are silent on savings. DAC directed the department to refer the matter to the Finance Department, GoB for clarification. Further, DAC for the FY 2024-25 was not convened despite repeated requests.

No further progress was intimated till finalization of this report.

Audit recommends implementation of the DAC directives and adherence to Grant-in-Aid rules.

9.2.2 Financial loss due to non-sale of wheat - Rs. 244.830 million

According to Para 116 of the Food Manual "Inspecting Officers to record their observations about the general condition of godown/ dunnage and stocks at the Centre, red with Para 117 ibid "An Inspection Book shall be maintained in Form F. A. 76 at every P.R. Centre to enable the Inspecting Officers to record their observations about the general condition of godown/ dunnage and stocks at the Centre.

The Director General Food, Balochistan procured wheat worth Rs. 244.830 million during the F.Y 2022-23. Audit observed that this was in addition to a significant portion stored at PRC Zhob, which was not issued timely to flour mills and chakkis, resulting in spoilage and making it unfit for consumption. Audit found that lack of monitoring since June 2023, coupled with restrictions on store inspections by the Controlling Office vide Notification[1] dated May 5, 2025, contributed to this lapse.

(Rs. in Million)

S. No.	Store	Carried forwarded from previous year (KGs)	Rate	AIR Para	Amount
1	Zhob	2,246,154	109	3	244.830

The lapse occurred due to lack of monitoring and restrictions on store inspections.

Procurement of wheat despite availability of sufficient stock resulted in loss to the government.

The matter was reported to the department in September 2025, but no reply was received.

[1] No. SO-I(1-1)/2025/4678-4680

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

Audit recommends inquiry into the matter besides fixing of responsibility against those at fault.

9.2.3 Unjustified expenditure on account of BFA Allowance - Rs. 46.82 million

According to Section 12 of BFA Act, "(1) The Food Authority may, by notification, appoint Food Safety Officers for such areas as it may assign to them. (2) A Food Safety Officer shall possess such qualifications as may be prescribed." Further according to Section 9 ibid, "(1) The Food Authority may establish one or more Scientific Panels, which shall consist of the following (a) Director General of the Food Authority (Convener); (b) a representative, having background of food science or technology, of an organization established for determining standards and quality of food." Furthermore, as per section 14 ibid, "the Food Authority may determine the number, categories and rank of other employees of the Food Authority in consultation with the Provincial Finance Department and shall prescribe the terms and conditions for their services with approval of the Government, by a notification in the official Gazette.

DG, BFA incurred an expenditure of Rs. 46.82 million on account of BFA Allowance during the financial year 2024-25. This allowance was originally introduced as an incentive to attract officers from other departments. During scrutiny of the payroll record, it was noticed that since 2020, instead of recruiting Food Safety Officers and members of scientific panels with relevant qualification of food technology, the authority has been appointing officers of general cadres on deputation / attachment basis and has been paying BFA allowance, as detailed below:

(Rs. in Million)

S. No.	Designation	Number of employees	Rate of BFA allowance per month	Number of months	Amount
1	Directors	5	0.120	12	8.00
2	Deputy Directors	19	0.100	12	22.80
3	Assistant Directors	4	0.080	12	2.36
4	Food Safety Officer	12	0.080	12	10.18
5	Personal Secretary	1	0.080	12	0.96
6	Public Relation Officer	1	0.080	12	0.96
7	Public Analyst	1	0.050	12	0.60
8	Senior Public Analyst	1	0.080	12	0.960
		43		**Total**	**46.82**

The expenditure was incurred due to weak human resource planning and non-implementation of the original intent of the BFA Allowance.

Continuous payment of BFA Allowance without relevant qualification resulted in unjustified payment.

The matter was reported to the department in September 2025, but no reply was received.

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

Audit recommends to rationalize BFA Allowance by restricting it to qualified staff in accordance with approved rules.

9.2.4 Non-obtaining of security deposits and non-imposition of penalty on late execution of works

According to Clause 6 of General condition of the agreement, "If the Contractor fails to complete the works and clear the site on or before the time of completion (or extended period for such completion, in the event of such time being extended by the Client in the manner indicated herein), he shall without prejudice to any other right or remedy of the Client on account of such breach be liable to pay to the Client as liquidated 1 % per days of delay after the scheduled date of completion subject to a maximum of 10.% of the value of contract. Further, ibid according to BPPRA Rule 53, in the event a contractor fails to deliver any or all of the goods, works or services within the period agreed in the contract, the Procuring Agency either shall allow an extension in the contract period pursuant to a written request by the contractor with justifications or deduct the amount, as liquidated damages, a sum equivalent to the percentage specified in the contract for each week or part thereof of delay." According to Para 2.66 of B&R Code and Clause 19 of the conditions of contract agreement, "Security deposit @ 10% should be deducted from the payment made to contractor for work done and refunded after Three (3) months of the completion of the scheme."

DG, Food and DG, BFA awarded civil works amounting to Rs. 349.461 million to contractors during the financial year 2024-25, as detailed in Annexure 9.1.

The audit observed the following irregularities:

- Security deposits of Rs. 22.666 million were not obtained from the contractors in violation of prescribed contractual conditions; and
- The works were not completed within stipulated time, but the management failed to either impose penalties amounting to Rs. 14.94 million or initiate action to blacklist the defaulting contractors.

The lapses occurred due to weak contract management, inadequate monitoring of project timelines, and non-adherence to prescribed procurement and contractual procedures.

The lapse resulted in delayed completion of works and loss to the government.

The matter was reported to the department in September 2025, but no reply was received.

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

Audit recommends due deduction of Security Deposits and imposition of penalties on the contractors.

Chapter 10

10.1 Forest and Wildlife Department

10.1.1 Introduction:

The core operational activities of the department are:

- Forest ecosystem conservation and management, including a forestation and reforestation activities;
- Rangeland development, management and regulation on sustainable use basis;
- Wildlife, biodiversity conservation and protected area management and regulation;
- Watershed conservation and management;
- Soil conservation and desertification control;
- Extension and promotion of conservation initiatives;
- Regulation of forest & wildlife produce (timber, non-timber forest products, fuel wood and wildlife products);
- Forest recreational parks, zoological and botanical gardens;
- Promotion of eco-tourism, extension services, research coordination and execution; and
- Implementation, monitoring and feedback on international conventions pertaining to forest ecosystem, rangeland, watershed, wildlife, biodiversity, soil conservation, and desertification.

10.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 5,397.604 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs. 4,973.277 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final Grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development Grant No.BC21029	2,500.352	2,141.106	(-)359.246	14.37
Development Grant No. BC12229 Function No.042402	2,897.252	2,832.171	(-)65.081	2.25
Grand Total Non-Development & Development	**5,397.604**	**4,973.277**	**(-)424.327**	**7.86**

There is a significant saving of Rs. 424.327 million against non-development and development expenditure, which indicated improper budgeting and inefficient utilization of funds.

10.1.3 Audit profile of Forest Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	94	8	5,045.29	-
2.	Assignment Accounts	2	2	2,880.753	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

10.1.4 Classified Summary of Audit Observations

Audit observations amounting to Rs. 173.707 million were raised in this report during the current Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	173.707

10.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2012-2013	5	-	5	0
2.	2017-2018	6	6	-	100
3.	2021-2022	3	-	3	0
4.	2022-2023	14	-	14	0
5.	2023-2024	5	-	5	0
6.	2024-2025	2	-	2	0
Total		**35**	**6**	**29**	**18.18**

10.2 AUDIT PARAS

10.2.1 Utilization of budget without approval of annual work plan from Project Steering Committee

As per provisions of PC-I of TBTTP (forestry and wildlife component), approval of the Annual Work Plan by the Project Steering Committee was mandatory prior to incurring expenditure to ensure proper planning, monitoring, and alignment of activities with project objectives.

The following offices of the Forest and Wildlife Department during the financial year 2024-25, utilized project funds amounting to Rs. 2,875.753 million without obtaining approval of the Annual Work Plan from the Project Steering Committee (PSC), as required under the PC-I.

(Rs. in Million)

S. No.	Name of Formation	Period	AIR Para No.	Amount
1	PD, TBTTP, Forestry Component	2024-25	5	2,501
2	PD, TBTTP, Wildlife Component	2024-25	1& 3	374.753
Total				**2,876**

The lapse occurred due to weak financial and administrative controls.

Utilization of budget without approval of the Annual Work Plan constitutes a serious violation of PC-I provisions and undermines the role of the PSC in providing oversight and ensuring alignment of activities with project objectives.

The matter was reported to the department in October and December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends to ensure approval of Annual Work Plans from the PSC prior to utilization of funds and get the expenditure regularized from the competent authority.

10.2.2 Non-conducting of Monitoring and Evaluation

As per PC-I clause 13.1 g) of the TBTTP Phase-I, Balochistan, monitoring is crucial for successful project implementation and achieving objectives. Three-tiered monitoring will be employed, including departmental, project-level (M&E Unit), and external monitoring. Additionally, as per PC-I clause 14.2, the Monitoring & Evaluation Unit will submit Joint Monitoring Reports (monthly/quarterly/annually) and External Monitoring Reports to the

Secretary, Forests & Wildlife Department, concerned Chief Conservator(s) of Forests, and Project Director.

The following offices of the Forest and Wildlife Department during the financial year 2024-25, failed to conduct Monitoring and Evaluation (M&E) as required under the approved PC-I. Audit scrutiny revealed that against an expenditure of Rs. 972.490 million, no M&E was carried out as stipulated in PC-I, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	Period	AIR Para No.	Amount
1	PD, TBTTP, Forestry Component	2024-25	6	837.141
2	PD, TBTTP, Wildlife Component	2024-25	6	135.349
Total				**972.49**

The lapse occurred due to weak internal controls and inadequate supervision of the M&E function within the department.

Absence of monitoring and evaluation undermined the credibility of reported plantation achievements. The matter was reported to the department in October and December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that M&E be conducted in line with PC-I provisions, including geo-tagging and third-party survival verification.

10.2.3 Non-Maintenance of GPS record of plantation

According to Para 6.3.12 of PC-I of the TBTTP, Phase-I, Balochistan, "Six Zonal/Divisional GIS Nodes and one Node at TBTTP Office, along with necessary equipment will be established. This will help develop linkages with the provincial forest management information system GIS/MIS lab and

consolidate project and departmental data. Staff training will also be provided on equipment usage and data collection."

The following offices of the Forest and Wildlife Department, GoB, during the financial years 2023-25, incurred an expenditure amounting to Rs. 519.352 million on raising of cluster plantation, without recording coordinates of the sites through GPS, due to which exact location of work done could not be ascertained, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	Period	AIR Para No.	Amount
1	DCF Quetta and Quetta City	2023-24	5	42.393
2	DFO, Awaran	2023-24	16	17.703
3	PD TBTTP, Forestry Component	2024-25	9	459.256
Total				**519.352**

Non-maintenance of GPS record was due to violation of PC-1 provisions.

In the absence of proper coordinates, the expenditure could result in wastage of resources thus causing loss to the government.

The matter was reported to the department in May and October 2025, but no reply was received.

In the DAC meeting held on August 08, 2025, the department informed that GIS/FMIS is now fully functional at divisional level with GPS coordinates of plantation sites. The DAC directed the department to submit the complete GPS data of all plantation sites to audit for verification, ensuring that location-based evidence aligns with plantation claims. Subsequently, the record was provided only by DCF, Quetta City. Record verification revealed that only four GIS coordinates were provided. The verification further revealed that none of the locations showed evidence of tree plantation, while the remaining photographs attached were unclear and did not provide any verifiable proof of

plantation activities. However, the remaining offices did not provide the record as decided in the DAC meeting. DAC in respect of office at S.No.3 was not convened despite repeated requests

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

10.2.4 Irregular expenditure on plantation without survival verification

According to PC-I clause 13.1 (g) of TBTTP (Forestry Component), monitoring is vital for the successful launch and achievement of objectives in the billion tree afforestation program. Three tiered monitoring will be conducted at the department, project and external levels. Further, as per PC-I of the TBTTP (F) 6.3, *"*Payments to farmers shall be made on survival basis i.e. Rs.40/- per plant in the first year and Rs.25/- per plant per year in the subsequent years on verified survival. It further requires that community plantations and Nigahban allowances shall also be linked with verified survival percentage through field staff and monitoring systems."

The PD, TBTTP (Forestry Component), Balochistan during the financial year 2024–25 incurred an expenditure of Rs. 489.286 million on new plantations and maintenance of previous plantations without ensuring survival verification. No survival verification reports, plantation journals, or monitoring data were maintained to assess the survival rate of newly or previously planted trees. Consequently, the office failed to maintain any verifiable evidence to evaluate the effectiveness of plantation activities or to confirm the actual outcomes of the expenditure incurred.

The lapse occurred due to violation of PC-1 provisions and inadequate monitoring and evaluation mechanisms.

The lapse resulted in increased risk of misreporting, ghost plantations, and weak accountability, thereby affecting future planning and decision-making in the forestry sector.

The matter was reported to the department in October 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends strict adherence to the provisions of PC-1.

[AIR 2]

10.2.5 Non-functional breeding farms – Rs. 115 million

According to clause 5.1.2 (4) of PC-I of TBTTP (wildlife component), the main objective of the project is enhanced with a scientific and research-oriented approach, aiming to strengthen biodiversity conservation and sustainable wildlife management. "Undertake habitat improvements and ensure the protection of breeding grounds within the natural landscape. Conserve vital wildlife species through the establishment of state-of-the-art captive breeding facilities, coupled with rigorous exploration of possibilities for their successful reintroduction into their native environments."

The PD, TBTTP (Wildlife Component) incurred an expenditure of Rs. 115 million on the establishment and promotion of 23 Private Breeding Programs through partnership during the period 2019–2025. Scrutiny of the record revealed that 17 breeding farms were non-functional, while progress reports of the remaining 6 functional farms were not provided to audit, due to which authenticity of expenditure could not be ascertained.

The lapse occurred due to weak monitoring and failure to enforce reporting requirements.

Non-functionality of the breeding farms transpired negligence on the part of project management which may have resulted in wasteful expenditure.

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends that the matter be justified and that efforts be made to ensure the functionality of breeding farms.

[AIR 4]

10.2.6 Irregular payments against incomplete works – Rs. 39.787 million

As per Para 56, 228 and 209 of CPWA Code, "Advances to contractors are as a Rule prohibited and every endeavor should be made to maintain a system under which no payments are made except for work actually done. According to PC-1 TBTTP (Wildlife Component), Duties & Responsibilities of M&E Unit, Monitoring is vital tool for successful launching and meeting the objectives of the "Up-Scaling of Green Pakistan Program - Wildlife Component Balochistan."

The PD, TBTTP (Wildlife Component) during the financial year 2024–25, made full payments amounting to Rs. 39.787 million to contractors against works that were either incomplete or not executed; however, no corrective action was taken by the management, as detailed below:

(Rs. in Million)

S. No.	Office	Activity	Cheque No. & Date	Amount	Status
1	Chief Conservator	Repair/renovation of office building	0211058, 25.06.2025	4.791	Incomplete

S. No.	Office	Activity	Cheque No. & Date	Amount	Status
	Wildlife Balochistan				
2	DFO, Duki	Construction of Residencial Building	0154638, 18.02.2025	7.000	Incomplete
3	DFO, Duki	Construction of 2 Eco Tourism Huts	0154927, 13.05.2025	7.996	Not executed
4	DFO, Duki	Construction of Breeding Farms	0154924, 13.05.2025	5.000	Not executed
5	DFO, Duki	Rehabilitation of Fens of Key Areas	0154924, 13.05.2025	5.000	Not executed
6	DFO, Loralai	Construction of office building	0048930, 05.12.2024	5.000	Incomplete
7	DFO, Loralai	Construction of Breeding Farm	0048655, 19.11.2024	5.000	Not executed
Total				**39.787**	

Further audit scrutiny revealed that 15 schemes were underway, while the project authorities were able to carry out monitoring of only four (04) schemes, despite the fact that the project had a well-established M&E wing. Besides, no corrective action on the observations raised in these reports was taken.

The lapse was due to weak contract management, inadequate monitoring by the project management, and non-enforcement of contractual and financial controls.

Release of full payments against incomplete or unexecuted works resulted in undue financial benefit to contractors and exposed the government to the risk of loss and ineffective utilization of public funds.

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that an inquiry be conducted into the matter.

[AIR 9]

10.2.7 Procurement in violation of BPPRA Rules

According to Rule 15(2) of BPPRs, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the news-papers as prescribed in these Rules."

The following offices of Forest and Wildlife Department, GoB, during the financial years 2023-25, incurred an expenditure amounting to Rs. 14.878 million on account of procurement of different items without calling open tenders and sanction of competent authority, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	AIR Para No.	Period	Amount	Remarks
1	Chief Conservator of Forests & Wildlife, Quetta	1	2023-24	1.800	Purchase of furniture and machinery
2	Deputy Conservator of Forests, Recreational Park at Mianghundi	2	2023-24	2.094	Purchase of plastic bags, gamla, fertilizers and misc. civil works

S. No.	Name of Formation	AIR Para No.	Period	Amount	Remarks
3	DCF Quetta and Quetta City	4	2023-24	6.497	Excavation of pits and planting of plants
4	DCF, Ziarat and DFO, Eco Tourism	1	2023-24	1.801	Purchase of plants and seeds and transportation
5	PD TBTTP, Forestry Component	7	2024-25	2.686	Repair of office building and purchase of safety equipment
Total				**14.878**	

The irregularity occurred due to weak procurement management.

The lapse resulted in mis-procurement.

The matter was reported to the department during May, June and October 2025, but no reply was received.

In the DAC meeting held on August 08, 2025, the department explained that procurement was made on need basis after obtaining proper quotations. However, audit expressed concerns regarding repeated violations without compliance. The DAC directed the department to provide the complete procurement record of all purchases. In case splitting is established the department should regularize the expenditure by competent authority. DAC in respect of office at S.No.7, was not convened despite repeated requests

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

10.2.8 Unjustified expenditure on procurement of plants – Rs. 9.430 million

As per APPM, 13.3.5, the PAO should ensure that within their department/entity, the departmental procedures lay down: arrangements for demanding issue of goods from stores. These arrangements should, inter alia, specify those entitled to acquisition stores, the circumstances in which stores may be demanded, and the procedure for making demands (including the signing of requisitions), procedures for issuing stores. These should cover, for example, instructions to store keepers on the conditions to be satisfied before stores may be released, and the arrangements for obtaining signed receipts, procedures for recording stores issues and arrangements for reconciling stores demands and stores issues.

The PD, TBTTP (Forestry Component) during the financial year 2024–25 incurred an expenditure of Rs. 9.430 million on the procurement of 40,000 fruit, ornamental, and bare plants. However, details regarding further distribution, beneficiaries, plantation sites, and acknowledgment of receipt of these plants were not available. In the absence of these essential documents, audit could not verify the actual distribution and utilization of the procured plants for the intended purpose.

The lapse occurred due to weak record management.

Non-maintenance of proper record rendered the expenditure unverifiable.

The matter was reported to the department in October 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that details regarding further distribution, beneficiaries, plantation sites, and acknowledgment of receipt of these plants be provided to audit.

[AIR 8]

10.2.9 Unjustified expenditure on GIS Lab – Rs. 9.490 million

According to PC-I Section vii- Monitoring and Evaluation; All the activities will be marked on GIS maps and the coordinates for the plan field activities will be provided by the field staff to the PMU before undertaking physical work.

The PD, TBTTP (Wildlife Component), during the financial year 2023-24, through the GIS Specialist at Sub-Office, incurred an expenditure of Rs. 9.490 million on the construction of a GIS Lab (physical structure) on the basis of directives issued by the Provincial Steering Committee (PSC). Audit observed that the In-charge GIS deviated from the approved PSC directives by expending Rs. 5.0 million on the physical structure and an additional Rs. 5.0 million on the procurement of computers, in violation of the specific instructions of the PSC. Furthermore, the Monitoring and Evaluation report highlighted significant deficiencies in the execution of the work, as detailed below.

(Rs. in million)

S. No.	Description	Head of Account	Amount
1	M/s Aactwere Solution on Account of Purchase of IT Equipment for GIS Laps, Bill No: NIL, 19-03-2024, vide cheque No.2105490,03-04-2024	A-03970-Purchase of Computer for GIS LAB	4.490
2	M/s NAZ and Brothers on Account of Construction of NEW GIS LAB at PMU Wildlife Office (First Running Bill), Bill No: NIL Dated: NIL vide Chque No: 2106874, 24-04-2024	A-03970-Construction of GIS LAB	3.344
3	M/s NAZ and Brothers on Account of Construction of NEW GIS LAB at PMU Wildlife Office (Last Bill) Bill No: NIL Dated: NIL	A-03970-Construction of GIS LAB	1.656
Total			**9.490**

The irregularity was due to weak internal controls and a disregard for established directives.

The deviation from approved directives and improper execution of the GIS Lab work resulted in unverified and potentially unauthorized expenditure, indicating ineffective project implementation and misuse of public funds.

In the DAC meeting held on August 08, 2025, the department could not justify the irregularity, therefore, the DAC decided that inquiry be initiated against the officials at fault and proceedings / outcomes be shared with audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

[**AIR 9]**

Chapter 11

11.1 Health Department

11.1.1 Introduction

The Health Department has been established mainly to provide health facilities by taking measures for prevention and control of infectious and contagious diseases and providing improved treatment facilities for the public health. For this purpose, the department maintains hospitals at district level, Rural Health Centers and Basic Health Units at Tehsils and villages.

11.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 89,759.869 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 86,304.872 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21018	71,690.369	68,599.220	(-)3,091.149	4.31
Development Grant No. BC12218 Function No.074120	18,069.499	17,705.652	(-)363.847	2.01
Grand Total Non-Development & Development	**89,759.869**	**86,304.872**	**(-)3,454.996**	**3.85**

11.1.3 Audit profile of Health Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	252	64	40,164.91	56.24
2.	Assignment Accounts	4	3	651.25	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	1	1	1,711	-

11.1.4 Classified Summary of Audit Observations

Audit observations related to Health Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments, dual drawal of salaries, loss, overpayment and non-production of record.

Audit observations amounting to Rs. 1,869.777 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 20.439 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Non-production of record	0
2.	Recoverable	20.439
3.	Loss	4.734
4.	Irregular expenditure	1707.814
5.	Overpayment	136.79
6.	Fraudulent expenditure	20.802

11.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-1985	6	-	6	-
2.	1988-1989	12	-	12	-
3.	1989-1990	12	-	12	-
4.	1990-1991	38	-	38	-
5.	1991-1992	52	-	52	-
6.	1992-1993	30	-	30	-
7.	1993-1994	38	-	38	-
8.	1994-1995	19	-	19	-
9.	1995-1996	23	-	23	-
10.	1996-1997	33	-	33	-
11.	1998-1999	8	-	8	-
12.	1999-2000	45	-	45	-
13.	2001-2002	15	-	15	-
14.	2002-2003	4	-	4	-
15.	2004-2005	9	-	9	-
16.	2005-2006	6	4	2	66
17.	2006-2007	7	3	4	42
18.	2007-2008	4	-	4	-
19.	2008-2009	7	4	3	57
20.	2009-2010	3	2	1	67
21.	2010-2011	7	4	3	57
22.	2011-2012	8	-	8	12
23.	2012-2013	16	-	16	-
24.	2013-2014	16	-	16	-
25.	2014-2015	12	-	12	-
26.	2015-2016	7	-	7	-
27.	2016-2017	13	11	2	84
28.	2017-2018	11	5	6	45
29.	2018-2019	21	6	15	28
30.	2019-2020	8	-	8	-
31.	2020-2021	6	-	6	-
32.	2021-2022	15	-	15	-

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
33.	2022-2023	11	-	11	0
34.	2023-2024	17	-	17	0
35.	2024-2025	25	-	25	0
Total		**539**	**39**	**500**	**7.23**

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

11.2 AUDIT PARAS

11.2.1 Non-production of record

Article 170(2) of the Constitution of Islamic Republic of Pakistan states "The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any Authority or Body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit."

The Honorable Supreme Court of Pakistan in Para - 27(b) of its judgment dated 08.07.2013 decided that the Auditor-General, in order for him to fulfill his duties under Articles169 and 170 of the Constitution, is not only authorized but also obligated to access all records maintained by Federal and Provincial Governments, and any entities under their control regardless of any designation as 'secret' or otherwise.

Section 14 (2) of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that the officer in-charge of any office or-department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition and Section 14(3) of said Ordinance, stipulates that any person or authority obstructing the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to

disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

The Ministry of Law and Justice, vide its office memorandum dated 04.09.2024[1], while examining the stance taken by a refusing entity, clarified that in terms of Article 169 of the Constitution of Islamic Republic of Pakistan, 1973, the Auditor-General of Pakistan has been mandated to perform Audit of the accounts of any Authority or Body established by the Federation and or a Province. The Auditor-General has all kind of powers to inspect and enquire into the accounts, office, books and papers of any office under the control of Federation and Provinces.

During the Special Audit of funds for stipends for Post Graduates and House Officers, the following offices of the Health Department, GoB, incurred an expenditure of Rs. 1,518.573 million. Audit issued requisition[2] dated21.03.2025 and requested the auditable record for the period 2019-24. However, the department did not provide the relevant record to Audit despite reminders as well as meetings with the concerned officers of the department by the FAT. Subsequently, the matter was escalated to the level of the PAO by the DG Audit, Balochistan, vide Letter[3] dated 12.05.2025, and dated[4] 16.06.2025. However, the issue of non-production remained unresolved, as detailed below:

(Rs. in Million)

S. No.	Name of the offices	Financial Years	Amount
1.	Bolan Medical Complex Hospital, Quetta	2019-24	1,314.211
2.	Post Graduate Medical Institute, Quetta	2022-24	204.362
Total			**1,518.573**

[1] No. F.No.467/2024-Law- I

[2] Requisition No. DGBA/BMC/2023-24/Req-1

[3] No. PP&FAP/Non-Production/2024-25/418-21

[4] No. PP&FAP/Non-Production/2024-25/532

In such circumstances, neither the sanctity of utilization of Public Money according to relevant financial and other applicable rules could be verified nor could the constitutional duty of the Auditor-General of Pakistan be fulfilled.

The matter was reported to the department on June 5, 2025. Only the In-charge PGMI, Quetta, provided a partial record via letter dated[5] July 14, 2025, which was returned with remarks requesting submission of the complete record as per the Audit requisition.

The PAO was requested to convene a DAC meeting, in June 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

The Audit recommends that the responsibility be fixed on those responsible for non-production of record and disciplinary proceedings be initiated against the concerned under relevant Rules. Further, the PAC may direct the department to get its accounts audited on regular basis in the light of Constitutional mandate of AGP.

11.2.2 Irregular advance payment without need assessment

According to APPM 4.2.15.1, "Payment must not be made in advance unless it is required by the agreement with the supplier and supported by a bank guarantee for the value of the advance. An agreement of that type must not be entered into merely to avoid the lapsing of an appropriation."

The DG, Health Services, Balochistan, Quetta during the financial year 2024-25 made advance payment of Rs. 1,130.988 million to suppliers/firms for the procurement of medical equipment without need assessment. Furthermore,

[5] No. PGMI/7838/4

the suppliers/firms had not delivered the medical equipment till the date of audit, as detailed below:

(Rs. in Million)

S. No.	Name of firm	Description	V. No./date	Amount
1	M/s Fuji Film Pakistan	Purchase of Bio Medical Equipment's for Bacha Khan Hospital Quetta	00029 / 4.06.2025	32.434
2	M/s Mediland Pakistan, Lahore.	Purchase of Incinerators	840-42 / 31.05.2025	428.571
3			840-42 / 29.05.2025	71.423
4	M/s Bio System International, Rawalpindi	Purchase of Bio Medical Equipment's for Bacha Khan Hospital Quetta	06-5293 /Nil	4.060
5	M/s Shahaab International, Rawalpindi		06-5288/Nil	28.000
6	M/s Vertex Medical Pvt Ltd, Lahore	Purchase of Angiography Machine for Sheikh Zaid Hospital, Quetta.	2025/0015/ 11.06.2025	566.500
Total				**1,130.988**

The irregularity was due to weak contract management.

This lapse resulted in potential disruption of service delivery at the Tertiary Care Hospital, Quetta.

The matter was reported to the department in September 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC directed that an inquiry be conducted into the matter to investigate the substantial advance payment made without a need assessment. The results of the inquiry are to be shared with the Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 8]

11.2.3 Irregular payments in the name of DDOs - Rs. 895.607 million

According to Para 4.2.9.9 of APPM, "cheques payment should be released to the payee or personally collected by the payee or his authorized agent."

The MS, BMC, Quetta incurred an expenditure of Rs. 895.607 million on stipends during the financial years 2019-2023 by drawing cheques in the name of the DDO for further cash disbursement, instead of issuing cross cheques to the doctors. Further, the corresponding record, including acknowledgment receipts and details of the recipients/doctors, was not provided to Audit. The details of the DDO withdrawals, obtained from the SAP data (A06102) are as follows:

(Rs. in Million)

S. No.	Year	Amount
1	2019-20	162.399
2	2020-21	319.999
3	2021-22	315.289
4	2022-23	97.920
Total		**895.607**

Payment through DDOs instead of direct payment to the doctors occurred due to weak financial controls.

The lapse resulted in irregular payments.

The matter was reported to the department on June 05, 2025, but no reply was received.

The PAO was requested to convene a DAC meeting, in June 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends inquiry into the matter besides provision of acknowledgment receipts.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 and 2024-25 vide Para numbers 11.2.14 and 9.2.6 having financial impact of Rs. 48.186 million and 46.605 million respectively. Recurrence of same irregularity is a matter of serious concern.

11.2.4 Non-monitoring of grant expenditure

As per Government Grant in Aid Rules, 2022, Chapter IV- 6(1), "The Administrative Department concerned shall designate the responsibility of the Monitoring and Evaluation function within the department to a dedicated wing/section or attached office of the department or request the Finance Department to undertake a qualitative and quantitative evaluation of grant expenditure to assess that the grants are utilized for the primary purpose and the objectives achieved."

The Director General Health Services, Balochistan, during the financial year 2024-25, made payments amounting to Rs. 696.528 million to several health institutes for providing healthcare services across the province. Despite the allocation of these funds, the local office exhibited shortcomings in oversight and monitoring. The local office neglected to implement a robust monitoring system to ascertain whether the funds were properly utilized and, importantly, failed to evaluate the outcomes of these healthcare services. Furthermore, the administrative/directorate office did not deploy any supervisory teams to assess and oversee the services provided by the recipient organizations, resulting in a compromise of the proper utilization of funds for their intended purposes, as detailed below:

(Rs. in Million)

S. No.	Name of department/beneficiaries	Amount
1	Jam e Shifa Organization, Quetta	4.500
2	Fatimid Foundation, Quetta.	20
3	Al Ibrahim Eye Hospital Kharan	3
4	Navy Hospital Pakistan Ship Ormara	40
5	Indus Hospital, Karachi	478.173
6	Balochistan Health Care Commission	150.855
Total		**696.528**

Non-monitoring occurred due to violation of Grant-in-aid rules.

Due to the absence of proper monitoring, there persisted an uncertainty regarding the appropriate utilization of the funds, raising the concern of these resources potentially not being effectively deployed in accordance with their intended purposes.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC directed the DG Health office to collect vouched accounts, take action in accordance with the Grant-in-Aid rules, and submit a monitoring report to the Audit for verification. Furthermore, the Grant-in-Aid rules should be implemented in their true spirit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 7]

11.2.5 Unjustified expenditure on pending liabilities – Rs. 282.077 million

As per APPM Rule No. 4.9.1.4**,** no work shall be commenced nor any liability incurred unless administrative approval, expenditure sanction by the

competent authority, approval of detailed design and estimates, and availability of funds during the relevant financial year are ensured.

The Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta, during the financial year 2024–25, incurred an expenditure of Rs. 282.077 million for clearance of pending claims relating to the financial year 2019–20 on account of procurement of medicines and disposable items during the COVID-19 period, as detailed in Annexure 11.1.

Audit further observed the following irregularities:

- Procurement of medicines and disposable items during COVID-19 was undertaken without prior approval of the competent authority, resulting in the creation of unauthorized liabilities.
- The procured items were not recorded in the stock register, and no issuance records were maintained.
- Supply orders were irregularly issued by the Director General Health Services, Balochistan, instead of the Executive Director, SKBZ Hospital, although tertiary care hospitals do not fall under the administrative control of the DG Health Services.
- The entire procurement was made on the basis of quotations only, without adopting the prescribed competitive procurement procedures.

The irregularities occurred due to non-compliance with prescribed procurement and financial rules.

The lapse exposed the government to the risk of financial loss, lack of accountability, and potential misuse of public funds due to non-maintenance of stock and distribution records.

The matter was reported to the department in November, 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the para could not be discussed due to non-submission of working papers by the concerned office.

Audit recommends inquiry into the matter.

[AIR 5]

11.2.6 Procurement without open tender, non-delivery of vaccines - Rs. 184.170 million and non-imposition of penalties on the contractor - Rs. 18.417

As per Rule 15 (1) of BPPRA Rules 2014, "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website and in print media in the manner and format prescribed in these rules." Further, according to Rule - 290 of Treasury Rules, "No money should be drawn from treasury unless it is required for immediate disbursement. It is not permissible to draw the amount in anticipation of claim to avoid the lapse of budget grant". Moreover, according to Rule 23 of the BPPRA Rules, 2014, titled "Blacklisting of Suppliers, Contractors and Consultants," the following acts shall result in the blacklisting of suppliers, contractors, or consultants: (d) willful failure to perform in accordance with the terms of one or more contracts; and (e) failure to remedy underperforming contracts, as identified by the Procuring Agency, where such underperformance is attributable to the fault of the contractor, supplier, or consultant.

The Additional Director, MSD, Quetta issued a supply order in 2019-20 for procurement of 167,000 units of anti-rabies vaccine amounting to Rs. 250.500 million, which were not fully received as of the financial year 2024-25, as detailed below:

(Rs. in Million)

Vendor Name / Supply order No.	Total Units	Total amount (Rs.1500 Unit)	Units supplied	Units not yet delivered	Amount of undelivered vaccines
Emaan Enterprises MSD/SUP-OR /2018-19 /66-67 Dated 17.10.2019	167,000	250.500	44,220	122,780	184.170

Audit scrutiny revealed the following serious irregularities:

- The procurement was carried out without adopting the prescribed open competitive bidding process under BPPRA. No assessment of the firm's capacity or eligibility was conducted before awarding such a high-value contract, raising doubts over transparency and fairness of the process.
- The entire payment of Rs. 250.500 million was released in advance to the supplier without ensuring delivery of vaccines. Against the ordered quantity of 167,000 units, only 44,220 units were supplied, whereas, 122,780 units amounting to Rs. 184.170 million remain undelivered to date, even after the lapse of several years.
- Despite the supplier's persistent failure to honor contractual obligations, MSD management did not initiate penal measures such as recovery, imposition of liquidated damages amounting to Rs 18.417 million for undelivered vaccines, or blacklisting of the firm, thereby granting undue financial favor to the supplier and causing a direct loss to the government exchequer.

The irregularities occurred due to weak internal controls, non-compliance with BPPRA procurement rules, and ineffective contract management by MSD authorities.

The lapse resulted in blocking of public funds causing a financial loss to the government and posing serious public health risk.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC was informed that the non-supply of 122,778 units of anti-rabies vaccines had already been taken up with the higher authorities for appropriate action. At present, 26,000 units have been delivered by the firm, which has assured that the remaining supplies will be made during the current year. Audit contended that an open tender was not called for the vaccines, and the supply is still pending, despite advance payments having been made. The DAC directed that an inquiry be conducted and that proceedings for blacklisting of the firm be initiated.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 3]

11.2.7 Irregular retention of government money - Rs. 80 million

According to Finance Department's Notification dated August 23, 2008, "No account in the Commercial Bank can be opened for public money, without the prior permission of the FD, GoB." Further, according to Rule 283 (2) of TRs, VoI.-I, "If for any reason, payment cannot be made within the course of the month the amount drawn for the payee shall be refunded to Government." Furthermore, as per Treasury Rules 290, "No money shall be drawn from Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the account in anticipation of demand or to prevent the lapse of budget grant."

The MS, Helpers Eye Hospital, Quetta during the financial year 2024–25, retained an unspent balance of Rs. 80.000 million in a bank account of NBP. The said bank account was opened without obtaining prior approval of the Finance Department. Moreover, the unutilized balance remained with the hospital at the close of the financial year instead of being surrendered to the Government, as detailed below:

(Rs. in Million)

S. No.	Title of account	Account number	Balance amount as on 30.06.2025
1	Balochistan Health Card Program Helper's	112.G.S.P (Saryab Road) Branch 3253039589	80

Irregular retention of government money was due to weak financial management.

Retention of government money without prior approval of FD, GoB, was irregular and resulted in blockage of public funds.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC was informed that, as per the Health Secretary's approval, the amount was deposited in the NBP bank account. It was further stated that once the procurement plan is finalized and approved by the competent authority, the amount will be utilized in accordance with the rules. Audit observed that any unspent amount at the end of the financial year should be surrendered to the government, and that opening a bank account requires approval from the Finance Department, GoB. The DAC directed the department to produce the complete record to Audit for verification for further instructions.

No further progress was intimated till the finalization of this report.

Audit recommends inquiry into the matter besides implementation of DAC directives.

[AIR 8]

11.2.8 Un-authorized creation of liabilities without approved budget – Rs. 70.014 million

As per clause 4.9.1.4 of APPM, "No work should be commenced or liability incurred until: Administrative approval has been obtained from the authority appropriate in each case, sanction, either special or general, of delegated authority has been obtained authorizing the expenditure, a detailed designed and estimate has been sanctioned by a delegated authority and funds to cover the expenditure during the year have been provided."

The MS, Bolan Medical Complex Hospital, Quetta, during the financial year 2023-24, created liabilities amounting to Rs. 70.014 million on procurements and services without approved budget provision, as detailed below:

(Rs. in Million)

S. No.	Head of Account	Liability Amount
1	POL	25.000
2	Stationary	1.048
3	Printing and Publication	10.300
4	Services rendered	20.945
5	Bedding and Clothing	3.082
6	Others	1.556
7	Oxygen cylinder	5.000
8	Office Building	3.083
Total		**70.014**

The creation of liabilities occurred due to weak financial controls.

The lapse resulted in extra financial burden on the public exchequer.

The matter was reported to the department in April 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC directed the administrative department to conduct an inquiry into the matter and submit the report to the Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 8]

11.2.9 Payment of salaries to employees despite chronic absenteeism - Rs. 65.188 million

As per Balochistan Employees' Efficiency and Discipline Act, 2011, Section 13 (5b), "Employees where charge of absence from duty for a period of more than one year is proved against the accused, the penalty of compulsory retirement or removal or dismissal from service shall be imposed upon the accused." Moreover, Section 9, requires that an inquiry be established to address absenteeism and determine the appropriate corrective actions." Further, Section 2 (b) defines Absence of duty as an unauthorized absence from duty without prior permission or sanction of leave by the competent authority under the Rules for the time being in force and applicable to the employee concerned."

Various offices of Health Department, GoB, during the financial years 2023-25, made payments amounting to Rs. 65.188 million on account of pay and allowances to the doctors and staff who had been chronically absent from duty, as detailed below:

(Rs. in Million)

S. No.	Formation Name	Financial year	AIR Para No.	Amount
1	Medical Superintendent, Helper's Eye Hospital, Quetta	2024-25	02	34.725
2	Executive Director of Sheikh Khalifa Bin Zayyed Hospital, Quetta	2024-25	03	12.736

S. No.	Formation Name	Financial year	AIR Para No.	Amount
3	Principal, Bolan Medical College, Quetta	2023-24	06	17.727
Total				**65.188**

Audit scrutiny of payroll data revealed that the employees had been absent for long, however, stoppage and recovery of the paid salaries could not be materialized till the currency of audit.

Payment of salaries to absent employees occurred due to weak HR management.

The lapse resulted in loss to the government.

The matter was reported to the department during February, September and November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC directed the administrative department to inquire into the matter at S.No.1, and share the findings or action taken with the Audit, while working papers for the S.No.2 & 3 were not submitted, therefore, the Paras were not discussed in the DAC.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

11.2.10 Irregular expenditure by split-up to avoid open tenders – Rs. 50.888 million

According to Rule 15(2) of BPPRA, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules."

Various offices of Health Department, GoB, during the financial years 2023-25, incurred an expenditure of Rs. 50.888 million, on procurement of different items, by splitting-up the amount to avoid open tenders, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	AIR Para No.	Financial Year	Amount	Remarks
1	Principal, Bolan Medical College, Quetta	2	2023-24	10.161	Expenditure on purchase and repair of machinery, purchase of stationery and entertainment
2	Bolan Medical Complex Hospital, Quetta	2	2023-24	20.253	Expenditure on purchase and repair of machinery, purchase of stationery, printing and publication
3	Principal, Medical College, Turbat	2	2023-24	10.279	Expenditure on purchase and repair of machinery, purchase of LPG cylinders and others
4	CEO, Balochistan Institute of Child Health Services, Quetta	11	2023-24	10.197	Expenses on security services and janitorial services
Total				**50.888**	

The lapse occurred due to violation of rules.

This resulted in mis-procurement.

The matter was reported to the department during February, April and May 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC expressed displeasure over the repeated violations of law by the department, despite prior observations by the audit. The DAC further directed the department to

regularize the expenditure from the competent authority. While para at S. No. 1 & 3 were not discussed due non submission of working papers.

No further progress was intimated till the finalization of this report.

Audit recommends regularization of expenditure from the competent authority.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2020- 21, 2022-23, 2023-24 and 2024-25 vide Para numbers 10.2.2, 14.2.2, 11.2.8 and 9.2.3 with the financial impact of Rs. 91.171 million, Rs. 68.327 million, Rs. 371.215 million and Rs. 690.450 million respectively. Recurrence of same irregularity is a matter of serious concern.

11.2.11 Improper and non-transparent revenue receipts system – Rs. 18.534 million

According to Rule 4.7(1) of the Treasury Rules, Vol-I, "It is the primarily responsibility of the departmental authorities to see that all revenue, or other debts due to Government, which have to be brought to account, are correctly and promptly assessed, realized and credited to Government account."

The Bolan Medical Complex Hospital, Quetta during the financial year 2023-24, collected an amount of Rs. 18.534 million. However, the revenue receipts system was found to be improper, and non-transparent. Audit could not verify the receipts due to non-availability of authentic source documents and absence of records reflecting the number of patients to whom services were provided. Furthermore, the hospital was using an obsolete MS-DOS–based software that lacked the capability to maintain accurate, retrievable, and reliable records. The system had no data storage or backup mechanism, making verification and reconciliation of revenue receipts impossible and undermining accountability and financial transparency.

The lapse was due to weak revenue receipts management.

This resulted in increased risk of revenue leakage, mismanagement, potential financial misreporting, errors, fraud and loss of revenue.

The matter was reported to the department in April 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC directed the office management to produce the reconciliation and statistical data along with the revenue deposit slips in the government treasury. Furthermore, the Secretary's office will depute a team to visit and verify the functionality of HMIS, and the report will be shared with the Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 7]

11.2.12 Irregular / doubtful Payment from Student Scholarship Funds – Rs. 14.667 million

As per APPM, Clause 3.3.12.4, "Any spending entity required to undertake work or incur expenditure on behalf of another is required to exercise proper budgetary control over the funds provided by the principal authority. The entity incurring the expenditure must ensure: the funds provided by the principal entity are not exceeded, the money is spent for the purpose intended."

The Principal, Bolan Medical College, Quetta during the financial year 2023-24, made payment amounting to Rs. 14.667 million to various firms from the scholarship budget of financial year 2022-23, against a total allocation of Rs. 115.884 million**,** without any justification and approval. Furthermore, no record was available in the office regarding the disbursement or utilization of the remaining amount of Rs. 101.217 million, as detailed in Annexure 11.2. Audit observed the following deficiencies in this regard:

- No rationale or supporting justification was provided for making

payments to firms from the scholarship head.

- No bills, invoices, vouchers, or other documentary evidence were produced to substantiate the expenditure of Rs. 14.667 million, raising serious concerns regarding the genuineness and legitimacy of the payments.

Payment to firms from scholarship fund occurred due to weak financial controls and lack of oversight by the management.

The lapse resulted in misuse of funds depriving deserving students of financial aid.

The matter was reported to the department in February 2025, to which the department replied that an inquiry had been conducted; however, no report was shared with Audit.

In the DAC meeting held on December 15, 2025, the para could not be discussed due to non-submission of working papers by the concerned office.

Audit recommends inquiry into the matter and recovery of the amount paid to vendors from scholarship funds.

[AIR 4]

11.2.13 Non-deduction of house rent allowance - Rs. 15.498 million

According to Rule 12(7) of the Residential Accommodation at Quetta (Procedure for Allotment) Rules, 2009, "other charges such as electricity, Sui Gas, water conservancy, etc., shall be paid directly by the allottee to the relevant authorities."

The Principal, Bolan Medical College (BMC), Quetta, during the financial year 2024–25, allowed House Rent Allowance (HRA) to 62 employees despite their residence in college colonies, resulting in overpayment of Rs. 15.498 million.

The irregularity occurred due to violation of rules. The lapse resulted in loss to the government.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC directed the management, through the administrative department, to write letters to all concerned DDOs for verification and to ensure immediate recovery from all occupants in all such cases. Furthermore, the administrative department was directed to constitute a committee to ascertain the data of all allottees and to physically inspect and verify the same. Progress in the matter should be shared with the Audit.

No further progress was intimated till the finalization of this report.

Audit recommends recovery of house rent from the concerned.

[AIR 1]

11.2.14 Unjustified procurement of local purchase of medicine - Rs. 6.710 million

According to Notification No. SO(Dev./(H)/30-12/2024-25/821 dated 16th August 2024, and in pursuance of the decision of the Provincial Cabinet in its meeting held on 18th November 2020, Medical Superintendents of Tertiary Care Hospitals, DHQ Hospitals, and 50-bedded Hospitals are authorized to purchase medicines and consumable items up to 10% of their regular allocated budget for the financial year 2024-25 under the head of account "A03924 – Purchase of Drugs & Medicines". This authorization is limited to local purchases of medicines that are of an emergency nature and not available in the health facility.

The Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta during the financial year 2024–25 incurred an expenditure of Rs. 26.710 million on the local purchase of medicines against an approved total medicine budget

of Rs. 200 million. As per the prescribed rules, only 10% of the total medicine budget of Rs. 20 million was permissible for local purchases. However, the hospital exceeded the prescribed limit by incurring expenditure equivalent to 13.35% of the total budget, resulting in excess expenditure of Rs. 6.710 million on local procurement of medicines., as detailed in Annexure 11.3.

The lapse occurred due to internal control failures, including budgetary oversight, procurement compliance and expenditure authorization.

The lapse resulted in excess expenditure beyond the permissible 10% ceiling for local purchases, rendering the expenditure unjustified.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the para could not be discussed due to non-submission of working papers by the concerned office.

Audit recommends that the matter be justified and the excess local procurement expenditure be regularized by the competent authority.

[AIR 10]

11.2.15 Dual withdrawal of salaries - Rs. 4.941 million

According to Rule 16 of Government Servants (Conduct) Rules, 1964, "No government servant shall, except with the previous sanction of the government, engage in any trade or undertake any employment or work, other than his official duties."

The following offices of Health Department, GoB, during the financial year 2023-24, paid an amount of Rs 4.941 million to officers who were already drawing salaries from Balochistan Food Authority and PPHI, as detailed below:

(Rs. in Million)

S. No.	Personal No.	AIR Para No.	Name and Designation	Salary drew from	Employee of department	Amount
1	20350524	7	Mr. Muhammad Saleem, Microbiologist	BFA	Fatima Jinnah Hospital, Quetta	1.08
2	20385191	6	Mr. Rahat Sadiq, Staff nurse,	PPHI	BMC, Hospital, Quetta	0.661
3	20261233	6	Mrs. Jamila Hadi, lady medical officer	PPHI		1.940
4	20040229	6	Mr. Sajid Zahoor, Medical Officer	PPHI		1.260
Total						**4.941**

The irregular payment occurred due to lack of coordination between the Health Department and other government entities, coupled with weak internal controls and absence of effective verification mechanisms.

The lapse resulted in misuse of public resources and financial loss to the government.

The matter was reported to the department during April and June 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC, regarding S. No.1, was informed that the Food Authority, Quetta, had been requested to take necessary action in accordance with the rules and to ensure recovery of the overpayment from the microbiologist. The DAC directed that compliance be shared with Audit. Further, for S.Nos.2 to 4, the DAC directed that a departmental inquiry be conducted and that the report/action taken be shared with Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

11.2.16 Loss due to irregular appointments made on the basis of fake diplomas – Rs. 4.734 million

As per Rule 12 of the Civil Servants (Appointment, Promotion and Transfer) Rules, 1973, a candidate for initial appointment must meet the prescribed educational qualifications, post-qualification experience, and age limit, unless relaxation is provided. All other conditions applicable to the post under Rule 3(2) must also be fulfilled. Further, as per the Government of Balochistan recruitment rules and S&GAD instructions, all appointments must be made on the basis of genuine, verifiable qualifications from recognized institutions. Furthermore, Clause X of the Appointment Orders issued by DHO, Kalat explicitly states. "The appointment will be terminated if any counterfeit qualifications, degrees, certificate or diploma are discovered any time." The Punjab Medical Faculty (PMF) is the recognized authority for certification of allied health diplomas in Punjab.

During audit of DHO, Kalat for the financial year 2024-25, it was noticed that 51 employees were appointed by the DHO, Kalat under the Appointment Committee Chaired by Deputy Commissioner, Kalat. Scrutiny of records revealed that a Verification Report No. 18746 dated 27th June 2025 issued by the Director General Health Services, Balochistan clearly declared that 17 candidates (relevant evidence attached) appointed by DHO, Kalat against various technical posts (Dispenser, X-Ray Technician, OT Technician, ICU Technician, etc.) were ineligible, as the institutes from which their diplomas were obtained were not affiliated with PMF. Despite this, no action was taken by the DHO, Kalat or the Appointment Committee chaired by Deputy Commissioner, Kalat, and the appointees continued in service. These appointees drew total monthly pay and allowances of Rs. 4.734 million, as per the Pay and Allowance Chart (Federal, Punjab, Gilgit-Baltistan, AJ&K, and Balochistan 2023-24), as detailed in Annexure 11.4.

Absence of proper scrutiny and post-verification corrective action enabled individuals with fake or unrecognized qualifications to hold public posts.

Appointment of unqualified personnel in technical healthcare roles risks public safety and quality of service.

The matter was reported to the department in December 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the para could not be discussed due to non-submission of working papers by the concerned office.

Audit recommends immediate termination of services of all candidates declared ineligible by the DGHS report and recovery of salaries paid to these individuals from the date of appointment to date of termination under relevant rules. Besides, Departmental inquiry be conducted against DHO, Kalat for failure to exercise due diligence.

[AIR 2]

11.2.17 Procurement of medicines from unauthorized supplier - Rs. 4.717 million

As per Health Department Notifications vide letter No. SO(Dev./H)/30-12/2024-25/82 dated 16-08-2024 and No. SO(Admin)/H/I-25/2025 dated 26-09-2025, conditions (iv) & (v) require the Medical Superintendent to execute a contract with an authorized/registered medical supplier for local purchase of medicines, with procurement to be carried out through a Unit Committee comprising 2–3 consultants/specialists or senior doctors. The Minister for Health has directed strict enforcement of penalties against unregistered establishments, and non-compliance shall attract disciplinary action against the head of the institution. Further, as per Rule 15(1) of BPPRA, as amended vide Order No. FD.SO(Procurement)1-31/BPPRA/2019/235-330 dated 20-03-2019, procurements exceeding Rs. 200,000 up to Rs. 1.0 million shall be advertised

on the Authority's website, and may also be advertised in print media, where deemed necessary by the procuring

The Medical Superintendent (MS), Teaching DHQ Hospital Zhob, during the financial year 2024–25, incurred an expenditure of Rs. 4.717 million on the procurement of medicines, as detailed below:

(Rs. in Million)

S. No.	Cheque No. and date	Name of firm	Particular	Amount
1	0126527/ 06.11.2024	M/S Four Dots Construction company, Zhob	Procurement of medicines from local purchase	4.717

The following irregularities were noted:

- The agreement for the supply of medicines was executed with an unauthorized dealer, namely, M/s Four Dots Construction Company and Supplier, Zhob.
- Unit committee was not constituted.
- Tender process was not followed.

The irregularities occurred due to non-compliance with prescribed procurement rules and lack of oversight by the Medical Superintendent.

The lapse resulted in irregular payment.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the para could not be discussed due to non-submission of working papers by the concerned office.

Audit recommends implementation of rules in their true spirit.

[AIR 3]

11.2.18 Irregular retention and concealment of unutilized funds in (T-Call) accounts - Rs. 27.728 million

According to Section 12 of the Balochistan Public Finance Management (BPFM) Act, 2020, "(1) All Departments, their attached departments and sub-ordinate offices and autonomous organizations shall surrender to the Finance Department by 15 May each year all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them. Further, according to Section12 (2) of said Act, the Finance Department shall communicate the acceptance of such surrenders before close of the financial year and where requirement is justified, shall provide for equivalent amount in the next financial year budget."

PD, COVID-19 Response and Natural Calamities Program, Quetta, earned income of Rs. 27.228 million from savings held in a private bank during the financial year 2024-25. A review of the Project Steering Committee minutes dated August 12, 2024, revealed that management generated this income from a Treasury Investment (T-Call) account. However, this amount was disclosed neither in the cashbook nor in the monthly accounts. Further, despite repeated requests, the management failed to provide account details and supporting records for audit verification.

Weak financial controls and non-compliance with accounting procedures led to retention of funds in a private bank without proper recording or disclosure.

Huge amount remained unaccounted for in official records, undermining transparency, accountability, and proper oversight of public funds.

The matter was reported to the department during July to December 2025, but no reply was received.

In the DAC meeting held on December 15, 2025, the DAC was informed that the project steering committee had allowed to open this account in 2022, and savings were accordingly utilized from the same account under the

approved expenditure heads. Audit contended that the amount in accounts was not taken in cash book, nor was the same recorded in any other official documents. The DAC directed to provide complete details of bank account along-with the PSC minutes and approval of the expenditure from the profit account. In case no documents are produced to audit the secretary office will conduct inquiry into the matter.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

11.2.19 Non-maintenance of proper record of supplies - Rs. 7.521 million

As per Clause 8.2.3.2 of the APPM, "Government employees shall also be held personally responsible for any loss or deficiency arising from theft, robbery, fraud or negligence on the part of any other government officer, to the extent to which it may be shown that the officer concerned contributed to the loss or deficiency by his/her own action or negligence."

The MS, BMCH Quetta during the financial year 2024-25, procured various items for Operation Theaters amounting to Rs. 7.521 million including OT Suits, Apron Cloth, Towels, Gown, Surgical Sponge, Medical bag, Bed sheets, Foam Mattress, Slippers without maintaining proper record including stock registers, inventory, issuance records and physical verification, as detailed below:

(Rs. in Million)

S. No.	Particulars	vendor	Cheque No.	Date	Amount
1	OT Items	M/s ARB Traders, Quetta	1576885	26.02.2025	7.521

The irregularity was due to weak internal controls and management oversight.

The lapse resulted in increased risk of misappropriation and loss to the government.

The matter was reported to the department during December 2025, but no reply was received.

The PAO was requested to convene DAC meeting in December 2025, followed by reminders but no meeting was held till the finalization of this report.

Audit recommends conducting an inquiry into the matter.

[AIR 14]

11.2.20 Overpayment due to allowing excess quantities - Rs. 9.580 million

According to Para 4.12 of Manual for Development Projects, "Once approved by the competent authority the executing agency should implement the project in accordance with the PC-I provisions. It has no authority to change and modify the main approved parameters of the project on its own, beyond permissible limit of 15%." Further, as per para 2.86 B&R Code and para 56 of CPWD Code, "The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. 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".

Project Director Medical College Kech at Turbat Health Department GoB, during the financial years 2023-24, paid GCs for different items of work by allowing excess quantities than provided in approved PC-Is, resulting in overpayments of Rs. 9.580 million, as detailed below:

(Rs. in Million)

Name of work/ Contractor	Item of work	Quantity paid	Quantity admissible	Excess Quantity	Rate	Amount
Construction of Internal Road (Pkg.-22), M/s Bismillah Construction Company, GC	Prime Coat	64,300	60,129	4,171	127	0.530
	Concrete class- B (for edge block)	895.364	250	645.364	8,163	5.268
Earth Filling in Courtyard of Different Building, M/s Mir Construction Company, GC	Earth filling	36,232	26,765	9,467	400	3.787
Total						**9.585**

Payment by allowing excess quantities occurred due to weak planning.

The lapse resulted in loss to the government.

In the DAC meeting held on January 06, 2026, the DAC directed the management to provide the original, revised and second revised PC-I, alongwith approved variation orders.

No progress was intimated till the finalization of this report.

Audit recommends inquiry into the matter.

11.2.21 Overpayments due to allowing inadmissible items and higher rates - Rs. 127.210 million

According to Para 16 and 220 of CPWA Code, "The Divisional and Sub-Divisional officers have to satisfy themselves before signing the bill the quantities and rate recorded in the MB are correct and calculation have been checked arithmetically."

PD, Medical College Kech at Turbat Health Department, GoB, during the financial year 2023-24, overpaid an amount of Rs. 127.210 million to GCs by allowing inadmissible items of work/incorrect higher rates/wrong calculation of quantities/price adjustments (escalation charges), as detailed in Annexure 11.5.

Overpayment occurred due to weak internal controls.

The lapse resulted in loss to the government.

In the DAC meeting held on January 06, 2026, the DAC directed the management to provide approved rate analysis along with market survey reports based on quotations besides provision of bid evaluation reports, tender notices, and work orders for audit verification.

No progress was intimated till finalization of this report.

Audit recommends that recovery be effected from the concerned contractors.

[AIR 1]

Bolan University of Medical and Health Sciences, Quetta

11.2.22 Non-recovery of outstanding dues/fee from students – Rs. 23.712 million

According to Section 7 (1) of the Balochistan Universities Act, 2022, "The University shall be authorized to charge and receive such fees and other payments for the academic services, admissions, courses offered, examinations, laboratory services, hostel, transport facility, library facilities, co-curricular activities and such other academic and non-academic activities as it may determine from time to time, through rules, subject to approval of the Syndicate."

The Vice Chancellor, BUMHS, Quetta, during the financial year 2023-24, failed to recover outstanding dues/fees amounting to Rs. 23.712 million

from students. Audit observed that no concrete efforts were made by the university administration to recover the outstanding amount, as detailed below:

(Rs. in Million)

S. No.	Batch	Outstanding Amount
1	Batch-I	16.092
2	Batch –II	5.365
3	Batch-III	1.570
4	Batch-IV	0.415
Total		**23.712**

Non-recovery of outstanding dues from the students was due to weak receipt management.

The lapse resulted in loss to the University, and increased burden on the government to compensate the shortfall through Grant.

The matter was reported to the department in February 2025**,** but no reply was received.

The PAO was requested to convene a DAC meeting in October 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that recovery of outstanding dues be effected at the earliest.

[AIR 13]

Chapter 12

12.1 Home and Tribal Affairs Department

12.1.1 Introduction

The function of the Home and Tribal Affairs Department is to maintain the Internal Security and Public Order in the province and also administer the Prison and Crisis management. It also functions to rehabilitate the offenders and provide security to expatriates and foreigners, along with the coordination among the law enforcement and the Anti-Smuggling Agencies.

12.1.2 Comments on Budget and Accounts

Development and non-development funds amounting to Rs. 8,546.869 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs. 8,088.547 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development Grant No. BC21054	6,885.836	6,475.296	(-)410.539	5.96
Development Grant No. BC12254 Function: 36101	1,661.034	1,613.251	(-)47.782	2.88
Total Development & Non-Development	**8,546.869**	**8,088.547**	**(-)458.322**	**5.36**

There is a significant saving of Rs. 458.322 million against non-development and development expenditure, which indicated improper budgeting and inefficient utilization of funds.

12.1.3 Audit Profile of Home and Tribal Affairs Department, Balochistan

(Rs. in Million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2024-25	Revenue/ Receipts audited financial year 2024-25
1.	Formations	36	5	13,688.66	-
2.	Assignment Accounts	2	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

12.1.4 Classified Summary of Audit Observations

Audit observations related to Home and Tribal Affairs Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments, and non-production of record.

Audit observation amounting to Rs. 925.474 million was raised in this report during the current audit of Home and Tribal Affairs Department. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Non-production of record	302.985
2.	Irregularities	622.489

12.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2004-2005	4	-	4	0
2.	2005-2006	5	-	5	0
3.	2007-2008	4	-	4	0
4.	2011-2012	10	-	10	0
5.	2013-2014	8	-	8	0
6.	2014-2015	3	-	3	0
7.	2019-2020	3	-	3	0
8.	2021-2022	6	-	6	0
9.	2023-2024	7	-	7	0
10.	2024-2025	3	-	3	0
Total		**53**	**-**	**53**	0

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

12.2 AUDIT PARAS

12.2.1 Non-production of record – Rs. 302.985 million

Article 170(2) of the Constitution of Islamic Republic of Pakistan states "The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any Authority or Body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit."

The Honorable Supreme Court of Pakistan in Para - 27(b) of its judgment dated 08.07.2013 decided that the Auditor-General, in order for him to fulfill his duties under Articles169 and 170 of the Constitution, is not only authorized but also obligated to access all records maintained by Federal and

Provincial Governments, and any entities under their control regardless of any designation as 'secret' or otherwise.

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

The Ministry of Law and Justice, vide its office memorandum dated[6] 04.09.2024[1], while examining the stance taken by a refusing entity, clarified that in terms of Article 169 of the Constitution of Islamic Republic of Pakistan, 1973, the Auditor-General of Pakistan has been mandated to perform Audit of the accounts of any Authority or Body established by the Federation and/or a Province. The Auditor-General has all kind of powers to inspect and enquire into the accounts, office, books and papers of any office under the control of Federation and Provinces.

During Audit of the Directorate General of Levies, Quetta, it was requested to provide the following auditable record for the FY 2024-25 vide requisition dated September 03, 2025. However, the department did not provide the relevant record to Audit despite repeated reminders dated September 09 and 11, 2025, as well as meetings held with the concerned officers of the department by the field audit team. Subsequently, DG Audit Balochistan took up the matter with PAO dated[7] November 06, 2025 followed by reminder dated[8] December 01,

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[6] No. F.No.467/2024-Law- I

[7] No. PP&FAP/Non-Production/2024-25/188-89

[8] No. PP&FAP/Non-Production/2024-25/217-18

2025. Furthermore, the matter was escalated at the level of DAG(South) vide letter dated[9] December 14, 2025, However, the issue of non-production of record remained unresolved.

(Rs. in Million)

S. No.	Office Name	Budget	Expenditure
1	KR7040 - Zonal Director Kalat at Khuzdar	75.28	74.729
2	KR7130 - Levies Training Center Khuzdar	83.676	6.846
3	QA7373 - Director Central Zone Quetta	37.656	36.761
4	SI7042 - Zonal Director Sibi	84.869	80.623
5	TB7039 - Zonal Director Mekran at Turbat	66.488	64.743
6	NI7015 - Zonal Director Chagai at Nushki	40.529	39.282
Total		**388.499**	**302.985**

In such circumstances, neither the sanctity of utilization of Public Money according to relevant financial and other applicable rules could be verified nor could the constitutional duty of the Auditor-General of Pakistan be fulfilled.

The matter was reported to department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that the responsibility be fixed on those responsible for non-production of record and disciplinary proceedings be initiated against the concerned under relevant Rules.

[AIR 16]

[9] No. PP&FAP/Non-Production/2024-25/220-22

12.2.2 Irregular expenditure on bullet proof jackets and helmets in violation of BPPRA Rules - Rs. 329.680 million

According to Rule 40 (1) of BPPR, 2014, "Procuring Agencies shall announce and upload on the Authority's website the results of bid evaluation in the form of a report, providing justification for acceptance of the lowest evaluated bid and reasons for non-acceptance or rejection of other bids, at least ten days prior to awarding the procurement contract. A copy of the evaluation report shall be provided to any bidder who requests it." Further, Rule 11 of BPPR, 2014 requires that "for each financial year, all Procuring Agencies shall prepare detailed annual procurement plans, determining the agency's requirements within available resources. These plans shall be uploaded on the Authority's website and, if available, on the respective procuring agency's website."

The DG, Levies, during the financial year 2024- 25, awarded the following contracts to M/s Musterhaft Apparel (Pvt.) Ltd., Lahore, amounting to Rs. 329.680 million.

(Rs. in Million)

S. No.	AIR No.	Description of items	Amount
1	8	Supply of bullet-proof jackets and helmets	219.7
2	10	Supply bullet Proof Jackets	109.98
Total			**329.68**

Audit observed the following irregularities in the procurement process:

S.No.01.

- Only 13 days were provided between the tender advertisement dated 01 February 2025 and bid opening on 14 February 2025, in violation of the mandatory minimum 15-day bidding period prescribed under the BPPR.
- The bidding documents indicated an estimated cost of Rs. 192.500 million; however, the contract was awarded for Rs. 219.700 million,

resulting in an unauthorized excess of Rs. 27.200 million.

- The contract was awarded to the second-lowest bidder, M/s Musterhaft Apparel (Pvt.) Ltd., at Rs. 219.700 million, disregarding the lowest responsive bid of Rs. 203.125 million submitted by M/s BSF Associates.
- No market analysis was conducted prior to procurement, bypassing a mandatory step to assess price reasonability and undermining value-for-money principles.

S. No. 02

- The tender was advertised on 25 March 2025, with bids opened on 01 April 2025, providing only six days' notice, which is below the mandatory 15-day minimum period required under the BPPR.
- Five firms participated in the tender, with M/s Musterhaft Apparel Limited (Lahore) and M/s BSF Associates (Karachi) initially qualifying technically. However, management later declared M/s BSF Associates non-responsive for failing to attach required documents to the EPPS system. This action is contradictory: if essential documentation was missing, the firm should not have passed the initial technical qualification. Notably, the firm's samples had already undergone and passed laboratory testing prior to this disqualification.

The irregularities occurred due to weak procurement planning, non-compliance with BPPRA rules, and inadequate oversight by the department.

These lapses resulted in a non-transparent procurement process, award of the contract at an excess cost and financial loss to the government.

The matter was reported to department in November 2025, but no reply was received.

The PAO was requested in December 2025, followed by reminders, to convene DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends inquiry into the matter.

12.2.3 Irregular expenditure without open tenders – Rs. 163.028 million

As per Rule 15 (1) of BPPRs, 2014, amended vide FD's Notification dated[10] 20.03.2019. "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency."

Following offices of Home and Tribal Affairs Department, Balochistan, during the financial year 2023-25, paid an amount Rs. 163.028 million on account of procurement of plant and machinery, entertainments & gifts, and repair of transport and office buildings by split-up and without calling open tenders:

(Rs. in Million)

S. No.	Name of Office	AIR Para No.	Financial Year	Amount	Remarks
1.	ACS (H&T) department, Balochistan	2	2023-24	1.389	Plant and Machinery
2.		5	2024-25	3.621	Entertainments & Gifts, Transport, Plant and Machinery
3.		2	2024-25	146.585	Hiring of vehicles and fueling of POL
4.	DG Levies, Quetta	5	2024-25	11.433	Repair works of various levies check posts and thanns
Total				**163.028**	

Expenditure by split-up and without calling open tenders was due to violation of rules and weak financial controls.

The lapse resulted in mis-procurement.

[10] No. FD.SO(Procurement)1-31/BPPRA/2019/235-330

The matter was reported to department in April and November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in August and December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends justification and regularization of the expenditure.

12.2.4 Non-imposition of liquidated damages - Rs. 28.936 million

As per Clause 2 of the general conditions of contract, "if the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day or maximum 10% of the contract cost." Further, according to Rule 11 of GFR, Vol.-I, "Each head of department is responsible for enforcing financial order and strict economy and is responsible for observance of all relevant financial rules and regulations."

DG, Levies, Quetta, awarded contracts for arms, ammunition, and quadcopters[11] amounting to Rs. 589.541 million during the financial year 2024-25. However, the contractors failed to supply the complete consignment within the stipulated timeframe. Despite the contractors neither seeking nor being granted any extension by the competent authority, the management failed to impose the mandatory liquidated damages against the un-delivered supplies at the rate of 10%, amounting to Rs. 28.936 million. Furthermore, the management failed to provide relevant demands, indents, specifications, and rate analyses for audit verification, as detailed below:

[11] A quadcopter is a type of unmanned aerial vehicle (UAV) or drone that utilizes four propellers for vertical takeoff, landing, and flight stability.

(Rs. in Million)

S. No.	Firm Name / Supply Order & Date	Description	Quantity	Deliv-ered	Rate (Rs.)	Amount of un-derived items
1	M/s Crimson International, Peshawar	SMG	150	0	579,000	86.85
2		Pistol	20	0	133,000	2.66
3	Supply Order dated February 28, 2025 & March 17, 2025	Quadcopters	44	20	7,490,000	179.76
4	M/s Pakistan Ordnance Factories, Wah Cantt, Supply Order dated June 11, 2025	SMG (7.62×39 mm)	33,000	0	291.06	9.604
5		Ammunition Pistol (9 mm)	5,165	0	171.32	0.884
6		Ammunition SMG (7.62×39 mm)	33,000	0	291.06	9.604
Total						**289.365**
Penalty @ 10%						**28.936**

Lapse occurred due to weak contract management.

Non-imposition of liquidated damages resulted in loss to the government besides delaying the delivery of essential equipment needed for maintaining law and order.

The matter was reported to department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends imposition of liquidated damages on the contractors besides, provision of relevant record.

[AIR 13]

12.2.5 Excess procurement of uniforms and payment without maintaining record - Rs. 32.548 million

According to APPM Para 13.3.4. "All stores should be examined, by a delegated officer within the department/entity, on receipt of goods to ensure that there is a valid purchase order, that the correct quantities and qualities have been received, and that they are in good condition." And as per 145 of GFR, Vol.-I, "Purchases must be made in the most economical manner in accordance with the definite requirement of the public service." Further, according to Rule 148-149 of GFR, Vol.-I, "All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer who should see that the quantities are correct and their quality good, and record a certificate to that effect."

DG, Levies, Quetta, procured and uniforms of Rs. 38.575 million during the financial year 2024-25, as detailed below:

(Rs. in Million)

S. No.	Name of Work / contractor	Office and DDO code	AIR No.	Excess Quantity procured	Rate in Rs.	Overpaid Amount
1	S/o uniforms and protective items including Jacket, socks, cap etc. M/s Muzamil & M/s Syed Muhammad Sons, Quetta	Reko Diq Mining Company Security, QA8008	12	675	48,219	32.548

Audit observed the following irregularities:

- The procurement was carried out without indents, demand and stock

registers to justify the expenditure

- Further, the management procured uniforms for 800 personnel despite having only 125 active personnel on their payroll, indicating excessive procurement, which resulted in excess expenditure of Rs. 32.548 million.

The irregularity occurred due to lack of adherence to violation of rules and procedures.

Non-availability of proper record of procurement rendered the expenditure unverifiable, while excess procurement resulted in loss to the government.

The matter was reported to department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends inquiry in the matter with a view to authenticate the expenditure and recovery of excess expenditure.

12.2.6 Non-collection of electricity charges from residential staff – Rs. 13 million

According to Rule 12(7) of Residential Accommodation at Quetta (procedure for allotment) Rules, 2009 coded that other charges such as electricity, sui gas, water conservancy etc., shall be paid directly by the allottee to the relevant authorities."

Superintendent of Jail Gadani, District Lasbela (Uthal), paid electricity charges of Rs. 13 million during the financial year 2023-24 for the jail premises and residential staff colony, but failed to recover costs from the occupants of 38 residential staff quarters as no separate electricity meters were installed for the

residential colony; instead, a single meter served both the jail and the quarters, as detailed below:

(Rs. in Million)

S. No.	Cheque No.	Date	Particular	Amount
1	A0100843	07.05.2024	Paid to K-Electric	13

Lapse was due to violation of rules.

Audit views that the practice of using single meter led to payment of higher rates of electricity, and non-recovery of electricity charges from the residents resulted in loss to the government.

The matter was reported to department in March 2025, but no reply was received.

The PAO was requested in August and December 2025, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that recovery be effected and separate electricity meters be installed for each residential unit.

[AIR 2]

12.2.7 Irregular / suspected drawl of POL and repair - Rs. 25.279 million

According to Rule 20 of Staff Car Rules, 1980, as amended in 2001, read with S&GAD Notification No. dated[12] 24.07.2000, "The logbook, History Sheet and Petrol Account Register shall be maintained for each official vehicle. Each vehicle/car should be maintained with a separate logbook. Detail of journey be given with the authentication of competent authority and the mileage covered with reference to the POL drawn should also be compared. A certificate is also required by the officer in charge that the journey was performed in the public interest and brief history, accident, repair etc., should also be entered therein." According to Para 23 of GFR, Vol.-I, "Every government officer will be held personally

[12] SGA/(TPT) 1-3/94/570-740

responsible for any loss sustained by the government due to fraud or negligence on his part. The controlling officer must take immediate action for enforcement of such responsibility."

The Directorate General Levies, Quetta (Reko Diq Security), incurred an expenditure of Rs. 25.279 million on POL and vehicle repairs without maintaining logbooks or vehicle history sheets. Audit observed that the bills were attested by the Accounts Officer instead of the Transport Office and lacked essential details such as dates and vehicle numbers. Furthermore, funds were drawn for the Reko Diq project despite the fact that the project had not officially commenced. It was also not clear whether vehicles had been procured and how expenditure on repairs was incurred if the vehicles were new.

Lapse was due to weak financial management.

This lapse resulted in suspected payment of POL and repair, and financial loss to the government.

The matter was reported to department in November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends provision of detail justification and provision of complete record to audit for scrutiny.

[AIR 14]

Chapter 13

13.1 Irrigation Department

13.1.1 Introduction

The Department of Irrigation has been established mainly to construct and maintain canals, delay action dams, water reservoirs for storage of water, perennial water channels and irrigation schemes. Besides, the department is responsible for river and riverbank surveys, implementation of water logging schemes, land reclamation and flood control schemes.

13.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 43,653.575 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 43,295.246 million was incurred, as summarized below:

(Rs in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21032	4,970.233	4,899.939	(-)70.294	1.41
Development Grant No. BC12232 Function No.042205	12,203.295	12,172.351	(-)30.944	0.25
Development Grant No. BC12232 Function No.042202	26,480.047	26,222.957	(-)257.090	0.97
Total Development	38,683.342	38,395.308	(-)288.034	0.74
Grand Total Non-Development & Development	**43,653.575**	**43,295.246**	**(-)358.329**	**0.82**

13.1.3 Audit profile of Irrigation Department

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	78	11	34,301.10	-
2.	Assignment Accounts	18	11	27,186.90	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	3	3	12,017.34	-

13.1.4 Classified Summary of Audit Observations

Audit observations related to Irrigation Department show continued systemic weaknesses in internal controls. These weaknesses translated into Non-production of record, irregular payments, overpayments, and losses.

Audit observations amounting to Rs. 1,252.205 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 16.165 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Non-production of record	666.377
2.	Irregular expenditure	74.985
3.	Recoverable	16.165
4.	Overpayment	491.944
5.	Loss	2.734

13.1.5 Brief comments on the status of compliance with PAC directives

fS. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	1984-1985	14	-	14	0
2.	1988-1989	20	-	20	0
3.	1989-1990	36	-	36	0
4.	1990-1991	7	-	7	0
5.	1991-1992	47	-	47	0
6.	1992-1993	27	-	27	0
7.	1993-1994	50	-	50	0
8.	1994-1995	24	-	24	0
9.	1995-1996	34	-	34	0
10.	1996-1997	8	-	8	0
11.	1997-1998	28	26	2	93
12.	1998-1999	17	16	1	94
13.	2001-2002	30	-	30	0
14.	2002-2003	11	-	11	0
15.	2003-2004	11	-	11	0
16.	2004-2005	15	-	15	0
17.	2005-2006	8	5	3	62.5
18.	2006-2007	8	-	8	0
19.	2007-2008	2	-	2	0
20.	2008-2009	6	-	6	0
21.	2009-2010	18	-	18	0
22.	2010-2011	17	-	17	0
23.	2011-2012	7	-	7	0
24.	2012-2013	14	-	14	0
25.	2013-2014	17	-	17	0
26.	2014-2015	14	-	14	0
27.	2015-2016	6	-	6	0
28.	2016-2017	9	8	1	89
29.	2017-2018	10	6	4	60

fS. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
30.	2018-2019	12	7	5	58
31.	2019-2020	11	-	11	0
32.	2020-2021	6	-	6	0
33.	2021-2022	10	-	10	0
34.	2022-2023	8	-	8	0
35.	2023-2024	12	-	12	0
36.	2024-2025	18	-	18	0
Total		**592**	**68**	**524**	**12.09**

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

13.2 AUDIT PARAS

13.2.1 Non-production of record by two offices – Rs. 666.377 million

Article 170(2) of the Constitution of Islamic Republic of Pakistan states "The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any Authority or Body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit."

The Honorable Supreme Court of Pakistan in Para - 27(b) of its judgment dated 08.07.2013 decided that the Auditor-General, in order for him to fulfill his duties under Articles169 and 170 of the Constitution, is not only authorized but also obligated to access all records maintained by Federal and Provincial Governments, and any entities under their control regardless of any designation as 'secret' or otherwise.

Section 14 (2) of Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 states that the officer in-charge of any office or-department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as

possible and with all reasonable expedition and Section 14(3) of said Ordinance, stipulates that any person or authority obstructing the auditorial functions of the Auditor-General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person.

The Ministry of Law and Justice, vide its office memorandum dated 04.09.2024[1], while examining the stance taken by a refusing entity, clarified that in terms of Article 169 of the Constitution of Islamic Republic of Pakistan, 1973, the Auditor-General of Pakistan has been mandated to perform Audit of the accounts of any Authority or Body established by the Federation and or a Province. The Auditor-General has all kind of powers to inspect and enquire into the accounts, office, books and papers of any office under the control of Federation and Provinces.

Following offices of Irrigation Department, GoB incurred expenditure of Rs. 666.377 million during the financial year 2023-24. It was requested to provide the auditable record vide requisition dated January 29 & 30, 2025. The record was requisitioned for 2023-24. However, the department did not provide the relevant record to Audit despite reminders as well as meetings with the concerned officers of the department by the FAT. Subsequently, the matter was intimated to DG Audit on April 21 & 22, 2025, who took up the matter with PAO on April 23, 2025 followed by reminder on April 28, 2025. However, the issue of non-production remained unresolved, as detailed below:

(Rs in Million)

S. No.	Name of Formation	AIR# F.Y	Amount	Details
1	Irrigation Division, Kachi at Bolan	3, 2023-24	666.377	Bolan Dam, restoration of Bolan weir, protection bund at Tunia Wah, constt: of flood canal Meero Wah Shoran and Linning of flood

[1] No. F.No.467/2024-Law-

[1] No. FAT/ATP/Requisition/2023-24/353

S. No.	Name of Formation	AIR# F.Y	Amount	Details
				channel Siah Aab Shoran were not produced.
2	Secretary Irrigation	6, 2023-24	-	Record related to recruitment and appointment was not produced.
Total			**666.377**	

In such circumstances, neither the sanctity of utilization of Public Money according to relevant financial and other applicable rules could be verified, nor could the constitutional duty of the Auditor-General of Pakistan be fulfilled.

The matter was reported to the department during June 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, the DAC directed that a warning letter be issued to the concerned XEN of office at S. No. 1 and the DDO of office at S. No. 2 for non- provision of record and that the record be provided to audit at the earliest.

No further progress was intimated till the finalization of this report.

The Audit recommends that the responsibility should be fixed on those responsible for non-production of record for the last year and disciplinary proceedings be initiated against the concerned under relevant Rules. Further, the PAC may direct the department to get its accounts audited on regular basis in the light of Constitutional mandate of AGP.

13.2.2 Overpayments due to allowing inadmissible items and higher rates - Rs. 260.895 million

According to Para 16 and 220 of CPWA Code, "The Divisional and Sub-Divisional officers have to satisfy themselves before signing the bill the

quantities and rate recorded in the MB are correct and calculation have been checked arithmetically."

Thirty-eight (38) Divisions of Irrigation Department, GoB, during the financial years 2023-25, overpaid an amount of Rs. 260.895 million to GCs by allowing inadmissible items of work/incorrect higher rates/wrong calculation of quantities, as detailed in Annexure 13.1.

Overpayment occurred due to violation of BCSR provisions.

The lapse resulted in loss to the government.

The matter was reported to the department during January to June 2025 and August to December 2025, but no reply was received.

In DAC meeting held on December 18, 2025, the DAC directed the Division at S.No.1 to provide documented justification for its higher rates otherwise recovery amounting to Rs. 31.848 million may be effected. Further, divisions at S.Nos.2,7,8,9,22,23, and 29 were directed to recover the overpaid amounts, while the remaining divisions were directed to submit original drawings and measurements for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides effecting recovery.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2020- 21 and 2022-23 vide para numbers 10.2.2 and 15.2.2 with the financial impact of Rs. 91.171 million and Rs. 68.327 million respectively. Recurrence of same irregularity is a matter of serious concern.

13.2.3 Overpayment due to allowing excess quantities than PC-I - Rs. 116.911 million

According to Para 4.12 of Manual for Development Projects, "Once approved by the competent authority the executing agency should implement the project in accordance with the PC-I provisions. It has no authority to change and modify the main approved parameters of the project on its own, beyond permissible limit of 15%." Further, as per para 2.86 B&R Code and para 56 of CPWD Code, "The authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If subsequent to the grant of technical sanction, material structural alterations are contemplated, the orders of the original sanctioning authority should be obtained even though no additional expenditure is involved by the alterations".

The following Divisions of Irrigation Department, GoB, during the financial years 2023-25, paid GCs for different items of work by allowing excess quantities than provided in approved PC-Is, resulting in overpayments of Rs. 116.911 million, as summarized below, and detailed in Annexure 13.2.

(Rs. in Million)

S. No.	Name of division	Item of work	AIR#,	Amount paid	Amount payable	Overpaid
1	Irrigation Division, Sherani	P/W G.I Wire SI No. 19-16	1, 2023-24	0.636	0.099	0.537
2	PD, Toiwar Batozai Storage Dam	Providing & laying pitrun gravel in subbase BOQ item No. 1a-6	2,2023-24	5.209	3.49	1.719
3	Irrigation Division, Dasht Mirani, at Turbat	SI No. 3-4/a,b, 3-18/b,3-5/cii	2, 2023-24	50.474	39.737	10.737

S. No.	Name of division	Item of work	AIR#,	Amount paid	Amount payable	Overpaid
4	Irrigation Division, Loralai	Earth work embankment & compaction SI No. 3-5c/i	5, 2023-24	20.772	20.4	0.372
5	PD, Shehzanik Dam Gwadar	Payment of security charges without provision in PC-I	5, 2023-24	125.977	47.841	78.136
6	Irrigation Division, Chaman	clearing & grubbing S.I. No. 21-10 BCSR 2023	2,2024-25	0.357	0.194	0.164
7	Irrigation Division, Hub Canal	Excavation of earthwork & P/L stone SI No. 3-10 & 19-31	3,2024-25	12.573	11.803	0.771
8	Irrigation Division, Pishin	SI No. 3-21/b-iii, 5-5/b,5-27a, 1-a,k,5-14/d,12-5/b-I,19-31,19-17/b,3-10/b-iv,3-12/a,d	8, 2024-25	24.475	0	24.475
Total				**240.473**	**123.564**	**116.911**

Payment by allowing excess quantities occurred due to weak planning and flawed PC-I.

The lapse resulted in loss to the government.

The matter was reported to the department during January to June 2025 and August to December 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, the offices at S.Nos. 2,3,4,5,8 stated that the overall payment was within the permissible limit of

15%, and were directed to provide original MB, technical sanctions, BOQs, PC-I and comparative statement regarding excess-paid and curtailed items. The offices at S.Nos. 1,6 and 7 did not submit replies, and were directed to submit complete replies.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 11.2.2 with the financial impact of Rs. 1,177.365 million. Recurrence of same irregularity is a matter of serious concern.

13.2.4 Overpayment due to inadmissible/wrong premium and non-deduction of below premium - Rs. 114.138 million

According to P&D Department's Notification2 dated April 28, 2021, the Chief Minister granted percentage increases on different items of work of BCSR, 2018. Further, as per CPWA Code 16 and 221, "The Divisional and Sub Divisional Officers are responsible for ensuring correctness of rates, quantities and calculations before signing the bill of the contractor."

The following Divisions of Irrigation Department, GoB, during the financial years 2023-25, made overpayments of Rs. 114.138 million to different contractors due to allowing inadmissible/wrong calculations/non-deduction of premium, as summarized below and detailed in Annexure 13.3.

(Rs. in Million)

S. No.	Name of Formation	Description	AIR# F.Y	Premium paid	Premium payable	Premium overpaid
1	Irrigation Division, Dasht Mirani, at Turbat	Premium allowed on GI wires & pipes	6, 2023-24	3.901	0	3.901

[2] No. P&DD/CSR-Cell/2022/1869

S. No.	Name of Formation	Description	AIR# F.Y	Premium paid	Premium payable	Premium overpaid
2	Irrigation Division, Kachhi at Bolan	Premium allowed on GI pipes	7, 2023-24	13.061	0	13.061
3	Irrigation Division, Awaran	Premium allowed on GI pipes	5, 2023-24	28.863	0	28.863
4	Irrigation Division, Hub	Below offered premium not deducted	1, 2023-24	0.392	0	0.392
5	Irrigation Division, Loralai	Below offered premium not deducted	6, 2023-24	0.241	0	0.241
6	Irrigation Division, Quetta	14% Higher premium allowed on on BCSR 2023	2,2024-25	412.455	361.803	50.652
7	Irrigation Division, Hub Canal	Below offered premium not deducted	8,2024-25	0.511	0	0.511
8	Irrigation Division, Kech	Premium allowed on GI wires & pipes	2,2024-25	16.517	0	16.517
Total				**475.941**	**361.803**	**114.138**

Overpayment/inadmissible payment of premium occurred due to weak internal and financial controls.

The lapse resulted in undue favor to contractors and loss to the government.

The matter was reported to the department during January to June 2025 and August to December, 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, Divisions at S.No.1, 2, 3, 6 and 8 contended that the premium was correctly paid and were directed to provide complete bidding documents, reference to the Chief Engineer's powers under the Balochistan Delegation of Financial Powers, minutes of the PDWP, PC-I, and clarification from the P&D Department regarding the allowance of the premium. The office at S.No 5 had provided record, which was tempered when compared to that available with audit. The DAC expressed displeasure, and ordered the concerned Chief Engineer to conduct inquiry into the matter. The offices at S.No.4 and 7 accepted the recovery, and were directed to effect recovery at the earliest.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2020- 21 and 2021-22 vide para numbers 10.2.5 and 13.2.5 with the financial impact of Rs. 2.103 million and Rs. 7.671 million respectively. Recurrence of same irregularity is a matter of serious concern.

13.2.5 Irregular payment on rock cutting by occasional blasting without obtaining NOC - Rs. 54.468 million

According to Specification No. 3.8.3 (a) of Vol III of BCSR, 2018 “The Contractor shall submit in advance a complete plan of the area requiring blasting, estimated quantity of rock to be blasted, nature of rock, blasting charge required with complete calculations, sequence of blasting for overall area and for daily operations, safety measures and qualification and experience of contractor’s staff deputed for the work. Further as per specification No. 3.8.3 (b) of Vol III of BCSR, 2018 “Blasting operations shall be carried out under the supervision of a responsible licensed blasting authorized agent of the contractor

(referred as agent), during specified hours as approved in writing by the Engineer-in-Charge. The agent shall be conversant with the rules of blasting notified by Government from time to time. All blasting operations shall be carried out with due regard to safety regulations in force. Where explosives are used the Contractor shall provide suitable buildings or warehouse in approved positions for the storage of explosives, which shall be stored in the manner and quantity approved by the Engineer-in-Charge or as per relative laws of government. Such storage place shall be accessible only to authorized personnel. They shall be properly marked, all doors or accesses thereto shall be constructed of materials as directed by the Engineer-in-Charge and provided with secure locks and all necessary means for preventing access by unauthorized persons.

Various Divisions of Irrigation Department, GoB, during the financial years 2023-25, paid the contractors for an item of work "Excavation or cutting in hard rock by blasting and disposal of excavated material within a lift of 5ft. (1.50m) and lead up to 100 Ft. (30m)" under S.I No. 3-11/b & 3-12 of BCSR, 2018 & 2023 respectively without obtaining NOC from the concerned authorities i.e. local administration. This clearly proves that no blasting work was executed on the site. Thus, due to allowing an incorrect rate of excavation of hard/medium rock, an overpayment of Rs. 54.468 million was made to the contractor, as detailed in Annexure 13.4.

(Rs. in Million)

S. No.	Name of division	AIR No. Year	Amount
1.	Irrigation Division, Kachi at Bolan	4, 2023-24	26.597
2.	Irrigation Division, Ziarat	2, 2024-25	7.109
3.	Irrigation Division, Khuzdar	1, 2024-25	4.629
4.	Irrigation Division, Hub Canal	15, 2024-25	16.133
Total:			**54.468**

Payment for blasting without the required clearance of local administration was caused due to violation of BCSR.

Overpayment resulted in loss to the government.

The matter was reported to the department during August to December 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, the division at S.No.01 replied that the local administration had been approached for issuance of an NOC for blasting; however, due to the sensitivity of the area, the NOC was not granted. Audit noted that the blasting rate could not, therefore, be allowed. The SE concerned recommended recovery of the rate difference as calculated by Audit. The division at S. No.02 replied that the work was carried out in jackhammer and blasting both, the division at S.No. 03 accepted the recovery and division at S.No.04 did not submit the reply. The DAC directed the Division at S. No. 02 to recover the differential amount of jackhammer and blasting and directed the division at S. No. 01 and 03 to ensure the complete recovery and division at S. No. 04 to provide the relevant record for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

13.2.6 Non-recovery of mobilization advance – Rs. 16.165 million

As per Clause 60.11(b) of Standard Form of Bidding Documents, "The Mobilization Advance shall be recovered in equal instalments; first instalment at the expiry of third month after the date of payment of first part of Advance and the last instalment two months before the date of completion of the Work".

The Irrigation Division, Quetta, during the financial year 2024-25, paid mobilization advance of Rs. 16.165 million to the contractor. The advance was required to be recovered in equal installments from the running bills of the contractors, but no recovery was made from the contractor after completion of the work, as detailed below:

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Amount	Remarks
1	Irrigation Division, Quetta	2024-25	04	16.165	Schemes were completed and security deposits were released but mobilization advances were outstanding.

Non-recovery of mobilization advance was caused due to weak contract management.

The lapse resulted in loss to the government.

The matter was reported to the department during August 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, the management replied that the deduction of mobilization advances is linked with the financial progress of the work, and since the works are ongoing, the advances would be recovered. Audit contested that as per record available with audit, the works are complete. The DAC directed the division to completely recover the outstanding installments of the advance.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

13.2.7 Loss due to non-realization of sale proceeds of steel - Rs. 2.734 million

According to Par 72 of CPWA Code, "When a voucher exhibits any expenditure from which revenue may be expected to accrue, either dismantling

or repairs, a note should be recorded to indicate how the old material removed and if sold when the sales proceeds will be credited to Government."

The following Divisions of Irrigation Department, GoB, during the financial years 2023-25 paid Rs. 2.734 million to the GC. The contractor was paid for an item of work "Dismantling RCC concrete C-25 under SI.No.4-20." However, the steel obtained was not accounted for and subsequently not auctioned, which resulted in loss of Rs. 2.734 million, as detailed in Annexure 13.5.

(Rs. in Million)

S. No.	Name of division	AIR No. FY	Amount
1.	PD, Toiwar Batozai Storage Dam	3, 2023-24	1.989
2.	Drainage Irrigation, Jafferabad	1, 2024-25	0.745
Total			**2.734**

Non-auction of steel obtained from dismantling of reinforced concrete occurred due to weak financial management.

The lapse resulted in revenue loss to the Government.

The matter was reported to the department during June and November 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, both the offices at S.No 1 and 2 contended that payment was correctly made; however, no evidence was provided. The DAC directed the management to provide the original bill, with properly recoded weight of steel so obtained, along with a proper justification; otherwise, the amount pointed out shall be recovered.

No further progress was intimated till the finalization of this report.

Audit recommends effecting recovery besides implementation of DAC directives.

13.2.8 Irregular expenditure on NSR without rate analysis - Rs. 1.500 million

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

The Executive Engineer Irrigation, Killa Saifullah awarded the work to GC and paid item of work amounting to Rs. 1.500 million on Non-Scheduled Rates basis. The item was paid without preparing detailed rate analysis and its approval from the competent authority as detailed below:

(Rs. in Million)

Name of work	Name of Contractor	Quantity	Rate	Amount
Construction Of Distribution Structure / Weir at Down Stream Of Earth Kula Dam District Killa Saifullah.	M/s Abdul Ghaffar & Co	01	1500000	1.5

Payment for NSR item without preparing rate analysis occurred due to prevalence of weak internal and financial controls of the management.

The lapse resulted in loss to the government.

The matter was reported to the department in November 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, the management provided a one-pager rate analysis of the NSR item paid as evidence, which was incomplete. The DAC directed the management to submit complete rate analysis, duly supported by quotations, market survey reports, and a certificate from the concerned SE.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

13.2.9 Non-maintenance of public works deposits register

As per Clause 60.2 of the PEC Standard Bidding Documents for Civil Works, Para 2.66 of the B&R Code, and Rule 401 of the CPWA Code, every Works Department shall deduct ten percent from each payment made to contractors as security deposit, subject to the contractual limit, and retain such deposits until completion of works and expiry of the Defects Liability Period. To ensure transparency and accountability, a Deposit Register must be maintained for each scheme and contractor, recording all deductions, credits, refunds, and balances, and reconciled at the close of each month and financial year. Further, in accordance with Para 5.202 of the DDO Handbook and Clause 60.2 of the agreement, "the security deposit shall be refunded to the contractor after three months from completion or upon the expiry of the Defects Liability Period, whichever is applicable. Where deposits remain unclaimed, they shall be credited to the Government treasury as lapsed deposits in line with Rule 399 of the CPWA Code and Rule 635 of the Treasury Rules, which mandate the transfer of deposits that remain unclaimed for a complete financial year, and after the lapse of three years, such deposits shall be credited to the Government treasury as lapsed deposits."

The following Divisions of Irrigation Department, GoB retained an amount of Rs. 292.731 million up to June, 2024 & 2025 as Security Deposits; however, Public Works Deposits registers were not maintained and proper record of security deposits was not made available to Audit, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	AIR Para No.	Financial year	Amount
1	Irrigation Division, Chaghi	4	2023-24	0
2	Irrigation Division, Gwadar	6	2023-24	0
3	Irrigation Division, Chaman	3	2023-24	32.126
4	Irrigation Division, Barkhan	7	2023-24	22.995
5	Canal Irrigation, Hub	2	2023-24	0.594
6	Irrigation Division, Chaghi	3	2023-24	5
7	Kirther Canal, Usta Muhammad	3	2023-24	1.464
8	Irrigation Division, Ziarat	8	2024-25	9.544
9	PD, Extension of Pat feeder Canal	6	2024-25	0
10	Irrigation Division, Loralai	2	2024-25	122.794
11	Irrigation Division, Pishin	3	2024-25	6
12	Irrigation Division, Pishin	4	2024-25	80.223
13	Irrigation Division, Drainage Jafferabad	6	2024-25	0
14	Irrigation Division, Kalat	4	2024-25	1.635
15	Canal Irrigation, Hub	2	2024-25	7.414
16	Irrigation, Division Duki	7	2024-25	2.942
Total				**292.731**

Besides, due to non-availability of proper Deposit Register, audit could not ascertain the exact amount of lapsed security deposits.

The lapse occurred due to non-compliance with prescribed rules.G

The negligence resulted in accumulation of unadjusted security deposits over extended periods and increased the risk of mis-appropriation.

The matter was reported to the department during January to June, 2025 and August to December, 2025, but no reply was received.

In the DAC meeting held on 18 and 19 December 2025, the DAC directed that a circular be issued to all SEs, instructing them to immediately compile comprehensive details of scheme-wise security deposits/retention money, including amounts retained, released, and outstanding. Further the forum directed to take up the matter with Finance Department and Accountant General Balochistan to obtain SoP regarding accounting of works deposits and implement it in letter and spirit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides immediately reconciling all outstanding security deposits, refunding due amounts to contractors and transferring unclaimed deposits beyond the statutory period to the Government treasury.

13.2.10 Execution of work without detailed/incorrect measurements - Rs. 19.017 million

As per Para 221 of CPWA Code, "The Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with these recorded in measurement book and check arithmetically. Further according to clause 3.11.4 of the Book of Specification, BCSR, 2018 Vol.-III, "Where soil, ordinary rock and hard rock are mixed, the measurements for the entire excavation shall be made as specified. Excavated materials comprising hard rock and ordinary rock shall be stacked separately, measured, and each reduced by 50% to allow for voids to arrive at the quantity payable under hard rock and ordinary rock. The difference between the entire excavation and the sum of the quantities payable under hard rock and ordinary rock shall be paid for as excavation in ordinary soil or hard soil, as the case may be."

The following Divisions of Irrigation Department, GoB, during the financial years 2023-25, made overpayments of Rs. 19.017 million to different GCs without recording detailed/incorrect measurements, as detailed below:

(Rs. in Million)

S. No.	Name of Formation	Description	AIR# No.	Amount paid	Amount payable	Amount
1	Irrigation Division, Loralai	No measurement recorded in MB	2, 2023-24	6.362	1.451	4.911
2	Irrigation Division, Hub Canal	Rock quantity was not stacked and quantity not reduced	14, 2024-25	28.319	14.159	14.16
Total:				**34.681**	**15.61**	**19.071**

Payment against unrecorded/incorrect measurement of work occurred due to prevalence of weak internal controls and ineffective pre-audit mechanism.

Undue financial benefit was extended to contractor which resulted in loss to the government.

The matter was reported to the department during December 2024 and October 2025, but no reply was received.

In the DAC meeting held on December 18, 2025, the office at S.No.01 replied that the payment of the 4th running bill was made after proper record entries and provided copies of the MB as evidence Audit found forgery in the MB, noting that the cheque number and date of the 3rd running bill (Ch No. 529098 dated 20.06.23) had been deleted, and the record entries for the 4th running bill were made after the audit dates (i.e., November 2024). Audit produced a copy of MB Page 18 & 19, which had been obtained during the audit, to substantiate the claim. The office at S. No. 02 replied that the excavation work was measured by taking cross-sectional measurements. The DAC expressed displeasure against office at S.No.01 regarding the management's false statement and alteration of the original record and directed the Chief Engineer concerned to conduct a fact-finding inquiry in the matter and

fix responsibility. The forum further directed office at S. No. 02 to provide the original MB and PC-I to audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Chapter 14

14.1 Labour and Manpower

14.1.1 Introduction

The common identified objectives of the department include implementation of labour laws, registration of trade union and industrial units, provision of training, inspection of factories, shops, establishment, weight and measures and provision of technical education and conducting research.

14.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 2,736.619 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs. 2,390.818 million was incurred, as summarized below:

(Rs. in Million)

2024-25				
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21020	2,544.820	2,199.023	(-)345.796	13.59
Development Grant No. BC12220 Function No.041350	191.799	191.794	(-).005	0.00
Grand Total Non-Development & Development	**2,736.619**	**2,390.818**	**(-)345.801**	**12.64**

14.1.3 Audit profile of Labour and Manpower Department

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	69	7	961.047	

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
2.	Assignment Accounts	1	1	114.844	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

14.1.4 Classified Summary of Audit Observations

Audit observations related to Labour and Manpower Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments.

Audit observations amounting to Rs. 22.464 million were raised in this report during the current Audit. This amount also include recovery of Rs.13.353 million. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	9.111
2.	Recoverable	13.353

14.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2018-2019	5	3	2	60
2.	2022-2023	1	-	1	0
3.	2023-2024	3	-	3	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4.	2024-2025	5	-	5	0
Total		**14**	**3**	**11**	**33.33**

14.2 AUDIT PARAS

14.2.1 Non-monitoring of grant expenditure

As per Rule 6(1) of Grant-in-Aid Rules, 2022, "The Administrative Department concerned shall designate the responsibility of the Monitoring and Evaluation function within the department to a dedicated wing/section or attached office of the department or request the FD, GoB to undertake a qualitative and quantitative evaluation of grant expenditure to assess that the grants are utilized for the primary purpose and the objectives achieved."

The following offices of the Secretary, Labor and Manpower, Balochistan, during the financial year 2023-25, incurred expenditure amounting to Rs. 360.609 million from Grant-in-aid, without carrying out qualitative and quantitative evaluation of the grant. Besides, the secretary office failed to provide subsidiary accounts along-with vouchers to Audit, as detailed below:

(Rs.in Million)

S. No.	Name of Office	FY	AIR Para	Amount
1	Balochistan Institute of Technical Education	2023-24	1	217.536
	TTC Kharan	2023-24		
	Funds for Home Based workers	2023-24		
2	Secretary Labor & Manpower	2024-25	2	135.708
3	TTC, Quetta	2024-25	1	7.365
Total				**360.609**

The lapse occurred due to violation of rules and weak oversight by the management.

The absence of proper monitoring and the non-provision of relevant records created uncertainty regarding the appropriate utilization of funds, raising concerns that these resources may not have been effectively used for their intended purposes.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meeting held on December 31, 2025, the DAC was informed that the relevant offices had been instructed to submit their monitoring reports to the Secretary's office. It was further stated that a third-party audit of the grants will be conducted, and the report will be shared with Audit. Additionally, the Administrative Department will carry out physical verification of all subordinate offices and submit the findings to Audit. The DAC directed the department to ensure compliance at the earliest

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

14.2.2 Irregular retention of saving of grant-in-aid, and undue deduction of WHT from profit by banks

According to Section 12 of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the F.D, GoB by the thirty-first day of May each year, all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them." Further, according to Rule 6 and 7 of Grant-in-aid Rules, 2021, "Any portion of the amount which was not ultimately required for expenditure on the specified object was duly surrendered to the Government and interest or other earnings against Grant-in-aid (other than reimbursement) released to any grantee institution should be remitted to the Public Consolidated Fund. According to Sub-section 2 of Section 49 of Income Tax Ordinance,

2001, “the income of a Provincial Government or a [Local Government] in Pakistan shall be exempt from tax under this Ordinance.”

The Secretary, Labor and Manpower, Quetta, GoB, and the Director, BTEVTA, Quetta, during the financial year 2024-2025, failed to utilize the unspent amount of Rs. 171.89 million of Grant-in-aid for the intended purposes. Instead of surrendering the savings, the department deposited the amount into private savings account in banks without the approval of the FD, GoB. Furthermore, the department earned profit of Rs. 6.868 million on the deposited amount, while the banks irregularly deducted withholding tax of Rs. 2.404 million from public funds, as detailed below:

(Rs. in Million)

Name of Office	FY	Audit Para	Bank Account No.	Closing balances as on 30-06-2025
Director BTEVTA Quetta	2024-25	4	UBL PK45UIL0109000262645812	79.054
Secretary, Labour and Manpower,	2024-25	1	NBP 0173003178298344	92.836
Total retained amount				**171.89**
Profit earned				**6.868**
WHT by Banks				**2.404**

Non-surrender of savings/profit from Grant-in-aid and deduction of WHT by banks occurred due to weak financial controls.

Retention of Grant-in-Aid amount resulted in blockage of funds, while undue deduction resulted in loss to the government.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meeting held on December 31, 2025, the DAC directed the department to ensure that funds are either utilized or surrendered in accordance with the rules. Any unspent amount at the end of the financial year should be surrendered to the government. Furthermore, the administrative department was instructed to address the issue of Withholding Tax (WHT) with the concerned banks and the FBR.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

14.2.3 Non-imposition of liquidated damages - Rs. 13.353 million

As per Clause 2 of the general conditions of contract, "if the contractor fails to complete the work within a stipulated time, he shall be liable to pay compensation @ 1% per day or maximum 10% of the contract cost".

The Project Director, Skill Development Program (BTEVTA, Quetta) awarded the work construction of TTC Pishin (Rs. 66.942 million) and construction of TTC Kohlu (Rs. 66.588 million) under CSR 1998 in the financial year 2019-2020 to GCs. Both projects, scheduled for completion in 2022, were delayed. However, the contractors did not seek extensions; despite that penalty amounting Rs. 13.353 million was not imposed, as detailed below:

(Rs. in Million)

Name of scheme/ Contractor	Contract price	Contract award date	Date of completion	Status on 30.06.2024	10% penalty amount
Construction of TTC Pishin, M/s Haji Shash and Sons, GC.	66.942	10.01.2020	10.01.2022	On-going	6.694
Construction Of TTC Kohlu, M/s Nasir Construction	66.588	20.05.2020	20.05.2022	On-going	6.659

Name of scheme/ Contractor	Contract price	Contract award date	Date of completion	Status on 30.06.2024	10% penalty amount
Co., GC					

Non imposition of penalty was due to violation of terms of contract agreement.

Non-imposition of penalty resulted in a loss to the government and undue favor to the government contractors.

The matter was reported to the department during January and December 2025, but no reply was received.

In the DAC meeting held on December 31, 2025, the para was not discussed as the management failed to submit reply. The DAC directed the management to submit replies within a fortnight.

No further progress was intimated till the finalization of this report.

Audit recommends recovery of liquidated damages from the contractors.

14.2.4 Irregular procurement without inviting open tenders - Rs. 7.251 million

According to Rule 15(2) of BPPRs, "All procurements opportunities over two hundred thousand and up to two million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these Rules."

The following offices of the Secretary Labor and Manpower, during the financial years 2023-25, incurred an expenditure amounting to Rs. 7.251 million

on account of procurement of different items without calling open tenders, as detailed below:

(Rs. in Million)

S. No.	Name of Office	AIR Para No.	Financial Year	Amount	Remarks
1	Director Manpower, Quetta	2	2023-24	1.028	Repair of Govt Vehicle
2	Secretary Labour and Manpower, Quetta	6	2024-25	6.223	Furniture & Fixture, Machinery & Equipment, Uniforms, Plant and Machinery, Stationery
Total				**7.251**	

The irregularity occurred due to weak procurement management.

The lapse resulted in mis-procurement.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meeting held on December 31, 2025, the DAC directed the department to get the expenditure regularized from the competent authority.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Chapter 15

15.1 Livestock and Dairy Development Department

15.1.1 Introduction

Livestock is considered one of the most important sectors in Balochistan. Most of the rural population is engaged in raising of livestock. Basic policy of the Livestock and Dairy Development department is to protect the animals from various diseases. For this purpose, veterinary hospitals were established all over the province for providing medicines to breeders at their doorstep on subsidized rates. To attract the people towards this sector, the Government established Dairy and Poultry Farms in various districts of the province. For introduction of new breeds, the Government also arranged supplies of animals to the breeders on subsidized rates.

15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 7,227.519 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 7,137.914 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual Expenditure**	**Excess/ (Saving)**	**%**
Non-Development Grant No.BC21028	6,409.018	6,342.035	(-)66.983	1.05
Development Grant No. BC12228 Function No.042106	818.501	795.879	(-)22.622	2.76
Grand Total Non-Development & Development	**7,227.519**	**7,137.914**	**(-)89.605**	**1.24**

15.1.3 Audit profile of Livestock and Dairy Development Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	107	14	3,596.54	1.01
2.	Assignment Accounts	-	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

15.1.4 Classified Summary of Audit Observations

Audit observations related to Livestock and Dairy Development department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular expenditure.

Audit observations amounting to Rs. 41.800 million were raised in this report during the current Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	41.800

15.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2004-2005	2	-	2	0
2.	2005-2006	5	-	5	0
3.	2007-2008	8	-	8	0
4.	2009-2010	1	-	1	0
5.	2012-2013	8	-	8	0
6.	2013-2014	16	-	16	0
7.	2017-2018	5	1	4	20
8.	2018-2019	6	3	3	50
9.	2019-2020	4	-	4	0
10.	2020-2021	2	-	2	0
11.	2021-2022	7	-	7	0
12.	2022-2023	12	2	10	0
13.	2023-2024	9	-	9	0
14.	2024-2025	5	-	5	0
Total		**90**	**6**	**84**	**6.6**

Most of the audit reports have not been discussed by the PAC.

15.2 AUDIT PARAS

15.2.1 Procurement of drugs without testing from DTL – Rs. 33.838 million

As per Section 4(a) of the DRAP Act, 2012, "the Director of Pharmaceutical Evaluations and Registration is responsible for heading the Division of Pharmaceutical Evaluations and Registration, which is entrusted with the evaluation, assessment, and registration of pharmaceutical drugs for human and veterinary use, as well as performing other related functions assigned by the Board. Furthermore, under Rule 55 of the BPPR, 2014, the Procuring Agency is required to carry out inspections of goods, works, or services, as stipulated in the contract agreement. In addition, as specified in the

Special Conditions of the Contract Agreement, after the delivery of drugs and medicines at the purchaser's premises, the Area Drug Inspector is required to draw samples from all batches of each consignment of the supplied stores and forward them to the DTL for testing."

The DG, Research and Supplies, Quetta, during the financial year 2024-25, incurred an expenditure amounting to Rs. 33.838 million on account of purchase of livestock medicines without evaluation, inspection and testing from Drug Testing Laboratories.

Payment without inspection and testing of medicines was due to violation of rules.

The lapse may result in compromised quality of medicine.

The matter was reported to the department in September 2025, but no reply was received.

The PAO was requested in November 2025 to convene a DAC meeting, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends inquiry in the matter to ascertain quality of the procured drugs.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 13.2.2 having financial impact of Rs. 58.148. Recurrence of same irregularity is a matter of serious concern.

[AIR 5]

15.2.2 Unjustified payment to CASVAB without mandatory vaccine supply - Rs. 5.500 million

As per Balochistan Rules of Business, 2012, "the Role of Livestock and Dairy Development includes research on various disciplines of livestock

production and health and Prevention/control of animal and poultry diseases." Further, As per agreement made on February, 09 2005, between the Government of Balochistan, through Secretary, Livestock and Dairy Development Department Balochistan and the University of Balochistan through Vice Chancellor for the establishment of Centre of Advance Studies for Vaccinology and Biotechnology, Clause 8, "The UOB will not cause any hindrance and will ensure the CASVAB to supply various vaccines (12 to 15 million doses annually, free of cost, for Livestock) in lieu of yearly Livestock and Dairy Development Department's budgetary assistance of Rs. 2-3 million rupees with 5% yearly inflation raise. This amount will not become the part of other Provincial Grant as and when given to CASVAB for other purpose."

During audit of the Director General Animal Health and Extension Services, Quetta for the financial year 2024-25, it was observed that an amount of Rs. 5.500 million was paid to the Centre for Advanced Studies in Vaccinology and Biotechnology (CASVAB) for provision of veterinary vaccines. As per mandate, CASVAB was required to produce and supply 12 to 15 million doses of vaccines annually to cater to the immunization needs of livestock across the province. Contrary to this requirement, CASVAB produced and supplied only 0.948 million doses during the year under audit, resulting in staggering shortfall of over 11 million doses (more than 90%). This chronic underperformance had been persisting since 2005, yet payments continued to be made without any performance evaluation or corrective action by the competent authority. Moreover, audit observed that the Virologist and Bacteriologist Veterinary Research Institutes, which have mandates identical to existing institutes within the Livestock Department, are non-functional. Despite this, they continued to incur salary and operational expenditures amounting to Rs. 99.049 million during FY 2024-25, without any contribution to vaccine production or research.

(Rs. in Million)

S. No.	Vendor name	Cheque No.	Date	Amount
1	CASVAB	A0203116	26/06/2025	5.500

The lapse was due to weak internal controls, inventory management and poor utilization of resources.

The lapse resulted in wastage of public funds and exposed the livestock sector to disease outbreaks due to inadequate vaccination coverage.

The matter was reported to the department in November 2025, but no reply was received.

The PAO was requested in November 2025, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that the matter be justified and established veterinary research institute be functionalized under intimation to Audit.

[AIR 1]

15.2.3 Irregular expenditure due to split-up of procurement - Rs. 2.462 million

According to Rule 12 of BPPR, 2014 "The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism". Further, as per Rule 15 (1) of BPPRs, 2014, amended vide FD's Notification dated 20.03.2019, "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency."

The Director General, Research and Supplies, Quetta and various offices of the Livestock and Dairy Development Department, GoB, during the financial years 2024-25, incurred an expenditure of Rs. 2.462 million by split-up to avoid

inviting open tenders and obtaining sanction of the competent authority, as detailed below:

(Rs. in Million)

S. No.	Name of firm	Cheque No.	Date	Particulars	Amount
1	Harmain Traders	1600628	20.11.2024	Rolling Incubators	0.199
2	Harmain Traders	1600857	21.112024		0.199
3	Harmain Traders	1603655	22.11.2024		0.199
4	The Services Aid	1863067	04.06.2025	Plant and Machinery	0.166
5	The Services Aid	1863179	05.06.2025		0.166
6	The Services Aid	1863179	05.06.2025		0.166
7	M/s M. Jawaid	1584061	09.04.2025	Others	0.180
8	M/s M. Jawaid	1584061	09.04.2025	Others	0.200
9	M/s M. Jawaid	1601453	11.12.2024	Others	0.195
10	M/s M. Jawaid	1601453	11.12.2024	Others	0.199
11	M/s M. Jawaid	1601537	11.12.2024	Others	0.197
12	M/s M. Jawaid	1601537	11.12.2024	Others	0.198
13	M/s M. Jawaid	1601707	16.12.2024	Others	0.198
Total					**2.462**

The irregularity was due to weak procurement management and violation of rules.

The lapse resulted in mis-procurement.

The matter was reported to the department in September 2025, but no reply was received.

The PAO was requested in November, 2025 to convene a DAC meeting, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends regularization of the expenditure from the competent authority.

[AIR 3]

Chapter 16

16.1 Mines and Minerals Department

16.1.1 Introduction

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

16.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 3,588.981 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 3,069.309 million was incurred, as summarized below:

(Rs. in Million)

2024-25				
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development Grant No. BC21036	2,884.834	2,387.314	(-)497.520	17.25
Development Grant No. BC12236 Function No.044201	704.146	681.995	(-)22.152	3.15
Grand Total Non-Development & Development	**3,588.981**	**3,069.309**	**(-)519.672**	**14.48**

16.1.3 Audit profile of Mines & Minerals Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	35	3	683.85	15,421.88
2.	Assignment Accounts	1	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

16.1.4 Classified Summary of Audit Observations

Audit observations amounting to Rs. 250.65 million were raised in this report during the Audit. This amount also includes recoveries of Rs. 244.538 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Recoverable	244.538
2.	Irregular expenditure	6.112

16.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2016-2017	5	-	5	0
2.	2017-2018	5	-	5	0
3.	2018-2019	8	-	8	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2016-2017	5	-	5	0
4.	2019-2020	9	-	9	0
5.	2021-2022	3	-	3	0
6.	2022-2023	8	2	6	25
7.	2023-2024	5	-	5	0
Total		**43**	**2**	**41**	**4.65**

16.2 AUDIT PARAS

16.2.1 Non-recovery of auction money from contractors – Rs. 222.076 million

As per Para 5.2.3.1 of A.P.P.M, "the Principal Accounting Officers of those entities responsible for administering revenue collections must ensure that all sums due to the Government are promptly realized, banked and credited to the Consolidated Fund." Further, as per GFR 28, Vol.-I, "No amount due to the Government should be left outstanding without sufficient reason".

The Director General, Mines and Minerals Department, Balochistan, had not recovered auction money amounting to Rs. 222.076 million from contractors during the financial years 2023-25 on account of allotment of various blocks, as summarized below and detailed in Annexure 16.1.

(Rs. in Million)

S. No.	AIR Para No.	Financial year	Amount
1.	02	2023-24	162.192
2.	03	2024-25	59.884
Total			**222.076**

Non recovery of auction money was due to inadequate monitoring and weak oversight.

The lapse resulted in loss to the Government.

The matter was reported to the department during June to December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025 and January 2026, but no meeting was held till the finalization of this report.

Audit recommends recovery of dues from the contractors.

[AIR 2,3]

16.2.2 Non-realization of royalty and rent from mine owners – Rs. 22.462 million

According to Rule 104 of Balochistan Minerals Concession Rules, 2002 read with Mines and Mineral Development Department Notification[3] dated February 20, 2010, "(1) Royalty in respect of any mineral or group of minerals won, mined or found as provided in Rule 101 and disposed of shall be payable on the first day of January and the first day of July each year. (2) Where the holder of a mineral title or mineral concession failed to pay any amount of royalty as required, (ii) penalty at the rate of 10% of royalty dues shall be charged in case the payment is made after the expiry of the 2nd month after the due date, in case royalty along with penalty is not paid until the expiry of the 4 months after the date it first becomes due action as provided in Rule 57(1) (f) shall be initiated". Further Rule 108 of Balochistan Minerals Concession Rules, 2002, "The holder of a mineral title or mineral concession shall pay an annual rental in respect of the area to which the mineral title or mineral concession relates in accordance with the 2nd Schedule. Where any person has failed to pay any amount of annual rental, penalty at the rate of 10% of rental dues shall be charged in case the payment is made after the expiry of the second month and in case dues along with penalty are not paid until the expiry of the fourth months

[3] No. SOT(MMD)/4-1/2010/201-300

after the date it first became due as stated in sub-rule (3) (i) above action as provided in Rule 57(1)(f) shall be initiated."

The Director General, Mines and Minerals Department, Balochistan, during the financial years 2023-25 failed to realize royalty and rent from the mine owners amounting to Rs. 22.642 million, as summarized below and detailed in Annexure 16.2.

(Rs. in Million)

S. No.	Financial Year	AIR Para No	Rent	Royalty	Total
1	2023-24	1 & 3	4.487	8.749	13.236
2	2024-25	2 & 4	3.94	5.466	9.406
Total			**8.427**	**14.215**	**22.642**

Non-realization of royalty and rent was due to inadequate monitoring and weak oversight.

The lapse resulted in loss to the Government.

The matter was reported to the department during June to December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025 and January 2026, but no meeting was held till the finalization of this report.

Audit recommends recovery of royalty and rent charges from the owners.

16.2.3 Irregular expenditure without tender – Rs. 6.112 million

According to Rule 15(2) of BPPRs, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised

timely on the Authority's website as well as in the newspapers as prescribed in these rules."

The Director General, Mines and Minerals Department, Balochistan, incurred an expenditure of Rs. 6.112 million on various heads during the financial year 2024-25 by split-up to avoid inviting tenders, as detailed in the Annexure 16.3.

Expenditure without calling open tender was due to weak procurement management.

The lapse resulted in mis-procurement.

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025 and January 2026, but no meeting was held till the finalization of this report.

Audit recommends regularization of the expenditure from the competent forum.

[AIR 1]

16.2.4 Lack of regulatory oversight and safety enforcement

As per the Mines Act, 1923 Chapter II Powers of Inspectors of Mines, "The Chief Inspector and any Inspector may: (a) make such examination and inquiry as he thinks fit in order to ascertain whether the provisions of this Act and of the regulation, rules and bye-laws and of any orders made thereunder are observed in the case of any mine; (b) with such assistance (if any) as he thinks fit, enter, inspect and examine any mine or any part thereof (c) examine into, and make inquiry respecting, the state and condition of any mine or any part thereof, the ventilation of the mine, the sufficiency of the bye-laws for the time

being in force relating to the mine, and all matters and things connected with or relating to the safety health and welfare of the persons employed in the mine."

The Chief Inspector of Mines, Quetta, during the financial year 2023–24, continued to fail in discharging statutory responsibilities under the Mines Act, 1923. For more than a decade, there was no evidence of systematic mine inspections, safety audits, enforcement actions, accident investigations, or worker safety training programs, despite the employment of over 40,000 registered workers in Balochistan's coal mining sector. The department also failed to maintain reliable records of mining accidents or demonstrate implementation of standardized safety protocols.

Credible reports from organizations indicate that at least 516 coal miners lost their lives in mining accidents in Balochistan between 2020 and 2024; however, no documentary evidence was available to show effective regulatory intervention by the Chief Inspector of Mines.

The observation was also raised in the previous audit year, and despite DAC directions to report safety measures and amend the Mines Act, 1923, no progress or compliance was evidenced, and the deficiencies continued during the current year.

The year-wise breakdown of reported fatalities is as follows:

S. No.	Year	Causalities Reported/ Accidents	Deaths	Injured	Source
1	2024	21	190	10	Pakistan Workers Federation, Arab News[1]
2	2023	51	69	29	The Balochistan Post[2]
3	2022	24	71	25	Human Rights Commission of Pakistan, Quetta Office[3]

S. No.	Year	Causalities Reported/ Accidents	Deaths	Injured	Source
4	2021	65	87	43	Human Rights Commission of Pakistan, Quetta Office[4]
5	2020	72	99	N/A	Government of Balochistan[5]

The lapse occurred due to ineffective regulatory enforcement, and absence of an institutional safety monitoring framework.

The lapse resulted in unsafe mining practices, loss of lives and injuries to mine workers, increased health and safety risks, and failure to achieve the objectives of the Mines Act, 1923.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025 and January 2026, but no meeting was held till the finalization of this report.

Audit recommends that non-enforcement of mining safety laws be justified and that an effective inspection, safety enforcement, accident reporting, and worker training mechanism be established in accordance with the Mines Act, 1923.

[AIR 4]

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[1] Families, miners blame government for Balochistan coal mine accident as authorities promise action | Arab News

[2] The Balochistan post.net

[3] Voicepk. Net, Human Rights Journalist (Report was published by Human Rights Commission Pakistan in 2022)

[4] HRCP Report (Published on the Friday Times)

[5] Al Jazeera news

Chapter 17

17.1 Public Health Engineering Department

17.1.1 Introduction

The major function of PHE Department is providing access to the safe drinking water in the rural as well as in urban slums of the province, installation of tube wells and establishment of drinking water supply schemes. Department also ensures availability of piped water in adequate quantity for drinking and household purposes and protection of water sources from contamination etc., other functions of the department are as under.

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

17.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-development funds amounting to Rs. 35,810.903 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 35,502.546 million was incurred, as summarized below:

(Rs. in Million)

	2024-25			
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21014	10,284.790	10,031.554	(-)253.235	2.46
Development Grant No. BC12214 Function No.052102	25,526.113	25,470.991	(-)55.122	0.22
Grand Total Non-Development & Development	**35,810.903**	**35,502.546**	**(-)308.357**	**0.86**

17.1.3 Audit profile of PHE Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ receipts audited: financial year 2024-25
1.	Formations	86	23	21,865	
2.	Assignment Accounts	6	1	2,146	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

17.1.4 Classified Summary of Audit Observations

Audit observations related to PHED show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments, overpayments and non-realization of water tariff.

Audit observations amounting to Rs. 434.318 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 91.333 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Recoverable	91.333
2.	Irregular expenditure	302.112
3.	Overpayment	40.873

17.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2004-2005	5	-	5	0
2.	2006-2007	9	-	9	0
3.	2012-2013	7	-	7	0
4.	2013-2014	9	-	9	0
5.	2014-2015	9	-	9	0
6.	2015-2016	8	-	8	0
7.	2016-2017	9	6	3	50
8.	2017-2018	8	7	1	88
9.	2018-2019	7	-	7	0
10.	2019-2020	4	-	4	0
11.	2020-2021	7	-	7	0
12.	2021-2022	8	-	8	0
13.	2022-2023	8	2	6	25
14.	2023-2024	13	-	13	0
15.	2024-2025	18	-	18	0
Total		**129**	**15**	**114**	**11.62**

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

17.2 AUDIT PARAS

17.2.1 Payment of NSR without rate analysis – Rs. 261.664 million

According to the Preface to Balochistan CSR, 2018, "The rates for items other than those given in the schedule are treated as non-schedule rates (NSRs). The analysis of NSR is required to be prepared by the Executive Engineer and approved by the competent authority." Further, according to Para 296 of CPWA Code, "The rates entered in estimates should generally agree with the scheduled rates but where, from any cause, the latter are not considered sufficient, the deviation should be explained in detailed in the report of the estimates."

Following divisions of PHED, GoB, during the financial year 2023-24 and 2024-25, procured various items amounting to Rs. 261.664 million on NSR, without preparing detailed rate analysis and obtaining approval from the competent authority, as detailed below:

(Rs. in Million)

S. No.	Name of Office	AIR Para No.	Year	Item of work	S.I No.	Amount
1	PHE, Washuk	7	2023-24	P/I MS blind pipe P/I strainer pipe	NSR	0.976
2	PHE, Chagai	3	2023-24	Different items	NSR	13.991
		2	2024-25	S/I of submersible pumps	NSR	15.404
3	PHE, Awaran	3	2023-24	P/I MS blind pipe P/I strainer pipe	NSR	6.865
4	PHE, Dera Bught	3	2023-24	P/I MS blind pipe	NSR	215.349
5	PHE, Ziarat	4	2024-25	S/I of Submersible pump set 50HP complete	NSR	3.300
6	PHE, Quetta	3	2024-25	S/I of submersible pumps	NSR	5.779
Total						**261.664**

Non-scheduled rates without approved rate analysis were paid violation of rules and weak financial management.

The lapse resulted in irregular expenditure.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on August 19 and 20, 2025 and December 29, 2025, the DAC directed the offices at S.No.1,3,4,5 and 6 to provide rate analysis, quotations, market survey reports duly approved by the competent authority i.e., SE. For office at S.No.2, the DAC directed the management to substantiate their stance through documentary evidence.

No further progress was intimated till the finalization of this report. Audit recommends implementation of DAC directives.

17.2.2 Less realization of water tariff - Rs. 91.333 million

According to Code 177 of CPWD, "The Divisional Office is responsible to keep proper record in respect of all items of revenue and to take effective steps for prompt realization of revenue. The recovery of all debts due to Government should receive the special attention of Divisional Officer." Further, as per Government of Balochistan, PHED Notification's dated April 23, 2020, "Rate of monthly water charges for domestic and commercial users are Rs. 150/- and Rs. 1,500/- respectively."

Various offices of PHED, GoB, during the financial year 2023-24 and 2024-25, failed to devise mechanism for watching progress of due recoveries of water charges, due to which an amount of Rs. 91.333 million remained outstanding on account of water tariff against various residential and commercial consumers, as detailed below:

(Rs. in Million)

S. No.	Name of Office	AIR Para No.	Financial Year	Revenue due	Revenue realized	Outstanding Amount
1	PHE Duki	2	2023-24	0.745	0	0.745
2	PHE Washuk	5	2023-24	0.535	0.09	0.445
3	PHE Mastung	2	2023-24	4.614	0.377	4.237
4	PHE Sherani	2	2023-24	0.745	0	0.745
5	PHE Awaran	1	2023-24	0.4	0	0.4
6	PHE Sohbsatpur	3	2023-24	0.745	0.337	0.408
7	PHE Chaman	1	2023-24	56.48	0	56.48
8	PHE Kohlu	4	2023-24	0.217	0	0.217
9	Kachi Plain WSS (Phase-I)	1	2023-24	20.515	0.24	20.275

S. No.	Name of Office	AIR Para No.	Financial Year	Revenue due	Revenue realized	Outstanding Amount
10	PHE, Duki	4	2024-25	0.452	0	0.452
11	PHE, Ziarat	5	2024-25	0.452	0	0.452
12	PHE, Kalat	1	2024-25	2.578	0.549	2.029
13	PHE, Hub	1	2024-25	1.100	0.231	0.869
14	PHE, Zhob	1	2024-25	3.705	0.700	3.005
15	PHE, Dera Bughti	2	2024-25	0.484	0	0.484
16	PHE, Jaffar Abad	4	2024-25	0.512	0.402	0.090
Total				**94.279**	**2.926**	**91.333**

Less realization of water charges occurred due to absence of proper mechanism and weak monitoring controls.

The lapse resulted in revenue loss to the government.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on August 19 and 20, 2025 and December 29, 2025, the DAC directed the concerned divisions to make efforts for early recovery of water tariff from the consumers and directed that revised water tariff rates for domestic and commercial consumers be notified.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

17.2.3 Non-maintenance of record and irregular release of security deposits - Rs. 40.448 million

As per Clause 60.2 of the PEC Standard Bidding Documents for Civil Works, Para 2.66 of the B&R Code, and Rule 401 of the CPWA Code, every

Works Department shall deduct ten percent from each payment made to contractors as security deposit, subject to the contractual limit, and retain such deposits until completion of works and expiry of the Defects Liability Period. To ensure transparency and accountability, a Deposit Register must be maintained for each scheme and contractor, recording all deductions, credits, refunds, and balances, and reconciled at the close of each month and financial year. Further, in accordance with Para 5.202 of the DDO Handbook and Clause 60.2 of the agreement, the security deposit shall be refunded to the contractor after three months from completion or upon the expiry of the Defects Liability Period, whichever is applicable. Where deposits remain unclaimed, they shall be credited to the Government treasury as lapsed deposits in line with Rule 399 of the CPWA Code and Rule 635 of the Treasury Rules, which mandate the transfer of deposits that remain unclaimed for a complete financial year, and after the lapse of three years, such deposits shall be credited to the Government treasury as lapsed deposits.

The following PHED Divisions, GoB failed to maintain a dedicated register for recording and monitoring security deposits/retention money deducted from contractors' bills. Further, during the financial years 2023-24 and 2024-25, security deposits amounting to Rs. 40.448 million were released without obtaining completion reports/PC-IV, as detailed below:

(Rs. in Million)

S No.	Name of office	AIR Para No.	Financial Year	Amount
1	PHE, Sibi	4	2023-24	2.513
2	PHE, Sohbatpur	4	2023-24	1.500
3	PHE, Dera Bugti	6	2023-24	10.604
4	PHE, Barkhan	7	2023-24	1.727
5	PHE, Awaran	6	2023-24	19.219
6	PHE, Chaman	3	2024-25	4.885
Total				**40.448**

Improper maintenance of record of Public Account funds occurred due to weak internal controls and non-compliance with prescribed financial rules.

This lapse resulted in non-maintenance of record, accumulation of unadjusted security deposits over extended periods and potential risk of financial mismanagement and non- refund of legitimate contractor claims.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on August 19 and 20, 2025 and December 29, 2025, the department replied that proper record had been maintained and provided SD register, however, it was found that it lacked the essential details. After thorough discussion, the DAC/PAO directed the offices at S.No.1-5 that a circular be issued to all Superintending Engineers, instructing them to immediately compile comprehensive details of security deposits/retention money deducted from contractors' bills, including amounts retained, released, and outstanding, scheme-wise. Each division shall ensure that a proper Public Works Deposits Register is maintained and duly verified by the Divisional Officer and Divisional Accountant, with monthly reconciliation with District Accounts Offices/Treasury Offices. The consolidated reports of unclaimed deposits shall be made part of the internal audit submissions to PAO and Audit. It was further directed that the matter be taken up with the Finance Department and Accountant General Balochistan for obtaining of policy regarding timely refund of eligible deposits and crediting of lapsed deposits to Government accounts in accordance with applicable rules. Further, for office at S.No. 6 the DAC directed to recover the premature release of security deposit and get the progress verified by audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

17.2.4 Overpayment due to incorrect/higher rates - Rs. 34.372 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."

Various offices of PHED, GoB, during the financial year 2023-24, overpaid an amount of Rs. 34.372 million to the GCs by allowing incorrect/ higher rates and miscalculations, as detailed below:

(Rs. in Million)

S. No.	Name of Office	Para No. and F.Y	Quantity Paid	Rate Paid	Rate payable	Diff:	Overpaid Amount
1	PHE, Surab	1, 2023-24	2,800 Rft	1,160	710.2	489.80	1.259
			400 Rft	1,180.4	710.2	470.8	0.188
			500 Rft	3,150	710.2	2,439.8	1.220
			680 Rft	1,150	710.2	439.8	0.299
			400 Rft	1,174	710.2	463.8	0.186
2	PHE, Dera Bugti	1, 2023-24	306,816 Cft	9.530	6.030	3.5	1.073
		4, 2023-24	81,800 Watts	32.50	20.30	12.20	1.002
		3, 2024-25	25,220 Rft	3,891	2,883.40	1,007.6	25.412
3	Kachi Plain WSS (Phase-I)	3, 2023-24	48 Rft	6,000	1,621	4,379	0.210
4	PHE, Hub	2, 2024-25	376,530 Cft	18.230	9.820	8.410	3.167
		8, 2024-25	500 Rft	2,545.19	1,832.51	712.690	0.356
Total							**34.372**

Payment of incorrect higher rates/miscalculations was caused due to violation of rules.

The lapse resulted in loss to the government.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on August 19 and 20, 2025 and December 29, 2025, the DAC directed the office at S.No.1 to recover the excess amount from contractors or responsible persons. Office at S.No.2 was directed to conduct lab tests and provide the reports to Audit, additionally to obtain and submit a certificate from the concerned Superintending Engineer to confirm the installation of mounted structures. Office at S.No.3 could not be discussed as the office failed to submit a reply against the audit observation. Offices at S. No.4 and 5 were directed to provide soil classification, Lab test reports, the original PC-I, quotations, market survey reports, and approval of the competent authority to audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides effecting recovery from the contractors.

17.2.5 Overpayment of premium - Rs. 5.026 million

As per P&D Department, GoB Notification dated 17-06-2021, "The Chief Minister Balochistan accorded approval to extend BCSR, 2018 with following increase as mentioned against each item for all the 34 districts of Balochistan:

S. No.	Description	Percentage Increase
1	Steel work/Structural Steel	99%
2	Concrete/Cement Works	65%
3	Bitumen/All Asphalt Works	60%

Following Divisions of PHED, GoB, during the financial years 2023-24 and 2024-25, made an overpayment of Rs. 5.026 million by allowing inadmissible premium, as detailed below:

(Rs. in Million)

S. No.	Name of Office	F.Y	AIR Para No.	Item of work	Premium paid	Premium payable	Difference
1	PHE, Duki	2023-24	4,5	Solar mounting structure	0.404	0	0.404
2	PHE, Surab	2023-24	2,5		2.506	0	2.506
3	PHE, Chaman	2023-24	3	P/F and fixing C.I. sluice Valve of BSS quality	0.241	0	0.241
4	PHE, Kharan	2024-25	2	P/F of Sluice Valve and GI Pipe	0.401	0	0.401
5	PHE, Loralai	2024-25	4	P/F of GI Pipe	0.792	0	0.792
6	PHE, Quetta	2024-25	2	P/F of GI Pipe	0.682	0	0.682
Total							**5.026**

Allowing inadmissible premium occurred due to misinterpretation of government instructions.

The lapse resulted in loss to the government.

The matter was reported to the department during January to December 2025, but no reply was received.

In the DAC meetings held on August 19 and 20, 2025 and December 29, 2025, the DAC directed the office at S.No.1 for early recovery. For the offices at S.No.2 to 6, the DAC upheld its previous decision and directed to get clarification on the referred notification from the Planning and Development (P&D) Department in consultation with Audit, otherwise, overpaid amount be

recovered. Furthermore, the DAC directed the office at S.No.2 to also provide the original PC-I and MB to Audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends effecting recovery of the overpaid amount besides implementation of DAC directives.

17.2.6 Overpayment due to allowing inadmissible item of work - Rs. 1.475 million

According to SI.No.27-53 and 27-61 of Balochistan CSR, 2018, "laying, cutting, jointing, testing and disinfecting HDPE pipes density 700-960 kg/cum and carbon black contents> 2% with DIN-8074, 8075 or PS-3580:1997(rev.) ISO 9001-2000 pressure classification of PE -100 (black) for water PN-10, complete in all respects with specials and valves etc. including all fittings, connections and jointing material."

PHED, Hub District overpaid Rs. 1.475 million for an item of work "Providing and fixing C.I. sluice valve of BSS quality and weight Class B for cast iron pipe line and asbestos cement pipe line including cost to jointing material" under SI No. 27-28 to different contractors. In subsequent pages of record that pipe was laid in the trenches and paid under SI No. 27-53 which included the cost of special valves, bends, tees, cross, collars, reducers sockets, tapers, angle etc. Therefore, separate payment was not justified. Thus, due to allowing inadmissible item of work, an overpayment of Rs. 1.475 million was made to contractors, as detailed below:

(Rs. in Million)

S. No.	Name of work	Item of work	Quantity	Rate	Amount
1.	Construction of WSS Daroo Pathar Colony, Hub	(SI No. 27-28/a)	455 Kg	415.32	0.189

2.	Construction of WSS Zariab Village	(SI No. 27-29/b)	15 Nos	11,526.96	0.173
3.	WSS at Syed Barkat Goth, Hub	(SI No. 27-28/a)	433 Kg	415.32	0.180
		(SI No. 27-29/b)	14 Nos	11,526.96	0.161
4.	Construction of WSS Winder Town 3rd Phase	(SI No. 27-28/a)	962 Kg	415.32	0.400
		(SI No. 27-29/b)	12 Nos	11,526.96	0.138
		(SI No. 27-29/c)	10 Nos	23,412.890	0.234
Total					**1.475**

Allowing inadmissible item was caused due to wrong interpretation of CSR provisions.

The overpayment resulted in loss to government.

The matter was reported to the department during September 2025, but no reply was received.

In the DAC meeting held on December 29, 2025, the DAC directed the management to recover the overpaid amount and get it verified by audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

17.2.7 Discrepancies in horsepower (HP) in installation of submersible pumps in the same depth

As per CPWD Code 56 and B&R Code 2.82, no work shall commence without Administrative Approval, sanctioned detailed design and estimate, fund allotment, and commencement orders from the competent authority. Moreover, for water supply schemes, the Horsepower (HP) of submersible pumps depends on depth of bore, water requirement (Gallons per Minute - GpM), and pump

efficiency. These critical details should be obtained and incorporated in the PC-I before its preparation to ensure compliance with engineering practices.

PHE Division, Quetta incurred expenditure on construction, solarization, drilling and development of bores of water supply schemes in Quetta district during the financial year 2024-25. Approved PC-Is have huge discrepancies in horsepower (HP) of submersible pumps, installed for the same depth of water bores i.e. from 700 to 850 feet. PC-Is of the water supply schemes were prepared haphazardly without conducting proper surveys for number of households and depth of water table. Submersible pumps of 3HP to 20Hp were installed for almost the same depth of bores having discharge pipes of 1" dia to 2" dia, as detailed in Annexure 17.1.

Submersible pump of approximately 3.5 HP would have been adequate for lifting the required discharge of water from a depth of 700 to 800 feet but submersible pumps of 10Hp, 15HP and 20HP were installed. This indicates unnecessary capital expenditure, increased recurring costs on electricity, and reduced operational efficiency. No justification or design calculation was found on record to support the use of a higher HP pump.

The irregularity occurred due to inadequate technical scrutiny and planning.

The lapse resulted in unnecessary increase in capital and running cost.

The matter was reported to the department during October 2025, but no reply was received.

In the DAC meeting held on December 29, 2025, the department failed to justify the use of different horsepower submersible pumps at the same depth. The DAC directed the management to provide justification, duly supported with

documentary evidence. It was further directed that CE will prepare and submit a detailed report on the matter to Audit.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

Chapter 18

18.1 Planning and Development Department

18.1.1 Introduction

Planning and Development (P&D) Department, GoB, is a premier planning body in the province. It formulates all development, planning policy matters and plans to execute the policy. Provincial Five Years Plans (FYP) contain development policy while annual Public Sector Development Programmes (PSDPs) are planned to implement FYP policies concerning social, infrastructure and productive sectors. Small and medium range projects are accommodated in PSDP.

18.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-development funds amounting to Rs. 3,897.199 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 3,239.391 million was incurred, as summarized below:

(Rs. in Million)

	2024-25			
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21058	3,816.979	3,178.005	(-)638.975	16.74
Development Grant No.BC12258 Function No.015201	80.220	61.386	(-)18.834	23.48
Grand Total Non-Development & Development	**3,897.199**	**3,239.391**	**(-)657.808**	**16.88**

a) Gwadar Development Authority

Total Development and non-development funds amounting to Rs. 302 million were allocated to the Authority during the financial year 2024-25.

Against the said allocation, an expenditure of Rs. 302 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	%
Development Grant No. BC12294	302	302	0.00	0.00
Total Development	**302**	**302**	**0.00**	**0.00**

b) Balochistan Development Authority

Development funds amounting to Rs. 1,557.481 million were allocated to the Authority during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 1,557.480 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	%
Development BC12297	1,557.481	1557.480	0	0
Total Development	**1,557.481**	**1,557.48**	0	0

18.1.3 Audit profile of P&D Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-2025	Revenue/ receipts audited: financial year 2024-2025
1.	Formations	10	-	-	-
2.	Assignment Accounts	4	1	2,091	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	2	2	7,928	-
5.	Foreign Aided Project (FAP)	3	3	6,636	-

18.1.4 Classified Summary of Audit Observations

Audit observations related to Planning and Development Department show continued systemic weaknesses in internal controls. These weaknesses translated into failure in planning, funding, monitoring and completion of important development schemes causing huge overpayment in addition to irregular expenditure.

Audit observations amounting to Rs. 737.984 million were raised in this report during the current audit of Planning & Development department. This amount also includes recoveries of Rs. 245.222 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular Expenditure	369.008
2.	Recoverable	245.222
3.	Overpayment	123.754

8.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of compliance
1.	2021-2022	7	-	7	0
2.	2022-2023	6	-	6	0
3.	2024-2025	23	-	23	
Total		**36**	**0**	**36**	**0**

Audit Report had not been discussed by the PAC.

18.2 AUDIT PARAS

18.2.1 Overpayment due to non-deduction of cost of tack coat – Rs. 3.137 million

As per Specification of Roads and Highways of Hand Book of Civil Engineering, "The prime coat is the initial application of a binder to an abstract highway surface prior to premix carpeting, whereas, tack coat is an initial application of a binder to an existing surface to ensure thorough bond between the new construction and existing surface", and "tack coat and prime coat are not given together." Further, according to Para 221 of CPWA Code, "Before the bill of the contractor is prepared for payment, the contents of quantities should be properly checked."

The PD, Development Package, Turbat awarded various road works to different contractors and made payments during the financial year 2024-25. Scrutiny of records revealed that the contractors were paid for the item of work "Providing and laying hot-mix bituminous concrete in road pavement laid with mechanical paver and mixed in central mixing plant in required thickness, etc." under SI No. 21-32(c), which already included the cost of tack coat. In addition, prior to premix carpeting, payment for prime coat was also made @ 417.030 Per Sqm. Since the provision of tack coat was included in the paid item, but the cost of tack coat was not deducted, resulting in overpayment of Rs. 3.137 million, as detailed below:

(Rs. in Million)

S. No.	CV No. and date	Name of Work	Quantity paid (cft)	Rate paid	Rate payable	Difference	Amount
1	D-11, 27.01.25	B/T road and intersections with footpath, median, ancillary item, Turbat, M/s HBZ Construction Co., GC	14,062.36	2458.58	2305.45	153.13	2.153
2	D-42, 18.06.25	B/T roads from Taleemi chowk to Bus terminal Pasni 6 lane roar Turbat, M/s Mureed International GC,	6432	2458.58	2305.45	153.13	0.984
Total							**3.137**

Payment without deducting cost of tack coat occurred due to wrong calculations.

The lapse resulted in loss to the government.

The matter was reported to the department in December 2025, but no reply was received.

In the DAC meeting held on January 14, 2026, the management informed that the bituminous work was carried out in two layers: asphaltic base course and asphaltic wearing course. For the wearing course, a prime coat was

required for sealing and bonding, while a tack coat was required between asphaltic layers. No separate payment was made for the tack coat, as its cost is included in the composite rate of bituminous asphalt, and therefore no deduction under SI No. 21-24(a) was made. The DAC directed the management to produce the original MB, PC-I, revised PC-I, minutes of DSC/PDWP (or relevant forum), original and revised work orders, and to get the rate analysis for both the items verified by PAO. If the audit contention is found correct, recovery shall be made.

No further progress was intimated till the finalization of this report.

Audit recommends that recovery be effected from the concerned contractors.

[AIR 1]

18.2.2 Non-maintenance of public works deposit register and irregular retention of lapsed security deposits - Rs. 169.619 million

As per Clause 60.2 of the PEC Standard Bidding Documents for Civil Works, Para 2.66 of the B&R Code, and Rule 401 of the CPWA Code, every Works Department shall deduct ten percent from each payment made to contractors as security deposit, subject to the contractual limit, and retain such deposits until completion of works and expiry of the Defects Liability Period. To ensure transparency and accountability, a Deposit Register must be maintained for each scheme and contractor, recording all deductions, credits, refunds, and balances, and reconciled at the close of each month and financial year. Further, in accordance with Para 5.202 of the DDO Handbook and Clause 60.2 of the agreement, the security deposit shall be refunded to the contractor after three months from completion or upon the expiry of the Defects Liability Period, whichever is applicable. Where deposits remain unclaimed, they shall be credited to the Government treasury as lapsed deposits in line with Rule 399 of the CPWA Code and Rule 635 of the Treasury Rules, which mandate the transfer of deposits that remain unclaimed for a complete financial year, and after the lapse of three years, such deposits shall be credited to the Government treasury as lapsed deposits.

The following Project Directors under the P&DD, GoB, during the financial years 2023-25, had prepared contractor security deposit records on Form 78. However, upon examination, it was found that the offices did not maintain a consolidated record of contractors' security deposits in a dedicated register:

(Rs. in Million)

S. No	Name of the Project	FY	AIR Para No.	Amount
1	PD, Improvement and Development Infrastructure of Buleda Town, Phase - II, Turbat	2023-24	5	0
2	PD, Improvement & Development of Infrastructure of Buleda Town (Phase-II) Turbat	2024-25	6	169.619

Non-maintenance of Public Works Deposits record occurred due to non-compliance with prescribed financial rules.

The lapse resulted in irregular retention of security deposits and posed a potential risk of financial mismanagement.

The matter was reported to the management in March and October 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in December 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends to reconcile all outstanding security deposits, refund eligible amounts to contractors, and transfer unclaimed deposits beyond the statutory period to the Government Treasury besides maintaining the Security Deposit's record on prescribed format.

Gwadar Development Authority

18.2.3 Non-realization of outstanding dues - Rs. 245.222 million

According to Building Control Regulations, 2004 framed by GDA, different fees were required to be charged on scrutiny, processing, advertisement of a scheme etc., for Commercial/Residential/Industrial/ Recreational/Warehouse & Logistics/Amenities dues."

S. No.	Nature of fee	Fee @ (Rs.)
1	Scrutiny Fee	Rs. 5,000 Per Scheme
2	Processing Fee	Rs. 3 Per Sft
3	Processing Fee	Rs. 4 Per Sft
4	MoU with GDA	Lump Sum
5	Advertisement Fee	Rs. 100,000 Per Scheme

The DG, GDA, Gwadar, during the financial year 2024-25, failed to realize fees/charges from the commercial/residential investors which resulted in a less realization of revenue amounting to Rs. 245.222 million, as detailed in Annexure 18.1.

Less realization of revenue occurred due to weak receipt management.

The lapse resulted in loss to the Authority.

The matter was reported to the department in January 2026, but no reply was received.

In the DAC meeting held on January 19, 2026, the management replied that the actual amount of Rs. 31.957 million was outstanding as per the record of the Building Control section and efforts were being made to recover the same. While, as per the Town Planning section record actual outstanding amount stood at Rs. 574.078 million and out of which Rs. 448.807 million was recovered up

to FY 2024-25 leaving a balance of Rs. 125.271 million. Hence, total recoverable amount was Rs. 157.228 million. Audit, however, noticed that original record of the recovered amount was not provided to audit, hence could not be authenticated. The DAC directed the management to issue final notices to the defaulters and, in case of non-compliance, refer their cases to the Governing Body in its upcoming meeting for cancellation of their NOCs and take action for the recovery of the Govt. dues as per the rules. Further, the DAC instructed the management to ensure complete recovery and provide the original record of the recoveries to audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 1/2024-25]

Note: The issue was reported earlier also in the Audit Reports for Audit Year 2022-23 and 2023-24 and 2024-25 vide para numbers 4.8.1, 21.8.1 and 14.4.3 having financial impact of Rs. 87.816 million, Rs. 268.574 million and Rs. 259.735 million respectively. Recurrence of same irregularity is a matter of serious concern.

18.2.4 Overpayment due to incorrect rates - Rs. 29.448 million

As per CPWA Code 16 and 20, "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."

The DG, GDA, Gwadar executed the work "Construction/ Blacktopping of Airport Road from Askari Bank to Mullah Fazul Chowk (0.700 KM)" through M/s Saleh Techno Enterprise., GC. vide work order dated 22.09.2023 at an estimated cost of Rs. 305.917 million. Payment was made vide MB No.274. Scrutiny of record revealed that the contractor was paid for various NSR items of work on higher rates than those provided in approved BoQs.

Hence, due to allowing incorrect higher rates, an overpayment of Rs. 29.448 million was made to the contractor, as detailed below:

(Rs. in Million)

S. No.	Item of work	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Quantity paid (Cum)	Over paid
1.	Double Corrugated PE Pipes 500 mm	52,000	42,500	9,500	1288	12.236
2.	Double Corrugated PE Pipes 250 mm	17,000	12,850	4,150	415	1.722
3.	Precast manholes 1.5 m depth	280,000	150,000	130,000	45	5.850
4.	Precast manholes 2.5 m depth	290,000	240,000	50,000	40	2.000
5.	Precast manholes 3 m depth	420,000	330,000	90,000	76	6.840
6.	Shifting of Electric Poles in alignment & row of Fazul Chowk	400,000	300,000	100,000	8	0.800
Total						**29.448**

Payment of higher NSR than those approved in BOQs occurred due to prevalence of weak financial controls.

The lapse resulted in overpayment to the contractors and loss to the government.

In the DAC meeting held on January 19, 2026, the management contested that rate analysis had been prepared based on standard specifications and prevailing market rates. The contract was awarded to the lowest bidder in accordance with applicable procurement rules. Hence, the authority was bound to accept the lowest bid. Audit, however, observed that the record of rate analysis was unclear and ambiguous. The rate analysis provided appeared to have been prepared after the audit objection and differed from the rates reflected in the original BoQs. After detailed discussion and scrutiny of the record, the DAC directed the management to produce the original BoQs/Engineer's estimates,

bidding documents, and the rate analysis duly approved by the competent forum for audit verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

18.2.5 Irregular payment of lead/ carriage charges - Rs. 29.929 million

According to the Specification of CSR 2018, Section 1.1.4, "distances shall be measured over the shortest practical route. Routes other than the shortest practical route may be adopted only with the approval of the Engineer-in-Charge and for reasons recorded in writing. Transport distance shall be reckoned in one-kilometer units. A distance of 0.25 km or more shall be taken as 0.50 km, while a distance of less than 0.25 km shall be ignored. Furthermore, the departments are required to submit a lead plan in the PC-I along with a certificate of the shortest distance**."**

The DG, GDA, Gwadar awarded various works to different contractors during the financial year 2024-25. Contractors were paid for an item of work "Carriage charges for supplying natural pitrun gravel and stone ballast" under SI No. 1-1(a–k). However, no lead map or lead plan, duly supported with a certificate of shortest distance, was available on record. Consequently, carriage charges amounting to Rs. 29.929 million were held irregular, as detailed in Annexure 18.2.

Carriage charges were paid without obtaining and verifying the required lead map, lead schedule, and certificate of shortest distance due to violation of BCSR provisions.

The lapse resulted in irregular expenditure and may result in loss to the public exchequer.

In the DAC meeting held on January 19, 2026, the management replied that Lead Chart, lead Map and Lead Certificate were prepared and were duly approved. Audit, however, pointed out that the record of the lands/quarries from where the material was obtained was not available in the record. The DAC directed the management to provide the details of the approved quarries to audit of verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

18.2.6 Overpayment due to allowing inadmissible item of work - Rs. 20 million

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

The DG, GDA, Gwadar awarded the work "Necessary Facilities of Fresh Water Treatment, Water Supply and Distribution, Phase-III (Water Supply Distribution & Sewerage Network Gwadar City, Phase-III)" to M/s Umer Jan & Co., GC vide work order dated March 05, 2019 for Rs. 1,711.432 million at an estimated cost of Rs. 1,682.833 million. The scheme was later on revised to Rs. 1,934.09 million on July 02, 2021. 13th final bill of Rs. 16.594 million was paid and progressive payment of Rs. 1,900.026 million was made to the contractor, and entries were recorded in MB No 172 (Vol. I –III) at Page No. 41-84. Scrutiny of records revealed that the contractor was paid for an item of work "Shifting of utilities and reconstruction" on NSR rate of Rs. 20 million Per LS. However, no such provision existed in the original or the revised technically sanctioned scope of work. Moreover, neither rate analysis nor details of the alleged shifting and reconstruction work were available on record, resulting in overpayment of Rs. 20 million.

Payment for inadmissible item of work without approval was due to weak pre-audit and financial controls.

The lapse resulted in loss to the government.

In the DAC meeting held on January 19, 2026, the management replied that rate analysis had been prepared, based on standard specifications and prevailing market rates and the item was paid after obtaining approvals. Audit pointed out that items were out of approved scope of the work and required approval of the project's approving authority. The DAC directed the management for revising the PC-I and obtaining approval of the competent forum under intimation to audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives besides fixing of responsibility.

18.2.7 Overpayment due to incorrect calculation of premium - Rs. 16.170 million

As per P&D Department, Government of Balochistan Notification[4] dated June 17, 2022 "In supersession of this Department's Notification[5] Dated: 28th April, 2022, the Chief Minister, Balochistan has been pleased to accord approval to extend the Balochistan Composite Schedule Rates (BCSR), 2018 with following increase as mentioned against each item for all the 34 districts of Balochistan subject to under mentioned conditions:

S. No.	Description	Percentage Increase
i.	Steel Works / Structural Steel	99%
ii.	Concrete / Cement Works	65%

[4] No. P&D/CSR-Cell/2022/3009
[5] No. P&DD/CSR-Cell/2022/1869

S. No.	Description	Percentage Increase
iii.	Bitumen / All Asphalt Works	60%

The DG, GDA, Gwadar awarded various works to different contractors and during the financial year 2024-25. As per P&D notification the premium was only payable on concrete/cement works executed at the site of work which include cement concrete works, cement plastering works and was not allowed on supply of cement pipes, Kerb stones, concrete pavers and manholes and block masonry works. Scrutiny of contractor bills revealed that premium was paid inadmissibly on certain concrete/cement works, resulting in an overpayment of Rs. 16.17 million, as detailed in Annexure 18.3.

Inadmissible premium was paid due to misinterpretation of BCSR provisions.

The lapse resulted in overpayment to the contractor and loss to the government.

In the DAC meeting held on January 19, 2026, the management contested that the premium was paid in accordance with P&D department's notification date 17.06.2022. Audit disagreed and clarified that premium was not applicable on the cement pipes, Kerb stones, pavers and manholes. The DAC directed the management to refer the actual audit para to the P&D department for clarification of the matter under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends the management to refer the Audit para to the P&D Department for clarification regarding applicability of premium and submit the response to Audit for verification.

18.2.8 Overpayment due to allowing incorrect rate - Rs. 1.777 million

According to Paras 16 and 220 of CPWA Code, "the Divisional and Sub Divisional Officers have to satisfy themselves before signing the bill that the

quantities recorded in the MB, rates are correct, and calculations have been checked arithmetically".

The DG, GDA, Gwadar, during the financial year 2024-25, paid different contractors for steel reinforcement under SI.No.5-65(a) at the rate of Rs. 130,426.05 per tonne (1,000 kg). Scrutiny of MBs revealed that steel quantities were converted from kilograms to tonne using a conversion factor of 1,000 kg. However, the rate paid corresponded to ton (1,016 kg) instead of a tonne (1,000 kg). As a result, payments were made at a higher rate than payable, resulting in an overpayment of Rs. 1.777 million, as detailed in Annexure 18.4.

Incorrect rate was paid due to applying incorrect method of calculation.

The lapse resulted in overpayment to contractors and loss to the government.

In the DAC meeting held on January 19, 2026, the management stated that estimates/PC-I were prepared based on the rates provided in BCSR-2018 and payments were rightly made to the contractors. Audit however disagreed that matter had already been decided by the P&D Department who had issued notification for using the unit of "Tonne" to be paid @ Rs. 128,365.80 per tonne. The DAC after detailed discussion directed the management to effect the recovery.

No further progress was intimated till finalization of this report.

Audit recommends that recovery be effected from the concerned contractors.

18.2.9 Irregular expenditure on NSR Items without approval of rate analysis - Rs. 138.491 million

According to para 296 of CPWA Code Vol.-I, "To facilitate the preparation of estimates, which serve as a guide in setting rates in connection

with contract agreements, a schedule of rate for each kind of work commonly executed should be maintained and kept up to date. It should be prepared based on rates prevailing in each locality and necessary analysis of the rates for each description of work should be recorded. The rates entered in estimates should agree with the scheduled rates but where the latter are not considered sufficient, the deviation should be explained in detail in the estimate."

The DG, GDA, Gwadar awarded the work "Construction / Blacktopping of Airport Road from Askari Bank to Mullah fazul Chown (0.700 KM)" to M/s Saleh Techno Enterprise., GC, vide work order dated 22.09.2023 at an estimated cost of Rs. 305.917 million. Scrutiny of record revealed that the contractor was paid for certain items of work on NSR rates without preparing rate analysis duly approved by the competent authority. Hence, the expenditure of Rs. 138.491 million was held unauthorized, as detailed below:

(Rs. in Million)

S. No.	NSR Item of work	Quantity paid	Rate Paid (Rs.)	Amount
1	P/F monument of islamic tower with four pedestal in bottom of tower where islamic calligraphy work has been embedded each side complete in all respect	01 Job	5,000,000	5
2	Double Corrugated PE Pipes 500 mm	1,288 Rm	52,000	66.976
3	Double Corrugated PE Pipes 250 mm	415 Rm	17,000	7.055
4	Precast manholes 1.5 m depth	45	280,000	12.60
5	Precast manholes 2.5 m depth	40	290,000	11.600
6	Precast manholes 3 m depth	76	420,000	31.920
7	Shifting of Electric Poles in alignment & row of Fazul Chowk	08 No.	400,000	3.20
8	Shifting of Electric Transformer in alignment & row of Fazul Chowk	02 No.	70,000	0.140

S. No.	NSR Item of work	Quantity paid	Rate Paid (Rs.)	Amount
Total				**138.491**

Payments on Non-Schedule Rates without preparation and approval of detailed rate analysis by the competent authority was caused due to prevalence of weak procurement management.

The lapse resulted in irregular expenditure.

In the DAC meeting held on January 19, 2026, the management contested that rate analysis was prepared on the basis of standard specifications and prevailing market rates. The contract was awarded to the lowest bidder in accordance with applicable procurement rules. Hence, the authority was bound to accept the lowest bid. Audit, however, noticed that the record of rate analysis was ambiguous, as the rate of the item in rate analysis was prepared later on, after audit, as compared to the rates given in original BoQ's. After detailed discussion and scrutiny of the record the DAC directed the management to produce the original BoQs/Engineer estimates, bidding documents and rate analysis duly approved by the competent forum to audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

Balochistan Development Authority

18.2.10 Unauthorized advance payment due to allowing secured advance on aggregate - Rs. 30.969 million

According to the Para 228 of CPWA Code, "Advances to contractors are as a rule prohibited, and every endeavor should be made to maintain a system under which no payments are made except for work actually done. Divisional officers may sanction advances upto an amount not exceeding 75 percent of the value against the non-perishable materials brought at site. The

recovery of the secured advance shall be affected from the monthly payments on actual consumption basis."

The BDA, Quetta awarded the work "Improvement / Widening of Spera Ragha Road from Khanozai Cross to Killa Saifullah Road (Road Remaining Works Packages-I) was awarded to M/s Ghazi Enterprises, GC on 25.06.2018 at an estimated cost of Rs. 792.556 million. Subsequently, the work was enhanced on 13.02.2023 for Rs. 1656.395 million. The management paid secured advance of Rs. 31.106 million to a contractor for Aggregate Base Course at an unjustified rate of Rs. 2,500 per cft. As per CSR-1998 (Sr. No. 21-19iii), the admissible rate was Rs. 11.07 per Cft. Consequently, an excess / payment of Rs. 30.969 million was made due to allowing secured advance at a non-admissible rate, as detailed Below:

(Rs. in Million)

Item of work	**Quantity Cft**	**MB No /Page No**	**Rate paid per Cft**	**Rate Payable**	**Difference**	**Amount Paid**
Aggregate base course	5,280	MB No. I / P-5	2,500	11.07	2,488.93	**13.142**
Aggregate base course	7162.50	MB No. I / P-4	2500	11.07	2,488.93	**17.827**
Total						**30.969**

Audit further analyzed and found that the paid rate was also higher than Rs. 44.75 per Cft provided in CSR 2018.

Allowing inadmissible secured advance was caused due to prevalence of weak internal and financial controls of the management.

The lapse resulted in undue financial benefit to the contractor at the expense of government exchequer.

The matter was reported to department in August, 2025 but no reply was received from department.

The PAO was requested in November 2025 to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that matter may be justified and responsibility may be fixed at the person(s) at fault under intimation to audit

[AIR 1]

18.2.11 Overpayment due to allowing excess quantity of work - Rs. 14.846 million

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

The Chairman BDA, Quetta awarded different development works to the various contractors during 2024-25, and paid excessive quantities of earthwork embankment, prime coat, higher rate of 1:2:4 cement concrete and PVC blind pipes, then admissible in the estimates/ approved PC-I and prime coat in excess of premix carpeting. Thus, allowing excess quantities/ higher rates, resulted in overpayment of Rs. 14.846 million.

Excess quantities were caused due to weak planning while higher rate was mainly due to non-adherence to CSR provisions.

The lapse resulted loss to the government.

The matter was reported to department in August 2025, but no reply was received from department.

The PAO was requested in November 2025 to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that the overpaid amount be recovered from the contractor under intimation to audit.

[AIR 2,3,5,7]

18.2.12 Overpayment due to non-deduction of bridge work from base/sub base - Rs. 10.544 million

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

The BDA, Quetta awarded the work "Construction of Remaining work of Mir Ali Khail Khajuri Kach Road, District Zhob Phase-II (70+000 to 90+000 Km)" to M/s NPI Construction and Engineering, GC on March 14, 2012 at an estimated cost of Rs. 6594.733 million. Gross work done up to 10th IPC was Rs. 1,098.591 million. Seventh IPC of Rs. 29.063 million was paid vide cheque No. A018368 dated 27.06.2025. Memorandum of payment was recorded at Page No. 10-17 of the MB of the work.

Scrutiny of record revealed that sub-base, aggregate base course, and prime coat asphaltic wearing course were executed and paid. However, as per record / PC-I, the cost of bridge structure work was required to be deducted from these items, which was not done. Consequently, non-deduction of structure work resulted in an overpayment of Rs. 10.544 million to the contractor, as detailed below:

(Rs. in Million)

Item of Work	I. No	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
Granular Subbase	201	1,383.901	1,134	1.569
Aggregate base	202	1,252.492	1,701	2.130
Aggregate base shoulder	202	596.665	1,701	1.015
Cut-back asphalt for prime coat	302/a	6,015.406	68.040	0.409
Asphaltic wearing course (Class-B)	305/b	298.739	18,144.000	5.420
Total				**10.544**

Non-deduction of structure work was caused due to prevalence of weak internal and financial controls of the management.

The lapse resulted in undue financial benefit to the contractor and loss to the government.

The matter was reported to department in August 2025, but no reply was received from department.

The PAO was requested in November 2025 to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that the recovery be effected under intimation to Audit.

Chapter 19

19 Police

19.1.1 Introduction

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

19.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 43,839.868 million were allocated to Police during 2024-25. Against the said allocation, an expenditure of Rs. 42,986.908 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21008	43,839.868	42,986.908	(-)852.960	1.95
Total Non-Development	**43,839.868**	**42,986.908**	**(-)852.960**	**1.95**

19.1.3 Audit profile of Police, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-24	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	64	15	28,241.27	-
2.	Assignment Accounts	-	-	-	-
3.	Special Drawing Accounts	-	-	-	-

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-24	Revenue/ Receipts audited: financial year 2024-25
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

19.1.4 Classified Summary of Audit Observations

Audit observations related to Police Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular expenditure and non-realization of service charges from various agencies/individuals availing security.

Audit observations amounting to Rs. 138.143 million were raised in this report during the current Audit. This amount also includes recoveries of Rs. 40.468 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Recoverable	40.468
2.	Irregular expenditure	97.675

19.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of compliance
1.	2005-2006	2	2	0	100
2.	2006-2007	1	0	1	0
3.	2007-2008	3	2	1	75
4.	2008-2009	6	4	2	66

S. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of compliance
5.	2011-2012	5	-	5	0
6.	2013-2014	14	-	14	0
7.	2014-2015	4	-	4	0
8.	2015-2016	6	-	6	0
9.	2016-2017	2	1	1	50
10.	2017-2018	5	3	2	60
11.	2018-2019	6	4	2	66.66
12.	2019-2020	2	-	2	0
13.	2020-2021	2	-	2	0
14.	2021-2022	3	-	2	0
15.	2022-2023	8	2	6	25
16.	2023-2024	8	-	8	0
17.	2024-2025	4	-	4	0
Total		**81**	**18**	**63**	**22.22**

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

19.2 AUDIT PARAS

19.2.1 Irregular expenditure without tender – Rs. 89.425 million

According to Rule 15(2) of BPPRs, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules."

The following offices of Police department incurred an expenditure of Rs. 89.425 million on various heads during the financial years 2022-24 by split-up to avoid inviting open tenders, as detailed below**:**

(Rs. in Million)

S. No.	Name of offices	Years	AIR Para No.	Amount	Remarks
1	Commandant, ATF Training School, Quetta	2023-24	3	5.303	Repair and Renovation of Office Buildings
2	SP (Headquarters) and Zonal Commanders, BC (Zone 1, Zone 2, RRG, Elite, Gwadar, Loralai, Sibi, and Khuzdar)	2021-24	3	8.386	Repair of Office Building
3	Various offices of BC	2022-24	6	3.666	Repair of vehicles
4	IG, Police Balochistan, Quetta	2023-24	4	3.756	Others and repair of furniture and vehicles
5	Commandant, ATF Training School, Quetta	2022-24	2	15.245	Purchase of Feed, Stationery, Repair of office buildings and furniture and trainings
6	---do---	2022-24	5	10.067	Various trainings
7	---do---	2022-24	6	8.000	Feeding/Mess Charges
8	District Police Officer, Turbat	2023-24	2	3.201	Repair of vehicles, office buildings and machinery
9	District Police Officer, Naseerabad	2023-24	5	1.376	Repair of vehicles
10	SSP, CTD, Quetta	2023-24	3	9.997	Various expenses in others
11	SSP, Traffic, Quetta	2023-24	4	2.566	Repair of vehicles and buildings
12	District Police Officer, Dera Bugti	2023-24	3	3.296	Repair of vehicles

S. No.	Name of offices	Years	AIR Para No.	Amount	Remarks
13	District Police Officer, Dera Bugti	2023-24	5	1.195	Repair of vehicles
14	SSP/Acting DIGP, Special Branch, Quetta	2023-24	3	13.371	Repair of vehicles, machinery and furniture and misc. expenses under head others
Total				**89.425**	

Expenditure by split-up was due to weak procurement management.

The lapse resulted in mis-procurement.

The matter was reported to the department during January to June 2025, to which only office of the Commandant, ATF Training School, Quetta and DIG, Police, Special Branch Quetta replied that budget was released on quarterly basis in multiple heads, due to time constraints inviting open tenders was not possible. Audit, however rejected departmental reply and emphasized on regularization of expenditure by the competent forum. The remaining offices did not submit the reply.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends regularization of expenditure by the competent forum.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2023-24 and 2024-25 vide para numbers 19.2.8 and 15.2.4 having financial impact of Rs. 105.099 million and Rs. 12.991 million respectively. Recurrence of same irregularity is a matter of serious concern.

19.2.2 Non- recovery of service charges from borrowing agencies - Rs. 32.241 million

As per Rule 2.11 of Police Rules, 1934, "Additional police applied for by private persons, corporate bodies, or commercial companies, shall be supplied or not at the discretion of the Superintendent, subject to the general directions of the magistrate of the district."

The DPO, Naseerabad during the financial year 2023-24, provided police personnel to various government / non- government offices for security purpose, without recovery of service charges amounting to Rs. 32.241 million, as detailed below:

(Rs. in Million)

S. No.	Name of Office	Strength	Outdating Periods	Pay for the year	Receipts	Pendency
1	PTCL	HC-01 and C-04	2021 to 2024	2.687	0	10.747
2	Grad Station QESCO		2021 to 2024	2.687	0	10.747
3	SDAO		2021 to 2024	2.687	0	10.747
Total					**0**	**32.241**

Non-realization of government dues was due to violation of rules.

The lapse resulted in loss to the government.

The matter was reported to the department in April 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that recovery be effected from the borrowing departments.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2021-22, 2022-23, 2023-24 and 2024-25 vide para numbers 16.2.1, 19.2.1, 16.2.1 and 14.2.1 having financial impact of Rs. 441.750 million, Rs. 495.477 million, Rs. 357.040 million and Rs. 503.433 million respectively. Recurrence of same irregularity is a matter of serious concern.

[AIR 1]

19.2.3 Irregular payment through DDOs - Rs. 9.282 million

According to Para 4.2.9.9, of APPM, "Cheque payments should be released to the payee or personally collected by the payee or his authorized agent."

The following offices of Police Department, during the financial year 2023-24, drew an amount of Rs. 9.282 million through cheques in the name of DDOs instead of direct payment to vendors, as detailed below:

(Rs. in Million)

S. No.	Name of offices	Years	AIR	Amount
1.	SP (Headquarters), BC	2023-24	01	5.561
2.	District Police Officer, Dera Bugti	2021-24	02	2.452
3.	SSP/Acting DIGP, Special Branch, Quetta	2022-24	06	1.269
Total				**9.282**

Expenditure through DDO was due to weak financial management.

The lapse resulted in irregular payment.

The matter was reported to the department between Jan. to June 2025, to which only office of the DIG, Police, Special Branch Quetta replied that the DDO payment was processed on an emergency basis for Muharram-ul-Haram duties, and a separate payment was disbursed as rent to the landlord, who had no bank account. Audit, however, emphasized that DDO payments are strictly prohibited, demanding acknowledgment receipt complete in all respect, and

proof of tax deductions to Audit for verification. The remaining offices did not submit reply.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends providing acknowledgment receipts, detail of deducted taxes and stoppage of DDO payments in future.

[AIR 1,2,6]

19.2.4 Non-deduction of security deposits – Rs. 8.227 million

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

The IG, police, Balochistan during the financial year 2023-24 made payments amounting to Rs. 82.293 million to different contractors without holding/deducting security deposits amounting to Rs. 8.227 million, as detailed below:

(Rs. in Million)

S. No.	Name of Contractor	Total Amount	Security @ 10%
1	Muzamil Company	9.938	0.993
2	Syed M and sons	8.270	0.827
3	M/s Shaeen	2.824	0.282
4	Info tech	26.025	2.602
5	New National	23.446	2.344
6	Jahangir and brothers	11.790	1.179
Total		**82.293**	**8.227**

Non-deduction of security deposits was due to violation of rules.

The lapse may result in compromise on quality and timeline of the works.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends to recover SDs from all the contractors.

[AIR 2]

Chapter 20

20.1 Sports Department

20.1.1 Introduction

The Sports Department takes care of the promotion of sports and games. It also monitors the functioning of the District and Sub-Divisional Sports.

20.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development Funds amounting to Rs. 4,231.435 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs.3,989.417 million was incurred, as summarized below: -

(Rs. in Million)

	2024-25			
Type of grant	**Final grant**	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21021	2,355.518	2,320.201	(-)35.316	1.50
Development Grant No. BC12221 Function No.081120	1,875.918	1,669.216	(-)206.702	11.02
Grand Total Non-Development & Development	**4,231.435**	**3,989.417**	**(-)242.018**	**5.72**

20.1.3 Audit profile of Sports & Youth Affairs Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	55	2	925.523	-
2.	Assignment Accounts	-	-	-	-

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	-	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

20.1.4 Classified Summary of Audit Observations

Audit observations related to Sports Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments and non-production of record.

Audit observations amounting to Rs. 342.206 million were raised in this report during the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	282.816
2.	Non-production of record	59.39

20.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2016-2017	5	-	5	0
2.	2017-2018	2	-	2	0
3.	2019-2020	1	-	1	0
4.	2023-2024	5	-	5	0
5.	2024-2025	4	-	4	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
Total		**17**	-	**17**	0

20.2 AUDIT PARAS

20.2.1 Non-Production of record - Rs. 59.39 million

Article 170(2) of the Constitution of Islamic Republic of Pakistan states "The audit of the accounts of the Federal and of the Provincial Governments and the accounts of any Authority or Body established by, or under the control of, the Federal or a Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit."

The Honorable Supreme Court of Pakistan in Para - 27(b) of its judgment dated 08.07.2013 decided that the Auditor-General, in order for him to fulfill his duties under Articles169 and 170 of the Constitution, is not only authorized but also obligated to access all records maintained by Federal and Provincial Governments, and any entities under their control regardless of any designation as 'secret' or otherwise.

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

The Ministry of Law and Justice, vide its office memorandum dated 04.09.2024[56], while examining the stance taken by a refusing entity, clarified that in terms of Article 169 of the Constitution of Islamic Republic of Pakistan, 1973, the Auditor-General of Pakistan has been mandated to perform Audit of the accounts of any Authority or Body established by the Federation and or a Province. The Auditor-General has all kind of powers to inspect and enquire into the accounts, office, books and papers of any office under the control of Federation and Provinces.

During the Audit of Secretary, Sports & Youth Affairs, Balochistan, the management was requested to provide the auditable record for the financial year 2023-24 on account of expenditure of Rs. 59.39 million incurred out of DDO code QA-7099 for component Sports Recreation & Youth Affairs Department vide requisition dated March 31, 2025[57], as detailed below:

(Rs. in Million)

DDO Code	FY	Component	Released Budget	Expenditure
QA-7099	2023-24	Establishment charges	51.997	50.272
		Operating expenses	12.273	9.125
Total			**64.27**	**59.397**

(Source of information DDO BER)

However, the department did not provide the relevant record to Audit despite reminders as well as meetings held with the concerned officers of the department by the FAT. The matter was taken up by the DG Audit Balochistan with the PAO on June 17, 2025[58] followed by reminder on July 04, 2025[59]. Further the issue was escalated at the level of DAG(South) vide letter dated[60]. However, the issue of non-production remained unresolved.

[56] No. F.No.467/2024-Law- I
[57] No. FAT/2023-24/41
[58] No. PP&FAP/Non-Production/2023-24/462-464
[59] No. PP&FAP/Non-Production/2023-24/505-507
[60] No. PP&FAP/Non-Production/2023-24/533-534 dated June 27, 2025

The lapse was due to negligence on the part of the management.

In such circumstances, neither the sanctity of utilization of Public Money according to relevant financial and other applicable rules could be verified nor could the constitutional duty of the Auditor-General of Pakistan be fulfilled.

The PAO was requested to convene DAC meeting in May 2025, followed by a reminder, but no meeting was held till the finalization of this report.

Audit recommends that the responsibility may be fixed on those responsible for the non-production of records and disciplinary proceedings be initiated against the concerned under the relevant Rules.

20.2.2 Irregular payment through DDOs - Rs. 161.245 million

According to Para 4.2.9.9, of APPM, "Cheque payments should be released to the payee or personally collected by the payee or his authorized agent."

Following offices of Sports Department, GoB during the financial year 2023-24, withdrew an amount of Rs. 161.245 million through cheques in the name of DDOs instead of direct payment to vendors, as detailed below:

(Rs. in Million)

S. No.	Name of offices	AIR Para No.	Amount
1	DG, Sports, Department, GoB	1	124.910
2	Director Youth Affairs, GoB	1	36.335
Total			**161.245**

The irregularity occurred due to violation of rules.

The lapse resulted in irregular payment.

The matter was reported to the department during May and June 2025, but no reply was received.

In the DAC meeting held on October 20, 2025, the DAC directed the department to produce acknowledgment receipts of the payments and tax deduction record.

No further progress was intimated till the finalization of this report.

Audit recommends justification in the matter besides discontinuation of the practice of DDO payments in accordance with applicable rules.

20.2.3 Irregular payments of Grant-in-aid - Rs. 99.485 million

As per Rule 6(1) of GoB's Grant in Aid Rules, 2022, "The Administrative Department concerned shall designate the responsibility of the Monitoring and Evaluation function within the department to a dedicated wing/section or attached office of the department or request the FD, GoB to undertake a qualitative and quantitative evaluation of grant expenditure to assess that the grants are utilized for the primary purpose and the objectives achieved. Further, as per Section 6 of Balochistan Sports Board Act 2009, "Powers and Functions of the Board (m), to approve the annual budget of grants-in-aid to registered Association clubs and other sports organizations in the Province."

The following offices of the Sports Department, GoB, during the financial year 2023-24, incurred an expenditure of Rs.99.485 million from Grants-in-Aid without requiring vouched accounts from grantee organizations, and without implementing a supervisory or monitoring mechanism to ensure that funds were utilized for the intended purposes. Additionally, proper records were not maintained to track fund utilization, and no verification was conducted to confirm that the objectives of the grants were achieved in accordance with

the approved budget and terms of disbursement, reflecting non-compliance with financial propriety rules.

(Rs. in Million)

Sr. No.	Name of the offices	AIR Para No.	Amount
1.	Director Youth Affairs, GoB	2&6	37
2.	Director General, Sports, GoB	5	62.485
Total			**99.485**

The irregularity occurred due to violation of rules.

The lapse resulted in irregular/un-verified payment.

The matter was reported to the department during May and June 2025, but no replies were received.

In the DAC meeting held on October 20, 2025, management apprised that the Sports Department aims to establish a monitoring mechanism. Audit observed that due to the absence of an effective monitoring system, uncertainty persisted, raising concerns that the resources may not have been utilized in accordance with their intended purposes. The DAC directed the management to establish a monitoring unit at the earliest and produce monitoring reports to Audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

20.2.4 Procurement without tender in violation of BPPRA Rules - Rs. 22.086 million

As per BPPRA Rules, 2014 Rule 15(1), Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may

also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

Following offices of Sports Department, GoB, during the financial year 2023-24, incurred an expenditure of Rs. 22.086 million on the procurement of different items without calling open tenders, as detailed below:

(Rs. in Million)

S. No.	Name of the offices	AIR Para No.	Amount
1	Director Youth Affair, GoB	3	17.868
2	Director General, Sports, GoB	3	4.226
Total			**22.086**

Expenditure without open tenders was due to violation of rules.

The lapse resulted in mis-procurement.

The matter was reported to the department during May and June 2025, but no replies were received.

In the DAC meeting held on 20th October 2025, management explained that the expenditure was incurred in emergency to make necessary arrangements for accommodating international players and other logistics at the venue. However, Audit did not accept this justification because the expenditure was incurred on the purchase of sports goods and repair of building not directly related to the stated emergency. The DAC directed that the expenditure be got regularized from the competent authority.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives besides discontinuation of the practice henceforth.

Chapter 21

21 Urban Planning and Development Department (UP&D)

21.1 Introduction

The Department is entrusted the task to oversee all urban and housing facilities for the people of Balochistan. It has initiated planning for all major cities of the province so that the civic needs could be catered properly. It is also endeavoring numerous development schemes in urban areas of Balochistan.

21.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs.3,022.958 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs.3,002.052 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Non-Development Grant No.BC21057	546.362	536.287	(-)10.075	1.84
Development Grant No. BC12253 Function No.015201	2,476.596	2,465.765	(-)10.831	0.44
Grand Total Non-Development & Development	**3,022.958**	**3,002.052**	**(-)20.906**	**0.69**

21.1.3 Audit profile of Urban Planning and Development Department, Balochistan

(Rs. in Million)

S. No.	Description	Total number	Audited	Expenditure audited: financial year 2024-25	Revenue/ Receipts audited: financial year 2024-25
1.	Formations	8	6	6,159.309	-
2.	Assignment Accounts	-	-	-	-
3.	Special Drawing Accounts	-	-	-	-
4.	Authorities/ Autonomous Bodies etc., under the PAO	1	-	-	-
5.	Foreign Aided Project (FAP)	-	-	-	-

21.1.4 Classified Summary of Audit Observations

Audit observations related to UP&D Department show continued systemic weaknesses in internal controls. These weaknesses translated into irregular payments and overpayments.

Audit observations amounting to Rs. 533.103 million were raised in this report during the Audit. This amount also includes recoveries of Rs. 471.085 million as pointed out by the Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	29.622
2.	Overpayment	32.396
3.	Recoverable	471.085

21.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1.	2011-2012	2	-	2	0
2.	2013-2014	4	-	4	0
3.	2021-2022	4	-	4	0
4.	2022-2023	4	-	4	0
5.	2023-2024	9	-	9	0
6.	2024-2025	13	-	13	0
Total		**36**	-	**36**	0

Audit Reports have not been discussed.

21.2 AUDIT PARAS

21.2.1 Overpayment due to inadmissible items, wrong calculation, higher rate and inadmissible premium - Rs. 32.396 million

According to Para 16 and 220 of CPWA Code, "The Divisional and sub Divisional officers have to satisfy themselves before signing the bill the quantities and rate recorded in the MB are correct and calculation have been checked arithmetically".

The following division of UP&D department, during the financial years 2023-25, overpaid an amount of Rs. 32.396 million to the GCs by allowing inadmissible/allowing incorrect higher rates, wrong calculation of quantities and inadmissible premium, as detailed in Annexure 22.1.

(Rs. in Million)

S. No.	AIR Para No. / FY	Name of Division	Amount	Remarks
1.	1, 2023-24	UP&D Division, Sibi	0.094	Incorrect rate
2.	1, 2023-24	UP&D Division, Quetta	0.199	Inadmissible premium

S. No.	AIR Para No. / FY	Name of Division	Amount	Remarks
3.	4, 2023-24	UP&D Division, Quetta	0.279	Incorrect rate
4.	7, 2023-24	UP&D Division, Quetta	4.056	Incorrect rate
5.	6, 2023-24	UP&D Division, Rakhsan	1.307	Incorrect rate
6.	1, 2023-24	UP&D Division, Rakhsan	0.116	Inadmissible item
7.	2, 2023-24	UP&D Division, Sibi	2.557	Inadmissible item
8.	3, 2024-25	UP&D Division, Rakshan	0.706	Incorrect item of work
9.	5, 2024-25	UP&D Division, Loralai	15.343	Excess rate of Artificial Grass
10.	2, 2024-25	UP&D Division, Khuzdar	1.088	Incorrect rate
11.	4, 2024-25	UP&D Division, Khuzdar	0.409	Excess length of bore
12.	5, 2024-25	UP&D Division, Khuzdar	0.380	Inadmissible items of work
13.	2, 2024-25	UP&D Division, Naseerabad	4.072	Excess quantity of steel
14.	4, 2024-25	UP&D Division, Naseerabad	0.524	Excess quantity of earthwork
15.	2, 2024-25	UP&D Division, Quetta	0.275	Excess quantity
16.	1, 2024-25	UP&D Division, Khuzdar	0.991	Non-deduction of premium
Total			**32.396**	

The overpayments occurred due to the use of inadmissible rates, application of incorrect higher rates, erroneous calculation of quantities, and allowance of inadmissible premiums.

As a result, public funds were unduly expended, leading to financial loss to the government.

The matter was reported to the department during May to November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July and November 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends to make recovery from the concerned contractors.

21.2.2 Irregular expenditure on NSR without rate analysis - Rs. 22.566 million

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

The following divisions of UP&D Department, during the financial years 2023-25, awarded different works to various GCs. The management made a payment of Rs. 22.566 million on NSR basis without preparing a detailed rate analysis and obtaining approval from the competent authority, as detailed below:

(Rs. in Million)

S. No.	AIR No. / FYs	Name of Department	Amount	Description
1	2023-24	EE, UP&D, Quetta	19.720	Supply and Installation of Fabricated Shed
2	2/2024-25	EE, UP&D Rakshan	0.641	• P/F steel fence • P/F of standard size stainless steel goal post

S. No.	AIR No. / FYs	Name of Department	Amount	Description
3	7/2024-25	EE, UP&D Quetta	2.205	SI Pole and LED solar street lights
Total			**22.566**	

Payment without preparing rate analysis occurred due to violation of CSR provisions regarding NSR.

The lapse resulted in loss to the government.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July and November 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends to provide detailed rate analysis supported by market survey / quotations and approval of the competent authority.

21.2.3 Irregular advance payment without recording details in measurement book - Rs. 4.778 million

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

The Executive Engineer, UP&DD Rakhshan Division, at Kharan awarded the work "Extension of Boundary wall prayer Hall Shamshan Ghat Nokundi, to M/s, Ravi Pauhaja GC. Scrutiny of MB revealed that the payment was made without recording detailed measurement. Payment without record entry indicates that advance payment was made to the contractor, as detailed below:

(Rs. in Million)

CV No. Cheque No. and date	Name of contractor	Name of work	Bill No.	Amount
01, 04.06.2024 555037, 24.05.2024	M/s, Ravi Pauhaja GC	Extension of Boundary wall prayer Hall Shamshan Ghat Nokundi	3rd	4.778

Advance payment was made to avoid lapse of budget.

Advance payment without detailed measurement of work resulted in irregular payment.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends inquiry into the matter.

21.2.4 Overpayment due to allowing excess quantity of prime coat - Rs. 2.308 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."

The Executive Engineer, UP&D Division Sibi, awarded different works to various GCs during the financial year 2023-24. Scrutiny of records revealed that the contractor was paid for prime coat and premix carpeting, which are supposed to be applied simultaneously in equal measure. However, the management recorded excess quantity for prime coat in the MBs to avoid lapse

of the budget grant. This resulted in overpayment of Rs. 2.308 million to the contractor, as detailed below:

(Rs. in Million)

S. No.	Name of work	Items of Work	Quantity paid (Per Sft)	Quantity payable (Per Sft)	Diff	Rate	Amount
1.	Rehabilitation/ Reconstruction of BT Road from Cantt Bypass to Hanbal, Baba District Sibi" to M/s GHB Construction Co.,	Prime Coat SI No. 21-23(b)	157,440	103,707	53,733	21.05	1.131
Add premium 65% above							**0.735**
Subtotal							**1.866**
2.	Construction of BT Road at Killi Dr. Jamal Marri District Kohlu" to M/s Rahim Dil Khan Construction Co.,	Prime Coat SI No. 21-23(b)	31,960	19,228	12,732	21.05	0.268
Add premium 65% above							**0.174**
Subtotal							**0.442**
Grand total							**2.308**

Overpayment of prime coat occurred to avoid lapse of budget.

The lapse resulted in undue financial benefit to contractors and loss to the government.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends recovery of the overpaid amount of prime coat.

21.2.5 Non-maintenance of public works deposit register

According to Rule 401 of CPWA code, "A record of the transactions relating to Public Works Deposits should be maintained in the divisional office in a register in the same form as the Suspense Register, Form 67. This Deposit Register should show, month by the month, the total receipts and adjustments and the closing balance of each separate deposit item; but in respect of deposits for work to be done which are accounted for in detail in the Schedule of Deposit Works, Form 65, a single entry for all such deposits will suffice." Further, "According to Rule 402 of CPWA code, "from the Deposit Register a monthly extract, known as the Schedule of Deposits, Form 78, and showing for each item the opening balance, the receipts and adjustments of the month, and the closing balance should be prepared for submission to the Accountant General. The entry for deposits for work to be done will be supported by the Schedule of Deposit Works."

The following divisions of the UP&D Department, during the financial year 2024-25, were found to have an outstanding balance of Rs. 99.646 million on review of Form 78 (P.W.A-410). The concerned divisions failed to maintain the Deposit Register in accordance with Rule 401 of the CPWA Code and did not submit the prescribed records to the Accountant General in the required format, as detailed below:

(Rs. in Million)

S. No.	AIR Para No. / FY	Name of Division	Amount
1	2 / 2024-25	UP&D, Division Loralai	78.040
2	8 / 2024-25	UP&D Division, Naseerabad	21.609

S. No.	AIR Para No. / FY	Name of Division	Amount
Total			**99.649**

The following discrepancies were also observed;

- The number of completed schemes could not be reliably ascertained due to incomplete records.
- The amount of security deposits retained beyond the prescribed period of three years remained unverified.
- Reconciliation of security deposits with the concerned District Accounts Offices/Treasuries was not carried out.
- Unclaimed security deposits outstanding for more than three years were not verifiable, and therefore, were not credited to the government account, in violation of prescribed rules.

Non-maintenance of important record of deposits was caused due to deviation from rules.

The lapse may have resulted in misappropriation of public deposits.

The matter was reported to the department during November 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in November 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends that Public Works Deposit Register be maintained on the prescribed format and its abstract be periodically submitted to AG Balochistan.

21.2.6 Expenditure on repair work in violation of BPPRA Rules

According to BPPRs, 2014 "Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency". (2) All procurements opportunities over one million rupees shall be advertised on the Authority's website as well as in the newspapers as prescribed in these rules. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages. Further, as per Delegation of Powers, 2019, S. No. 40 (H) Expenditure on Acquiring of Physical Assets (Purchases), the Executive Engineer being a category III officer is empowered to incur expenditure of Rs. 300,000/- on account of purchase of furniture.

The Executive Engineer, UP&DD Rakhshan Division, at Kharan incurred an expenditure of Rs. 1.244 million on account of purchase of furniture for rest house at Besima District Washuk, during the financial year 2023-24, as detailed below:

(Rs. in Million)

CV No.	Cheque No. and date	Name of contractor	Name of work	Amount
09	547467, 27.12.2023	M/s Ali Muhammad Nichari, GC	Purchase of Furniture's for UP&D Rest House at Besima, District Washuk	1.244

The following irregularities were noticed:

- The amount was split to avoid the open tender process.
- The Executive Engineer, a Category III Officer, exceeded delegated financial powers by approving an expenditure greater than Rs.
- 0.300 million.
- No inspection report was found in the official records to certify that the

work had been completed satisfactorily.

- The items were not entered into the stock register, indicating a failure to properly track and account for the new assets.

Expenditure incurred without calling open tender, beyond sanctioning power and without maintenance of proper accounting record was caused due to weak procurement management.

The lapse resulted in mis-procurement.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends provision of justification and fixing of responsibility on the person(s) at fault.

21.2.7 Irregular expenditure on asphalt mix without conducting lab test

According to Paragraph 21.1.22.3, (Asphalt Concrete Mixture) of BCSR, 2018 Vol.-III, "A Job Mix Formula (JMF) of the asphaltic concrete to be used for the project shall be established jointly by the Engineer in charge and the contractor. After the JMF is established samples of materials taken from the asphalt plant during operations shall confirm the combined aggregates ranges of tolerance." Further, according to Paragraph 21.1.22.4.4 (Testing of Asphalt Mix) "At least three test shall be performed on daily production to check;

- Extraction (Percentage of bitumen)
- Gradation
- Bulk specific gravity
- Air voids
- Void filled with bitumen

The Executive Engineer, UP&D Divisions Quetta and Sibi, during the financial year 2023-24, awarded various road works to GCs. An amount of Rs.

54.279 million were made for an item of work "Providing and laying hot- mix bituminous/asphalt concrete" under SI. No. 21-32(c) and 21-27 (a). These payments were made without ensuring mandatory laboratory tests, including asphalt mixture extraction, gradation, specific gravity, air voids, and voids filled with bitumen, due to which the Job Mix Formula could not be determined, and it could not be ensured whether the asphalt mix would provide optimum strength. This resulted in an irregular expenditure of Rs. 54.279 million, as detailed below:

(Rs. in Million)

S. No.	Name of work	Quantity payable	Rate	Amount
UP&D Division, Sibi				
1	Rehabilitation/ Reconstruction of BT Road from Cantt Bypass to Hanbal, Baba District Sibi	103,707	99.7	16.789
2	Construction of BT Road at Killi Dr. Jamal Marri District Kohlu	19,228	99.7	3.163
3	Construction of BT Road at Killi UC Karam Khan Shahar Sobdar, Hafeez Pir Dadani, Niaz Shahija Killi Noor Muhammad District Kohlu	48,401	99.7	7.961
4	BT Road at Killi Wadera Asghar Pir Dadani and Mir Hazar Wadh District Kohlu	44,815	99.7	7.372
UP&D Division, Quetta				
5	Construction of Side Drains and Black Topping of Road; Jan Muhammad Road, District Quetta, M/s Haji Noor Enterprises, GC	74,050	114.95	8.512
		62,000	114.95	7.126
		29,200	114.95	3.356
Grand total				**54.279**

Payment without fulfilling the construction requirements was caused due to prevalence of weak internal and financial controls.

The lapse may result in compromised quality of work.

The matter was reported to the department in May and June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends provision of Lab Test Reports of Asphalt Concrete Mix.

Quetta Development Authority

21.2.8 Non-recovery of dues and surcharge from the allottees - Rs. 471.085 million

According to allotment orders of Allottees "In case the installments are not paid on due date a surcharge @5% on unpaid installment will be payable". Further, as per Notification dated February 20, 2023[61] "Surcharges on residential plots was revised @ 30% and on commercial plots @ 35%".

The DG, QDA, Quetta, during the financial year 2023-24, failed to recover an amount of Rs. 354.993 million against the allottees of commercial and residential plots in lieu of government dues and Rs. 116.092 million as surcharges, which resulted in loss of Rs. 471.085 million to the Authority, as detailed below:

(Rs. in Million)

S. No.	Nature of Dues	AIR Para No.	Amount
1	Installments	08,28	354.993
2	Surcharges	10,29,31	116.092
Total			**471.085**

[61]No. 1-606/82(153) QDA/Admn:5221-33

Non-recovery of outstanding dues occurred due to weak internal and financial controls.

The lapse resulted in loss to the authority.

The matter was reported to the department in April 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in July 2025, but no meeting was held till the finalization of this report.

Audit recommends effecting complete recovery without further delay.

Note: The issue was reported earlier also in the Audit Report for Audit Year 2024-25, vide para number 19.2.8 having financial impact of Rs. 509.289 million. Recurrence of same irregularity is a matter of serious concern.

Chapter 22

22 Miscellaneous Department

22.1 Industries and Commerce Department

22.1.1 Introduction

Main function of the Industries and Commerce Department is to attract foreign and local for setting up of Industries in Balochistan, which on one hand create job opportunities and on the other increase the revenue towards national exchequer. The Department of Industries and Commerce is striving to establish Industrial Estate all over Balochistan and for this purpose, the following Industrial Estates with possible basic infrastructure have been established.

i. Quetta Industrial and Trading Estate, Quetta.
ii. Industrial Estate at Dera Murad Jamali.
iii. Lasbela Industrial Estate.
iv. Hub Industrial and Trading Estate.
v. Gwadar Industrial Estate.
vi. Marble City Gaddani.
vii. Winder Industrial Estate

22.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 3,095.476 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs. 2,838.444 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No.BC21034	2,836.140	2,601.614	(-)234.526	8.27

Development Grant No. BC12234 Function No.044101	259.335	236.830	(-)22.505	8.68
Grand Total Non-Development & Development	**3,095.476**	**2,838.444**	**(-)257.032**	**8.30**

An expenditure of Rs. 257.032 million was not surrender against non-development and development, which indicated improper budgeting and financial mismanagement.

a) Lasbela Industrial Estate Development Authority

Development and non-development funds amounting to Rs. 1,157 million were allocated to the Authority during the financial year 2024-25. Against the said allocation, an expenditure of Rs. 1,156 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**%**
Development	887	886.611	0.389	0.00
Non-Development	270.000	270.000	0.000	0.00
Total	1,157	1,156.611	0.389	0.00

22.1.3 Audit Profile of Industries and Commerce Department, Balochistan

(Rs. in Million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2024-25	Revenue/ Receipts audited financial year 2024-25
1	Formations	253	3	549.660	-
2	Assignment Accounts	-	-	-	-

3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	2	1	1,156	1,224
5	Foreign Aided Project (FAP)	-	-	-	-

22.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 1,961.908 million was raised in this report during the current audit of Industries and Commerce Department. This amount also includes recoveries of Rs. 1,893 million as pointed out by the audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1	Recoverable	1,893.457
2	Irregular expenditure	56.005
3	Overpayment	12.446

22.1.5 Brief comments on the status of compliance with PAC directives

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
1	2007-2008	3	-	3	0
2	2013-2014	3	-	3	0
3	2016-2017	2	2	0	100%
4	2019-2020	8	-	8	0
5	2021-2022	6	-	6	0
6	2022-2023	7	-	7	0
7	2024-2025	6	-	6	0
Total		**35**	2	**33**	5.71%

Audit Reports have not yet been discussed by the PAC.

22.1 Industries and Commerce Department

22.2 AUDIT PARAS

22.2.1 Non-obtaining of performance security

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

Executive engineer industries, Quetta during the financial year 2024-25 awarded consultancy contracts amounting to Rs. 1,388.95 million to various firms without obtaining performance security amounting to Rs. 138.89 million, as detailed below:

(Rs. in Million)

S. No.	Particulars	Name of Contractor	Cost	Performance Security
1	Establishment of Mini Industrial Estate at Zhob	M/s AHS Brothers, M/s Malak Abdul Ghaffar, M/s Noor Muhammad & Sons	402	40.2
2	Development of Quetta Industrial Estate QITE Phase 1	M/s Saeedullah, M/s M. Farooq	250	25
3	Remaining Components of Infrastructure Facilities	M/s Sohbat Khan, M/s Agha Brothers	675.030	67.503

S. No.	Particulars	Name of Contractor	Cost	Performance Security
	Chaman, Khuzdar, Turbat			
4	Construction of Technical Vocation Training Centre Small Industry at Mano Jan Road, Quetta	M/s AK Mehterzai	61.920	6.192
Total				**138.895**

The irregularity occurred due to violation of rules.

Non-obtaining of performance security may result in financial loss to the government.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends justification in the matter besides obtaining of performance security.

[AIR 3]

22.2.2 Less realization of targeted income - Rs. 27.433 million

The FD, GoB, in consultation with Director General, industries and commerce Department, Balochistan had fixed receipt target of Rs. 61.343 million for the financial year 2024-25 under different Receipt Head of Accounts.

The DG, industries and commerce department, Quetta, during the financial year 2024-25, realized revenue amounting to Rs. 33.910 million against the target revenue of Rs. 61.343 million, which resulted in revenue loss amounting to Rs. 27.433 million.

Less achievement of the revenue target was due to a weak receipt

collection mechanism.

The lapse resulted in revenue loss to the government.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends making serious efforts to achieve the yearly set targets.

[AIR 10]

22.2.3 Non-realization of rent – Rs. 18.813 million

According to Industries and Commerce Department's Notification[62] dated September 13, 2021, "The ground rent shall be realized from the allottees of industrial estate @ Rs. 6 Per Sqm per annum." Further, according to Industries and Commerce Department's Notification dated September 13, 2021[63], "The cost of different categories of plots was fixed @ Rs. 1,400 Per Sqm with 10% increase per annum on new allotment. After payment of down payment, the remaining amount should be paid in easy quarterly installments."

The DG industries and commerce department, Quetta, during the financial years 2024-25, failed to realize annual ground rent/installments of industrial plots amounting to Rs. 18.813 million from the allottees of industrial plots.

(Rs. in Million)

S. No.	Description	AIR Para No	Amount
1	Ground Rent Industrial Estate	8	12.852
2	Industrial plots	9	5.961
Total			**18.813**

[62] No. SOI, (IND)41/2021/1507-18

[63] No. SOI, (IND)4-1/2021/1507-18

Non-realization of rent and installments was due to inadequate monitoring and weak oversight.

Non-realization of rent resulted in revenue loss to the government.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends effecting recovery from the concerned at the earliest.

[AIR 8, 9]

22.2.4 Irregular expenditure without calling open tenders - Rs. 3.051 million

According to Rule 12 and 15(2) of BPPR, "All procurements opportunities over two hundred thousand and up to two million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism."

The Secretary, Industries and Commerce, Government of Balochistan, during the financial year 2023-24, incurred an expenditure amounting to Rs. 3.051 million, by split-up to avoid open tenders and sanction of the competent authority, as detailed in Annexure 22.1.

Expenditure by split-up without calling open tenders was due to weak procurement management.

The lapse resulted in mis-procurement.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in June 2025 and January 2026 but no meeting was held till the finalization of this report.

Audit recommends regularization of expenditure from the competent authority.

[AIR 3]

22.2.5 Expenditure on NSR without rate analysis - Rs. 48.05 million

According to BCSR 1998 and 2018, "the rates for items other than those given in the schedule are treated as non-schedule rates (NSR). The analysis of NSR is required to be prepared by the Executive Engineer and approved by the competent authority." Further, as per Para 296 CPWA Code, "The rate entered in estimates should generally be agreed with the scheduled rates, but where from any cause, the latter are not considered sufficient, the deviation should be explained in detail in the report of estimates."

Executive Engineer Industries, Quetta, during the financial year 2024-25, paid an amount of Rs. 48.05 million against various schemes on NSR basis without approved rate analysis from the competent authority, as detailed in the Annexure 22.2.

Payment without approved rate analysis occurred due to weak financial controls.

The lapse resulted in irregular payment.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, to convene a DAC meeting, followed by reminder, but no meeting was held till the finalization of this report.

Audit recommends justification in the matter besides provision of rate analysis duly approved by competent forum and supported by market survey and quotations.

[AIR 4]

Lasbela Industrial Estate Development Authority (LIEDA)

22.2.6 Non-recovery of outstanding dues - Rs. 351.571 million

According to the circulars issued by the LIEDA from time to time duly approved by BOD in their meetings, "The Authority has to charge the fee structure on allotment of industrial/commercial and residential plots, ground rent and conservancy charges as per following fee structure." According to the revised tariff of water charges issued by LIEDA; "The water charges will be recovered from consumers @ Rs. 300 Per thousand gallons."

The MD, LIEDA, Hub, during the financial years 2023-25, failed to recover an amount of Rs. 351.571 million from various Government departments /offices / industrial units against long outstanding dues on account of electricity / water charges, premiums, ground rent, along with penalties, conservancy charges and non-utilization charges. Audit observed that no serious efforts have so far been made by LIEDA authorities to recover the said dues, despite raising of the observation by audit every year, as detailed below:

(Rs. in Million)

S. No.	Title	AIR#, F.Y	Amount
1	Non-recovery of outstanding dues from various factories	01/2023-24	49.432
2	Non-realization of water charges	02/2023-24	2.090
3	Non-recovery of outstanding dues from government entities	04/2023-24	67.949
4	Non-recovery of electricity charges	05/2023-24	101.544

S. No.	Title	AIR#, F.Y	Amount
5	Non-recovery of outstanding dues from various factories	01/2024-25	9.277
6	Non-realization of water charges	02/2024-25	1.934
7	Non-recovery of outstanding dues from government entities	04/2024-25	69.464
8	Non-recovery of electricity charges	05/2024-25	49.881
Total			**351.571**

Weak monitoring controls caused non-realization of government receipts.

Non-recovery of outstanding dues resulted in loss to the authority.

The matter was reported to the Authority during March 2025 and January 2026, but no reply was received.

In the DAC meetings held on October 7, 2025, and January 16, 2026, the DAC directed to recover the outstanding amount in addition to formulation of policy/decisions in respect of defaulting units and government entities.

Audit recommends implementation of DAC directives besides full recovery of the outstanding dues.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2020-21, 2022-23 and 2023-24 vide para numbers 3.6.3, (4.12.1,4.12.2, 4.12.3, 4.12.4), 21.12.2, and 21.12.3 having financial impact of Rs. 8.058 million, Rs. 134.563 million and Rs. 191.019 million respectively. Recurrence of same irregularity is a matter of serious concern.

[AIR 1, 2, 4 5]

22.2.7 Overpayment due to non-deduction of tack coat - Rs. 1.175 million

According to CPWA Code Para 221, "The Sub Divisional Officer before signing the bill should compare the quantities in the bill with these recorded in measurement book and check arithmetically."

The MD, LIEDA, Hub, during the financial years 2024-25, awarded the work "Construction of Road Network in Hub Special Economic Zone" to M/s Muhammad Khan vide work order No. LIEDA/Civil/Dev/(2021-22)/214-15 dated 08.03.2022 on BCSR 2018, at an estimated cost of Rs. 799.094 million.

The contractor was paid for an item of work "P/L prime coat" under SI. No. 21-23b for a quantity of 1,237,881 Sft @ Rs. 10.55 Per Sft. Scrutiny of MB revealed that the contractor was paid P/L hot mix bituminous concrete road pavement with mechanical paver for a quantity of 345,868.50 Sft @ Rs. 306.50 Per Sft under SI No. 21-33/b. Technically prime coat is done where tack coat not be given. The management could either refrain from giving prime coat or if prime coat was unavoidable, the hot mix bituminous concrete could have been given at the rates which were not inclusive of tack coat, but neither of the above was done. The cost of tack coat @ Rs. 3.40 Per Sft /under SI No. 21-24-1b was required to be deducted from hot bituminous work. Thus, due to non-deduction of cost of tack coat, an overpayment of Rs. 1.175 million was made, as detailed below:

(Rs. in Million)

Item of work	Quantity paid (Sft)	Rate paid (Rs. per Sft)	Rate Payable	Diff	Overpaid amount
P/L hot mix bituminous concrete road pavement with mechanical paver	345868.500	306.500	303.100	3.40	1.176
Below 0.11%					**0.001**
Total					**1.175**

Non-deduction of cost of tack coat was caused due to wrong interpretation of BCSR.

The lapse resulted in loss to the Government.

The matter was reported to the Authority during January 2026 but no reply was received.

In the DAC meeting held on 16th January, 2026, the DAC directed the management to ensure timely recovery.

It is recommended implementation of DAC directives.

[AIR 7]

Gwadar Industrial Estate Development Authority

22.2.8 Less-realization of outstanding installments of Industrial and commercial plots – Rs. 1,495.640 million

According to Clause III (b) of terms and conditions of Lease Agreement framed by Gwadar Industrial Estate (GIE), the cost of 1 Acre plot was fixed at Rs.1.500 million. After down payment of Rs.0.100 million the remaining amount was required to be paid in 8 equal quarterly installments of Rs. 0.175 million each. Further, according to Clause No. III (b) of the terms and conditions of Lease Agreement framed by GIE, the cost of 400 square yards plot was fixed @ Rs. 0.300 million. After down payment of Rs. 0.100 million, the remaining amount was required to be paid in four equal quarterly installments of Rs. 0.047 million each.

MD, GIEDA allotted plots valuing Rs. 3,773.50 million of Commercial and Industrial categories of various measurements to allottees on submission of down payment of Rs. 0.100 million each. A sum of Rs. 2,277.860 million was deposited by allottees up to June, 2024 and an amount of Rs. 1,495.640 million was still outstanding against owners/investors of industrial and commercial plots after lapse of considerable time, as detailed below:

(Rs. in Million)

S. No.	Description	Area of Plot	Total Number of Plots	Allotted Plots	Price of Plot	Total amount of Plots	Amount recovered till June 2024	Balance
1.	Industrial Plots	One Acre	1,675	1,660	1.500	2,490	1,286.36	1,203.64
2.	Industrial Plots	Two Acre	140	140	3	420	300	120.00
3.	Industrial Plots	Five Acre	65	65	7.500	487.50	350	137.50
4.	Commercial Plots	1000 Sq. Yard	465	453	0.500	226.500	196	30.50
5.	Commercial Plots	400 Sq. Yard	453	443	0.300	132.900	128.900	4.00
6.	Commercial Plots	200 Sq. Yard`	84	83	0.200	16.600	16.600	0.00
Total						**3,773.50**	**2,277.86**	**1,495.64**

Non-realization of outstanding installments occurred due to weak internal controls.

The lapse resulted in revenue loss to the Authority.

The matter was reported to department in June 2025, to which the management reported that in compliance with BoD and PAC directives, recovery drives were intensified through notices, press warnings, and cancellation of defaulted plots, resulting in recoveries of Rs. 277.440 million up to October 2025. Audit noted that Rs. 16.793 million of the reported 2024–25 recoveries were non-installment in nature; after adjustment, net installment recovery stood at Rs. 217.628 million. Despite these efforts, outstanding dues of Rs. 1,218.200 million remain recoverable, and no clear policy response on cancelled plots was provided.

In the DAC meeting held on January 15, 2026, the DAC directed the management to issue final notices to the remaining defaulters and, in case of non-compliance, refer their cases to the Securities and Exchange Commission of Pakistan for the cancellation of their NOCs. Further, the DAC instructed the management to ensure complete recovery of remaining amount of Rs.1,231.993 million and inform the Audit accordingly.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

Note: The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 and 2023-24 vide para numbers 4.10.1 and 21.10.1 having financial impact of Rs. 1,562.170 million and Rs. 1,532.956 million respectively. Recurrence of same irregularity is a matter of serious concern.

22.2.9 Overpayment due to allowing incorrect higher rate - Rs. 5.440 million

According to Para 221 of CPWA Code, "Before the bill of the contractor is prepared for payment, the contents of quantities should be properly checked."

The MD, GIEDA awarded the work "Infrastructure Development of 270 Acres Land (Package – III) to M/s Muhammad Umair Baloch, GC vide work order dated 19.03.2014. During the financial year 2023-24, the contractor was overpaid an amount of Rs. 5.440 million due to allowing incorrect higher rates, as detailed below:

(Rs. in Million)

S. No.	Item of work	Quantity (Sqm)	Rate paid	Rate payable	Diff	Amount
1.	SI. No. 21-32(c)	3,976.931	2,305.450	1,236.95	1068.5	4.249
2.	Prime coat SI No. 21-23	6,246.888	417.030	226.450	190.58	1.191
Total						**5.440**

The irregularity occurred due to inadmissible inclusion of items not included in the original PC-I and weak pre-audit.

Overpayment resulted in loss to the government.

The matter was reported to department in June 2025, to which the management stated that the rate paid (Rs. 2,305.45 per sqm) was in accordance with the Revised PC-I approved by the BoD in its meeting on 15 March 2024 (Page 47, Item 15), and therefore no overpayment had occurred, submitting unattested copies of the BoD minutes and an unsigned statement detailing the revised PC-I items as evidence. Upon verification, Audit noted discrepancies: the BoD discussion reflected an increase of only 15–20%, yet the applied rates were nearly double, and several items, not included in the original PC-I, had been added at significantly higher rates.

In the DAC meeting held on January 15, 2026, the DAC directed the management to provide approved rate analysis along with market survey report, comparative statement, quotations and revised PC-I to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

[(AIR7,8]

22.2.10 Unauthorized payment of lead carriage charges for earthwork embankment – Rs. 4.904 million

According to Para 221 of CPWA Code, "Before the bill of the contractor is prepared for payment, the contents of quantities should be properly checked."

The MD, GIEDA awarded the work "Infrastructure Development of 270 Acre Package IV" to M/s Bizenjo Builders, GC. The 6th running bill was recorded in MB No. P-4 (pages 44–101) and paid through cheque No. 57750544 dated 25.03.2024 for Rs. 30.886 million.

Scrutiny of earlier entries (pages 1–44) revealed that the contractor had already been paid for complete road work including earthwork embankment and compaction, sub-base, base course, and black-topping of roads. However, subsequent entries (pages 44–100) showed that the 6th running bill was prepared on the basis of an unauthorized re-measurement from the initial RDs 0+00, which was irregular.

Moreover, while no carriage charges for earthwork embankment were included in the 1st to 5th running bills, the 6th running bill improperly incorporated carriage charges for previously executed work, resulting in an overpayment of Rs. 4.904 million to the contractor, as detailed below:

(Rs. in Million)

Bill Item. No.	Item of work	Quantity (Cum)	Rate Paid	Amount
4.	Carriage Charges SI No. 1-1 (a to j)	7,398.59	331.45	2.452
4(a).	Carriage Charges SI No. 1-1 (a to j)	7,398.59	331.45	2.452
Total				**4.904**

The irregularity occurred due to wrong calculations.

Overpayment resulted in loss to the government.

The matter was reported to department in June 2025, to which the management stated that the amount of Rs. 2.452 million in Bill Item 4 had been adjusted through recovery in Bill Item 4(a) within the same running bill, and that the total of Rs. 4.904 million represented both the payment and its corresponding recovery, leaving no net overpayment; however, no supporting evidence was provided. Audit noted that this explanation was illogical, as

arbitrarily adding and excluding items within the same bill lacks proper justification.

In the DAC meeting held on January 15, 2026, the DAC directed the management to provide MB and PC-I, along with justification, for verification to Audit, otherwise recovery be effected.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

22.2.11 Overpayment due to allowing excess payment of prime coat - Rs. 4.134 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."

The MD, GIEDA awarded the work "Infrastructure Development of 270 Acres Land (Package – I) to M/s Makran Construction, Co., GC vide during the financial year 2021-22. Scrutiny of record revealed that the contractor for an item of work providing and applying prime coat @ 417.03 under SI No. 21-23(b) for a quantity of 24,737.63 Sft, subsequently premix carpeting was paid under SI No. 21-32(c) for a quantity of 14,823.947 Sft. In this regard it is stated the quantity of prime coat and premix carpeting are to be equal because both the items are applied simultaneously. However, the management paid excess quantity of prime coat by recording superficial measurement in MB to avoid lapse of budget grant. Thus, due to allowing excess quantity an advance payment of Rs. 4.134 million was paid to the contractor, as detailed below:

(Rs. in Million)

S. No.	Items of work	Quantity paid (Per Sft)	Quantity payable (Per Sft)	Difference	Rate	Amount
1.	Prime Coat SI No. 21-23(b)	24,737.63	14,823.947	9,913.68	417.030	4.134

Irregular payment of prime coat occurred due weak internal controls.

The irregularity resulted undue financial benefit to contractor and loss to the government.

The matter was reported to department in June 2025, to which the management stated that payments for prime coat and premix carpeting were made in accordance with the Revised PC-I approved by the BoD in its meeting on 15 March 2024 (Page 10, Item 6), and therefore no excess or advance payment had occurred. Audit found this response irrelevant, noting that the prime coat was applied over 24,737 Sft while carpeting covered only 14,834 Sft, resulting in the application of prime coat over a significantly larger area than carpeted and wastage on uncarpeted areas, as prime coat loses effectiveness if not immediately followed by carpeting.

In the DAC meeting held on January 15, 2026, the DAC directed the management to re-examine the case and submit revised reply in consultation with the field engineer, and if the premix carpeting was done after lapse of required time, the cost of prime coat should be recovered.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives besides recovery of excess payment of prime coat.

22.2.12 Overpayment due to non-deduction of tack coat - Rs. 1.697 million

As per Specification of Roads and Highways of Hand Book of Civil Engineering, "The prime coat is the initial application of a binder to an abstract highway surface prior to premix carpeting, whereas, tack coat is an initial application of a binder to an existing surface to ensure thorough bond between the new construction and existing surface", and "tack coat and prime coat are not given together." Further, according to Para 221 of CPWA Code, "Before the bill of the contractor is prepared for payment, the contents of quantities should be properly checked."

The MD, GIEDA awarded the work "Infrastructure Development of 270 Acres Land (Package – III) to M/s Muhammad Umair Baloch, GC vide work order dated 19.03.2014. The contractor was paid for an item of work "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 as per specifications and job mix formula and design in single layer using 19 mm (3/4□) crushed stone" under SI No. 21-32(c) of CSR, 2018 for Rs. 1,319.20 Per Sqm. Rate Analysis of CSR, 2018 of Item SI No. 21-32(c) revealed that it was inclusive of cost of tack. The divisional office was required to deduct the cost of tack coat under SI No. 21-24/a at the rate of Rs. 82.25 Per Sqm from the rate of 21-32(c). Hence, due to non-deduction of cost of tack coat of Rs. 82.25 Per Sqm from unit rate of 21-32(c) premix carpeting, an overpayment of Rs. 1.697 million was made to the contractor, as detailed below:

(Rs. in Million)

S. No.	Item of work	Quantity (Sqm)	Rate (Rs.)	Amount
1	Providing and laying hot mix bituminous concrete in Road pavement SI No. 21-32(c)	20,637	82.25	1.697

The irregularity occurred due to mis-interpretation and wrong calculation of cost of tack coat.

Overpayment resulted in loss to the government.

The matter was reported to department in June 2025, to which the management acknowledged the overpayment and confirmed that the excess amount will be recovered.

In the DAC meeting held on January 15, 2026, the management accepted the recovery and the DAC directed to provide evidence of recovery to audit.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

22.2.13 Non-preparation of financial statement

According Gwadar Industrial Estate Development Authority Act, 2009, "The Authority shall maintain proper accounts and other relevant records and prepare annual statement of accounts including the profit and loss account and balance sheet, in accordance with such general directions as may be issued, and in such form as may be specified. by the Government in consultation with the Accountant General Balochistan."

Audit of the MD, GIEDA, during the financial year 2023-24, showed expenditures totaling Rs. 710.937 million and revenue from sale of plot/ installments amounting to Rs. 147.141 million. Despite these financial activities, the Authority failed to prepare and submit financial statement to the AG Balochistan. This non-preparation of financial statement, as mandated by the BFM Act, 2020, is a serious matter that undermines financial discipline, transparency, and accountability within the organization

Non-preparation of financial statements and submission of monthly accounts to AG were in violation of GIEDA Act.

The irregularity led to submission of incomplete accounts record and unreliability of financial data which may result in financial indiscipline/misuse of government funds.

The matter was reported to department in June 2025, to which the management stated that the appropriation accounts for FY 2023-24 were prepared in accordance with the GIEDA Act, 2009 and the BFM Act, 2020, and copies were provided. Audit observed, however, that the accounts were unsigned and had not been submitted to the Accountant General Balochistan.

In the DAC meeting held on January 15, 2026, the Chair showed displeasure on the financial reporting affairs of the management. The DAC directed the management to provide original, duly signed accounts and annual report to the Audit and simultaneously submitting them to the AG Balochistan.

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

22.3 Fisheries Department

Development and Non-Development funds amounting to Rs. 3,028.600 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs. 2,949.60 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage

Non-Development Grant No. BC12030	1,992	1,941	51	3%
Development Grant No. BC12230	1,036.6	1,008.6	28	3%
Grand Total Non-Development & Development	**3,028.6**	**2,949.6**	**79**	**3%**

An expenditure of Rs. 79 million was not surrender against non-development and development, which indicated improper budgeting and financial mismanagement.

In addition, the department could not completely achieve the revenue target set by the government, and sample-based audit revealed that the department fell short by at least Rs. 53.491 million during the FYs 2023-24.

Classified summary of Audit Observations

Audit observations amounting to Rs. 206.022 million were raised in this report during the current audit. Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	206.022

22.3 AUDIT PARAS

22.3.1 Non-rendering of subsidiary record - Rs. 206.022 million

According to Para-16(1) of Chapter VIII, all grant recipients are required to maintain subsidiary accounts of the Grant-in-Aid and submit, through the concerned Administrative Department, a set of annual audited financial statements to the Finance Department. These statements shall be prepared in accordance with the applicable general financial reporting framework,

irrespective of the amount of grant involved**.** Furthermore, as per Chapter IV-5(F)(6)(1)**,** the concerned Administrative Department shall assign responsibility for the Monitoring and Evaluation (M&E) function to a dedicated wing/section or an attached office. Alternatively, the department may request the Finance Department, Government of Balochistan (GoB), to carry out a qualitative and quantitative evaluation of grant expenditure to ensure that the grants are utilized for their intended purposes and that the stated objectives are achieved.

The Secretary, Coastal Development and Fisheries Department, Government of Balochistan, Quetta, during the financial year 2023–24**,** disbursed Special Grants amounting to Rs. 206.022 million to its attached departments. Audit observed that the department failed to maintain subsidiary accounts of the Grant-in-Aid, nor were annual financial statements prepared and submitted to the Finance Department**,** in violation of the prescribed Grant-in-Aid rules. Furthermore, the Administrative Department did not deploy supervisory or monitoring teams to verify whether the funds were utilized for their intended purposes and in accordance with the Grant-in-Aid regulations.

(Rs. in Million)

S. No.	Vendor Name	Cheque No.	Date	Amount
1	Director General Balochistan	1921128	11/30/2023	46.460
2	Director General Balochistan	2121600	3/12/2024	0.107
3	Director General Balochistan	2109890	5/27/2024	0.168
4	Director General Balochistan	2031996	6/28/2024	0.213
5	M.D Pasni Fisheries Harbour AUH:	2117527	1/10/2024	159.073
Total				**206.022**

The lapse occurred due to weak financial management and inadequate oversight mechanisms.

The absence of subsidiary accounts, financial statements, and monitoring arrangements undermines transparency and financial discipline, increasing the risk of misuse, misappropriation, or inefficient utilization of public funds.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by repeated reminders, but no meeting was held till the finalization of this report.

Audit recommends strict implementation of the Grant-in-Aid rules in their true spirit

22.3.2 Irregular payment without calling open tenders - Rs. 4.911 million

According to Rule 12 and 15(2) of BPPR, “All procurements opportunities over two hundred thousand and up to two million rupees shall be

advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism."

Secretary, Coastal Development and Fisheries Department, Government of Balochistan, Quetta, during the financial years 2023-24, incurred an expenditure amounting to Rs. 4.911 million, by split-up to avoid open tenders, as detailed in Annexure 22.3.

Expenditure without calling open tender occurred due to violation of the lapse resulted in irregular payments.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends regularization of expenditure from the competent authority.

Pasni Fish Harbor Authority

Development funds amounting to Rs. 189.256 million were allocated to the Authority during 2024-25. Against the said allocation, an expenditure of Rs. 188.761 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Development	30.183	29.687092	(-).495908	1.64

Non-Development Grant No. BC21030	159.073	159.073	0.000000	0.00
Total Non-Development	**189.256**	**188.761**	**(-).495908**	**0.26**

Classified summary of Audit Observations

Audit observations amounting to Rs. 8.691 million were raised in this report during the current audit of PFHA. Audit. Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	8.691

22.3.3 Operational loss due to non-functioning of PFH - Rs. 6.912 million

According to Section 9 (3)(a) of PFHA Ordinance, 1983, "A scale of charge to be levied for the use of utility services, for registration of fishermen, producers, buyers, retailers, processor, ship-chandlers, exporters of fish and fish products, users of all types of vehicles and transport and hotel management, hawkers, ship keepers, who may use the premises of the Harbour area, and also such other charges which the Board may deem fit and necessary to generate funds for the operation, repairs, maintenance up-keep and effective management and control of the Harbor area".

The Managing Director, PFHA, during the financial year 2023-24, incurred an expenditure of Rs. 11.365 million on salaries, pensions/gratuity and operating expenses, whereas the authority's own revenue was Rs. 4.453 million, which resulted in operational loss of Rs. 6.912 million. The loss was compensated through Grant in aid provided by the GoB, as the PFH was inactive since 2008.

Establishment of functional fish harbor was the prime objective of the PFHA which was not only to serve as a source of revenue for the

authority but was also aimed to facilitate fishermen. In the absence of PFH, the authority had been incurring loss and was a burden on the exchequer.

Non-functioning of PFH occurred due to lack of planning.

The lapse resulted in undue burden and loss of human and financial resources on the public exchequer besides depriving the fisherman and general public of the benefits of the Harbor.

The matter was reported to the authority on May 29, 2025, to which it was replied that the rehabilitation of Pasni Fisheries Harbor is at the feasibility stage. Once the PFH becomes fully operational, revenue generation will improve accordingly.

The PAO was requested on June 12, 2025, followed by reminders, to convene a DAC meeting but no meeting was held till the finalization of this report.

Audit recommends that efforts be made for early rehabilitation of the PFHA and fixing responsibility.

[AIR 10]

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 7.2.4 having financial impact of Rs. 274.772 million. Recurrence of same irregularity is a matter of serious concern.

22.3.4 Irregular retention of public money - Rs. 1.779 million

According to Rule 209 (ii) of GFR, "Any portion of the amount which is not ultimately required for expenditure upon that object should be duly surrendered to the Government". Further, according to Section 22 of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the Finance Department [by the thirty-first day of May each year], all

anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them".

The Managing Director, PFHA, during the financial year 2023-24, retained public money amounting to Rs. 1.779 million from the savings of Grant in Aid in HBL bank instead of surrendering the same to FD, GoB.

Retention of public money in bank account occurred due to weak financial controls.

The lapse may have resulted in mis-utilization of funds.

The matter was reported to the authority on May 29, 2025, to which it was replied that, the funds of the Authority are maintained in commercial Banks and there is no existing mechanism for surrendering such saving/funds.

The PAO was requested on June 12, 2025, followed by reminders, to convene a DAC meeting but no meeting was held till the finalization of this report.

Audit recommends that unutilized funds be deposited into government treasury.

[AIR 4]

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 7.2.5 having financial impact of Rs. 67.489 million. Recurrence of same irregularity is a matter of serious concern.

22.4 Science & Information Technology

Development & Non-Development funds amounting to Rs. 3,217.403 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 2,934.854 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21050	2,209.672	1,969.073	(-)240.599	10.89
Development Grant No. BC12250 Function No.086201	1,007.731	965.781	(-)41.950	4.16
Grand Total Non-Development & Development	**3,217.403**	**2,934.854**	**(-)282.549**	**8.78**

Classified summary of Audit Observations

Audit observations amounting to Rs. 871.043 million were raised in this report during the current audit of Science & Information Technology. Audit Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	871.043

22.4 AUDIT PARAS

22.4.1 Cost overrun due to inadequate planning and weak project management

As per the Planning Commission's Manual for Development Projects (PC-I Guidelines), all development projects must be supported by a comprehensive feasibility study with realistic cost estimates, implementation

schedules, and risk assessment, and revision of PC-I is allowed only under exceptional circumstances (Paras 3.1, 4.4 and 9.1). Moreover, the Project Director is responsible for ensuring timely execution of the project within the approved scope, cost, and timeframe in accordance with ECNEC decisions.

Audit of the Project Director, Gwadar Safe City Project, for the financial years 2023–25 revealed that the project was originally approved at a cost of Rs. 2,951.7 million with a five-year duration (2016–2021); however, due to delays in initiation of activities and deficiencies in initial planning and feasibility, the PC-I was revised twice, escalating the cost to Rs. 7,486.7 million. This resulted in a massive cost overrun of Rs. 4,535 million (253.64%) over the original approval. Despite the project's strategic importance for Gwadar and CPEC, major components including construction of the C4I[1] building and installation of cameras remained incomplete up to the close of FY 2024–25, indicating non-compliance with Planning Commission guidelines and ineffective project management, as detailed below:

(Rs. in Million)

S. No.	Description	Year	Cost	Cumulative Expenditure	Increase in %
1	Original PC I	2016	2951.7	2,600.971	-
2	1st revision	2023	4966.9		59.427
3	2nd revision	2025	7486.7		66.343
Overall increase from Original Cost in %					**253.640**

The abnormal cost overrun occurred due to inadequate initial planning and absence of a comprehensive and realistic feasibility study.

The lapse resulted in extra financial burden on the public exchequer.

The matter was reported to the department in October 2025**,** but no reply was received.

[1] C4I Architecture is a description of the Command, Control, Communications, Computers and Intelligence network that enables the flow of information.

In the DAC meeting held on December 4, 2025, the management stated that the delays and cost escalation were mainly due to inflationary pressures, technological upgradation, and expansion in the project scope. Audit, however, contended that the Gwadar Safe City (GSC) Project, originally approved for the period 2016–2021 at a cost of Rs. 2,951.7 million, underwent repeated revisions of PC-I, resulting in an escalated cost of Rs. 7,486.7 million, reflecting an abnormal increase of Rs. 4,535 million (253.64%). Audit further observed that despite the substantial increase in project cost, key project posts remained vacant, adversely affecting project implementation and progress. The DAC directed the management to provide complete relevant record along with reasonable justification for the slow progress to Audit for further verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 1]

22.4.2 Non-imposition of penalty – Rs. 852.997 million

As per clause 41.1 of Standard form of Bidding Documents, "The contractor shall commence the works on site form the date of receipt by him from the Engineer of a written Notice to commence, Thereafter, the contractor shall proceed with the works with due expedition and without delay. Further, according to Clause 2 of the contract agreement, "The contractor is bound to complete the work within stipulated time failing which he has to pay compensation of an amount equal to 1 % or such smaller amount a decided by the competent authority subject to maximum 10 % of contract price."

The following offices of the Secretary Science & Information Technology Department, during the financial years 2022-24, failed to impose penalty amounting to Rs. 852.997 million on the contractors despite the fact that neither the work was completed within stipulated period nor was the time extension allowed.

(Rs. in Million)

S. No.	Name of Office	Cost	AIR Para No.	Amount
1.	PD, Quetta Safe City, Balochistan.	8487.121	4	848
2.	Director General, Information Technology, Balochistan, Quetta	49.985	2	4.997
Total				**852.997**

The lapse occurred due to weak contract management and inadequate monitoring by the Project Director, including failure to enforce contract provisions relating to timely completion and imposition of liquidated damages.

This resulted in loss to the government.

The matter was reported to the department in June 2025**,** but no reply was received.

In the DAC meetings held on December 4, 2025 and January 1, 2026, the office at S. No. 1 explained that the delays were due to the non-availability of land at entry/exit points, installation of self-supporting towers at police stations, and fiber laying in various areas of Quetta. Audit noted that these delays led to a cost escalation exceeding 15% of the original project estimate. The office at S. No. 2 stated that liquidated damages were not imposed because funds were not released on time, and an extension was granted to the contractor due to the delayed release of funds. The DAC directed the office at S. No. 1 to submit all relevant documents, including approvals for time extensions and sanction from the competent forum for continuing the work with the same contractor, and instructed the office at S. No. 2 to provide supporting records to Audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

22.4.3 Irregular/Unauthorized payment on account of installation of CCTV equipment at polling stations- Rs. 18.046 million

As per Notification No. Dir(P&D)GE/2024/508/1-92 dated January 26, 2024, the Provincial Monitoring and Coordination Committee was responsible for installation oversight, coordination with District Administration, and submission of reports to ACS Home & TA Department and the Main Procurement Committee. The District Monitoring and Coordination Committee was tasked with coordination with the Provincial Committee, security of the vendor, ensuring proper CCTV installation at sensitive polling stations, issuance of completion certificates, and handing/taking over of surveillance data. Further, under Contract Agreement No. Dir(P&D)GE/2024/ 6010/2024 dated January 29, 2024 (Clause 7.1.2), the respective Deputy Commissioner was designated as the focal person in each district, responsible for ensuring security during installation, inspecting equipment post-installation, taking over sites after successful inspection, and ensuring safe custody of installed equipment through deployment of security personnel.

Director General, Information Technology, Balochistan, Quetta, during the financial year 2023–24, awarded a contract worth Rs. 487.812 million to M/s Solution Provider for the supply and installation of CCTV cameras on a rental basis at 1,730 highly sensitive polling stations. Audit observed, an amount of Rs. 18.046 million was paid on account of damaged, lost, or stolen CCTV cameras and equipment at 64 polling stations in the Kachhi and Awaran districts without the requisite inspection reports from focal person (Deputy Commissioners). Furthermore, no incident report or FIRs regarding the alleged damaged, theft or lost were available on record in violation to ToRs/agreement, as detailed below:

(Rs. in Million)

Name of Supplier	Rate per polling station @ Rs.	No. of CCTV Equipment installed at Polling stations	Number of polling stations where CCTV equipment was claimed as damaged, lost, or stolen	Amount
M/s Solution Providers	281,972	1,730	64	18.046

The lapse occurred due to weak financial controls, including the failure to enforce ToRs/agreement clause regarding payment for the installation of CCTV equipment.

This lapse resulted in loss to the public exchequer.

The matter was reported to the department in June 2025**,** but no reply was received.

In the DAC meeting held on January 1, 2026, the forum was informed that the work and related payments had been executed in accordance with the contract. The DAC directed the office to submit the work award details, inspection reports, completion reports, handing / taking-over certificates duly verified by the Deputy Commissioners, and other relevant records to Audit for verification.

No further progress was intimated till the finalization of this report.

Audit recommends implementation of DAC directives.

[AIR 7]

22.5 Social Welfare Department, Quetta

Development funds amounting to Rs. 3,055.857 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs.2,765.261 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21022	2,369.564	2,092.514	(-)277.050	11.69
Development Grant No. BC12222 Function No.108101	686.293	672.747	(-)13.546	1.97
Grand Total Non-Development & Development	**3,055.857**	**2,765.261**	**(-)290.596**	**9.51**

An expenditure of Rs. 257.032 million was not surrender against non-development and development, which indicated improper budgeting and financial mismanagement.

Classified summary of Audit Observations

Audit observations amounting to Rs. 659.269 million were raised in this report during the current audit of Social Welfare Department. Audit Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	659.269

22.5 Audit Paras

22.5.1 Non-surrender of unspent grant-in-aid and interest

According to Section 12(1) of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the FD, GoB by the thirty-first day of May each year, all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them. "Further, according to Para 11(8) of Grant-in-Aid Rules, 2022, "The decision regarding Interest or other earnings against Grant-in- aid (other than reimbursement) earned by any Grant Recipient for remittance in Provincial Consolidated Account shall be decided by the Finance Department at the time of release of grant." Furthermore, according to Para 16 (1) of Grant in Aid Rule, 2022, Accounts of Grant Recipients, "All Grant Recipients shall maintain subsidiary accounts of the Grant-in-Aid and furnish to the Finance Department through concerned Administrative Department a set of Annual Audited Financial Statements prepared in accordance with the general financial reporting framework applicable on the Grant Recipient concerned irrespective of the amount involved.

Audit of the DG, BCRA, Quetta, for the financial year 2024–25 revealed that, at the close of the year, an amount of Rs. 161.366 million was retained in a private savings bank account. This included Rs. 13.579 million earned as interest/profit. The unspent Grant-in-Aid along with the accrued interest was not surrendered to the government treasury, in violation of prescribed financial rules.

Further scrutiny disclosed that the Authority failed to maintain subsidiary accounts for expenditure amounting to Rs. 78.579 million incurred during the year. Moreover, the annual audited financial statements relating to the Grant-in- Aid were neither prepared in accordance with the prescribed financial reporting framework nor submitted to the Finance Department, as detailed below:

(Rs. in Million)

S. No.	Bank Account No.	Closing Balance on June 30th, 2025	Expenditure incurred during FY. 2024-25
1	Faysal Bank/ 0115145000005169	161.366	78.579

The irregularity occurred due to violation of rules.

The lapse resulted in blockage and irregular utilization of funds.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends adherence to rules governing Grant-in-aid, provision of audited financial statements and depositing unspent balances along-with interest into government account.

[AIR 1 4]

22.5.2 Irregular expenditure by split-up in violation of BPPRA Rules

According to Rule 12(1) of the BPPRA Rules 2014, "Procuring Agencies shall not split or package a procurement plan with the intention of shortening or simplifying the procurement process and approval mechanism." Additionally, as outlined in Rule 15(1) (amended), "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website, with optional advertising in print media as specified in these rules.

The following offices of the Social Welfare Department, GoB, during the financial years 2023-25, incurred an expenditure of Rs. 45.433 million by

split-up to avoid inviting tenders and obtaining sanctions of the competent authority, as detailed below:

(Rs. in Million)

S. No.	Audit Entity	FY	AIR Para No.	Amount
1	Director, Detoxification Complex Treatment and Rehabilitation Centre for Drug Addicts, Quetta	2023-25	9	37.137
2	Director General, Balochistan Charities and Regulation Authority, Quetta	2024-25	8	6.076
3	Director General, Social Welfare, Balochistan, Quetta	2024-25	2	2.220
Total				**45.433**

The irregularity was due to violation of rules. The lapse resulted in mis-procurement.

The matter was reported to the department in December 2025 and January 2026, but no reply was received.

The PAO was requested in January 2026, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends that concerned offices should develop comprehensive plans based on analysis of purchases made in previous years for consolidated procurement and thereby avoid splitting-up expenditure.

22.5.3 Unauthorized expenditure on entertainment and conferences

The DG, BCRA , Quetta is a Category I Officer and is empowered to incur expenditure up to Rs. 0.100 million in each case on entertainment and gifts under Clause 35(2) of the Delegation of Financial Powers, 2019 along with Conditions: (i) For light refreshment not exceeding Rs. 200/- per head at meeting convened for official business; (ii) For servicing lunch boxes not exceeding Rs. 800/- per head in meeting which are prolonged beyond office hours without break in the interest of Government work. Further, refer to Clause 23(b), DG is empowered to incur expenditure Up to Rs. 1.000 million from budget head Conferences/Seminars / Workshops/ Symposia during a financial year.

Audit of Director General, BCRA, Quetta, for the financial year 2024–25, revealed that local office incurred expenditure amounting to Rs. 4.908 million on entertainment and conferences. This expenditure was incurred in excess of the financial limits prescribed under the Balochistan Delegation of Financial Powers, 2019, without obtaining prior approval of the competent authority. Moreover, essential supporting documents such as event-wise sanction orders, justification of official purpose, attendance sheets, minutes of meetings, agendas, and evidence establishing the official nature of the events were not produced to audit. Consequently, the admissibility, necessity, and authenticity of the expenditure could not be verified.

(Rs. in Million)

S. No.	Head of Account	Amount
1	Entertainment	1.920
2	Conference	2.988
Total:		**4.908**

The lapse occurred due to non-compliance with delegation of financial powers.

Non-compliance with rules resulted in unauthorized expenditure.

The matter was reported to the department in January 2026, but no reply was received.

The PAO was requested in January 2026, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends strict adherence to relevant rules.

[AIR 7]

22.5.4 Non-compliance with procurement and drug regulatory requirements in purchase of medicines

As per Rule-54 (3) of BPPR, 2014, "the Procuring Agency shall ensure that the Goods, Works and Services to be procured conform to the technical requirements set forth in the contract agreement, and arrange for inspection of its quality and quantity. The procurement committee may engage a third party such as team of technical experts, testing facility or use of laboratories for required verifications. In addition, the Procuring Agency shall also ensure compliance of maintenance guarantee, after-sales services and warranty obligations. Further, as specified in Special Conditions of Contract Agreement, "The Procuring Agency or its representative shall inspect and /or test the Goods or services to verify their conformity to the Contract specifications."

Audit of the Director, Detoxification Complex, Treatment and Rehabilitation Centre for Drug Addicts, Quetta, for the financial years 2023–25 revealed that an expenditure of Rs. 5.543 million was incurred on the procurement of drugs and medicines through tenders without mandatory sample analysis and drug testing from the Government Drug Testing Laboratory, Balochistan. Furthermore, essential supporting documents—namely, DRAP Product Registration Certificates, Drug Testing Laboratory reports, Inspection Committee reports, acknowledgements of receipt, and valid manufacturing drug licenses of the suppliers/manufacturers—were not available on record.

The irregularity occurred due to weak procurement controls and regulatory non-compliance.

The lapse resulted in risk of procuring substandard medicines, compromising safety, and undermining value for money.

The matter was reported to the department in December 2025, but no reply was received.

The PAO was requested in January 2026, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends to provide justification and ensure procurement of drugs in accordance with applicable procurement rules and drug regulatory requirements.

[AIR 3]

22.5.5 Non-monitoring of grant utilization – Rs. 12.500 million

According to Chapter IV- 6(1), Government of Balochistan Grant in Aid Rules, 2022, "The Administrative Department concerned shall designate the responsibility of the Monitoring and Evaluation function within the department to a dedicated wing/section or attached office of the department or request the Finance Department to undertake a qualitative and quantitative evaluation of grant expenditure to assess that the grants are utilized for the primary purpose and the objectives achieved."

DG, Social Welfare, Balochistan, Quetta, during the financial year 2023-24, disbursed Grants amounting to Rs. 12.500 million to various organizations, without maintaining subsidiary accounts of the Grant-in-Aid, in violation of rules. Further, the department did not deploy supervisory or monitoring teams to verify whether the funds were utilized for their intended purposes and in accordance with the Grant-in-Aid regulations.

(Rs. in million)

S. No.	Name of organization	Description	Date and Chq No.	Amount
1	Principal, Institute for Special Children, Quetta.	Grant-in-Aid	09.04.2025 Chq # 1584071	1.250
2			N/A	1.250
3	SOS Children Village, Quetta		08.04.2025 Chq # 1582906	10.000
Total:				**12.500**

The lapse occurred due to weak financial management and inadequate oversight mechanism.

The absence of subsidiary accounts and monitoring arrangements undermines transparency and financial discipline, increasing the risk of misuse, misappropriation, or inefficient utilization of public funds.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends strict implementation of the Grant-in-Aid rules.

22.5.6 Irregular procurement and distribution of equipment - Rs. 240 million

According to the approved PC-I for Assistive Devices, the Social Welfare Department is required to maintain complete records of beneficiaries, including proper documentation and pictorial evidence of distribution. Further, as per the TORs issued by the DG, Social Welfare, the concerned Committee was required to:

1. Coordinate with District Offices to obtain details of applications submitted for provision of Assistive Devices;

2. Prepare district-wise lists of registered Persons with Disabilities (PWDs) requiring assistive devices based on the nature of disability;
3. Chalk out a proper plan for provision and distribution of Assistive Devices among PWDs; and
4. Generate and submit a comprehensive distribution report in collaboration with the Divisional Level Committee.

DG, Social Welfare Quetta, Balochistan incurred an expenditure of Rs. 240 million on account of procurement of assistive devices, sewing machines and mobile repairing kits under different PSDP schemes during the financial year 2024-25.

Original suppliers' bills and stock registers were not produced to audit. Further, although the procured items were handed over to the Divisional Level Committee for distribution among registered PWDs, the Committee failed to provide any beneficiary lists, distribution reports, or pictorial evidence in violation of TORs.

The irregularity occurred due to violation of rules / TORs.

The lapse led to unverifiable fund utilization and raised doubts about the delivery of assistive devices to the intended beneficiaries.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends provision of original bills, stock registers, beneficiary lists, distribution reports, and pictorial evidence for audit verification.

22.5.7 Shortcoming noticed in tender process of Assistive Devices for person with disabilities (PWDs) -Rs. 199.970 million

According to Rule 4 of the BPPR, 2014, "procuring agencies shall ensure that procurements are conducted in a fair, transparent, economical, and efficient manner to achieve value for money and Rule 40 (Announcement of Evaluation Reports) requires procuring agencies to announce and upload bid evaluation results on the Authority's website, including justification for acceptance of the lowest evaluated bid and reasons for rejection of other bids, at least ten days prior to award of contract. Further, as per Rule 35 of the Public Procurement Rules, 2020, bidders are required to submit bid security equal to 2% of the bid price, failing which the bid is liable to rejection. Moreover, Rule 49 (Publication of Award of Contract) mandates publication of contract award details on the Authority's website within forty-five days, including the Contract Evaluation Report, Letter of Award, Form of Contract, and Schedule of Requirements."

DG, Social Welfare, Balochistan (Quetta), awarded a contract to M/s FBA international (SMC-Private) Limited and paid Rs. 199.970 million during the financial year 2024-25, as detailed below:

(Rs. in Million)

S. No.	DDO Code	Vendor Name	Payment Date	Cheque No.	Amount (Rs.)
1	QA-7936	FBA International (SMC-Private)	3/7/2025	1579657	43.100
2			4/9/2025	1583053	36.900
3			5/7/2025	1866932	31.350
4			4/23/2025	1865804	88.620
Total					**199.970**

Audit scrutiny of the tender process for Assistive Devices for person with disabilities (PWDs) under the PSDP 6494z2024.2630 revealed multiple shortcomings as detailed below:

- Tender evaluation results and award details were not published on the BPPRA website, in violation of Rule 49 of the applicable procurement rules.
- M/s Friends Traders and M/s FBA International participated as a Joint Venture without a valid agreement and registration from FBR as JV.
- Performance security equal to 10% of the contract value was not obtained from the awarded firm.

The irregularity occurred due to non-compliance with procurement rules.

The lapse resulted in mis-procurement.

The matter was reported to the department in May 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that the identified shortcomings be justified and that the relevant rules be implemented in their true spirit.

22.6 Culture and Archive Department

Development & Non-Development funds amounting to Rs. 845.556 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs.733.393 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development Grant No.BC21043	0.000	18.028	(+)18.028	0.00

Development Grant No. BC12243 Function No.82105	845.556	715.365	(-)130.191	15.40
Grand Total Non-Development & Development	**845.556**	**733.393**	**(-)112.163**	**13.27**

An expenditure of Rs. 257.032 million was not surrender against non-development and development, which indicated improper budgeting and financial mismanagement.

In addition, the department could not completely achieve the revenue target set by the government, and sample-based audit revealed that the department fell short by at least Rs. 11.072 million during the FYs 2023-25.

Classified summary of Audit Observations

Audit observations amounting to Rs. 205.474 million were raised in this report during the current audit of Culture & Archive. Audit Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	205.474

22.6 AUDIT PARAS

22.6.1 Irregular retention of savings from Grant-in-aid - Rs. 177 million

According to Section 22 of the BPFM Act, 2020, “all departments, their attached offices, and autonomous organizations must surrender anticipated savings in grants or assignment accounts to the FD by May 31 each year.” Further, as per Rule 5(e) of Grant-in-Aid Rules 2022, “the concerned DDO must certify, through a countersigned certificate, that (i) the previous year’s grant was used for its intended purpose, (ii) spent within the same financial year, and 5(f), any unused portion must be surrendered to the Government.”

The Director, Tourism and Archives Department, Government of Balochistan, Quetta, during the financial years 2023–24 and 2024–25, neither utilized the unspent amount of Rs. 177 million from the Grant-in-Aid for the intended purposes nor surrendered the resultant savings to the Government, as detailed below.

(Rs. in Million)

S. No.	Name of formation	Financial year	Unspent amount
1	Director Tourism	2023-24	53
2	Director Tourism	2024-25	124
Total			**177**

The irregularity occurred due to violation of rules.

The lapse resulted in irregular retention and unnecessary blockage of public funds.

The matter was reported to the department in April 2025 and September 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that unspent balance be deposited into government account.

[AIR 2]

22.6.2 Non-obtaining of performance security and stamp duty- Rs. 14.280 million

According to Rule 44 of BPPR, 2014 “Procuring Agency shall, in all procurement of goods and works of value more than twenty-five (25) million, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee or insurance bond by AA ranking insurance company, an amount sufficient to protect the Procuring Agency in

case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than ten percent (10%) of the contract price." Furthermore, refer to Article 4 (22 A) Schedule-I to Stamp duty Act, 1899, as amended to date, "Stamp duty @ 0.25% should be recovered/ obtained in shape of non-judicial stamp papers from contractors on the total cost of the contract at the time of award of the work."

Directorate of Tourism, Government of Balochistan, during the financial year 2024-25 awarded consultancy contracts amounting to Rs. 140 million to various firms without obtaining mandatory performance security at the rate of 10% and stamp duty at the rate of 0.25%, resulting in non-recovery of Rs. 14.280 million, as detailed below:

(Rs. in Million)

S. No.	Name of Firm	Cost	Stamp duty @ 0.025%	Performance Security @ 10%
1	M/s Micon Enterprises	40.10	0.100	4.10
2	M/s NesPak	40.00	0.100	4.00
3	M/s Micon Enterprises	30.00	0.080	3.00
4	M/s NesPak	30.00	0.080	3.00
Total			**14.280**	

The irregularity occurred due to weak financial controls.

Non-obtaining of performance security and stamp duty exposed the department to financial risks and resulted in a loss to the Government.

The matter was reported to the department in September 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends implementation of rules in their true spirit.

22.6.3 Irregular payment without calling open tenders - Rs. 14.194 million

According to Rule 12 and 15(2) of BPPRAs, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism."

Director, Tourism, Government of Balochistan, Quetta during the financial years 2023-25, incurred an expenditure amounting to Rs. 14.194 million, by split-up to avoid open tenders and to avoid sanction of the competent authority, as detailed below:

(Rs. in Million)

S. No.	Nature of Work	FY	Vendor	Amount
1	Two days workshop on promotion of tourism in Balochistan	2023-24	C&W Graphics	2.22
2	Pakistan International tourism investment at Islamabad	2023-24	Zaman Enterprises	3.00
3	Printing of TRI Field, Souvenirs, Traditional Casps etc.	2024-24	C&W Graphics	3.205
4	Splitting of expenditure of various budget heads	2024-25	M/s Tech Enterprises	5.769
Total				**14.194**

Expenditure without calling open tender was due to violation of rules.

The lapse resulted in irregular expenditure.

The matter was reported to the department in April 2025 and September 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in May 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends that expenditure be regularized by the competent forum.

[AIR7,8]

22.7 Chief Executive Officer, Balochistan Board of Investment and Trade, Quetta

Non-Development funds amounting to Rs. 278 million were allocated to the Department during 2024-25. Against the said allocation, an expenditure of Rs. 278 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	**278**	**278**	**0**	**0**

22.7.1 Non-deposit of saving and interest in Government account

According to Para (8) Chapter VI. 07 of Grant-in-Aid Rules, 2022, Government of Balochistan, the decision regarding interest or other earnings against Grant-in-Aid (other than reimbursement) earned by any Grant Recipient for remittance in Provincial Consolidated Account shall be decided by the Finance Department at the time of release of grant. Furthermore, According to Section 22 of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the Finance Department 3 [by the thirty-first day of May each year], all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them."

The CEO, BBOIT, Quetta during the financial years 2021-24, earned interest amounting to Rs. 17.775 million on unspent grant funds kept in a bank account. However, the said interest was neither deposited into the Government

Treasury nor was the case submitted to the Finance Department, Government of Balochistan, for approval to retain the interest, Moreover, the remaining balance of Rs. 208.373 million in unspent grants was not surrendered to the Government of Balochistan at the end of the financial year, as required under the applicable financial rules.

(Rs. in Million)

S. No.	Bank A/c.	Grant Received	Gross Profit dates	Gross Profit Amount
1	NBP NIDA/PLS Account No: 3151671105	FY 2021-22. 100 million	15-Jan-2022	1.882
2			09-Jul-2022	3.028
3		FY 2022-23 50 million	14-Jan-2023	5.230
4			15-Jul-2023	4.264
5		FY 2023-24 50 million	13-Jan-2024	2.636
6			06-Jul-2024	0.735
Total		**200**		**17.775**

(Rs. in Million)

Closing date	Amount
Bank Balance as on June 30, 2022	99.204
Bank Balance as on June 30, 2023	98.928
Bank Balance as on June 30, 2024	10.241
Total	**208.373**

The irregularity occurred due to non-compliance with government financial rules and weak internal financial controls within the organization.

The lapse resulted in blockage of funds.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested in June 2025, to convene a DAC meeting, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends depositing the unspent balances along with interest/ profit amount in the government account.

[AIR 3]

2.8 Law and Parliamentary Affairs Department

Non-Development funds amounting to Rs. 65,345 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs.65,345 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development QA 7821	65,345	65,345	0	0
Grand Total Non-Development & Development	**65,345**	**65,345**	**0**	**0**

Classified summary of Audit Observations

Audit observations amounting to Rs. 76.885 million were raised in this report during the current audit of Law & Parliamentary Affair Department. Audit Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	76.885

22.8 Audit Paras

22.8.1 Irregular retention of savings - Rs. 76.885 and unauthorized expenditure from interest earned from grant-in-aid - Rs. 27.014 million

According to Section 22 of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the FD, GoB by the thirty-first day of May each year, all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them." Further, according to Para 11(8) of Grant-in-Aid Rules, 2022, "The decision regarding Interest or other earnings against Grant-in- aid (other than reimbursement) earned by any Grant Recipient for remittance in Provincial Consolidated Account shall be decided by the Finance Department at the time of release of grant."

The Director General, Judicial Academy, Quetta, during the financial years 2022–24, retained an unspent balance of Grant-in-Aid amounting to Rs. 76.885 million in a bank account at the close of the respective financial years, in violation of financial rules. Further, the department earned an amount of Rs. 27.014 million as interest/profit on the retained public funds during the period. However, neither the unspent balance of the Grant-in-Aid nor the profit earned was surrendered to the government treasury. In addition, expenditure was incurred from the retained savings without proper approval and in contravention of the applicable financial rules and procedures governing the utilization of Grant-in-Aid funds.

S. No.	FY	Opening Balance	Grant in Aid Amount	Weighted Average interest rate by SBP	Profit Amount	Exp:	Closing Balance of Grant in Aid
1	2022-23	24.498	99.567	9%	9.206	61.629	71.642
2	2023-24	71.642	65.345	13%	17.808	77.91	76.885
Total			**164.912**		**27.014**	**139.539**	

The irregularity occurred due to violation of rules.

The lapse resulted in blockage and irregular utilization of funds.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested in July 2025, followed by reminders, to convene a DAC meeting, but no meeting was held till the finalization of this report.

Audit recommends adherence to rules governing Grant-in-aid and depositing unspent balances along-with interest into government account.

[AIR 10]

22.9 Minorities Affairs Department

Non-Development funds amounting to Rs. 380,278, 788 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs.365,167,168 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
BC21064-Minorities Affairs Department	380,278,788	365,167,168	(-)15,111,620	3.97%
Grand Total Non-Development & Development	**380,278,788**	**365,167,168**	**(-)15,111,620**	**3.97%**

Classified summary of Audit Observations

Audit observations amounting to Rs. 100 million were raised in this report during the current audit of Minorities Affair Department. Audit Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	100

22.9 AUDIT PARAS

22.9.1 Non-surrender of saving and interest from Grant-in-Aid

According to Section 22 of the BPFM Act, 2020, "All departments, their attached departments and sub-ordinate offices, and autonomous organizations shall surrender to the FD, GoB by the thirty-first day of May each year, all anticipated savings in the grants or assignment accounts or grant-in-aid controlled by them." Further, According to Para (8) Chapter VI. 07 of Grant-in-Aid Rules, 2022, Government of Balochistan, the decision regarding interest or other earnings against Grant-in-Aid (other than reimbursement) earned by any Grant Recipient for remittance in Provincial Consolidated Account shall be decided by the Finance Department at the time of release of grant''

The Directorate, Minorities Affairs Department, Quetta, during the financial years 2019-2025, retained unutilized funds amounting to Rs. 1,382 million from grant-in-aid without surrendering the same to the Government, in violation of the prescribed financial rules. Furthermore, the management utilized interest amounting to Rs. 100 million earned on the grant-in-aid during the said period without obtaining prior approval or concurrence from the Finance Department, GoB.

The lapse occurred due to weak financial controls, lack of awareness and compliance with government financial rules regarding surrender of unutilized funds.

Retention of unutilized grant-in-aid and unauthorized utilization of interest resulted in irregular use of public funds and potential loss of government.

The matter was reported to the department in August 2025. The department attributed the underutilization of funds to delays in project implementation, late submission of proposals, time-consuming verification processes, and return of funds by certain beneficiaries. Audit examined the reply but found it unsatisfactory, as it failed to justify the non-utilization of a substantial amount of public funds within the prescribed timeframe.

The PAO was requested to convene a DAC meeting in September 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends implementation of Grant-in aide rules in true spirit.

22.9.2 Expenditure on account of festivals / yatra in violation of BPPRA Rules

As per BPPRA 15(1) and amended vide order No. FD. SO (Procurement)1-31/BPPRA/2019/235-330 dated 20th March, 2019, "Procurements over Two hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency.

The Director, Minorities Affairs Department, Quetta, during the financial years 2019–21, paid Rs. 16.812 million from grant-in-aid to various minority communities for groceries, lunch, and assessments related to festivals/Yatra. The expenditure was deliberately split and quotations obtained to circumvent open tendering and avoid obtaining the sanction of the competent authority, as detailed in Annexure 22.4.

The lapse occurred due to weak financial controls and lack of adherence to procurement rules.

This resulted in irregular payment.

The matter was reported to the department in August 2025. The department stated that expenditures from approved grants were for minority welfare, including festivals, yatras, and community events, and that localized procurement through competitive quotations was necessary due to the time-sensitive nature of these activities. However, Audit found the reply unsatisfactory, as it did not justify the splitting of transactions or address the non-compliance with applicable procurement rules.

The PAO was requested to convene a DAC meeting in September 2025, followed by repeated reminders, but no meeting was held till finalization of this report.

Audit recommends that expenditure be regularized by the competent authority.

22.10 Women Development Department

Development funds amounting to Rs. 317.096 million were allocated to the department during 2024-25. Against the said allocation, an expenditure of Rs. 295.293 million was incurred, as summarized below:

(Rs. in Million)

Type of grant	2024-25			
	Final grant	**Actual expenditure**	**Excess/ (Saving)**	**Percentage**
Non-Development Grant No. BC21046	317.096	295.293	(-)21.803	6.88
Total Non-Development	**317.096**	**295.293**	**(-)21.803**	**6.88**

Classified summary of Audit Observations

Audit observations amounting to Rs. 8.879 million were raised in this report during the current audit of Women Development Department. Audit Summary of the audit observations classified by nature is as under:

(Rs. in Million)

S. No.	Classification	Amount
1.	Irregular expenditure	8.879

22.10 Audit Paras

22.10.1 Irregular expenditure due to split-up - Rs. 8.879 million

According to Rule 12 of BPPR, 2014 "The Procuring Agencies shall not split or package a procurement plan with the intention to shorten or facilitate the procurement process and approval mechanism". As per Rule 15 (1) of BPPRs, 2014, amended vide FD's Notification dated[2] 20.03.2019. "Procurements over two hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website. These Procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the Procuring Agency."

Provincial Ombudsperson, Balochistan Protection against Harassment of Women at Workplace, Quetta, during the financial years 2019-24, incurred an expenditure of Rs. 8.879 million by split-up to avoid inviting open tenders and obtaining sanction of the competent authority, as detailed below:

(Rs in Million)

S. No.	Head of accounts	Release
1	A03901-Stationery	1.006
2	A03970-Others	1.390
3	A09601-Plant & Machinery	4.102

[2] No. FD.SO(Procurement)1-31/BPPRA/2019/235-330

4	A09701-Furniture and Fixture	1.983
5	A03902-Printing and publication	0.398
Total		**8.879**

The irregularity occurred due to violation of rules. The lapse resulted in mis-procurement.

The matter was reported to the department in June 2025, but no reply was received.

The PAO was requested to convene a DAC meeting in August 2025, followed by reminders, but no meeting was held till the finalization of this report.

Audit recommends regularization of expenditure by the competent authority.

[AIR 4]

Annexure 1

MfDAC PARAS

(Rs. in Million)

S. No.	Name of department	Financial year	Title of Para	Amount
1.	Advocate General Balochistan, Quetta	2024-25	Less Deduction of Income Tax	1.521
2.	Vice-Chancellor, Bolan University of Medical and Health Sciences, Quetta	2024-25	Slow progress on project causing cost over-run	6.119
3.	Vice-Chancellor, Bolan University of Medical and Health Sciences, Quetta	2024-25	Non-calling of open tender	3.295
4.	Executive Engineer, Irrigation Division, Khuzdar	2024-25	Overpayment due to incorrect calculation of steel	0.429
5.	PD, Establishment of Science Lab in Govt High and Higher Secondary Schools, Quetta	2024-25	Irregular execution of works without Technical Sanction	486.87
6.	PD, Establishment of Science Lab in Govt High and Higher Secondary Schools, Quetta	2024-25	Irregular expenditure due to non-conducting test of construction materials	75.771
7.	DIRECTOR PLANNING (LIVESTOCK) QUETTA	2023-24	Non-accountal of Plant & Machinery items	17.215
8.	Executive Engineer, PHE Division, Hub	2023-24	Purchase of Pipes from unregistered firm	5.009
9.	Forest and Wildlife Balochistan	2024-25	Non-signing of MoUs/ToPs with farmers/communities	19.228

S. No.	Name of department	Financial year	Title of Para	Amount
10.	Director Animal Health & Production, Quetta	2024-25	Procurement of medicine from unlicensed firms	163.264
11.	Director Animal Health & Production, Quetta	2023-2024	Absence of real-time digital inventory monitoring mechanism	539.995
12.	Director Animal Health & Production, Quetta	2024-25	Non-realization of stamp duty	1.272
13.	Director General Agriculture (Engineering), Quetta, including PSDP schemes	2023-24	Unrealistic reporting of revenue/receipt due to lack of subsidiary record	5.399
14.	Director General Farms and Feed Resources, Quetta	2024-25	Loss due to short supply of medicines -Rs.3.434 million	3.434
15.	Director General Farms and Feed Resources, Quetta	2024-25	Issuance of stores items without acknowledgments	24.978
16.	Director General Farms and Feed Resources, Quetta	2024-25	Purchase of injections without need assessment	7.85
17.	Secretary Energy, Quetta including Balochistan Energy Company Limited	2024-25	Non-deducting of BSTS	0
18.	Project Director, Turbat Development Package	2023-24	Premature release of security deposit	0
19.	Project Director, Turbat Development Package	2023-24	Irregular expenditure due to non-conducting	0
20.	Project Director, Turbat Development Package		Non-Imposition of Liquidated Damages	0

S. No.	Name of department	Financial year	Title of Para	Amount
21.	Project Director, Turbat Development Package	2023-24	Non-realization of stamp duty	0
22.	Project Director, Turbat Development Package	2023-24	Overpayment due to less-deduction	0
23.	Provincial Ombudsperson, Balochistan Protection Against Harassment of Women at Workplace	2024-25	Doubtful expenditure from Conference and seminars budget head	1.368
24.	Advocate General Balochistan, Quetta	2023-24	Non-deduction of BSTS	0.924
25.	Secretary law and Parliamentary Affairs Department, GoB Quetta	2024-25	Unjustified expenditure on repair of government vehicles	1.812
26.	Directorate of Tourism, Balochistan	2024-25	Non-imposition of penalty	7.00
27.	MD, Lasbela Industrial Estate Development Authority (LIEDA)	2024-25	Overpayment due to allowing unauthorized items of work	0.4
28.	Detoxification Complex Treatment and Rehabilitation Centre for Drug Addicts Quetta	2024-25	Mis-procurements due to Flawed Technical Evaluation	22.129
29.	Detoxification Complex Treatment and Rehabilitation Centre For Drug Addicts Quetta(Old DDO QA4242)	2024-25	Non-Deduction of BSTS on Procurement of Food Items	1.181

S. No.	Name of department	Financial year	Title of Para	Amount
30.	Detoxification Complex Treatment And Rehabilitation Centre For Drug Addicts Quetta(Old DDO QA4242)	2024-25	Non-Deduction of Mandatory Stamp Duty and Performance Security	2.268
31.	Director General, Balochistan Charities Registration Regulation and Facilitation Authority, Quetta	2024-25	Improper Registration of Trade/Professional Entities as Charities	0
32.		2024-25	Non-Deposit of Registration/Renewal Fee into Government Treasury	37.954
33.		2024-25	Non deposit of Taxes in Government Treasury	1.308
34.	Forest and Wildlife Balochistan	2024-25	Non/less deduction of government taxes	2.096
35.	Balochistan Revenue Authority (BRA)	2024-25	Non-preparation of Annual Report	0
36.		2024-25	Non-compliance with compulsory registration of tax payers	0
37.	DG, Balochistan Coastal Development Authority (BCDA)	2023-24	Non/less realization of government taxes/duty	1.726
38.	Director General Food, Balochistan, Quetta	2023-24	Non-payment of banks markup	178
39.	Secretary Sports & Youth Affairs Department, GoB, Quetta	2024-25	Non/less deduction of government taxes	6.89
40.	Secretary Secondary Education Department GoB, Quetta	2024-25	Non-functional schools in various districts	0

S. No.	Name of department	Financial year	Title of Para	Amount
41.	Board of Revenue Balochistan	2024-25	Irregular advance drawal of funds - Rs. 12.269 million	12.269
42.	Inspector General of Police Balochistan, Quetta	2023-24	Doubtful Expenditure due to procurement of specialized security equipment through non-technical firm	23.234
43.	Secretary, Health Department GOB, Quetta	2023-24	Inadmissible payment of allowances	0
44.	Inspector General of Police Balochistan, Quetta	2023-24	Irregular payments on account of office building	7.896
45.	DHQ Hospital Pishin-PI7034	2024-25	Unauthorized absence and payment thereof	75.446
46.	Secretary, Minorities Affairs Department GOB, Quetta	2023-24	Irregular expenditure on account of various contingent heads	4.312
47.	Executive Engineer, Canal Irrigation Division Hub, Lasbela	2024-25	Non-availability of water measuring mechanism and non-realization of water charges from LIEDA	0.821
48.	Deputy Director, Drilling Ground Water Development, Quetta	2024-25	Non-realization of government revenue	0.13
49.	Secretary, Health Department GOB, Quetta	2023-24	Irregular payments through DDO	9.54
50.	Executive Engineer Irrigation Division, Pishin	2023-24	Overpayment due to non-deduction of key trench area from area of clearing and grubbing	0.171

S. No.	Name of department	Financial year	Title of Para	Amount
51.	Project Director, Mangi Dam (AP-149)	2023-24	Non-recovery of secured advance	623.474
52.	MD, Lasbela Industrial Estate Development Authority (LIEDA)	2024-25	Overpayment on account of civil works of HDPE Pipes	1.521
53.	DC, Jaffarabad	22-24	Non-production of record	13.47
54.	DC, Turbat (Complete record was not provided)	23-24	Non-production of record	0
55.	DC, Killa Abdullah	23-24	Non-production of record	2.712
56.	DC, Naseerabad at Dera Murad Jamali	23-24	Non-production of record	36.462
57.	DC, Sohbatpur	23-24	Non-production of record	35.5
58.	The PD, Construction of Buleda - Abdoi Road Project, Kech	01,2024-25	Time and cost overrun due to improper planning	1,403.737
59.	Executive Engineer, Roads, Naseerabad	01,2024-25	Time and cost overrun due to improper planning	514.771
60.	Director, Colleges and Higher Education, Balochistan	2024-25	Overpayment of scholarships leading to unjustified liabilities and unauthorized retention of funds	52.78
61.	Girls Cadet College	2023-24	Irregular payment through DDOs	3.502
62.	Principal Balochistan Residential College, Loralai	2023-24	Irregular payment through DDOs	2.000

S. No.	Name of department	Financial year	Title of Para	Amount
63.	Project Director, ASPIRE Quetta	2024-25	Non-achievement of project targets	481.497
64.	Secretary, Energy Department, GoB	2024-25	Non-production of partial record	26,856
65.	DG, Excise, Taxation, and Narcotics Control (North), Balochistan	2024-25	Non/less realization of government taxes / fees	91.929
66.	DG, Excise, Taxation & Anti-Narcotics (South) at Hub Balochistan	2024-25	Non/less realization of government taxes / fees	7.506
67.	DG, Excise, Taxation and Anti-Narcotics (South), GoB	2024-25	Less realization of revenue target	20.776
68.	MD, BPPRA,	2024-25	Risk of Data Breach Due to Award of ERP and Cloud Hosting Services to a Competing Firm	49.479
69.	Director General, Balochistan Food Authority (BFA)	2023-24	Absence of Registration and Licensing Mechanism for Food Businesses	-
70.	DG Health Service, Balochistan, Quetta	2024-25	Non-imposition of penalty due to delay in completion of work	69.409
71.	MS, Bolan Medical Complex Hospital	2024-25	Departure from standard stipend disbursement procedures	132.492
72.	Irrigation, Chaman	4, 2023-24	Non-imposition of liquidated damages	14.847

S. No.	Name of department	Financial year	Title of Para	Amount
73.	PD, Construction of Dinar Dam Project, Killa Abdullah at	3, 2023-24	Non-imposition of liquidated damages	56.981
74.	Project Engineer, Feasibility Study and Details Design of 8 Dams	2, 2023-	Non-imposition of liquidated damages	65.521
75.	Executive Engineer, Irrigation Division, Dera Bugti	2024-25	Overpayment due to allowing incorrect rate	1.666
76.	DG, Research and Supplies, Quetta	4, 2024-25	Non-supply of procured items to the concerned sub-offices	6.295
77.	DG, Animal Health and Extension Services, Quetta	3, 2024-25	Non-supply of procured items to the concerned sub-offices	21.70
78.	Director Planning, Livestock and Dairy Development, Quetta	3, 2024-25	Time-overrun due to non-completion of the project	-
79.	Executive Engineer, UP&D Division, Naseerabad	2024-25	Procurement in violation of BPPRA Rules	-
80.	Executive Engineer industries, Quetta	2024-25	Non-imposition of penalties despite delays in completion of projects	70.5497
81.	MD, LIEDA	2024-25	Non-recovery of outstanding balances and adjustment of TA advance	1.943
82.	MD, GIEDA	204-25	Non-verification of employees from SAP system -	-

Annexures

1.1.3 Lack of reconciliation between DAOs and NBP/SBP - Rs. 3,835.042 million

Annexure 1.1

All Districts of Balochistan Inc. Quetta Non-Food A/c-I	Amount reported by DAOs/ SAP		Amount reported by NBP		Difference	
	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
	A	B	C	D	E = A-C	F = B-D
	121,203.164	833,378.512	118,820.098	832,091.735	(2,383.065)	(1,286.776)
Sub-total (E+F) Non-Food Account-I						**(3,669.841)**
All Districts of Balochistan Inc. Quetta Food A/c-II	5,293.112	3,059.546	5,449.625	3,068.234	156.513	8.688
Sub-total (E+F) Food Account-II						**165.201**
G. Total (E+F) Non-Food Account-I and Food Account-II						**3,835.042**

Annexure 2.1

2.2.3 Execution of Development Schemes without feasibility study, GPS coordinates and monitoring

(Rs. in Million)

S. No	Audit Entity	FY	AIR Para No	Amount
1	Deputy Director Agriculture (OFWM) Chagai	2024-25	1	763.726
2	Deputy Director Agriculture (OFWM), Panjgur.	2024-25	1	23.909
3	Deputy Director Agriculture (OFWM), Panjgur.	2024-25	5	2.745
4	Deputy Director Agriculture (OFWM) Mastung	2023-25	1	62.520
5	Deputy Director Agriculture (OFWM) Barkhan	2024-25	1	11.888
6	Deputy Director Agriculture (OFWM), Lasbella at Uthal	2024-25	1,3	19.962
7	Deputy Director Agriculture (OFWM) Dukki	2024-25	1	260.573

S. No	Audit Entity	FY	AIR Para No	Amount
8	Deputy Director Agriculture (OFWM) Kachhi	2024-25	3	88.696
9	Deputy Director Agriculture (OFWM) Kalat	2024-25	1	163.165
10	Deputy Director Agriculture (OFWM) Killa Abdullah	2024-25	1	276.683
11	Deputy Director Agriculture (OFWM) Ziarat	2024-25	1	330.256
12	Deputy Director Agriculture (OFWM) Naseerabad	2024-25	1	8.431
13	Deputy Director Agriculture (OFWM) Killa Saifullah	2024-25	1	354.627
14	Deputy Director Agriculture (OFWM) Dera Bugti	2024-25	1	359.570
15	Deputy Director Agriculture (OFWM), Washuk	2024-25	1	56.773
16	Deputy Director Agriculture (OFWM) Kharan	2024-25	1	85.056
17	Deputy Director Agriculture (OFWM) Harnai	2024-25	1	23.911
18	Deputy Director Agriculture (OFWM) Harnai	2024-25	4	25.977
19	Deputy Director Agriculture (OFWM) Chaman	2024-25	1	24.831
20	Deputy Director Agriculture (OFWM), Khuzdar	2024-25	1	147.038
21	Deputy Director Agriculture (OFWM), Khuzdar	2024-25	5	67.063
22	Deputy Director Agriculture (OFWM) Nushki	2024-25	2	93.990
23	Deputy Director Agriculture (OFWM), Surab	2024-25	2	24.422
24	Deputy Director Agriculture (OFWM), Zhob	2024-25	1	179.604
25	Deputy Director Agriculture (OFWM), Zhob	2024-25	3	41.500
26	Deputy Director Agriculture (OFWM) Sherani	2024-25	1	92.383
27	Deputy Director Agriculture (OFWM) Loralai	2024-25	2	82.523
28	Deputy Director Agriculture (OFWM) Kohlu	2024-25	1	119.720
29	Deputy Director Agriculture (OFWM) Quetta	2024-25	1	52.974
30	Deputy Director Agriculture (OFWM) Kech	2024-25	1	619.370
Total				**4,463.886**

Annexure – 2.2

2.2.6 Procurement in violation of BPPRA Rules

DD, Agriculture Engineering, Kharan - AIR Para- 04 (2023-24)

Rs. in Million)

S. No.	Chq No.	Date	Head	Vender Name	Amount
1	2058164	25.08.23	R/o M&E	Al-Ghousia Motors	0.345
2	2058252	09.08.23	Transport	Imperial Enterprises	0.345
3	1928545	16.10.23	Transport	Al-Ghousia Motors	0.448
4	1929020	01.12.24	Transport	Al-Ghousia Motors	0.298
5	1929063	18.01.24	Transport	Imperial Enterprises	0.332
6	1929335	04.03.24	Transport	Imperial Enterprises	0.629
7	929335	04.03.24	R/o M&E	Imperial Enterprises	0.695
8	109369	14.06.24	Transport	Al-Ghousia Motors	0.640
9	106130	28.06.24	Transport	Al-Ghousia Motors	0.346
Total					**4.078**

DD, Agriculture Engineering, Sibi - AIR Para- 02 (2023-24)

(Rs. in Million)

S. No.	Invoice No.	Date	Head	Vender Name	Amount
1	9251	05.10.23	P/o Dozer Parts	Imperial Enterprises	0.340
2	9627	22.04.24	P/o Dozer Parts		0.416
3	9626	22.04.24	Batteries,		0.527

DD, Agriculture Engineering, Sibi - AIR Para- 02 (2023-24)

Total	**1.283**

DD, Agriculture Engineering, Gwadar - AIR Para- 05 (2024-25)

(Rs. in Million)

S. No.	Vendor Name	Description	Invoice No. & Date	Qty	Amount
1	Al-Gousia motors	Battery 200 mp	4559/22.08.2024	1	0.073
2		value engine	4571/28.08.2024	1	0.038
3		Insulator	4571/28.08.2024	1	0.022
4		Glaux	4571/28.08.2024	1	0.008
5		Battery 200 mp	4572/20.10.2024	1	0.074
6	Imperial enterprises	Battery 12 v	10116/20.01.2025	2	0.138
7	Al-Gousia motors	Injectors	4529/15.07.2024	1	0.193
8	Imperial enterprises	oil filter, fuel filler, separator	9427/15.12.2024	9	0.166
9	Al-Gousia motors	Hud, sorting etc.	4526/02.07.2024	12	0.318
10		water body, liner, kits, trips etc.	4543/29.08.2024	14	0.239
11		Water filter, fuel filter, bear etc	4528/11.07.2024	15	0.122
12		Battery	4673/17.01.2025	1	0.137
13		taint, ring etc.	4744/11.03.2025	12	0.191
14		Muffler	4748/10.03.2025	1	0.025
Total					**1.744**

DD, Agriculture Engineering, Turbat - AIR Para- 03 (2024-25)

(Rs. in Million)

S. No.	Cheque No.	Posting Date	Vendor Name	Head of Account	Description	Amount
1	164154	2/12/2025	Al Ghousia Motors	A13001	Transport	0.473
2	164715	5/6/2025	Dehyat Autos	A13001	Transport	0.346
Total						**0.819**

Secretary, Agriculture and Cooperatives Department, Balochistan - AIR Para- 04 (2024-25)

(Rs. in Million)

S. No.	Cheque No.	Date	Firm	V/N	Amount
Repair of Transport					
1	1605921	26.12.2024	M/s Agha Traders	NM	0.182
2	1605918	16.12.2024		QBA-795	0.180
3	16055933	26.08.2024		QAH-3066	0.199
4	1605931	26.05.2025		NM	0.195
5	1605931	26.05.2025		QBA-064	0.198
6	1856011	03.03.2025		NM	0.200
Total (A)					**1.154**
Others					
7	Nil	5.5.2025	M/s Agha Traders	2024-25	0.196
8	Nil	5.5.2025		2024-25	0.199

9	Nil	5.5.2025		2024-25	0.199
10	Nil	5.5.2025		2024-25	0.199
Total (B)					**0.793**
Grand Total (A + B)					**1.947**

Annexure 3.1

3.2.3 Procurement in violation of BPPRA Rules

(Rs. in Million)

S. No.	Name of Offices	Financial year	AIR Para No.	Amount	Remarks
1	DC, Jhal Magsi at Gandawah	21-24	6	9.858	Hiring of vehicles
2	DC, Jhal Magsi at Gandawah	21-24	8	4.319	Purchase of ration and expenditure on festivals
3	DC, Awaran	22-24	2	5.865	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
4	DC,Chaman	22-24	6	1.749	Exhibitions fairs and other national celebrations and entertainment expenses
5	DC, Noshki	22-24	3	6.600	Purchase of machinery and equipment
6	DC, Jaffarabad	22-24	3	14.683	Hiring of vehicles
7	DC, Jaffarabad	22-24	12	6.835	Hiring of furniture, vehicle and repair of vehicles

(Rs. in Million)

S. No.	Name of Offices	Financial year	AIR Para No.	Amount	Remarks
8	DC, Killa Abdullah	23-24	1	1.493	Repair of office building
9	DC, Killa Abdullah	23-24	8	2.000	Exhibitions fairs and other national celebrations
10	DC, Lasbella at Uthal	23-24	2	3.167	Exhibitions fairs and other national celebrations and repair of vehicles
11	DC, Pishin	23-24	4	13.370	Exhibitions fairs and other national celebrations, repair of vehicles, repair of office buildings, purchase of furniture and stationery
12	DC, Pishin	23-24	5	4.769	Hiring of vehicles
13	Commissioner, Naseerabad Division at Dera Murad Jamali	23-24	2	1.482	Exhibitions fairs and other national celebrations and entertainment expenses
14	DC, Naseerabad at Dera Murad Jamali	23-24	2	5.492	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
15	DC, Dera Bugti	23-24	3	0.514	Purchase of Tarpaulins
16	DC, Dera Bugti	23-24	4	2.000	Exhibitions fairs and other national celebrations
17	DC, Dera Bugti	23-24	6	1.650	Repair of vehicles
18	DC, Sohbatpur	23-24	9	1.899	Exhibitions fairs and other national celebrations and entertainment expenses

(Rs. in Million)

S. No.	Name of Offices	Financial year	AIR Para No.	Amount	Remarks
19	DC, Harnai	23-24	6	2.810	Repair of vehicles
20	DC, Harnai	23-24	8	2.000	Exhibitions fairs and other national celebrations and entertainment expenses
21	Commissioner, Quetta Division	23-24	1	2.150	Exhibitions fairs and other national celebrations and entertainment expenses
22	DC , Bolan	23-24	2	5.532	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
23	DC, Kohlu	23-24	1	4.295	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
24	Commissioner, Rakhshan Division at Kharan	23-24	2	1.678	Repair of vehicles and purchase of stationery
25	DC, Duki	23-24	4	2.673	Hiring of vehicles
26	DC Office, Musakhail.	23-24	5	1.079	Exhibitions fairs and other national celebrations and entertainment expenses
27	DC Office, Sherani.	23-24	7	3.847	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
28	DC, Quetta	23-24	4	1.499	Repair of office building

(Rs. in Million)

S. No.	Name of Offices	Financial year	AIR Para No.	Amount	Remarks
29	DC, Quetta	23-24	13	1.502	Exhibitions fairs and other national celebrations and entertainment expenses
30	Commissioner, Turbat Division	23-24	4	2.298	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
31	DC, Washuk	23-24	4	2.102	Repair of vehicles
32	DC, Khuzdar	23-24	1	1.628	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses
33	DC, Usta Muhammad	23-24	4	1.350	Repair of vehicles
34	DC, Gawadar	24-25	1	2.643	Purchase of sports items, repair of vehicle and furniture
35	Commissioner, Quetta	24-25	2	20.144	Repair of vehicles, purchase of machinery and uniform
36	DC, Turbat	24-25	4	9.897	Exhibitions fairs and other national celebrations, repair of vehicles, entertainment expenses and stationery
37	DC, Zhob	24-25	1	7.645	Exhibitions fairs and other national celebrations, repair of vehicles and entertainment expenses

(Rs. in Million)

S. No.	Name of Offices	Financial year	AIR Para No.	Amount	Remarks
38	Commissioner, Makran at Turbat	24-25	2	4.695	Exhibitions fairs and other national celebrations, repair of vehicles, repair of office building and entertainment expenses
Total				**169.212**	

Annexure - 4.1

4.2.1 Overpayment due to allowing inadmissible/incorrect items /higher rates/wrong calculations - Rs. 147.346 million

1. Executive Engineer, (Buildings) CWPP&HD Division, Loralai

(AIR Para 02-Inaadmissible Item)

(Rs. in Million)

S. No.	Voucher No. and date	Name of scheme	Name of contractor	Quantity (Cft)	Rate paid (Per Cft)	Amount
1	616633, 04.06.2024	Strengthening of M&E Wing P&DD H/Q & Divisional Offices, Provincial Logistic and Construction of Offices & Residence for the director development, Loralai	M/s Abdul Sattar Kakar & Sons	33782.76	3.80	0.128

S. No.	Voucher No. and date	Name of scheme	Name of contractor	Quantity (Cft)	Rate paid (Per Cft)	Amount
2	616665, 25.06.2024	Construction of Government Boys Degree College at Makhtar	M/s Two Friends Construction Co.	25313.77	3.80	0.096
3	616654, 20.06.2024	Establishment of Boarding School for Girls, Loralai	M/s Rahim Dad & Brothers	65769	3.80	0.250
4	587993, 24.11.2023	Construction of offices and accommodation facility at divisional headquarter Zhob division at Loralai	M/s Abdul Sattar Kakar & Sons	22784	3.80	0.086
5	616658, 20.06.2024	Construction of RBC, Loralai	M/s Rahim Dad & Brothers	16851	3.80	0.064
6	616651, 27.06.2024	Construction of Nursing College at DHQ Hospital, Loralai	M/s Rahim Dad & Brothers	26578	3.80	0.101
7	616652, 20.06.2024	Construction of CTD Complex at Loralai	M/s Rahim Dad & Brothers	65905	3.80	0.250
8	616633, 04.06.2024	Strengthening of M&E Wing P&DD H/Q & Divisional Offices, Provincial Logistic and Construction of Offices	M/s Abdul Sattar Kakar & Sons	337823	3.80	0.128

S. No.	Voucher No. and date	Name of scheme	Name of contractor	Quantity (Cft)	Rate paid (Per Cft)	Amount
		& Residence for the director development, Loralai				
Total						**1.103**

2. Executive Engineer, (Buildings) CWPP&HD Division, Sibi
(AIR Para 02)

(Rs. in Million)

Name of work	Item of work	Quantity paid (Sq.ft.)	Rate paid (Cu.ft.)	Rate payable	Difference	Amount
Revamping and upgradation of Beef Production Research Centre Sibi M/s Shahwani and sons	Providing and laying hot-mix bituminous concrete in road pavement….under SI No. 21-32/c	20220.00	122.60	114.95	7.650	**0.154**

(AIR Para 04) Annexure-D

(Rs. in Million)

Name of work	Item of work	Quantity paid (Sq.ft.)	Rate paid (Cu.ft.)	Rate payable	Difference	Amount
Rehabilitation of DHQ Hospital at Sibi, M/s Muhammad Akram	Providing and fixing fully glazed Aluminum swing doors 2.0mm.	77.00	2419.20	844.50	1574.70	**0.121**

3. Executive Engineer, (Buildings) CWPP&HD Division, Hub
(AIR Para 01)

(Rs. in Million)

Name of work	Item of work payable	Quantity paid (Cu.ft.)	Available Quantity (Cu.ft.)	Quantity payable (Cu.ft.)	Rate (Rs.)	Amount
Upgradation of Degree College Winder Labella M/s Muhammad Azam	Filling of floor	548350	35916	548350-18919 = 35916	6.70	0.240
	Total					**0.240**

4. Executive Engineer, (Buildings) CWPP&HD Division, Kachhi
(AIR Para 01)

(Rs. in Million)

S. No.	Voucher No. and date	Name of scheme	Name of contractor	Quantity (Cu.ft.)	Rate paid (Per Cu.ft.)	Amount

1	618089, 21.06.2024	C/o Government Girls Inter College Bhag, District Kachhi	M/s Haji Abdul Karim	12,595	3.80	0.048
2	618097, 24.06.2024	Construction of Building for upgradation of Government Boys Degree College Mach, District Kachhi	M/s Al-Maymar Builders & Developers	18,881.4	4.60	0.087
3	618091, 21.06.2024	Strengthening of DHQ Hospital ER Department, Ambulance, Diagnostic facility, Radiology, Equipment, Gynae & Peads block DHQ Kachhi (Mach)	M/s Al-Atif Drilling, Engineering & Construction Company	8,216.81	3.80	0.031
4	618088, 21.06.2024	Construction of 10 bedded ICU Ward and blood bank at DHQ Hospital District Kachhi	M/s Wadera Muhammad Sharif Khosa	3,301.9	3.80	0.054
Total						**0.220**

(AIR Para 02)

(Rs. in Million)

S. No.	Cheque No. and date	Name of work and contractor	Item payable	Item paid	Quantity	Rate Payable	Rate Paid	Difference	Total
1	618097, 24.06.2024	C/o Building for upgradation of Govt. Boys Degree College Mach, District Kachhi, M/s Al-Maymar Builders & Developers	5-11/a	5-5/a	14650 Cu.ft.	232.5	251.75	19.25	0.282

2	618098, 24.06.2024	C/o Building for upgradation of Govt. Boys Degree College Bhag, District Kachhi	5-11/a	5-5/a	8600.13 Cu.ft.	232.5	251.75	19.25	0.166
Total									**0.448**

Executive Engineer, (Buildings) CWPP&HD Division, Jhal Magsi

(AIR Para 02)

(Rs. in Million)

Name of Work	Name of Contractor	Item paid	Quantity paid	Rate paid	Rate payable	Excess rate paid	Amount paid
Construction of Girls Inter College at Jhal Magsi	M/s H.S.A Enterprises	21-90-1	33,705 Sq.ft.	147.45	92.55	54.90	1.850

5. Project Director, Up-Lifting of Chaman Town Project, Chaman

(AIR Para 02)

(Rs. in Million)

IPC No., BPV/ Cheque No. and date	Item description	BoQ item No.	Unit	Quantity	Rate paid	BCSR-1998 SI No.	Rate provided in BCSR, 1998	Excess rate	Amount
A. Construction of Vegetable/Fruit Market of Up-lifting of Chaman Town project									

IPC No., BPV/ Cheque No. and date	Item description	BoQ item No.	Unit	Quantity	Rate paid	BCSR-1998 SI No.	Rate provided in BCSR, 1998	Excess rate	Amount
IPC-20, D-1, 144672, 26.12.23	Making Earthen Embankment	00-4C	Cu.ft.	695846.08	14.2	21-6 + 21-9	5.55	8.65	6.021
		----	Cu.ft.	137838	14.2	21-6 + 21-9	5.55	8.65	1.193
		00-4C	Cu.ft.	254666.45	14.2	21-6 + 21-9	5.55	8.65	2.204
		00-11C	Cu.ft.	34315.48	14.2	21-6 + 21-9	5.55	8.65	0.297
	Bituminous courses 50mm (2”)	00-7C	Sq.ft.	215427.5	104.2	21-35/c	77.43	26.77	5.768
	75mm (3”)	00-7C	Sq.ft.	61966.84	156	21-36/B	133.65	22.35	1.385
	50mm (2”)	00-8C	Sq.ft.	215427.5	109.67	21-35/c	96.43	13.24	2.853
	50mm (2”)	00-8C	Sq.ft.	61966.84	109.67	21-35/c	96.43	13.24	0.821
	75mm (3”)	----	Sq.ft.	10370.16	156	21-36/B	133.65	22.35	0.232
	50mm (2”)	----	Sq.ft.	21706.68	109.67	21-35/c	96.43	13.24	0.287

IPC No., BPV/ Cheque No. and date	Item description	BoQ item No.	Unit	Quantity	Rate paid	BCSR-1998 SI No.	Rate provided in BCSR, 1998	Excess rate	Amount
						Sub-	**Total**	**(A)**	**21.061**
B. Construction of Truck Adda, Bus Adda and Taxi Stand of Up-lifting of Chaman Town Project									
IPC-24, D-1, 144672, 26.12.23	**(Truck Adda)** Making Earthen Embankment	107	Cu.ft.	2,498,267.79	11.8	21-6 + 21-9	5.55	6.25	15.622
		111B	Cu.ft.	121,876.12	11.8	21-6 + 21-9	5.55	6.25	0.762
	50 mm Bituminous courses	110 A	Sq.ft.	673,627.43	104	21-35/c	77.43	26.57	17.901
		110 B	Sq.ft.	673,627.43	109	21-35/c	96.43	12.57	8.470
	(Bus Adda & taxi Stand) Making Earthen Embankment	107	Cu.ft.	3,195,655	13	21-6 + 21-9	5.55	7.45	23.817
		111B	Cu.ft.	99,049	11.5	21-6 + 21-9	5.55	5.95	0.590
	50 mm Bituminous courses	110 A	Sq.ft.	551,488.6	104.55	21-35/c	77.43	27.12	14.959
		110 B	Sq.ft.	551,488.6	109.95	21-35/c	96.43	13.52	7.458
						Sub-	**total**	**(B)**	**89.579**

IPC No., BPV/ Cheque No. and date	Item description	BoQ item No.	Unit	Quantity	Rate paid	BCSR-1998 SI No.	Rate provided in BCSR, 1998	Excess rate	Amount
					Grand	Total	(A+B)		110.64

(AIR Para 06)

(Rs. in Million)

Place of work	IPC Item	Item Description	Soil Type	Unit	Quantity	Rate paid	Lowest rate paid	Excess rate	Excess amount
Truck Adda	107	Making Earthen Embankment	(Gravely soil)	Cu.ft.	2,498,267.79	11.8	11.5	0.30	0.749
	111B			Cu.ft.	121,876.12	11.8	11.5	0.30	0.037
Bus Adda & Taxi Stand	107			Cu.ft.	3,195,655	13	11.5	1.5	4.794
								Total	**5.580**

6. Executive Engineer, (Buildings) CWPP&HD Division, Awaran

(AIR Para 02)

(Rs. in Million)

MB & page	Cheque number and date	Quantity in Kgs	Quantity paid in Tons	Quantity payable in Tons	Excess quantity paid (Tons)	Rate	Overpaid Amount

AW-210(B), Page 20	60824/0608, 18.01.2024	29,222,41	29.221	28.760	0.461	130,426.05	0.061
					Add 99%	**Above**	**0.059**
						Total	**0.120**
					Add 4%	**BSTS**	**0.004**
						Total	**0.124**

7. Executive Engineer, (Buildings) CWPP&HD Division, Dera Bugti
(AIR Para 02)

(Rs. in Million)

S. No.	Name of work/contractor	Item of work	Quantity paid (Cu.ft.)	Rate paid (Rs. Per Cu.ft.)	Amount
1.	Construction of New P.S. Moza Pusht, M/s Prithvi K	Excavation in foundation of buildings… in shingle or gravel	5,448.50	9.200	0.050
2.	Construction of shelter-less GBPS Neelagh, M/s MS Brothers		4,266.25	9.200	0.039
3.	Construction of New PS Moza Shahzain, M/s Prithvi Kumar		5,448.50	9.200	0.050
4.	Construction of New PS Gulzari, M/s Hejwani Builders		5,448.50	9.200	0.050
5.	Construction of New PS Killi Sher M.		5,448.50	9.200	0.050
Total					**0.239**

8. Executive Engineer, (Buildings) CWPP&HD Division, Kharan
(AIR Para 2)

(Rs. in Million)

Item of work	Quantity paid (Cu.ft.)	Rate paid	Overpayment
providing damp proof course on vertical surface with ¾" (19mm) thick cement plaster	2331	113.13	0.264
P/L 50.8mm thick damp proof course sand"	1399	92.2	0.129
Total			**0.393**

9. Executive Engineer, Maintenance Division-II, Quetta
(AIR Para 3)

(Rs. in Million)

Name of work / contractor	NSR Item paid	SI No. of item in CSR, 2018	Qty. paid	Rate paid	Rate in CSR, 2018	Difference	Over paid	Financial Progress
Const: of warehouse for MSD at Shaikh Zaid Hospital, Quetta, M/s Abdul Aziz	Supply / installation of electric elevator capacity of 1000 Kg	31-17	1 job	15	2.585	12.415	12.415	22%

(AIR Para 4)

(Rs. in Million)

Name of Work / Contractor	Item of work	Quantity paid (Sq.m.)	Rate paid per Sq.m.	Amount
Construction of BT Road from Spin Karez to Zarri Murdar, M/s LM & Sons	Clearing and grubbing (removal of roots) including scarifying natural ground	42,640	14.600	0.623

(AIR Para 7)

(Rs. in Million)

S. No.	Name of work / contractor	Item of work	Quantity paid (Cu.ft.)	Quantity available of reusable earth (Cu.ft.)	Rate paid Per Cu.ft. (Rs.)	Rate payable	Difference	Amount
1	Construction of office of DG Research Livestock, Quetta, M/s Haji Shash	Filling, watering and compacting earth under	63,882	(34,105 – 15,070 = **19,035**)	6.700	3.800	2.900	0.055
2	Construction of GBMS Kamalo Saryab, M/s MTK		3,152	2,027	10.410	6.150	4.260	0.009
3	Construction of Shaheed Benazir Bhutto Library at Quetta, M/s Built it & Bros		14,680	(20,000 – 13,400 = **6,600**)	6.700	3.800	2.900	0.019

S. No.	Name of work / contractor	Item of work	Quantity paid (Cu.ft.)	Quantity available of reusable earth (Cu.ft.)	Rate paid Per Cu.ft. (Rs.)	Rate payable	Difference	Amount
4	Infrastructure development at Science college, Quetta, M/s LM & Sons		8,416.375	(21,432.21 – 14,359.58 = **7,073**)	6.700	3.800	2.900	0.021
5.	Provision of missing facilities in GBHS Killi Shahnawaz, M/s Laam & Co.		3,000.52	1,730.25	10.410	6.150	4.260	0.007
6.	Provision of missing facilities in GBPS Killi Kamalo, M/s Laam & Co.		3,000.52	1,730.25	10.410	6.150	4.260	0.007
7.	Construction of warehouse for MSD at Shaikh Zaid Hospital, M/s Abdul Aziz		86,683.15	(43,143.89 – 28,906.41 = **14,237.48**)	6.700	3.800	2.900	0.041
8.	Rehabilitation of BHU at Kasi Road, Quetta, M/s Gul Muhammad		5,067.280	16,046.25	10.410	6.150	4.260	0.022
9.	Const: of Haji Muhammad Agha Masjid, Alam Road, M/s Prestige International		9,900	24,750	10.410	6.150	4.260	0.042

S. No.	Name of work / contractor	Item of work	Quantity paid (Cu.ft.)	Quantity available of reusable earth (Cu.ft.)	Rate paid Per Cu.ft. (Rs.)	Rate payable	Difference	Amount
10.	Const: of GBMS Killi Siddiq Kuchlak, M/s Jalaluddin		1,999.21	1,730.250	11.760	6.150	5.160	0.010
11.	Infrastructure development at Commerce college, Quetta, M/s LM & Sons		16,560.525	(21,432.21 – 14,359.58 = **7,072.63**)	6.700	3.800	2.900	0.021
12.	Infrastructure development at Jinnah Town college, Quetta, M/s LM & Sons		15,184.487	(19,432.21 – 13,019.58 = **6,412.63**)	6.700	3.800	2.900	0.019
Total								**0.273**

10. Executive Engineer, Maintenance Division-III, Quetta
(AIR Para 4)

(Rs. in Million)

S. No.	Name of work/Contractor	Item of work	Quantity	Rate Paid	Rate Payable	Excess rate paid	Amount
1	Repair and renovation work BC Girls hostel, college building, Complex Hostel, Main Hostel, New Girls Hostel, Old Hostel and Sports Complex at BMC Quetta. Repair work of Complex Hostel (A Block) (Package-II) M/s Engineer Contractor Company	Providing and fixing Gypsum Board false ceiling of approved size and shape chunged by approved suspension system, including provision of extra framing for lights fittings, A/C diffusers and around columns, etc., complete in all respect as directed by the Engineer. (SI No. 15-59/a)	12,088	468.69	398.89	69.80	0.843
2			10,192.61	438.78	398.89	39.89	0.406
3			13,212.89	398.89	398.89	0	0
Total							**1.249**

11. Executive Engineer, (Buildings) CWPP&HD Division, Turbat
(AIR Para 2)

(Rs. in Million)

Item of work	Quantity (Watt)	Rate paid (Per Watt)	Rate payable (Per Watt)	Difference	Amount
SI of Solar Panels (Chinese)	12,000	148.68	44	104.68	1.256

12. Executive Engineer, (Buildings) CWPP&HD Division, Ziarat
(AIR Para 3)

(Rs. in Million)

CV No. and date	Item of work	Quantity Paid	Unit	Quantity Payable	Rate	Amount
05, dated 02.06.25	**(b)** Providing and fixing fixed or sliding fiber wire gauze in aluminum frame as approved by Engineer in charge including aluminum fittings etc.	1,802	Sq.ft.	901	2283.66	**2.057**

13. Executive Engineer, (Buildings) CWPP&HD Division, Building, Hub
(AIR Para 8)

(Rs. in Million)

S. No.	Name of work / contractor	Item of work	Quantity paid (Cu.ft.)	Quantity available of reusable earth (Cu.ft.)	Rate paid Per Cu.ft. (Rs.)	Rate payable	Difference	Amount
1.	Const of Building for up-gradation to Degree College, Hub, M/s M. Azam	Filling, watering and compacting earth under floor	85,621	65,365.22	6.700	3.800	2.900	0.190
2.	Construction of offices & residences of DC, ADC and AC, Hub, M/s LM & Sons		72,012.22	146,129.82	10.410	6.150	4.260	0.307
3.	Upgradation to Degree Level Govt. Girls Inter College, Hub, M/s Ghulam Dastageer		82,825	31,618	6.700	3.800	2.900	0.092
Total								**0.589**

14. Executive Engineer, (Buildings) CWPP&HD Division, Building, Chaghi
(AIR Para 3)

(Rs. in Million)

CV No. & Date	Nam e of Work and Contractor	Work Order No	Bill No.	Item of Work	Quantity (Cu.ft.)	Rate Paid	Rate Payable	Diff	Amount
D-10, June, 2025	Up gradation of RHC Nokundi to THQ Hospital, M/s Haji Ali Muhammad & Sons	1406-10, 21.06.24	5th R/ Bill	P&L in situ cement concrete using approved courses crushed aggregate having maximum size up to 3/4. SI. No. 5-12/a	3920.8	463.29	263.90	199.39	0.782

15. Executive Engineer, (Buildings) CWPP&HD Division, Loralai
(AIR Para 6)

(Rs. in Million)

S. No.	Voucher No. and date	Name of scheme	Name of contractor	Excavation quantity available	Unit	SI No.	Quantity	Rate paid	Amount
1	D-06, 014307, 02.06.25	C/o of Burn Unit at Tehsil Bori, District Loralai	M/s Afnan & Brothers, GC	101,255.19	Cu. ft.	3-16/a	114,912.13	10.41 + 4% BSTS (-) Less 0.25%	1.093
2	D-2, 616683, 16.10.24	C/o Higher Secd. School Building Nasarabad & Dargai Shabozai	M/s Afnan and Brother, GC	34,774	Cu. ft.	36-16/b + 3-25/a	28,956	14.90 (-) Less 0.13%	0.431
								Total	**1.524**
***Re-calculated**									

16. Executive Engineer, (Buildings) CWPP&HD Division, Naseerabad
(AIR Para 3)

(Rs. in Million)

S. No.	Description	Amount of Bill paid	Actual amount of Bill	Difference
1	Total Amount of Bill	13.144	12.851	0.293
2	Add 99% premium on Steel	5.487	5.487	0

S. No.	Description	Amount of Bill paid	Actual amount of Bill	Difference
3	Add 65% premium on Concrete/ Cement Works	3.738	3.547	0.190
4	Less 1.04% below premium	(0.019)	(0.023)	0.004
Total		22.360	21.863	0.498
Deduct last running bill		12.870	12.870	0
Actual Bill		**9.499**	**8.993**	**0.506**
***After re-calculation in DAC actual recoverable amount Rs. 0.190 million**				

(AIR Para 4)

(Rs. in Million)

Item of work	Unit	Quantity	Rate paid	Rate payable	Difference	Amount
SI No. 17-60(b)	Sq.ft.	8,000	80.77	26.02	54.75	0.438

(AIR Para 5)

(Rs. in Million)

Item of work	Unit	Quantity	Rate paid	Amount payable	Amount paid	Overpaid amount
SI No. 23-47 (b)	No.	6	1,084.15	0.007	0.257	0.251

17. Executive Engineer, (Buildings) CWPP&HD Division, Kalat
(AIR Para 2/9)

(Rs. in Million)

S. No.	Name of Works	Name of Contractors	Cheque No./date	Quantity paid	Rate paid	Amount paid
1	Construction of GOR Colony at Kalat	M/s Al Maymar Builders		4,523.47 Sft	64.65	0.292
	Add 60% on Concrete work					0.175
	Sub Total					**0.467**
2	Construction of Shaheed Mir Abdul Khaliq GB Model School, Khaliq Abad, Kalat	M/s Sheeraz Engineering Works	003998/ 18.06.25	22,322.5 Sft	64.65	1.443
Total						**1.910**

18. Executive Engineer, (Buildings) CWPP&HD Division, Jaffarabad
(AIR Para 1)

(Rs. in Million)

CV No. and date	Name of contractor	Name of work	Item Paid	Quantity paid	Rate paid	Rate payable	Difference	Amount
09/ 16.06.25	M/s Sheraz and brothers, GC	Construction/ Rehabilitation of GGMS Bagan Baba	SI No. 31-1/a	2400	90.25	42.24	48.01	**0.115**

CV No. and date	Name of contractor	Name of work	Item Paid	Quantity paid	Rate paid	Rate payable	Difference	Amount
10/ 16.06.25	M/s Haji Sona Khan Palal, GC	Construction/ Rehabilitation of GGMS Bhagia Khan Buledi	SI No. 31-1/a	1800	90.25	42.24	48.01	**0.086**
11/ 16.06.25	M/s New Jawad Behrani, GC	Rehabilitation of DDEO Male	SI No. 31-1/a	3500	148.68	42.24	106.44	**0.372**
33/ 19.06.25	M/s Hassnain Ali Enterprises, GC	Shifting and construction of Civil Veterinary Hospital Usta Muhammad city to Outside area	SI No. 31-1/a	5500	90.25	42.24	48.01	**0.264**
03/ 02.05.25	M/s Khosa and brothers, GC	Examination Hall at GHS D.A. Yar	SI No. 31-1/a	8000	148.68	42.24	106.44	**0.851**
Total				**21200**				**1.688**

(AIR Para 2)

(Rs. in Million)

Item paid	Item payable	Quantity paid	Rate paid	Rate payable	Difference	Amount
SI No. 5-23/c	SI No. 5-16	720.00	468.30	318.35	149.95	**0.108**

(AIR Para 4)

(Rs. in Million)

S. No.	CV No. and date	Name of contractor	Running bill	Name of work	Quantity paid (Sq.ft.)	Rate paid (Per Sq.ft.)	Rate payable (Rs. Per Sq.ft.)	Difference	Total
1	43/ 23.06. 25	M/s Mehboob construction company, GC	5th	Construction/ Rehabilitation of GGMS, Muhammad Nawaz Jamali	14337.25	3.90	0.800	3.100	0.044
2	10/ 16.06. 25	M/s Haji Sona Khan Palal, GC	5th	Construction/ Rehabilitation of GGMS, Bhagia Khan Buledi	6067.75	3.90	0.800	3.100	0.018
3	05/	M/s Faisal	4th	Construction of GBHS D.A. Yar	11563.63	3.90	0.800	3.100	0.036

S. No.	CV No. and date	Name of contractor	Running bill	Name of work	Quantity paid (Sq.ft.)	Rate paid (Per Sq.ft.)	Rate payable (Rs. Per Sq.ft.)	Difference	Total
	06.03.25	and brothers, GC							
4	12/ 18.12.24	M/s KB Khosa and sons, GC	4th	Construction of GGHS D.A. Yar	11563.63	3.90	0.800	3.100	0.036
Total					**43532.26**				**0.134**

19. Executive Engineer, (Buildings) CWPP&HD Division, Dera Bugti
(AIR Para 14/5)

(Rs. in Million)

Name of work	Item of work	Quantity paid (Cu.ft.)	Available Quantity (Cu.ft.)	Diff (Cu.ft.)	Rate (Rs.)	Amount
Construction of Levies Line Baiker	Filling watering and ramming under floor with new earth	38,521	25,604	25,604	10.41	0.266

Name of work	Item of work	Quantity paid (Cu.ft.)	Available Quantity (Cu.ft.)	Diff (Cu.ft.)	Rate (Rs.)	Amount
Constt: of Levies Thana Loop	Filling watering and ramming under floor with new earth	12,395	11,666	11,666	10.41	0.121
Total						**0.387**

Annexure - 4.2

4.2.2 Non-imposition of liquidated damages - Rs. 53.235 million

1. Executive Engineer, (Buildings) CWPP&HD Division, Surab
(AIR Para 4)

(Rs. in Million)

Name of Work	Name of Contractor	Work order date	Completion date as per work order	Contract amount	Liquidity damages @ 10%
Construction of DHQ Building District Surab	M/s Haji Agha Khan Reki and Sons	05.04.2021	04.04.2023	71.445	7.144

2. Executive Engineer, (Buildings) CWPP&HD Division, Chaman
(AIR Para 4)

(Rs. in Million)

Name of Work	Name of Contractor	Work order	Time limit	Progress till date	Work award Cost	Penalty amount
C/o Building for up-Gradation to Degree Level at Govt: Boys Degree College, Chaman	M/s Muhammad Jamil Kakar, GC	123-25/CB, 21.06.22	18 months (20.12.23)	Work-in-progress up to 3rd R/Bill, up to 20%, Paid vide MB No. CM-03, P-101	118.571	11.857
C/o Building for BHU Killi Khan Amanullah Khan Chaman.	M/s M.M. Karim & Brothers, GC	471-74/CB, 18.04.23	30.06.23	Work was in progress up to 4th R/Bill, Paid vide MB No. CM-15(2), P-44	18.201	1.820
Upgradation Of CD into BHU Killi Saifullah District Chaman	M/s Rock Corporation, GC	1533/CB, 20.03.17	12 months (19.03.18)	Work-in-progress up to 4th R/Bill, Paid vide MB No. Nil, P-99	15.228	1.523
C/o Additional Class Rooms for GGHS Khan Amanullah Khan Killi Sohail Khan Abad Chaman	M/s Haji Muhammad Essa & Imran Khan, GC	495-97/CB, 18.04.23	30.06.23	Work-in-progress up to 4th R/Bill, Paid vide MB No. CM-14, P-44	13.827	1.383
				Total	**165.827**	**16.583**

3. Executive Engineer, (Buildings) CWPP&HD Division, Kohlu
(AIR Para 3)

(Rs. in Million)

Cheque No & Date	Name of Work	Name of Contractor	Work order No	Cost	Time Limit	Status	Penalty Amount
624805, 22.03.2024	Construction of Judicial Complex & Residential Accommodation Distt Kohlu PSDP # 2268 (Z2020-0987)	M/s Sufaid Construction Company, GC	EE.(BPP&H)K/ 250-53/CB dated 27.09.2021	43.352	Dec, 2022	work completed in 03/2024	4.335
612704, 08.11.2023	Construction of Building for BHU R.abad, N.Khan Nisar Ahmad , Muhallah Lal Jan Balo Khan, Naz. M, Nazro Zareloon $ Construction of One Quarter for BHU Dr. B.Khan Distt Kohlu	M/s Baloo Khan, GC	EE/ (BPP&H)/K/ 408-12/CB, 19.02.2021	10.821	June, 2021	work completed in 11/2023	1.082

Cheque No & Date	Name of Work	Name of Contractor	Work order No	Cost	Time Limit	Status	Penalty Amount
624889, 26.06.24	Up-gradation of BHU up to RHC Killi Faisalabad Distt: Kohlu PSDP# 1291 (Z2021-1885)	M/s Shah Hussain Construction Co, GC	EE/ (BPP&H) /K/1221-24/ CB, 13.06.2022	28.41	Dec 2022	work completed in 06/2024	2.841
Total							**8.258**

4. Executive Engineer, (Buildings) CWPP&HD Division, Dera Bugti
(AIR Para 1)

(Rs. in Million)

S. No.	Name of Work / Contractor	Work Order No. and Date	Due date of Completion	Estimated cost	Penalty Charges	Status
1.	Construction of building for shelter-less GBPS Killi Ali Murad, M/s Siri Chand	1-1/XEN/ Building /2022-23/216-20/CB dated 22.02.2023	30.06.2024	5.710	0.571	Work in progress
2.	Construction of New Primary School Mouza Pusht Go Humzani, M/s Prithvi Kumar	1-1/XEN/ Building /2022-23/05-09/CB dated 17.02.2023	30.06.2024	7.140	0.714	
3.	Construction of New Primary School Mouza Shahzain, M/s Prithvi Kumar	1-1/XEN/ Building /2022-23/110-14/CB dated 17.02.2023	30.06.2024	7.140	0.714	
Total				**19.990**	**1.999**	

5. Executive Engineer, (Buildings) CWPP&HD Division, Awaran
(AIR Para 1)

(Rs. in Million)

Name of Work and contractor	Date of Start	Date of Completion	Time overrun	Physical Progress on June, 2024	Work cost	Penalty
Const: of Education Complex and Rehabilitation of Existing infrastructure, M/s Rehmatullah and Brothers, Government Contractor	June, 2022	June, 2024	03 years	43%	109.650	10.965

6. Executive Engineer, (Buildings) CWPP&HD Division, Barkhan

(Rs. in Million)

Estab. of Office for the Deputy Director at Barkhan M/s Mumtaz Ali Khetran						
WO No. & Date	**Award Cost**	**Due Completion Date**	**Last Bill Paid on**			**Penalty @ 10%**
			V. No. & Date	**Ch No. & Date**	**Total Exp.**	
1481-86, 14.04.22	14.504	30.12.22	06, 13.05.24	604481, 13.05.24	17.933	**1.450**

7. Executive Engineer, (Buildings) CWPP&HD Division, Ziarat
(AIR Para 1)

(Rs. in Million)

Name of Work	Total Cost	Stipulated time allowed in PC-I	Expenditure up to June, 2025	Total Delays
Construction of Youth Hostel Female at Ziarat	43.026	12.02.2020	35.289	3 Years

8. Executive Engineer, (Buildings) CWPP&HD Division, Chaghi
(AIR Para 1)

(Rs. in Million)

Name of Work	Name of Contractor	Work Order	Cost	Time Limit	Work Done up to June, 2025	Penalty
Construction Drug Rehabilitation Center at Yakmuch	M/s Inyatullah & Sons, GC	515-519/EE (BUILDING), 23.02.2023	25.346	18 Months (22.02.2025)	6th R/Bill for Rs.19.024 million	**2.535**

Annexure- 4.3

4.2.4 Overpayment due to allowing inadmissible premium and non/less-deduction of premium and wrong calculation - Rs. 24.189 million

Executive Engineer, (Buildings) CWPP&HD Division, Loralai

AIR Para 01

(Rs. in Million)

Amount of steel reinforcement	Amount of cement concrete	Premium paid on steel @ 99%	Premium paid on cement works @ 65%	Premium Payable on steel @ 94%	Premium payable on cement works @ 55%	Excess payment on steel premium	Excess payment on cement work premium	Total
69.902	52.970	69.203	34.430	65.707	29.134	3.496	5.296	8.792
Premium deducted @ 2.80%								7.433
Overpayment								**1.359**

AIR Para 03

(Rs. in Million)

Gross work done up to June, 2024	Gross work done up to June, 2023	Work done in financial year 2023-24	Premium @ 65% on CC, 60% Bitumen and 99% on steel paid in 2023-24	Total work done amount including premium of CC, steel, bitumen and "additional work of boarding school" in 2023-24	Premium due @ 0.88% on Rs. 131.945 million	Premium deducted @ 0.32% on 94.742 million	Total

279.428	184.686	94.742	37.203	131.945	1.161	0.303	0.858

1. PD, Uplifting of Chaman Town, Chaman
AIR Para 04

(Rs. in Million)

Name of work and contractor	**Running Bill/ Voucher/ Cheque number and date**	**MB and page number**	**Item description**	**Inadmissible premium paid**
C/o Vegetable and Fruit market at Chaman Town, M/s NPI Construction and Engineering, GC,	IPC-20, D-1, 144672, 26.12.23	15/22-23, page 134	Add 60 % Above on 7 & 8 Concrete Work	2.950
			Add 60 % Above on 11 & 12 Concrete Work	0.017
			Add 60 % Above on 15, 17 &18 Concrete Work	0.413
	Total			**3.380**

2. Executive Engineer, (Buildings) CWPP&HD Division, Barkhan

AIR Para 01

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation	3-21/iv	Cu.ft.	Earth-Civil	29579.00	9.20			0.272
2	Clearing Site	3-52/i	Sq.ft.	Earth-Civil	29579.00	3.30			0.098
3	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cu.ft.	Cement Concrete	4914.68	157.80	0.776		
4	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	141.26	123903.05		17.502	
5	P/L 1:4:8 CC Machine Mixed in Foundation	5-12/c	Cu.ft.	Cement Concrete	18148.30	263.90	4.789		
6	P/L 1:3:6 CC Machine Mixed in Foundation	5-11/b	Cu.ft.	Cement Concrete	17866.42	224.50	4.011		

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
7	P/L 1:2:4 CC in Pillars	5-15/c	Cu.ft.	Cement Concrete	6625.21	328.15	2.174		
8	P/L 1:2:4 CC in Plinth Band	5-49/a	Cu.ft.	Cement Concrete	4356.05	296.2	1.290		
9	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cu.ft.	Civil-Bricks	26344.47	261.75			6.896
10	P/L 1:2:4 CC in Door Band	5-49/b	Cu.ft.	Cement Concrete	1918.84	302.8	0.581		
11	P/L 1:2:4 CC in Beams	5-16/a	Cu.ft.	Cement Concrete	4165.12	318.35	1.326		
12	P/L Damp Proof Course	8-8/a + 8-9/a	Sq.ft.	Cement Concrete	8394.91	62.25	0.523		
13	P/L 2" Thick Damp Proof Course with Bitumen Coat	8-4/a	Sq.ft.	Cement Concrete	4192.45	96.45	0.404		
14	Filling Watering Earth	3-16/b	Cu.ft.	Earth-Civil	48578.23	6.7			0.325

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
	Under Floor Out Side earth								
15	Filling Watering Earth Under Floor Excavated Earth	3-16/a	Cu.ft.	Earth-Civil	20424.22	3.8			0.078
16	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cu.ft.	Cement Concrete	6373.66	145.65	0.928		
17	P/L 1st Class Bricks Work Up to 4.5" Thick Wall	11-12/b-iii	Cu.ft.	Bricks-Civil	626.47	277.25			0.174
18	P/L 1:2:4 CC in Slabs	5-17/a	Cu.ft.	Cement Concrete	15330.05	327.3	5.018		
19	P/L 1:2:4 CC in Sun- Shades	5-20/a	Cu.ft.	Cement Concrete	749.13	374	0.280		
20	P/L 1:2:4 CC in Stairs	5-21/a	Cu.ft.	Cement Concrete	331.92	299.4	0.099		

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
21	1/2" Thick Cement Plaster	15-1	Sq.ft.	Cement Concrete	27466.64	24.2	0.665		
22	P/F Molded Steel Door Frames	28-40/c-ii	R.ft.	Door Frames-Civil	1338.4	380.25			0.509
23	3/4" Thick Cement Plaster	15-4/iii	Sq.ft.	Cement Concrete	76412.35	27.45	2.098		
24	P/L 1:2:4 CC in Floors	4-2	Sq.ft.	Cement Concrete	6706.3	68.75	0.461		
25	P/L Super White Marble Tiles 12'x12" in Floors	14-9/a	Sq.ft.	Cement Concrete	24252.44	227.7	5.522		
Total							**30.945**	**17.502**	**8.351**
Amount of Premium Allowed (98.95% on Steel Work - 64.90% on Cement Concrete and Civil Work)							20.083	17.319	5.420
Amount of Premium Admissible (98.95% on Steel Work - 64.90% on Cement Concrete and No Premium on Civil work)							20.083	17.319	0.000
Premium Over Paid							**0.000**	**0.000**	**5.420**

AIR Para 02

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation	3-21/iv	Cu. ft.	Earth-Civil	8736.92	9.20			0.080
2	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cu. ft.	Cement Concrete	796.96	157.80	0.126		
3	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	12.659	123903.05		1.568	
4	P/L 1:2:4 CC in Foundation	5-5/a	Cu. ft.	Cement Concrete	3011.99	232.50	0.700		
5	P/L 1:3:6 CC in Foundation	5-8/d	Cu. ft.	Cement Concrete	4062.74	224.50	0.912		
6	P/L 1:2:4 CC in Plinth Band	5-49/a	Cu. ft.	Cement Concrete	647.49	296.2	0.192		
7	P/L 1:2:4 CC in Pillars	5-15/c	Cu. ft.	Cement Concrete	533.88	238.15	0.127		
8	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cu. ft.	Bricks-Civil	6382.61	261.75			1.671

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
9	P/L 1:2:4 CC in Door Band	5-49/b	Cu. ft.	Cement Concrete	144.18	302.8	0.029		
10	P/L 1:2:4 CC in Sun Shades	5-20/a	Cu. ft.	Cement Concrete	46.3	374.7	0.017		
11	P/L 1:2:4 CC in Beams	5-16/a	Cu. ft.	Cement Concrete	238.31	318.35	0.076		
12	Filling Watering Earth Under Floor Excavated Earth	3-16/a	Cu. ft.	Earth-Civil	6239.98	3.8			0.024
13	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cu. ft.	Cement Concrete	808.25	145.65	0.118		
17	P/L 1:2:4 CC in Floors	14-2/a-iii	Sq. ft.	Cement Concrete	3251	68.75	0.224		
14	P/L 1:2:4 CC in Slabs	5-17/a	Cu. ft.	Cement Concrete	2620.91	327.3	0.858		
15	1/2" Thick Cement Plaster 1:3	15-1/ii	Sq. ft.	Cement Concrete	4005.75	26.3	0.105		
16	3/4" Thick Cement Plaster	15-4/iii	Sq. ft.	Cement Concrete	8412.57	27.45	0.231		

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
18	P/L 1/4" to 3/8" Glazed Matt Tiles	14-25/a	Sq. ft.	Cement Concrete	1004	182.25	0.183		
19	P/F Hot Dipped Galvanized Steel Window	28-27-1	Kg	Window-Civil	621	137.6			0.085
20	P/F Single Leaf Steel Door	28-5-1	Sq. ft.	Door-Civil	186	101.55			0.019
21	P/F Double Leaf Steel Door	28-6-1	Sq. ft.	Door-Civil	31.5	589.03			0.019
22	White Wash Three Coats	17-62-1	Sq. ft.	Paint-Civil	10739	5.34			0.057
23	Oil Free Distempering Two Coats	17-66-1	Sq. ft.	Paint-Civil	11817	12.8			0.151
24	Painting in ICI on Steel		Sq. ft.	Paint-Civil	434	17.1			0.007
25	P/L/C/J/T\D PPRC Pipe 20mm	27-47/a-ii	R.ft.	Pipe-Civil	518	30.2			0.016

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
26	P/L/C/J/T\D PPRC Pipe 25mm	27-47/a-iii	R.ft.	Pipe-Civil	595	49.86			0.030
27	P/L PVC Pipe 3"	27-48/d-i	R.ft.	Pipe-Civil	95	132.6			0.013
28	P/L PVC Pipe 4"	27-48/d-ii	R.ft.	Pipe-Civil	140	197.31			0.028
29	P/F Wash Basin	23-5	No.	Sanitary-Civil	2	12347.65			0.025
30	P/F Water Closer – Colored	23-2/a-ii	No.	Sanitary-Civil	5	8900			0.045
31	P/F CP Brass Bi Cock 3/4"	23-34/b	No.	Sanitary-Civil	2	1371			0.003
32	P/M Main hole Type A	25-4/a	No.	Cement Concrete	10	12811.7	0.128		
33	P/F LDPE Over Head Water Tank 300 Gallon	27-44	No.	Sanitary-Civil	1	19948.8			0.020

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
34	P/F Electrics Motor with Pump	30-118/a	No.	Sanitary-Civil	1	15270			0.015
35	Excavation for Sewer Shingle	3-42/A-iv	Sq. ft.	Earth-Civil	420	6.6			0.003
36	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-3/b-iii	Sq. ft.	Bricks-Civil	116.3	244.95			0.028
37	P/L 1st Class Bricks Work up to 4.5" Thick Wall	11-3/a-iii	Sq. ft.	Bricks-Civil	30.93	260.5			0.008
38	P/L uPVC Blind Pipe 4"	27-48/	R.ft.	Sanitary-Civil	140	197.31			0.028
39	Light Circuit	30-2/c	Point	Electric-Civil	1	10667.05			0.011
40	Concealed Open Wiring from Point to Switch	30-3/c	Point	Electric-Civil	30	1544.1			0.046

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
41	S/I 5Amp 250 Volt Piano Switch	30-18	No.	Electric-Civil	8	646			0.005
42	S/I 56" Ceiling Fans	31-120	No.	Electric-Civil	10	4560			0.046
43	P/F Electric Bulbs	31-120	No.	Electric-Civil	15	1665			0.025
44	S/I Distribution Board	30-11	No.	Electric-Civil	1	25356			0.025
45	P/L/J/T GI Pipe 1/2"		R.ft.	Sanitary-Civil	480	184.2			0.088
46	P/L/J/T GI Pipe 3/4"		R.ft.	Sanitary-Civil	450	234.75			0.106
47	P/L/J/T GI Pipe 1"		R.ft.	Sanitary-Civil	190	328.25			0.062
Total							**4.026**	**1.568**	**2.788**
Amount of Premium Allowed (98.99% on Steel Work - 64.95% on Cement Concrete and Civil Work)							2.615	1.553	1.811
Amount of Premium Admissible (98.99% on Steel Work - 64.95% on Cement Concrete and No Premium on Civil work)							2.615	1.553	0.000
Premium Over Paid							**0.000**	**0.000**	**1.811**

AIR Para 03

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation	3-21/iv	Cft	Earth-Civil	6216.50	9.20			0.057
2	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cft	Cement Concrete	594.68	157.80	0.094		
3	P/L 1:2:4 CC in Foundation	5-5/a	Cft	Cement Concrete	2737.80	232.50	0.637		
4	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	7.934	123903.05		0.983	
5	P/L 1:3:6 CC in Foundation	5-8/d	Cft	Cement Concrete	2755.75	224.50	0.619		
6	P/L 1:2:4 CC in Plinth Band	5-49/a	Cft	Cement Concrete	476.56	296.2	0.141		
7	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cft	Bricks-Civil	3728.7	261.75			0.976

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
8	P/L 1:2:4 CC in Pillars	5-15/c	Cft	Cement Concrete	370.01	238.15	0.088		
9	P/L 1:2:4 CC in Door Band	5-49/b	Cft	Cement Concrete	151.29	302.8	0.046		
10	P/L 1:2:4 CC in Sun Shades	5-20/a	Cft	Cement Concrete	26.64	374.7	0.010		
11	P/L 1:2:4 CC in Beams	5-16/a	Cft	Cement Concrete	222.78	318.35	0.071		
12	P/L 1:2:4 CC in Slabs	5-17/a	Cft	Cement Concrete	1584.82	327.3	0.519		
13	1/2" Thick Cement Plaster 1:3	15-1/ii	Sft	Cement Concrete	3241.87	26.3	0.085		
14	3/4" Thick Cement Plaster	15-4/iii	Sft	Cement Concrete	7029.5	27.45	0.193		
15	Earth Filling with New Earth	3-16/b	Cft	Earth-Civil	5223.7	6.7			0.035

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
16	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cft	Cement Concrete	738.39	145.65	0.108		
17	P/F Hung Steel Window	28-22/i	Sft	Window-Civil	307	698.75			0.215
18	P/F Hot Dipped Galvanized Steel Window	28-27-1	Kg	Window-Civil	307	137.6			0.042
19	P/F Single Leaf Steel Door	28-5-1	Sft	Door-Civil	185.5	101.55			0.019
20	P/L 1/4" to 3/8" Glazed Matt Tiles	14-25/a	Sft	Cement Concrete	710.5	182.25	0.129		
21	Oil Free Distempering Two Coats	17-66-1	Sft	Paint-Civil	6792.51	12.8			0.087
22	Painting in ICI on Steel		Sft	Paint-Civil	822.8	17.1			0.014

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
23	P/L/C/J/T\D PPRC Pipe 20mm	27-47/a-ii	Rft	Pipe-Civil	635	30.2			0.019
24	P/L/C/J/T\D PPRC Pipe 25mm	27-47/a-iii	Rft	Pipe-Civil	475	49.86			0.024
25	P/L PVC Pipe 3"	27-48/d-i	Rft	Pipe-Civil	685	132.6			0.091
26	P/L PVC Pipe 4"	27-48/d-ii	Rft	Pipe-Civil	525	197.31			0.104
27	P/F Wash Basin	23-5	No.	Sanitary-Civil	2	12345.65			0.025
28	P/F Water Closer - Colored	23-2/a-ii	No.	Sanitary-Civil	5	8900			0.045
29	P/F CP Brass Bi Cock 3/4"	23-34/b	No.	Sanitary-Civil	10	1371			0.014
30	P/F P-Trap	23-9/d	No.	Sanitary-Civil	5	2055			0.010

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
31	P/M Main hole Type A	25-4/a	No.	Cement Concrete	10	12811.7	0.128		
32	P/F LDPE Over Head Water Tank 300 Gallon	27-44	No.	Sanitary-Civil	1	19948.8			0.020
33	P/F Electric Motor with Pump	30-118/a	No.	Sanitary-Civil	1	15270			0.015
34	P/L 1:2:4 CC in Floors	14-2/a-iii	Sft	Cement Concrete	2308	68.75	0.159		
35	1/2" Thick Cement Plaster 1:3 on Columns	15-1/iii	Sft	Cement Concrete	5934	24.2	0.144		
36	P/L/J/T GI Pipe 1/2"		Rft	Sanitary-Civil	480	184.2			0.088
37	P/L/J/T GI Pipe 3/4"		Rft	Sanitary-Civil	450	234.75			0.106
38	P/L/J/T GI Pipe 1"		Rft	Sanitary-Civil	190	328.25			0.062

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
39	Excavation for Sewer Shingle	3-42/A-iv	Cft	Earth-Civil	420	6.6			0.003
40	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-3/b-iii	Cft	Bricks-Civil	178.13	244.95			0.044
41	P/F Steel Door with Frame	28-8/a	Sft	Door-Civil	80	575			0.046
42	White Wash Three Coats	17-62-1	Sft	Paint-Civil	6970	5.34			0.037
Total							**3.169**	**0.983**	**2.197**
Amount of Premium Allowed (98.99% on Steel Work - 64.99% on Cement Concrete and Civil Work)							2.060	0.973	1.428
Amount of Premium Admissible (98.99% on Steel Work - 64.99% on Cement Concrete and No Premium on Civil work)							2.060	0.973	0.000
Premium Over Paid							**0.000**	**0.000**	**1.428**

AIR Para 04

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation	3-21/iv	Cu.ft.	Earth-Civil	6265.53	9.20			0.058
2	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cu.ft.	Cement Concrete	576.67	157.80	0.091		
3	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	9.244	123903.05		1.145	
4	P/L 1:2:4 CC in Foundation	5-5/a	Cu.ft.	Cement Concrete	2702.30	232.50	0.628		
5	P/L 1:3:6 CC in Foundation	5-8/d	Cu.ft.	Cement Concrete	2756.75	224.50	0.619		
6	P/L 1:2:4 CC in Pillars	5-15/c	Cu.ft.	Cement Concrete	379.6	238.15	0.090		
7	P/L 1:2:4 CC in Plinth Band	5-49/a	Cu.ft.	Cement Concrete	476.54	296.2	0.141		

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
8	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cu.ft.	Bricks-Civil	4963.48	261.75			1.299
9	P/L 1:2:4 CC in Plinth Band	5-49/a	Cu.ft.	Cement Concrete	151.29	296.2	0.045		
10	P/L 1:2:4 CC in Sun Shades	5-20/a	Cu.ft.	Cement Concrete	26.64	374.7	0.010		
11	P/L 1:2:4 CC in Beams	5-16/a	Cu.ft.	Cement Concrete	157.16	318.35	0.050		
12	P/L 1:2:4 CC in Slabs	5-17/a	Cu.ft.	Cement Concrete	1549.32	327.3	0.507		
13	1/2" Thick Cement Plaster 1:3	15-1/ii	Sq.ft.	Cement Concrete	3032.87	26.3	0.080		
14	Filling Watering Earth Under Floor	3-16/a	Cu.ft.	Earth-Civil	3198	3.8			0.012

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
	Excavated Earth								
15	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cu.ft.	Cement Concrete	722.9	145.65	0.105		
16	3/4" Thick Cement Plaster	15-4/iii	Sq.ft.	Cement Concrete	7478.37	27.45	0.205		
17	P/L 1:2:4 CC in Floors	14-2/a-iii	Sq.ft.	Cement Concrete	2684	68.75	0.185		
18	P/F Hung Steel Window	28-22/i	Sq.ft.	Window-Civil	313.75	698.75			0.219
19	P/F Hot Dipped Galvanized Steel Window	28-27-1	Kg	Window-Civil	470.62	137.6			0.065
20	P/F Single Leaf Steel Door	28-5-1	Sq.ft.	Door-Civil	185.5	101.55			0.019

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
21	P/L 1/4" to 3/8" Glazed Matt Tiles	14-25/a	Sq.ft.	Cement Concrete	655	182.25	0.119		
22	P/L PVC Pipe 3"	27-48/d-i	R.ft.	Pipe-Civil	590	132.6			0.078
23	P/L PVC Pipe 4"	27-48/d-ii	R.ft.	Pipe-Civil	385	197.31			0.076
24	P/F Wash Basin	23-5	No.	Sanitary-Civil	2	12347.65			0.025
25	P/F Water Closer – Colored	23-2/a-ii	No.	Sanitary-Civil	5	8900			0.045
26	P/F CP Brass Bi Cock 3/4"	23-34/b	No.	Sanitary-Civil	10	1371			0.014
27	P/F P-Trap	23-9/d	No.	Sanitary-Civil	7	2055			0.014
28	P/M Main hole Type A	25-4/a	No.	Cement Concrete	10	12811.7	0.128		
29	P/L/J/T GI Pipe 1/2"		R.ft.	Sanitary-Civil	634	184.2			0.117

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
30	P/L/J/T GI Pipe 1"		R.ft.	Sanitary-Civil	190	328.25			0.062
Add: Amount Paid due to Wrong Calculation									**0.096**
Total							**3.004**	**1.145**	**2.198**
Amount of Premium Allowed (98.93% on Steel Work - 64.93% on Cement Concrete and Civil Work)							1.950	1.133	1.427
Amount of Premium Admissible (98.93% on Steel Work - 64.93% on Cement Concrete and No Premium on Civil work)							1.950	1.133	0.000
Premium Over Paid							**0.000**	**0.000**	**1.427**

AIR Para 05

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation/ Cutting including Dressing Sides	21-1/a	Cft	Earth-Civil	2000.00	7.30			**0.015**
2	Excavation in Foundation	3-21/iv	Cft	Earth-Civil	5121.75	9.20			0.047
3	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cft	Cement Concrete	434.73	157.80	0.069		
4	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	14.454	123903.05		1.791	
5	P/L 1:2:4 CC in Foundation	5-5/a	Cft	Cement Concrete	1669.75	232.50	0.388		
6	P/L 1:3:6 CC in Foundation	5-8/d	Cft	Cement Concrete	2287.68	243.80	0.558		
7	P/L 1:2:4 CC in Pillars	5-15/c	Cft	Cement Concrete	483.45	328.80	0.159		

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
8	P/L 1:2:4 CC in Plinth Band	5-49/a	Cft	Cement Concrete	423.23	296.2	0.125		
9	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cft	Bricks-Civil	2847.15	261.75			0.745
10	P/L 1:2:4 CC in Door Band	5-49/b	Cft	Cement Concrete	191.12	302.2	0.058		
11	P/L 1:2:4 CC in Beams	5-16/a	Cft	Cement Concrete	853.06	318.35	0.272		
12	P/L 1:2:4 CC in Slabs	5-17/a	Cft	Cement Concrete	2208.25	327.3	0.723		
13	Filling Watering Earth Under Floor Excavated Earth	3-16/a	Cft	Earth-Civil	8096.01	3.8			0.031
14	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cft	Cement Concrete	1150.33	145.65	0.168		

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
15	1/2" Thick Cement Plaster 1:3	15-1/ii	Sft	Cement Concrete	3390	26.3	0.089		
16	P/F Galvanized Window Z-Section	28-22-1	Sft	Window-Civil	479.5	837.5	0.402		
Add: Amount Paid due to Wrong Calculation									**0.131**
Total							**3.009**	**1.791**	**0.969**
Amount of Premium Allowed (98.94% on Steel Work - 64.98% on Cement Concrete and Civil Work)							1.955	1.772	0.629
Amount of Premium Admissible (98.94% on Steel Work - 64.98% on Cement Concrete and No Premium on Civil work)							1.955	1.772	0.000
Premium Over Paid							**0.000**	**0.000**	**0.629**

AIR Para 06

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation in Foundation	3-21/iv	Cu.ft.	Earth-Civil	8267.25	9.20			0.076
2	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cu.ft.	Cement Concrete	729.59	157.80	0.115		
3	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	11.936	123903.05		1.479	
4	P/L 1:2:4 CC in Foundation	5-5/a	Cu.ft.	Cement Concrete	2781.17	232.50	0.647		
5	P/L 1:3:6 CC in Foundation	5-8/d	Cu.ft.	Cement Concrete	3835.26	224.50	0.861		
6	P/L 1:2:4 CC in Pillars	5-15/c	Cu.ft.	Cement Concrete	545.62	238.15	0.130		

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
7	P/L 1:2:4 CC in Plinth Band	5-49/a	Cu.ft.	Cement Concrete	606.09	296.2	0.180		
8	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cu.ft.	Bricks-Civil	6171.25	261.75			1.615
9	P/L 1:2:4 CC in Door Band	5-49/b	Cu.ft.	Cement Concrete	157.31	296.2	0.047		
10	P/L 1:2:4 CC in Beams	5-16/a	Cu.ft.	Cement Concrete	224.63	318.35	0.072		
11	Filling Watering Earth Under Floor Excavated Earth	3-16/a	Cu.ft.	Earth-Civil	3890.9	3.8			0.015

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
12	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cu.ft.	Cement Concrete	778.18	145.65	0.113		
13	P/L 1:2:4 CC in Slabs	5-17/a	Cu.ft.	Cement Concrete	2448.16	327.3	0.801		
Total							**2.965**	**1.479**	**1.706**
Amount of Premium Allowed (98.94% on Steel Work - 64.94% on Cement Concrete and Civil Work)							1.925	1.463	1.108
Amount of Premium Admissible (98.94% on Steel Work - 64.94% on Cement Concrete and No Premium on Civil work)							1.927	1.463	0.000
Premium Over Paid							**-0.001**	**0.000**	**1.108**

AIR Para 07

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation in Foundation	3-21/iv	Cft	Earth-Civil	3193.00	9.20			0.029
2	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cft	Cement Concrete	111.94	157.80	0.018		
3	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	3.295	123903.05		0.408	
4	P/L 1:2:4 CC in Foundation	5-5/a	Cft	Cement Concrete	1064.25	232.50	0.247		
5	P/L 1:3:6 CC in Foundation	5-8/d	Cft	Cement Concrete	1040.00	224.50	0.233		
6	P/L 1:2:4 CC in Pillars	5-15/c	Cft	Cement Concrete	261.09	238.15	0.062		

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
7	P/L 1:2:4 CC in Plinth Band	5-49/a	Cft	Cement Concrete	209	296.2	0.062		
8	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cft	Bricks-Civil	1416.79	261.75			0.371
Add: Amount Paid due to Wrong Calculation									**0.021**
Total							**0.623**	**0.408**	**0.421**
Amount of Premium Allowed (98.% on Steel Work - 65% on Cement Concrete and Civil Work)							0.405	0.404	0.274
Amount of Premium Admissible (99% on Steel Work - 65% on Cement Concrete and No Premium on Civil work)							0.405	0.404	0.000
Premium Over Paid							**0.000**	**0.000**	**0.274**

AIR Para 08

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Excavation in Foundation	3-21/iv	Cu.ft.	Earth-Civil	12817.75	9.20			0.118
2	P/F/L Deformed Steel Grade 60	5-65/a	Ton	Steel	19.327	123903.05		2.395	
3	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/b	Cu.ft.	Cement Concrete	1068.26	157.80	0.169		
4	P/L 1:2:4 CC in Foundation	5-5/a	Cu.ft.	Cement Concrete	4210.25	232.50	0.979		
5	P/L 1:3:6 CC in Foundation	5-8/d	Cu.ft.	Cement Concrete	4423.10	224.50	0.993		
6	P/L 1:2:4 CC in	5-49/a	Cu.ft.	Cement Concrete	803.87	296.2	0.238		

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
	Plinth Band								
7	P/L 1st Class Bricks Work Above 4.5" Thick Wall	11-12/b-iii	Cu.ft.	Bricks-Civil	4426.09	261.75	1.15852906		1.159
8	P/L 1:2:4 CC in Door Band	5-49/b	Cu.ft.	Cement Concrete	340.82	302.8	0.103		
9	P/L 1:2:4 CC in Pillars	5-15/c	Cu.ft.	Cement Concrete	533.17	328.15	0.175		
10	P/L 1:2:4 CC in Beams	5-16/a	Cu.ft.	Cement Concrete	274.58	318.35	0.087		
11	P/L 1:2:4 CC in Slabs	5-17/a	Cu.ft.	Cement Concrete	1956.18	327.3	0.640		

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
Total							**4.543**	**2.395**	**1.276**
Amount of Premium Allowed (98.91% on Steel Work - 64.91% on Cement Concrete and Civil Work)							2.949	2.369	0.829
Amount of Premium Admissible (98.91% on Steel Work - 64.91% on Cement Concrete and No Premium on Civil work)							2.949	2.369	0.000
Premium Over Paid							**0.000**	**0.000**	**0.829**

3. Executive Engineer, (Buildings) CWPP&HD Division, Duki
(AIR Para 2)

(Rs. in Million)

Name of contractor	Name of work	MB and page No.	Gross work done	% @	Amount
M/s ZK Kakar enterprises	Additional rooms GBMS Machli Muhammad Akhbar	Nil-10	2.606	0.30	0.008
Same	Same	Nil/15-16	2.957	0.30	0.009
M/s ZK Kakar enterprises	Additional rooms GBMS Killi Faqie Zai Dr. Nasib Zarkoon	Nil/10	2.606	0.30	0.008
Same	Same	Nil/16	3.086	0.30	0.009

M/s Wali Muhammad and brothers	Additional rooms GBMS Mula Jalal Latt Machangzai	Nil/12	3.086	0.45	0.014
M/s Sheikh Mehmood enterprises	Additional rooms GGMS Qazi Khan	Nil/13	3.368	0.37	0.012
Same	Same	Nil/20	5.074	0.37	0.019
M/s Jaffar brothers	Additional rooms GBHS Killi Diwana Shehr	Nil/10	2.606	0.36	0.009
Same	Same	Nil/19	4.689	0.36	0.017
M/s SG Aryan company	Additional rooms GBMS Essazai	Nil/10	2.606	0.25	0.006
Same	Same	Nil/15	2.957	0.25	0.007
Total					**0.118**

4. Executive Engineer, (Buildings) CWPP&HD Division, Khuzdar
(AIR Para 1)

(Rs. in Million)

S. No.	Cheque No. and date	Name of Scheme	Name of contractor	Gross amount of work done	Premium rate below (%)	Amount
1	021920, 13.06.2025	Construction of bachelor hostel facility for female education officers/teachers in Khuzdar	M/s Kinetech Primary JV M/s Rahim Dad and Brothers	50.446	-1.65%	0.832

2	021901, 02.06.2025	Construction of Government Girls Degree College Wadh, District Khuzdar	M/s Haji Dil Murad Mengal	99.622	-0.446%	0.444
Total						**1.276**

5. Executive Engineer, (Buildings) CWPP&HD Division, Pishin
(AIR Para 2)

(Rs. in Million)

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
1	Dismantling Bricks	4-13/a	Cu.ft.	Dismantling-Civil	3581.52	28.60			0.102
2	Excavation	3-21/iv	Cu.ft.	Earth-Civil	2581.25	9.20			0.024
3	P/L 1:4:8 CC Hand Mixed in Foundation	5-4/e	Cu.ft.	Cement Concrete	48190.19	200.85	9.679		
4	P/F/L Deformed Steel Grade 40	5-44/a	Ton	Steel	1.56	121945.80		0.190	
5	P/L 1:2:4 CC in Foundation	5-8/c	Cu.ft.	Cement Concrete	48538.63	247.20	11.999		

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
6	P/L 1st Class Bricks Work in Foundation Above 4.5"	11-3/b-iii	Cu.ft.	Bricks- Civil	256.62	244.95			0.063
7	P/L 1:2:4 CC in Plinth Bank	5-49/a	Cu.ft.	Cement Concrete	45.00	296.20	0.013		
8	P/L 1st Class Bricks Work in Foundation Above 4.5"	11-12/b-iii	Cu.ft.	Bricks- Civil	5595.01	261.75			1.464
9	P/L 1:2:4 CC in Columns	5-15/c	Cu.ft.	Cement Concrete	289.29	328.15	0.095		
10	P/L 1:2:4 CC in Shelves	5-27/a	Cu.ft.	Cement Concrete	220.97	274.05	0.061		
11	19 mm Cement Plaster 1:4	15-4/iii	Sq.ft.	Plaster-Civil	10382	27.45			0.285
12	Filling Watering Earth Under Floor Out Side earth	3-16/b	Cu.ft.	Earth-Civil	5378.91	6.7			0.036

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
13	P/L 1:4:8 CC Hand Mixed Under Floor	14-1/b	Cu.ft.	Cement Concrete	956.25	145.65	0.139		
14	P/L 1:2:4 CC in Under Ground Panels - Water Tanks 4"	14-2/a-iv	Sq.ft.	Cement Concrete	7438.50	87.20	0.649		
15	19 mm Cement Plaster 1:4	15-4/iii	Sq.ft.	Plaster-Civil	1912.5	27.45			0.052
16	Providing and fixing steel grated double leaf door 19mm Sq bars	28-50/a	Sq.ft.	Door Frames-Civil	480	922.85			0.443
17	Making earthen Embankment with compaction	21-6/a + 21-9-1	Cu.ft.	Earth-Civil	127281.3	8.55			1.088
17-i	Making earthen Embankment with compaction	21-6/a +	Cu.ft.	Earth-Civil	42852.7	8.55			0.366

S. No.	Items of work	SI. No.	Unit	Category	Qty Paid	Rate Paid	Amount Cement Concrete Work	Amount Steel Work	Amount Civil Work
		21-9-1							
18	P/L 1:4:8 CC in Foundation	5-8/e	Cu.ft.	Cement Concrete	3270.00	200.85	0.657		
19	P/L 1:2:4 CC in Foundation	5-8/c	Cu.ft.	Cement Concrete	1500.00	247.20	0.371		
20	13 mm Cement Plaster 1:4	15-3/iii	Sq.ft.	Plaster-Civil	14241	22.95			0.327
21	P/L super white 25mm thick marble floor	14-15-1	Sq.ft.	Marble-Civil	3613.5	629.8			2.276
22	P/L super white 9mm thick marble floor	14-54/a	Sq.ft.	Marble-Civil	2556	194.7			0.498
Total							**23.662**	**0.190**	**7.025**
Amount of Premium Allowed							**19.659**	**0.626**	**0.000**
Amount of Premium Admissible (99% on Steel Work - 65% on Cement Concrete and No Premium on Civil work)							**15.380**	**0.188**	**0.000**
Premium Over Paid							**4.279**	**0.438**	**0.000**
Gross Over Paid							**4.716**		

Annexure- 4.4

4.2.5 Irregular expenditure on NSR without approved rate analysis - Rs. 5.263 million

1. Executive Engineer, (Buildings) CWPP&HD Division, Sibi

(AIR Para 6)

(Rs. in Million)

CV No. and date	Name of contractor	Item of work	Quantity	Rate	Amount
02/07.05.2024	M/s Muhammad Saleem Gishkori, GC	Providing and fixing microbiological electric water filter	1	0.035	0.035
02/07.05.2024	M/s Muhammad Saleem Gishkori, GC	Providing and fixing water collar of required capacity	1	0.110	0.110
01/03.06.2024	M/s Hassan enterprises, GC	Providing and fixing microbiological electric water filter	1	0.035	0.035
01/03.06.2024	M/s Hassan enterprises, GC	Providing and fixing water collar of required capacity	1	0.110	0.110
03/03.06.2024	M/s Lashari builders, GC	Providing and fixing microbiological electric water filter	1	0.035	0.035
03/03.06.2024	M/s Lashari builders, GC	Providing and fixing water collar of required capacity	1	0.110	0.110
06/03.06.2024	M/s Raj Kumar, GC	Providing and fixing microbiological electric water filter	1	0.035	0.035
06/03.06.2024	M/s Raj Kumar, GC	Providing and fixing water collar of required capacity	1	0.110	0.110

CV No. and date	Name of contractor	Item of work	Quantity	Rate	Amount
18/04.06.2024	M/s Farhad Hussain Rind, GC	Providing and fixing microbiological electric water filter	1	0.035	0.035
18/04.06.2024	M/s Farhad Hussain Rind, GC	Providing and fixing water collar of required capacity	1	0.110	0.110
05/23.10.2023	M/s Muhammad Akram and Abdul Wahab, GC	Chemical polish including grinding for marble granite	2590 Sq.ft.	17.85 per Sq.ft.	0.046
05/23.10.2023	M/s Muhammad Akram and Abdul, GC Wahab	Providing and fixing fully glazed aluminum swing doors 2.0mm	77 sft	2419.20 per sft	0.186
05/23.10.2023	M/s Muhammad Akram and Abdul Wahab, GC	Providing and laying vertical prochain tiles in floor with different size glazed or matt local or imported	324.04 sqm	5604.48 per sqm	1.816
05/23.10.2023	M/s Muhammad Akram and Abdul Wahab, GC	Providing and laying vertical prochain tiles in floor with different size glazed or matt local or imported	251 sqm	6209.28 per sqm	1.558
Total					**4.331**

2. Executive Engineer, (Buildings) CWPP&HD Division, Duki

(Rs. in Million)

Name of contractor	Name of work	MB No. and page No.	Item of work	Quantity	Rate	Amount
M/s Wali Muhammad and brothers	Up-gradation of BHU into RHC Killi Haji Taj Muhammad	Nil/50	Purchase of solar pump set 10 HP	1	1.423	1.423
M/s Sheikh Muhammad Rasool and sons	Remaining works of DHQ Hospital	Nil/76	Purchasing of Sample of water of bore strata chart	1	0.050	0.035
Same	Same	Nil/76	Logging of bore	1	0.035	0.035
Same	Same	Nil/75	Shifting of machinery	1	0.025	0.025
Total						**1.518**
*** Note: In the DAC, the office was directed to effect recovery of Rs. 0.932 million, para stand the extent.**						**0.932**

Annexure-4.5

4.3.1 Overpayment due to excess quantities - Rs. 512.364 million

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
1	XEN Roads, Zhob	2023-24	2	5.355	1.862	3.493	Excess quantity of carriage for earth SI No. 1/k
2	PD, Sibi-Talli & Kohlu-Rakhni Road Project	2023-24	2	432.836	0.000	432.836	Payment of 08 NSR items without provision in PC-I
3	XEN Roads, Harnai	2023-24	1	1.327	0.659	0.668	Excess quantity beyond PC-I against items P/L Pitrun gravel and PL graded aggregate base course SI No. 21-15 & 21-17
4	XEN Roads, Harnai	2023-24	2	0.719	0.000	0.719	Excess quantity beyond PC-I for item making earthen embankment and compaction SI No. 21-6/b + 21-9
5	XEN Roads, Jaffarabad	2023-24	2	87.247	43.622	43.625	Excess quantity than work requirement for item P/L aggregate base course SI No. 21-17

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
6	XEN Roads, Kohlu	2023-24	6	29.272	22.190	7.082	Excess quantity beyond PC-I for item P/L Pitrun gravel SI No. 21-15/b
7	XEN Roads, Sherani	2023-24	4	12.862	12.322	0.540	Excess quantity beyond PC-I for item excavation cutting in hard rock SI No. 21-5/b
8	XEN E&M Workshop, Quetta	2024-25	4	3.606	1.468	2.138	Excess quantity beyond PC-I for structure work than approved in DSC minutes
9	XEN E&M Workshop, Quetta	2024-25	5	15.607	13.467	2.140	Excess quantity beyond PC-I for item P/L hot mix bituminous SI No. 21-32/c
10	XEN Roads, Kech	2024-25	5	27.561	26.021	1.540	Excess quantity beyond PC-I for items P/L Prime coat and P/L hot mix bituminous SI No. 21-23/1/a & 21-33/a
11	XEN Roads, Hub	2024-25	7	38.486	31.803	6.683	Excess quantity beyond PC-I for 04 items SI No. 21-15, 21-17, 21-23/1/a & 21-33/a

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
12	XEN Project Division-I, Quetta	2024-25	3	1.522	1.185	0.337	Excess quantity of beyond PC-I for P/L pitrun gravel in sub base or base course SI No. 21-15/b
13	XEN Roads, Killa Saifullah	2024-25	6	6.227	5.653	0.574	Excess than work requirement for item P/L Prime coat SI No. 21-23/b
14	XEN Roads, Killa Saifullah	2024-25	8	5.442	2.463	2.979	Excess than work requirement for item P/L Aggregate base course SI No. 21-17
15	XEN Roads, Dera Bugti	2024-25	3	10.086	3.076	7.010	Excess than work requirement for item Supply and laying of Asphalt concrete SI No. 21-85/d/I and 21-85/b/i
Total				**678.155**	**165.791**	**512.364**	

Annexure 4.6

4.3.2 Less deduction of cost of tack coat - Rs. 248.786 million

XEN, Road Division, Zhob, 2023-24 – AIR Para No. 10						
						(Rs. in Million)
SI No.	Unit	Quantity	Rate Paid	Rate Payable	Diff:	Amount
Construction of BT Road and Streets Sherani Bazar Gunj Nasirabad Zhob, M/s Sher Shah and Brothers, GC @ 60%						
21-32 (c) - 21-24	Sft	53100	114.950	98.050	16.900	0.897
Add 60% above on Bituminous items on CSR, 2018						0.538
Total						1.436

PD, Sibi-Talli & Kohlu-Rakhni Road Project, 2023-24 - AIR Para No. 05							
							(Rs. in Million)
S. No.	SI No.	Unit	Quantity	Rate Paid	Rate Payable	Diff:	Amount
1	PD, Construction and Widening of Road from Sibi to Talli 25 Km and Kohlu – Barkhan 91 Km, (Kohlu Barkhan 52) was awarded to M/s Zarghoon Enterprises (Pvt) Ltd., vide work No. 101/P-D/STRK/20-21/537-41, dated November 13, 2020. The IPC 10 was paid vide voucher No. 55, 01378/137723, dated 25.06.2024						
	21-32 (c) - 21-24	Sqm.	2185400	114.950	98.050	16.900	36.933
2	PD, Construction and Widening of Road from Sibi to Talli 25 Km and Kohlu – Barkhan 91 Km, (Kohlu Barkhan 39) was awarded to M/s Agha Construction Co., vide work No. 101/P-						

	D/STRK/20-21/542-46, dated November 13, 2020. The IPC 10 was paid vide cheque No. 01231/123021, dated 27.11.2023 for Rs. 129.99 million.						
	21-32 (c) - 21-24	Sqm.	2043055	114.950	98.050	16.900	34.528
Total							**71.461**

XEN, Road Division, Surab, 2023-24 - AIR Para No. 01						
						(Rs. in Million)
SI No.	Unit	Quantity	Rate Paid	Rate Payable	Diff:	Amount
Construction of BT Road from N-25 to Dasht-e Gohran 28 Km, District Surab - M/s Abdullah Jan and Company, GC - Cheque No. 611557 dated 24.06.2024						
21-32 (c) - 21-24	Sft	123447.74	114.95	96.06	18.89	2.332
Add 60% above on Bituminous items on CSR, 2018						1.399
Total						3.731

XEN Road Dvision, Jaffarabad, 2023-24 - AIR Para No. 03						
						(Rs. in Million)
S. No.	**Name of Work & Contractor**	**Quantity (Sft)**	**Rate Paid**	**Rate Payable**	**Diff:**	**Amount**
SI No.		21-32 (c) - 21-24				
1	Construction / Rehabilitation of BT Road from Faizabad to Bangul Daro Phase-I, Jaffarabad, M/s New Qamar ud din,GC	1357919	114.95	98.05	16.90	22.949
2	Construction / Rehabilitation of BT Road Sevarage Line at Village Allah Dina Rind, M/s Mukhi Amar Chand,GC	61543	114.95	98.05	16.90	1.040
3	Construction of BT Road from Banguldero to Khairpur, Jaffarabad, M/s Bangulzai CC,GC	418825.8	114.95	98.05	16.90	7.078
4	Construction of BT Road from Panya Khan at Usta Mohammad, M/s Kashif Langah,GC	88250	114.95	98.05	16.90	1.491
5	Construction of BT Road with culvert from Rice mill to Mir Mohammad, M/s Kashif Langah,GC	44978.27	114.95	98.05	16.90	0.760
6	Construction of BT Road Village Noor Pur to Tariq Sobdani, Jafferabad, M/s Abdullah & Brothers,GC	39487.72	114.95	98.05	16.90	0.667

7	Construction of BT Road Village Muneer Khan, M/s Ali Mohammad,GC	39360	114.95	98.05	16.90	0.665
8	Construction of BT Road from Balochistan Hotel to Firdous Colony at Usta Mohammad, M/s Kashif Langah,GC	19680	114.95	98.05	16.90	0.333
9	Construction of BT Road Head Bagh to Tariq Shahzai, M/s Hasnain Ali	36857	114.95	98.05	16.90	0.623
10	Construction of BT Road from Shabir chowk to Farooqabad, M/s New Khosa,GC	128707	114.95	98.05	16.90	2.175
11	Construction of BT Road Habib Kot Mithri, M/s Hasnain Ali,GC	163314	114.95	98.05	16.90	2.760
12	Construction of BT Road Gandakha to Hazoor Buksh, M/s Shokat Ali	78720	114.95	98.05	16.90	1.330
13	Construction of BT Road Goth Muneer Dashti, M/s Ali Mohammad	39358	114.95	98.05	16.90	0.665
Total						42.537

XEN, Road Division, Sohbatpur, 2023-24 - AIR Para No. 03						
						(Rs. in Million)
SI No.	**Unit**	**Quantity**	**Rate Paid**	**Rate Payable**	**Diff:**	**Amount**
Construction of Black Topping Of Road from Sohbat Pur to Kashmore Length 20.00 KM (Phase-I) District Sohbat Pur - M/s Umar Jan & Company Engineering Works, GC - MB Page No.42						
21-32/a	Sqm	36600	1319.20	1236.95	82.25	3.010
Less: Rebate @ 0.45%						0.014
Total						**2.997**

XEN, Road Division, Chaghi, 2023-24 - AIR Para No. 06						
						(Rs. in Million)
SI No.	**Unit**	**Quantity**	**Rate Paid**	**Rate Payable**	**Diff:**	**Amount**
Construction of BT Road from Chehatar to Jundi Khama (Sungee Wadh) Portion 0+00 to 20+00 Km - M/s Al-Sarwar Jan Enterprises, GC - MB No. Nil, Page 13 to 15						
21-32 (c) - 21-24	Sqm	105819	1236.95	1054.99	181.96	19.255

XEN, Road Division, Barkhan, 2023-24 - AIR Para No. 04						
Ch No. & Date	**MB No. & Page**	**Quantity Sqm**	**Rate to be Deducted**	**Rate Deducted**	**Excess Rate**	**(Rs. in Million) Amount**
Const: of BT Road from Kodi to Basti Kunal Bargain Lala, Barkhan - M/s Wadera Khamees. WO No. 503-07 dated 17.04.2023						
7448, 11.09.24	Nil, Page 84	1830	215.60	82.25	133.35	0.244
Add: 60% on Bitumen						0.146
Total (1)						**0.390**
Const: of BT Road Basti Ahmed Khan to Wadera Ahmed, Barkhan - M/s Mir Abdullah Jan Khetran - WO No. 2573-77 dated 27.12.22						
617840, 28.03.24	R-19 Page 44	4754.65	215.60	82.25	133.35	0.634
Add: 60% on Bitumen						0.380
Total (2)						1.014
Const: of BT Road N-70 to Basti Amir Muhammad Vis Dost Muhammad - M/s Syed Brothers - WO No. Nil dated Nil						
9076 24.06.24	CV-45, 24.06.24	1647	215.60	82.25	133.35	0.220
Total (3)						0.220
Const: of BT Road Haji Dad Ali Road to Basti Tang Karar Mirri Eah Baghao - M/s Siddique & Sons - WO No. 587-91 dated 24.04.23						
937, 24.06.24	CV-77, 24.06.24	14413.91	215.60	82.25	133.35	1.922
Add: 59.98% on Bitumen						1.153
Total (4)						3.075

Grand Total (1 to 4)	4.699

XEN, Road Division, Dera Bugti, 2023-24 - AIR Para No. 07							
							(Rs. in Million)
S. No.	**Name of Work & Contractor**	**SI No.**	**Quantity (Sft)**	**Rate Paid**	**Rate Payable**	**Diff:**	**Amount**
1	Construction of BT Road and Drain Drehen Colony Jat Mohallah, M/s Sewa Khan	21-32 (c) - 21-24	31200	114.95	98.05	16.90	0.527
2	Construction of BT Road Liaqat Sundrani, M/s Sallar Brothers	21-32 (c) - 21-24	33600	114.95	98.05	16.90	0.568
3	Construction of BT Road and drain Shah Jamal Colony, M/s DM Traders	21-32 (c) - 21-24	44400	122.60	98.05	24.55	1.090
			25200	114.95	98.05	16.90	0.426
4	Construction of BT Road and drain Arbab Lundqani Roshan Colony, M/s Sorat Khan	21-32 (c) - 21-24	21948.48	122.60	98.05	24.55	0.539
			14400	114.95	98.05	16.90	0.243
Total							**3.393**

XEN, Road Division, Loralai, 2024-25 - AIR Para No. 02

(Rs. in million)

S. No.	Name of work	MB/Bill and cheque	SI No.	Quantity	Rate to be deducted	Rate deducted	Excess Rate	Add/ Less rebate	Amount overpaid
1	C/o BT Road from Sanjavi Road to Killi Abdul Rehman Bawar, District Loralai(1.5K)	LPD-531, P-16, 2nd R/ Bill, D-2, A019129, 16.06.25	21-32/ c*	8,235	393.65	68.76	324.89	(-) 0.19% + BSTS 4%	2.777
2	C/o Two Way (2X 3.5 Km) Road from N-70 to Loralai University	MB Not available, 15th R/ Bill, D-3, A019130, 16.06.25	21-33/ a**	69,819.34	105.73	36.35	69.38	(-) 0.06%	4.841
3	Rehabilitation/ Const: of Road from Loralai to Sanjavi, District Loralai	MB Not available, 11th R/ Bill, D-5, A019132, 16.06.25	21-33/ c**	798,240	19.65	7.65	12	(-) 6.10%	8.995
4	C/o BT Roads, Cross Pipes	LPD-520, P-11-12,	21-32/ c*	3,843	393.65	68.66	324.99	0	1.249

	Kill Malak Satkai Ghara (4 KM)	1st R/ Bill, A000159, 20.01.25							
5	C/o B/T Roads and Side Drains at Tatai Kakaran, N-Killi Pathan Kot & 3000 Cross Pipes /Drain Loralai.12 Km	MB Not available, 4th R/ Bill, D-15, A019125, 29.05.25	21-32/ c**	240,615	19.65	0	19.65	(-) 0.72%	4.694
6	C/o B/T Roads and Side Drains at Killi Dargai Sargarh Road, Chinjan, Gormi and Aslam Zakhpil Loralai-Road & 3500 Cross Pipes /Drain. 20 Km	MB Not available, 6th R/ Bill, D-15, A000137, 15.10.24	21-32/ c**	572,968	19.65	7.65	12	(+) 60 %	11.001
							Total		22.556

XEN, Road Division, Naseerabad, 2024-25 - AIR Para No. 05

(Rs. in Million)

S. No.	Name of work	Item of work	Quantity (Sqm)	Rate paid	Rate payable	Diff:	Amount	Premium	Premium	Total
1	Widening/Construction of BT Road from Patfeeder Canal to Mazar Dip, District Naseerabad 7.50 Km, M/s Abdul Rehman, GC	SI No. 21-32(c)-21-24	176,040	114.95	98.05	16.95	2.984	60%	1.790	4.774
2	Widening/Construction of BT Road from Patfeeder Canal to Qaidabad via Mir Gul Dip District Naseerabad Length 10.20 Km, M/s Lehri Builders, GC	SI No. 21-32(c)-21-24	454,608	114.95	98.05	16.95	7.706	60%	4.623	12.329

S. No.	Name of work	Item of work	Quantity (Sqm)	Rate paid	Rate payable	Diff:	Amount	Premium	Premium	Total
3	Construction of BT Road from Village Meer Jaffar Kareem, Bhanger Village, Syed Khadim Shah syed Haider Shah, Village Haroo Bugti, District Naseerabad, M/s New Khosa and Brothers, GC	SI No. 21-32(c)-21-24	114,772	114.95	98.05	16.95	1.945	60%	1.167	3.113
4	Construction of BT Road from N-65 to Juma Khan Jatoi via Syed Ahmed Shah (Length 3.60 Km), M/s Build Co., Construction Co., GC	SI No. 21-32(c)-21-24	13,105.11	2305.45	1967.54	337.91	4.428	0%	0.000	4.428
5	Construction of BT Road Village Baba Kha Umrani to Tepul Shakh District, Naseerabad Length	SI No. 21-32(c)-21-24	98,400.00	114.95	98.05	16.95	1.668	60%	1.001	2.669

S. No.	Name of work	Item of work	Quantity (Sqm)	Rate paid	Rate payable	Diff:	Amount	Premium	Premium	Total
	2.50 Km, M/s Amrat Kumar, GC									
6	Construction of BT Road from N-65 to Phuleji, Zarina, Balina via Syed Hasssan Tahir Kot Banri, District Naseerabad	SI No. 21-32(c)-21-24	538,234	122.6	98.05	24.55	13.214	0	0.000	13.214
7		SI No. 21-33(b)	673,194.29	156.48	119.05	37.43	25.198	0	0.000	25.198
Total										**65.725**

Annexure 4.7

4.3.3 Overpayment due to allowing inadmissible items and higher rates - Rs. 122.540 million

(Rs. in Million)

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
1	PD, Sibi Tali & Kohlu Rakhani Road Sibi	2023-24	4	25.544	17.839	7.703	Inadmissible item of rehanding of earth and compaction paid instead of utilization of excavated earth and placing in layers
2	XEN Roads, Hub	2023-24	2	1.459	0.000	1.459	Inadmissible item of "Grouting of Stone Pitching" paid
3	XEN Roads, Sohbatpur	2023-24	2	48.065	39.091	8.974	Incorrect rate of central mixing plant paid.
4	XEN Roads, Kachhi	2023-24	3	0.112	0.000	0.112	In-admissible item of Dismantling bitumen carpet paid
5	XEN Roads, Chaghi	2023-24	3	0.672	0.000	0.672	Inadmissible excavation carried out over constructed embankment
6	XEN Roads, Chaghi	2023-24	4	0.216	0.000	0.216	Inadmissible Preparation and compaction carried out over constructed embankment
7	PD, Duki Chamalang Road Project	2023-24	1	5.758	0.000	5.758	Inadmissible items of Clearing/grubbing and Preparation/compaction paid
8	XEN Roads, Dera Bugti	2023-24	12	3.937	0	3.937	Inadmissible higher rate of preime coat paid

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
9	XEN Roads, Sherani	2023-24	1	0.800	0.000	0.800	Inadmissible Clearing and grubbing paid despite payment of excavation on same RDs
10	XEN Roads, Sherani	2023-24	3	17.026	13.789	3.237	Higher excavation rate paid
11	XEN Roads, Quetta	2024-25	2	0.745	0.471	0.274	Higher excavation rate paid
12	PD, Construction of Ahmed wall road	2024-25	4	0.916	0	0.916	Inadmissible item of excavation / cutting paid
13	XEN E&M Workshop, Quetta	2024-25	1	4.539	3.403	1.136	Inadmissible item of prime coat paid instead of tack coat*
14	XEN Roads, Kech	2024-25	2	2.841	0.943	1.898	Inadmissible item of prime coat paid instead of tack coat
15	XEN Roads, Ziarat	2024-25	4	7.549	0	7.549	Inadmissible item of aggregate base course paid
16	XEN Roads, Ziarat	2024-25	9	1.253	0.816	0.437	Higher earthwork rate paid
17	XEN Roads, Hub	2024-25	1	15.814	0	15.814	Inadmissible items of pitrun gravel and aggregate base course paid

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
18	XEN Roads, Hub	2024-25	4	24.013	11.989	12.024	Higher Prime coat rate paid
19	XEN Roads, Hub	2024-25	5	5.128	0	5.128	Inadmissible item of clearing and grubbing paid
20	XEN Roads, Hub	2024-25	8	7.564	0	7.564	Inadmissible items of pitrun gravel and aggregate base course paid
21	XEN Project-I, Quetta	2024-25	1	1.424	0	1.424	Inadmissible Preparation and compaction carried out over constructed embankment and pitrun gravel
22	XEN Project-I, Quetta	2024-25	5	2.583	0	2.583	Inadmissible items without provision in PC-I paid
23	XEN Project-I, Quetta	2024-25	6	4.558	2.282	2.276	Higher rate of prime coat paid than approved in PC-I
24	XEN Roads, Killa Saifullah	2024-25	4	12.140	0	12.140	Inadmissible item of aggregate base course paid
25	XEN Roads, Killa Saifullah	2024-25	7	0.347	0	0.347	Inadmissible item of Preparation of sub gradde paid despite

S. No.	Name of office	Financial Year	AIR Para No.	Amount Paid	Amount Payable	Over Paid	Remarks
							payment of excavation work on same RD's
26	XEN Roads, Kalat	2024-25	2	60.592	51.209	9.383	Inadmissible higher rate of excavation
27	XEN Roads, Jaffarabad	2024-25	2	31.845	27.375	4.470	Inadmissible item of stone ballast with higher rate paid instead of aggregate base course
28	XEN Roads, Dera Bugti	2024-25	1	1.139	0	1.139	Inadmissible item of preparation of sub grade paid despite payment of clearing and grubbing
29	XEN Roads, Dera Bugti	2024-25	4	0.912	0	0.912	Inadmissible item of prime coat paid
30	XEN Roads, Dera Bugti	2024-25	5	1.242	0	1.242	Inadmissible item of excavation and cutting paid after earthwork
31	XEN Roads, Dera Bugti	2024-25	7	1.016	0	1.016	Inadmissible item of preparation of sub grade paid despite payment of clearing and grubbing
Total				**291.749**	**169.207**	**122.54**	

PD, Sibi Tali & Kohlu Rakhani Road Sibi, 2023-24 - AIR Para No. 04

(Rs. in Million)

S. No.	Payable item of work	Quantity (Cft)	Rate Per Cft (Rs.)	Rate payable Per Cft (Rs.)	Diff Per Cft (Rs.)	Amount
1.	Re-handling of gravel work + compaction (SI No. 21-1(f) + 21-9	2,027,186	12.600	8.800	3.800	**7.703**

XEN, Road Division, Hub, 2023-24 - AIR Para No. 02

(Rs. in Million)

Rehabilitation of Hub Dureji Road - M/s Bangulzai Construction, GC - Work Order No.683-85/CB dated 14.06.2023 - Cheque No. 000809/00009 dated 21.6.2024						
Item of Work Paid	**Unit**	**Quantity Paid**	**Quantity Payable**	**Diff**	**Rate Paid**	**Amount**
Grouting of stone pitching (SI No. 19-34/b)	Cum	1848.60	0.00	1848.60	478.35	0.884
Add: Premium @ 65%						0.575
Total						**1.459**

XEN, Road Division, Sohbatpur, 2023-24 - AIR Para No. 02

(Rs. in Million)

Construction of Black Topping of Road from Sohbatpur to Kashmore Length 20.00 KM (Phase-I) District Sohbatpur - M/s Umar Jan & Co. GC - Work Order No.3953-59/CB, 05.05.20 - MB Page No.42						
Payable Item of work	**Unit**	**Quantity Paid**	**Rate Paid**	**Rate Payable**	**Difference**	**Amount**
Providing and laying2" (50mm) consolidated thickness of asphalt concrete (roadmix) using bitumen 80/100 of 60/70 or any approved grade with premixed coarse coarse sand flushing. (including royalty of Quarry) (SI No. 21-27)	Sqm	36600	1319.20	1072.90	246.30	**9.015**
Less: Rebate @ 0.45%						0.041
Overpaid						**8.974**

XEN, Road Division, Kachhi, 2024-25 - AIR Para No. 3

(Rs. in Million)

S No.	Item of work	Quantity Paid (Sft)	Rate Rs. Per Sft	Amount
1	Dismantling bitumen carpet of any description from existing road surface including its removal and disposal within 90m lead (21-63-1)	22,800	4.90	**0.112**

XEN, Road Division, Chaghi, 2023-24 - AIR Para No. 03

(Rs. in Million)

Construction of BT Road from Tallaran to Baslani District Chagai - M/s Muhammad Farooq Construction Co., GC - Work Order No. 1594-99/CB dated 10.10.23						
Item of Work Paid	**Unit**	**Quantity Paid**	**Quantity Payable**	**Diff**	**Rate Paid**	**Amount**
Excavation or cutting (SI No. 21-1/c) from RD 2650 to 3629 at Page 15 to 16	Cum	2250	0	2250	298.70	**0.672**

XEN, Road Division, Chaghi, 2023-24 - AIR Para No. 04

(Rs. in Million)

Construction of BT Road from Tallaran to Baslani District Chagai - M/s Muhammad Farooq Construction Co., GC - Work Order No. 1594-99/CB dated 10.10.23						
Item of Work Paid	**Unit**	**Quantity Paid**	**Quantity Payable**	**Diff**	**Rate Paid**	**Amount**
Preparation and compaction (SI No. 21-10)	Sqm	10714	0	10714	20.15	**0.216**

PD Duki Chamalang Road Project, 2023-24 - AIR Para No. 01

(Rs. in Million)

Description	**Quantity**	**Rate**	**Amount**
Clearing and Grubbing (removal of roots i/c scarifying natural ground upto 8" depth" under (SI. No. 21-10/b)	165,719.23	14.60	2.419
Preparation and compaction upto 95% modified AASHTO of natural ground (SI No. 21-10/a)	165,719.23	20.15	3.339
Total			**5.758**

XEN, Road Division, Dera Bugti, 2023-24 - AIR Para No. 12

(Rs. in Million)

S. No.	**Name of work / contractor**	**Item of work**	**Quantity (Sqm)**	**Rate paid**	**Rate payable**	**Diff.**	**Amount**

				(Per Sqm)	**(Per Sqm)**		
1.	Construction of BT Road various street Pirkoh town, M/s Muzamil & Brothers	Providing and applying prime coat of liquid asphalt (SI No. 21-23)	21,781.676	226.45	113.35	113.10	2.464
Add 59.8% above							1.473
Total							**3.937**

XEN, Road Division, Sherani, 2023-24 - AIR Para No. 01

(Rs. in Million)

Const. of BT Road From N-50 to Rasta Wasta at District Sherani - M/s Saadullah Khan and Brothers, JV M/s Shabuddin Khan and Brothers, GC - Work Order No. EE(Roads)/478/CB dated 14.06.22 - Cheque No. 544053, dated 07.06.24						
Item of Work Paid	**Unit**	**Quantity Paid**	**Quantity Payable**	**Diff**	**Rate Paid**	**Amount**
Clearing and grubbing SI No. 21-10(b)	Sqm	54850.00	0	54850	14.60	**0.800**

XEN, Road Division, Sherani, 2023-24 - AIR Para No. 03

(Rs. in Million)

Const. of BT Road From N-50 to Rasta Wasta at District Sherani - M/s Saadullah Khan and Brothers, JV M/s Shabuddin Khan and Brothers, GC - Work Order No. EE(Roads)/478/CB dated 14.06.22 - Cheque No. 544053, dated 07.06.24						
SI No. of Item of Work Paid	**Unit**	**Quantity Paid**	**Rate Paid**	**Rate Payable**	**Diff**	**Amount**
21-1/a	Cum	53551.36	318.90	258.25	60.65	3.248
Less: Rebate @ 0.30%						0.010
Overpaid						**3.237**

XEN, Road Division, Quetta, 2024-25 - AIR Para No. 02

(Rs. in Million)

Rate paid (sft)	**Rate payable (sft)**	**Difference**	**Quantity paid (sft)**	**Overpaid amount**
12.35	7.80	4.55	60313.96	**0.274**

PD, Construction of Ahmed wall Road, Kharan, 2024-25 - AIR Para No. 04

(Rs. in Million)

Item of work	**Quantity paid (Cum)**	**Rate paid**	**Overpayment**
Excavation or Cutting required grade camber and side slopes i/c dressing top and sides	2108	435.96	0.919
Below 0.35 %			0.003
Total			**0.916**

XEN, E&M Division, Quetta, 2024-25 - AIR Para No. 01

(Rs. in Million)

S. No.	Item of works	Quantity	Rate paid	Rate payable	Difference	Amount
1.	Prime coat SI No. 21-23 Rs. 38.75 and Premix carpeting 31-32(c)-21-24 (228.41-14.22= 214.19)	17,946	252.94	189.66	63.28	**1.136**
* 228.41-14.22=214.19+38.75=252.94						
** 228.41-38.75=189.66						

XEN, Road Division, Kech, 2024-25 - AIR Para No. 02

(Rs. in Million)

S. No.	Item of work	Quantity (Sqm)	Rate paid	Rate payable	Difference	Amount
1.	Prime coat SI No. 21-23/a	6813.090	417.03	138.48	278.55	**1.898**

XEN, Road Division, Ziarat, 2024-25 - AIR Para No. 04

(Rs. in Million)

Item of work	Quantity	Unit	Rate	Amount
P/L graded aggregate base course SI No. 21-17/1	4776.30	Cum	1580.65	7.549
Total				**7.549**

XEN, Road Division, Ziarat, 2024-25 - AIR Para No. 05

(Rs. in Million)

CV No. and date	Name of contractor	Item	Quantity paid (cum)	Rate paid (cum)	Rate payable (cum)	Difference	Amount
A047903, 16.06.2025	M/s Haji Gul Mohammad & Sons, GC	Making earthen embankment with earth taken from approved borrow pits including compaction SI No. 21-6c+21-9	2700.00	464.05	302.10	161.95	**0.437**

XEN, Road Division, Hub, 2024-25 - AIR Para No. 01

(Rs. in Million)

S. No.	Name of work / contractor	Item of work	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
1.	Construction of BT Road from Main RCD to Pir Khas Gaddani Village, Hub" M/s Syed Akbar	Providing and laying Pitrun gravel (SI No.21-15/b)	2,008.358	1,618.690	3.251
2.		Providing and laying Pitrun gravel (SI No.21-15/b)	1,074.701	1,618.690	1.740

S. No.	Name of work / contractor	Item of work	Quantity Cum	Rate Per Cum (Rs.)	Amount (Rs.)
	Construction of BT Road from at New Labor Colony, Hub, M/s Al-Abbas	Providing and laying graded aggregate base course (SI No.21-17)	1,003.850	3,048.280	3.060
3.	Construction/repairing BT Road Hishoo Bhit to Bora Hotel, Hub, M/s Syed Akbar	Providing and laying Pitrun gravel (SI No.21-15/b)	1,745.145	1,618.690	2.825
		Providing and laying graded aggregate base course (SI No.21-17)	1,619.983	3,048.280	4.938
Total					**15.814**

XEN, Road Division, Hub, 2024-25 - AIR Para No. 04

(Rs. in Million)

S. No.	Name of work / contractor	Item of work	Quantity (Sqm)	Rate paid (Per Sqm)	Rate payable (Per Sqm)	Diff.	Amount
1.	Construction of BT Road Dakhana Road from RCD Highway to Doda Goth chowk, Hub, M/s Innovation Construction	Providing and applying prime coat of liquid asphalt	9,410.750	417.030	205.760	211.270	1.988
2.	Construction of BT Road at Bugti Mohallah Jam Colony, M/s Parvez Ahmed		5,066.250	417.030	205.760	211.270	1.070

3.	Construction / rehabilitation of Sakran from Hub City upto Attock Cross, Hub, M/s Muhammad Azam		853,932.78 Sft	21.05 /Sft	10.55 /Sft	10.50 /Sft	8.966
Total							**12.024**

XEN, Road Division, Hub, 2024-25 - AIR Para No. 05

(Rs. in Million)

S. No.	Name of Work / Contractor	Item of work	Quantity paid Sqm	Rate paid / Sqm	Amount
1.	Construction of Hub Meera Road, Dureji, M/s Muhammad Hanif	Clearing and grubbing (removal of roots) including scarifying natural ground	120,000	14.600	1.752
2.	Construction of BT Road Athamza Goth Jehrani, M/s Muhammad Azam		38,500	14.600	0.562
3.	Construction of BT Road from Noorani Masjid to Jehrai Winder, M/s Haji Matiullah		25,850	14.600	0.377
4.	Construction of Southern Bypass from Main RCD Road, Hub, M/s Abdul Aziz		112,930	21.58	2.437
Total					**5.128**

XEN, Road Division, Hub, 2024-25 - AIR Para No. 08

(Rs. in Million)

S. No.	Name of work / contractor	Item of work	Quantity (Cum)	Rate (Per Cum)	Amount
1.	Construction of BT Road from Eidu Goth to Achanak Hotel, M/s Parvez Ahmed	P/l pitrun gravel in sub-base	1,738.020	1,618.69	2.813
		P/l graded aggregate base course of crushed	1,558.643	3,048.28	4.751
Total					**7.564**

XEN, Project Division-I, Quetta, 2024-25 - AIR Para No. 01

(Rs. in Million)

Item of work	Quantity paid (Cum)	Rate paid	Overpayment
Preparation of sub grade overtop of compacted embankment at least 95 % modified AASHITO	18,040	78.99	**1.424**

XEN, Project Division-I, Quetta, 2024-25 - AIR Para No. 05

(Rs. in Million)

Item of work	Quantity paid (Cum)	Rate paid	Rate payable	Difference	Overpayment
Dismantling of C:C DPC Si No.4-19b	1638	1638	355.95	1282.05	2.099
Dismantling brick work lime or concrete SI No. 4-13a	1003	1492	1009.05	482.95	0.484
Total					**2.583**

XEN, Project Division-I, Quetta, 2024-25 - AIR Para No. 06

(Rs. in Million)

Item of work	Quantity paid (Sqm)	Rate paid (Rs. per Sqm)	Rate Payable	Diff	Amount
P/L prime coat	20130	226.45	113.35	113.31	2.270
Total					**2.276**

XEN, Road Division, Killa Saifullah, 2024-25 - AIR Para No. 04

(Rs.in Million)

S. No.	Item of work	Quantity CUM	Rate Per CUM (Rs.)	Amount (Rs.)
1.	Providing and laying graded aggregate base course (SI No.21-17)	7,680.40	1580.650	12.140
Total				**12.140**

XEN, Road Division, Killa Saifullah, 2024-25 - AIR Para No. 07

(Rs. in Million)

Item of work	Quantity	Rate	Amount
Preparation and compaction upto 95% modified ASSHTO of natural ground upto a depth of 8" (20mm) in ordinary soil under SI No. 21-10/a	10002.82	20.15	0.201

Preparation and compaction upto 95% modified ASSHTO of natural ground upto a depth of 8" (20mm) in ordinary soil under SI No. 21-10/b	10002.80	14.60	0.146
Total			**0.347**

XEN, Road Division, Kalat, 2024-25 - AIR Para No. 02

(Rs. in Million)

Item of work	**Quantity paid (Cum)**	**Rate paid (Rs.)**	**Rate payable**	**Excess rate paid**	**Amount**
Excavation or cutting in hard rock by blasting and disposal of excavated material within a lift of 5 ft. (1.50m) and lead up to 100 ft. (30m)	33,614.66	1,880.58	1,589.37	291.21	9.789
Deduct 4.15% below on CSR, 2023					(0.406)
Total					**9.383**

EN, Road Division, Jaffarabad, 2024-25 - AIR Para No. 02

(Rs. in Million)

S. No.	**CV No. and date**	**Name of contractor**	**Name of work**	**Quantity paid**	**Item paid**	**Item payable**	**Rate paid**	**Rate payable**	**Difference**	**Overpaid amount**
1	06, 8.11.2024	M/s Din Mohammad construction company	Construction of B/T road culvert village Abdul Ghafar Jatoi	504.31	21-18	21-17	5142.82	4419.45	723.37	0.364

S. No.	CV No. and date	Name of contractor	Name of work	Quantity paid	Item paid	Item payable	Rate paid	Rate payable	Difference	Overpaid amount
2	14, 15.11.2024	M/s M. Umair construction company	Construction of B/T road village Haji Nabi Pandrani to Haq Baho Mohla via imam Bux Bangar	743.03	21-18	21-17	5114.26	4390.89	723.37	0.537
3	15, 15.11.2024	M/s Fazal Brohi construction company	Construction of B/T road village Dili Jan Khosa Moib Ali Lara and Goth Ghulam Sarwar Khosa Khalid Khosa Haji	864.16	21-18	21-17	5128.54	4405.17	723.37	0.625
4	16, 15.11.2024	M/s Ganhway construction company	Construction of B/T road village Asif Hijwani to Qaidi Shakh	1390.04	21-18	21-17	5128.54	4405.17	723.37	1.005

S. No.	CV No. and date	Name of contractor	Name of work	Quantity paid	Item paid	Item payable	Rate paid	Rate payable	Difference	Overpaid amount
5	17, 15.11.2024	M/s Asif Zahri construction company	Construction of B/T road culvert village Shahzada Munrani Mohbat Shakh	1288.02	21-18	21-17	5235.61	4512.24	723.37	0.937
6	06, 11.6.2024	M/s Ameer Taimor Builder	Rehabilitation of B/T road from Qaidi Shakh to village Mir Hassan Khosa to Haji Ranja Khan Barani	1389.66	21-18	21-17	5142.82	4419.45	723.37	1.005
Total										**4.473**

XEN, Road Division, Dera Bugti, 2024-25 - AIR Para No. 01

(Rs. in Million)

Item of work	Quantity paid (Sqm)	Rate paid	Overpayment
Preparation & Compaction upto 95% modified AASHTO of natural ground	56550	20.15	**1.139**

XEN, Road Division, Dera Bugti, 2024-25 - AIR Para No. 04

(Rs. in Million)

Item of work	Quantity paid (Sqm)	Rate paid	Overpayment
P/applying prime coat of liquid Asphalt cut back	2188	417.03	0.912
Total:			**0.912**

XEN, Road Division, Dera Bugti, 2024-25 - AIR Para No. 05

(Rs. in Million)

Item of work	Quantity paid (Cum)	Rate paid	Overpayment
Excavation or cutting required grade camber and side slopes	2850	435.96	**1.242**

XEN, Road Division, Dera Bugti, 2024-25 - AIR Para No. 07

(Rs. in Million)

Item of work	Quantity paid (Sqm)	Rate paid	Overpayment
Preparation & Compaction upto 95% modified AASHTO of natural ground	25410	39.99	**1.016**

Annexure 4.8

4.3.5 Overpayment due to wrong calculation - Rs. 58.412 million

XEN, Road Division, Kachhi, 2023-24 - AIR Para No. 02

(Rs. in Million)

Const. of B/T Road from Pir Tiar Ghazi road to Goth Mir Khan Abro, District Kachhi - M/s Hejwani Builders				
Amount of Work Done	**Rate of Rebate**	**Amount of Rebate Deductible**	**Amount of Rebate Deducted**	**Over Paid**
23.299	-12.75%	2.970	0.033	**2.937**

XEN, Road Division, Barkhan, 2023-24 - AIR Para No. 02

(Rs. in Million)

Const: of BT Road from Remaining Portion Baiker Road to Chacha, Barkhan - M/s Mumtaz Ali Khetran, GC - Work Order No. 494-98 dated 17.04.23 - Cheque No. 617855 dated 07.05.24						
S. No.	**Item of work Paid**	**SI No.**	**Unit**	**Quantity**	**Rate**	**Amount**
1	Making earthen embankment	21-6 + 21-9	Cum	9054.654	302.1	2.735
2	Excavation or cutting to a required grade, camber	21-1-a	Cum	5676	258.25	1.466
3	Providing and laying pitrun gravel in sub base	21-15-b	Cum	4247.78	1001	4.252
4	Providing and laying graded aggregate base course	21-17-1	Cum	623.05	1580.65	0.985

XEN, Road Division, Barkhan, 2023-24 - AIR Para No. 02

5	Excavation in foundation of buildings and bridges	3-21-B-ii	Cft	18735	6.85	0.128
6	Providing and laying plain hand mixed cement concrete	5-4-b	Cft	1156.25	157.8	0.182
7	Providing and laying plain machine mixed cement concrete	5-5-a	Cft	3768.75	232.5	0.876
8	Providing, dressing and laying un-coursed rubble masonry in foundation	12-4-b	Cft	12282.5	166.1	2.040
9	Providing & laying in situ cement concrete in wall and piers etc.	5-14-c	Cft	1746	277.75	0.485
10	Providing, dressing and laying un-coursed rubble masonry in superstructure	12-12-b	Cft	8269	200.95	1.662
Total Payable						**14.812**
Total Paid						15.110
Over Paid						**0.298**

PD, Duki Chamalang Road Project, 2023-24 - AIR Para No. 03

(Rs. in Million)

Const. of B/T Road from Duki to Chamalang via Nana Sahib Ziarat, Gumbaz, Killi Essazai, Landi Mir Khan and to Hosri, District Duki (Package-II) From RD 51+000 to 105+000 (55 Km) - M/s Zahir Khan and Brothers (ZKB) Pvt. Ltd - Work Order No. 197-98/CB dated 27.10.21 - Cheque No. 1171153 dated 25.6.2024

Carriage of 100 Cft (@.83 Cum) of all materials like clay, stone aggregate spawl, kankar lime (unslaked), surkhi, etc. or 150 Cft (4.25 Cum) of timber, by truck for 7 Km - SI No. 1-1							
Unit	**Quantity Paid**	**Conversion Factor Unit Cum**	**Quantity Payable @ 2.83 Cum for 1 Km**	**Rate Paid P/Km for 2.83 Cum**	**Amount Paid**	**Amount Payable**	**Over Paid**
Cum	241809.725	2.83	85445.133	259.75	62.810	22.194	**40.616**

XEN, Road Division, Killa Saifullah, 2024-25 - AIR Para No. 03

(Rs. in Million)

S. No	Cheque No & Date	Running Bill No	Gross Amount after CSR below	Last Bill Deducted	Last Bill Deductible	Over-payment
1	00029/002813, 19.09.2024	6th	129.776	106.913	121.082	14.169
2	00029/002873, 10.02.2025	7th	131.049	124.673	125.065	0.392
Total						**14.561**

Annexure 4.9

4.3.6 Overpayment due to non-deduction of shrinkage allowance – Rs. 22.971 million

XEN, Road Division, Hub, 2023-24 - AIR Para No. 03

(Rs. in Million)

S No.	Name of work / Contractor /MB/Vr No.	Quantity (Cum)	13% shrinkage to be deducted	Rate Per Cum (Rs.)	Amount (Rs.)
1	Constt: of HUB Meera Road Dreji	58874.390	7653.67	208.10	1.593
2	Constt: of B/T road Ismail Bhind Goth, Baboo Goth and Soomar Goth, 37	11235	1460.55	363.95	0.532
3	Extension of B/T road Lak Musafari to Haji Juma, 26	27489.435	3573.626	208.10	0.744
Total					**2.869**

XEN, Road Division, Loralai, 2024-25 - AIR Para No. 05

(Rs. in Million)

S No.	Name of work and Contractor	MB/Bill/ Cheque number & date	Quantity	Shrinkage quantity (13%) to be deducted	Rate	Amount
1	C/o BT Road from Sanjavi Road to Killi Abdul Rehman Bawar District Loralai (Length	LPD-531, P-4, 12 & 17, D-2, A019129, 16.06.25	6,987.17 (6,055.68 + 931.49)	908.332	363.95 (-) 0.19% + BSTS 4%	0.343

S No.	Name of work and Contractor	MB/Bill/ Cheque number & date	Quantity	Shrinkage quantity (13%) to be deducted	Rate	Amount
	1.5 Km), M/S L.K.B. Construction Co.					
2	C/o Two Way (2X 3.5 Km) Road from N-70 to Loralai University, M/s Afnan & Brothers, GC	MB not available, 15th R/ Bill, D-3, A019130, 16.06.25	118,094.88	15,352.334	208.10 (-) 0.06%	3.193
3	Rehabilitation/Const: of Road from Loralai to Sanjavi, District Loralai, M/s Abdul Ghani & Brothers Builders	MB Not-available, 11th R/ Bill, D-5, A019132, 16.06.25	3,765,796.78	489,553.581	5.9 (-) 6.10%	2.712
4	C/o BT Roads, Cross Pipes Kill Malak Satkai Ghara (4 KM), M/s L.K.B. Construction Co., GC	LPD-520, P-11-12, 1st R/ Bill, A000159, 20.01.25	5,132.55	667.232	363.95	0.243
5	C/o B/T Roads and Side Drains at Tatai Kakaran, N-Killi Pathan Kot & 3000 Cross Pipes /Drain Loralai.12 Km,	MB Not available, 4th R/ Bill, D-15, A019125, 29.05.25	334,526	43,488.38	5.9 (-) 0.72%	0.255

S No.	Name of work and Contractor	MB/Bill/ Cheque number & date	Quantity	Shrinkage quantity (13%) to be deducted	Rate	Amount
	M/s Abdul Sattar Kakar & Sons, GC					
6	Const:/Rehab. of BT Road Katvi Mor to Killi Kanobi Toward Aghbargh, District Loralai 10 Km, M/s L.K.B. Construction Co. GC	MB Not provided, 2nd R/ Bill, D-13, A019123, 27.05.25	36,590.55	4,756.77	363.95 (-) 0.20%	1.728
7	C/o BT Roads, Cross Pipes Killi Saghri & Sher Ali Wahara Loralai 4 Km, M/s L.K.B. Construction Co., GC	LPD-522, P-7 & 14, D-2, A000160, 20.01.25	11,025.50	1,433.315	363.95	0.522
8	C/o B/T Roads and Side Drains at Killi Dargai Sargarh Road, Chinjan, Gormi and Aslam Zakhpil Loralai-Road & 3500 Cross Pipes /Drain. 20 Km, M/s Abdul Sattar Kakar & Sons, GC	MB Not available, 6th R/ Bill, D-15, A000137, 15.10.24	696,770.4	90,580.152	5.9	0.534
Total						**9.530**

XEN, Road Division, Dera Bugti, 2024-25 - AIR Para No. 08

(Rs. in Million)

S No.	Name of work / Contractor /MB/Vr No.	Quantity (Cum)	13% shrinkage to be deducted	Rate Per Cum (Rs.)	Amount (Rs.)
1	Constt: of B/T road from Wadera Alam Khan Laskhrani Killi Dr. Saifullah, DB/19	40651	5285	363.95	1.923
2	Constt: of B/T road from Pirkoh to Peer Sohri Darbar, DB/04	23793	3093	208.10	0.643
3	Constt: of road from Sheikh band to killi Haji Bazu Khan Markani, DB/-17	80053	10407	363.95	3.787
4	Constt: of 22 Km road from Bismilllah chowk toVia konal Dam, DB/29	89178	11593	363.95	4.219
Total					**10.572**

Annexure 4.10

4.3.7 Overpayment due to allowing higher rate of cutting of hard rock by blasting without obtaining NOC - Rs. 47.135 million

XEN, Road Division, Zhob, 2023-24 - AIR Para No. 04

(Rs. in Million)

S. No.	Item of work	Quantity paid (Cum)	Rate paid	Rate payable	Diff	Amount
1.	Excavation or cutting in hard rock by blasting SI No. 21-4.	16,094.96	1141.36	673. 05	468.31	**7.537**

XEN, Road Division, Zhob, 2023-24 - AIR Para No. 05

(Rs. in Million)

S. No.	Name of work	Item of work	Quantity paid (Cum)	Rate paid	Rate payable	Rate	Amount
1.	Construction of Road Zhob Manzaki 15 KM (Package I), District Zhob to M/s Zarghoon Enterprises, Pvt. Ltd.	Excavation or cutting in hard rock by hammering "Medium hard rock requiring occasional blasting." SI. No. 21-5(b)	43,566.27	939.80	673.05	266.75	11.621

2.	Construction of Road Zhob Manzaki 53 KM, District Zhob to M/s NPI Construction Co., JV Aflah Associates Pvt. Ltd.	Excavation or cutting in hard rock by blasting SI No. 21-4.	16,094.96	1141.36	673.05	468.31	7.537
		Excavation or cutting in hard rock by hammering "Medium hard rock requiring occasional blasting." SI. No. 21-5(b)	63,086.56	939.80	673.05	266.75	16.828
Total							**35.986**

XEN, Road Division, Chaghi, 2023-24 - AIR Para No. 05

(Rs. in Million)

S. No.	Item of work	Quantity paid (Cum)	Rate paid	Rate payable	Rate	Amount
1.	Excavation or cutting in hard rock by blasting SI No. 21-4	5,692.43	1,141.35	673.05	468.3	2.666
2.	Excavation or cutting in soft rock by blasting SI No. 21-4	29,052.83	662.55	630	32.55	0.946
Total						3.612

Annexure-4.11

4.3.14 Non-maintenance of public works deposits register, premature release and excess/less deduction of security deposits

S. No.	Name of office	Financial Year	AIR Para No.	Amount	Remarks
1	XEN Roads, Zhob	2023-24	9	11	Premature release
2	XEN Roads, Surab	2023-24	3	0.000	SD record not maintained
3	XEN Roads, Jaffarabad	2023-24	4	26.045	Premature release
4	XEN Roads, Jhal Magsi	2023-24	3	0.000	SD record not maintained
5	XEN Roads, Awaran	2023-24	3	0.000	SD record not maintained
6	XEN Roads, Chaghi	2023-24	1, 8-9	33.045	1-Premature release 8- Irregular retention 9- SD record not maintained
7	XEN Roads, Barkhan	2023-24	7	74.133	SD record not maintained
8	XEN Roads, Dera Bugti	2023-24	8	6.784	Premature release
7	XEN Roads, Kharan	2024-25	7	0.000	SD record not maintained
8	XEN Roads, Quetta	2024-25	7, 8	21.342	Premature release
9	XEN E&M Workshop, Quetta	2024-25	6	51.459	SD record not maintained
10	XEN Roads, Duki	2024-25	5	3.743	Excess deduction
11	XEN Roads, Kech	2024-25	8	0.000	SD record not maintained
12	XEN Roads, Killa Saifullah	2024-25	11, 12, 13	202.497	11-Less deduction 12-Premature release 13-SD record not maintained
13	XEN Roads, Loralai	2024-25	1, 8	328.267	1-SD record not maintained 8-Premature release

S. No.	Name of office	Financial Year	AIR Para No.	Amount	Remarks
14	XEN Roads, Naseerabad	2024-25	6	68.149	Excess deduction
15	XEN Roads, Kalat	2024-25	4	4.155	Less deduction
16	XEN Roads, Jaffarabad	2024-25	8	0.000	SD record not maintained
17	XEN Roads, Chaghi	2024-25	4	241.672	SD record not maintained
Total				**1072.291**	

XEN, Road Division, Zhob, 2023-24 - AIR Para No. 09

(Rs. in Million)

S. No.	Name of Contractor	Name of work	Amount
1.	M/s Babar Builder GC	Construction BT Road Walma Haji Masoom Khan District Zhob	3
2.	M/s Zarghoon Construction GC	Construction BT Road Manzakai 157 Km District Zhob	8
Total			**11**

XEN, Road Division, Jaffarabad, 2023-24 - AIR Para No. 04

(Rs. in Million)

S. No.	Name of work	Name of contractor	CV No. and date	Amount
1.	Construction of BT Road at Village Mohammad Zaman Tareen,GC	M/s New Qamar ud din	04 dated 10.6.24	1.970

S. No.	Name of work	Name of contractor	CV No. and date	Amount
2.	Construction of BT Road from Jabal Shah to Village Lejwani,GC	M/s Din Mohammad	05 dated 10.6.24	2.000
3.	Construction of BT Road Himat Ali Jakhrani	M/s Al Khosa	07 dated 10.6.24	0.287
4.	Construction of BT Road Fareed Kot to Umar Kot,GC	M/s Fazal Brohi	11 dated 10.6.24	2.500
5.	Construction of BT Road Mohammad Buksh Bugti,GC	M/s Maqsood Ahmad	1 dated 15.8.23	2.500
6.	Construction of BT Road Muqdam Saddar Din Jamali,GC	M/s Faisal & Brothers	2 dated 18.8.23	0.988
7.	Construction of BT Road Main Usta Mohammad Road via Rojhan Jamali	M/s Abdullah & Brothers	1 dated 1.9.23	6.000
8.	Construction of BT Road at Ali Shair Muhal Ahmed,GC	M/s Mohammad Bachal	2 dated 5.9.23	0.985
9.	Construction of BT Road Main Usta Mohammad Road to Kachi Band,GC	M/s Al Khosa	3 dated 5.9.23	1.000
10.	Construction of BT Road at Village Gul Hassan Khosa	M/s Abdullah Shah Bukhari	4 dated 5.9.23	0.800
11.	Construction of BT Road Molana Abdul Majeed,GC	M/s Ameer Taimoor Builders	5 dated 5.9.23	1.000
12.	Construction of BT Road at Javedabad Jamali	M/s Raj Kumar	9 dated 23.10.23	0.989
13.	Rehabilitation of BT Road Main Usta Mohammad Road to Mohbat Shakh,GC	M/s New Khosa Brothers	26 dated 13.9.23	4.000
14.	Construction of BT Road Village Shahid Taybani Jamali,GC	M/s Shah Mohammad	3 dated 8.12.23	0.288

S. No.	Name of work	Name of contractor	CV No. and date	Amount
15.	Construction of BT Road Village Amir Buksh	M/s Khosa & Brothers	8 dated 2.2.24	0.738
Total				**26.045**

XEN, Road Division, Chaghi, 2023-24 - AIR Para No. 01

(Rs. in Million)

S. No.	Name of Contractor	Name of work	Cheque No. and Date	Amount
1.	M/s Haji Abdul Karim Badini	Construction of BT Road Aminabad to Chappar.	584366/ 05844, 20.10.2023	7

XEN, Road Division, Chaghi, 2023-24 - AIR Para No. 08

(Rs. in Million)

S. No.	Particulars	Amount
1.	Girls Inter College Dalbandin, M/s Haji Abdul Rauf and Brothers, GC	0.096
2.	District Complex Building, M/s Haji Abdul Rauf and Brothers, GC	0.445
3.	Link Road N-40 to Maskichah, M/s Haji Abdul Rauf and Brothers, GC	4.901
4.	BT Road N-40 to Jully, M/s Habib-ur-Rehman Rekhi, GC	0.663
5.	BT Road Talab, M/s Habib-ur-Rehman Rekhi, GC	4.868
6.	BT Road Jundi Khama to Chether, M/s Haji Abdul Karim Badini	13.665
7.	BT Road Inter Girls College, Dalbandin	1.622
Total		**26.260**

XEN, Road Division, Barkhan, 2023-24 - AIR Para No. 07

(Rs. in Million)

Total Development Expenditure 2023-24	956.174
Less: 1% contingency	9.562
Approx: Net Development Expenditure	**946.612**
Approx: Amount of Security Deposit 10%	94.661
Amount in Form-78 for June, 2024	**20.528**
Difference	**74.133**

XEN, Road Division, Dera Bugti, 2023-24 - AIR Para No. 08

(Rs. in Million)

S No.	Name of work	Name of contractor	CV No. and date	Amount
1.	Construction of BT Road Shamshan Ghat, Hindu Mohallah	M/s Muzammil & Bros	10 dated 11.6.24	1.475
2.	Construction of BT Road Habib Rahi to Sor Wadera Mohammad Buksh	M/s Prithvi Kumar	20 dated 25.6.24	1.580
3.	Construction of BT Road Zain Town	M/s Prithvi Kumar	36 dated 27.6.24	0.475
4.	Construction of BT Road Muhallah Zankoh	M/s Rakesh Kumar	38 dated 27.6.24	1.500

S No.	Name of work	Name of contractor	CV No. and date	Amount
5.	Construction of BT Road Killi Wadera Nihalan Pitokah	M/s RK Builders	41 dated 27.6.24	1.754
Total				**6.784**

XEN, Road Division, Quetta, 2024-25 - AIR Para No. 07

(Rs. in Million)

S No.	Name of contractor	Name of work	Cheque and date	Amount
1	M/s Ghulam Sarwar & Sons GC	Construction of B/T Road and side Drains Killi Khali Sajawal Abad Western Bypass Quetta	627590, 19.08.2024	2.021
2	M/s AL Naeem Construction GC	Construction of BT at Muhallah Sardar Hayat Khan Achakazai	617594, 19.08.2024	6.676
3	M/s YousafzaiBangulzai GC	Constt of BT road Haji Rahim Khailji Salah Abad	8038, 30.09.2024	4.456
4	M/s Malik Riaz Ahmed Constt	Constt of Retaliation of roads at UC ward#	8040, 30.09.2024	3.000
5	M/s Mohmmad Enterprises	Constt of BT road Drains at Killi Zareen Main Ghundi Sibi Road Quetta	008048, 16.10.2024	0.097
6	M/s Mohmmad Enterprises	Constt of BT road side drians at Killi Shazai	008048, 16.10.2024	0.099
7	M/s Al Mazhar GC	Constt of BT streets Drain Tuff Tiles Sewerage in ward	008048, 16.10.2024	0.361

S No.	Name of contractor	Name of work	Cheque and date	Amount
8	M/s HM & Sons GC	Constt oof BT road and side drains pashtonistan chowk Khilji abad Quetta	008048, 16.10.2024	0.110
9	M/s Abdul Wahab GC	Constt of BT road at Pasthoon abad and Link street Alamdar Road Quetta	008048, 16.10.2024	0.098
10	M/s Al watan Constt GC	Patch working and Re-conitioning of roads Hazara town	8082, 06.11.2024	2.353
11	M/s Abdul Wahab GC	Constt of BT road drian killi Malik Killi Saeed Ahemd	27868, 10.02.2025	0.050
12	M/s M.A. Salam Jan Langove GC	Constt of BT road & Side Drain Chiltan Raisani Hazar Ganji	27869, 10.02.2025	2.021
Total				**21.342**

XEN, Road Division, Duki, 2024-25 - AIR Para No. 05

(Rs. in Million)

Name of contractor	MB and page No.	Work done	Security deposit deducted	10% Security deposit should be deducted	Excess
M/s LKB construction company	46-12	25.000	3.643	2.500	1.143
M/s GMC, M/s LKB, M/s Atta Muhammad Khan	50-11	5.100	0.810	0.510	0.300
M/s Jaffar Brothers	Nil-26	1.968	0.776	0.196	0.580
M/s GMC, M/s LKB, M/s Atta Muhammad Khan	47-13	18.700	2.640	1.870	0.770
M/s L.K.B construction company	52-16	5.940	1.094	0.594	0.500
M/s Jaffar Brothers	48-45	17.181	2.168	1.718	0.450
Total		**73.889**	**11.131**	**7.388**	**3.743**

XEN, Road Division, Killa Saifullah, 2024-25 - AIR Para No. 11

(Rs. in Million)

S. No.	Name of contractors (Joint Venture)	MB and page No.	Running bill No.	Gross Amount	SD Deducted	SD Due	Less Deducted
1	M/s Jahanzaib khan and umer Jan J.V	379/21	2nd	10.250	0.910	1.025	0.115
2	Same	379/38	3rd	15.410	1.367	1.551	0.184
3	Same	379/45	4th	16.000	1.485	1.600	0.115
4	Same	379/53	5th	6.160	0.493	0.616	0.123
Total				**47.820**	**4.255**	**4.792**	**0.537**

XEN, Road Division, Killa Saifullah, 2024-25 - AIR Para No. 11

(Rs. in Million)

S. No.	V. No./ Date	Name of work/contractor	Amount
1	83, 29.09.2024	BT Road Murgha to Balachian KS, M/s Shahabuddin and Brothers, Gc	2.200
2	06, 10.02.2025	BT Road N-50 Tor Tangi, M/s M/s Haji Noor Muhammad, GC	6.00
3	01, 05.05.2025	Reconditioning of BT Road from N-50 to Jogazai, M/s Khasoor Construction Co., GC	4.5
Total			**12.70**

XEN, Road Division, Loralai, 2024-25 - AIR Para No. 1

(Rs. in Million)

Month	Opening balance	Credits/ receipt during the month	Total Credits/ receipts Up to the month (2+3)	Debits /payments during the month	Closing Balance (4-5)
1	2	3	4	5	6
Oct-24	142.661	2.556	145.217	1.705	143.512
Nov-24	143.512	4.135	147.647	0	147.647
Dec-24	147.647	4.735	152.382	0.319	152.063
Jan-25	152.063	9.405	161.468	0	161.468
Feb-25	161.468	1.287	162.755	15	147.755
May-25	147.755	17.240	164.995	25.319	139.676
Jun-25	139.676	3.905	143.581	0	143.581
Total	142.661	43.263	185.924	42.343	143.581

XEN, Road Division, Loralai, 2024-25 - AIR Para No. 8

(Rs. in Million)

Name of Scheme and Contractor	Description	Voucher	Voucher/ Cheque number and date	Amount Released
Rehabilitation/Const: of Road from Loralai to Sanjavi, District Loralai	work in Progress	D-4	A000175, 11.02.25	10
		D-16	A019126, 30.05.25	10
C/o Two Way (2 X 3.5 Km) Road from N-70 to Loralai University	work in Progress	D-14	A019124, 29.05.25	15
C/o BT Road Side Drains & Cross Pipes at Mekhtar, District Loralai	Part payment	D-22	A000194, 24.02.25	4

Name of Scheme and Contractor	Description	Voucher	Voucher/ Cheque number and date	Amount Released
C/o BT Road From N-70 to Muslim Town, District Loralai	Part payment	D-9	A000180, 11.02.25	1
Total				**40**

XEN, Road Division, Naseerabad, 2024-25 - AIR Para No. 6

(Rs. in Million)

S. No.	Name of Work / Contractor	Cheque No. and Date	Amount of Bill	Security Deposit deducted	Security Deposit to be deducted	Diff	%age
1	Widening/Construction of BT Road from Patfeeder Canal to Mazar Dip, District Naseerabad 7.50 Km, M/s Abdul Rehman Bangulzai and Sons, GC	A005378, 3.2.2025	10.1	1.859	1.01	0.849	8%
2	Construction of Black Top Road From Bari Shakh to Faqeer Muhammad Lehri via village Qadir Pandrani and Sadullah Zehri, District Naseerabad" to M/s Abdul Rehman Bangulzai and Sons, GC,	98, 13.06.2025	11.5	9.12	1.150	7.970	69%

S. No.	Name of Work / Contractor	Cheque No. and Date	Amount of Bill	Security Deposit deducted	Security Deposit to be deducted	Diff	%age
3	Construction of Black Top Road From Patfeeder Canal to Ali Gul, District Naseerabad to M/s Al-Khosa Construction Co., GC,	96, 13.06.2025	7.9	2.59	0.790	1.800	23%
4	Construction of BT Road Khan Rind Lawang Bakthair Rind at Quaidy Shakh Length 1.15 km, M/s Zain Construction Co., GC	95, 13.06.2025	7.75	5.82	0.775	5.045	65%
5	Construction of BT Road From Main Patfeeder Canal to Hassain Pandrani Manjho Shori, District Naseerabad, M/s Abdul Rehman Bangulzai and Sons, GC	94, 13.06.2025	12.9	10.352	1.29	9.062	70%
6	Construction of BT Road from Chowky Haji Khan Jatoi to Qaidy Shakh via Abdul Rasool Gull Jatoi, District Naseerabad, M/s Zain Construction Co., GC	93, 13.06.2025	14.8	11.072	1.48	9.592	65%
7	Construction of BT Road From Village Mir Muhammad Mengal	89, 13.06.2025	10.3	8.064	1.03	7.034	68%

S. No.	Name of Work / Contractor	Cheque No. and Date	Amount of Bill	Security Deposit deducted	Security Deposit to be deducted	Diff	%age
	Imam, Bakhsh Bangulzai, District Naseerabad, M/s Ravi Kumar and Brothers, GC						
8	Construction of BT Road From N-65 to Waheed Mengal at Rabi District, Naseerabad, M/s Lehri Builders, GC	87, 13.06.2025	4.75	3.475	0.475	3	63%
9	Construction of Black Top Road From Shafi Muhammad Zehri to Fateh Muhammad Zehri, District Naseerabad" to M/s Zain Construction Co., GC	99, 13.06.2025	10.435	8.182	1.0435	7.139	68%
10	Construction of Black Top Road from Tehsil Baba Kot Road to Village Bakhtair Lehri via Village Allah Ditta, Sabz Ali, and Ahmed Khan, District Naseerabad, length 9.30 km, District Naseerabad	No. 86, dated 13.06.2025	23.409	19	2.3409	16.66	71%
Total			**113.844**	**79.534**	**11.3844**	**68.149**	

XEN, Road Division, Kalat, 2024-25 - AIR Para No. 4

(Rs. in Million)

S. No.	Name of Work	Name of Contractor	Cheque No./date	Gross work done	SD @ 10%	SD deducted	SD less deducted
1	Construction of B/T road from Kalat to Mama Tawa, District Kalat	M/s Atta Muhammad Khan and Sons		42.980	4.298	2.883	1.415
2			005592/ 12.03.25	73.515	7.351	5.940	1.411
3	Construction of B/T road from Johan to Pashak at Kalat	M/s Muhammad Siddique and Brothers	024115/ 11.04.25	58.291	5.829	4.500	1.329
Total				**174.786**	**17.478**	**13.323**	**4.155**

XEN, Road Division, Chaghi, 2024-25 - AIR Para No. 04

(Rs. in Million)

S. No.	Month	Source	Opening Balance	Credit During the month	Total	Security Deposit Released	Closing Balance
1	June, 2025	Farm 78 of Monthly Account	**231.947**	**11.324**	**243.272**	**1.600**	**241.672**

(Rs. in Million)

S. No.	Item of work	Quantity paid (Cum)	Rate paid	Rate payable	Rate	Amount
1.	Excavation or cutting in hard rock by blasting SI No. 21-4	5,692.43	1,141.35	673.05	468.3	2.666

2.	Excavation or cutting in soft rock by blasting SI No. 21-4	29,052.83	662.55	630	32.55	0.946
Total						3.612

Annexure – 4.12

4.3.15 Violation of job mix formula

XEN, Road Division, Kech, 2024-25 - AIR Para No. 04

(Rs. in Million)

S. No	Name of Schemes	Name of contractors	Item of work	Quantity	Rate	Amount
1	Construction of BT Internal Road of Kessak	M/s Ali Nawaz, GC	PL hot mixing bituminous	10,123.56	2,305.45	23.339
2	Construction/Rehabilitation of BT Road from M-8 to Sharaik Link	M/s Salal Chicki, GC		28,602	1,236.95	35.380
Total						**58.719**

XEN, Road Division, Kalat, 2024-25 - AIR Para No. 06

(Rs. in Million)

Name of work	Contractor	Quantity of premix	Rate	Amount
Construction of B/T Road Nichara City, Klat	M/s Atta Muhammad Khan & Sons GC	10,954.02 Sqm (SI No. 21-32/c-21-24/b))	2,389.82	**26.178**

Name of work	Contractor	Quantity of premix	Rate	Amount
Construction of B/T Road from Sheikh Rajab to Killi Sardarzai and Killi Khair Muhammad at Kalat	M/s Mir Shemureed Builders.	6608.25 Sqm (21-32/c-21-24/b)	2,389.829	**15.792**
Construction of B/T Road Garrari to Dudran, Kalat	M/s Ghulam Hussain Shahwani	19,866.49 Sqm (21-32/c-21-24/b)	1,282.85	25.485
Add 60% above on CSR, 2018				15.291
Sub Total				**40.776**
Const. of B/T Road form Killi Haji Khursheed to Shapch via Killi Haji Inyat Ullah at Khaliq Abad Mangocher, Kalat	M/s Al Saadat Enterprise	10,899.04 Sqm (21-32/c-21-24/b)	1,282.85	13.981
Add 60% above on CSR, 2018				8.388
Sub Total				**22.369**
Const. of B/T Road at Ahmad Abad Yousafzai Package 02, Kalat	M/s Amin Zehri,	11,518.46 Sqm (21-32/c-21-24/b)	1,282.85	14.776
Add 60% above on CSR, 2018				10.431
Sub Total				**25.207**
Construction of B/T Road Kot Langau Khaliq Abad Barenchena Phase-II, District Kalat	M/s Shah Builders	223,491 Sft (21-32/c-21-23/b)	114.95	**25.690**
Construction of B/T Road from Kalat to Harboi, District Kalat	M/s Behlol Construction Company	35,002.67 Sqm (21-32/c-21-23/b)	1282.85	**44.903**
Total				**200.915**

Annexure 4.13

4.3.16 Irregular payment of escalation charges without approved weights - Rs. 145.624 million

IPC No.	Measurement Date		effective date 28 days prior	work days	Total value of IPC	HSD PKR/Liter	Labor per day	Cement PKR /ton	Bitumen 60/70 (in Bulk) PKR/ton	Steel Reinforcement PKR/Ton	fraction factor (rise/fall)	amount subject to escalation	Amount price adjustment
						1	2	3	5	6	7	8	9=7*8
			fixed portion	0.300		0.200	0.120	0.110	0.150	0.120			
			Base Rate			110.760	700.000	12,333.000	76,220.000	121,995.900			
	30.9.2023	16.9.2023		15	24,087,766	311.840	1,416.470	25,000	170,731.710	295,000	0.955	24,087,766	23,005,390.371
	15.10.2023	01.10.2023		15	26,587,766	329.180	1,416.470	25,000	170,731.710	295,000	0.986	26,587,766	26,225,541.730
	31.10.2023	16.10.2023		16	27,860,284	318.180	1,416.470	24,000	170,731.710	287,489	0.950	27,860,284	26,473,019.264
	15.11.2023	01.11.2023		15	25,587,766	303.180	1,416.470	24,000	159,756.100	287,489	0.902	25,587,766	23,067,906.218
	24.11.2023	16.11.2023		9	11,452,660	303.180	1,416.470	24,000	159,756.100	287,489	0.902	11,452,660	10,324,812.523
	15.3.2024	06.03.2024		10	12,725,177	287.330	1,489.980	25,666	143,902.440	265,000	0.847	12,725,177	10,778,785.738
	31.3.2024	16.3.2024		16	13,860,284	287.330	1,489.980	25,666	143,902.440	265,000	0.847	13,860,284	11,740,271.393
	15.4.2024	01.04.2024		15.000	11,587,766	285.560	1,489.980	25,666	143,902.440	265,000	0.844	11,587,766	9,778,312.838
	30.4.2024	16.4.2024		15.000	11,587,766	282.240	1,489.980	25,666	143,902.440	265,000	0.838	11,587,766	9,708,844.830
	15.5.2024	01.05.2024		15.000	14,087,766	290.380	1,489.980	25,666	143,902.440	265,000	0.853	14,087,766	12,010,545.683
											sub-total	179,425,001	163,113,430.587
											total amount		163,113,430.587

											This EPC 01 escalation amount		**163,113,430.587**
Payment as per Audit Calculation													
IPC No.	**Measurement Date**		**effective date 28 days prior**	**work days**	**Total value of IPC**	**HSD PKR/Liter**	**Labor per day**	**Cement PKR /ton**	**Bitumen 60/70 (in Bulk) PKR/ton**	**Steel Reinforcement PKR/Ton**	**fraction factor (rise/fall)**	**Amount subject to escalation**	**Amount price adjustment**
						1	**2**	**3**	**5**	**6**	**7**	**8**	**9=7*8**
			fixed portion	**0.300**		**0.200**	**0.120**	**0.110**	**0.150**	**0.120**			
			Base Rate			**110.760**	**700.000**	**12,333.000**	**76,220.000**	**121,995.900**			
	30.9.2023	16.9.2023		15.000	24,087,766	311.840	1,416.470	-	-	-	0.106	24,087,766	2,551,250.853
	15.10.2023	01.10.2023		15.000	26,587,766	329.180	1,416.470	-	-	-	0.137	26,587,766	3,648,525.861
	31.10.2023	16.10.2023		16.000	27,860,284	318.180	1,416.470	-	-	-	0.117	27,860,284	3,269,765.774
	15.11.2023	01.11.2023		15.000	25,587,766	303.180	1,416.470	-	-	-	0.090	25,587,766	2,309,996.553
	24.11.2023	16.11.2023		9.000	11,452,660	303.180	1,416.470	-	-	-	0.090	11,452,660	1,033,916.174
	15.3.2024	06.03.2024		10.000	12,725,177	287.330	1,489.980	-	-	-	0.074	12,725,177	944,954.551
	31.3.2024	16.3.2024		16.000	13,860,284	287.330	1,489.980	-	-	-	0.074	13,860,284	1,029,246.072
	15.4.2024	01.04.2024		15.000	11,587,766	285.560	1,489.980	-	-	-	0.071	11,587,766	823,456.283
	30.4.2024	16.4.2024		15.000	11,587,766	282.240	1,489.980	-	-	-	0.065	11,587,766	753,988.274
	15.5.2024	01.05.2024		15.000	14,087,766	290.380	1,489.980	-	-	-	0.080	14,087,766	1,123,725.590

											sub-total	179,425,001	**17,488,825.986**
											total amount		**17,488,825.986**
											This EPC 01 escalation amount		**17,488,825.986**

Annexure-5.1

5.2.1 Overpayment beyond PC-I/BoQs - Rs. 85.199 million

PD, Cadet Colleges, Balochistan

(Rs. in Million)

S. No.	College Name	CSR No.	QTY Allowed	Amount	Qty to be allowed as per BoQ / PC I	Amount	Overpaid
	Cadet college	14-74a (2018) 14-64 BoQ	6854.35 @ 279.35	1.914	2450 @ 144.05	0.352	1.561
2	Girls Quetta PKG II MB 434	14-74a 14-64 in BoQ	3869.72 @ 281.75	1,090.293	2450 @ 146.50	0.358	0.731
				3,005,055.61		**0.711**	**2.293**

PD, BRC Balochistan

(Amount in Rs.)

Description	CSR No. / BoQ Qty allowed	MBs Qty paid	Difference Qty	Overpaid
Polytechnic Institute Dalbandin	3-21-iv/ 22092 @ 9.20 Clearing of jungle	90469.80 @ 9.20	68377.8	629,075
BRC Brakhan M/s Movien PKG II	11-3-b-iii/ 1417.50 @ 244.95 Bricks masonry	7361 ss@ 244.95	5943.5	1,455,860
	Total		**74321.3**	**2,084,935**

(Amount in Rs.)

Name of Contractor	Description	CSR allowed in PC I/BoQ Qty	CSR /Qty Paid in MBs	Amount Paid	Amount to be paid
M/s Baz Waja Const: GC	Construction of BRC Naseerabad	5-12-b /8696.00 @243.80	5-12-a/ 28883.39	7,041,771	4,921,685
M/s Haji Ali Ahmed and Sons	Construction of Polytechnic (admin block)	5-5-c/ 1315.00 @ 185.35	5-8-e / 2586.75 @200.85	519,548	243735
		Total		**7,561,319**	**5,165,420**
		Overpaid			**2,395,899**

(Amount in Rs.)

Description	CSR No. / BoQ Qty allowed	MBs Qty paid	Difference Qty	Overpaid
BRC Naseerabad Main Boundary wall	5-15-c/ 2784.38 @ 328.15	6141.66	3357.28	1,101,691
BRC Naseerabad Main Boundary wall	5-49-a/ 3375 @ 296.20	3445.88	70.88	20,994
BRC Naseerabad Main Students Hostel	5-49-b / 353.74 @ 302.80	649.54	295.8	89,568
	Total	**10237.08**	**3723.96**	**1,212,253**

Project Director (PD), Cadet Colleges, Quetta

S. No.	Name of firm	location	CSR 2023 No.	QTY allowed in PC I	@	In MBs QTY paid	Amount Paid	Difference in qty	Amount allowed in PC 1	Total excess amount paid
1	M/s Veron Co.	BRC Zhob	3-21 a iv	2472.75	14.83	21455.89	0.318	18983.14		0.281
2	M/s Veron Co.	BRC Zhob	3-16 a	858.15	6.15	6420.42	0.039	5562.27		0.034
3	M/s H Yar Jan	BRC Uthal	17-69-1	9137.5	31.9	38820	1.234	29682.5		0.946

S. No.	Name of firm	location	CSR 2023 No.	QTY allowed in PC I	@	In MBs QTY paid	Amount Paid	Difference in qty	Amount allowed in PC 1	Total excess amount paid
4	M/s H Yar Jan	BRC Uthal	17-67-1	10564.22	16.95	77605.12	1.315	67040.9		1.136
5	M/s H Yar Jan	BRC Uthal	30-115	2	25,356	10	0.304	8	0.05	0.202
6	M/s H Yar Jan	BRC Uthal	3-21iv	44014.3	9.2	112490.5	0.888	68476.2	0.404	0.629
7	M/s Veron	BRC Zhob	3-21a	2472.75	14.83	7863.47	0.116	5390.72		0.079
8	M/s Veron	BRC Zhob	3-16a	858.15	6.15	3210.21	0.019	2352.06		0.014
9	M/s Veron	BRC Zhob	3-16b	1754.3	10.41	7458.53	0.137	5704.23		0.059
10	M/s Veron	BRC Zhob	5-8c	824.2	458.3	2520.1	1.155	1695.9		0.777
11	M/s Veron	BRC Zhob	5-15c	19.69	561.62	346.41	0.194	326.72		0.183
12	M/s Hamdan	GGDC Jinnah town					1.92	0	2.849	0.93
13	M/s Hamdan	GGDC Jinnah town					1.5	0	0.253	1.25

S. No.	Name of firm	location	CSR 2023 No.	QTY allowed in PC I	@	In MBs QTY paid	Amount Paid	Difference in qty	Amount allowed in PC 1	Total excess amount paid
							9.139			**4.346**

S. No.	Name of college	PKG	Item of work	Total QTY paid	PC I	Total amount paid	MB No. /page No.
1	BRC Uthal	PKG II	applying architectural graphic paint interim extreme wall etc.	52823	Not allowed	6.074	296/161
2	CC Jaffar Abad	student hostel	Sand cushion under	10488.63	Not allowed	0.367	421/60
3	CC Jaffar Abad	student hostel	supplying body solid	3 Nos	Not allowed	0.167	421/60
4	CC Jaffar Abad	student hostel	Training bench	3 set	Not allowed	0.435	421/60
5	CC Jaffar Abad	student hostel	Dumble set	60kg	Not allowed	0.045	421/60
6	CC Jaffar Abad	student hostel	treadmill	3 Nos	Not allowed	0.225	421/60
7	CC Jaffar Abad	student hostel	bicycle	3 Nos	Not allowed	0.067	421/60
8	CC Jaffar Abad	student hostel	bell set	6 Nos	Not allowed	0.135	421/60
9	CC Jaffar Abad	student hostel	rowing machine	3 Nos	Not allowed	0.405	421/60
10	CC Jaffar Abad	student hostel	Ellipticals	3 Nos	Not allowed	0.045	421/60

S. No.	**Name of college**	**PKG**	**Item of work**	**Total QTY paid**	**PC I**	**Total amount paid**	**MB No. /page No.**
11	CC Jaffar Abad	student hostel	Plates	3 Nos	Not allowed	0.225	421/60
12	CC Jaffar Abad	student hostel	Adjustable	3 Nos	Not allowed	0.069	421/60
13	CC Jaffar Abad	student hostel	cable cross	3 Nos	Not allowed	0.33	421/60
14	GCC Quetta	PK-II	Gypsum bond gales of approved	3994.66	Not allowed	1.977	434/182
15	GDC Saria Quetta	Revamping	Gypsum bond gales of approved	4245.3	Not allowed	2.759	476/23
16	Tameer I anu college	Sports auditorium	Gypsum bond gales of approved	8269.07	Not allowed	5.374	469/59
17	Tameer I anu college	Sports auditorium	Thick Las ani wall paneling	5079.12	Not allowed	3.25	469/59
			Total			**21.949**	

PD, Balochistan Residential Colleges and Polytechnic Institutes, Quetta

Inadmissible items

(Rs. in Million)

S. No.	Scheme	Name of item	Quantity	Rate	Amount
1	Construction of Boys Hostel-II, Mekran University	5-12a, Providing and laying in situ cement concrete using approved coarse sand and crushed aggregate.	26,718.98	Rs. 243.80/cft	6.514
2	Construction of Boys Hostel-II, Mekran University	9-7-cii, Providing and laying 1:3:6 cement concrete block masonry.	13,546.19	Rs. 233.75/cft	3.166
3	Construction of Boys Hostel-II, Mekran University	11-37-1, Flat iron wall ties size weighting 31.4/kg/sq.m.	5.58/ton	Rs. 140,900/ton	0.786
4	Construction of Boys Hostel-I, Mekran University	9-7-cii, Providing and laying 1:3:6 cement concrete block masonry.	22,210.17	Rs. 233.75/cft	5.192
5	Construction of Boys Hostel-I, Mekran University	11-37-1, Flat iron wall ties size weighting 31.4/kg/sq.m.	6.29/ton	Rs. 140,900/ton	0.886
6	Construction of Grade 1-4. 5-10 QTR, Mekran uni	5-12a, Providing and laying in situ cement concrete using approved coarse sand	4,190.56	Rs. 243.80/cft	1.021
7	Construction of department-II, Mekran uni	5-12a, Providing and laying in situ cement concrete using approved coarse sand	23,302	Rs. 243.80/cft	5.681

8	Construction of department-II, Mekran uni	9-7-cii, Providing and laying 1:3:6 cement concrete block masonry.	18161.50	Rs. 233.75 cft	4.245
9	Construction of Boundry wall-II, Mekran Uni	5-12b, Providing and laying in 1:3:6 situ cement concrete using approved coarse sand and crushed aggregate.	6,789.46	Rs. 243.80/cft	1.655
10	Construction of Boundry wall-II, Mekran Uni	9-6-1cii, Providing and laying in 1:4:8 cement concrete block masonry using approved coarse sand.	7,751.26	Rs. 206.55/cft	1.601
Total					**30.747**

Excess Quantities

(Rs. in Million)

S. No.	Name of Scheme	Item of work	Quantity in BOQ/PC-I	Quantity in bill	Difference	Rate (in Rs.)	Amount
1.	Construction of Boys Hostel-II, Mekran University	3-21b-iv, Excavation in foundation of buildings	45,069.41 cft	48,079.93 cft	3010 cft	10.25	0.031
2.	Construction of Boys Hostel-II, Mekran University	3-69-1, Spraying anti termite	12,643	31,376	18733 sft	9.75	0.830

S. No.	Name of Scheme	Item of work	Quantity in BOQ/PC-I	Quantity in bill	Difference	Rate (in Rs.)	Amount
3.	Construction of Boys Hostel-II, Mekran University	5-15c, Providing and laying cement concrete	1,918	2,845	927cft	328.15 + 65% premium	0.536
4.	Construction of Boys Hostel-II, Mekran University	5-16a, Providing and laying 1:2:4 cement concrete	3,089	3,669	580 cft	318.35 + 65% Premium	0.305
5.	Construction of residences 5-10 QTR & 1-4 QTR	5-65a, Grade 60Steel Reinforcement for all kinds of RCC.	4.33	9.45 Ton	5.12 Ton	128,366 + 99% Premium	1.308
6.	Construction of residences 5-10 QTR & 1-4 QTR	5-8-c, Providing and laying cement concrete	543.15	3,225 cft	2,682	247.20 + 65% Premium	1.094
7.	Construction of residences 5-10 QTR & 1-4 QTR	5-15c, Providing and laying situ cement concrete	33	360.36 cft	327	328.15 + 65% Premium	0.177
8.	Construction of residences 5-10 QTR & 1-4 QTR	5-12b, Providing and laying situ cement concrete	491.28	4,191 cft	3,700	243.80 + 65% Premium	1.488
9.	Construction of residences 5-10 QTR & 1-4 QTR	5-49a, Providing and laying 1:2:4 cement concrete	81.88	938 cft	856.12	269.20 + 65% Premium	0.380

S. No.	Name of Scheme	Item of work	Quantity in BOQ/PC-I	Quantity in bill	Difference	Rate (in Rs.)	Amount
10.	Construction of residences 5-10 QTR & 1-4 QTR	5-16-a, Providing and laying 1:2:4 cement concrete	82	457 cft	375	318.35 + 65% Premium	0.197
11.	Construction of residences 5-10 QTR & 1-4 QTR	28-40-c-ii, steel molded steel frame	75	509 Rft	434	509	0.221
12.	Construction of department-II	3-21b-iv, Excavation in foundation of buildings	61,120	154,000 cft	92,880	10.25	0.952
13.	Construction of department-II	5-8-c, 1:2:4 cement concrete	838.16	20,785 cft	19,947	247.20 + 65% premium	8.136
14.	Construction of department-II	5-15c, situ cement concrete	2,398	4,387 cft	1,989	328.15 + 65% Premium	1.077
15.	Construction of department-II	5-49a, Providing and laying 1:2:4 cement concrete	6,345	7,334	989	269.20 + 65% Premium	0.439
16	Construction of residence grade 11-14	5-4-b, Plain hand mixed concrete	236	689	453	157.80+ 65% Premium	0.118

S. No.	Name of Scheme	Item of work	Quantity in BOQ/PC-I	Quantity in bill	Difference	Rate (in Rs.)	Amount
17	Construction of residence grade 11-14	5-65a, 5-65a, Grade 60Steel Reinforcement for all kinds of RCC.	5.61	14.78	9.17	128365 + 99% Premium	2.342
18	Construction of residence grade 11-14	5-8-c, 1:2:4 Cement concrete	792	2,086	1,294	247.20+ 65% premium	0.528
	Total						**20.159**

5.2.10 Non-recovery of liquidated damages - Rs. 77.296 million

Annexure 5.2

S#	Component	Month	Work Order No. & date	Completion Date	Proposed Extension Date	Estimated Cost	Liquidated damages @10%
1	Construction of Academic Block-01	24	-	25.05.2024	28.02.2025	103.37	10.337
2	Construction of Academic Block-02	24	UoT/P&D/1162/2022, 25.05.2022	25.05.2024	30.11.2024	117.656	11.765

S#	Component	Month	Work Order No. & date	Completion Date	Proposed Extension Date	Estimated Cost	Liquidated damages @10%
3	Construction of Small LT Seminar & Faculty Office Block-01	24	UoT/P&D/1163/2022, 25.05.2022	25.05.2024	30.11.2024	79.407	7.940
4	Construction of Small LT Seminar & Faculty Office Block-02	24	UoT/P&D/1165/2022, 25.05.2022	25.05.2024	30.11.2024	162.360	16.236
5	Construction of Boys Hostel	24	UoT/P&D/1161/2022, 25.05.2022	25.05.2024	29/11/2024	154.834	15.483
6	Construction of Girls Hostel	24	UoT/P&D/1164/2022, 25.05.2022	25.05.2024	29.11.2024	155.351	15.535

Annexure-5.3

5.3.2 Dual drawl of salary - Rs. 48.647 million

(Rs. in Million)

S. No	CNIC	Beneficiary Name	BEF Appoint Date	Date of Appointment in Govt	Pers.no.	Cost ctr	Cost Center	Job	Salary Paid upto	Amount paid at BEF
1	5110122317931	Sudeer Ahmed	1-May-14	26-Dec-24	20406639	AW7037	DDEO (Male) Awaran	JV Teacher	31/12/25	0.035
2	5110501243229	Muhammad Hayat	5-Sep-11	26-Dec-24	20413044	AW7037	DDEO (Male) Awaran	JV Teacher	31/12/25	0.033
3	5110163937412	Baloor	15-Feb-08	1-Jul-12	20315704	AW7020	District Health Office	Lady Health Worker	31/12/25	2.766
4	5110137777237	Aman Ullah	26-Dec-08	26-Dec-24	20406643	AW7037	DDEO (Male) Awaran	JV Teacher	31/12/25	0.035
5	5110162674713	Muhammad Aazum	1-Feb-08	26-Dec-24	20409263	AW7062	DOE (Male) Awaran	JV Teacher	31/12/25	0.414
6	5220343824967	sanaullah Pullan	15-Aug-23	1-Sep-21	20368133	AW7062	DOE (Male) Awaran	Elementary School Teacher	31/12/25	0.799
7	5330307793739	Aziz Ullah	2-Oct-12	2-Mar-04	20195821	KI7007	SP District Police	Assistant Sub Inspector	31/12/25	2.937
8	5310101634997	Tufail Ahmed	1-Nov-20	16-Nov-20	20355566	KI7007	SP District Police	Constable	31/12/25	1.458

S. No	CNIC	Beneficiary Name	BEF Appoint Date	Date of Appointment in Govt	Pers.no.	Cost ctr	Cost Center	Job	Salary Paid upto	Amount paid at BEF
9	5310128493155	Abdul Hayee	1-Jan-22	3-Dec-24	20416183	KI7049	DOE (Male) Kachhi	JV Teacher	31/12/25	0.068
10	5410106342247	Liaqat Ali	1-Mar-21	30-Apr-25	20418451	CG7037	DOE (Male) Chaghi	JV Teacher	31/12/25	0.306
11	5420187660769	Bashir Ahmed	1-Mar-15	19-Mar-18	20332438	CM7008	Levies Proper Chhama	Sepoy	31/12/25	2.376
12	5420124411157	Abdul Sadiq	1-Mar-19	22-Sep-12	20224602	CM7034	DOE Male Chaman Admn	JV Teacher	31/12/25	1.958
13	5420124486959	Abdul Raziq	1-Mar-23	19-Jun-09	20157486	CM7045	Government Boys Degr	Laboratory Attendant	31/12/25	1.164
14	5630138952893	Sami Ul Haq	1-Oct-18	22-Apr-25	20415327	DK7036	GBHS Killi Hosri Duk	JET	31/12/25	0.340
15	5210165576893	Muhammad Sharif	22-Nov-14	16-Feb-23	20379885	GR7064	Environmnt Office Gw	Naib Qasid	31/10/25	1.008
16	5210284049057	Mr Muhammad Hanif	15-Mar-24	1-Oct-25	20420179	GR7076	DDOE (Male) Pasni	JV Teacher	31/12/25	0.120
17	5320172719140	Afsana	1-Dec-21	10-Dec-24	20405685	US7003	SP/District Police	Naib Qasid	31/12/25	0.132
18	5330261519971	Shabir Ahmed	1-Dec-21	8-May-25	20415531	JH7037	DDOE (Male) Jhal Mag	JV Teacher	31/12/25	0.146
19	5330253370015	Muhammad Akbar	16-Feb-08	30-Jun-10	20182337	JH7015	Deputy Director Live	Stock Assistant	31/12/25	3.072

S. No	CNIC	Beneficiary Name	BEF Appoint Date	Date of Appointment in Govt	Pers.no.	Cost ctr	Cost Center	Job	Salary Paid upto	Amount paid at BEF
20	5330298206397	Zahoor Ahmed	1-Jan-17	8-May-25	20416558	JH7037	DDOE (Male) Jhal Mag	JV Teacher	31/12/25	0.148
21	5330220917967	Imam ud Din	15-Sep-08	1-Jan-11	20216032	JH7004	Executive Engineer	Cooly	31/12/25	2.874
22	5330242848829	Kamran Khan	1-Oct-17	8-May-25	20415484	JH7037	DDOE (Male) Jhal Mag	JV Teacher	31/12/25	0.160
23	5330272412277	Waheed Ali	2-Jan-24	18-Jan-25	20410047	JH7037	DDOE (Male) Jhal Mag	JV Teacher	31/12/25	0.265
24	5330116944535	Abdul Jabbar	1-Oct-15	8-May-25	20415195	JH7038	DDOE (Male) Gandawa	JV Teacher	31/12/25	0.150
25	5330159808423	Jamshaid Ali	1-Jan-17	8-May-25	20414935	JH7038	DDOE (male) gandawa	JV Teacher	31/12/25	0.150
26	5330225167627	Khadim Hussain	15-Aug-08	8-May-25	20416543	JH7056	DOE (Male) Jhal Mags	JV Teacher	31/12/25	0.150
27	5220379355811	Abdul Wahid	1-Mar-19	14-Dec-20	20356373	TB7271	DDOE Male Shahrak	JV Teacher	31/12/25	0.432
28	5220347998073	Mohammad Riaz	1-Mar-19	24-May-25	20411430	TB7271	DDOE Male Shahrak	JV Teacher	31/12/25	0.033
29	5130122660279	Muhammad Ayaz	1-Jun-12	16-Dec-24	20407533	KN7045	DOE (Male) Kharan	Mualim-ul-Quran	31/12/25	0.204

S. No	CNIC	Beneficiary Name	BEF Appoint Date	Date of Appointment in Govt	Pers.no.	Cost ctr	Cost Center	Job	Salary Paid upto	Amount paid at BEF
30	5420124577775	Bibi Maimoona	1-Mar-21	25-Sep-88	20158841	QD7058	GBHS Dobandi Toba	JV Teacher	31/12/25	1.648
31	5420384236913	Muhammad Arif	1-Mar-08	12-Aug-25	20416955	QD7046	DOE (Male) Killa Abd	JV Teacher	31/12/25	0.028
32	5440121028724	Bibi Naseeba	1-Mar-21	18-Oct-23	20395503	QD7027	District Health Offi	Lady Health Worker	31/12/25	0.936
33	5420322170745	Arbab Khan	1-Mar-09	26-Jul-21	20363378	QD7095	District Literacy Of	Tutor	30/06/23	1.456
34	5620117678211	Muhamad Azeem	1-Mar-08	8-Oct-08	20212581	QS7028	District Health Offi	Chowkidar	31/12/25	1.684
35	5620147005793	Mr Muhammad Anwar	1-Jun-21	24-Jul-25	20416327	QS7050	DOE (Male) Killa Sai	JET	31/12/25	0.135
36	5620249902373	InayatuUllah	1-Mar-13	18-Jan-21	20364745	QS7061	GBHS Murgha Mehterza	JV Teacher	31/12/25	1.764
37	4520538231077	Meer Dad	1-Nov-18	1-Sep-25	20418348	KU7059	DOE (Male) Admn / Mi	JV Teacher	31/12/25	0.160
38	5520326028945	Mir Nawaz	1-Mar-09	20-Mar-19	20343619	KU7024	District Health Offi	Chowkidar	31/12/25	1.992
39	5520178478827	Muhammad Asghar	12-Apr-21	1-Sep-25	20418031	KU7041	DDOE (Male) Mawand	JV Teacher	31/12/25	0.160

S. No	CNIC	Beneficiary Name	BEF Appoint Date	Date of Appointment in Govt	Pers.no.	Cost ctr	Cost Center	Job	Salary Paid upto	Amount paid at BEF
40	5630296767978	Bibi Hawa	15-Oct-20	1-Jun-25	20417305	LI7099	DDOE (Female) Bori	JV Teacher	31/12/25	0.080
41	5630239921020	Zaroka Gul	1-Apr-22	28-Mar-22	20347918	LI7173	Vocational Training	Instructor Cutting	31/12/25	1.142
42	5340258701857	Dad Muhammad	22-Aug-09	2-May-18	20335734	NB7007	SP District Police	Constable	31/10/25	2.364
43	5340506261763	Akbar Ali	1-Feb-20	10-Nov-23	20389629	NB7115	Executive Engineer	Sub Engineer	31/12/25	0.068
44	5230285014532	Maria W/O Sanaullah	1-Mar-19	20-Mar-21	20359781	PJ7124	District Literacy	Tutor	30/06/24	1.089
45	5230230576003	Pervez Ali	1-Mar-10	15-May-25	20418133	PJ7108	DDOE (Male) Gowago	JV Teacher	31/12/25	0.286
46	5230180997234	Saima	2-Mar-09	20-Mar-21	20359973	PJ7124	District Literacy	Tutor	30/09/21	1.142
47	5230109905481	Yasir Hussain	1-Mar-22	1-Dec-23	20400981	PJ7004	SP/ District Police	Constable	31/12/25	0.034
48	5230103144231	Mohammad Ishaq	1-Mar-19	20-Aug-23	20405243	PJ7042	On Farm Water Manage	Driver	31/12/25	0.066
49	5230287489933	Aslam Qadir	1-Jun-22	14-Jan-25	20415910	PJ7108	DDOE (Male) Gowago	JV Teacher	31/12/25	0.445
50	5230266279183	Muhammad Akbar	1-Jun-22	15-May-25	20413668	PJ7108	DDOE (Male) Gowago	JV Teacher	31/12/25	0.070

S. No	CNIC	Beneficiary Name	BEF Appoint Date	Date of Appointment in Govt	Pers.no.	Cost ctr	Cost Center	Job	Salary Paid upto	Amount paid at BEF
51	5530290219521	Nazir Ahmed	1-Jan-19	2-Dec-22	20378729	SI7004	Executive Engineer	Guage Readers	31/12/25	0.099
52	5530206395361	Abdul Razzaq (Kharan)	4-Jan-08	1-Aug-09	20140085	QA7130	Director Agriculture	Field Man	31/12/25	2.924
53	5350303417877	Imran Khan (subat Pur)	1-Dec-21	3-Jul-23	20382140	SI7196	Zonal Commander BC	Constable	31/12/25	0.165
54	5170303406517	Muhammad Zareef	1-Oct-16	28-Aug-18	20350385	WS7016	District Health Offi	Nursing Orderly	31/12/25	1.342
55	5130151024391	Nadir Khan	1-Mar-07	28-Apr-25	20419603	WS7041	GBHS Mohammad Gul Kh	JV Teacher	31/12/25	0.106
56	5650313807835	Anwar Ul Haq	1-Apr-19	11-Apr-22	20374005	ZB7005	DSP/ District Police	Constable	31/12/25	0.880
57	5540282260399	Inayat Ullah	14-Mar-23	2-May-19	20343405	ZT7068	District Literacy	Tutor	30/09/23	2.170
56	5130189410295	Fida Hussain	16-Jul-25	16-Dec-24	20407974	KN7046	DDOE (MALE) KHARAN A	JV Teacher	31/12/25	0.479
Total										**48.647**

Annexure 5.4

5.3.5 Unjustified payroll expenditure on community schools with no students - Rs.9.430 million

S. No	District	School Name	Schoo Code	Teacher Name	Total December 22 to December 2023
1	**Washuk**	Killi Dali Checkpost	45567	Muhammad Rahim	354,000
2	**Kharan**	Dano Kanian	45190	Muhammad Ayaz	327,668
3	**Pishin**	Badar/Kach Hasanzai	45509	Najeebullah	252,094
4	**Gawadar**	Johee Bazar	45103	Babo Ali	184,000
5	**Zhob**	Shina Khowara Dadozai	45610	Asmat ullah	138,000
Total					**1,255,762**

S. No	District	School Name	School Code	Teacher Name	Total January to December 2024
1	Barkhan	Basti Look Janthal	45029	Muhammad Salam Dost	396,000
2	Duki	Miragon/Malik Qasim Rabat	45395	M. Shareef	396,000
3	Jhal Magsi	Saifal Khan Tunia	45144	Allah Dino	384,000
4	Kharan	Killi Topain	45191	Bibi Rasheeda	420,000
5	Kharan	Killi Topain	45191	Sharifa D/O Ameer Bakhsh	408,000
6	Kharan	Killi Allah Abad Azadgaz	45192	Dad Khuda S/O Hasil Khan	408,000

S. No	District	School Name	School Code	Teacher Name	Total January to December 2024
7	Kharan	Killi Zoorabad	45205	Bibi Najma	408,000
8	Kharan	Killi Sasoli	45208	Sakina Bibi	461,000
9	Loralai	Killi Lungluna Sur Ghund	45698	Muhammad Azeem	165,000
10	Mastung	Killi Khusan Khair/Killi Shah Nawaz	45416	Jamil Ahmed	70,000
11	Naseerabad	Manzoor Solangi	45442	Razia Bibi	17,000
12	Panjgoor	Mohalla Karamtullah	45495	Abdul Lateef	132,000
13	Panjgoor	Mohalla Karamtullah	45495	Amin ullah	128,000
14	Sohbat Pur	Rahim Bakhsh Kanrani	45134	Lal Muhammad	396,000
15	Washuk	Killi Nazar Muhammad	45571	Fateh Muhammad	408,000
16	Washuk	Konacha/Peer Sabz	45577	Mohammad Arif	396,000
					4,993,000

Annexure 5.5

5.3.7 Absence of policy and monitoring framework for cluster procurement

(Rs. in Million)

District	Budget	Actual Expenditure
Awaran	**86.750**	**69.112**
Uniforms And Protective Clothing	16.427	13.675
Others	32.822	29.340
Furniture And Fixtures	17.878	10.115
Office Buildings	19.623	15.982
Barkhan	-	**46.882**
Uniforms And Protective Clothing	16.583	7.356
Others	36.812	21.168
Furniture And Fixtures	17.365	7.095
Office Buildings	15.112	11.264
Chaghi	**72.356**	**70.269**
Uniforms And Protective Clothing	13.017	12.614
Others	29.969	29.004
Furniture And Fixtures	14.700	14.439
Office Buildings	14.670	14.212
Chaman	**47.043**	**37.109**
Uniforms And Protective Clothing	8.521	6.788
Others	18.343	15.459
Furniture And Fixtures	10.813	7.797

District	Budget	Actual Expenditure
Office Buildings	9.366	7.066
Dera Bugti	**91.019**	**88.458**
Uniforms And Protective Clothing	17.721	17.295
Others	36.008	34.952
Furniture And Fixtures	17.960	17.375
Office Buildings	19.330	18.836
Duki	**44.157**	**40.795**
Uniforms And Protective Clothing	7.624	7.304
Others	18.127	16.218
Furniture And Fixtures	10.119	9.728
Office Buildings	8.287	7.545
Gwadar	**87.493**	**81.126**
Uniforms And Protective Clothing	15.392	14.500
Others	34.983	32.607
Furniture And Fixtures	19.276	17.645
Office Buildings	17.842	16.374
Harnai	**45.521**	**40.581**
Uniforms And Protective Clothing	8.738	7.126
Others	18.346	17.433
Furniture And Fixtures	8.681	6.266
Office Buildings	9.756	9.756
Jaffar Abad	**52.912**	**52.612**

District	Budget	Actual Expenditure
Uniforms And Protective Clothing	8.772	8.772
Others	23.139	23.047
Furniture And Fixtures	12.240	12.240
Office Buildings	8.761	8.553
Jhal Magsi	**65.371**	**65.183**
Uniforms And Protective Clothing	12.607	12.602
Others	26.098	26.061
Furniture And Fixtures	13.829	13.684
Office Buildings	12.837	12.837
Kachi	**148.497**	**146.122**
Uniforms And Protective Clothing	24.311	24.045
Others	56.547	55.831
Furniture And Fixtures	36.323	35.466
Office Buildings	31.316	30.780
Kalat	**89.704**	**87.844**
Uniforms And Protective Clothing	16.845	16.585
Others	34.015	33.400
Furniture And Fixtures	17.726	17.268
Office Buildings	21.118	20.592
Kech	**189.599**	**186.633**
Uniforms And Protective Clothing	33.222	32.812
Others	75.098	73.976

District	Budget	Actual Expenditure
Furniture And Fixtures	41.951	41.301
Office Buildings	39.328	38.544
Kharan	**83.005**	**82.886**
Uniforms And Protective Clothing	14.206	14.195
Others	37.455	37.370
Furniture And Fixtures	15.789	15.777
Office Buildings	15.555	15.544
Khuzdar	**146.130**	**144.999**
Uniforms And Protective Clothing	27.309	27.085
Others	60.040	59.738
Furniture And Fixtures	31.052	30.737
Office Buildings	27.729	27.439
Killa Abdullah	**62.771**	**59.718**
Uniforms And Protective Clothing	12.343	11.724
Others	23.905	23.204
Furniture And Fixtures	13.283	12.500
Office Buildings	13.240	12.290
Killa Saifullah	**105.946**	**103.926**
Uniforms And Protective Clothing	19.810	19.485
Others	44.182	43.539
Furniture And Fixtures	22.422	22.032
Office Buildings	19.532	18.869

District	Budget	Actual Expenditure
Kohlu	**102.854**	**100.722**
Uniforms And Protective Clothing	18.208	17.687
Others	42.080	41.582
Furniture And Fixtures	22.344	21.430
Office Buildings	20.222	20.022
Lasbela	**137.276**	**76.782**
Uniforms And Protective Clothing	24.710	11.360
Others	59.640	31.781
Furniture And Fixtures	29.468	12.602
Office Buildings	23.458	21.039
Loralai	**73.303**	**65.728**
Uniforms And Protective Clothing	13.253	12.051
Others	31.343	28.756
Furniture And Fixtures	15.038	12.804
Office Buildings	13.669	12.117
Mastung	**96.576**	**94.972**
Uniforms And Protective Clothing	18.468	18.337
Others	38.579	37.631
Furniture And Fixtures	20.661	20.401
Office Buildings	18.868	18.604
Musakhail	**64.405**	**64.377**
Uniforms And Protective Clothing	12.711	12.701

District	Budget	Actual Expenditure
Others	27.433	27.421
Furniture And Fixtures	12.126	12.124
Office Buildings	12.135	12.131
Naseerabad	**110.562**	**106.655**
Uniforms And Protective Clothing	19.312	19.040
Others	47.343	45.868
Furniture And Fixtures	24.720	23.890
Office Buildings	19.187	17.857
Noshki	**76.998**	**73.796**
Uniforms And Protective Clothing	13.709	13.412
Others	30.714	29.057
Furniture And Fixtures	15.630	14.643
Office Buildings	16.945	16.684
Panjgur	**103.921**	**103.143**
Uniforms And Protective Clothing	21.543	21.529
Others	41.308	41.077
Furniture And Fixtures	20.836	20.522
Office Buildings	20.234	20.014
Pishin	**185.395**	**147.292**
Uniforms And Protective Clothing	34.640	26.332
Others	76.752	68.437
Furniture And Fixtures	40.275	21.604

District	Budget	Actual Expenditure
Office Buildings	33.728	30.919
Quetta	**247.254**	**234.360**
Uniforms And Protective Clothing	37.963	35.741
Others	100.834	96.992
Furniture And Fixtures	49.902	46.660
Office Buildings	58.555	54.966
Sherani	**34.087**	**33.847**
Uniforms And Protective Clothing	6.075	6.071
Others	14.827	14.607
Furniture And Fixtures	7.225	7.218
Office Buildings	5.960	5.952
Sibi	**80.423**	**78.865**
Uniforms And Protective Clothing	14.561	14.210
Others	32.205	31.687
Furniture And Fixtures	15.537	15.238
Office Buildings	18.120	17.730
Sohbatpur	**101.345**	**101.298**
Uniforms And Protective Clothing	17.593	17.593
Others	43.748	43.747
Furniture And Fixtures	22.721	22.721
Office Buildings	17.283	17.237
Surab	**50.321**	**50.250**

District	Budget	Actual Expenditure
Uniforms And Protective Clothing	9.754	9.734
Others	19.504	19.471
Furniture And Fixtures	11.021	11.003
Office Buildings	10.042	10.041
Usta Muhammad	**58.090**	**58.069**
Uniforms And Protective Clothing	10.869	10.869
Others	23.483	23.480
Furniture And Fixtures	13.130	13.130
Office Buildings	10.608	10.590
Washuk	**50.341**	**48.510**
Uniforms And Protective Clothing	8.510	8.246
Others	21.769	21.262
Furniture And Fixtures	9.695	9.164
Office Buildings	10.367	9.838
Zhob	**81.860**	**80.128**
Uniforms And Protective Clothing	14.626	14.613
Others	34.791	34.120
Furniture And Fixtures	16.705	15.941
Office Buildings	15.738	15.453
Ziarat	**64.310**	**63.513**
Uniforms And Protective Clothing	11.748	11.748
Others	26.637	26.635

District	Budget	Actual Expenditure
Furniture And Fixtures	12.711	12.710
Office Buildings	13.214	12.420
Grand Total	**3,223.467**	**2,986.564**

Pictorial Evidence





























Annexure 8.1

8.2.1 Irregular and unjustified expenditure of Cash Award – Rs. 1,609 million

(Rs. in Million)

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
1	QA7016	Planning P&D Department	0	240.122	241.604
2	QA7022	Provincial Assembly Secretariat (Charged	0	215.315	212.114
3	QA7001	Finance Department Admn Secretariat	150.000	211.721	205.919
4	QA7004	Services & General Administration	0	156.906	150.198
5	QA7312	Chief Minister' House	0	141.770	139.505
6	QA7002	Chief Minister' Secretariate	0	94.201	94.201
7	QA7017	Bureau Of Statistics	0	58.248	58.247

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
8	QA7023	Mpas Hostel	0	38.918	30.761
9	QA7005	Minister & Their Staff	0	27.419	27.419
10	QA7294	Law Department Admn Secretariat	0	25.480	25.464
11	QA7671	Elite Force Quetta	0	25.428	25.443
12	QA7303	Tax Management Board Of Revenue	0	21.843	21.826
13	QA7060	Health Department Admn Secretariat	0	24.805	21.787
14	QA7013	Chief Minister'S Inspection Team	0	22.609	21.498
15	QA7908	Pension Civil	0	0.000	18.794
16	QA7200	Home Department Admn Secretariat	0	15.669	15.556
17	QA7564	School Education Department Admn Secretariat	0	14.137	13.880
18	QA7046	Cwpp&H Department Secretariat	0	11.602	11.914
19	QA7394	Zonal Commander Bc Reserve Quetta	0	11.974	11.822
20	QA7800	Finance Department Strength	0	11.893	10.906
21	QA7114	Agriculture & Cooperative Department Admn Secretariat	0	9.661	9.529
22	QA7007	Balochistan House Islamabad	0	9.152	9.041
23	QA7181	Irrigation Department Admn Secretariat	0	9.129	8.729
24	QA7025	Military Secretary & His Establishment	0	7.914	7.950
25	QA7217	Mineral Resources Scientific Department Admn Secretariat	0	8.932	7.772
26	QA7437	Colleges Higher & Tech Education Department Admn Secretariat	0	7.707	7.698

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
27	QA7052	PHE Department Secretariat	0	7.425	7.696
28	QA7427	Local Govt & Rural Development Admn Secretariat	0	7.626	7.626
29	QA7087	Labour Department Admn Secretariat	0	7.643	7.517
30	QA7455	Information Technology Department Admn Secretariat	0	7.292	7.220
31	QA7329	Governor's Secretariat (Charged)	0	6.893	6.892
32	QA7428	Religious Affairs Department Admn Secretariat	0	12.064	6.779
33	QA7446	Energy Department Admn Secretariat	0	6.799	6.697
34	QA7154	Livestock Department Admn Secretariat	0	6.600	6.358
35	QA7365	Urban Planning & Development Department	0	6.082	6.235
36	QA7191	Industries Department Admn Secretariat	0	6.446	6.188
37	QA7086	Population Welfare Department Adm Secretariat	0	6.578	5.854
38	QA7381	Women Development Department Admn Secretariat	0	5.459	5.459
39	QA7006	Civil Estate Office	0	5.105	5.001
40	QA7615	Environment Control Department Admn Secretariat	0	5.547	4.959
41	QA7331	Culture Department Admn Secretariat	0	4.753	4.753
42	QA7356	Social Welfare Department admn Secretariat	0	4.738	4.738
43	QA7173	Forest & Wildlife Department Admn Secretariat	0	4.898	4.721
44	QA7222	Prosecution Department Admn Secretariat	0	5.500	4.706
45	QA7231	Transport Department Admn Secretariat	0	5.309	4.646

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
46	QA7110	Fisheries Department Admn Secretariat	0	4.889	4.567
47	QA7680	Minorities Affaris Department Admn Secretariat	0	4.171	4.411
48	QA7353	Inter Provincial Coordination Department Admn Secretariat	0	4.441	4.183
49	QA7150	Food Department Admn Secretariat	0	4.125	4.168
50	QA7370	Information Department Admn Secretariat	0	4.089	4.089
51	QA7262	Executive Engineer Maintenance I Division Quetta	0	3.403	3.631
52	QA7391	S/P Headquarter Balochistan Constabulary Quetta	0	4.007	3.489
53	QA7215	Stationery And Printing	0	4.289	3.397
54	QA7008	Others Vip Flats	0	2.866	2.865
55	QA7099	Sports Recreation & Youth Affairs Department Admn Secretariat	0	5.190	2.739
56	QA7018	Public Relations	0	2.683	2.580
57	QA7354	E1Superintendence	0	2.462	2.462
58	QA7604	Secretary Excise & Taxation Department	0	2.291	2.291
59	QA7026	Contract Allowance (Charged)	0	1.747	1.746
60	QA7606	Cpec Camp Office Islamabad	0	1.731	1.730
61	QA7112	Chief Land Commission Main Office	0	1.594	1.594
62	QA7688	Chief Pilot Office Governor Aircraft	0	1.416	1.416
63	QA7030	Others Balochistan House Karachi	0	1.391	1.390
64	QA7137	Dy Dir: Agriculture Floriculture Qta	0	1.212	1.212

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
65	QA7783	Balochistan Civil Services Academy Balochistan Civil Services Academy	0	1.194	1.193
66	QA7392	Zonal Commander Bc Zonei Quetta	0	1.188	1.188
67	QA7398	Deputy Director Agriculture Quetta	0	1.179	1.150
68	QA7803	Government Of Balochistan Delivery Unit	0	1.065	1.065
69	QA7267	Executive Engineer Gas Division Qta Division Quetta	0	1.336	1.027
70	ZT7015	Deputy Commissioner Ziarat	0	1.019	1.019
71	QA7029	Others Balochistan House Islamabad	0	1.002	0.981
72	QA7399	District Health Officer Quetta	0	0.975	0.975
73	QA7686	Chief Pilot Office C.M.Helicopter	0	0.948	0.947
74	QA7015	Local Fund Audit Department	0	0.891	0.891
75	QA7308	Advocate General	0	0.259	0.890
76	QA7031	Others Circuit House	0	0.882	0.882
77	QA7028	Garden And Improvement (Charged)	0	0.859	0.859
78	QA7127	Horticulturist Governor House Quetta	0	0.820	0.820
79	GR7043	Zonal Commander Bc Gawadar Zone	0	0.559	0.797
80	QA7061	Director General Health Services	0	0.797	0.797
81	QA7362	Superintendence	0	0.645	0.645
82	QA7272	Settlement Office Quetta Region	0	0.610	0.610
83	QA7123	On Farm Water Management Quetta	0	0.721	0.599
84	QA7352	Director General Of Treasuries & Account	0	0.584	0.584

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
85	KN7075	Commissioner Kharan Division	0	0.551	0.551
86	QA7332	Agriculture Research Plant Protection Qta	0	0.000	0.528
87	QA7393	Zonal Commander Bc Zone II Quetta	0	0.395	0.429
88	QA7168	Director Research & Supplies Quetta	0	0.428	0.428
89	QA7135	Agriculture Model Farm Quetta	0	0.635	0.415
90	QA7386	District Livestock Officer Quetta	0	0.413	0.413
91	QA7282	Executive Engineer Phe Division Quetta	0	0.406	0.406
92	QA7019	District Information Office Quetta	0	0.000	0.363
93	QA7340	Balochistan Academy For College Teachers	0	0.343	0.343
94	KR7061	Director Development Kalat Division At Khuzdar	0	0.339	0.338
95	QA7166	D.G Headquarter Livestock	0	0.338	0.338
96	QA7578	Policy Planning & Implementation Unit Education Department	0	0.322	0.322
97	QA7309	District Attorney Ii Quetta	0	0.099	0.321
98	QA7708	Expended Programme On Immunization Quetta	0	0.318	0.318
99	QA7011	Anticorruption	0	0.295	0.295
100	SI7038	Commissioner Sibi Div At Sibi	0	0.292	0.292
101	AW7004	Executive Engineer Provincial B&R District Awaran	0	0.265	0.265
102	QA7021	Directorate Of Archives	0	0.264	0.264
103	QA7576	Divisional Directorate Schools Quetta	0	0.260	0.260
104	QA7145	Superintending Engineer (Qta&Kharan) Qta	0	0.257	0.257

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
105	AW7023	On Farm Water Management District	0	0.243	0.243
106	QA7102	Director General Excise & Taxation Balochsitan	0	0.227	0.227
107	LI7069	Director Development Zhob Division At Loralai	0	0.227	0.227
108	QA7333	Director Agriculture Research Soil & Water Testing Ari- Quetta	0	0.224	0.224
109	QA7459	Information Technology Directorate	0	0.220	0.220
110	QA7264	Executive Engineer Maintenance III Division Quetta	0	0.202	0.202
111	QA7286	Provincial Library Quetta	0	0.201	0.201
112	AW7030	District Officer Information Technology	0	0.197	0.197
113	QA7119	Director Agriculture (P&S) Qta	0	0.312	0.194
114	PI7001	District Account Office Pishin	0	0.192	0.192
115	QA7122	Dy Director Economist & Marketing Qta	0	0.182	0.182
116	AW7001	District Account Officer Awaran	0	0.177	0.177
117	QA7027	State Conveyance (Charged)	0	0.161	0.161
118	QA7095	Principal Technical Training Centre- Qta	0	0.151	0.151
119	QA7223	Commissioner Quetta Div At Qta	0	0.148	0.148
120	QA7133	Agriculture Training Institute- Quetta	0	0.146	0.146
121	QA7263	Executive Engineer Maintenance II Division Quetta	0	0.139	0.139
122	QA7141	Agriculture Engineer Quetta	0	0.136	0.136
123	QA7447	(50) Bedded Hospital Kuchlak	0	0.132	0.132

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
124	QA7335	Livestock Development Officer Quetta	0	0.131	0.131
125	QD7017	Executive Engineer PHE Division Kill Abdullah	0	0.120	0.120
126	QA7183	Executive Engineer Irrigation Division Q	0	0.138	0.115
127	QA7454	Chief Engineer Purification	0	0.114	0.114
128	QA7164	Government Dairy Farm Quetta	0	0.112	0.112
129	QA7104	Excise & Taxation Officer V Quetta.	0	0.109	0.109
130	QA7138	Director Adoptive Research Quetta	0	0.108	0.108
131	QA7103	Excise & Taxation Officer II Quetta.	0	0.108	0.108
132	PI7048	Agricultural Engineer Pishin	0	0.102	0.102
133	QA7243	Government Girls Degree College Quetta C	0	0.095	0.095
134	DB7008	Subordinate Court Dera Bugti	0	0.000	0.095
135	QA7624	Shelter Home For Missing & Abscond Children Quetta	0	0.000	0.085
136	JF7002	Exec Eng Khirthar Canal Irrig Div Usta Muhammad	0	0.076	0.076
137	QA7758	Sandeman Provincial Hospital Quetta (Old DDO Qa7071)	0	0.075	0.075
138	GR7060	Community Development Centre Gawadar	0	0.000	0.074
139	NB7020	Superintending Engineer (Sibi & Dm	0	0.072	0.072
140	UL7030	District Sports Officer Bela	0	0.142	0.071
141	QA7311	Advocate General	0	0.000	0.069
142	QA7128	Director General Agriculture Extension-Q	0	0.000	0.068

S. No.	Cost Center	Description	Budget Grant	Final Grant	Expenditure
143	QA7187	Dy Dir(Drilling)Ground Water Dev Directo	0	0.000	0.065
144	ZB7099	Assistant Conservator Forest & Wildlife Zhob	0	0.000	0.064
145	QA7460	Environment Control Directorate Quetta	0	0.000	0.063
146	QA7014	District Accounts Office Quetta	0	0.063	0.063
147	ZT7001	District Account Office Ziarat	0	0.062	0.062
148	SI7031	Agricultural Engineer Sibi	0	0.000	0.057
149	QA7151	Food Directorate	0	0.000	0.050
150	QA7192	Directorate Of Industries	0	0.045	0.045
151	ZB7025	Deputy Conservator Forest Zhob	0	0.000	0.038
152	QA7430	Chief Conservator Soil Conservation Quet	0	0.000	0.037
153	QD7023	Deputy Director Agriculture Killa Abdullah	0	0.032	0.032
154	QA7195	Services Centre- Quetta	0	0.032	0.032
155	QA7498	Gbhs Killi Jeo	0	0.030	0.030
156	QA7274	Assistant Director Quetta	0	0.028	0.028
157	QA7131	Director General Agriculture Research Qta Ari-Quetta	0	0.025	0.025
158	QA7470	Shaheed Benazir Bhutto Women Centre &	0	0.000	0.017
Total:			**150**	**1,632**	**1,609**

Annexure 8.2

8.2.4 Lack of competitive investment of PLS Funds

(Rs. in Million)

S. No.	Name of Fund	Name of Bank	Amount
1	Artist Welfare Fund	National Bank of Pakistan	8.016
2	Balochistan Awami Endowment Fund	National Bank of Pakistan	74.582
	Balochistan Awami Endowment Fund	Bank Alfalah Limited	50.857
3	Balochistan Education Endowment Fund	Bank Alfalah Limited	253.170
	Balochistan Education Endowment Fund	National Bank of Pakistan	55.403
4	Balochistan Employees Housing Finance Fund	Bank Alfalah Limited	11.616
5	Balochistan Employees Housing Finance Fund	National Bank of Pakistan	213.299
6	Balochistan Enterprise Development Fund	National Bank of Pakistan	35.002
7	Balochistan Lawyers' Welfare Endowment Fund	National Bank of Pakistan	7.067
9	Balochistan Minorities Welfare Fund	National Bank of Pakistan	6.331
10	Balochistan Pension Fund	Bank Alfalah Limited	201.410
11	Balochistan Skill Development Fund	National Bank of Pakistan	37.115
12	Balochistan Special Person Support Fund	Bank Alfalah Limited	465.844
13	Balochistan Women Economic Empowerment Fund	National Bank of Pakistan	8.940
14	Benevolent Fund	Not declared	2,893.673
15	Fishermen Welfare Endowment Fund	National Bank of Pakistan	19.198
16	Food Security Fund	Bank Alfalah Limited	6.460
17	General Provident Fund	National Bank of Pakistan	0.167
18	Group Insurance	National Bank of Pakistan	1,373.902

S. No.	Name of Fund	Name of Bank	Amount
19	Hawkers Welfare Fund	National Bank of Pakistan	1.616
20	Journalists Welfare Fund	National Bank of Pakistan	13.844
21	Offender Rehabilitation Fund	Bank Alfalah Limited	133.289
22	Offender Rehabilitation Fund	National Bank of Pakistan	96.003
23	Professional Development Program Fund	National Bank of Pakistan	436.945
24	Project Development Fund	National Bank of Pakistan	25.765
25	Project Development Fund	Bank Alfalah Limited	29.718
26	Provincial Disaster Management Fund	National Bank of Pakistan (unclaimed Interest proceeds)	67.507
27	Provincial Disaster Management Fund	National Bank of Pakistan	33.108
28	Viability Gap Fund	Bank Alfalah Limited	133.289
29	Viability Gap Fund	National Bank of Pakistan	105.756
30	Balochistan Flood Relief And Rehabilitation Fund	National Bank of Pakistan	444.234
31	Balochistan Investment Fund	National Bank of Pakistan	1,575.040
32	Chief Minister Balochistan Relief Fund For Affectees Of Turkia And Syria	National Bank of Pakistan	5.902
33	Corona Virus Emergency Fund	National Bank of Pakistan	131.633
			8,702.784

8.2.6 Non-recovery of taxes from contractors - Rs. 18,083.270 million

Annexure 8.3
(Rs. in Million)

S. No.	Months	Withheld Amount 1/5th (By AGB and AGPR)	Further Deductible (By BRA) 4/5th	Withholding office Name
1	Feb-24	19.416	77.664	AGPR (SO), Quetta
2	Jan-24	2.533	10.132	
3	Mar-24	6.323	25.292	
4	Jun-24	5.512	22.048	
5	May-24	10.082	40.328	
Sub-Total		**43.866**	**175.464**	
6	1	10.722	42.888	AG Balochistan
7	2	139.303	557.212	
8	3	425.783	1703.132	
9	4	310.476	1241.904	
10	5	357.058	1428.232	
11	6	334.635	1338.54	
12	7	252.471	1009.884	
13	8	252.631	1010.524	
14	9	322.714	1290.856	
15	10	184.926	739.704	
16	11	433.492	1733.968	
17	12	1,452.99	5811.96	

S. No.	Months	Withheld Amount 1/5th (By AGB and AGPR)	Further Deductible (By BRA) 4/5th	Withholding office Name
Sub-Total		**4477.201**	**17,908.8**	
Grand Total		**4,521.067**	**18,084.27**	

Annexure - 9.1

9.2.4 Non-obtaining of security deposits and non-imposition of penalty on late execution of works - Rs. 37.612 million

(Rs. in Million)

S. No.	Description	Amount	Work order	Stipulated time	Completed on	Days late	Penalty @ 10 %	Security Deposit @ 10%
	DG, Balochistan Food Authority							
1	Renovation of old halls (M/s Shaikh GC) Vide-letter No.BFA /A&F/TRN/217/30.05.2024	3.461	30.05.2024	30.06.2024	30.06. 2025	360	0.3461	0.3461
2	Renovation digital studio (M/s Anwar GC) Letter.No.BFA/A&F/TRN /341/4.06.2024	4.000	04.06.2024	30.09.2024	30.6. 2025	270	0.400	0.400
3	Installation of solar grid (M/s Technical Services)	19.20	30.8.2024	30.11.2024	30.06. 2025	210	1.920	1.920

S. No.	Description	Amount	Work order	Stipulated time	Completed on	Days late	Penalty @ 10 %	Security Deposit @ 10%
	vide work order No.499 dated 30.08.2024							
4	Lab Equipment (M/s Sahab Enterprises Islamabad) BFA/CFTL/PC-I (PSDP)/192 DATED16.05.2025	200.00	-	-	-	-	-	20.00
4		226.661				**A**	**2.666**	**22.666**
						Total	**25.332**	
	DG, Food Balochistan							
5	1816-21/3.5.2024 1839-44/8.5.2024	**122.80**	15.6.2024	NA	NA	360	12.28	-
6		**122.80**				**B**	**12.28**	
G Total A and B							**37.612**	

Annexure 11.1

11.2.5 Unjustified expenditure on pending liabilities – Rs. 282.077 million

(Rs. in Million)

S. No	Name of firm /supplier	Description	V. No/date	Cheque number/date	Amount
1	M/s Talha Traders, Quetta	Purchase of Tenormin 50 mg tablets, PP. Kite (Import), Citralka 10 ml Inderal10 mg tablets, Cefixime 400mg Capsule.	801/16.06.2020.	0201057/ 14.06.2025.	10.361
2		Masks (three layer), Calpol 500 mg tablets, Monochol EP-70 GBL Turkey. 1 Liter, Trileaf 120 ml Syrup, BD Disposable 5CC.	805/17.06.2020.		39.248
3		Kohlean Adhesive Plaster, High Clean Foam, Khlean Surgical Paper Tape all Demand Size.	817/19.06.2020.		13.629
4		Purchase of Tenormin 50 mg tablets, PP.Kite (Import)Inderal10 mg tablets, Cefixime 400mg Capsule.	821/20.06.2020.		42.165
5		Masks (three layer), Calpol 500 mg tablets, Monochol EP-70 GBL Turkey. 1 Liter, Trileaf 120 ml Syrup, BD Disposable 5CC.	826/22.06.2020.		37.177

S. No	Name of firm /supplier	Description	V. No/date	Cheque number/date	Amount
6		Kohlean Adhesive Plaster, High Clean Foam, Khlean Surgical Paper Tape all Demand Size.	829/24.06.2020.		10.814
7	M/s Ali Umar Enterprises, Quetta	Purchase of Hy-Cortisone 100mg Inj, 250mg Inj, Tazopip 2.5gm Inj, 4.5gm, Mucaine 120ml Syp, Lederplex 120ml Syp, Tenormin 100mg Tab, Inderal 40mg Tab.	102/18.05.2020.	Not attached Cheque Copy with bill.	74.051
8		Purchase of Cefixime 400mg Capsule, Calpol 500mg Tablets, Monochol EP-70 GBL Turkey. 1 Liter and BD Disposable 5CC.	65/24.05.2020.	0200929/ 13.06.2025.	54.632
Total					**282.077**

11.2.12 Irregular / doubtful Payment from Student Scholarship Funds – Rs. 14.667 million

Annexure 11.2
(Rs in million)

S. No.	Cheque No.	Paid to	Date	Amount
1	43481265	Abdullah & Bros	25.07.2023	0.864
2	43481268	Abdullah & Bros	25.07.2023	0.936
3	43481277	Cashier	20.07.2023	0.200
4	43481276	Ali Umar Enterprises	24.07.2023	1.368

S. No.	Cheque No.	Paid to	Date	Amount
5	43481298	Huzair Traders	16.08.2023	0.936
6	43481278	Hammad Traders	31.07.2023	0.936
7	43481275	Ali Umar Enterprises	24.07.2023	1.512
8	43481260	Cashier	03.08.2023	0.100
9	43481264	R.N. Traders	25.07.2023	0.936
10	43481291	Danish Aslam	02.08.2023	0.400
11	43481274	Ali Umar Enterprises	20.07.2023	1.656
12	43481255	M/s Shiraz Construction & Co.	12.06.2023	0.221
13	43481297	R.N. Traders	16.08.2023	0.868
14	43481267	Huzair Traders	25.07.2023	0.792
15	43481273	Ali Umar Enterprises	20.07.2023	1.296
16	43481270	Ali Umar Enterprises	24.07.2023	1.440
17	43481296	Cashier	10.08.2023	0.206
Total				**14.667**

11.2.14 Unjustified procurement of local purchase of medicine - Rs. 6.710 million

Annexure 11.3

S. No.	Name of firm/supplier	Description	V. No/date	Amount	Sanctioned date of voucher
1	M/s Hospital Supply Corporation, Karachi	Purchase of drug and medicines.	Nil/11.1.2024	0.198	27.05.2025.
2			Nil/11.1.2024	0.198	04.12.2024.
3	M/s Fass Enterprises, Quetta		10071/Nil	0.182	28.01.2025.
4			10015/Nil	0.184	28.01.2025.
5			10016/Nil	0.184	28.01.2025.
6	M/s Ahmed Inayat Trader, Quetta		0788/Nil	0.094	24.02.2025.
7	M/s Fass Enterprises, Quetta		815/19.08.2024	0.200	23.09.2024.
8			858/19.08.2025	0.180	23.09.2024.
9			819/19.08.2024	0.200	23.09.2024.
10			10000/21.08.2024	0.200	23.09.2024.
11			865/21.08.2024	0.195	23.09.2024.
12			858/22.08.2024	0.200	23.09.2024.
13			825/23.08.2024	0.196	23.09.2024.
14			800/25.08.2024	0.200	23.09.2024.
15			829/25.08.2024	0.200	23.09.2024.
16			805/27.08.2024	0.160	23.09.2024.
17			860/29.08.2024	0.195	23.09.2024.
18	M/s ZBS Enterprises, Quetta		Nil/14.11.2024	0.164	28.01.2025.
19	M/s Siraj ud din & Sons, Quetta		1250/20.11.2024	0.198	04.12.2024.

S. No.	Name of firm/supplier	Description	V. No/date	Amount	Sanctioned date of voucher
20	M/s Bextechs Innovations, Quetta		Nil/2024	0.196	04.12.2024.
21			148/22.01.2025	0.188	25.01.2025.
22	M/s Ali Traders, Quetta		205416/ 30.01.2025	0.201	17.04.2025.
23	M/s Universal Trader, Quetta		3732/08.03.2025	0.188	17.04.2025.
24	M/s Bextechs Innovations, Quetta		181/24.03.2025	0.188	17.04.2025.
25			182/24.03.2025	0.188	17.04.2025.
26			183/24.03.2025	0.166	17.04.2025.
27			178/24.03.2025	0.166	17.04.2025.
28			180/24.03.2025	0.150	17.04.2025.
29			179/24.03.2025	0.150	17.04.2025.
30	M/s Samiullah & Co, Quetta		269/28.04.2025	0.198	17.04.2025.
31	M/s Fass Enterprises, Quetta		35010/Nil	0.200	17.04.2025.
32			35015/Nil	0.200	17.04.2025.
33			36000/Nil	0.199	17.04.2025.
34			35000/Nil	0.179	28.04.2025.
35			10090/Nil	0.161	16.10.2024.
36			36030/Nil	0.165	17.10.2025.
37			25026/Nil	0.150	28.01.2025.
Total				**6.761**	

Annexure 11.4

11.2.16 Loss due to irregular appointments made on the basis of fake diplomas – Rs. 4.734 million

Total candidate	Dispensers 02	X-Ray Technician 02	OT Technician 04	Dental Technician 01	Ultrasound Technician 02	Anesthesia Technician 03	ECG Technician 02	Total Amount per month pay fixed
17	43,543	46,790	46,790	46,790	46,790	46,790	46,790	0.789
788,936*6								4.734

S. No.	Name	Fathers Name	Post	CNIC No.
1	Shakira Mehboob	Faizullah Shah	Dispenser	5140185078008.00
2	Umair Ahmed	Abdul Ghafoor	Dispenser	5120121185433.00
3	Abdul Rehman	Abdul Ghafoor	X-Ray Technician	512017623275.00
4	waseem ahmed	ghous bakhsh	X-Ray Technician	5120118479327.00
5	fid ur rehman	abdul khaliq	OT technician	5120144312261.00
6	shahzaib	ali akbar	OT technician	5120159699491.00

S. No.	Name	Fathers Name	Post	CNIC No.
7	shehzad sattar	abdul sattar	OT technician	5120175459435.00
8	mohammad bilal	abdu aziz	OT technician	5120303546809.00
9	mohammad faisal	ghulam rasool	dental technician	5120169814961.00
10	mohammad ismail	ghulam rasool	ICU technician	5120161910927.00
11	jahnzaib	najeebullah	ultrasound tech.	5120174077851.00
12	zubair ahmed	karim bakhsh	Anesthesia tech.	5120109504499.00
13	Syed waliullah shah	abdul latif shah	ECG tech.	5120171336097.00
14	samreen	shafi mohammad	ultrasound tech.	510115460512.00
15	ali ahmed	mohammad noor	Anesthesia tech.	5440068973713.00
16	abdul rab	nouroz khan	Anesthesia tech.	5440187590701.00
17	sumayya	munir ahmed	ECG tech.	5120164685218.00

Annexure 11.5

11.2.21 Overpayments due to allowing inadmissible items and higher rates - Rs. 127.210 million

1. Project Director (Civil Works) Medical College, Turbat

AIR (Para-2)

(Rs. in Million)

Bill/ Cheque No. & date	Item description	Item No.	Unit	Quantity	Rate paid	BCSR-1998 SI No.	Rate provided in BCSR, 1998	Excess rate	Amount
C. Construction of Internal Road (Pkg.-22), M/s Bismillah Construction Company, GC									
15th R/ Bill, 1898782, 18.10.23, MB page-128,	Clearing & grubbing of natural ground	101	Sq.m.	117,016	26	21-9/(B)	16.64	9.36	1.095
	Compaction of natural ground	104	Sq.m.	117,016	28	21-9/(B)	10.60	17.4	2.036
	Formation of Embankment from road way excavation	108a	Cu.m.	4,050	410	21-1/a+f	200.66	209.34	0.848
	Formation of Embankment from borrow excavation	108c	Cu.m.	92,974.45	445	21-6/a+21-9	198.54	246.46	22.914
	Bituminous Prime coat	302a	Sq.m.	64,300	127	At par	33	94	6.044
	Asphalt concrete for wearing course (2")	305a	Cu.m.	3260	20,277	21-35/c	502.11	19774.89	64.466
					21,313		961.55	20351.45	97.403
					Sub- Total		**(A)**		**97.403**
D. Earth Filling in Courtyard of Different Building, M/s Mir Construction Company, GC									
4th R/Bill, 189840	Earth filling	---	Cu.m.	36,232	400	3-5/b(i)	164.78	235.22	8.522

6, 10.01.24, MB-Nil, P-8-9									
					Sub- Total		**(B)**		**8.522**
E. Construction of Residence Type B (Pkg.-3), M/s Muhammad Assa, GC									
14th R/Bill, 0080415, 07.06.24, MB P-25-38	Excavation from Existing ground level up to required level….	1.1	Cu.m.	1381.8	600	3-21/b	73.52	526.48	0.727
		1.1	Cu.m.	625.4	600	3-21/b	73.52	526.48	0.329
	Earth filling …..	1.2	Cu.m.	8,115	800	3-5/b(i)	164.78	635.22	5.155
	P&L plain C/C 100-150 mm thick class E (1:4:8) in foundation	2.1.1	Cu.m.	227.6	7500	3-4/e	3,430.88	4,069.12	0.926
		2.1.1	Cu.m.	489.6	7500	3-4/e	3,430.88	4,069.12	1.992
	P/F/Laying mild steel reinforcement for all 60,000 Psi….	2.2.1	Ton	80.368	130,000	5-44/a+h	111,725	18,275	1.474
		3.2.1	Ton	157.7	130,000	5-44/a+h	111,725	18,275	2.882
	P&L machine made solid block masonry 1:6 cement mortar	4.2	Sq.m.	658.4	4,000	9-1/d-iii	3,487	513	0.338
		4.2	Sq.m.	1,797.8	4,000	9-1/d-iii	3,487	513	0.922
					Sub- Total		**(C)**		**14.745**
F. Construction of Auditorium (Pkg.-27), M/s R.A.B. Construction Co., GC									
13th R/Bill, 1898396,	P/F/Laying mild steel reinforcement for all 60,000 Psi….	2.4	Ton	60	137,000	5-44/a+h	111,725	25,275	1.525

10.01.24, MB P-11									
		2.4	Ton	108.947	137,000	5-44/a+h	111,725	25,275	2.754
							Sub- Total (D)		**4.279**
G. Construction of Girls Hostel -II (Pkg.-31), M/s Zubair Ahmed, GC									
10th R/Bill, 0081937, 10.04.24, MB P-817	P/F/Laying mild steel reinforcement for all 60,000 Psi….	2.4	Ton	26	134,945	5-44/a+h	111,725	23,220	0.604
		2.4	Ton	92.051	134,945	5-44/a+h	111,725	23,220	2.137
Sub-Total (E)									**2.741**
Grand Total (A+B+C+D+E)									**127.690**

Annexure 13.1

13.2.2 Overpayments due to allowing inadmissible items and higher rates - Rs. 260.895 million

S. No.	Name of Division	Description	AIR# F.Y	Amount paid	Amount payable	Overpaid
1.	Irrigation Division, Dasht Mirani, at Turbat	Borrow pit excavation allowed instead earthwork in irrigation channel	2, 2023-24	112.384	84.994	27.39
2.	Irrigation Division, Duki	Jungle clearance Higher rate	1, 2023-24	3.094	0.073	3.021
3.	Irrigation Division, Dasht Mirani, at Turbat	Separate payment dressing and levelling of earth inadmissible	4, 2023-24	64.832	58.352	6.480
4.	Irrigation Division, Duki	Incorrect item of work was paid	4, 2023-24	3.786	3.464	0.322
5.	Irrigation Division, Surab	Incorrect item of work cement concrete was paid	6, 2023-24	4.690	4.236	0.454
6.	Irrigation Division Sibi	Incorrect item of work was paid	1, 2023-24	48.717	44.570	4.147
7.	Irrigation Division, Chaman	Allowing higher ratio compaction	2, 2023-24	67.819	61.998	5.820
8.	Irrigation Division Duki	Compaction of earthwork in embankment Inadmissible item of work	2, 2023-24	0.555	0.302	0.253

S. No.	Name of Division	Description	AIR# F.Y	Amount paid	Amount payable	Overpaid
9.	Deputy Director Drilling, Quetta	Higher rate	1, 2021-22	1.198	0.574	0.626
10.	Irrigation Division, Loralai	Inadmissible soil classification	3, 2023-24	1.981	1.429	0.552
11.	Irrigation Division, Awaran	Filling of wire crates with higher rate	2, 2023-24	16.136	16.033	0.103
12.	Khirther Canal Division at Usta Mohammad	Item of work was paid bed clearance instead of silt clearance	2, 2023-24	27.615	16.486	11.129
13.	Irrigation Division, Loralai	Incorrect item of work cement concrete was paid	1, 2023-24	9.752	8.796	0.956
14.	Irrigation Division, Kachhi at Bolan	Excavation in foundation of buildings and bridges paid instead of excavation in irrigation channel	6, 2023-24	1.372	1.210	0.162
15.	Irrigation Division, Loralai	Earthwork excavation carried out with manual labor instead of machinery	4, 2023-24	1.326	1.051	0.275
16.	Irrigation Division, Kachi at Bolan	Carriage charges inclusive in item of work	1, 2023-24	62.719	0	62.719
17.	Khirther Canal Division at Usta Mohammad	Separate payment of rehandling of earth work was inadmissible	1, 2023-24	31.970	0	31.970

S. No.	Name of Division	Description	AIR# F.Y	Amount paid	Amount payable	Overpaid
18.	Deputy Director Drilling, Quetta	Inadmissible item of work	2, 2023-24	2.795	0	2.795
19.	Irrigation Division, Quetta	Separate payment for dressing of earthwork Inadmissible item of work	1, 2024-25	2.232	0	2.232
20	Irrigation Division, Kalat	Payment of steel on higher rate	3,2024-25	14.408	14.180	0.228
21	Irrigation Division, Ziarat	Higher rate paid against BCSR 2018	5,2024-25	6.193	4.041	2.150
22	Irrigation Division, Duki	Higher rate paid bed clearance	1,2024-25	3.786	3.470	0.325
23	Irrigation Division, Duki	Carriage paid on concrete work	2,2024-25	0.347	0	0.347
24	PD, Extension of Pat feeder canal	Inadmissible item of work	2,2024-25	1.034	0	1.034
25	Irrigation Division, Patfeeder Canal	Higher rate paid in excavation	3,2024-25	2.067	1.017	1.044
26	Irrigation Division, Khuzdar	Earthwork excavation in irrigation channels carried out by manual labour instead of machinery	3,2024-25	7.422	6.317	1.105
27	Irrigation Division, Hub Canal	Excavation of earthwork without grading	6,2024-25	18.935	13.517	5.420

S. No.	Name of Division	Description	AIR# F.Y	Amount paid	Amount payable	Overpaid
28	Irrigation Division, Hub Canal	Clearing jungle by cutting, removing all shrubs, trees	12,2024-25	15.344	2.992	12.352
29	Irrigation Division, Dera Bugti	Excavation carried out in shingle gravel and payment made in rock	2,2024-25	65.009	36.232	28.777
30	Irrigation Division, Dera Bugti	compaction was inclusive in earthwork embankment so the separate payment of compaction was unjustified	4,2024-25	5.741	0	5.741
31	Irrigation Division, Dera Bugti	compaction was inclusive in earthwork embankment so the separate payment of compaction was unjustified	7,2024-25	24.032	0	24.032
32	Irrigation Division, Pishin	Higher rates against BCSR 2023	9,2024-25	15.502	15.167	0.335
33	PD, Extension of Pat feeder Canal	Inadmissible item of work paid	1,2024-25	4.700	0	4.700
34	Irrigation Division, Kech	Separate payment allowed dressing, and compaction	2,2024-25	5.509	3.130	2.379
35	Irrigation Division, Kech	Excavation in foundation of building and bridges instead of irrigation work (higher rate)	4,2024-25	8.463	4.914	3.550

S. No.	Name of Division	Description	AIR# F.Y	Amount paid	Amount payable	Overpaid
36	Irrigation Division, Kech	Separate payment allowed dressing, and compaction	5,2024-25	24.046	20.695	3.351
37	Irrigation Division, Kech	Separate payment allowed dressing, and compaction	7,2024-25	9.412	5.411	4.001
38	Pat feeder Canal	Advance payment of carriage	5,2024-25	0.970	0	0.970
Total				**682.549**	**431.659**	**260.895**

1. Irrigation Division, Dasht Mirani, at Turbat (Higher Rate)

AIR (Para-2)
(Rs. in Million)

S. No.	M.B. & page and Cheque number	SI of work paid	S.I. of work admissible	Unit	Quantity paid	Rate paid	Rate to be paid	Excess Rate	Excess payment
A. Reh: and Restoration of Small Storage Water Reservoir Dawahi Dagar Dasht Balinagwar Kech, M/ Fahad Rind Construction Company									
1	DL-254, P-13-14, 598621, 07.09.23	3-4/a	3-10/a	Cu.ft.	1,473,541	5.050	4	1.050	1.547
2		3-4/b	3-10/b	Cu.ft.	631,517	6.450	5.20	1.25	0.789
3		3-18/a	----	Cu.ft.	1,473,541	0.25	-	0.25	0.368
4		3-18/b	---	Cu.ft.	631,517	0.40	-	0.40	0.253
								Total	**2.957**
							Deduct	**0.1%**	**(0.003)**
							Add	**BSTS 4%**	**0.118**
							Sub-	**Total (A)**	**3.072**
B. Reh: & Restoration of Small Storage Water Reservoir Jadokki Dasht Kech, M/s Sangai									

	Construction Company								
1	DL-265, P-9-11, 598623, 08.09.23	3-4/a	3-10/a	Cu.ft.	1,701,829	5.050	4	1.050	1.787
2		3-4/b	3-10/b	Cu.ft.	729,355	6.450	5.20	1.25	0.912
3		3-18/a	----	Cu.ft.	1,701,829	0.25	-	0.25	0.425
4		3-18/b	---	Cu.ft.	729,355	0.40	-	0.40	0.292
								Total	**3.416**
							Deduct	**0.08%**	**(0.003)**
							Add	**BSTS 4%**	**0.137**
							Sub-	**Total (B)**	**3.550**
C.	**Reh: and Restoration of Small Water Reservoir Miruchill Dasht Kech, M/s Rahim Bakhsh and Sons Construction Company**								
1	DL-313, P-8-9, 3rd and Final Bill, 598647, 18.12.23	3-4/a	3-10/a	Cu.ft.	564,798	5.050	4	1.050	0.593
2		3-4/b	3-10/b	Cu.ft.	242,056	6.450	5.20	1.25	0.303
3		3-18/a	----	Cu.ft.	564,798	0.25	-	0.25	0.141
4		3-18/b	---	Cu.ft.	242,056	0.40	-	0.40	0.097
								Total	**1.134**
							Deduct	**0.08%**	**(0.001)**
							Add	**BSTS 4%**	**0.045**
							Sub-	**Total (C)**	**1.178**
D.	**Reh: and Restoration of Small Water Reservoir Shambay Chill Dagar at Sangai Dasht, M/s Sangai Construction Company**								
1	DL-253, P-10-13, 4th and Final Bill, 598636, 12.10.23	3-4/a	3-10/a	Cu.ft.	2,169,394	5.050	4	1.050	2.278
2		3-4/b	3-10/b	Cu.ft.	929,740	6.450	5.20	1.25	1.162
3		3-18/a	----	Cu.ft.	2,169,394	0.25	-	0.25	0.542
4		3-18/b	---	Cu.ft.	929,740	0.40	-	0.40	0.372

								Total	**4.354**
							Deduct	**0.08%**	**(0.003)**
							Add	**BSTS 4%**	**0.174**
							Sub-	**Total (D)**	**4.525**
E. Reh: and Restoration of Small Water Reservoir Kottoack & Kocha Hotag Tehsil Dasht, M/s Dasht Traders and Construction Company									
1	DL-239, P-15-21, 5th and Final Bill, 598646, 13.12.23	3-4/a	3-10/a	Cu.ft.	3,131,333	5.050	4	1.050	3.288
2		3-4/b	3-10/b	Cu.ft.	1,342,000	6.450	5.20	1.25	1.678
3		3-18/a	----	Cu.ft.	3,131,333	0.25	-	0.25	0.783
4		3-18/b	---	Cu.ft.	1,342,000	0.40	-	0.40	0.537
								Total	**6.286**
							Deduct	**0.02%**	**(0.001)**
							Add	**BSTS 4%**	**0.251**
							Sub-	**Total (E)**	**6.536**
F. Reh: & Restoration of Small Storage Water Reservoir Dahag, Tehsil Dasht, M/s Jaraz Construction Company									
1	DL-238, P-17-21, 6th and Final Bill, 598654, 05.03.24	3-4/a	3-10/a	Cu.ft.	4,086,446	5.050	4	1.050	4.291
2		3-4/b	3-10/b	Cu.ft.	1,751,334	6.450	5.20	1.25	2.189
3		3-18/a	----	Cu.ft.	4,086,446	0.25	-	0.25	1.022
4		3-18/b	---	Cu.ft.	1,751,334	0.40	-	0.40	0.701
								Total	**8.203**
							Deduct	**0.015%**	**(0.001)**
							Add	**BSTS 4%**	**0.328**
							Sub-	**Total (F)**	**8.530**
G. Reh and Restoration of Small Water Reservoir Dannu Wadd and Gazibahl Wadd Dasht									

Kech, M/s Sangai Construction Company									
1	DL-262, P-, 6th and Final Bill, 598662, 16.04.24	3-4/a	3-10/a	Cu.ft.	2,136,947	5.050	4	1.050	2.244
2		3-4/b	3-10/b	Cu.ft.	915,835	6.450	5.20	1.25	1.145
3		3-18/a	----	Cu.ft.	2,136,947	0.25	-	0.25	0.534
4		3-18/b	---	Cu.ft.	915,835	0.40	-	0.40	0.366
								Total	**4.289**
							Deduct	**0.08%**	**(0.003)**
							Add	**BSTS 4%**	**0.171**
							Sub-	**Total (G)**	**4.457**
							Grand	**Total**	**31.848**

2. Irrigation Division, Duki (Higher Rate)

AIR (Para-1)
(Rs. in Million)

Item of work	**Quantity paid in Sft**	**Rate paid Per Sft (Rs.)**	**Rate payable Per Sft (Rs.)**	**Difference**	**Overpaid amount (Rs.)**
Jungle clearance and removing up to 100 Ft (30 m)" under SI No. 3-49/b	92,250	33.55	0.80	32.75	3.021
			Total		**3.021**

3. Irrigation Division, Dasht Mirani, at Turbat (Higher Rate)

AIR (Para-4)
(Rs. in Million)

S. No.	M.B. & page and Cheque number	SI of work paid	S.I. of work admissible	Unit	Quantity paid	Rate paid	Rate to be paid	Excess Rate	Excess payment
A.	**Const: of Small Storage Water Reservoir Banuq-e-Bug Karkak, Dasht Kech, M/s RBD Construction Company**								
1	5th and Final Bill, DL-251, P-23-24, 598660, 25.03.24	3-4/a	3-7/a	Cu.ft.	2,997,250	5.050	4.80	0.25	0.749
2		3-4/b	3-7/b	Cu.ft.	1,284,536	6.450	6.10	0.35	0.450
3		3-18/a	----	Cu.ft.	2,997,250	0.25	-	0.25	0.749
4		3-18/b	---	Cu.ft.	1,284,536	0.40	-	0.4	0.514
								Total	**2.462**
							Deduct	**0.05%**	**(0.001)**
							Add	**BSTS 4%**	**0.098**
							Sub-	**Total (A)**	**2.559**
B.	**Const: of Small Water Reservoir for Agriculture and Drinking Purpose at Mosmee Dasht Different Area Kech, M/s Dasht Traders & Construction Co.**								
1	3rd and Final Bill, DL-250, P-7-11, 598624, 08.09.23	3-4/a	3-7/a	Cu.ft.	2,287,806	5.050	4.80	0.25	0.572
2		3-4/b	3-7/b	Cu.ft.	980,488	6.450	6.10	0.35	0.343
3		3-18/a	----	Cu.ft.	2,287,806	0.25	-	0.25	0.572
4		3-18/b	---	Cu.ft.	980,488	0.40	-	0.4	0.392
								Total	**1.879**
							Deduct	**0.05%**	**(0.001)**
							Add	**BSTS 4%**	**0.075**
							Sub-	**Total (B)**	**1.953**

C. Const: of Small Water Reservoir for Agriculture and Drinking Purpose at Panja Dasht Different Area Kech, M/s Dasht Traders & Construction Co.									
1	4th and Final Bill, DL-249, P-11-15, 598644, 13.12.23	3-4/a	3-7/a	Cu.ft.	2,286,808	5.050	4.80	0.25	0.572
2		3-4/b	3-7/b	Cu.ft.	980,060	6.450	6.10	0.35	0.343
3		3-18/a	----	Cu.ft.	2,286,808	0.25	-	0.25	0.572
4		3-18/b	---	Cu.ft.	980,060	0.40	-	0.4	0.392
								Total	**1.879**
							Deduct	**0.05%**	**(0.001)**
							Add	**BSTS 4%**	**0.075**
							Sub-	**Total (C)**	**1.953**
							Grand	**Total**	**6.465**

4. Irrigation Division, Duki (Higher Rate)

AIR (Para-4)
(Rs. in Million)

S. No.	Item of work	Quantity (Cu.Ft)	Rate paid (Per Cu.Ft)	Rate payable (Per Cu.Ft)	Difference	Amount
1.	Bed clearance in ordinary soil and dressing slopes of drains to required section including SI No. 3-3 (a)	805677	4.700	4.300	0.400	0.322
Less premium @ 1.35% below on CSR, 2018						
Total						**0.322**

5. Irrigation Division, Surab (Higher Rate)

AIR (Para-6)
(Rs. in Million)

Item of work	Quantity paid (cft)	Rate paid (cft)	Rate payable	Difference	Amount
Providing and laying plain machine mixed cement concrete….. under SI No. 5-5-b	22860	205.20	185.35	19.85	**0.454**

6. Irrigation Division, Sibi (Higher Rate)

AIR (Para-1)
(Rs. in Million)

S. No.	Item of work	Quantity (Cft)	Rate paid	Rate payable	Difference	Amount
1.	Bed clearance in ordinary soil and dressing slopes of drains to required section including SI No. 3-3 (a)	10549937.92	4.70	4.30	0.40	4.220
Below @ 1.75% on CSR, 2018						**0.073**
Total						**4.147**

7. Irrigation Division, Chaman (Higher Rate)

AIR (Para-2)
(Rs. in Million)

Bill/MB/ Cheque No. date	Item of work paid	Item of work admissible	Unit	Quantity	Rate paid	Rate payable	Excess rate	Amount
a.C/o Bogra Delay Action Dam in District Chaman, M/s Mohabat Khan & Brothers, GC								
5th R/Bill, KA-16/L, P-32, 589325, 22.09.23	3-5/b-ii	3-5/b-iii	Cu.ft.	169,869	7.20	7.05	0.15	0.025
	3-5/c-ii	3-5/c-iii	Cu.ft.	3,699,824	9.50	8.40	1.10	4.070
	3-5/d-ii	3-5/d-iii	Cu.ft.	2,466,549	12.75	12.05	0.70	1.727
							Total	**5.822**
						Deduct	**(-) 0.03 %**	**0.002**
							Net Total	**5.820**

8. Irrigation Division, Duki (Inadmissible Item)

AIR (Para-2)
(Rs. in Million)

Item of work	Quantity paid in Sft	Rate paid Per Sft (Rs.)	Total rate paid	Item payable	Rate payable	Difference	Amount payable
Filling, watering and compacting earth under floors in layers not exceeding 8 inchs in thickness." under SI No. 3-16/b	42,875	6.70	12.95	SI. No. 3-5/b-iii	7.05	5.90	**0.253**

Item of work	Quantity paid in Sft	Rate paid Per Sft (Rs.)	Total rate paid	Item payable	Rate payable	Difference	Amount payable
Compaction of earthwork in embankment to full depth and width by approved mechanical means in layer not exceeding 10 inches (230mm) in depth at optimum moisture content including watering by mechanical means" under SI No. 3-25/c		6.25					

9. Deputy Director, Drilling Quetta (Higher Rate)

AIR (Para-1)
(Rs. in Million)

Item of work	Quantity (Rft)	Rate paid (Per Rft)	Rate payable (Per Rft)	Difference (Per Rft)	Amount
S/O MS blind pipe	500	1982	971.400	1010.60	0.505
S/O strainer pipes	100	2088	888.400	1199.60	0.119
Total					**0.624**

10. Irrigation Division, Loralai (Higher Rate)

AIR (Para-3)
(Rs. in Million)

S No.	Item of work	Quantity paid (difference of 40%)	Rate paid (Rs.)	Rate payable (Rs.)	Rate difference (Rs.)	Amount
Construction of Check Dam in Killi Haji Naseer Khan, Sagar Area, Loralai, M/s Afnan and Brothers JV M/s Muhammad Afzal & Brothers						
1	SI No. 3-10/b/iv	45,500 Cft	14.76	10.58	4.18	0.190
Deduct premium @ 1.43%						(0.003)
Sub total (1)						0.187
Construction of Chamaza Dam in District Loralai, M/s Nasir Construction Company						
1	SI No. 3-10/b/iv	147,000 Cft	9.05	6.55	2.5	0.368
Deduct premium @ 0.85%						(0.003)
Sub total (2)						0.365
Total						**0.552**

11. Irrigation Division, Awaran (Higher Rate)

AIR (Para-2)
(Rs. in Million)

S. No.	Quantity (Cft)	Rate paid (Per Cft)	Rate to be paid (Per Cft)	Difference (Per Cft)	Amount
1	**293,384.60**	**55**	**54.65**	**0.35**	**0.103**

12. Executive Engineer, Khirther Canal Division at Usta Mohammad (Higher Rate)

AIR (Para-2)
(Rs. in Million)

Item of work	Quantity paid (Cft)	Rate paid (Rs. Per Cft)	Rate to be paid (Rs. Per Cft)	Difference	Amount
Bed clearance in ordinary soil and dressing slopes of drains to required section including removal of weeds, roots etc and disposal of excavated material undressed within 15 meter lead	4,101,221	6.700	4.00	2.700	11.073

13. Irrigation Division, Loralai (Higher Rate)

AIR (Para-1)
(Rs. in Million)

Item of work payable	MB page No. and record entry	Quantity paid (Cft)	Rate paid (Rs. Per Cft)	Rate payable (Rs. Cft)	Difference	Amount
P/L 1:2:4 cement concrete in foundation (SI No. 5-8/c)	16 (190x100x1.5)	3,5588	274.05	247.2	26.85	**0.956**

14. Irrigation Division, Kachi at Bolan (Higher Rate)

AIR (Para-6)
(Rs. in Million)

S No.	Cheque No. and date	Name of work and contractor	Quantity paid	Rate paid (Rs.)	Rate to be paid (Rs.)	Difference (Rs.)	Amount (with premium)
2	627738, 13.06.2024	Restoration of Bolan Weir Irrigation Scheme of Bolan river, District Kachhi, M/s Haji Gul Mohammad & Sons	3,794.638 Cum	361.7	318.90	42.80	**0.162**

15. Irrigation Division, Loralai (Higher Rate)

AIR (Para-4)
(Rs. in Million)

S No.	Item of work	Soil allowed	Quantity paid (Cft)	Rate paid (Rs.)	Rate payable (Rs.)	Difference (Rs.)	Amount
1	Earthwork for embankment lead upto 1000 M and compaction by mechanical means (shingle gravel soil) (SI No. 3-10/b/iv)	40%	55702	12.35	9.05	3.1	0.177
2	Earthwork for embankment lead upto 1000 M and compaction by mechanical means (hard soil) (SI No. 3-10/b/iii)	60%	83553	7.65	6.55	1.1	0.092
Total							**0.269**

16. Irrigation Division, Kachi at Bolan (Inadmissible Item)

AIR (Para-1)
(Rs. in Million)

S. No.	Item of work	Inadmissible lead paid (Km)	Rate (Rs.)	Quantity paid	Amount
1.	3-5/b/i	01 Km	106.746	141,766	15.183
2.	3-5/a/iii	01 Km	106.746	141,766	15.183
3.	21-13-1	10 Km	566.11	43,450	24.597
4.	21-44-1	10 Km	566.11	13,699.849	7.756
Total					**62.719**

17. Executive Engineer, Khirther Canal Division at Usta Mohammad (Inadmissible Item)

AIR (Para-1)
(Rs. in Million)

Item of work	Quantity paid (Cft)	Rate paid (Rs. Per Cft)	Overpayment
Rehandling of earthwork	1528,1401	2.100	32.090
Premium @ 0.35% below			**0.112**
Total			**31.97**

18. Deputy Director, Drilling Quetta (Inadmissible Rates)

AIR (Para-2)
(Rs. in Million)

S. No.	Items	Quantity	Rate paid
1	S/O KSB stainless steel pump type UPA 15 HP motor	15 HP	**2.795**
2	Solar modules 15000 watts panel 400 watts	38	
3	Solar panels stands 4 Nos. in each frame	10	
4	Solar Invertor	01	
5	Submersible riser pipes 2” dia 25 Nos. each riser pipes	20 ft	
6	Cable 5mm 16mm	350 rft	
7	Top band 2” dia	0	
8	Suspension clamps	0	

S. No.	Items	Quantity	Rate paid
9	Refles and sluice valves size 2” dia	0	
10	Circuit breaker	06	
11	Cable for panels inverters wiring	80 meter	
12	Installation and transportation charges at site	0	

19. Irrigation Division Quetta **AIR Para No. 01**

(Rs. in Million)

Name of work	SI No.	MB and Page No.	Quantity Paid (Cft)	Rate Paid Per Cft	Excess Amount
Dressing of earthwork by machinery or otherwise and left undressed (SI No. 3-20/b)	3-20/b	378/L	1,440,000	1.55	2.232

20. Irrigation Division, Kalat **AIR Para No. 03**

(Rs. in Million)

S No.	MB Page No.	Item of work	Quantity paid in Ton	Rate paid Per Ton	Rate payable Per Ton	Excess rate paid	Amount
1.	33	5-65/a	55.63	130,426.05	128,365.80	2,060.25	0.115
Add 99% premium on CSR, 2018							0.113
Total							**0.228**

21. Irrigation Division, Ziarat

AIR Para No. 05
(Rs. in Million)

CV No & Date	Name of work	Name of Contractor	Item of Work	Quantity Cft	Rate payable Per Cft	Rate paid Per Cft	Diff	Amount
D-130, 23.08.2024	Construction of Small Dams in Distt: Ziarat (vii)Construction of Zandi Dam Sinjavi Area Distt Ziarat Federal PSDP-(2021-22	M/s Sheikh Syed Amir & Brothers JV M/s Shahab ud Din Khan & Brother	Excavation in hard rock requiring blasting and disposal of Si No. 3-12d	64093.25	24.60	40.91	16.31	1.045
			Excavation in rock dressed to designed section, grades Soft Rock Si.No.3-11a	64093.25	15.30	18.69	3.39	0.217
			Excavation in rock dressed to designed section, grades and Medium hard rock Si.No.3-11b	64093.25	23.15	37.00	13.85	0.888
Total								**2.150**

22. Irrigation Division, Duki **AIR Para No.01**

(Rs. in Million)

Item of work	Quantity (cft)	Rate paid	Rate payable	Difference	Amount
Bed clearance in ordinary soil and dressing slopes of drains to required section including SI No. 3-3 (a)	805,677	4.70	4.30	0.40	**0.322**

AIR Para No. 02s

(Rs. in Million)

Description	Quantity paid (trips)	Rate paid (cft)	Amount
Under SI No. 1-5	116.40	2981.46	**0.347**

23. PD Extension of Pat feedae Canal **AIR Para No.02**

(Rs. in Million)

S. No.	Item of work	Quantity calculated by TPV (Cum)	Quantity already verified by NDC (Cum)	Liabilities (Cum)	Rate (Per Cum)	Amount	Amount paid
1.	Construction of Brush wood Groynes as per line and grade shown on the drawing. Item No. 2.09	34,117	30,675	3,442	327	1.125	1.034

24. Pat Feeder Canal

AIR Para No. 03

(Rs. in Million)

S. No.	Item of work	Quantity (Cu.Ft)	Rate paid (Per Cu.Ft)	Rate payable (Per Cu.Ft)	Difference	Amount
1	Bed clearance in ordinary soil and dressing slopes of drains to required section including SI No. 3-3 (a)	274,920	7.520	3.700	3.820	1.050
Less premium @ 0.56% below on CSR, 2018						**0.006**
Total						**1.044**

25. Irrigation Division, Khuzdar

AIR Para No. 03
(Rs. in Million)

Cheque No. and date	Items of work payable	Quantity	Rate paid	Rate payable	Difference	Amount
623793, 31.01.2025	Earthwork excavation in irrigation channels drains by machinery (SI No. 3-10/b/i)	1579454	4.70	4	0.70	1.106
Deduct premium @ 0.10%						(0.001)
Total						**1.105**

26. Hub Canal

AIR Para No. 06
(Rs. in Million)

S. No.	Name of work/contractor	Item of work	Quantity (Cft)	Rate per Cft	Rate payable (Rs. Per Cft)	Difference	Amount
1.	Construction of flood protection bund at Ayoub Hotel, M/s Sky line	Excavation in foundation… in hard soil (3-21 / biii)	100,428	14.680	11.770	2.980	0.300
2.	Construction of flood protection bund Jangi		608,928	14.680	11.770	2.980	1.815

	Khan Goth, M/s Innovation						
3.	Construction of Katrach Dam in Lohi Tehsil, M/s Shafiq Ahmed	Earthwork excavation in irrigation channels... hard soil (3-10 / biii)	1,296,111.20	6.550	4.000	2.550	3.305
Total							**5.420**

AIR Para No. 12
(Rs. in Million)

S. No.	Name of work / contractor	Item of work	Quantity paid (Sft)	Rate paid / (Sft)	Rate payable / (Sft)	Difference	Amount
1.	Construction of Zaryab Village Delay Action Dam, M/s Pervez Ahmed	Clearing jungle by cutting, removing all shrubs, trees and	6,000	6.410	1.250	5.160	0.031
2.	Construction of Flood protection bund Jangi Khan, Hub, M/s Innovation		822,000	6.410	1.250	5.160	4.242
3.	Construction of flood protection bund at Ayoub Hotel, M/s Sky line		65,750	6.410	1.250	5.160	0.339

4.	Construction of flood protection diversion bund Sonmiani Air Defense Firing Rande, Bureda Camp, Hub, M/s Al-Shoaib Enterprises	Taking out entire roots	1,500,000	6.410	1.250	5.160	7.740
Total							**12.352**

27. Irrigation Division, Dera Bugti **AIR Para No.02**

(Rs. in Million)

Item of work	Quantity paid for (Cum)	Rate paid	Rate payable	Diff	Amount
Excavation in rock, Soft rock	16663.98	660	521.17	138.83	**2.313**
Excavation in rock, Medium Hard rock	16663.98	1306.47	521.17	785.3	**13.086**
Total (A)					**15.399**

(Rs. in Million)

Item of work	Quantity paid for (Cum)	Rate paid	Rate payable	Diff	Amount
Excavation in rock, Soft rock	24124.548	660	521.17	138.83	**3.349**
Excavation in rock, Medium Hard rock	8041.516	1306.47	521.17	785.3	**6.315**
Excavation in rock Hard rock	4020.758	1444.88	521.17	923.71	**3.714**
Total (B)					**13.378**
Total (A+B)					**28.777**

AIR Para No.04
(Rs. in Million)

Name of work	SI No.	Remarks	Quantity Paid (Cft)	Rate	Excess Amount
Constt: of Storage Dam of Sohlani	3-25c	Page No.2,8	108000	12.56	1.356
Constt: of Kandh Muranj Dam	3-25a	Qty added at MB page No. 2	105000	17.19	1.805
Constt: of Loaki Dam Kharcha area	3-25a	Qty added at MB page No. 2	150000	17.19	2.580
Total					**5.741**

AIR Para No. 07
(Rs. in Million)

Item of work	Quantity paid for (Cft)	Rate paid	Amount
Compaction of earth work in embankment	1,398,074.55	17.19	**24.032**

28. PD, Extension of Pat feeder Canal

AIR Para No.01
(Rs. in Million)

S. No.	Item of work	Quantity (Sqm)	Rate (Per Sqm)	Amount
1.	Clear stripping all types of vegetation at location of works including specified trees, Roots etc. as directed by the Engineer under Item No. 2.01.	3,133,401	1.5	4.700

29. Irrigation Division, Kech

AIR Para No. 2
(Rs. in Million)

S. No.	Item of work	Quantity (Cu.Ft)	Rate paid (Per Cu.Ft)	Rate payable (Per Cu.Ft)	Difference	Amount
1.	Borrow Pit excavation and dressing and levelling of earthwork to designed section Hard Soil SI No. 3-4 + 3-18	231,006	14.540	8.400	6.140	1.481
2.	Borrow Pit excavation and dressing and levelling of earthwork to designed section Shingle or gravel Soil SI No. 3-4 + 3-18	99,003	21.130	12.05	9.080	0.898
Total						**2.379**

AIR Para No. 4
(Rs. in Million)

S No.	voucher No/date	Item of work	Qty	Rate paid	Rate P/able	Diff	Amount
1	Construction of FPB at left and Right Side Kech Kaur, M/s Amir Baksh & Sons, GC D-174, 20.06.2025	Excavation in foundation of building and bridges including ….(3-21-iv)	187,200	10.25	5.95	4.3	0.805

S No.	voucher No/date	Item of work	Qty	Rate paid	Rate P/able	Diff	Amount
2.	Construction of FPB Kech Kaur P-iv, M/s Pak Global Builders, GC D-180 23.06.2025		334,338	10.25	5.95	4.3	1.437
3..	Construction of FPB at left and right side of Kech Kaur, M/s Al Dawood, Tiles & Construction Co., GC D-178, 20.06.2025		171,077	10.25	5.95	4.3	0.735
4.	Construction of FPB at Nazeer BazarMand, M/s Ali Nawaz Construction, GC D-103, 23.12.2024		45,550	10.25	5.95	4.3	0.195
5.	Construction of FPB at Balicha Tump, M/s Ali Nawaz Construction, GC D-101, 20.06.2025		38,250	10.250	5.95	4.3	0.165
6.	Construction of FPB Sari Shay Haq a ajo Bullo		49,650	10.250	5.95	4.3	0.213

S No.	voucher No/date	Item of work	Qty	Rate paid	Rate P/able	Diff	Amount
	Mand, M/s Dasht Traders, GC. D-149, 20.06.2025						
Total							**3.550**

AIR Para No. 5
(Rs. in Million)

Construction of protection bund at Dalbar Bazar Mund Kech to M/s Ali Nawaz Constt., GC									
S. No	**Item of work paid**	**Qty**	**Rate**	**Amount**	**Item of work payable**	**Quantity**	**Rate**	**Amount**	**Difference**
1	Borrow pit excavation undressed Hard Soil SI No. 3-4 I	672,488	7.8	5.245	Excavation in Irrigation Channel	672488	7.65	5.144	
2	Dressing and levelling of earthwork to designed section Hard Soil SI No. 3-18 (b)	672,488	0.4	0.268					
3	**Total A**			**5.513**				**5.144**	**0.369**
4	Borrow pit excavation undressed Shingle SI No. 3-4 I	448,326	10.95	4.909		448326	9.05	4.057	
5	Shingle Gravel SI No. 3-18 I	448,326	1	0.044					
	Total B			**4.953**				**4.057**	**0.896**

Grant Total									**1.265**
Construction of protection bund at Cheery Shay Haq e Joo Bullo Mund Kech to M/s Dashat Traders., GC									
1	Borrow pit excavation undressed Hard Soil SI No. 3-4 I	840105	7.8	6.552	Excavation in Irrigation Channel	840105	7.65	6.426	
2	Dressing and levelling of earthwork to designed section Hard Soil SI No. 3-18 (b)	840105	0.4	0.336					
3	**Total A**			**6.888**				**6.426**	**0.462**
4	Borrow pit excavation undressed Shingle SI No. 3-4 I	560070	10.95	6.132		560070	9.05	5.068	
5	Shingle Gravel SI No. 3-18 I	560070	1	0.560					
	Total B			**6.692**				5.068	**1.624**
6									**2.086**

AIR Para No. 07
(Rs. in Million)

S. No.	Item of work	Quantity (Cu.Ft)	Rate paid (Per Cu.Ft)	Rate payable (Per Cu.Ft)	Difference	Amount
1.	Borrow Pit excavation and dressing and levelling of earthwork to designed section Hard Soil SI No. 3-4 + 3-18	398,913	14.540	8.400	6.140	2.449

2.	Borrow Pit excavation and dressing and levelling of earthwork to designed section Shingle or gravel Soil SI No. 3-4 + 3-18	170,962	21.130	12.05	9.080	1.552
Total						**4.001**

30. Pat feeder Canal

AIR Para No. 05
(Rs. in Million)

Item of work	Quantity of earthwork (Cu.Ft)	Quantity of lead (Cu.Ft)	Difference	Rate (Per Cu.Ft)	Amount
Carriage for earthwork for embankment 1.1(a)	148,695	209,258	60,563.5	1,602.1	0.970

Annexure 13.2

13.2.3 Overpayment due to allowing excess quantities than PC-I - Rs. 116.911 million

1. Irrigation Division, Sherani

AIR (Para-1)
(Rs. in Million)

S. No	Name of Work	Item of work	Quantity Paid Sft	Quantity Payable Sft	Difference Sft	Rate per Sft	Amount
1	Construction of Flood Protection Wall at different	Providing and weaving G.I. wire netting for wire S.I No. 19-16	7723.98	1204.23	6519.75	41.45	0.270

	union council at Sherani	a-iii					
Add 99% on steel item							0.267
Total							**0.537**

2. Project Director, Toiwar Batozai storage Dam

AIR (Para-2)
(Rs. in Million)

Item of work	**Quantity stacked**	**Quantities as per factor 67%**	**Quantities paid**	**Difference**	**Rate**	**Amount**
Laying pitrun gravel in sub base of base course stacked at site……under BOQ item No. 1a-6	8920.49	5976.72	8920.49	2943.77	584	**1.719**

3. Irrigation Division Dasht, Mirani, Turbat

AIR (Para-2)
(Rs. in Million)

S. No.	M.B. & page and Cheque number	SI of work paid	S.I. of work admissible	Unit	Quantity paid	Rate paid	Rate to be paid	Excess rate	Excess payment
A.	**Reh: and Restoration of Small Storage Water Reservoir Dawahi Dagar Dasht Balinagwar Kech, M/ Fahad Rind Construction Company**								
1	DL-254, P-13-14, 598621, 07.09.23	3-4/a	3-10/a	Cu.ft.	1,473,541	5.050	4	1.050	1.547
2		3-4/b	3-10/b	Cu.ft.	631,517	6.450	5.20	1.25	0.789
3		3-18/a	----	Cu.ft.	1,473,541	0.25	-	0.25	0.368
4		3-18/b	---	Cu.ft.	631,517	0.40	-	0.40	0.253
								Total	**2.957**
							Deduct	**0.1%**	**(0.003)**
							Add	**BSTS 4%**	**0.118**
							Sub-	**Total (A)**	**3.072**
B.	**Reh: & Restoration of Small Storage Water Reservoir Jadokki Dasht Kech, M/s Sangai Construction Company**								
1	DL-265, P-9-11, 598623, 08.09.23	3-4/a	3-10/a	Cu.ft.	1,701,829	5.050	4	1.050	1.787
2		3-4/b	3-10/b	Cu.ft.	729,355	6.450	5.20	1.25	0.912
3		3-18/a	----	Cu.ft.	1,701,829	0.25	-	0.25	0.425
4		3-18/b	---	Cu.ft.	729,355	0.40	-	0.40	0.292
								Total	**3.416**
							Deduct	**0.08%**	**(0.003)**
							Add	**BSTS 4%**	**0.137**

							Sub-	**Total (B)**	**3.550**
C.	**Reh: and Restoration of Small Water Reservoir Miruchill Dasht Kech, M/s Rahim Bakhsh and Sons Construction Company**								
1	DL-313, P-8-9, 3rd and Final Bill, 598647, 18.12.23	3-4/a	3-10/a	Cu.ft.	564,798	5.050	4	1.050	0.593
2		3-4/b	3-10/b	Cu.ft.	242,056	6.450	5.20	1.25	0.303
3		3-18/a	----	Cu.ft.	564,798	0.25	-	0.25	0.141
4		3-18/b	---	Cu.ft.	242,056	0.40	-	0.40	0.097
								Total	**1.134**
							Deduct	**0.08%**	**(0.001)**
							Add	**BSTS 4%**	**0.045**
							Sub-	**Total (C)**	**1.178**
D.	**Reh: and Restoration of Small Water Reservoir Shambay Chill Dagar at Sangai Dasht, M/s Sangai Construction Company**								
1	DL-253, P-10-13, 4th and Final Bill, 598636, 12.10.23	3-4/a	3-10/a	Cu.ft.	2,169,394	5.050	4	1.050	2.278
2		3-4/b	3-10/b	Cu.ft.	929,740	6.450	5.20	1.25	1.162
3		3-18/a	----	Cu.ft.	2,169,394	0.25	-	0.25	0.542
4		3-18/b	---	Cu.ft.	929,740	0.40	-	0.40	0.372
								Total	**4.354**
							Deduct	**0.08%**	**(0.003)**
							Add	**BSTS 4%**	**0.174**
							Sub-	**Total (D)**	**4.525**
E.	**Reh: and Restoration of Small Water Reservoir Kottoack & Kocha Hotag Tehsil Dasht, M/s Dasht Traders and Construction Company**								
1	DL-239, P-15-21, 5th and Final Bill,	3-4/a	3-10/a	Cu.ft.	3,131,333	5.050	4	1.050	3.288
2		3-4/b	3-10/b	Cu.ft.	1,342,000	6.450	5.20	1.25	1.678

3	598646, 13.12.23	3-18/a	----	Cu.ft.	3,131,333	0.25	-	0.25	0.783
4		3-18/b	---	Cu.ft.	1,342,000	0.40	-	0.40	0.537
								Total	**6.286**
							Deduct	**0.02%**	**(0.001)**
							Add	**BSTS 4%**	**0.251**
							Sub-	**Total (E)**	**6.536**
F.	**Reh: & Restoration of Small Storage Water Reservoir Dahag, Tehsil Dasht, M/s Jaraz Construction Company**								
1	DL-238, P-17-21, 6th and Final Bill, 598654, 05.03.24	3-4/a	3-10/a	Cu.ft.	4,086,446	5.050	4	1.050	4.291
2		3-4/b	3-10/b	Cu.ft.	1,751,334	6.450	5.20	1.25	2.189
3		3-18/a	----	Cu.ft.	4,086,446	0.25	-	0.25	1.022
4		3-18/b	---	Cu.ft.	1,751,334	0.40	-	0.40	0.701
								Total	**8.203**
							Deduct	**0.015%**	**(0.001)**
							Add	**BSTS 4%**	**0.328**
							Sub-	**Total (F)**	**8.530**
G.	**Reh and Restoration of Small Water Reservoir Dannu Wadd and Gazibahl Wadd Dasht Kech, M/s Sangai Construction Company**								
1	DL-262, P-, 6th and Final Bill, 598662, 16.04.24	3-4/a	3-10/a	Cu.ft.	2,136,947	5.050	4	1.050	2.244
2		3-4/b	3-10/b	Cu.ft.	915,835	6.450	5.20	1.25	1.145
3		3-18/a	----	Cu.ft.	2,136,947	0.25	-	0.25	0.534
4		3-18/b	---	Cu.ft.	915,835	0.40	-	0.40	0.366
								Total	**4.289**
							Deduct	**0.08%**	**(0.003)**
							Add	**BSTS 4%**	**0.171**

							Sub-	**Total (G)**	**4.457**
							Grand	**Total**	**31.848**

Annexure C
(Rs. in Million)

R/Bill and Cheque number	M.B. & page number	SI of work	Unit	Quantity paid	Quantity admissible	Excess Quantity	Rate	Amount
1. Reh: and Restoration of Small Storage Water Reservoir Dawahi Dagar Dasht Balinagwar Kech, M/ Fahad Rind Construction Company								
3rd and Final Bill, 598621, 07.09.23	DL-254, P-13	3-4/a	Cu.ft.	1,473,541	1267,739	205,802	5.050	1.039
		3-4/b	Cu.ft.	631,517	543,317	88,200	6.450	0.569
	P-14	3-18/a	Cu.ft.	1,473,541	1267,739	205,802	0.25	0.051
	P-14	3-18/b	Cu.ft.	631,517	543,317	88,200	0.40	0.035
							Total	**1.694**
						Less	**0.1%**	**(0.002)**
					Add	**BSTS**	**4%**	**0.068**
					Sub-total (1)			**1.760**
2. Reh: & Restoration of Small Storage Water Reservoir Jadokki Dasht Kech, M/s Sangai Construction Company								
3rd and Final Bill, 598623, 08.09.23	DL-265, P-10	3-4/a	Cu.ft.	1,701,829	1,469,270	232,559	5.050	1.174
		3-4/b	Cu.ft.	729,355	629,687	99,668	6.450	0.643
	P-10	3-18/a	Cu.ft.	1,701,829	1,469,270	232,559	0.25	0.058
	P-10	3-18/b	Cu.ft.	729,355	629,687	99,668	0.40	0.040
							Total	**1.915**

						Deduct	**0.08 %**	**(0.002)**
					Add	**BSTS**	**4%**	**0.077**
					Sub-total (2)			**1.990**
3. Reh: and Restoration of Small Water Reservoir Miruchill Dasht Kech, M/s Rahim Bakhsh and Sons Construction Company								
3rd and Final Bill, 598647, 18.12.23	DL-313, P-08	3-4/a	Cu.ft.	564,798	478,715	86,083	5.050	0.435
		3-4/b	Cu.ft.	242,056	205,163	36,893	6.450	0.238
	P-09	3-18/a	Cu.ft.	564,798	478,715	86,083	0.25	0.022
	P-09	3-18/b	Cu.ft.	242,056	205,163	36,893	0.40	0.015
							Total	**0.710**
						Deduct	**0.12 %**	**(0.001)**
					Add	**BSTS**	**4%**	**0.028**
					Sub-total (2)			**0.737**
4. Const: of Flood Protection Bund Left Side of Dasht River from Breedag-e-Kaur to Meerani Dam, M/s Khan Muhammad Construction Company								
4th R/B,D-18, 598625, 11.09.23	DL-271, P-12	3-5/c-iii	Cu.ft.	1,221,541	808,191	413,350	8.40	3.472
		3-5/d-iii	Cu.ft.	814,360	538,794	275,566	12.05	3.321
							Total	**6.793**
						Deduct	**12%**	**(0.815)**
					Add	**BSTS**	**4%**	**0.239**
					Sub-total (2)			**6.217**
Grand-Total (1+2)								**10.704**

4. Irrigation Division, Loralai

AIR (Para-5)
(Rs. in Million)

S. No.	Item of work	Soil payable in %	Quantity paid (Cft)	Quantity payable (Cft)	Less/Excess quantity paid (Cft)	Rate paid Per Cft (Rs.)	Amount
1	Earthwork for embankment lead upto 1000 M and compaction by mechanical means (shingle gravel) (SI No. 3-5/d/i)	40%	844415	675532	168883	13.40	2.263
2	Earthwork for embankment lead upto 1000 M and compaction by mechanical means (hard soil) (SI No. 3-5/c/i)	60%	844415	1,013,298	(168883)	11.20	(1.891)
Total overpayment							**0.372**

5. Project Director Shehzanik Dam Gwadar

AIR (Para-5)
(Rs. in Million)

S No.	Name of work	Payee	Security charges Paid
1.	Construction of Shehzanik Dam, Gwadar	FC, Balochistan (Welfare Foundation)	125.977
Provision available in PC-I			47.841
Excess paid			**78.136**

5. Irrigation Division, Chaman

AIR (Para-2)
(Rs. in Million)

Quantity paid (Sft)	Quantity in PC I (Sft)	Excess quantity paid	Rate Per (Sft)	Amount
182000	98000	84000	2.01	0.168
			2.25% below	**0.003**
			Total	**0.165**

5. Irrigation Division, Hub

AIR (Para-3)
(Rs. in Million)

S No.	Item of work	Quantity paid	Actual quantity payable	Excess quantity paid	Rate paid	Amount
1	Earthwork excavation in irrigation channels… hard soil (SI No. 3-10)	1,296,111.20	1,276,010.00	20,101.20	6.550	0.132
2	Providing and laying stone pitching (SI No. 19-31)	65,445.67	55,212.00	10,233.67	62.400	0.639
Total						**0.771**

Irrigation Division, Pishin

AIR (Para-8)
(Rs. in Million)

Rehabilitation of Water Channel of Killi Shakalzai, Kamalzai, Malikyar, Torshah, Pishin - WO No. 4976-81 dated 31.12.24 **M/s Naseebullah Khan Tareen, GC - MB No. Nil Pages 20 to 24 - Cheque No. 15815 dated 12.06.25**										
Detail of Item of Works for which Quantities Paid in Excess										
S. No.	**Item of Work**	**PC-I SI No.**	**Unit**	**PC-I Quantity**	**PC-I Rate**	**PC-I Amount**	**MB Quantity**	**MB Amount**	**Quantity Excess Than PC-I**	**Amount Excess Than PC-I**

(Rs. in Million)

Rehabilitation of Water Channel of Killi Shakalzai, Kamalzai, Malikyar, Torshah, Pishin - WO No. 4976-81 dated 31.12.24 **M/s Naseebullah Khan Tareen, GC - MB No. Nil Pages 20 to 24 - Cheque No. 15815 dated 12.06.25**										
				1	**2**	**3= 1 x 2**	**4**	**5= 2 x 4**	**6= 4 - 1**	**7= 2 x 6**
1	Excavation in foundation of building and bridges (Channels) Mechanical (Total Quantity)		Cft	154710.0			168425.1			
	Hard Soil 35%	3-21/b-iii	Cft	54148.5	14.68	0.795	63118.17	0.927	8969.67	0.132
	Shingle 65%	3-21/b-iv	Cft	100561.5	17.72	1.782	105306.9	1.866	4745.38	0.084
2	P/L plain machine mixed cement concrete in foundation 1:3:6 (Channel Bed)	5-5/b	Cft	17190.0	378.19	6.501	19397.5	7.336	2207.5	0.835

(Rs. in Million)

Rehabilitation of Water Channel of Killi Shakalzai, Kamalzai, Malikyar, Torshah, Pishin - WO No. 4976-81 dated 31.12.24 M/s Naseebullah Khan Tareen, GC - MB No. Nil Pages 20 to 24 - Cheque No. 15815 dated 12.06.25										
3	P/L plain machine mixed cement concrete in foundation 1:4:8 (Channel Base)	5-5/c	Cft	11345.4	458.34	5.200	30239	13.860	18893.6	8.660
4	P/L 1:2:4 cement concrete using approved coarse sand and crushed aggregate 3/4" and down gauge in precast shelves coping, cornices, eave	5-27/a	Cft	2865.0	518.27	1.485	22037	11.421	19172	9.936

(Rs. in Million)

Rehabilitation of Water Channel of Killi Shakalzai, Kamalzai, Malikyar, Torshah, Pishin - WO No. 4976-81 dated 31.12.24 M/s Naseebullah Khan Tareen, GC - MB No. Nil Pages 20 to 24 - Cheque No. 15815 dated 12.06.25										
	boards, hood, fencing posts and manhole covers etc. including formwork & its removal, compacting and curing in ground floor.									
5	Carriage of 100 Cft of all material by truck (20Km)	1-a-k	%Cft	30560.0	2337.3	0.714	96979.27	2.267	66419.27	1.552
Total						**16.477**		**37.676**		**21.199**

Annexure- I
(Rs. in Million)

Detail of Item of Works for which Less Quantities were Paid to Adjust the Quantities Paid in Excess										
S. No.	**Item of Work**	**PC-I SI No.**	**Unit**	**PC-I Quantity**	**PC-I Rate**	**PC-I Amount**	**MB Quantity**	**MB Amount**	**Quantity Excess Than PC-I**	**Amount Excess Than PC-I**
				1	**2**	**3= 1 x 2**	**4**	**5= 2 x 4**	**6= 4 - 1**	**7= 2 x 6**
1	P/L insitu cement concrete in walls up to 12" in thickness	5-14/d Above 12"	Cft	15280.0	448.08	6.847	200	0.090	-15080	-6.757
2	P/L/D coursed rubble masonry in superstructure in cement sand mortar 1:3	12-5/b-i	Cft	30560.0	483.36	14.771	400	0.193	-30160	-14.578
Total						**21.618**		**0.283**		**-21.335**

(Rs. in Million)

Const. of Check Dam at Killi Zarghoon Tehsil Karezat District, Pishin M/s Ejaz Khan & Bothers JV M/s Afnan & Brothers Const. Co. GCs - MB No. 423/L Pages 24 to 32 - Ch No. 3157 dated 03.12.25										
Detail of Item of Works for which Quantities Paid in Excess										
S. No.	**Item of Work**	**PC-I SI No.**	**Unit**	**PC-I Quantity**	**PC-I Rate**	**PC-I Amount**	**MB Quantity**	**MB Amount**	**Quantity Excess Than PC-I**	**Amount Excess Than PC-I**
				1	**2**	**3= 1 x 2**	**4**	**5= 2 x 4**	**6= 4 - 1**	**7= 2 x 6**
1	P/L stone pitching for top layer only on slop	19-31	Cft	38978.0	131.01	5.107	51301.03	6.721	12323.03	1.614
2	Supplying & Dumping shingle or spawl	19-17/b	Cft	22363.0	79.73	1.783	43208.21	3.445	20845.21	1.662
Total						**6.890**		**10.166**		**3.276**

(Rs. in Million)

Detail of Item of Works for which Less Quantities were Paid to Adjust the Quantities Paid in Excess										
S. No.	**Item of Work**	**PC-I SI No.**	**Unit**	**PC-I Quantity**	**PC-I Rate**	**PC-I Amount**	**MB Quantity**	**MB Amount**	**Quantity Excess Than PC-I**	**Amount Excess Than PC-I**
				1	**2**	**3= 1 x 2**	**4**	**5= 2 x 4**	**6= 4 - 1**	**7= 2 x 6**
1	Earthwork excavation in irrigation channels drains etc. to designed section, grades and profiles excavated material disposed off and dressed	3-10/b-iv	Cft	25854.0	14.76	0.382	16632.98	0.246	-9221.02	-0.136
2	Excavation in hard rock requiring blasting and disposal of excavated material upto	3-12/A	Cft	134392.0	25.71	3.455	93204.89	2.396	-41187.11	-1.059

(Rs. in Million)

Detail of Item of Works for which Less Quantities were Paid to Adjust the Quantities Paid in Excess										
	50 ft. (15m) lead									
3	Excavation in hard rock requiring blasting and disposal of excavated material upto 50 ft. (15m) lead	3-12/D	Cft	107434.0	40.91	4.395	74563.93	3.050	-32870.07	-1.345
Total						**8.232**		**5.692**		**-2.540**

Annexure 13.3

13.2.4 Overpayment due to inadmissible premium and non-deduction of below premium - Rs. 114.138 million

1. Irrigation Division, Dast Mirani at Turbat

AIR (Para-6)
(Rs. in Million)

Bill and Cheque	SI No.	Unit	Quantity	Rate	Amount	Premium paid
Construction of Flood Protection Bund Left Side of Dasht River from Breedag-e-Kaur to Meerani Dam, M/s Khan Muhammad Construction Company						
4th R/B,D-18, MB-271, P-12, 598625, 11.09.23	19-16/ a-iii	Sq.ft.	103,889	41.45	4.306	4.263
				Less 12%		**-0.512**
				Add 4%	**BSTS**	**+0.150**
				Net total		**3.901**

2. Irrigation Division, Kachi at Bolan

AIR (Para-7)
(Rs. in Million)

S No.	Name of work and contractor	Item of work	Gross Amount	Total amount	Inadmissible Premium paid
1	Construction of Flood Protection Band on Bolan River Kachi, M/s Malik Arif Ali & Co. GC	19-6/a/iii	1.624	1.624	1.579
3	Construction of guide embankment and protection work etc. Gishtri both side in Mach Kachhi, M/s Mohammad Enterprises	19-6/a/ii	2.642	2.642	2.523

4	Construction/Rehabilitation of Flood Protection Band at Allahabad, Jam Barari, Killi Sardar Satakzai, Barari Jaro Khan, Jam Barari & Allahabad, Kachi, M/s Al-Maymar Builders & Developers	19-6/a/ii	2.467	2.467	2.375
5	Construction of Piun Jhal Delay Action Dam Shoran Area, Kachhi, M/s Malik Arif Ali & Co.	27-18/j	1.286	1.286	1.273
6	Restoration of Bolan Weir Irrigation Scheme of Bolan river, District Kachhi, M/s Haji Gul Mohammad & Sons	19-6/a/ii	5.365	5.365	5.311
Total					**13.061**

3. Irrigation Division, Awaran

AIR (Para-5)
(Rs. in Million)

S No.	voucher No/date	Name of work, Contractors	Item of work	Amount	Premium to be paid	Premium paid	Difference
1	D-07, June, 2024	Construction of PW at Shandi, Mullah Barkat, Juman Sha,,,,,M/s Bezenjo, GC	Providing of GI wire	11.32	0	11.207	11.202
2	D-09, June, 2024	Construction of PW at Jabbar Bezinjo, Khan Zeelag, Jahoo,,,,,,M/s Bezinjo, Construction Co		17.783	0	17.66	17.661
Total							**28.863**

4. Irrigation Division, Hub

AIR (Para-1)
(Rs. in Million)

Name of work/Mb No.	G. Amount	Below 1 %	Overpayment
Constt: of FPB Sonmiani AIR Defense Firing MB No. 132	39.200	0.392	0.392

5. Irrigation Division, Loralai

AIR (Para-6)
(Rs. in Million)

Gross amount	Premium @ 0.65% not deducted
37.026	**0.241**

6 Irrigation Division, Quetta

AIR Para No. 02
(Rs. in Million)

S. No.	Name of work	Name of contractor	Work order cost of the scheme	Estimated Cost	Premium Allowed
1.	Construction of Usman Bagh Dam, District Quetta	M/s Nasir Construction Company JV Muhammad Farooq Construction	412.455	361.803	50.652

7 Hub Canal **AIR Para No. 08**

(Rs. in Million)

S. No.	Name of work / contractor	Running Bill	Gross Amount	Rate of premium	Amount of premium
1.	Construction of flood protection diversion bund Sonmiani Air Defense Firing Rande, Bureda Camp, Hub, M/s Al-Shoaib Enterprises	3rd RB	9.405	1%	0.094
2.	Construction of flood protection bund Jangi Khan Goth, Hub, M/s Innovation Construction	7th RB	5.850	2.50%	0.146
		8th RB	10.824	2.50%	0.271
Total			**26.079**		**0.511**

8. Irrigation Division, Kech **AIR Para No. 01**

(Rs. in Million)

Name of work/contractors (Vouchers No./date	Rate Paid	Premium Paid	Premium to be paid	Difference
Construction of Flood Protection Bund at Balicha Tehsil, Tump, M/s Ali Nawaz Construction Works, GC **(D-101, 20.06.2025)**	5.496	5.441	00	5.441
Construction of Flood Protection Bund at Sari Shay Haq a Joo M/s Dasht Traders, GC **(D-149, 20.06.2025)**	5.042	4.991	00	4.991

Name of work/contractors (Vouchers No./date	Rate Paid	Premium Paid	Premium to be paid	Difference
Construction of Flood Protection Kech kaur Gomazai, M/s Al Dawood Tiles & Construction Co., GC **(D-66., 29.10.2024)**	1.243	1.231	00	1.231
Construction of Flood Protection Bund at Nazeer Bazar at Mand, M/s Ali Nawaz Construction Works, GC **(D-103, 20.06.2025)**	4.903	4.854	00	4.854
Total				**16.517**

Annexure 13.4

13.2.5 Irregular payment of cutting of hard/medium rock by occasional blasting without obtaining NOC - Rs. 54.468 million

1 . Irrigation Division Kachi at Bolan **AIR Para 04**

(Rs. in Million)

S No.	Quantity	Rate paid (Rs.)	Rate Payable (Rs.)	Difference (Rs.)	Amount	Premium @ 0.042% below	Amount
1	96,019.550	817.10	540	277.1	26.607	(0.011)	**26.596**

2 Irrigation Division, Ziarat **AIR Para No. 02**

(Rs. in millions)

Name of Work	Name of Contractor	CV No & Date	Description	Quantity in Cft.	Rate	Amount
Construction of Small Dams in Distt; Ziarat (viii) Construction of Rost Kach Delay action Dam in Distt: Ziarat under Federal PSDP(2021-22)	M/s Kamal Khan & Brothers, GC	CV No. D-148 dated 29.08.2024	Excavation in medium to hard rock dressed to design… Si No.3-11b	291,716.25	23.15	6.753
Construction of Small Dams in Distt: Ziarat Federal PSDP-(2021-	M/s Ashraf & Brothers Mohammad Farooq	D-128, 23.08.2024	Excavation in medium to hard rock	26773.00	23.15	0.356

22) (ii)Construction of Arzani Storage Dam Sasnak Mana Distt Ziarat	Construction Works, GC		dressed to design… Si No. 3-11b			
Total						**7.109**

3. Irrigation Division, Khuzdar **AIR Para No. 01**

(Rs. in Million)

S No.	Name of work and Contractor	Item of work paid	Item of work payable	Quantity	Rate paid (Rs.)	Rate Payable (Rs.)	Difference (Rs.)	Amount
1	Construction of Samban Storage/Delay action dam Baghbana Area, Khuzdar, M/s Baranzai Brothers Construction Company JV Mohammad Bakhsh Shahwani	3-12/d	3-11/a	3,544.606 Cum	1,444.88	660	784.88	2.782
2	Construction of Qamar abad delay action dam in Luck Area, Khuzdar, M/s Behlol Construction & Engineering JV Muhammad Bakhsh Shahwani	3-12/d	3-11/a	83113.40 Cft	40.91	18.689	22.221	1.847
Total								**4.629**

4 . Hub Canal **AIR Para No. 15**

(Rs. in Million)

S. No.	Name of work/ contractor	Item of work	Quantity (Cft)	Rate paid (Rs. Per Cft)	Amount
1.	Restoration of Sassi Punnu delay action dam, M/s Haji Dad Mohammad	Excavation Medium hard rock schist or laterite requiring occasional blasting	696,906.89	23.15	16.133
Total					**16.133**

Annexure 13.5

13.2.7 Loss due to non-realization of sale proceeds of steel - Rs. 2.734 million

1 PD Towier Batozai Dam **AIR Para No. 03**

(Rs. in Million)

IPC running bill No.	Quantity of dismantled RCC	Rate of enforcement	Quantity of steel	Rate (Rs.)	Amount
22nd	172.37 cum (35.315x172.37= 6087.24 cft)	6 lbs: per cft	36523.44x0.454 Ibs Or Kgs 16581.64 kgs	120 Per Kg	1.989

2. Irrigation drainage, Jafferabad **AIR Para No. 01**

(Rs. in Million)

Quantity of dismantled RCC (cft)	Rate of enforcement	Quantity of steel	Rate (Rs.)	Amount
2280.00	6 lbs: per cft	13680.00 lbs x 0.454= 6210.72 Kg	120 Per Kg	0.745

Annexure 16.1

16.2.1 Non-recovery of auction money from contractors – Rs. 222.076 million

(Rs. in Million)
(FY 2023-24)

S. No.	Name Of Contractor	Area	Duration Of Award	Total Bid Amount	Payment	Remaining Balance
1	M/S M. Anas Enterprises	Lasbella, Durji	01-03-2023 To 29-02-2024	83.711	61.855	21.855
2	M/S Malik Jee & Co	Mastung, Kalat, Khuzdar, Sarona	05-10-2023 To 04-10-2024	100.000	86.000	14.000
3	M/S M.Anas Enterprises	Chagai, Noshki, Dalbandin, Washuk	18-03-2024 To 17-03-2025	46.000	37.200	8.800
4	M/S M.Anas Enterprises	Quetta, Hanna, Pir Ismail Ziarat, Sipezent, Dagari	15-05-2024 To 14-05-2025	91.391	76.159	15.232
5	M/S M.Anas Enterprises	Sharigh, Harnai, Khost, Zardallu	18-05-2024 To 17-05-2025	83.500	69.584	13.916

6	M/S M.Anas Enterprises	Muslim Bagh, Khanozai, Qilla Abdullah, Qilla Safullah	18-05-2024 To 17-05-2025	62.501	52.084	10.417
7	M/S Shalkot Engineering Enterprises	Duki, Loralai, Barkhan, Musakhail	01-08-2023 To 31-07-2024	184.167	136.378	47.789
8	M/S Shalkot Engineering Enterprises	Chamalang , Kohlu	27-10-2023 To 26-10-2024	41.300	30.650	10.650
9	M/S Shalkot Engineering Enterprises	Mach, Ab-e-gum, Bolan/Kachi	10-08-2023 to 9-8-20223	55.000	35.467	19.533
			Total			**162.192**

(FY 2024-25)

Sr. No	**Name of contractor and block**	**Award date**	**Award expiry**	**Award amount**	**Paid**	**Balance**
1	M/S Chiltan Enterprise Bloch 3 chaghi, Noshki,Dalbandin, Nukkudi & Kharan	18/03/2025	17/03/2026	66,000,000	55,000,000	11,000,000
2	M/S Chiltan Enterprises Block No. 4 Mach, Ab-e-Gum & Bolan	04/05/2025	03/05/2026	43,666,666	14,555,570	29,111,096

Sr. No	Name of contractor and block	Award date	Award expiry	Award amount	Paid	Balance
3	M/S Anas Enterprises Block No. 5, Quetta, Degari, Spin Karez, Pir Ismail Ziarat, Marwar and Hanna Check Post	15/05/2024	14/05/2025	91,390,666	83,774,832	7,615,234
4	M/S Anas Enterprise Block No. 06 Shahrag, Harnai, Khost & Zardalo	18/05/2024	17/05/2025	83,500,000	76,550,000	6,950,000
5	M/S Anas Enterprise Block No. 7 Qilla Abdullah, Qilla Saifullah, Khanozai, Muslim Bagh	18/05/2024	17/05/2026	62,500,666	57,292,334	5,208,332
Total				**347,057,998**	**287,172,736**	**59,884,662**

Annexure 16.2

16.2.2 Non-realization of royalty and rent from mine owners – Rs. 22.462 million

(Rs. in Million)

S. No.	Name of Company	District	M/L No.	Royalty	Financial year
1	Mushtaraka Travertine	Loralai	2	0.052	2023-24
3	Azmatullah fluorite	Loralai	3	0.034	2023-24
4	Khazan Flourite	Loralai	7	0.081	2023-24
5	Wali Flourite	Loralai	11	0.072	2023-24

S. No.	Name of Company	District	M/L No.	Royalty	Financial year
6	Sardar Jafar Khan Flourite	Loralai	12	0.261	2023-24
7	Loralai fluorite	Loralai	14	0.108	2023-24
8	Malik Dost Muhammad	Qilla Saifullah	773A	0.866	2023-24
9	Ahmed Khan Chrome	Qilla Saifullah	797	0.357	2023-24
11	Hajir Mir wais Khan	Qilla Saifullah	768	0.083	2023-24
12	Abdul Rehman	Lasbella	14	0.044	2023-24
13	Muhammad Hassan	Lasbella	3140	0.024	2023-24
14	Abdul Shahook	Lasbella	3632	0.060	2023-24
15	Coal Mining Corporation	Harnai	53-1264	0.466	2023-24
16	Awan Mines	Quetta	53-297	0.009	2023-24
17	Farooq & Brothers	Quetta	53-1249	0.014	2023-24
18	Awan Mines	Quetta	53-556	0.005	2023-24
19	Syed Salman Agha	Quetta	53-1726	0.049	2023-24
20	Kakar Coal Company	Quetta	53-2117	0.676	2023-24
21	Sher Muhammad Khan Tareen	Harnai	53-1561	0.358	2023-24
22	Al-Rehman	Quetta	53-912	0.134	2023-24
23	Aziz Coal Company	Quetta	53-1407	0.308	2023-24

S. No.	Name of Company	District	M/L No.	Royalty	Financial year
24	Bangal Coal	Quetta	53-1606	0.964	2023-24
25	Sardar Mir Usman Tareen	Duki	53-1505	0.058	2023-24
26	Sardar Mir Usman Tareen	Duki	53-1438	0.051	2023-24
27	Nadeem Brothers	Harnai	53-141	0.451	2023-24
28	Waseem Coal Agency	Harnai	53-322	0.479	2023-24
29	Trible Coal Compnay	Duki	53-1567	0.089	2023-24
30	Khan Minerals	Harnai	53-1594	0.150	2023-24
31	Khost Mining Industries	Harnai	53-1530	0.033	2023-24
32	Surat Khan Coal Company	Harnai	53-1674	0.015	2023-24
33	Raisani Mining Compnay	Bolan	53-1758	0.046	2023-24
34	Eastern Balochistan	Quetta	53-63	0.463	2023-24
35	Wali Khan Coal Company	Bolan	53-1508	0.019	2023-24
36	S.A Latif and Company	Bolan	53-213	0.053	2023-24
37	Muhammad Jan Coal Company	Duki	53-1767	1.468	2023-24

S. No.	Name of Company	District	M/L No.	Royalty	Financial year
38	Malik Abbas Raza	Harnai	53-854	0.010	2023-24
39	Malik Minerals	Harnai	53-1622	0.069	2023-24
40	Waseem Coal Agency	Quetta	53-321	0.007	2023-24
41	Sharki Coal Company	Quetta	53-1416	0.216	2023-24
42	Pawadi Mari Coal Company	Quetta	53-1725	0.023	2023-24
43	Bratheran Coal Company	Harnai	53-1500	0.024	2023-24
				8.749	

S. No.	Name of Company	District	File No.	Rent	Financial year
1	Mach Minerals	Quetta	53-(298)	0.010	2023-24
2	Baluchistan Coal Company	Quetta	53-(1437	0.015	2023-24
3	S.Gohar Khan & Company	Quetta	53-(482)	0.025	2023-24
4	Mir Qadir Bakhsh	Quetta	53-(980)	0.031	2023-24
5	Mir Qadir Bakhsh	Quetta	53-(463)	0.031	2023-24
6	Gillani Coal Company	Quetta	53-(468)	0.227	2023-24
7	Hazara Coal Company	Quetta	53-(468)	0.029	2023-24
8	Baluchistan Coal Corp	Quetta	53-(453)	0.032	2023-24
9	Awan Mines	Quetta	53-(556)	0.010	2023-24
10	Awan Mines	Quetta	53-(297)	0.010	2023-24

S. No.	Name of Company	District	File No.	Rent	Financial year
11	Habibullah Tan Mines	Quetta	53-(15)	0.010	2023-24
12	Malik Zareef Khan Tareen	Duki	53(1715)	0.044	2023-24
13	Noor coal Mines	Duki	53(1732)	0.035	2023-24
14	Malik Bahar Coal Company	Duki	53(1723)	0.031	2023-24
15	Sardar Mir Usman Tareen	Duki	53(1505)	0.010	2023-24
16	Sardar Mir Usman Tareen	Duki	53(1438)	0.022	2023-24
17	Zamindar Coal Mines	Duki	53(1845)	0.010	2023-24
18	Abdullah S/O Syed Mohammad	Duki	53(1901)	0.010	2023-24
19	Umar China Coal Company	Duki	53-(1900)	0.010	2023-24
20	Asif Coal Mines	Duki	53-(1903)	0.033	2023-24
21	Rift Valley Coal Company	Harnai	53-(1958)	0.010	2023-24
22	Papular Mining Company	Harnai	53-(1295)	0.025	2023-24
23	Hafeezain Coal Company	Harnai	53-(1033)	0.018	2023-24
24	Waseem Coal Agency	Harnai	53-(321)	0.016	2023-24
25	Coal Mining Corp	Harnai	53-(1264)	0.040	2023-24
26	Coal Mining Corp	Harnai	53-(285)	0.049	2023-24
27	Nadeem Brothers	Harnai	53-(153)	0.032	2023-24
28	Mir Wali Khan Coal Com	Bolan	53-(1508)	0.017	2023-24
29	Habibullah Tan Mines	Quetta	53-(1127)	0.255	2023-24
30	Habibullah Tan Mines	Quetta	53-(472)	0.248	2023-24
31	M.Raza Khan	Bolan	53-(54)	0.236	2023-24
32	Kurd Coal Compnay	Bolan	53-(143)	0.014	2023-24

S. No.	Name of Company	District	File No.	Rent	Financial year
33	Ismail Jee & Sons	Bolan	53-(59)	0.010	2023-24
34	Shoaib Coal Company	Bolan	53-9748)	0.010	2023-24
35	Jamal Asmatullah	Lasbela	2624	0.011	2023-24
36	Jan Mohammad Marble	Lasbela	2046	0.066	2023-24
37	Khan Mohammad Barija	Lasbela	2199	0.069	2023-24
38	Regzar Mining	Chagai	1699	0.109	2023-24
39	Sardar Mohammad Yousaf	Khuzdar	2025	0.015	2023-24
40	Mohammad Issa Marble	Lasbela	7	0.103	2023-24
41	United Golden	Chagai	2486	0.070	2023-24
42	United Golden	Chagai	2486	0.070	2023-24
43	Marri Marble	Lasbela	1863	0.081	2023-24
44	Kamal Marble	Lasbela	1866	0.091	2023-24
45	Baloch Marble	Chagai	1369	0.166	2023-24
46	Bazdani Marble	Sibi	2580	0.012	2023-24
47	Haji Mir Wais Khan Chrome	Qilla Saifullah	768	0.051	2023-24
48	Faiz Chrome Mines	Pashin	779	0.126	2023-24
49	Pasifice Chrome	Khuzdar	788	0.073	2023-24
50	Imam Bakhsh Chrome	Khuzdar	789	0.077	2023-24
51	Naqeebullah Chromite	Qilla Saifullah	795	0.036	2023-24
52	Eid Mohammad Chrome	Chagai	806	0.165	2023-24
53	Akhundzada Chrome	Pashin	810	0.132	2023-24
54	Baset Chrome	Kharan	818	0.121	2023-24

S. No.	Name of Company	District	File No.	Rent	Financial year
55	Shamozai Chrome	Pashin	826	0.088	2023-24
56	Dost Mohammad Chrome	Qilla Saifullah	891	0.108	2023-24
57	Chagai Steel	Chagai	17	0.509	2023-24
58	Tawarki Steel	Chagai	38	0.143	2023-24
59	Haji Bor Mohammad	Pashin	11	0.084	2023-24
60	Pakistan Local Republic	Qilla Saifullah	2	0.062	2023-24
61	Rasool Bakhsh Pumice	Chagai	149	0.045	2023-24
62	Al Rehman Mining	Khuzdar	41	0.098	2023-24
63	New Itefaq Mineral	Loralai	40	0.065	2023-24
64	S J Enterprise Lime Stone	Mastung	64	0.026	2023-24
		Total		**4.487**	

S. No.	Name of Company	File No	Royalty	Financial year
1	Mir Qadir Bakhsh and Sons	ML-53(980)	29,406	2024-25
2	Mir Qadir Bakhsh and Sons	ML-53(463)	348,420	2024-25
3	Gillani Coal Company	ML-53(468)	360,191	2024-25
4	New Age Coal Corporation	ML-53(1250)	209,893	2024-25
5	Royal Coal Company	ML-53(297A)	174,258	2024-25

S. No.	Name of Company	File No	Royalty	Financial year
6	National Mining Corportation	ML-53(785)	103,083	2024-25
7	Sardar Gohar khan Coal Co	ML-53(482)	180,927	2024-25
8	New Satakzai Coal Company	ML-53(1413)	214,325	2024-25
9	Pawadi Marri Coal Company	ML-53(1775)	4,940	2024-25
10	Awan Mines	ML-53(556)	107,770	2024-25
11	Syed Salman Agha	ML-53(1726)	48,691	2024-25
12	Sardar Muhammad Usman jogezai	ML-53(418)	140,400	2024-25
13	National Mining Corportation	ML-53(1751)	573,006	2024-25
14	Mir Jallat Khan Panazai	ML-53(47)	316,030	2024-25
15	United Minerals	ML-53(469)	256,490	2024-25
16	Mach Minerals	ML-53(298)	240,065	2024-25
17	United Minerals	ML-53(1753)	220,610	2024-25
18	Kurd Mining Corporation	ML-53(1579)	617,520	2024-25
19	Hazara coal Company	ML-53(1653)	30,030	2024-25
20	PMDC Sorrange	ML-53(1156)	1,289,988	2024-25
Total			**5,466,043**	

S. No.	Name of Company	File No.	Rent	FY
1	Chagai Steel	17	0.509	2024-25
2	Habibullah Tan Mines	53-(1127)	0.255	2024-25
3	Habibullah Tan Mines	53-(472)	0.248	2024-25
4	M.Raza Khan	53-(54)	0.236	2024-25
5	Gillani Coal Company	53-(468)	0.227	2024-25
6	Baloch Marble	1369	0.166	2024-25
7	Eid Mohammad Chrome	806	0.165	2024-25
8	Tawarki Steel	38	0.143	2024-25
9	Akhundzada Chrome	810	0.132	2024-25
10	Faiz Chrome Mines	779	0.126	2024-25
11	Baset Chrome	818	0.121	2024-25
12	Regzar Mining	1699	0.109	2024-25
13	Dost Mohammad Chrome	891	0.108	2024-25
14	Mohammad Issa Marble	7	0.103	2024-25
15	Al Rehman Mining	41	0.098	2024-25
16	Kamal Marble	1866	0.091	2024-25
17	Shamozai Chrome	826	0.088	2024-25
18	Haji Bor Mohammad	11	0.084	2024-25
19	Marri Marble	1863	0.081	2024-25

S. No.	Name of Company	File No.	Rent	FY
20	Imam Bakhsh Chrome	789	0.077	2024-25
21	Pasifice Chrome	788	0.073	2024-25
22	Coal Mining Corp	53-(285)	0.049	2024-25
23	Malik Zareef Khan Tareen	53(1715)	0.044	2024-25
24	Coal Mining Corp	53-(1264)	0.04	2024-25
25	Naqeebullah Chromite	795	0.036	2024-25
26	Noor coal Mines	53(1732)	0.035	2024-25
27	Asif Coal Mines	53-(1903)	0.033	2024-25
28	Baluchistan Coal Corp	53-(453)	0.032	2024-25
29	Nadeem Brothers	53-(153)	0.032	2024-25
30	Mir Qadir Bakhsh	53-(980)	0.031	2024-25
31	Mir Qadir Bakhsh	53-(463)	0.031	2024-25
32	Malik Bahar Coal Company	53(1723)	0.031	2024-25
33	Hazara Coal Company	53-(468)	0.029	2024-25
34	S.Gohar Khan & Company	53-(482)	0.025	2024-25
35	Papular Mining Company	53-(1295)	0.025	2024-25
36	Sardar Mir Usman Tareen	53(1438)	0.022	2024-25
37	Hafeezain Coal Company	53-(1033)	0.018	2024-25
38	Mir Wali Khan Coal Com	53-(1508)	0.017	2024-25

S. No.	Name of Company	File No.	Rent	FY
39	Waseem Coal Agency	53-(321)	0.016	2024-25
40	Baluchistan Coal Company	53-(1437	0.015	2024-25
41	Sardar Mohammad Yousaf	2025	0.015	2024-25
42	Kurd Coal Compnay	53-(143)	0.014	2024-25
43	Mach Minerals	53-(298)	0.01	2024-25
44	Awan Mines	53-(556)	0.01	2024-25
45	Awan Mines	53-(297)	0.01	2024-25
46	Habibullah Tan Mines	53-(15)	0.01	2024-25
47	Sardar Mir Usman Tareen	53(1505)	0.01	2024-25
48	Zamindar Coal Mines	53(1845)	0.01	2024-25
49	Abdullah S/O Syed Mohammad	53(1901)	0.01	2024-25
50	Umar China Coal Company	53-(1900)	0.01	2024-25
51	Rift Valley Coal Company	53-(1958)	0.01	2024-25
52	Ismail Jee & Sons	53-(59)	0.01	2024-25
53	Shoaib Coal Company	53-9748)	0.01	2024-25
Total			**3.94**	

8.2.3 Irregular expenditure without tender – Rs. 6.112 million

(Amount in Rs.)

S.No	Description	Name of Vendor	G/L	Cheque No	Payment Date	Amount
1	Expenditure Tracking/ Monitoring	Crescent Tracking (Pvt) Limited	A03983	1863496	03/06/2025	200,000
2				1863496	03/06/2025	200,000
3				1863496	03/06/2025	200,000
4				1863496	03/06/2025	200,000
5				1863496	03/06/2025	200,000
Subtotal						**1,000,000**
6	Repair of Furniture and Fixture	Smart Traders	A13201	1860313	21/04/2025	99,900
7				1860313	21/04/2025	199,300
8				1860313	21/04/2025	199,353
Subtotal						**498,553**
9	Repair of Machinery and Equipment	M.R.K Enterprises General Order Sup	A13101	1576381	19/02/2025	89,700
10				1576381	19/02/2025	196,040
Subtotal						**285,740**
11	Repair of Office Buildings	New Bolan Enterprises	A13301	1860349	21/04/2025	167,570
12				1860349	21/04/2025	199,000
Subtotal						**366,570**
13	Others		A03970	1863826	04/06/2025	199,408

S.No	Description	Name of Vendor	G/L	Cheque No	Payment Date	Amount
14		M.Sadiq & Sons		1863826	04/06/2025	105,114
15				1863826	04/06/2025	199,951
Subtotal						**504,473**
16	Repair of Transport	New Bolan Enterprises	A13001	1849041	07/08/2024	149,500
17				1849041	07/08/2024	198,950
Subtotal						**348,450**
18	Repair of Transport	M.R.K Enterprises General Order Sup	A13001	1850143	28/08/2024	100,000
19				1850143	28/08/2024	99,500
20				1850143	28/08/2024	49,800
Subtotal						**249,300**
21	Repair of Transport	New Bolan Enterprises	A13001	1850466	06/09/2024	199,928
22				1850466	06/09/2024	84,870
23				1850466	06/09/2024	84,985
Subtotal						**369,783**
24	Repair of Transport	M.R.K Enterprises General Order Supplier	A13001	1584385	15/04/2025	195,200
25				1584385	15/04/2025	199,980
26				1584385	15/04/2025	199,950
27				1584385	15/04/2025	197,500
Subtotal						**792,630**
28	Repair of Transport		A13001	1584492	16/04/2025	188,500

S.No	Description	Name of Vendor	G/L	Cheque No	Payment Date	Amount
29		M.R.K ENTERPRISES GENERAL ORDER SUP		1584492	16/04/2025	198,500
30				1584492	16/04/2025	89,600
Subtotal						**476,600**
31	Repair of Transport	M.SADIQ & SONS	A13001	1863817	04/06/2025	199,525
32				1863817	04/06/2025	190,490
33				1863817	04/06/2025	199,962
34				1863817	04/06/2025	199,985
35				1863817	04/06/2025	199,640
Subtotal						**989,602**
36	Purchase of Uniforms and protective clothing	NEW BOLAN ENTERPRISES	A03906	1860314	21/04/2025	117,410
37				1860314	21/04/2025	112,714
Subtotal						**230,124**
Grand Total						**6,111,825**

Annexure 17.1

17.2.7 Discrepancies in horsepower (HP) in installation of submersible pumps of water supply schemes

Supplying & Installation of Solar for WSS Killi Manzoor Ahmed Bagh Balonzai Kuchlak - PSDP 4512			
M/s Green Ziarat Tube Well Drilling			
D-93, 20.06.25			
14097, 20.06.25			
Item of Work	**Unit**	**Qty**	**Rate**
Pump 20HP SI. No. 31-29/h	No.	1	358,896
GI Pipe with Flunch 2" (50 mm) Dia SI. No. 27-60.vi	Rft	700	835.37
Water discharge = 21000 Gallons per day as per PC-I			
WSS for 700 Souls			

Supplying & Installation of Solar for WSS Special Branch Colony Quetta - PSDP- 4587			
M/s Agha & Sons			
D-79, 19.06.25			
14085, 19.06.25			
Item of Work	**Unit**	**Qty**	**Rate**
Pump 10HP SI. No. 31-29/d	No.	1	256,896
GI Pipe with Flunch 1.25" (30mm) Dia SI. No. 27-60/iv	Rft	780	548.12
Water discharge = 15000 Gallons per day as per PC-I			
WSS for 700 Souls			

Supplying & Installation of Solar for WSS Bilal Kasi Kuchlak - PSDP – 5687			
M/s Muhammad Iqbal & Brothers			
D-80, 19.06.25			
14086, 19.06.25			
Item of Work	**Unit**	**Qty**	**Rate**

S/I of Pumping Machinery for WSS Kechi Baig - PSDP-4557			
M/s Kamal Engineering			
D-73, 21.05.25			
21569, 21.05.25			
Item of Work	**Unit**	**Qty**	**Rate**

Pump 15HP SI. No. 31-29/f	No.	1	280,896	Pump 3HP (NSR)	No.	1	280,896
GI Pipe with Flunch 1.5" (40mm) Dia SI. No. 27-60/v	Rft	850	627.8	GI Pipe with jointing material 1" (25mm) Dia SI. No. 23-52/iii	Rft	700	328.25
Water discharge = 21000 Gallons per day as per PC-I				**Water discharge = Not mentioned in PC-I**			
WSS for 700 Souls				**WSS for Unknown Souls**			

18.2.3 Non-realization of outstanding dues - Rs. 245.222 million

Annexure 18.1
(Amount in Rs.)

S. No.	Scheme Type	Commercials dues (Rs.)			Residential dues (Rs.)		
		Dues	Received	Recoverable	Dues	Received	Recoverable
1.	Processing Fee	4.359	2.731	1.628	12.743	2.193	10.550
2.	Advertisement fee	0.800	0.200	0.600	0.300	0.200	0.100
3.	MOU	-	-	-	20	0.500	19.500
Total				**2.228**			**30.150**
Total amount outstanding Rs. 32.382							

(Rs. in Million)

S. No.	Category of fee	Amount Due	Realized Amount	Outstanding Amount
1.	Commercial	23.352	18.238	5.114
2.	Residential	338.953	208.486	130.467
3.	Industrial	164.067	87.208	76.859
4.	Recreational	4.235	3.985	0.250
5.	Amenities	0.515	0.365	0.150
Total		**531.122**	**318.282**	**212.840**

18.2.5 Irregular payment of lead/ carriage charges - Rs. 29.929 million

Annexure 18.2
(Rs. in Million)

S. No.	Name of work and contractor	Item of work payable	Mileage for which carriage paid (Km)	Carriage paid (Rs.)	Quantity paid (Cum)	Amount
1	Construction/Black Topping of Road from Dhoria to Fish Harbor along Eastbay Express Way, M/s Dasht Traders & Construction Company	Carriage for earth1-1/e	05	398.08 (a to e/ 2.83)	11790	4.693

S. No.	Name of work and contractor	Item of work payable	Mileage for which carriage paid (Km)	Carriage paid (Rs.)	Quantity paid (Cum)	Amount
2	Construction of Link Road & Structure Drainage & Protection Works of Main & Link from Airport Road (Suzuki Showroom) to Dhoria along Expressway for Rehabilitation of Old Town Gwadar (5.789 KM) Package-01/C), M/s Zarif Rind JV Saleh Techno	Carriage for earth 1-1/j	10	566.11 (a to j/ 2.83)	3,668.792	3.209
		Carriage for pitrun gravel 1-1/j	10	566.11 (a to j/ 2.83)	2,550.51	1.444
		Carriage for aggregate base course 1-1/j	05	168.092 (f to j/2.83)	1,966.951	0.331
3	Construction / Blacktopping of Main Road from Nigori Ward to Dhoria along Eastbay Expressway for Rehabilitation of Old Town Gwadar (Package-01A), M/s Zarif Rind JV Saleh Techno	Carriage for earth 1-1/j	10	566.11 (a to j/ 2.83)	12,742.94	7.214
		Carriage for pitrun gravel 1-1/j	10	566.11 (a to j/ 2.83)	14,715.39	8.331
		Carriage for aggregate base course 1-1/j	05	168.092 (f to j/2.83)	8,883.64	1.493

S. No.	Name of work and contractor	Item of work payable	Mileage for which carriage paid (Km)	Carriage paid (Rs.)	Quantity paid (Cum)	Amount
Total						**29.929**

18.2.7 Overpayment due to incorrect calculation of premium - Rs. 16.170 million

Annexure 18.3
(Rs. in Million)

S. No.	Cheque No. and date	Name of work	Name of contractor	S No. of Items on which Premium was inadmissible	Gross amount	Inadmissible Premium paid
1	038874649, 22.05.2025	Construction/Blacktopping of Airport Road from Askari Bank to Mullah fazul Chown (0.700 KM)	M/s Saleh Techno Enterprise	25-1/a/iv, 21-92/a, 21-91	9.708	6.310
2	003813, 19.02.2025	Rehabilitation & Construction of Eid Gah at Old Town Gwadar (Package-3B)	M/s Zaimal Builders	9-7/c/ii, 25-1, 25-4. 21-91, 21-92,	10.048	6.760

3	001788, 27.01.2025	Construction of Link Road & Structure Drainage & Protection Works of Main & Link from Airport Road (Suzuki Showroom) to Dhoria along Expressway for Rehabilitation of Old Town Gwadar (5.789 KM) Package-01/C)	M/s Zarif Rind JV Saleh Techno	25-1, 9-7/c/ii,	2.748	1.938
4	003877, 02.06.2025	Construction/Black Topping of Eid Ghah Southern & Northern Side Road From Marine Drive (0.86 KM) (Pakacge-01F)	M/s Dasht Traders & Construction Company	25-1	1.787	1.162
Total						**16.17**

18.2.8 Overpayment due to allowing incorrect rate - Rs. 1.777 million

Annexure 18.4
(Rs in million)

S No.	Cheque No. and date	Name of work	Quantity paid (Tonne)	Rate Paid (Rs.)	Rate Payable (Rs.)	Difference (Rs.)	Amount
1	003841, 21.03.2025	Construction / BT of Road from Shaheen Chowk towards ustad Majeed	39.143	130,426.05	128,365.8	2,060.25	0.162

S No.	Cheque No. and date	Name of work	Quantity paid (Tonne)	Rate Paid (Rs.)	Rate Payable (Rs.)	Difference (Rs.)	Amount
		Gwadari Road, Gwadar, M/s Zaimal Builders					
2	038874649, 22.05.2025	Construction/Blacktopping of Airport Road from Askari Bank to Mullah fazul Chown (0.700 KM), M/s Saleh Techno Enterprise	68.937	130,426.05	128,365.8	2,060.25	0.282
3	040241, 25.06.2025	Construction / Blacktopping of road from Marine Drive to Jannat Bazar & Muncipal Committee Office via RCDC Club Gwadar (1.00 KM) rehabilitation of Old Town Gwadar (Phase-I), M/s Samallan Construction Co.	25.704	130,426.05	128,365.8	2,060.25	0.105
4	001788, 27.01.2025	Construction of Link Road & Structure Drainage &	287.117	130,426.05	128,365.8	2,060.25	1.228

S No.	Cheque No. and date	Name of work	Quantity paid (Tonne)	Rate Paid (Rs.)	Rate Payable (Rs.)	Difference (Rs.)	Amount
		Protection Works of Main & Link from Airport Road (Suzuki Showroom) to Dhoria along Expressway for Rehabilitation of Old Town Gwadar (5.789 KM) Package-01/C), M/s Zarif Rind JV Saleh Techno					
Total							**1.777**

Annexure 21.1

21.2.1 Overpayment due to allowing inadmissible items, wrong calculation, higher rate and inadmissible premium - Rs. 32.396 million

UP&D Division, Sibi AIR-1, 2023-24

S. No.	Item of work	Quantity (Cu.Ft)	Rate paid (Per Cu.Ft)	Rate payable (Per Cu.Ft)	Difference)	Amount
1.	Excavation in irrigation channel SI No. 3-21b(iv)	78,720	10.25	9.050	1.200	0.094

UP&D Division, Quetta, AIR - 1, 2023-24

S. No.	Item of work	Amount	Premium paid	Premium to be paid	Amount
1.	28-18 and paid premium @ 99%	0.100	0.099	-	0.199

UP&D Division, Quetta, AIR – 4, 2023-24

Item of work	Quantity	Rate paid	Rate payable	Diff:	Amount
SI No. 24-22(c)	9423.75	187.40	157.80	29.60	0.279

UP&D Division, Quetta, AIR – 7, 2023-24

S. No.	Item of work	Quantity (Sqm)	Rate paid	Rate payable	Diff:	Amount
1	SI No. 21-32(c)-21-24	165,250	114.95	98.050	24.55	4.056

UP&D Division, Rakhsan , AIR 6, 2023-24

S. No.	CV Cheque No. and date	Name of work /contractor	Item of work	Quantity paid (Sft)	Rate paid (Per Sft)	Rate payable (Rs. Per Sft)	Diffe	Total
1	D-35/622719/ 25.06.2024	Construction of Link Road Killi Jamak to	Clearing of jungle by cutting removing all	199892.63	3.9	0.800	3.100	0.619

S. No.	CV Cheque No. and date	Name of work /contractor	Item of work	Quantity paid (Sft)	Rate paid (Per Sft)	Rate payable (Rs. Per Sft)	Diffe	Total
		Killi Marband , M/s Zee Key International, GC	shrubs……under SI No. 3-54-					
2	D-36/622720/ 25.06.2024	Construction of Link Road Killi Marband to Killi Zehri , M/s Zee Key International, GC	Clearing of jungle by cutting removing all shrubs……under SI No. 3-54-	201723.82	3.9	0.800	3.100	0.625
3	D-01/547459/ 27.12.2023	Construction of Futsal stadium (with multi turf) at Sarwan , M/s Splash construction Co., GC	Clearing of jungle by cutting removing all shrubs……under SI No. 3-54-	20445.75	3.9	0.800	3.100	0.063
Total				**422062.2**				**1.307**

UP&D Division, Rakhsan, AIR 1, 2023-24

Name of work	Description	Quantity paid (cft)	Rate payable (cft)	Amount
Construction of Already 70% completed Bugti Stadium, Kharan" to M/s Polite Pipe Industry	Providing and laying using approved coarse sand 1:4:8 cement concrete in any thickness using 3/4" (19mm) and down gauge under SI No. 5-8/c	467.87	247.20	**0.116**

UP&D Division, Sibi, AIR 2, 2023-24

S. No.	Items of work	Quantity (Per Cum)	Rate	Amount
1.	PL pitrun gravel in sub base SI No. 21-15(b)	90,200	28.35	2.557

UP&D Division, Rakhsan, AIR 3, 2024-25

Item of work	Quantity paid (Sft)	Rate paid (Per Sft)	Overpayment
P/L super white 12x12 marble tiles floor fine dressed on surface etc	1309	539.37	0.706

UP&D Division, Loralai , AIR 5, 2024-25

S. No.	Name of work	Vr. #	Cheque No. and date	Particular	Unit	Quantity	Rate paid	Rate payable	Excess rate	Overpaid amount
1	C/o Futsal Stadiums (with Multi Sports Turf) at Drug Musakhail	D-40	685975, 13.06.5	Artificial grass (NSR)	Sq.ft.	7,296	1,350	862	488 (+4% BSTS, less 0.30%)	3.692
2	C/o Futsal Stadiums (with Multi Sports Turf) at Rakhni Barkhan	D-41	685976, 13.06.5	Artificial grass (NSR)	Sq.ft.	7,296	1,350	950	400 (+4% BSTS, less 0.85%)	3.009

S. No.	Name of work	Vr. #	Cheque No. and date	Particular	Unit	Quantity	Rate paid	Rate payable	Excess rate	Overpaid amount
3	C/o Futsal Stadiums (with Multi Sports Turf), at Quetta Road Loralai	D-42	685977, 13.06.5	Artificial grass (NSR)	Sq.ft.	7,296	1,350	920	430 (+4% BSTS, less 0.56%)	3.244
4	C/o Futsal Stadiums (with Multi Sports Turf), at Viala Duki	D-43	685978, 13.06.5	Artificial grass (NSR)	Sq.ft.	7,296	1,350	635	715 (+4% BSTS, less 0.50%)	5.398
	Total					**29,184**				**15.343**

UP&D Division, Khuzdar, AIR 2, 2024-25

S. No.	Voucher No. and date	Name of work and contractor	Item of work paid	Quantity	Rate paid	Rate payable	Difference	Overp-ayment
1	026246, 08.05.2025	Solarization and various Mandirs of Bela District Lasbela, M/s Al-	DC Cable 10 mm2	722	750.62	185.33	565.29	0.408

S. No.	Voucher No. and date	Name of work and contractor	Item of work paid	Quantity	Rate paid	Rate payable	Difference	Overp-ayment
		Qatar Construction Company	single core					
			DC Cable 6 mm2 single core	392	377.45	102.49	274.96	0.108
2	026276, 13.06.2025	Rehabilitation work & Solarization Maa Kali Mandir & Guru Nanik Darbar, Kalat, M/s Shaista Enterprises	DC Cable 10 mm2 single core	500	750.62	185.33	565.29	0.283
			DC Cable 6 mm2 single core	1052	377.45	102.49	274.96	0.289
Total								**1.088**

UP&D Division, Khuzdar, AIR 4, 2024-25

S. No.	Name of work	Name of contractor	Depth of bore	Quantity of MS/UPVC Strainer installed	Quantity of MS/UPVC Pipes installed	Quantity of MS Pipes payable	Excess Quantity paid	Rate	Amount
1	Main Water Supply Scheme Solar Pump ,pipe line & Tank Naibat Town Awaran	M/s Hazoor Bakhsh Bangulzai & Brother	300 feet	100	200	190	10	10514.49	0.105
2	Main Water Supply Scheme bore, Solar Pump ,pipe line & Tank Har Bazar, Awaran	M/s Hazoor Bakhsh Bangulzai & Brother	350 feet	100	250	240	10	10514.49	0.105
2	Drilling & Development of tube well	M/s Alizai Construction Company	950 feet	285	665	655	10	4650.19	0.047

S. No.	Name of work	Name of contractor	Depth of bore	Quantity of MS/UPVC Strainer installed	Quantity of MS/UPVC Pipes installed	Quantity of MS Pipes payable	Excess Quantity paid	Rate	Amount
	with solar system for killi Ghousabad Muhammad Tawa, District Kalat								
3	Drilling & Development of Tube well with Solar system for Killi Alazai Bidrang Muhammad Tawa, District Kalat	M/s Alizai Construction Company	950 feet	285	665	645	10	4650.19	0.047
4	Main Water Supply Scheme Solar Bore,	M/s New Vision Construction	350 feet	100	250	230	10	10514.49	0.105

S. No.	Name of work	Name of contractor	Depth of bore	Quantity of MS/UPVC Strainer installed	Quantity of MS/UPVC Pipes installed	Quantity of MS Pipes payable	Excess Quantity paid	Rate	Amount
	Pump ,pipe line and Tank Khanezeleg, Awaran, M/s New Vision Construction								
Total									0.409

UP&D Division, Khuzdar, AIR 5, 2024-25,

S. No.	Name of scheme	Item of work	Quantity (Cft)	Rate paid (Per Cft)	Amount
1	Construction of Futsal Stadium at Noghe, District Khuzdar, M/s Umrani Builders,GC	Filling watering and ramming earth under floors" under SI No. 3-16/a at the rate of Rs. 6.15 Per Cft and "Dressing of earthwork by machinery or otherwise and left undressed" under SI. No. 3-20/b at the rate of Rs. 2.50 Per Cft	53,003.75	6.15	0.326
2			21500	2.50	0.054
Total					**0.38**

UP&D Division, Naseerabad, AIR 2, 2024-25

S. No.	Item of work	Quantity paid (Ton)	Quantity payable (Ton)	Diff	Rate paid	Amount
1.	PF steel Reinforcement SI No. 5-44(a)	76.66	64.67	11.99	339,610.43	4.072

UP&D Division, Naseerabad, AIR 4, 2024-25

S. No.	Item of work	Quantity paid (Cu.Ft)	Quantity payable (Cu.Ft)	Diff	Rate paid	Amount
1.	Earthwork for Embankment SI No. 21-6+21-9	24,304.80	60,375	36,070.2	14.52	0.524

UP&D Division, Quetta, AIR 2, 2024-25

Description	Quantity deductible (Cft)	Rate	Amount
P/L manhole covers type B	216	1274	**0.275**

UP&D Division, Khuzdar, AIR 1, 2024-25

(Rs. in Million)

S. No.	Name of work	Name of contractor	Work done	Rate of premium	Premium below due	Premium below deducted	Over-payment
1	Laying Tuff Tiles and Solar Lights at Melari Mata to Hinglaj Mata Thaan Paywares at Hinglaj Mata Mandir	M/s B.B Associates	28.462	-0.15%	0.043	0	0.043
2	Rehabilitation work & Solarization Maa Kali Mandir & Guru Nanik Darbar, Kalat	M/s Shaista Enterprises	7.116	-0.25%	0.018	0	0.018
3	Rehabilitation work & Solarization Balmik Mandir Solarziation Shiwala Mandir Hindu mohalla & Solar Street light at Kalat	M/s Haji Abdul Baqi & Sons	23.625	-0.25%	0.059	0	0.059
4	Rehabilitation & Additional works of Shiv Mandir, Guru Darbar Sonmyani, District Lasbela	M/s Al-Qatar Construction Company	9.376	-0.25%	0.023	0	0.023
5	Additional work & Solarization of Krishna Mandir, Khuzdar	M/s Sheema Construction Company	9.424	-0.30%	0.028	0	0.028

S. No.	Name of work	Name of contractor	Work done	Rate of premium	Premium below due	Premium below deducted	Over-payment
6	Solarization and various Mandirs of Bela District Lasbela	M/s Al-Qatar Construction Company	14.232	-0.15%	0.021	0	0.021
7	Dirlling & Development of Tube well with Solar system for Killi Alazai Bidrang Muhammad Tawa, District Kalat	M/s Alizai Construction Company	14.231	-0.15%	0.021	0	0.021
8	Dirlling & Development of tubeweLl with solar system for killi Ghousabad Muhammad Tawa, District Kalat	M/s Alizai Construction Company	14.136	-0.55%	0.078	0	0.078
9	Construction of underground water tank near Aghor River Hinglaj Mata Mandir	M/s Hazoor Bakhsh Bangulzai & Brother	19.136	-0.15%	0.029	0	0.029
10	Main Water Supply Scheme Solar Pump, pipe line & Tank Naibat Town, Awaran	M/s Nazeer Ahmed Baloch & Sons	4.808	-0.55%	0.026	0	0.026
11	Main Water Supply Scheme bore, Solar Pump, pipe line & Tank Har Bazar, Awaran	M/s Hazoor Bakhsh	5.491	-0.60%	0.033	0	0.033

S. No.	Name of work	Name of contractor	Work done	Rate of premium	Premium below due	Premium below deducted	Over-payment
		Bangulzai & Brother					
12	Main Water Supply Scheme Solar Bore, Pump, pipe line and Tank Khanezeleg, Awaran	M/s New Vision Construction	4.504	-0.48%	0.022	0	0.022
13	Construction of Protection Band at Zeelaj Kuch Plindar, Abdul Ghani Langar Bakhtiyar, Rakshani, Danok Mola Bakhsh, Lanjar Niabat, District Awaran	M/s Master Builder and Developers	5.289	-0.45%	0.024	0	0.024
14	Installation/Provision of Home Solar System for Houses in Haji Sher Goth & Surrounding Areas at District Awaran	M/s Master Builder and Developers	15.097	-0.55%	0.083	0	0.083
15	Provision & Installation of solar street lights at Hinglaj Mata Mandir, District Lasbela	M/s Tareen Construction and General Order Supplier	47.115	-0.45%	0.212	0	0.212
16	Construction Of B/T road Shaboo Goth to Omaid Ali to Hassan Muhalla, District Hub	M/s Muzaffar & Muzammil	9.424	-0.70%	0.066	0	0.066

S. No.	Name of work	Name of contractor	Work done	Rate of premium	Premium below due	Premium below deducted	Over-payment
		Construction Company					
17	Const; OF B/T Road Peer Baksh Goth to Dargah Haji Peer Kund Wali, District Hub	M/s Innovation Construction	7.694	-0.65%	0.050	0	0.050
18	Provision of Home Solar system at Goth Double farm Sakran and others, District Hub	M/s Innovation Construction	28.366	-0.48%	0.136	0	0.136
19	Construction of Futsal Stadium at Noghe, District Khuzdar	M/s Umrani Builders	15.126	-0.12%	0.018	0	0.018
Total							**0.991**

Names of branches opened	Work order No. date	Expenditure incurred	Monthly Rent	Time period
Usmania	DP/2601/2022-23/04 dated 24.10.2022	8.696	0.120	55 months
Roof Top	DP/2601/2021-22/01 dated 19.08.2022	3.985	0.060	

Book Shop	DP/2402(bookshop/book purchase)/2022-23/01-02 dated 10.03.2023	3.500	0.030	101 months recovery time
Prince Tent Service	No.16/Admin/Canteen(takatu campus)/11-157-162 dated 26.01.2022	4.373	0.055	10 years agreement
Total		**20.554**		
Grand Total		**38.629**		

22.2.4 Irregular expenditure without calling open tenders - Rs. 3.051 million

Annexure 22.1

S. No.	Cheque No.	Date	G/L	Description	Amount
1	2082757	9/4/2023	A03901	Stationery	17,500
2	1911149	10/9/2023	A03901	Stationery	27,730
3	1911149	10/9/2023	A03901	Stationery	21,240
4	1911149	10/9/2023	A03901	Stationery	18,880
5	1911149	10/9/2023	A03901	Stationery	14,742
6	1911149	10/9/2023	A03901	Stationery	11,328
7	1911149	10/9/2023	A03901	Stationery	7,788
8	1911149	10/9/2023	A03901	Stationery	7,788
9	1918451	10/16/2023	A03901	Stationery	182,850
10	1921757	12/11/2023	A03901	Stationery	23,246
11	1921758	12/11/2023	A03901	Stationery	47,790
12	1916337	12/21/2023	A03901	Stationery	9,775
13	2111641	1/18/2024	A03901	Stationery	199,160
14	2105283	4/2/2024	A03901	Stationery	17,500
15	2098373	4/9/2024	A03901	Stationery	29,854
16	2102866	6/3/2024	A03901	Stationery	197,650
17	2104334	6/11/2024	A03901	Stationery	156,350
18	2078268	8/30/2023	A13001	Transport	68,611
19	2078267	8/30/2023	A13001	Transport	65,549

S. No.	Cheque No.	Date	G/L	Description	Amount
20	2084126	9/6/2023	A13001	Transport	93,700
21	2084126	9/6/2023	A13001	Transport	96,560
22	1912273	10/24/2023	A13001	Transport	85,740
23	1912271	10/24/2023	A13001	Transport	52,325
24	1912271	10/24/2023	A13001	Transport	98,000
25	1914307	11/22/2023	A13001	Transport	61,663
26	1921011	11/29/2023	A13001	Transport	127,075
27	2119765	2/14/2024	A13001	Transport	198,904
28	2119765	2/14/2024	A13001	Transport	198,375
29	2119765	2/14/2024	A13001	Transport	196,420
30	2119765	2/14/2024	A13001	Transport	194,713
31	2120157	2/20/2024	A13001	Transport	197,260
32	2120157	2/20/2024	A13001	Transport	196,075
33	2105228	4/1/2024	A13001	Transport	43,241
34	2105228	4/1/2024	A13001	Transport	85,789
Total					**3,051,171**

22.2.5 Expenditure on NSR without rate analysis - Rs. 48.05 million

Annexure 22.2
(Rs. in million)

S. No.	Name of works	Description of work	Quantity	Rate	Amount
1	QITE Phase 1	Providing and installation of Steel Electric Pole complete with all accessories	150 Nos	70,000	10.500
2	QITE Phase 1	Providing and installation of 2 core cable	372.66 RM	130	0.05
3	QITE Phase 1	P/I Installation of 4-Core Cable	8333 RM	1550	12.92
4	Remaining Component Mini Industrial Estate at Turbat	Providing fixing steel ladder	2 Nos	150,000	0.30
5	Remaining Component Mini Industrial Estate at Turbat	Providing and installation of 4-core cable	4960 RM	1250	6.20
6	Construction of Vocational & Training Center at Mano Jan	Supply of Sewing Machine	168 Nos	45,000	7.20
7	Construction of Vocational & Training Center at Mano Jan	Supply of Zig Zag Machine with Table and Electric Mortar	65 Nos	45,000	2.93
8	Construction of Vocational & Training Center at Mano Jan	Supply of Wooden Stool	250 Nos	15,000	3.75

9	Construction of Vocational & Training Center at Mano Jan	Supply of Computer system	70	60,000	4.20
Total					**48.05**

22.3.2 Irregular payment without calling open tenders - Rs. 4.911 million

Annexure 22.3

S. No.	Cheque No	Date	Description	Amount
1	1916972	9/22/2023	Stationery	95,840
2	1916025	12/18/2023	Stationery	120,083
3	2119251	1/30/2024	Stationery	81,986
4	2120718	2/27/2024	Stationery	99,891
5	2106789	4/23/2024	Stationery	125,877
6	2106768	4/23/2024	Stationery	124,123
7	1920098	11/17/2023	Plant and Machinery	186,645
8	1920098	11/17/2023	Plant and Machinery	196,000
9	1916153	12/19/2023	Plant and Machinery	144,130
10	1916152	12/19/2023	Plant and Machinery	198,504
11	1916153	12/19/2023	Plant and Machinery	198,504
12	2107458	4/30/2024	Plant and Machinery	198,209
13	2107458	4/30/2024	Plant and Machinery	199,853
14	2108234	5/9/2024	Plant and Machinery	79,860
15	2108234	5/9/2024	Plant and Machinery	198,209

S. No.	Cheque No	Date	Description	Amount
16	1920098	11/17/2023	Furniture and fixtures	127,322
17	1916152	12/19/2023	Furniture and fixtures	168,174
18	1916153	12/19/2023	Furniture and fixtures	199,763
19	1916152	12/19/2023	Furniture and fixtures	194,558
20	2114896	3/8/2024	Furniture and fixtures	149,851
21	2114896	3/8/2024	Furniture and fixtures	160,142
22	2078457	9/1/2023	Transport	113,462
23	2078457	9/1/2023	Transport	106,155
24	2078457	9/1/2023	Transport	136,915
25	1921520	12/6/2023	Transport	139,098
26	2105275	4/2/2024	Transport	192,863
27	2104870	6/6/2024	Transport	181,973
28	2104872	6/6/2024	Transport	107,136
29	2104873	6/6/2024	Transport	160,949
30	2104871	6/6/2024	Transport	195,752
31	2104870	6/6/2024	Transport	83,403
32	2031900	6/28/2024	Transport	35,600
33	2031900	6/28/2024	Transport	95,000
34	2031900	6/28/2024	Transport	19,700
35	2031900	6/28/2024	Transport	65,000
36	2031900	6/28/2024	Transport	30,500

S. No.	Cheque No	Date	Description	Amount
Total				**4,911,030**

22.9.2 Expenditure on account of festivals / yatra in violation of BPPRA Rules

Annexure 22.4

S. No.	Cheque No.	date	Name of vendor	Particular	Amount
1	243559861	Nil	M/s Asif brothers	festivals/ Yatra	153,376
2	243559862	Nil	M/s Asif brothers	festivals/ Yatra	421,200
3	243559863	Nil	M/s Asif brothers	festivals/ Yatra	320,059
4	243559864	Nil	M/s Asif brothers	festivals/ Yatra	456,300
5	243559865	Nil	M/s Asif brothers	festivals/ Yatra	486,720
6	243559865	Nil	M/s Asif brothers	festivals/ Yatra	341,945
7	243559866	Nil	M/s Asif brothers	festivals/ Yatra	329,000
8	243559867	Nil	M/s Asif brothers	festivals/ Yatra	491,400

S. No.	Cheque No.	date	Name of vendor	Particular	Amount
9	242041234	Nil	M/s Asif brothers	festivals/ Yatra	488,698
10	242041235	Nil	M/s Asif brothers	festivals/ Yatra	494,996
11	242041236	Nil	M/s Asif brothers	festivals/ Yatra	473,850
12	242041237	Nil	M/s Asif brothers	festivals/ Yatra	483,072
13	242041238	Nil	M/s Asif brothers	festivals/ Yatra	490,000
14	242041239	Nil	M/s Asif brothers	festivals/ Yatra	498,420
15	266426422	Nil	M/s Asif brothers	festivals/ Yatra	234,000
16	266426423	Nil	M/s Asif brothers	festivals/ Yatra	260,208
17	266426424	Nil	M/s Asif brothers	festivals/ Yatra	296,010
18	266426425	Nil	M/s Asif brothers	festivals/ Yatra	270,270
19	266426426	Nil	M/s Asif brothers	festivals/ Yatra	225,225

S. No.	Cheque No.	date	Name of vendor	Particular	Amount
20	266426427	Nil	M/s Asif brothers	festivals/ Yatra	252,720
21	266426414	Nil	M/s Asif brothers	festivals/ Yatra	270,270
22	266426416	Nil	M/s Asif brothers	festivals/ Yatra	286,510
23	266426417	Nil	M/s Asif brothers	festivals/ Yatra	266,760
24	266426418	Nil	M/s Asif brothers	festivals/ Yatra	292,500
25	266426419	Nil	M/s Asif brothers	festivals/ Yatra	318,240
26	266426420	Nil	M/s Asif brothers	festivals/ Yatra	262,080
27	266426421	Nil	M/s Asif brothers	festivals/ Yatra	386,100
28	243558613	Nil	M/s Asif brothers	festivals/ Yatra	337,724
29	243558614	Nil	M/s Asif brothers	festivals/ Yatra	122,000
30	243558615	Nil	M/s Asif brothers	festivals/ Yatra	345,618

S. No.	Cheque No.	date	Name of vendor	Particular	Amount
31	243558616	Nil	M/s Asif brothers	festivals/ Yatra	344,565
32	243558617	Nil	M/s Asif brothers	festivals/ Yatra	348,309
33	243558618	Nil	M/s Asif brothers	festivals/ Yatra	348,309
34	243558619	Nil	M/s Asif brothers	festivals/ Yatra	343,395
35	243558620	Nil	M/s Asif brothers	festivals/ Yatra	345,150
36	243558621	Nil	M/s Asif brothers	festivals/ Yatra	343,746
37	243558622	Nil	M/s Asif brothers	festivals/ Yatra	347,744
38	243558623	Nil	M/s Asif brothers	festivals/ Yatra	393,558
39	243558624	Nil	M/s Asif brothers	festivals/ Yatra	40,800
40	243558625	Nil	M/s Asif brothers	festivals/ Yatra	349,830
41	243558626	Nil	M/s Asif brothers	festivals/ Yatra	338,715

S. No.	Cheque No.	date	Name of vendor	Particular	Amount
42	243558627	Nil	M/s Asif brothers	festivals/ Yatra	340,470
43	24041932	Nil	M/s Asif brothers	festivals/ Yatra	271,440
44	Nil	Nil	M/s Asif brothers	festivals/ Yatra	401,310
45	242041932	Nil	M/s Asif brothers	festivals/ Yatra	271,440
46	242041933	Nil	M/s Asif brothers	festivals/ Yatra	401,310
47	242041935	Nil	M/s Asif brothers	festivals/ Yatra	81,198
48	242041936	Nil	M/s Asif brothers	festivals/ Yatra	368,550
49	242041937	Nil	M/s Asif brothers	festivals/ Yatra	398,970
50	242041938	Nil	M/s Asif brothers	festivals/ Yatra	228,150
51	266426435	Nil	M/s Asif brothers	festivals/ Yatra	150,000
Total					**16,812,230**