



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

AUDITOR GENERAL OF PAKISTAN

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Abbreviations & Acronyms

AGP	Auditor General of Pakistan
BESSI	Baluchistan Employees Social Security Institution
BPPR	Balochistan Public Procurement Rules
BPPRA	Balochistan Public Procurement Regulatory Authority
CCGPP	Chief Controller Government Printing Press
DAC	Departmental Accounts Committee
DG CA&E	Director General, Commercial Audit & Evaluation, Karachi
GFR	General Financial Rules
GPP	Government Printing Press
MFDAC	Memorandum forwarded to Departmental Accounts Committee
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PSEs	Public Sector Enterprises
SIW	Small Industries Wing

Preface

Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Sections 8 and 15 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 the accounts of Government Commercial Undertakings and of any Authority or body established by the Federation or the Province.

This report is based on audit of the accounts of Public Sector Enterprises of Government of Balochistan for the year 2017-18. The Audit Report also contains audit observations of the previous financial years. The Director General Commercial Audit and Evaluation, Karachi, conducted audit during the period July 01, 2018 to November 15, 2018 on a test check basis, with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and audit findings valuing Rs.1.00 million or more. Relatively less significant issues have been listed in the Annex-1 (MFDAC). The audit observations listed in the Annex-1 shall be pursued with the relevant Principal Accounting Officers (PAOs) of the Department at Departmental Accounts Committee (DAC) level. In case where the PAOs do not initiate appropriate action, the audit observations shall be brought to the notice of the Public Accounts Committee (PAC) through the next year's Audit Report.

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

Islamabad

Dated:

(Javaid Jehangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Commercial Audit & Evaluation DG (CA&E) South Karachi carries out audit and evaluation of Public Sector Enterprises (PSEs) established by Government of Balochistan and maintain their accounts on commercial basis. Section-15 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001 empowers the Auditor General of Pakistan to conduct audit of companies and corporations established in public sector. DG (CA&E) Karachi is mandated to conduct regularity audit (financial audit & compliance with authority audit), performance audit and special audit of these PSEs. Out of total human resources available with DG (CA&E) Karachi 05 officers and staff (1,250 man-days) were deputed for the audit of Balochistan Government entities. An expenditure of Rs.6.413 million was incurred.

a. Scope of Audit

There are 03 commercial entities of the Government of Balochistan under the jurisdiction of DG (CA&E) South Karachi. These entities operate under the administrative control of 02 Principal Accounting Officers (PAOs). 03 PSEs were audited as per Audit Plan 2018-19 (Accounts of Financial Year 2017-18) during the audit year 2018-19.

Total auditable amount of Rs.907.523 million for 03 entities falling under 02 PAOs, DG (CA&E) South Karachi conducted the audit of these entities on test check basis.

This report contains results of audit and evaluation of financial performance of Public Sector Enterprises (PSEs) for the year 2017-18. Audit was conducted with the view to assess whether the organizations were managed in accordance with sound commercial practices, observing canons of financial propriety and government policy directives.

The analysis/comments on the annual audited accounts of Public Sector Enterprises was required to be included in this report; however, these entities (**Annex-2**) failed to submit their annual audited accounts by Nov 30, 2018, the prescribed date.

b. Recoveries at the instance of Audit

Audit pointed out recoveries amounting Rs. 4.646 million however, the management failed to recover the amount at the instance of audit during the period.

c. Audit Methodology

Planning and Permanent Files of auditee organizations maintained in the Office of DG (CA&E) were updated before undertaking audit exercise for the year 2018-19. The desk audit helped in identifying high risk areas in operations, investment, procurements, asset & human resource management.

During field audit activities, transactions were checked on the basis of the organization's rules and regulations and government polices and directives keeping in view the international best practices. Audit also evaluated the internal control systems of the management and selected the sample on the basis of the result of the evaluation of these controls. Audit also carried out discussion with management and site.

d. Audit Impact

Audit through its findings and recommendations assist management to improve its operation and avoid recurrence of loss. During DACs meetings, on the basis of audit findings, PAOs issued directives for holding inquires in the cases of fraud and gross violation of the rules. Audit through its findings and recommendations assist the organizations to ensure transparency, accountability and good governance to meet their objectives.

e. Comments on Internal Control and Internal Audit department

Internal controls are reflected from policies, procedures, rules, regulations and monitoring mechanism in any organizations. These controls not only guard against fraud, waste and inefficiency, but ensure reliable and accurate operational and financial information for rational decision-making. A number of internal control weaknesses were observed during the audit of Public Sector Enterprises, some of them are illustrated below:

- i. Management of Receivables in almost all the organizations required immediate attention. The loans to borrowers under different schemes and trade debts were not being collected timely resulting in accumulation thereof with a risk of conversion into bad debts.
- ii. Financial management needs to be strengthened by establishing a system of maintenance of accounts comprising immediate posting of financial transactions, periodical reporting within a financial year, observance of year-end procedures,

timely preparation of financial statements upon close of financial year and timely audit of accounts. The Principal Accounting Officers will be in a position to control the affairs of their organizations by strengthening the financial management. The non-submission of audited accounts illustrates weakness of internal control.

f. The key audit findings of the report;

- i Loss of revenue was reported in 01 case - Rs.20.069 million¹.
- ii Non-recovery of dues was reported in 01 case - Rs.4.646 million².
- iii Irregular payment /expenditure was reported in 07 cases - Rs.68.124 million³.
- iv Non-production of record was reported in one case - Rs.10.271 million⁴.

¹Paras- 1.1.4.2

²Paras- 1.2.4.1

³Paras- 1.1.4.1, 1.1.4.5, 1.1.4.7, 1.2.4.2, 1,2,4,3, 2.1.4.1 & 2.1.4.2

⁴Paras-1.1.4.3

g. Recommendations

The Principal Accounting Officers need to take necessary steps to evaluate, institute and strengthen the management, budgeting and accounting controls through adopting following measures:

- i. Steps should be taken to avoid loss of revenue.
- ii. Ensure deduction of government taxes at source and recovery of government dues without delay.
- iii. The Principal Accounting Officers need to ensure availability of record to audit team for security as concealment of record tantamount to financial mismanagement.
- iv. Ensure that expenditure is incurred according to the rules.
- v. Make arrangement for timely submission of audited accounts to audit authorities (**Annex-2**).
- vi. Internal Audit Departments need to be established / strengthened which should directly report to the respective Principal Accounting Officers.

SUMMARY TABLES & CHARTS

SUMMARY TABLES & CHARTS

Table 1: Audit Work Statistics

(Rs. in million)

Sr. No.	Description	No.	Budget
1	Total Entities (Departments/PAO's) in Audit Jurisdiction	2	907.523
2	Total formations in Audit jurisdiction	3	907.523
3	Total Entities (Departments/PAO's) Audited	2	907.523
4	Total formations Audited	3	907.523
5	Audit & Inspection Reports	3	907.523
6	Special Audit Reports	Nil	-
7	Performance Audit Reports	Nil	-
8	Other Reports	Nil	-

Table 2: Audit observations regarding Financial Management

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Unsound asset management	61.733
2	Weak financial management	32.949
3	Weak internal controls relating to financial management	34.329
4	Others	25.528
Total		154.539

Table 3: Outcome Statistics

(Rs. in million)

Sr. No.	Description	Expenditure on acquiring Physical Assets (Procurement)	Civil Works	Receipts	Others	Total current year	Total last year
1	Outlays Audited	-	-	165.231	742.292	907.523	594.003
2	Amount Placed under Audit Observation/ Irregularities	-	-	29.360	125.179	154.539	1,024.085
3	Recoveries Pointed Out at the instance of Audit	Nil	Nil	4.646	-	4.646	447.616
4	Recoveries Accepted /Established at the instance of Audit	Nil	Nil	4.646	-	4.646	447.616
5	Recoveries Realized at the instance of Audit	Nil	Nil	Nil	Nil	Nil	Nil

Table 4: Irregularities pointed out

(Rs. in million)

Sr. No.	Description	Amount Placed under Audit Observation
1	Violation of Rules and regulations and violation of principle of propriety and probity in public operations.	-
2	Reported cases of fraud, embezzlement, theft, and misuse of public resources.	1.012
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	-
4	If possible quantify Weaknesses of internal control systems.	88.162
5	Recoveries and overpayments, representing cases of established overpayment or misappropriations of public moneys	4.646
6	Non-production of record.	10.271
7	Others, including cases of accidents, negligence etc.	50.448

Total	154.539
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Table 5: Cost - Benefit

(Rs. in million)

Sr. No.	Description	2018-19	2017-18	2016-17
1	Outlays Audited	907.523	594.003	397.571
2	Expenditure on Audit	6.413	7.150	2.725
3	Recoveries realized at the instance of Audit	Nil	Nil	Nil
	Cost – Benefit Ratio	-	-	-

Chapter- 1

Industries and Commerce Department

1.1. Government Printing Press, Quetta

1.1.1 Introduction

Printing & Stationery Department, Government of Balochistan was established in July 1970. The Stationery Wing was responsible for procurement of all types of stationery articles and supply to all departments / offices of Government of Balochistan. It was abolished in 1985 and the Controller of the department was brought under the supervision of a Controller and is responsible for printing of provincial government Gazette, Annual Budget & PSDP, Provincial Assembly debates & proceedings, reports of Judiciary; and printing of all kind of jobs for all departments/offices of the provincial government;

1.1.2 Comments on Audited Accounts

1.1.2.1 The Organization did not submit the Audited Accounts (Annex-2).

1.1.3 Compliance of PAC Directives

PAC meeting has not been convened to discuss the Audit Reports for last twenty-eight years.

1.1.4 Audit Paras

1.1.4.1 Purchase through bogus quotations - Rs.1.012 million

As per Rule 11 of GFR, each head of department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.

During audit of Government Printing Press (GPP), Quetta for the year 2016-17, it was observed that management incurred Rs.1.012 million on purchase items through bogus quotations without reference number. These were apparently hand written by the same person and were self-generated as detailed below:

Sr. No.	Purchases	Amount (Rs.)
1	Purchase of stationery items from Others Account	376,000
2	Purchase of furniture items from Purchase of furniture account	83,050
3	Purchase of Machinery & Equipment's, from Purchase of machinery account	449,503
4	Repair of transport from repair of transport account.	103,776
Total		1,012,329

Audit is of the view that purchases on bogus quotations in violation of rules which reflects the absence of systematic control and financial discipline prevailing in the department.

The matter was reported to the management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that quotations were received as per rule. DAC did not agree with management's reply and directed the management to submit revise reply along with original copies of quotations. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.2 Irregular issuance of NOCs - Rs.20.069 million

According to the Chapter-III of the Printing and Stationery Manual, requisitions from Govt. Departments declared as commercial for printing, binding and supply of forms and stationery, etc, will be complied within the same manner as in the case of other Government Department. Such Commercial Departments will, however, pay charges for any supplies made and service rendered in this connection.

During audit of Government Printing Press (GPP), Quetta for the year 2017-18 it was observed that management issued NOCs to the different departments for printing the material from private printers amounting to Rs.4.444 million. Similarly for the same purpose 103 NOCs were also issued in 2016-17 valuing Rs.15.625 million. The detail is attached as **Annex-3**. This resulted in loss of revenue Rs.20.069 million.

Audit is of the view that despite availability of bulk quantity of printing paraphernalia and human resources the management should have utilized the same instead of issuing NOCs. This indicates poor planning and weak internal controls.

The matter was reported to the management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that NOCs were issued due to non-availability of requisite printing material, machine/ equipments and deficiency of technical staff. DAC directed the management to submit revised reply to audit specifying the exact reason. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.3 Non-production of record - Rs.10.271 million

Section-14(2) of the 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. Further the Public Accounts Committee directives, issued vide OM No.F-10(1)/2000/2004-PAC dated Jun 03, 2004 requires all PAOs of Ministries / Divisions to make available all information/record to Audit as and when required by them, otherwise disciplinary action will be initiated against person(s) responsible for the delay under Section-14(2) of the Auditor General's Ordinance No. XXIII of 2001.

During audit of Government Printing Press (GPP), Quetta for the year 2016-17, it was observed that management incurred an amount of Rs.10.271 million for purchase of printing materials and other items. However, the management failed to produce details of expenditure.

Audit is of view that non-production of record shows negligence of the part of the management which indicates concealment of fact from audit.

The matter was reported to the management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that department purchased printing material of Rs.9.20 million which was erroneously quoted as Rs.10.271 million. DAC directed the management to produce the record to the audit for scrutiny and verification. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.4 Unjustified payment of Overtime - Rs.4.999 million

As per Govt. of Balochistan, Finance Division OM No. 4(1) R-5/2006-511 04 August 09, 2012 the overtime allowance will only be paid to drivers and dispatch riders if verified by officer in charge.

During audit of Government Printing Press (GPP), Quetta for the year 2016-17, it was observed that the management paid an amount of Rs.4.999 million on account of overtime to its employees out of which Rs.1.448 million was paid to the officers without performance of work. The detail is attached at **Annex-4**.

Audit is of the view that undue favour was extended to the employees as overtime allowance was given without any extraordinary work and justification.

The matter was reported to the management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that the employees of Printing Press remained highly engaged in the days of preparation of annual budget.

DAC directed the management to submit revise reply in detail with justification of payment. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.5 Irregular expenditure without provision of budget - Rs.4.084 million

According to Rule 23 of GFR, every Government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During audit of Government Printing Press (GPP) Quetta for the year 2015-16, it was observed that the management incurred an expenditure of Rs.4.084 million on those head of accounts which are non-existent in the Printing Press. This resulted in irregular expenditure of Rs.4.084 million without provision of budget. The details are given as under:

Sr. No.	Head of Account	Amount (Rs.)
1	Fixed daily allowance	19,200
2	Entertainment	4,000
3	Secretariat allowance	4,400
4	Leave salary	303,960
5	Cash Award	2,637,850
6	Adhoc Relief Allowance - 2014	1,114,813
	Total	4,084,223

Audit is of the view that expenditure incurred by management against the non-existing head of account was irregular.

The matter was reported to management in March, 2017 and in November, 2018. DAC meeting was held on January 23, 2019. DAC directed the management to submit revised reply along with documentary evidence for Heads of Account at serial No. 2 to 6 as shown in above table. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.6 Non-deposit of sales tax - Rs.1.982 million

According the Clause 24-A of the First Schedule to the Sales Tax Ordinance regarding payments for supply of goods, sales tax to be withheld for payments at the

rate 17%. Accounts officer should deduct one fifth at source.

During audit of the Government Printing Press (GPP), Quetta for the year 2016-17, it was observed that management paid an amount of Rs.10.271 million on accounts of purchase of printing material and equipment's to M/s Liaquat Papers Mart and M/s Shah and Company. However, Sales tax at the rate of 17% charged by the firms from GPP amounting to Rs.1.982 million was not deposited in Government account as per detail attached in **Annex-5**.

Audit is of the view that the management failed to ensure deposit of the tax by the supplier as the invoices were found suspicious. The chances of fraud committed by the supplier with the connivance of GPP management cannot be ruled out.

The matter was reported to the Management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that M/s Liaquat Papers provided detail of tax in his tax return which clearly shows that payment of tax was made on invoices issued to this department. DAC directed the management to provide certificate of FBR showing deposit of tax. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.7 Unauthorized/inadmissible expenditure - Rs.2.233 million

Rule 99 of GFR provides that re-appropriation, which implies the transfer of funds from one primary unit of appropriation to another unit within a grant, can be sanctioned under formal orders of the competent authority as specified in the financial control and budgeting 2000. In no case it is permissible to re-appropriate from a unit with the intention of restoring the diverted appropriation to that unit when saving becomes available under other units later in the year.

During audit of Government Printing Press (GPP) Quetta for the year 2015-16, it was observed that an amount of Rs.1.163 million was incurred for payment of dietary charges for officers/staff from the head of account of Others -A03970 instead of existing new Head of Account which was contrary to the above rule. Similarly, in 2016-17, management also incurred an amount of Rs.1.070 million for the same purpose @ of Rs.400 per day per person for a period of 61 days, without any provision in rule. It is worth mentioning here that dietary charges were paid to all officers and officials along-with overtime and cash reward. This resulted into payment of Rs.2.233 million was held irregular.

Audit is of the view that expenditure was incurred by re-appropriation of head of account which was irregular as no provision for appropriation of funds from one head of account to other head of account exists.

The matter was reported to management in March, 2017 and in November, 2018. DAC meeting was held on January 23, 2019. The management informed that Finance Department sanctioned an amount of Rs.400/- per day in respect of dietary charges to all officers & officials of Printing & Stationary Department during the course of preparation of annual budget. DAC directed the management to take up matter with the Finance Department Government of Balochistan for regularization. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.8 Non-surrender of savings - Rs.31.386 million

Rule 95 of GFR provides that all anticipated saving should be surrendered to government immediately they are for save but not later than 31st March of each year in any case.

During audit of Government Printing Press (GPP), Quetta for the year 2017-18 it was observed that an amount of Rs.73.032 million was released to the GPP, Quetta. However, management utilized only Rs.51.515 million and Rs.21.52 million were not utilized. Whereas the management failed to surrender the same under the head of account (A-63970) for procurement of printing material and store items which lapsed. Similarly in 2016-17, Rs.9.869 million was also not surrendered.

Audit is of the view that non-surrendering of funds in time shows inefficiency and poor financial and budgetary controls.

The matter was reported to the Management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that the surplus amount was surrendered at eleventh hour owing to hectic schedule of all staff of government printing press engaged of budget/ PSDP books etc. DAC directed the management to take up matter with Finance Department Government of Balochistan for regularization. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.1.4.9 Non-preparation of stock register and physical verification of store items - Rs.17.049 million

As per Rules 158 to 162 of GFR, a physical verification of store/stock should be carried out at least once in a year by an officer who is custodian of ledger of account of the store and record a certificate of verification of store with its results in the list, inventory or account as the case may be were such verification is carried out.

During audit of Government Printing Press (GPP), Quetta for the year 2017-18, it was observed that management purchased store items of Rs.17.049 million during 2015-16 to 2017-18. However, neither the management maintained stock register nor the physical verification was conducted since procurement. Hence, the exact position of the stock/ store and inventory could not be verified. The Details are as under:

Sr. No.	Description	Year	Amount (Rs.)
1.	Store Items	2015-16	4,998,054
2.	-do-	2016-17	11,792,600
3.	-do-	2017-18	258,874
Total			17,049,528

Audit is of the view that non preparation of the stock taking report of store items and not conducting physical verification indicates weak inventory management.

The matter was reported to the Management in February, 2018. DAC meeting was held on January 23, 2019. DAC directed the management to prepare the stock register and physical verification report store wise again on proper formats showing the items received, consumed within one month. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.2 Small Industries Wing, Quetta

1.2.1 Introduction

As a result of dissolution of One Unit, the President of Pakistan dissolved West Pakistan Small Industries Corporation on July 01, 1972. The projects/centers existing in Balochistan were given under the administrative control of the Industries Department by creating a Small Industries Wing in the Directorate of Industries through a notification issued by the Governor; Balochistan dated August 25, 1972. The organization is being supervised by a Director, assisted by three Deputy Directors and a Chief Accounts Officer. Following functions are being performed by the organization:

- i. Maintenance of Small Industries Estate, Quetta.
- ii. Service Centre Quetta.
- iii. Carpet Teachers Training Institute, Quetta.
- iv. 03 Sales Shops at Quetta and Karachi.
- v. 35 Handicrafts Development Centers in different parts of Province.
- vi. 39 Tailoring / Cutting Centers in different parts of Province.
- vii. 12 Leather Embroidery Centers in different parts of Province.
- viii. 34 Carpet Centers in different parts of the Province.
- ix. 03 Embroidery Centre Totazai, JodaKalat, Sarwan at Kharan
- x. 01 Cotton and loom Centre, Quetta.
- xi. 06 Cotton Silk Centre in different parts of Province.
- xii. 06 Mizri Centre in different parts of Province.
- xiii. 03 Pottery Centre.

1.2.2 Comments on the Audited Accounts

1.2.2.1 The Organization did not submit the Audited Accounts (Annex-2).

1.2.3 Compliance of PAC Directives

1.2.3.1 PAC meeting has not been convened to discuss the Audit Report for last twenty-eight years.

1.2.4 Audit Paras

1.2.4.1 Non-recovery of dues from Small industries Estate Units - Rs.4.646 million

Industries & Commerce Department, Government of Balochistan vide Notification No. SOI(IND)4-2/2009/1791-97 dated July 06, 2011 announced rates of

various charges in the Small Industries Estate Quetta i.e. Ground rent of total area of industrial Units 146,667 square yards @ Rs.4 per yard.

During audit of Small Industries Wing (SIW) Quetta for the year 2017-18, it was observed that an amount of Rs.4.646 million were lying outstanding against three units of Small Industries Estate Quetta on account of ground rent. The Details are as under:

Sr. No.	Name of Unit	Ground Rent (Rs.)
1	Technical Training Centre	1,127,372
2	Police Station	591,778
3	Chilton Ghee Mill	2,927,633
	Total	4,646,783

Audit is of the view that the management failed to recover the outstanding dues shows sheer negligence at the cost of SIW.

The matter was reported to the management in February, 2018. DAC meeting was held on January 23, 2019. The management informed that the notices were issued to concerned authorities for clearness of government dues and the matter regarding Chilton Ghee Mill is subjudice. DAC directed the management to pursue the recovery for Serial No. 1, 2 and 3 and pursue the court cases vigorously. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.2.4.2 Wasteful expenditure on non - functional centers - Rs.24.336 million

Rule 13 of GFR provides that every controlling officer must satisfy himself not only that adequate provision exist within the departmental organization for systematic internal check calculated to prevent and detect errors and regulations in the financial preceding of its subordinate officers and to guard against waste and loss of public money.”.

During audit of the Small Industries Wing (SIW) Quetta, for the year 2015-16, it was observed that 24 centers of SIW have been non-operational since 2012-13. However, the management incurred expenditure of Rs.24.336 million on these non-functional centers on account of pay and allowances and contingencies during 2015-16. This resulted in wasteful expenditure of Rs.24.336 million.

The matter was reported to the management in September, 2016 and in November, 2018. DAC meeting was held on January 23, 2019. The management informed that the training centers are non functional due to non availability of buildings for training center. The Principal Accounting Officer (PAO) was not satisfied with reply of the management. DAC directed the management to conduct

inquiry in to the matter within one month. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.2.4.3 Incomplete record maintained in Trans Balochistan Enterprises (TBE) Quetta - Rs.15.047 million

Article-11 of the Operating Agreement states that operator shall keep accurate logs, data and record of all information acquired in conducting joint operations and shall furnish each party a monthly production report. Authorized personal of a party shall have the access to the unit, installation and other premises of joint establishment and shall be permitted to inspect working of the unit and installations and examine the records relating to joint operation, under this agreement.

During audit of Small Industries Wing (SIW) Quetta for the year 2015-16, the Internal Audit Reports of Trans Balochistan Enterprises (TBE - a joint venture of SIW Quetta) was reviewed and it was observed that TBE maintained incomplete record of raw material/Stock register and inventories amounting to Rs.15.047 million as detail given below:

Sr. No.	Year	Description	Amount (Rs.)	Remarks
1	2011-12	Raw Material	1,821,260	Various Bill of Raw Material not mentioned in stock register
2	2012-13	-do-	5,224,855	-do-
3	2013-14	-do-	8,001,212	-do-
Total			15,047,335	

According to the provisions of the agreement referred above, TBE was bound to provide the complete record to SIW for examination and verification. It was however, observed that neither the detail was provided to SIW nor the management of SIW took the issue at appropriate fora for corrective action.

Audit was of the view that the management failed to safeguard its interest in the joint venture.

The matter was reported to the management in September, 2016 and in November, 2018. DAC meeting was held on January 23, 2019. The management informed that observations of internal audits are required to be discussed in Board of Directors meeting. DAC directed the management to approach Trans Balochistan Enterprise (TBE) to provide all supporting documents as raised in internal audit of SIW and the audit for verification. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

1.2.4.4 Un-authorized allotment of official vehicles

Rule 5.7 of GFR states that effective system of internal check exists for securing regularity and propriety in the various transactions including receipts and issue of stores etc if any; (c) satisfactory arrangement exists for systematic and proper maintenance of Account Books and other ancillary records concerned with the Initial Accounts.

During audit of Small Industries Wing (SIW) Quetta for the year 2017-18, it was observed that in 2015, the management allotted following vehicles to the staff of Industries Department, Government of Balochistan. The details are as under:

Sr. No	Registration No.	Make	Model	Name of allottee
1	QBA-809	Suzuki Cultus	2015	Mr. Riaz Ahmad Zehri , SDO Industries
2	QBA-810	Suzuki Cultus	2015	Mr. Ahmad Khan, AD Industries.
3.	QBA-753	Suzuki Jeep Jimny	2015	Mr. Zahoor Ahmad Dashti Ex-Dy. Director Industries Wing Makran
4.	QAF 2961	Suzuki Van	2015	Mr. Dawood Bazai, Ex- DG Industries

Audit is of the view that undue favour was extended to the employees of Industries and ex- DG industries, this shows weak internal controls.

The matter was reported to the management in October, 2018. DAC meeting was held on January 23, 2019. The management informed that the concerned officers have been directed to return vehicles immediately. DAC directed the management to get the physical possession of vehicles immediately and intimate to audit. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

Chapter-2

Labour and Manpower Department

2.1 Balochistan Employees Social Security Institution

2.1.1 Introduction

Social Security Scheme was launched on March 01, 1967 under West Pakistan Employees' Social Security Ordinance No. X of 1965, with the assistance of the International Labour Organization. Balochistan Employees' Social Security Institution (BESSI), however, came into being on July 01, 1978.

BESSI is an autonomous body and is guided by such instructions on questions of policy as may be given to it from time to time by the Government. The main functions of BESSI is to provide medical care and cash benefits to secured workers and their dependents in the event of sickness, maternity, employment injury, death grant, iddat, disablement gratuity, disablement pension, survivors' pension and ex-gratia grant.

2.1.2 Comments on the Audited Accounts

2.1.2.1 The Organization did not submit the Audited Accounts (Annex-2).

2.1.3 Compliance of PAC Directives

No PAC directive was outstanding.

2.1.4 Audit Paras

2.1.4.1 Wasteful expenditure on account of non-functional regional offices - Rs.15.257

According to the Social Security Ordinance, 1965, the main functions of Balochistan Employees Social Security Institution (BESSI) is to provide medical care and cash benefits to secured workers and their dependents in the event of sickness, maternity, employment injury, death grant, iddat, disablement gratuity, disablement pensions, survivors' pension and ex-gratia grant.

During audit of Baluchistan Employees Social Security Institution (BESSI) Quetta for the year 2017-18, it was observed that an amount of Rs.15.257 million was incurred on account of Pay & Allowances on non-functional regional offices. The record revealed that management created new regional offices along with new post of different cadre. However, these regional offices have remained non-functional. This resulted into wasteful expenditure of Rs.15.257 million.

Audit is the view that due to ill-planning and mis-management the operational activities of regional office were not started yet.

The matter was reported to the management in September, 218. DAC meeting was held on January 24, 2019. The management informed that efforts are under way to register secured person. DAC directed the management to expedite the efforts to make the regional offices fully functional. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

2.1.4.2 Irregular expenditure on social security hospital - Rs.2.168 million

According to Rule 11 of GFR, each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations, both by his own office and by sub-ordinate disbursing officer.

During audit of Balochistan Employees Social Security Institution Quetta for the year 2017-18, it was observed that the management incurred an amount of Rs.2.168 million on account of medicines charges at 50 bed social security hospital for the financial year 2017-18 without any operative OPD. Only one lady medical doctor was posted to provide medical services to approximately 1,500 workers / employees of BESSI and their dependents. Further, hospital is equipped with emergency ward, laboratory, X-ray machine and operation theatre, which remained non-operative due to non appointment of doctors and paramedics staff since its inception.

Audit was of view that management could not address this important issue which shows a weak internal control exists in the Institute.

The matter was reported to the management in September, 218. DAC meeting was held on January 24, 2019. The management informed that BESSI is facing acute shortage of doctors, despite several job advertisement it could not find suitable doctors and even some doctors left after selection in the health department they leave the institution for better opportunity. DAC directed the management to make efforts to appoint doctors on vacant posts. However, no progress was made till finalization of this report.

Audit recommends implementation of the DAC directives.

ANNEXES

Annexes

Annex-1

MFDAC Paras

The Directorate General of Commercial Audit and Evaluation, Karachi on behalf of the Auditor-General of Pakistan, conducted the audit of organizations of Government of Balochistan which maintain their accounts on commercial pattern.

As a result of audit conducted during 2018-19, various types of financial irregularities and losses of public money, etc., were detected and reported to the Departments and organizations concerned. The important irregularities/ losses and malpractices pertaining to various organizations have been printed in this report, while irregularities/losses not considered worth reporting to the PAC as listed below were left for Departmental Accounts Committees. The same will be discussed with the respective Secretaries to the Departments by the Director General, Commercial Audit and Evaluation, Karachi.

Sr. No.	Subject	Rs. in million	Remarks
Industries & Commerce Department			
Government Printing Press Quetta			
1	Operating Loss due to ill planning of management	40.853	Weak internal controls
2	Non-preparation of Annual Indents	13.964	Violation of rules
3	Irregular expenditure incurred from irrelevant head of account	12.095	Violation of rules
4	Procurement without Planning	11.792	Violation of rules
5	Un-justified payment of cash award	9.723	Violation of rules
6	Irregular allotment of vehicles	3.500	Violation of rules
7	Non-recovery of outstanding dues	0.810	Weak internal controls
Small Industries Wing, Quetta			
8	Savings not surrendered in time	32.043	Violation of rules
9	Unauthorized purchase of durable goods during ban period	1.995	Violation of rules

10	Non-disposal of finished goods lying in store since long	1.408	Weak internal controls
Labour and Manpower Department			
Balochistan Employees Social Security Institution			
11	Irregular procurement of medicine from unauthorized suppliers	8.611	Violation of rules
12	Loss due to non-registration by employers	3.327	Weak internal controls
13	Irregular procurement of medicine by Splitting	1.338	Violation of rules
14	Irregular expenditure incurred on medical reimbursement and hospitalization	1.068	Violation of rules
15	Non-recovery of contribution from employers	0.508	Weak internal controls

Annex-2

Non-submission of Audited Accounts

Annual audited accounts of Public Sector Enterprises for the year 2017-18 were required to be submitted to the Directorate General of Commercial Audit and Evaluation, Karachi by November 30, 2018. Despite requests, the organizations (listed below) failed to submit their annual audited accounts for the year(s) indicated against each by the prescribed date. While non-submission of audited accounts needs to be explained, Audit requires efforts by concerned PAOs for immediate finalization and submission thereof:

Industries and Commerce Department

Government Printing Press, Quetta	1988-89 to 2017-18
Small Industries Wing, Quetta	2017-18

Labour and Manpower Department

Baluchistan Employees Social Security Institution (BESSI)	2016-17 & 2017-18
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Annex-3*(See Para No.1.1.4.2)***Statement showing the detail of Departments**

Sr. No.	Office order of NOC.	NOC Issued to	Amount (Rs.)
1	P&S/NOC/HC/2016-17/750 Dt. 13 th June 2017	Senior Civil Judge-I	323,700
2	P&S/NOC/HC/2016-17/870 Dt. 11 th July 2017	Secretary S&GAD Quetta	76,000
3	P&S/NOC/HC/2016-17/788Dt. 19 th June 2017	Secretary S&GAD Quetta	55,000
4	P&S/NOC/HC/2016-17/847Dt. 23 rd June 2017	DHO Killa Abdullah @ Chaman	299,200
5	P&S/NOC/HC/2016-17/845 Dt. 22 nd June 2017	Research Officer P&D Deptt. Quetta	285,500
6	P&S/NOC/HC/2016-17/ Nil Dt. 08 th June 2017	Medical Superintendent DHQ Sibi	25,000
7	P&S/NOC/HC/2016-17/838 Dt. 21 st June 2017	Govt High School Maizai Adda Dist. Killah Abdullah	15,000
8	P&S/NOC/HC/2016-17/822Dt. 20 th June 2017	Deputy Director P&D (Bureau of Statistics Quetta	50,000
9	P&S/NOC/HC/2016-17/821-22 Dt. 20 th June 2017	Director General Population Welfare Department Quetta	90,000
10	P&S/NOC/HC/2016-17/671 Dt. 05 th June 2017	Director General Population Welfare Department Quetta	90,000
11	P&S/NOC/HC/2016-17/819 Dt. 20 th June 2017	Senior Head Master Govt High School Police Line KALAT	20,000
12	P&S/NOC/HC/2016-17/820 Dt. 20 th June 2017	Director HR Development Quetta	90,000
13	P&S/NOC/HC/2016-17/782 Dt. 19 th June 2017	District Accounts Officer Killa Abdullah	25,000
14	P&S/NOC/HC/2016-17/784 Dt. 19 th June 2017	The Head Mistress Govt High School	25,000
15	P&S/NOC/HC/2016-17/781 Dt. 19 th June 2017	Head Master Govt Boys High School Killi Syed Lajwar	25,000
15	P&S/NOC/HC/2016-17/783 Dt. 19 th June 2017	Head Master Govt Boys High School Chaman	25,000
17	P&S/NOC/HC/2016-17/673 Dt. 05 th June 2017	Provincial Ombudsman Quetta	350,000
18	P&S/NOC/HC/2016-17/758 Dt. 14 th June 2017	Head Master Govt Boys High School John Kalat	25,000
19	P&S/NOC/HC/2016-17/644 Dt. 1 st June 2017	DG, Small Industries wing Quetta	18,200
20	P&S/NOC/HC/2016-17/662 Dt. 05 th June 2017	Head Master boys high School Kohu	20,015
21	P&S/NOC/HC/2016-17/665 Dt. 05 th June 2017	Director Agriculture Research Pashin	17,000
22	P&S/NOC/HC/2016-17/663 Dt. 05 th June 2017	Principal Govt boys Degree College Kharan	25,000
23	P&S/NOC/HC/2016-17/666 Dt. 05 th June 2017	The Manager Shaheed Benazir Bhutto Women Center Khuzdar	12,000
24	P&S/NOC/HC/2016-17/667 Dt. 05 th June 2017	The Special Judge Anti Terrorism Court Sibi	25,000
25	P&S/NOC/HC/2016-17/676 Dt. 05 th June 2017	Minister Secretariat Quetta	50,118
26	P&S/NOC/HC/2016-17/674 Dt. 05 th	Head Master Govt. Boys School	25,000

	June 2017	Barenchna Khaliq	
27	P&S/NOC/HC/2016-17/638 Dt. 31 st May 2017	Director Literacy & Non Formal Education Quetta	25,000
28	P&S/NOC/HC/2016-17/686 Dt. 07 th June 2017	Director Food Quetta	600,000
29	P&S/NOC/HC/2016-17/687 Dt. 07 th June 2017	The Head Master Govt. High School Maizi Adda	25,000
30	P&S/NOC/HC/2016-17/699-200 Dt. 08 th June 2017	District Education Officer District Awaran	470,000
31	P&S/NOC/HC/2016-17/692 Dt. 08 th June 2017	Medical Superintendent DHQ Hospital Hospital Khuzdar	20,000
32	P&S/NOC/HC/2016-17/692 Dt. 08 th June 2017	Head Master Govt High School Mangochar	25,000
33	P&S/NOC/HC/2016-17/736 Dt. 09 th June 2017	Divisional Forest officer Kalat	18,000
34	P&S/NOC/HC/2016-17/740 Dt. 12 th June 2017	Head master Govt Boys High School Girsani Kohlu	20,015
35	P&S/NOC/HC/2016-17/745 Dt. 13 th June 2017	Section Officer Chief Minister's Secretariat Quetta	50,118
36	P&S/NOC/HC/2016-17/675 Dt. 05 th June 2017	Government High School Kulak	40,000
37	P&S/NOC/HC/2016-17/625Dt. 26 th June 2017	Section officer Agriculture Department Quetta	25,000
38	P&S/NOC/HC/2016-17/623 Dt. 05 th May 2017	The Special Judge Anti Terrorism Court Sibi	25,000
39	P&S/NOC/HC/2016-17/452 Dt. 02 nd May 2017	Medical Superintendent (SNSKM) Hospital	40,000
40	P&S/NOC/HC/2016-17/549 Dt. 18 th May 2017	DAO Karachi @ Dhadar	55,000
41	P&S/NOC/HC/2016-17/487 Dt. 10 nd May 2017	District Education officer Kohlu	10,000
42	P&S/NOC/HC/2016-17/593 Dt. 24 th May 2017	Deputy Director Agriculture fertility Kohlu	6000
43	P&S/NOC/HC/2016-17/594 Dt. 24 nd May 2017	Govt High School Wadh Khuzdar	20,000
44	P&S/NOC/HC/2016-17/684 Dt. 06 May 2017	Director Agriculture Development Institute Khanpure	100,000
45	P&S/NOC/HC/2016-17/568 Dt. 19 May 2017	Govt. High School Haq Bahoo Usta Muhammad	20,000
46	P&S/NOC/HC/2016-17/567 Dt. 19 May 2017	Govt College Of Elementary Education Female Sibi	25,000
47	P&S/NOC/HC/2016-17/449 Dt. 28 nd May 2017	Medical Superintendent Fatima Jinnah & Chest hospital Quetta	25,000
48	P&S/NOC/HC/2016-17/486 Dt. 10 May 2017	Govt girls high School Kohlu	20,000
49	P&S/NOC/HC/2016-17/741 Dt. 12 May 2017	Govt. Degree College Dera Murad Jamali	25,000
50	P&S/NOC/HC/2016-17/755-56 Dt. 14 May 2017	Deputy Director Agriculture Extension Sibi	25,000
51	P&S/NOC/HC/2016-17/745 Dt. 13 May 2017	Section officer Chief Minister Quetta	50,118
52	P&S/NOC/HC/2016-17/488 Dt. 10 May 2017	Govt. Boys Model High School Kohlu	20,000
53	P&S/NOC/HC/2016-17/554-555 Dt. 18 May 2017	District Accounts Officer Harnai	110,000
54	P&S/NOC/HC/2016-17/484 Dt. 10 May 2017	Govt High School Killi Baaz Muhammad Chaman	20,000
55	P&S/NOC/HC/2016-17/489-90	The Comptroller Balochistan house	57,000

	Dt.10 May 2017		Islamabad	
56	P&S/NOC/HC/2016-17/485 May 2017	Dt.10	Govt. Girls High School Killi Mir Noor Ahmed Kohlu	20,000
57	P&S/NOC/HC/2016-17/380 May 2017	Dt.20	District Education officer Kharan	20,000
58	P&S/NOC/HC/2016-17/468 May 2017	Dt.04	M.S District head Quarter Hospital Kharan	19,350
59	P&S/NOC/HC/2016-17/468 May 2017	Dt.04	Senior Treasury Officer Quetta	55,000
60	P&S/NOC/HC/2016-17/453 May 2017	Dt.02	Govt High School Mulaghzai Kalat	40,000
61	P&S/NOC/HC/2016-17/427-29 Dt.28 May 2017		Deputy Commissioner Killi Abdullah At Chaman	70,000
62	P&S/NOC/HC/2016-17/394 May 2017	Dt.21	District Accounts Officer Barkhan	25,000
63	P&S/NOC/HC/2016-17/393 May 2017	Dt.21	District Accounts Officer	25,000
64	P&S/NOC/HC/2016-17/387 May 2017	Dt.20	Deputy Director Agriculture Extension Kohlu	19,150
65	P&S/NOC/HC/2016-17/365 April 2017	Dt.14	District Education officer Kharan	20,000
66	P&S/NOC/HC/2016-17/379 April 2017	Dt.20	District Education officer Kharan	20,000
67	P&S/NOC/HC/2016-17/366 April 2017	Dt.14	District Education Officer Kharan	20,000
68	P&S/NOC/HC/2016-17/216-17 Dt.07 March 2017		Director Cereal Crops Agriculture Research Institute Sariab Quetta	25,000
69	P&S/NOC/HC/2016-17/341 April 2017	Dt.11	Senior treasury Officer Quetta	55,000
70	P&S/NOC/HC/2016-17/323 April 2017	Dt.05	District Education Officer Male Kalat	20,000
71	P&S/NOC/HC/2016-17/280 March 2017	Dt.22	Senior District Accounts Officer Sibi	55,000
72	P&S/NOC/HC/2016-17/279 March 2017	Dt.22	District Accounts Officer Kharan	55,000
73	P&S/NOC/HC/2016-17/272 March 2017	Dt.21	District Accounts Officer Jhal mangsi	110,000
74	P&S/NOC/HC/2016-17/252 March 2017	Dt.16	Principal Balochistan residential College Khuzdar	25,000
75	P&S/NOC/HC/2016-17/251 March 2017	Dt.16	DDO Balochistan Residential College uthal	15,000
76	P&S/NOC/HC/2016-17/250 March 2017	Dt.16	Deputy Director Anti Corruption Estt. Quetta	10,000
77	P&S/NOC/HC/2016-17/245 March 2017	Dt.15	Govt High School Killa Abdullah	20,000
78	P&S/NOC/HC/2016-17/244 March 2017	Dt.15	Comptroller governor house Quetta	10,000
79	P&S/NOC/HC/2016-17/212 March 2017	Dt.06	Director Agriculture Research Fruit Ari Sariab Quetta	15,000
80	P&S/NOC/HC/2016-17/214 March 2017	Dt.07	District Zakat officer	24,600
81	P&S/NOC/HC/2016-17/224 March 2017	Dt.08	District Education officer Awaran	50,000
82	P&S/NOC/HC/2016-17/207 March 2017	Dt.01	District Accounts officer Killi Abdullah Chaman	58,000
83	P&S/NOC/HC/2016-17/206 March 2017	Dt.01	Director Agriculture ARI Sariab Quetta	18,000
84	P&S/NOC/HC/2016-17/205	Dt.01	Director Agriculture Research vegetable	25,000

	March 2017	seed Sariab Quetta	
85	P&S/NOC/HC/2016-17/199 Dt.01 March 2017	Director Balochistan Accedemy for teachersQuetta	25,000
86	P&S/NOC/HC/2016-17/110-111 Dt.3 rd FEB. 2017	Principal School of Nursing SKBZ Hospital Quetta	25,000
87	P&S/NOC/HC/2016-17/39 Dt.21 april 2017	DAO Kharan	20,000
88	BHI/S&GD/BH-2/2009/3930-33 dt.26 th January 2017	S&GDA Quetta	50,000
89	P&S/NOC/HC/2016-17/392 Dt.01 April 2017	Govt. Girls Degree College Quetta Cantt.	25,000
90	P&S/NOC/HC/2016-17/4889-91 Dt.01 Dec. 2016	Director Anti-Corruption Estt. Quetta	100,000
91	P&S/NOC/HC/2016-17/4866 Dt.23 November 2016	Section officer Chief minister Sec: Quetta	77,805
92	P&S/NOC/HC/2016-17/121Dt.25 November 2017	Principal Balochistan Agriculture College Chaman Road Quetta	20,000
93	P&S/NOC/HC/2016-17/04-06 Dt.04 January 2016	Director Agriculture Information Quetta	750,000
94	P&S/NOC/HC/2016-17/4993 Dt.27 Dec. 2016	Section officer (Admn) Chief Minister Sec. Quetta	77,805
95	P&S/NOC/HC/2016-17/140-143 Dt.04 Feb. 2017	Director Agriculture(Statistics) Crop reporting Service Quetta	216,000
96	P&S/NOC/HC/2016-17/4764 Dt.31 OCT. 2016	Comptroller Government of Balochistan	25,000
97	No.SO-IV(IND)2-4/2016/524-25 dt. 07 Oct. 2016	Balochistan Public Service Commission	80,000
98	No.SO-IV(IND)2-4/2016/526-27 dt. 07 Oct. 2016	Multipurpose Paramedical Training institute Quetta	110,000
99	P&S/NOC/HC/2016-17/187-89 Dt.27 Feb. 2017	Provincial Coordinator HMIS/DHIS Quetta	87,72000
100	P&S/NOC/HC/2016-17/4766 Dt.31 OCT. 2016	Under Secretary (B&A) P&D Deptt. Quetta	20,000
101	P&S/NOC/ 2016-17/HC/4730-33 Dt.21 OCT. 2016	Secretary Government of Balochistan S&GA Deptt. Quetta	65,000
102	No.SO-IV(IND)2-4/2016/46-96-98 dt. 13 Oct. 2016	Multipurpose Paramedical Training institute Quetta	110,000
103	P&S/NOC/ 2016-17/HC/4693-95 Dt.10 OCT. 2016	Senior Treasury Officer Quetta	55,000
		Total	15,625,694

Statement showing irregular payment of overtime

Name of Officer/official	Designation	Amount (Rs.)
Mr. Parveez Iqbal	Controller	222,360
Mr. Abdul Qayumm	Acctt. Officer	65,120
Mr. Iqbal Raza	Comm. Acctt.	96,288
Mr.Munir Hussain	Computer. Operator	70,176
Mr. Jahanzeb	Assistant	114,240
Mr. M. Farooque	Accountant	107,956
Mr. Mukhtyar Ahmed	Asstt. Machine man	52,734
Mr. M. Anwar	Senior Clerk	90,659
Syed Bilal Hussain	Junior Clerk	46,555
Mr. Muhammad Akhtar	Asstt. From Store keeper	89,290
Muhammad Saleem	Astt. Computer Operator	71,970
Mr. Habib Khan	From Storekeeper	102,448
Mr. Malik Asghar	Accounts Clerk	54,468
Mr. M Sajjad Ahmed	Docket Clerk	69,110
Mr. M. Sidique	Press Storekeeper	67,344
Mr. Shabir Hussain	Asstt. Gaztt. Storekeeper	83,738
Mr. Adil Ahmed	Asstt Doct. Clerk	44,186
Total		1,448,642

M/s Liaqat paper & stationery Mart

Invoice Date.	Amount of Bill (Rs.)	Amount of Sales Tax. (Rs.)	Cheque No. Date.
19-09-2016	6,945	1,180	1210633, date.09-10-2016
04-11-2016	68,376	11,623	1215363 dates.25-11-2016
04-11-2016	13,890	2,361	1221667 dates. 17-01-2017
17-11-2016	6,945	1,180	1285934 dated.07-02-2017
09-01-2017	6,945	1,180	1286855 dated 22-02-2017
09-01-2017	2,880	489	1286836 dated. 22-02-2017
09-01-2017	3,200	544	1290957 dated 17-03-2017
23-01-2017	23,735	4,035	1243474 dated 21-04-2017
21-03-2017	5,989	1,018	1266896 dated 26-04-2017
22-03-2017	3,500	595	1266896 dated 26-04-2017
21-03-2017	84,000	14,279	1268010 dated 10-05-2017
11-04-2017	39,000	6,630	1268898 dated 19-05-2017
31-05-2017	20,800	3,536	1265837 date 20-06-2017
17-06-2017	24,684	4,196	1265837 dated 20-06-2017
17-06-2017	1,440	244	1260752 dated 30-06-2017
16-06-2017	81,780	13,902	1271767 dated 24-06-2017
16-05-2017	153,878	31517	1294104 dated 15-06-2017
19-06-2017	6,634,448	1,358,863	1260938 dated 30-06-2017
TOTAL.	7,182,435	1,457,372	

M/s. Shah & company Quetta

Invoice Date.	Amount of Bill (Rs.)	Amount of Sales Tax (Rs.)	Cheque No. Date.
24-05-2017	3,088,800	525,096	NIL.

(1.457 + 0.525 = 1.982)