



**AUDIT REPORT
ON
THE ACCOUNTS OF
GOVERNMENT OF BALOCHISTAN
AUDIT YEAR 2019-20**

AUDITOR-GENERAL OF PAKISTAN

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ABBREVIATIONS AND ACRONYMS

AASHTO	All American State Highways Technical Officials
AG	Accountant General
APPM	Accounting Policies and Procedure Manual
APUG	All Pakistan Unified Group
BCGP	Balochistan Copper and Gold Project
B&R	Buildings and Roads
BOQ	Bill of Quantities
BPPRA	Balochistan Public Procurement Regularity Authority
BPPRs	Balochistan Public Procurement Rules
BSTS	Balochistan Sales Tax on Services
CNIC	Computerized National Identity Card
CGA	Controller General of Accounts
CPWA	Central Public Work Accounts
CPWD	Central Public Works Department
C&W	Communication and Works
CSR	Composite Schedule of Rates
Cft.	Cubic Feet
Cum.	Cubic Meter
CV	Cash Voucher
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DD	Deputy Director
DDO	Drawing and Disbursing Officer
DG	Director General
DoP/DOP	Date of purchase
DPO	District Police Officer
E&M	Electrical and Mechanical
ECNEC	Executive Committee of National Economic Council
FTR	Federal Treasury Rules
GBPS	Government Boys Public School
GFR	General Financial Rules

GI	Galvanized Iron
GoB/GOB	Government of Balochistan
ICC	International Chamber of Commerce
ICSID	International Center for Settlement of Investment Disputes
ISA	Inter Security Allowance
Kg.	Kilogram
Km	Kilometer
MB	Measurement Book
MD	Managing Director
MFDAC	Memoranda for Departmental Accounts Committee
M	Meter
mm	Millimeter
MSD	Medical Store Depot
NBP	National Bank of Pakistan
NIT	Notice Inviting Tender
NOC	No Objection Certificate
NSR	Non-Schedule Rate
OFWM	On Farm Water Management
O&M	Operation and Maintenance
PAC	Public Accounts Committee
PC	Project Coordinator
PC-I	Planning Commission (Performa-I)
PFHA	Pasni Fish Harbor Authority
PD	Project Director
P&D	Planning and Development
P/F	Providing and Fixing
PEC	Pakistan Engineering Council
P/L	Providing and Laying
POL	Petroleum, Oil and Lubricants
PSDP	Public Sector Development Program
PTA	Provincial Transport Authority
QESCO	Quetta Electric Supply Company
RCC	Reinforcement Cement Concrete
RDs	Reduce Distances
Rft.	Running Feet

RTA	Regional Transport Authority
SAP	System Application Product
SBP	State Bank of Pakistan
SDO	Sub Divisional Officer
Sft.	Square Feet
SRO	Statutory Regulatory Orders
S/R	Supplying and Repairing
TO	Treasury Office(r)
UoB	University of Balochistan
UPVC	Unplasticized Polyvinyl Chloride
V. No.	Voucher Number
Vol.	Volume

PREFACE

Articles 169 and 170 of the constitution of Islamic Republic of Pakistan, 1973, read with Sections 8 and 12 of the Auditor General (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, require the Auditor General of Pakistan to conduct audit of receipts and expenditure from the Consolidated Fund and Public Accounts of the Federation and of each Province; and the accounts of any authority or body established by the Federation or a Province.

The report is based on audit of the accounts of various departments and autonomous bodies of Government of Balochistan (GoB) for the Financial Year 2018-19 and accounts of some entities of Departments pertaining to previous financial years. Directorate General of Audit, Balochistan conducted audit during 2019-20 on test check basis with a view to reporting significant findings to the relevant stakeholders. The main body of the Audit Report includes only the systemic issues and Audit findings valuing Rs. 1.000 million or more. Relatively less significant issues are given in the Annexure 1 of the Audit Report. The audit observations listed in the Annexure 1 shall be pursued with the Principal Accounting Officer at the DAC level and in all cases where the PAO does not initiate appropriate action; the audit observations will be brought to the notice of the Public Accounts Committee (PAC) through the next year's Audit Report. Sectoral analysis has been added in this report covering strategic review and overall perspective of audit results.

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

Most of the observations included in the report have been finalized in the light of discussions in the DAC meetings and written responses of the Departments/offices.

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

Dated:

(JAVOID JEHangir)
Auditor General of Pakistan

EXECUTIVE SUMMARY

The Director General Audit, Balochistan carries out the audit of GoB. Provincial Government conducts its operations under the Rules of Business, 1973 that comprises 36 Principal Accounting Officers (PAOs) for different Departments, attached Departments, subordinate offices and certain Autonomous Bodies. Financial provisions of the Constitution describe the Government funds as Provincial Consolidated Fund and Public Account for which Annual Budget Statement is authorized by the Provincial Assembly in the form of budgetary grants. For audit of the same, DG Audit, Balochistan has a human resource of 51 personnel resulting in 11,628 person-days. This office is mandated to conduct regularity (financial attest audit and compliance with authority audit) and performance audit of departments and Projects run by these Departments.

a. Scope of Audit

This office is mandated to conduct audit of 3,103 formations working under 36 PAOs/Departments. Total expenditure and receipt of these formations were Rs. 163.580 billion and Rs. 11.100 billion respectively for the financial year 2018-19.

Audit coverage relating to expenditure for the current audit year comprises 165 formations of 18 PAOs/Departments having a total expenditure of Rs. 50.561 billion for the financial year 2018-19. In terms of percentage, the audit coverage for expenditure is 31% of auditable expenditure.

This audit report also includes audit observations resulting from the audit of:

1. Expenditure of Rs. 50.561 billion and receipt of Rs. 2.776 billion for the financial year 2018-19 pertain to 165 formations of 18 PAOs/Departments.
2. Expenditure of Rs. 72.446 billion and receipt of Rs. 20.362 million pertain to the previous financial years.

In addition to this compliance audit report, Director General Audit, Balochistan conducted 8 Financial Attest audits, 2 Performance audits and 2 Special audits. Reports of these audits are being published separately.

b. Recoveries at the Instance of Audit

As a result of audit, a recovery of Rs. 9,236 million was pointed out in this report. Recovery effected from January to December 2019 was Rs. 1,128.592 million that was verified by audit.

c. Audit Methodology

The audit year 2019-20 witnessed intensive application of desk audit techniques in the DG Audit, Balochistan. This was facilitated by access to live SAP/R3 data, intranet, internet facilities, and availability of permanent files. Desk review helped auditors in understanding the systems, procedures, environment, and the audited entity before starting field activity. This greatly facilitated in the identification of high-risk areas for substantive testing in the field.

d. Audit Impact

There were no changes in rules, practices and systems during the year on the pointation of Audit.

e. Comments on Internal Controls and Internal Audit Department

Audit of the departments and subordinate offices, conducted during the year indicated that effective internal controls were missing in most of the organizations and Departments. Recurrence of similar irregularities pointed out by statutory audit year after year is a reflection upon the level of effectiveness of Internal Controls.

Due to absence of proper Internal Control system in the Provincial Government Departments and Organizations, certain macro issues have emerged, such as

- Government receipts were ignored,
- Stock accounts were not maintained properly,
- Non-recovery of Government taxes and duties,
- Procurement of stores in non-transparent manner,
- Loss to public exchequer due to acts of omission and commission,
- Non-observance of prescribed procedures in execution of development schemes,

Statutory audit exercises a test check of the total transactions. The irregularities pointed out by Audit, being not exhaustive, are illustrative in nature. Findings of the audit report are results of test check, showing irregularities amounting to Rs. 37,210.437 million. It is obvious that total volume of the irregularities would be much higher, if the exhaustive audit had carried out. The executive authorities can learn from the points raised by statutory audit.

f. The key audit findings of the report:

- i. 32 instances of irregular expenditure - Rs. 27,123.930 million¹
- ii. 03 instances of non-production of records - Rs. 1,143.177 million²
- iii. 27 instances of recoverable - Rs. 2,321.952 million³
- iv. 23 instances of overpayment - Rs. 333.015 million⁴
- v. 18 instances of evasion of taxes and duties - Rs. 2,831.511 million⁵
- vi. 03 instances of misappropriation - Rs. 177.269 million⁶
- vii. 06 instances of loss sustained by the government - Rs. 760.845 million⁷
- viii. 14 cases of others irregularities - Rs. 2,518.738⁸

¹Para 2.2.9,2.2.10,2.2.11,2.2.12,3.2.5,3.2.6,3.2.7,3.4.4,4.2.16,4.2.17,4.2.18,4.2.19,4.2.20,5.2.14,5.2.21,5.2.22,6.2.6,6.2.8,6.2.9,7.2.1,7.2.3,9.2.2,9.2.3,9.2.4,9.2.10,10.2.2,10.2.3,11.2.8,12.2.10,12.2.11,12.2.12,13.2.2,13.2.3,13.2.4,14.2.6,14.2.7,14.2.8,14.2.9,14.2.10,15.2.3,15.2.4,15.2.5,16.2.4,16.2.5,16.2.6,17.2.8,17.2.10,17.2.11,17.2.12,18.2.2

²Para 3.8.1,4.2.1,9.2.1,10.2.1,15.2.1,17.2.1,18.2.1

³Para 2.2.5,2.2.7,3.4.1,3.4.2,3.4.3,3.6.2,4.2.3,4.2.4,4.2.10,5.2.8,5.2.9,5.2.10,5.2.11,5.2.12,7.2.5,8.2.1,8.2.2,8.2.3,8.2.4,8.2.5,8.2.6,9.2.8,9.2.9,11.2.4,11.2.5,12.2.9,14.2.3,14.2.4,14.2.5,16.2.1,17.2.5,17.2.7,19.2.1

⁴Para 2.2.1,2.2.2,2.2.3,3.2.1,3.2.2,3.6.3,4.2.5,4.2.6,4.2.7,4.2.8,5.2.1,5.2.2,5.2.3,5.2.4,5.2.5,5.2.6,5.2.7,6.2.2,6.2.3,11.2.3,12.2.1,12.2.2,12.2.4,12.2.5,12.2.6,12.2.7,16.2.2

⁵Para 2.2.4,2.2.6,2.2.8,3.2.4,3.10.1,4.2.9,5.2.18,5.2.19,5.2.20,6.2.5,7.2.4,9.2.7,10.2.4,11.2.7,12.2.8,13.2.5,15.2.2,16.2.3,17.2.6,17.2.13

⁶Para 4.2.2,6.2.1,17.2.2,17.2.3,17.2.4

⁷Para 3.2.3,3.6.1,11.2.1,11.2.2,13.2.1,17.2.4,18.2.3

⁸Para 3.10.2,4.2.11,4.2.12,4.2.13,4.2.14,4.2.15,5.2.16,5.2.17,6.2.4,6.2.7,9.2.5,9.2.6,11.2.6,11.2.9,14.2.11,17.2.14

g. Recommendations

- i. PAOs need to comply with the Balochistan Public Procurement Rules (BPPRs) more strictly.
- ii. Works departments need to follow schedule rates and prescribed procedures more vigilantly.
- iii. Civil works should only be executed by the works departments.
- iv. Overlapping of development activities need to be avoided.
- v. PAOs of revenue earning departments need to make serious efforts for realization of taxes and duties.
- vi. BSTS is not being deducted from the bills of services related expenditure. Serious effort needs to be made by the PAOs to ensure recovery of BSTS.
- vii. Drawal of public money on abstract bills should be restricted and allowed in cases where it is justified.
- viii. Purpose for which the money is granted should be clearly specified in case of grant-in-aid and no fresh grant should be given without obtaining detailed accounts of the previous grant.
- ix. Public Sector Development Programs should be restricted to the development activities only instead of spending money on activities like scholarships to the students or medical reimbursement.
- x. Public money should not be retained in commercial bank accounts without any justification and permission from the Finance Department.
- xi. Efforts need to be made by the PAOs to recover overpaid amounts.
- xii. The PAOs should establish a mechanism of management controls with built-in checks and balances to prevent unauthorized practices and utilization of public assets.

- xiii. Non-production of record is a serious irregularity, which hinders audit activity. PAOs need to take disciplinary actions against those officials who are found responsible for non-production of records to audit.
- xiv. Inquiries need to be conducted to fix responsibilities for loss and doubtful expenditures.
- xv. Prompt recovery of Government dues, wherever applicable, and their credit into the Government treasury should be ensured.
- xvi. All the PAOs are advised to adhere with the provisions of GFR 10, Vol.-I pertaining to standards of financial propriety.
- xvii. PAOs should instruct their attached departments and field offices to respond to the Audit Inspection Reports well in time.
- xviii. PAOs need to ensure convening of DAC meetings on time and implementation of decisions taken in the meetings.

Sectoral Analysis

Balochistan is the largest province in size and smallest in terms of population. These distinct features offer both challenges and opportunities of development. On the negative side, Balochistan bears a high incidence of multidimensional poverty after the erstwhile Federally Administrated Tribal Areas (FATA). On the positive side, the province houses abundant natural resources, which could drive prosperity. However, the province has not been able to optimally capitalize its potential, owing to a myriad of issues.

The 7th National Finance Commission (NFC) has increased the flow of finances from the central government to Balochistan from 7% in the 6th NFC to 9%. However, the socio-economic indicators of the province are yet to improve considerably. The allocative efficiency of the provincial Public Sector Development Programme (PSDP) has remained quite low. For example, while education remains one of the main development challenges in Balochistan, its share in PSDP has declined over time from 23% in 2014-15 to 16% in 2018-19. Moreover, Balochistan has not been supported substantially by the Federal Government through its PSDP. As stated in the table below, the actual releases to Balochistan's projects in federal PSDP have never reached a 100% mark.

Allocation of projects and percentage releases from Federal PSDP to Balochistan

Financial Year	Number of projects	% share in total PSDP	% release	Net share out of 9.09%
2016-17	156	5.79%	65.00%	3.76%
2017-18	195	8.89%	58.00%	5.16%

(Source: Budget Books, GoB, 2016-17, 2017-18)

GoB could not utilize around 15.5% of its planned budget in 2018-19. Saving of Rs. 48 billion during 2018-19 also put a question mark on the government's ability or priority in terms of spending on especial areas. Furthermore, the government spending on development activities remained around 16.2% of the total expenditure, which was quiet low.

(Sector wise allocation of Development Budget for 2018-19 detail at Table - A)

The GoB's original PSPD estimated cost in 2018-19 was Rs. 88,249.313 million. Projected old development schemes were 1,515 and new schemes 3,213. However, the expenditure incurred was Rs. 42,249 million. Out of 1,515 old schemes, only 1,099 schemes were executed and the pending/416 old schemes near to completion were not executed. No development schemes were executed in Environment, Women Welfare, and Food sectors. The final budget grant for Development Sector was Rs. 49,198.187 million and the amount released was Rs. 43,455.548 million⁹ inclusive of repair and maintenance of government buildings. Expenditure on development during 2018-19 remained remarkably low, which was not a positive indicator in terms of boosting economic activity for generation of employment opportunities and reduction of poverty in the province.

In the sector of other schemes, Rs. 2,590.10 million expenditure was incurred on 9 ongoing schemes against the approved 21 schemes. Furthermore, against the allocation of Rs. 500 million for 3 schemes of Chief Minister, the expenditure stood as Rs. 2,353.681 million that were re-appropriated from other sectors. In this sector, huge development works were carried out through the Commissioner/Deputy Commissioners though there existed Public Works Departments.

In the sector of Minerals, the estimated cost for 4 schemes was Rs. 49.500 million but in the Revised PSDP, 4 new schemes were added and enhanced/revised amount of Rs. 30.000 million was incurred. It was also observed

⁹ Para No. 1.1.1 of Financial Attest Audit Report for the FY 2018-19

that a number of ongoing schemes were near to completion but no budget was released to them.

Majority of the sectors were on the low priority. There were 17 sectors having allocations of less than 1 % of the overall PSDP. On the other hand, “Other Schemes” alone had an allocation of 6.13 % of the PSDP being the 8th highest allocated sector. As per existing governmental orders, permissible limits for revision of development schemes were 15 % of the estimated/PC-I cost. Contrary to the above, the P&D department revises the cost without considering the 15 % ceiling, for example, in 2015-16, cost of 60 schemes was revised from Rs. 7,239.79 million to Rs. 24,461.57 million. The overall increase was Rs. 17,221.78 million i.e. 338 % above the PC-I costs. However, the increase against individual schemes varied between 33 % to 38,267 %. Still in 2018-19, out of those 60 schemes, 36 were incomplete. It was observed that youth and women-led entrepreneurship programmes did not make a part of the PSDP despite the fact that such programmes can help reduce poverty in the province

The main revenue sectors of the Government are Agriculture, Mines and Minerals and Fisheries but fewer resources have been allocated to them. In Water sector, the government has launched construction of different dams and water supply schemes but the cash flow of these projects was very slow, for instance, Sawad Dam in District Gwadar was started during 2004-05, which stood completed in 2018-2019¹⁰. Balochistan has a long coastal belt and beautiful landscapes but no new scheme was proposed for Tourism sector. The Industries sector has also remained neglected whereas there is a potential of industrial development especially in the wake of China Pakistan Economic Corridor (CPEC) and the already existing industries in Quetta and Labella.

¹⁰ AIR of Irrigation Division, Gwadar for the Financial Year, 2018-19

¹¹Non-development expenditure of GoB

(Rs. in million)

Head of account	Expenditure 2018-19	% of total expenditure
Employees Related Expenses	109,394	52%
Operating Expenses	25,614	12%
Employees' Retirement Benefits	22,867	11%
Grants Subsidies and Write Off Loans	33,074	16%
Transfers (Scholarships, cash awards)	1,383	1%
Interest Payment	2,015	1%
Physical Assets	6,063	3%
Principal Repayments of Loans	5,629	3%
Investment	5,000	2%
Total	211,039	

On the current expenditure, employee-related expenses consume about 63 % of the budget limiting fiscal space for operation and maintenance expenditure. An expenditure of Rs. 98.994 million¹² was incurred by different departments without any budgetary allocation and an amount of Rs. 24,956.488 million was less released against the approved budget of Rs. 258,874.168 million¹³.

Moreover, the government has banned purchase of physical assets for austerity measures but the same is being breached upon in the shape of relaxation of ban. Out of total expenditure of Rs. 6,063 million, Rs. 1,878 million was spent on purchase of transport, Rs. 1,168 million on workshop equipment and Rs. 986 million on purchase of other assets, which was 67 % of the total expenditure under purchase of physical assets. Moreover, there existed no system of recording assets¹⁴.

¹¹ Financial Statements of the GoB, 2018-19

¹² Para No. 1.2.4.2 of Financial Audit of GoB for the Financial Year 2018-19

¹³ Para No. 1.1.1 of Financial Audit of GoB for the Financial Year 2018-19

¹⁴ Para No. 1.1.3 of Financial Attest Audit Report for the FY 2018-19

1. Pension expenditure:

The size of Pension expenditure is growing every year and it is expected that the verification process of the pensioners will be streamlined after the implementation of DCS. Pension expenditure in 2018-19 was Rs. 30.205 billion¹⁵ which increased @ 30 % as compared to 2017-18, which was Rs. 23.085 billion and 74 % as compared to 2016-17.

2. GPF expenditure:

The payments of GPF for 2018-19 were Rs. 3,251 million¹⁶ that was 48 % of the total GPF receipts, while for 2017-18, the GPF payments were Rs. 2,506 million that was 43 % of the total GPF receipts. Total GPF receipts for 2018-19 were Rs. 6,748 million that was 15 % more than the receipts of 2017-18 and 35 % more than the receipts of 2016-17.

3. Foreign debt:

The foreign debt for 2016-17 was Rs. 1,291.879 million that stood reduced to Rs. 1,142.359 million during 2017-18 and further reduced to Rs. 487.749 million¹⁷ during 2018-19. Amount paid against Repayment of Principal Foreign Debt for 2016-17 was Rs. 5,033.188 million that was Rs. 5,629.055 million during 2017-18 and Rs. 7,326.629 million in 2018-19.

4. Revenue receipts

Net revenue receipts of GoB for 2018-19 was Rs. 282,147 million out of which Rs. 225,570 million¹⁸ was received from the Federal Government as taxation share, **which** constituted 80 % of total revenue. This amount of taxation transfer from the Federal Government is 10 % more than the share of 2017-18,

¹⁵ Finance Accounts, GoB, FY 2018-19

¹⁶ Finance Accounts, GoB, FY 2018-19

¹⁷ Financial Statement of GoB, FY 2018-19

¹⁸ Financial statements of GoB, FY 2018-19

which was Rs. 204,230 million and 22 % more than the share of 2016-17, which was Rs. 184,982 million.

The GoB's own tax collection for 2018-19 was Rs. 11,133¹⁹ million that was 20 % more than the last year's collection of Rs. 9,290 million and 72 % more than the collection for 2016-17. Despite an increasing trend in tax collection, revenue collection by the provincial administration fell short of the budget estimates.

As far as Non-tax revenue and other receipts are concerned, the General Administration and Economic Services showed a decline during 2018-19. The non-tax revenue from General Administration was Rs. 982 million during 2017-18, which was reduced to Rs. 943 million in 2018-19. Whereas, the non-tax revenue from Economic Services is decreasing constantly over the last three years.

5. Capital receipts

Somewhat decline in recoveries of loans and advances and huge decline in recoveries of investment was observed during 2018-19. Rs. 68.000 million was recovered during the 2018-19 as recovery of loans and advances, which was about 40 % and 60 % less than the recoveries of Rs. 94.000 million and Rs. 108.000 million during 2017-18 and 2016-17 respectively. Recovery of investments was only Rs. 67.000 million during 2018-19, which was about 11,850 % lesser than the recovery of Rs. 8,000 million made during 2017-18.

State trading activities showed a positive trend and increased to Rs. 4,462 million during 2018-19 as compared to 2017-18, which were only Rs. 236.000 million and Rs. 1,575.000 million during 2016-17.

¹⁹ Financial statement of GoB, FY 2018-19

Table - A
Sector wise allocation of Development Budget for the financial year 2018-19
(Rs. in million)

S. No.	Department	Original PSDP allocation	Allocation as per revised PSDP	Original PSDP wise schemes	Revised PSDP wise schemes executed	% Total
1	Communication	20,193.009	10,326.200	Ongoing.358 New.567	Ongoing.322 New.4	24.44%
2	Education	12,452.311	6,785.556	Ongoing.205 New.449	Ongoing.144 New.100	16.10%
3	Water	8,811.132	4,149.41	Ongoing.92 New.269	Ongoing.89 New.70	10.00%
4	Foreign aid	6,800.678	3,891.7	Ongoing.19 New.14	Ongoing.12 New.2	9.20%
5	Health	7,420.189	3,465.2	Ongoing.100 New.172	Ongoing.77 New.22	8.20%
6	Physical Planning and Housing	5,872.516	3,372	Ongoing.170 New.134	Ongoing.129 New.2	8.00%
7	Public Health Engineering	8,648.738	3,325.353	Ongoing.88 New.921	Ongoing.72 New.143	8.00%
8	Other schemes	1,392	2,590.1	Ongoing.17 New.4	Ongoing.9	6.13%
9	Agriculture	3,847.847	1,428.039	Ongoing.62 New.116	Ongoing.43	3.38%
10	Social Welfare	1,476.552	746.12	Ongoing.28 New.98	Ongoing.9 New.2	2.00%
11	Local Government	2,266.661	416.300	Ongoing.41 New.176	Ongoing.24 New.2	1.00%

S. No.	Department	Original PSDP allocation	Allocation as per revised PSDP	Original PSDP wise schemes	Revised PSDP wise schemes executed	% Total
12	Urban Planning and Development	1,152.368	310.1	Ongoing.24 New.24	Ongoing.17 New.6	0.70%
13	Power	2,732.493	310.527	Ongoing.140 New.129	Ongoing.42	0.70%
14	Industries	304.500	190	Ongoing.12 New.5	Ongoing.9	0.45%
15	Forest and Wildlife	364.253	180.103	Ongoing.20 New.5	Ongoing. 18	0.43%
16	Livestock	541.517	145.172	Ongoing.34 New.27	Ongoing.19	0.34%
17	Information	1,249.040	124.5	Ongoing.15 New.2	Ongoing.12	0.30%
18	Culture	503.587	118.097	Ongoing.15 New.30	Ongoing.7 New.1	0.28%
19	Fisheries	296	92.795	Ongoing.17 New.2	Ongoing.11 New.1	0.22%
20	Mines and Minerals	49.500	79.500	Ongoing.3 New.1	Ongoing.2 New.4	0.19%
21	Sports	1,382.653	73.799	Ongoing.38 New.54	Ongoing.23	0.17%
22	Labour and Manpower	213.929	69	Ongoing.9 New.5	Ongoing.5	0.16%
23	Population Welfare	50	50	Ongoing.1 New.0	Ongoing.1	0.12%

S. No.	Department	Original PSDP allocation	Allocation as per revised PSDP	Original PSDP wise schemes	Revised PSDP wise schemes executed	% Total
24	Tourism	21	7	Ongoing.3 New.0	Ongoing.1	0.02%
25	Information	1.840	1.840	Ongoing.1 New.0	Ongoing.1	0.004%
26	Food	25	0	New.1	0	0%
27	Environment	113	0	Ongoing.1 New.4	0	0%
28	Women Development	67	0	Ongoing.2 New.4	Ongoing.1	0%
Total		88,249.313	42,249	Ongoing.1,515 New.3,213	Ongoing.1,099 New.359	100%

(Extract from the Original PSDP 2018-19 and revised PSDP 2018-19 from the P&D Department, GoB)

Chapter 1

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

1.1 Findings and Recommendations on Budgeting

1.1.1 Less release of funds in SAP system - Rs. 30.699 billion

APPM Para 3.3.11.1 and 3.3.11.2, “After the budget is passed by the legislature, together with sums tabled for charged expenditure, the Finance Division/Department must formally communicate the budgets, as set out in the Schedule of Authorized Expenditure, to each ministry and to the respective Accountants General”.

According to Para 10.3.3.2 of APPM, “All expenditures incurred under development projects included under the Schedule of Authorized Expenditure must be recorded in the Government accounting system, regardless of the source of funding. Direct funding arrangements between donors and project managers must still be recorded and reported by the Government, if the expenditure is included in the Schedule of Authorized Expenditure”.

During Certification audit for the financial year 2018-19, against approved budget provision of Rs. 308.072 billion, an amount of Rs. 277.373 billion was released by the Finance Department as per SAP system and June Final (Supplementary). This position indicated less release of approved budget amounting to Rs. 30.699 billion, as detailed below:

(Rs. in million)

Classification	Approved budget 2018-19	Amount Released	Difference
Non-Development	258,874.168	233,917.680	24,956.488
Development	49,198.187	43,455.548	5,742.639
Total	308,072.355	277,373.228	30,699.127

Source: June Final Supplementary Accounts of Government of Balochistan 2018-19.

Non-compliance with financial rules caused less utilization of funds by the spending units.

The Finance Department replied that the APPM mentions communication of the budget to the respective administrative departments, which is duly communicated during the first week of July at the start of each fiscal year. As far as, the release of complete fund is concerned, it is neither imposed through any laws or rules nor practicable under a financial management system. The government largely depends on tax revenues and any budgeted expenditure is subject to the level of collections received during any year. Finance Department makes releases keeping in view the actual trend of revenue receipts and cash forecasts prepared each month. However, the FD still releases majority of the ongoing budget expenditure, like pay, allowances, pensions, operating expenses based on two half-release mechanism.

In the DAC meeting held on November 19, 2019, it was informed by the department that less release was made due to vacant posts on non-development side/budget, whereas, in the development side, less release was due to non-utilization of funds by the departments. Moreover, the High Court Balochistan did not allow expenditure except in four departments. Forum decided that such recurrences especially in the development side be avoided in future.

Audit recommends that financial control need to be strengthened in order to ensure release of funds in time.

1.1.2 Non/less release of foreign aided project funds in SAP system - Rs. 4,786 million Non-reporting of development expenditure in annual accounts - Rs. 2,154.752 million

APPM Para 3.3.11.1 and 3.3.11.2, “After the budget is passed by the legislature, together with sums tabled for charged expenditure, the Finance Division/Department must formally communicate the budgets, as set out in the Schedule of Authorized Expenditure, to each ministry and to the respective

Accountants General”.

According to Para 10.3.3.2 of APPM, all expenditures incurred under development projects included under the Schedule of Authorized Expenditure must be recorded in the Government accounting system regardless of the source of funding. Direct funding arrangements between donors and project managers must still be recorded and reported by the Government, if the expenditure is included in the Schedule of Authorized Expenditure.

During Certification audit for the financial year 2018-19, against budget provision of Rs. 4,873 million of foreign aided projects in the revised PSDP, only Rs. 87.000 million was released/authorized in SAP system. This resulted in less release of development funds amounting to Rs. 4,786.000 million. However, SAP system showed an expenditure of Rs. 83.000 million, whereas the TO, Quetta reported expenditure of Rs. 2,154.752 million during 2018-19 (Annexure 1.1). Further, the TO, Quetta had not reported the expenditure figures in SAP system till the closing of the annual accounts.

The Finance Department replied that budget provision under the Foreign Funded Projects is the committed amount from foreign donors and lenders for a fiscal year. This amount is included in the annual budget accordingly, while the releases are made according to the amount transferred by the donor/lending agencies.

In the DAC meeting held on November 19, 2019, it was decided that steps taken by Finance Department be communicated to audit.

Audit recommends that appropriate action for timely releases of funds be ensured, besides regularization of expenditure before finalization of annual accounts.

1.2 Findings and Recommendations on Accounting

1.2.1 Asset Accounting Issues

1.2.1.1 Non-maintenance of fixed asset statements

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

During Certification audit for the financial year 2018-19, no record of fixed assets of GoB was maintained by the AG Balochistan as required under the relevant rules.

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

AG Office had the accounting responsibility of GoB.

The management replied that matter regarding accounting of fixed assets of GoB has already been taken with all the PAOs, GoB as well as with TOs/DAOs. On receipt of requisite information from the departments as outlined in FRM, this office will be able to prepare Fixed Asset Statement.

In the DAC meeting held on November 14, 2019, forum recommended to take appropriate action as per rules. Any asset bill passed should be directly recorded in asset registers.

Audit recommends that proper/complete accounting of fixed assets may be ensured through elaborated coordination with the GoB.

1.2.1.2 Variation between cash and book balance - Rs. 1,653.563 million

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

During Certification audit for the financial year 2018-19, Cash Balance Section did not prepare AG’s Consolidated Monthly Report for each bank account, which resulted in variation between the closing balance of cash in the Accounts and balance appearing in the records of the SBP-HQ as on June 30, 2019. The same is detailed below:

(Rs. in million)

Description	Balance as per ‘Financial Statements’	Balance as per ‘SBP-HQ’	Variation
Account 1, 2 (30.06.2019)	20,725.699	19,072.135	1,653.564

Page 2 IPSAS, Finance Account Page No. 100

Non-maintenance of essential record and reconciliation of account's balances between the AG Balochistan and SBP resulted in variation between Financial Statements and accounts maintained by the SBP.

Further, as per Finance Account Page 20 under head F011, FO12, F014, F015 Cash and bank balances show Receipts of Rs. 282,147,277.643 million and Payments of Rs. 260,278.632.867 million but Monthly Civil Account June Final Supply 2019 shows Receipts of Rs. 256,406.698 million and Payments of Rs. 277,951.8662 million with closing balance of Rs. 46,232.653 million. The difference/variation may be explained.

The management replied that the differences between the Cash Balances of SBP and the Financial Statements arose due to misclassifications and wrong posting by National Bank of Pakistan (NBP) in the Central and Provincial accounts. These differences would be settled after end of the financial year. During the financial year 2018-19, process of reconciliation with NBP and TOs/DAOs, the SBP has adjusted Rs. 5,832,956 upto the month of January, 2019. This office has taken up the matter with Finance Department, DG (Treasuries and Accounts/T&A) and all TOs/DAOs but no response has been received. The responsibility of Ag regarding preparation of consolidated monthly report (Form 6E) is based on information received from TOs/DAOs, the practice which is not being followed by the TOs/DAOs. In the light of above explanation, it is therefore, requested the observation may be settled.

In the DAC meeting held on November 14 and 19, 2019, the management of AG clarified that the matter has been taken up with the Finance Department/SBP and the issue will be resolved soon. It was recommended that all essential record may be maintained and reconciliation be carried out to remove the differences. Further, the forum agreed for establishment of a reconciliation cell of FD/DG (T&A).

Audit recommends that all essential record should be maintained and reconciliation be carried out to remove the differences between the book and bank on regular basis to avoid such problems.

1.2.1.3 Long outstanding Loans and Advances appearing in the Finance Account - Rs. 80.144 million

According to Para 246 of the GFR, Vol.-I, "In respect of Revenue and other advances, for the detailed control, accounting and supervision of which departmental officers are responsible, it is the duty of the departmental authorities concerned, as soon as any such advance is ascertained to be irrecoverable, to take the necessary steps to get it written off the accounts under the sanction of

competent authority, and to advise the AG, in order that he may make the necessary adjustment in the accounts”.

During certification audit of the Accounts of GoB for the financial year 2018-19, it was observed that on Page 86-87 of the Finance Account, the dormant accounts for the last seven years were mentioned, as detailed below:

(Rs. in million)

S. No.	Account Code	Particulars	Opening Balance	Payments during the financial year	Receipt during the financial year	June 30, 2019
1	F01501	Civil	27.068	-	-	27.068
2	F01502	Public Works	10.713	-	-	10.713
3	F02101	Permanent Advance	3.759	-	-	3.759
4	F02113	Accounts with Government Servants	1.251	0.383	223.466	-210.565
5	F02119	OB Advances (Civil)	33.645	1.181	0.052	34.774
6	F02119	Taccavi Advance	3.792	-	-	3.792
7	F05103	Account with SBP	0.034	-	-	0.034
Total						80,144,100

Source: Page No. 86- 87 of Finance Accounts 2018-19

The observation was communicated to management in the management reports of the Financial Years 2008-09 to 2016-17 and 2017-18 but no action was taken.

The management replied that object heads F01501, F01502, F02101, F05103 and Taccavi Advance are dormant for many years and have no audit trail. Efforts have been made to locate the source of such balances, however, no record has been found. Movement in the object code F02113 and F02119 are being investigated and progress will be shown soon. In order to resolve the issues

pertaining to G/L Heads. Further, a reference to Director FABS, CGA has been sent to depute a FI Consultant.

In the DAC meeting held on November 14, 2019, the AG’s management explained that transaction trail is not being identified. DAC forum recommended that necessary action may be taken under intimation to audit.

Audit recommends that loans and advances outstanding in the accounts may be investigated by a committee of AG and FD officers.

1.2.2 Liabilities Accounting Issues

1.2.2.1 Non-updation of closing balance of foreign loans

According to Para 3.7.9 of Financial Reporting Manual, (1) “Reconcile opening balance in this category with closing balance. Analyze into additions, retirements, other adjustments (specify). Also provide brief description, purpose, lender, repayment terms and interest rate for material items within this category. (2) Reconcile opening balance in this category with closing balance in Pak Rupees and Foreign Currency. Analyze into additions, retirements, other adjustments (specify) and foreign exchange gains/losses. Also provide brief description, purpose, lender, repayment terms and interest rate for material items within this category. (3) Reconcile opening balance in this category with closing balance. Analyze into additions, retirements, other adjustments (specify). Also provide brief description, purpose, lender, repayment terms and interest rate for material items within this category”.

During Certification Audit for the financial year 2018-19, an amount of Rs. 36,436.261 million was observed as closing balance of foreign loan on June 30, 2019, as detailed below:

(Rs. in million)			
Balance as on 01.07.2018	Receipt during the financial year	Payment during the financial year	Balance as on 30.6.2019
43,275.140	487.750	7,326.629	36,436.261

The balance was not updated keeping in view the current exchange rates of foreign currencies as on June 30, 2019.

Non-updation of foreign loan records caused misreporting.

The management replied that the foreign loans have been revalued on the forex rates of June, 30, 2019 by the Finance Department.

In the DAC meeting held on November 14, 2019, AG's management admitted that the error was committed in manual ledger maintained for Loss and Gain. Forum stressed that FD may give updated figures to AG. The reconciliation of debt balances with the Finance Department may be ensured before preparation of final accounts.

Audit recommends that the maintenance of ledger showing Loss/Gain may be prepared keeping in view exchange rate fluctuations.

1.2.2.2 Non-maintenance of liabilities register

According to Para 11.4.2.3 of APPM, "the detail of all liabilities recognized shall be held in a Liabilities Register by the AGPR and AG offices, and periodically updated as advised from the appropriate entities. This Register shall hold a formal detailed and aggregated record of all recognized liabilities for the respective Federal or Provincial Governments".

During Certification audit of the accounts of the GoB for the financial year 2018-19, an amount of Rs. 230,521 million exclusive of deferred liabilities of Rs. 13,177 million appeared in the financial statement of GoB. However, the balances could not be verified as no liabilities register of the GoB was being maintained by the AG Balochistan.

Non-maintenance of liabilities register showed weak financial reporting.

The management replied that detail of liabilities was being maintained in the balance sheet, at Page 6, 7 and 8 of Finance Accounts, GoB.

In the DAC meeting held on November 14, 2019, forum recommended that AG may produce liability figures in appropriate form/as per APPM.

Audit recommends that liabilities register be maintained to show fair picture of government accounts.

1.2.2.3 Non-availability of details of debt

According to Para 11.6.1.2 of APPM, “The reconciliation between AG/AGPR and Economic Affairs Department (EAD)/Ministry of Finance (MoF) balances shall identify any gains and losses arising from foreign currency loans. A record of such foreign exchange gains and losses shall be kept by AG/AGPR by adjusting increasing for a loss, decreasing for a gain) the liability record and making a corresponding adjustment to equity. The losses and gains identified during reconciliation shall be agreed with EAD/MoF at the end of each financial year”.

According to Para 11.7.1. of APPM, (1) balances of liabilities, in their various forms, will be reported in the quarterly, six monthly and annual accounts. In accordance with the Financial Reporting Manual, the classes of liability to be recognized shall include: public debt, deferred liabilities, other classes of liability, as approved for recognition by the Auditor-General.

During Certification Audit for the financial year 2018-19, the Finance Department did not furnish any monthly, quarterly or annual report of debt to the AG, Balochistan in contradiction of above rules.

Non-preparation of foreign loan records may cause misreporting of assets and liabilities.

The Finance Department replied that the GoB has established a Debt Management Unit (DMU) under the administrative control of Finance Department to work on the management of domestic and external debt of the province. DMU has appointed specialists and is now fully functional. As all the external loans of GoB have been availed by EAD and the same were re-lent to province for further utilization, the unit is therefore in close coordination with EAD, Project Directors (PDs) of active loans and concerned section of Finance Department for compiling and updating the debt record. The debt report will be shared with audit after completion and finalization and the audit Para is noted for future compliance. Simultaneously, a debt report has also been designed by the unit, which will encompass all the relevant data required for reporting purposes as defined in the Manual of External Reporting Requirements.

In the DAC meeting held on November 14, 2019, it was informed that the Debt Management Unit has been established/constituted. Issues highlighted by the audit would be pursued by DMU.

Audit suggests that submission of debt reports may be ensured besides updating debt balances before finalization of annual accounts.

1.2.3 Expenditure Accounting Issues

1.2.3.1 Expenditure in excess of the allotted budget - Rs. 688.530 million

According to Para 88 of GFR Vol.-I, “The administrative authority is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.” According to the Article 158 of Audit Code “Audit is responsible for watching firstly that the total expenditure under a grant or appropriation does not exceed the amount of that grant or appropriation as specified in authenticated schedule of authorized expenditure and secondly that the total expenditure on each of the sub heads fixed

as units of appropriation under a grant or appropriation does not exceed the allotment thereof as modified by orders of re-appropriation passed by competent authority from time to time”.

During Certification Audit for the financial year 2018-19, an expenditure of Rs. 688.530 million was incurred in excess of the revised budget estimates, as summarized below:

(Rs. in million)

Page No.	No. of the grant/appropriation	Original grant /appropriation	Supplementary grant/ appropriation	Final grant/ appropriation	Actual expenditure	Excess
1	2	3	4	5	6	7
81	BC21006 Pension	20,000	9,759.581	29,759.581	30,205.755	446.174
1242	BC12105 Environment Protection	8,951.652	-	3,100.185	3,342.541	242.356
Total		28,951.652	9,759.581	32,859.766	33,548.296	688.530

Source: Appropriation Accounts of GoB for the financial year 2018-19.

Excess expenditure than the allotted budget was irregular.

The management replied that the matter regarding excess expenditure was taken up with FD, GoB. They informed that the administrative authority was ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.

In the DAC meeting held on November 14, 2019, AG management explained that the excess expense was related to salary expenditure where there was no check, which was accepted by the forum. It was recommended that on June 30 of every financial year, there was a need for reporting and reconciliation between AG and FD regarding budget and expenditure. These reports should be submitted to audit and legislature through excess budget statement.

Audit recommends that excess expenditure may be regularized.

1.2.3.2 Expenditure without budgetary allocation - Rs. 98.995 million

According to Para 88 of GFR Vol.-I, “The administrative authority is ultimately responsible for watching the progress of expenditure on public service under its control and for keeping the expenditure within the grant.” According to the Article 158 of Audit Code “Audit is responsible for watching firstly that the total expenditure under a grant or appropriation does not exceed the amount of that grant or appropriation as specified in authenticated schedule of authorized expenditure and secondly that the total expenditure on each of the sub heads fixed as units of appropriation under a grant or appropriation does not exceed the allotment thereof as modified by orders of re-appropriation passed by competent authority from time to time”.

During Certification Audit for the financial year 2018-19, an expenditure of Rs. 98.994 million was incurred by different departments without any budgetary allocation under the relevant head of account, as detailed in Annexure 1.2.

The same irregularity was also observed in the previous year when an expenditure of Rs. 4,340.106 million was incurred without any budgetary allocation under the relevant head of accounts.

Expenditure without budgetary allocation was irregular.

The management replied that the matter regarding expenditure incurred without budgetary allocation has already been taken up with the FD, GoB for regularization of expenditure of current financial year but no response has been received regarding regularization. Aforesaid expenditure occurred due to non-availability of budget check in SAP system on the heads of pay and allowances and cash rewards (A06103).

In the DAC meeting held on November 14, 2019, it was decided that on June 30 of every financial year, there was a need for reporting and reconciliation

between AG and FD regarding budget and expenditure. Reports should be submitted to audit and legislature through excess budget statement.

Audit recommends that reconciliation/reports may be provided to audit and efforts be made to streamline the budgeting process besides, regularization of expenditure from the concerned authority. Further, responsibility be fixed on the persons at fault.

1.2.3.3 Non-submission of GPF paid vouchers - Rs. 193.914 million

According to APPM 4.8.9.1, “GPF expenditure shall be reported to the Accountant General as part of the Monthly Accounts prepared by the DAOs/TOs. Further, according to Para 238 of Audit Manual”, “the posting of Accounts schedules, vouchers etc., relating to a unit of account, the poster should, after satisfying himself that the schedules pertaining to a particular account have been completely received post the transaction in the relevant columns of the ledger. Any irregularity, omission or discrepancy noticed in the course of posting should be recorded in the schedule concerned and communicated to the Government servant concerned through the prescribed Objection Statement”.

During Certification Audit for the financial year 2018-19, heavy GPF payment were made in various districts but their paid vouchers were not received and entered in the concerned ledgers despite lapse of considerable time. This observation was raised during previous year. In the absence of paid vouchers and their entry in the concerned ledgers, GPF payments cannot be certified, as detailed in Annexure 1.3.

The above weakness of control may result in double payments to the subscribers. There exists a room of already made fraudulent/irregular payments.

The management replied that as pointed out by the audit, huge amount of vouchers which has not been posted in the relevant accounts of the subscribers, this office has made an effort to dig out the difference shown by the audit and

received voucher's amount reflected in the para, the detail of each district is as attached.

In the DAC meeting held on November 14, 2019, the management of AG office contested that actual amount of vouchers was Rs. 11.000 million. Forum decided that the AG office may provide the record of Rs. 11.000 million to audit for verification.

Audit recommends that detail of payments may be traced out and entered in the concerned ledgers before any further payment.

3.3 Findings and Recommendations on Reporting

1.3.1 Unadjusted negative balances appearing in the annual account - Rs. 5,444 million

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

During Certification Audit for the financial year 2018-19, the Finance Account for the financial year 2018-19 contained an unadjusted negative balances of Rs. 5,444 million, as detailed in Annexure 1.4.

These negative balances reflect excess payments against different head of accounts due to which reliability of financial statements has been compromised.

The management reply of Object Heads wise is as under:

The negative balance in G01138-Treasury pay clearing account (TMA account) SBP and G10408-Remittance in Treasuries was generated due to wrong posting by various Treasury Offices. G05105- Wage Clearing Account is wage-

clearing head, which is not balanced due to non-completion of accounting to posting of pay roll payments in HR Module on the part of TOs/DAOs. The matter regarding object head G01191-Assignment Account Cheques, G01194-Works Cheques and G01201-Outstanding Commitments has already been taken up with the Director FABS, CGA, Islamabad for resolution of unadjusted balances.

In the DAC meeting held on November 14 and 19, 2019, the forum directed that FD shall investigate the negative balances pertaining to TOs and shall take corrective measures.

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

1.3.2 Difference between issuance of cheques and payment of cheques at bank - Rs. 5,561.732 million

According to Para 6.4.3.2 & 6.4.3.3 of the APPM, “On receiving the daily bank returns from the Main Designated Branch, the delegated officer in the Account Section of the DAO/AG/AGPR shall check that (i) supporting documents detail (i.e. paid cheques, receipt vouchers, transfer advice) agree with the bank scroll, (ii) bank scroll entry agrees with a payment advice note entry previously sent to the Main Designated Branch of the bank. Where there are any discrepancies in the bank scroll, the officer shall immediately inform the Main Designated Branch and resolve any differences in writing”.

During Certification Audit for the financial year 2018-19, payments were made by various DAOs during the financial year, which do not tally with the payment made by the NBP, as bank made payment above the authorization of AG/DAO amounting to Rs. 5,561.732 million, as detailed in Annexure 1.5.

Lack of reconciliation of expenditure between the NBP and AG/DAOs resulted in unauthorized payment.

The management replied that the differences between the Cash Balances of SBP and the Financial Statements may arise due to misclassifications and wrong posting by NBP in the Central and Provincial accounts. These differences arose and are settled after end of the financial year. During the financial year 2018-19, process of reconciliation with NBP and TOs/DAOs, the SBP has adjusted Rs. 5.833 million upto the month of January, 2019. This office has taken up the matter with FD, DG (Treasuries and Accounts) and all TOs/DAOs but no response has been received. The responsibility of AG regarding preparation of consolidated monthly report (Form 6E) is based on information received from TOs/DAOs, the practice which was not being followed by the TOs/DAOs. In the light of above explanation, it is therefore, requested the observation may be settled.

In the DAC meeting held on November 14, 2019, it was decided that AG's management may communicate differences to the quarters concerned for reconciliation of receipt and payment by the TOs/DAOs.

Audit recommends that FD/DAOs/TOs may ensure rectification/reconciliation of such differences with the SBP-HQ as well as NBP.

1.3.3 Non-submission of monthly accounts by self-accounting entities to AG

According to Para 9.5.9.2 of the APPM, "All self-accounting entities shall submit monthly accounts to the AG. Further, according to Para 9.5.10.1 of the APPM, the summarized financial information reported each month shall be consolidated in the consolidated monthly accounts by the AG's Office".

During Certification Audit for the financial year 2018-19, almost 90% of demand grant/receipt of self-accounting entities is financed by the provincial government and is met from the consolidated fund but neither its receipt nor its expenditure is incorporated in the Financial Statements.

Non-reflection of financial position of self-accounting entities resulted in improper reporting of financial position of the government.

The management replied that letters have been issued to the concerned DDOs but no reply has been received in this office.

In the DAC meeting held on November 14, 2019, the forum was informed that detail of assets by entities was not being received in the AG Office. Forum accepted the importance of Audit stance. The AG's management was recommended to pursue the matter with the quarters concerned and implement the relevant provision of APPM.

Audit recommends that summarized monthly account of each self-accounting entity may be incorporated in the accounts to assess financial position of these entities.

1.3.4 Non-preparation of Debt and Losses Reports

According to Para 2.2.9.1 and 2.2.9.2 of Financial Reporting Manual (FRM), "Debt Report is required to be prepared which will provide an analysis of the national debt position at the end of each month. Further, according to Para 2.2.10.1 of FRM a Losses Report is required to be prepared which will identify the relevant Division/Department to which the loss relates. These reports will be based on the information supplied by Divisions/Departments after the end of each month".

During Certification Audit for the financial year 2018-19, debt and losses reports were not prepared by the AG Balochistan. These reports were supposed to contain the following information:

- Opening balances at the start of the reporting period for domestic debt (Including floating debt) and foreign debt (At the Rupee and foreign currency values)

- Additions during the reporting period
- Retirements during the reporting period
- Realized foreign exchange gains/losses on retirements
- Unrealized foreign exchange gains/losses on translation/retranslation
- Other adjustments (To be specified)
- Closing balances in each category
- Brief description, repayment terms, interest rates and purpose of loan for material items within each category

Non-compliance of financial rules may cause misreporting of assets and liabilities of the government.

The management replied that the matter regarding losses report has been taken up with FD, GoB but response is still awaited. It is pertinent to mention here that the reporting of losses is concerned that will only be possible when proper Asset Management will be carried out by the departments. No such system is in place yet. The report regarding Debt has been disclosed in the Finance Account at Page 81.

In the DAC meeting held on November 14, 2019, the forum emphasized that non-preparation of debt and losses reports cause inappropriate financial reporting. The management of AG office needs to prepare necessary reports after reconciliation. Due to a change in the foreign exchange, foreign debts raised substantially. Effect of the same should appear in the accounts, which was missing. Compliance of APPM should be made.

Audit recommends that debt liability of the GoB may be clearly depicted in the annual accounts.

1.3.5 Variation between receipt and payment of cheques of assignment accounts - Rs. 2,055 million

According to Para 10.3.3.2 of APPM, “All expenditures incurred under development projects included under the Schedule of Authorized Expenditure must be recorded in the Government accounting system, regardless of the source of funding. Direct funding arrangements between donors and project managers must still be recorded and reported by the Government, if the expenditure is included in the Schedule of Authorized Expenditure”.

According to Para 17.3.2.3 of APPM, upon receipt of the letter of assignment, the delegated officer in the DAO/TO shall arrange for the opening of the assignment account at the designated branch of the NBP, in the name of the authorized cheque signatory. At the same time, this delegated officer shall update the Appropriation Register by the amount of funds released against the assignment account. Although the balance of this account is monitored by the NBP, it is still important to reflect this information (i.e. funds available) in the records of the Government, via the Appropriation Register.

17.3.5.1 Because assignment account transactions do not pass through the certification and authorization process, the expenditure cannot be recorded by the DAO/AG upon the making of payment. The concerned DDO of responsible ministry/department shall submit a copy of the schedule of payments in the prescribed form, to the concerned DAO/TO on a daily basis (or as cheques are drawn depending on the volume). This schedule will also provide the expenditure coding details for each cheque drawn.

17.3.5.2 When this schedule of payments is received by the DAO/TO, the expenditure transaction shall be recorded in the Sub-Ledger/General Ledger of that office. The appropriate journal entry in this case will be: Dr. Detailed expenditure head Cr. Bank account

In the financial year 2018-19, cheques amounting to Rs. 17,575 million were issued under head G01191 Assignment Accounts Cheques, whereas, accounts show payment of Rs. 19,630 million. Thus, there was a discrepancy of Rs. 2,055 million between receipts and payment of cheques.

Lack of internal control resulted in misreporting and unauthorized expenditure.

The management replied that the variation between receipts and payment of cheques is due to extension of validity period of un-cashed cheques by the Finance Department, which were issued by this office during the financial year 2017-18 and remained uncashed till June 30, 2018.

In the DAC meeting held on November 14, 2019, forum recommended that the detail of cheques be produced to audit for verification.

Audit recommends that expenditure needs to be regularized besides adjustment of accounts before finalization of annual accounts.

1.3.6 Non-preparation of monthly project reports

According to Para 10.4.6.2-3, of APPM, “At the end of each month, the AG/AGPR shall prepare, by the [10th] of the following month, project reports for administrative ministries and departments on each development grant and the projects under these grants. These reports shall provide monthly expenditure, year to date expenditure, project-to-date expenditure and comparison with budget under each of these headings”.

The project manager shall sign off these monthly reports as part of the monthly reconciliation of project expenditure with the AG/AGPR. Project manager will report any discrepancies in these reports to the AG/AGPR for follow up action.

During Certification Audit for the financial year 2018-19, various development projects were executed by the provincial departments costing Rs. 41.000 billion. The AG Balochistan was required to prepare the monthly project reports as per APPM.

Non-compliance of APPM.

The management replied that monthly reconciliation was being carried out on regular basis.

In the DAC meeting held on November 14, 2019, the management of AG Office accepted the audit objection and committed for compliance from financial year 2019-20.

Audit recommends that preparation of monthly project reports may be ensured.

1.3.7 Non-preparation of overview of PSDP

According to Para 2.2.6.3 of FRM, “The AG/AGPR will prepare an overview of the PSDP indicating therein the cost overrun, time overrun, unapproved projects, un-funded projects and completed projects etc.”.

APPM Para 10.4.6.7, the status of continuing and new projects approved is maintained in the ‘Public Sector Development Program’, specifying estimates for the total project cost, expenditure to date and budgetary allocations for the current financial year. Each Provincial Government also produces an equivalent document.

During Certification Audit for the financial year 2018-19, various development projects/schemes were executed by the provincial departments costing Rs. 41.000 billion out of PSDP. However, the AG Balochistan did not prepare an overview of the PSDP indicating therein the cost overrun, time overrun, unapproved projects, unfunded projects and completed projects.

Non-compliance of FRM.

The management replied that a form containing the information as required in terms of Para 10.4.6.7 of A.P.P.M has been forwarded to all the Assignment Account Operating Authorities to submit the said information while forwarding the cheques for further endorsement by this office. Required information will soon be furnished after its receipts.

In the DAC meeting held on November 14, 2019, forum recommended for taking needful action under intimation to audit.

Audit recommends that preparation of monthly project reports may be ensured.

1.3.8 Non-settlement of outstanding balance of cheque clearing accounts - Rs. 171,814.311 million

According to Para 4.2.13.3 of the APPM, “After the validity period of cheque has expired, the amount must be transferred into an “unclaimed money account” within the Public Account. Such unclaimed amount will be cleared after three years and transferred to the Consolidated Fund”. Further, as per SRO (1)2010 of Finance Division dated March 31, 2010 regarding amendment in Rule 162 of Treasury Rules, “Cheques shall be payable at any time within three months of issue but not beyond the June 30. If the currency of the cheque should expire owing to its not being presented at the treasury or Bank within the period specified above, it may be received back by the drawer who should then destroy it and issue a new cheque in lieu of it provided that the validity of the fresh cheque shall expire on the June 30”.

In the Finance Account for the financial year 2018-19, unadjusted balance of Rs. 171,814.311 million appeared under the following object heads:

(Rs. in million)

Object Element	Opening balance 01.07.2018	Receipt during the financial year	Payment during the financial year	Balance as on June 30, 2019
G01132 - Cheque Payment Clearing Account (Non-Food Account) SBP	143,739.735	96,514.678	98,091.207	142,163.206
G01133- Treasury Pay Clearing Account (Non-Food Account) SBP	170.382	0	0	170.382
G01147- Cheque Payment Clearing Account (Non-Food Account)	26,626.387	107,454.218	104,599.881	29,480.723
Total	170,536.504	203,968.896	202,691.088	171,814.311

Source: Finance Accounts of the GoB for the financial year 2018-19, Page No. 89.

Non-clearance of unclaimed cheques in time resulted in outstanding balances at the year-end.

The management replied that in order to resolve the issues pertaining to G Heads, letter to Director FABS, CGA has been sent to depute a FI Consultant to this office. Moreover, numerous letters to quarters concerned have also been communicated regarding clearance of above G heads.

In the DAC meeting held on November 14, 2019, forum stressed that management needs to implement APPM in its true spirit.

Audit recommends that balances outstanding at the year-end may be cleared before preparation of annual accounts.

1.3.9 Non-settlement of outstanding balance of unclaimed money account - Rs. 6,852.282 million

According to Para 4.2.13.3 of APPM, “After the validity period has expired, the amount must be transferred into an “unclaimed money account” within the Public Account. Such unclaimed amount will be cleared after three years and transferred to the Consolidated Fund”.

According to Para 4.3.3.8 of APPM, at the close of the financial year, all outstanding commitments made during that year are duly scrutinised by the AG/MoF and provision made in the next year’s appropriation (through supplementary budget process, as set out in Chapter 3 of APPM) to allow for the reinstatement of valid commitments in the next financial year. Commitments, which are not renewed, are cancelled.

During Certification Audit for the financial year 2018-19, the Finance Account showed an unadjusted balance of Rs. 6,852.282 million under the following object head:

(Rs. in million)

Object element	Opening balance 01.07.2018	Receipt during the financial year	Payment During the financial year	Balance as on 30.06.2019
G11291- Unclaimed Money Account	11,177.658	695.636	5,021.012	6,852.282

Source: Finance Accounts of the GoB for the financial year 2018-19, Page No. 97.

Non-clearance of unclaimed money account in time resulted in outstanding balances at the year-end.

The management replied that detail of unclaimed cheques of 2017-18, cashed in 2018-19, has not been received from the DAOs/TOs due to which clearance of uncashed cheques was not affected in the Accounts. Matter has already been taken up with the DAOs/Departments but no reply has received yet.

In the DAC meeting held on November 14, 2019, it was decided that AG needs to do necessary customization in SAP and report to audit.

Audit recommends that balances outstanding at the year-end may be investigated and cleared before preparation of annual accounts.

1.3.10 Difference between figures of Annual accounts and those reported in annual financial statements

According to Para 7.4.6.3 of the APPM, “The AG/AGPR shall only prepare the Appropriation Accounts once the Annual Accounts have been finalized. The figures used for actual expenditures shall be drawn from the Annual Accounts. The budget figures used shall be confirmed by the respective Finance Division/Department”.

During Certification Audit for the financial year 2018-19, on comparison of figures of June Final Supplementary 2019 with Annual Financial Statements/Finance Accounts of the GoB 2018-19, following discrepancies were noticed:

i) There was a difference of Rs. 61.064 billion between June Final Supplementary 2019 and Finance Accounts of GoB for the financial year 2018-19, as detailed in Annexure 1.6 and summarized below:

(Rs. in million)

Detailed Object Description	Closing Balance as on 30/06/2019 (June Supply 2019)	Closing Balance as on 30/06/2019 as per Finance Accounts	Difference between Book and B&R
Grand Total	(254,992.059)	193,927.377	(61,064.682)
Total Assets	(46,232.653)	(130.442)	(46,363.095)
Total Liabilities	(208,759.405)	194,057.819	(14,701.586)

Source: June Final (Supplementary) 2019 and Finance Accounts of GoB for 2018-19.

ii) An amount of Rs. 444,688 million was reported as residual equity as per Note 26 of Annual Financial Statement of the GoB for 2018-19, whereas, there was a balance of Rs. 460.000 million under head of account H011-Equities in the June Final Supplementary Accounts for the financial year 2018-19.

Differences between the two sets of accounts made the financial statements unreliable.

The management replied that difference arose due to affecting of Journal Entry (JE) in the Accounts for the financial year 2017-18 manually in the Finance Accounts, while in the Civil Accounts, which are maintained in SAP, there is no customization for incorporation of the JE.

In the DAC meeting held on November 14, 2019, forum recommended that AG's management should take required action under intimation to audit.

Audit recommends that adjustment of accounts may be done before finalization of annual accounts.

1.3.11 Non-reporting of scheme-wise status of budget and expenditure in the Appropriation Accounts

According to APPM Para No. 7.2.6.2-3, "The Annual Appropriation Accounts is a comparative summary of annual expenditures against budget for

each grant as specified in the Schedule of Authorized Expenditure. For detail format and contents of the annual accounts refer to chapter 3 of the FRM. The Annual Appropriation Accounts shall identify significant variations from budget and include explanations for these variances, given by the concerned spending entities”.

Review of the Appropriation Accounts for the financial year 2018-19 revealed that spending entities/scheme-wise budget and expenditure details of development schemes were not reflected in the Appropriation Accounts.

Violation of standing rules governing financial reporting.

The management replied that the Finance Department does not prepare Development Budget on DDO wise/Spending level/Department wise.

In the DAC meeting held on November 14, 2019, it was decided that AG needs to prepare accounts as per budget book Vol.-I.

Audit suggests reflection of scheme-wise detail of development expenditure in the Appropriation Accounts.

1.3.12 Non-submission of expenditures and receipts reports by the DAO/TO to AG Balochistan resulting in non-settlement of differences in State Bank Deposit (SBD) - Rs. 6,730.644 million

According to Para 6.3.4 of APPM, (1), a monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities. (2) Every DAO shall prepare a monthly reconciliation statement for expenditures and receipts, as set out in direction 6.3.5.1 of APPM. (3) The respective AG shall prepare a consolidated monthly reconciliation statement for each government bank account, as set out in direction 6.3.5.2.

According to Para 6.5.3.5 of APPM, on the basis of the Monthly Main Designated Branch Statement/General Ledger, the DAOs/TOs shall prepare and sign a “DAO Monthly Reconciliation Statement”, as outlined in Section 6.3.5.1 of APPM, for receipts and expenditures and shall submit this statement to the AG by 7th of the following month along with the monthly accounts of the DAO.

During Certification Audit for the financial year 2018-19, a difference of minus Rs. 344.931 million in receipts and Rs. 6,730.644 million on payment side was observed, as per bank reconciliation statement prepared by AG Balochistan, as detailed below:

(Rs. in million)

Reported by SBP during financial year 2018-19		Reported by TOs during financial year 2018-19		Difference	
Receipt	Payment	Receipt	Payment	Receipt	Payment
2,848.464	125,101.895	3,193.395	118,371.251	-344.931	6,730.644

Source: Bank reconciliation statement prepared by AG Balochistan for 2018-19.

The differences could not be settled due to the reason that following Treasury/Sub Treasury Offices did not furnish Bank Reconciliation Statements to the AG Balochistan till date.

S. No.	District	Awaited records of months
1	Dalbandin	December 2018, January and June, 2019 (Three months)
2	Taftan	June 2019 (One month)
3	Saindak	March and April 2019 (Two months)
4	Pasni	May and June 2019 (Two months)
5	Lehri	July 2018 to June 2019 (Twelve months)
6	Musa Khel	March and June 2019 (Four months)
7	Dera Allah Yar	October and December 2018 (Two months)
8	Jhal Magsi	July to October 2018 (Four months)
9	Ziarat	January 2019 (One month)

Non-compliance of financial rules resulted in non-settlement of accounts at the year-end.

The Finance Department replied that the issue of reconciliation has been long outstanding and keeping in view the matter, the Finance Department is going to establish a reconciliation unit at the DG (T&A) to be a central point for collection, compilation and reporting on the issues arising out of reconciliations. Further, it may be noted that the centralized Government Financial Management System is now operational. The Cash Balance Section of AG Office, after receiving monthly scroll from the SBP, shall share exceptions with the DG (T&A) for timely corrections instead of waiting for reporting by the DAOs.

In the DAC meeting held on November 19, 2019, it was decided that the issue would be resolved through a team comprising members of Finance Department, GoB, AG Balochistan and NBP on war footing.

Audit recommends settlement of differences before finalization of annual accounts.

1.4 Findings and Recommendations on Internal Control Weaknesses

1.4.1 Irregular issuance of cheques in the name of DDOs - Rs. 7,276.131 million

Para No. 4.2.9.9, of APPM, "Cheque payments should be released to the payee or personally collected by the payee or his authorized agent. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department".

During Certification Audit for the financial year 2018-19, cheques amounting to Rs. 7,276.131 million on account of contingent payments were issued in the name of DDOs instead of respective vendors/suppliers etc. in 60,752 cases, as summarized in Annexure 1.7.

The processing of payments was in violation of rules. It transpired financial and administrative indiscipline prevalent in the AG/DAOs. It created risk of misappropriation/miss-utilization of public money. Same matter was pointed in previous years' certifications but repeatedly the practice was continued.

The management replied that the issuance of cheques in the name of DDO pertains to DG (T&A) which are sub ordinates offices of Finance Department.

In the DAC meeting held on November 14, 2019, forum decided that the case may be taken up with the quarters concerned and implementation of the APPM in letter and spirit.

The matter is reported for regularization and implication of rules and procedures in letter and spirit be ensured.

1.4.2 Unexplained variances in the Annual Appropriation Accounts

According to APPM Para No. 7.2.6.2-3, "The Annual Appropriation Accounts is a comparative summary of annual expenditures against budget for each grant as specified in the Schedule of Authorized Expenditure. For detail format and contents of the annual accounts refer to chapter 3 of the FRM. The Annual Appropriation Accounts shall identify significant variations from budget and include explanations for these variances, given by the concerned spending entities".

Review of the Appropriation Accounts for the financial year 2018-19 revealed that no explanations have been given against variances of excesses and savings.

Violation of standing rules governing financial reporting.

The management replied that as per APPM Chapter 3 Para No. 3.3.12.1, “The PAO of each spending entity is responsible for controlling expenditure from the grants available and will exercise this control through his/her delegated authorities”. The variances of excess and savings will be explained in the DAC by the PAOs when required.

The matter regarding explanations of variances of excess and savings has also been taken up with FD, GoB.

In the DAC meeting held on November 14, 2019, the AG’s management accepted the audit observation and stated that DAOs/TOs were responsible for control of expenditure. The forum recommended taking relevant action in compliance with audit objection.

Audit recommends that compliance of rules may be ensured. Explanations against variances of excesses and savings be recorded before finalization of annual accounts.

1.4.3 Non-reconciliation of assignment accounts

According to Para 17.3.5.4-5 of APPM, “The Appropriation Register shall be updated against the relevant budget heads when assignment account and PLA expenditures are recorded (i.e. reduce available funds). It should be noted that a separate cheque clearing account shall be maintained for each assignment account as a means of matching recorded expenditures to the bank scroll details of cheques actually cashed”.

According to Para 17.3.8.1 & 17.3.8.2 of APPM, on a monthly basis the NBP shall send a bank scroll to the AG/AGPR for the bank account that it maintains. Using the information contained in the bank statement the AG/AGPR shall prepare a reconciliation statement of the reported assignment account expenditures to the bank balance. The reconciliation shall consist of:

- opening assignment account
- balance as per bank statement
- less reported expenditures for the month by DAO/TO
- less payments in bank statement but not advised by DDO
- plus, unclear cheques
- equals closing assignment account balance per bank statement

In the financial year 2018-19, various assignment accounts were opened for development projects; neither cheque clearing accounts for each assignment account was prepared nor reconciled with the project managements.

Lack of internal controls may result in over drawal/non-reversal of uncashed cheques at the year-end.

The management replied that entire Assignment Accounts were being reconciled on monthly basis.

In the DAC meeting held on November 14, 2019, forum recommended that the AG management needs to implement relevant provisions of APPM as pointed out by audit.

Audit recommends ensuring compliance of rules.

1.4.4 Non-closing of Annual General Provident Fund (GPF) Accounts

As per Para 242 of Audit Manual, “The interest figure in each individual account, including interest paid during the year on closed accounts, should be posted in the BROADSHEET relating to that particular ledger account and the total of the unit BROADSHEET carried to the consolidated BROADSHEET. Immediately after the accounts for June Final are closed, the balance at credit of each subscriber on June 30, including interest for the year should be worked out in the ledger as well as in the unit BROADSHEET and the totals of the latter compared and agreed with the

figures in the consolidated Broadsheet where closing balance of each unit Broadsheet should be calculated similarly. Necessary modification in the figures of balances up to June final accounts should be made in the unit and consolidated Broadsheets. Once the closing balance as per consolidated Broadsheet has been squared, the closing balance as per consolidated Broadsheet should be verified with the figures in the Book Department. The individual closing balances in the district Broadsheets should also be verified with those in the ledger before they are carried over to next year's Broadsheet as opening balances".

During Certification Audit for the financial year 2018-19, annual closing of GPF Accounts was not done by the GPF sections. Therefore, actual expenditure of Departments could not be verified. Further, GPF Section did not reconcile its figure with Book Section.

Weak financial control resulted in non-maintenance of Annual closing of GPF Accounts.

The management replied that Annual GPF accounts are being closed by the SAP and in this connection broadsheets are also being prepared by the SAP itself, which can be mined from time to time. Figures reflected in the June final accounts are extracted from the broadsheets prepared by the SAP and further reconciled with the Book section. As the HR and GPF modules have been implemented throughout the province and all the activities on account of GPF are obtained from the system.

In the DAC meeting held on November 14, 2019, forum directed the AG management for implementation of the APPM in letter and spirit.

Audit recommends that efforts may be made for preparation of annual GPF accounts.

1.4.5 Non-reconciliation of expenditure with DDOs

According to Para 4.5.18.2 of the APPM, “The delegated officer in the Account Section of the DAO/AG office shall reconcile expenditure with each DDO on a monthly basis”.

During Certification Audit for the financial year 2018-19, the reconciliation statements of expenditure made between DDOs and Account Offices were neither available nor produced to audit to verify the actual expenditure.

It placed a question mark on the preparation of accounts of expenditure. Besides, it gave a room for the irregular and fraudulent payments.

The management replied that the expenditure statements of all the departments were sent to respective PAOs for reconciliation vide No. DAD-I/Exp/Rep/ 4th/Quarter/2019-20 dated September 17, 2019 but no reply was received. Further, the reconciliation of Quetta based DDOs have been carried on monthly basis, which may be seen.

In the DAC meeting held on November 14, 2019, the management of AG informed the forum that at Quetta level, 100% reconciliation was being made. However, at DAO level, reconciliation was not made or reported to AG. DAC forum recommended that the matter may be pursued by the AG to implement APPM code in its true spirit for overall Balochistan.

Audit recommends that proper reconciliation of the expenditure with the department may be ensured and a Reconciliation Section for reconciliation needs to be established in AG Balochistan.

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. water courses, trickle irrigation system and storage water tanks etc. Moreover, to assist farmers by providing advisory services in plant protection and agriculture farming through their field staff is a core duty of the Department.

2.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 9,801.575 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 9,239.260 million was incurred, as summarized below:

(Rs. in million)

2018-19					
Grant No.	Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
21018	Agriculture Non-Development	8,337.755	7,885.271	(452.484)	(5.43%)
21031	Cooperatives Non-Development	138.649	124.509	(14.139)	(10.20%)
	Total Non-Development	8,476.404	8,009.780	(466.623)	(5.50%)
042103	Development	1,325.171	1,229.480	(95.691)	(7.22)
	Grand Total (Non-Development + Development)	9,801.575	9,239.260	(562.314)	(5.74)

The department did not surrender the saving of Rs. 562.314 million against non-development and development, which indicated improper budgeting and financial mismanagement.

2.1.3 Audit Profile of Agriculture and Cooperatives Department

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	305	11	1,758.92	-
2	Assignment accounts	5	1	400	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	-	-	-	-

2.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 2,063.033 million were raised in this report during the current audit of Agriculture and Cooperatives Department. This amount also includes recoveries of Rs. 109.132 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	Irregularities	1,953.901
2	Overpayment	9.646
3	Recoveries	4.125
4	Tax and duties	95.361

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	10	-	100
17	2008-2009	10	-	10	0
18	2009-2010	3	-	3	0
19	2010-2011	8	-	8	0
20	2011-2012	4	-	4	0
21	2012-2013	11	-	11	0
22	2013-2014	11	-	11	0
23	2014-2015	16	-	16	0
24	2015-2016	8	-	8	0
25	2016-2017	9	-	9	0
26	2017-2018	8	8	-	100
27	2018-2019	13	0	13	0
Total		390	22	368	5.641

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

2.2 AUDIT PARAS

2.2.1 Overpayment due to allowing higher rate - Rs. 8.574 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”.

Deputy Director, On Farm Water Management, Turbat paid to various contractors for an item of work “earthen embankment and compaction with earth taken from approved borrow pits” @ Rs. 163.25 Per Cum under SI No. 21-6(c) + 21-9 for construction of water courses on command areas during the financial year 2017-18, whereas, the item of work was provided for construction of road embankment. The correct rate for construction of water courses was provided in the SI No. 3-5b (i) @ Rs. 126.75 “Earthwork for embankment lead upto 30 m and compaction by mechanical means at optimum moisture content, dressing to designed section including laying, leveling and watering”. Thus, due to allowing incorrect rate, an overpayment of Rs. 8.574 million was made to the contractors, as detailed below:

(Rs. in million)							
S. No.	Name of work/ contractor	Item of work	Quantity (Cum)	Rate paid (Per Cum)	Rate payable (Per Cum)	Diff.	Amount
1	Lining of watercourses on LBC (13,581.30 meter) Mirani Dam command area - M/s Saifullah Muhammad Shahi	Earthwork and compaction for constructio	105,195.17	163.25	126.75	36.50	3.840
2	Lining of watercourses on LBC (6,651.41 meter) Mirani Dam Command area - M/s Zubair Ahmed		38,827.43	163.25	126.75	36.50	1.417

S. No.	Name of work/ contractor	Item of work	Quantity (Cum)	Rate paid (Per Cum)	Rate payable (Per Cum)	Diff.	Amount
3	Lining of watercourses on LBC (21,570 meter) Mirani Dam command area - M/s Balochistan Enterprises	n of water courses SI No. 21- 6 (c) + 21-9	33,953.45	163.25	126.75	36.50	1.239
Total							6.496
Add premium 32% above							2.078
Grand total							8.574

Payment by allowing incorrect rates resulted in undue financial benefit to the contractors.

The matter was reported to the department in October, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that recovery be affected from the contractors.

2.2.2 Overpayment due to allowing incorrect rate - Rs. 1.072 million

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

Deputy Director, On Farm Water Management, Harnai during the financial year 2017-18 awarded the work "Land leveling in Khost area, 104 Acres" to M/s Syedzai Construction Company, Government Contractor.

The contractor was paid for an item of work "Earth work of irrigation channels, land leveling upto 2:1 slopping point one to point ground level, trimming, dressing side, leveling of any trenches correct grades and outing pit for soil filling" for 59,700 Cft @ Rs. 2,000 Per Cft on NSR basis during the financial year 2017-18. Whereas, the said item of work was manageable under SI No. 3-54(b) plus 30% premium above on CSR, 1998. Due to allowing incorrect rate, the contractor was overpaid Rs. 1.072 million, as calculated below:

(Rs. in million)				
Quantity paid	Rate paid	Rate to be paid	Difference	Amount
59,700 Cft	2,000 P. % Cft	156.61 P% Cft + 30% =203.59	1,796.41	1.072

Allowing incorrect higher rates caused overpayment to the contractor.

The matter was reported to the department in June, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that the recovery needs to be affected.

2.2.3 Non-deduction of governmental taxes - Rs. 95.361 million

According to Section 3 of BSTS Act, 2015, “The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (Including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning (Including turn-key projects) and similar other works”. Further, according to General Sales Tax (GST) Act, 1990 amended vide Finance Act, 2014-15, GST was enhanced from 16% to 17%, levied on gross amount from the bills of the contractors/suppliers. Moreover, according to Article 4 (22 A) Schedule I to Stamp Act, 1899, as amended vide Balochistan Act, 1995, “Stamp duty @ 0.25% should be recovered/obtained in the shape of stamp duty on non-judicial stamp papers from contractors on the total cost of the contract at the time of award of the work”. Furthermore, as per Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every DDO is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract.

In the various offices of Agriculture and Cooperatives Department, Balochistan, payments were made to the contractors/consultants for various works during the financial years 2016-18. The DDOs were required to deduct governmental taxes i.e. BSTS @ 15% on the services/contracts on each payment, GST on supply items and stamp duty in the shape of non-judicial stamp papers of

the contract value. Besides, income tax was deducted @ 4.5% instead of @ 7.5% on civil works resulting in less realization of income tax. This resulted in non-realization of governmental taxes amounting to Rs. 95.361 million, as detailed in Annexure 2.1.

Non-realization of governmental taxes on provision of services and supply by engineering consultants/execution of contracts caused revenue loss to the Government.

The matter was reported to the department in October, 2018, January and July, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that recovery of the governmental taxes be affected from the concerned contractors.

2.2.4 Non/less deduction of rebate - Rs. 4.125 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”.

PD, Up-Gradation of Agriculture College into Agriculture University, Quetta awarded the work “Construction/Upgradation of Agriculture College into Agriculture University, Quetta” to a government contractor on August 18, 2015 at an estimated cost of Rs. 4,173.073 million @ 1% rebate below the quoted rates. Whereas, while making payments during the financial years 2017-19, rebate @ 1% was not deducted from the bill of the contractor resulting in an overpayment of Rs. 4.125 million, as detailed in Annexure 2.2.

A(Rs. in million)

S. No.	Name of office	AIR Para No.	Financial years	Amount
1	PD, Upgradation of Agriculture College, Quetta	2	2017-18	1.494
2	PD, Upgradation of Agriculture College, Quetta	2	2018-19	2.631
Total				4.125

Non-deduction of rebate resulted in an overpayment to the contractor.

The matter was reported to the department in November, 2018 and October, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that necessary recovery be made from the contractor and such practice needs not to be repeated.

2.2.5 Expenditure without preparation of detailed completion reports and third party validation - Rs. 1,288.104 million

According to Minutes of Department Sub Committee held on November 13, 2017, the General Decisions were to be taken during execution of schemes, "Completion certificate on judicial stamp paper for RCC watercourses, water storage tanks, PVC pipes, bores, land leveling /development/protection works, bores, provision/installation of pumping machinery duly signed by the beneficiaries and other stake holders shall be obtained/verified by the executer and made integral part of the record. Completion certificate/third party validation of each scheme pertains to OFWM Agriculture Engineering Wings will be submitted on prescribed format under the signature of DD, OFWM, District Head

of Agriculture Wing, DD Agriculture (Extension/Plant Protection/Soil Fertility)”.

The following offices of Agriculture and Cooperatives Department, during the financial year 2017-18 executed different development schemes without preparation of completion report, PC IV and third party validation reports. Same record was demanded by audit but was not produced, as detailed in Annexure 2.3.

(Rs. in million)

S. No.	Name of formation	AIR Para No.	Financial year	Amount
1	Deputy Director, OFWM, Nushki	1	2017-18	94.538
2	Deputy Director, OFWM, Chaghi	1	2017-18	49.283
3	Deputy Director, OFWM, Kharan	3	2017-18	7.000
4	Deputy Director, OFWM, Kalat	10	2017-18	440.721
5	Deputy Director, OFWM, Killa Abdullah	16	2017-18	347.021
6	Deputy Director, OFWM, Naseerabad	23	2017-18	45.900
7	Deputy Director, OFWM, Quetta	28	2017-18	2.718
8	Deputy Director, OFWM, Sherani	30	2017-18	95.846
9	Deputy Director, OFWM, Ziarat	32	2017-18	50.000
10	Deputy Director, OFWM, Lasbela	6	2017-18	124.562
11	Deputy Director, OFWM, Khuzdar	3	2017-18	30.515
Total				1,288.104

Execution of works without observance of codal formalities was irregular.

The matter was reported to the department in October, 2018 and January, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that completion certificates be obtained from the beneficiaries and third party validation be performed. Besides, the relevant record be produced to audit.

2.2.6 Irregular expenditure without obtaining administrative approval and technical sanction - Rs. 369.473 million

As per B&R Code 2.82, “No work shall commence unless properly detailed design and estimates have been sanctioned by the competent authority, except real emergency works, which must also be immediately reported to the authorities competent to accord technical sanction”. Further as per CPWD Code, 54 (a) For every work (excluding petty works and repairs) it is necessary to obtain, in the first instance, the concurrence of the competent authority of the administrative department requiring the work. The formal acceptance of the proposals by that authority is termed “administrative approval” of the work, and it is the duty of the local officer of the department requiring the work to obtain the requisite approval to it.

The following offices of Agriculture and Cooperatives Department during the financial year 2017-18 executed different development schemes amounting to Rs. 369.473 million without obtaining prior technical sanctions of the estimates and administrative approval from the competent authority, as detailed in Annexure 2.4.

(Rs. in million)

S. No.	Name of formation	AIR Para No.	Financial year	Amount
1	Deputy Director, OFWM, Chaghi	3	2017-18	49.283
2	Deputy Director, OFWM, Nushki	4	2017-18	105.613
3	Deputy Director, OFWM, Kharan	1	2017-18	7.000
4	Deputy Director, OFWM, Jaffarabad	10	2017-18	52.500
5	Deputy Director, OFWM, Lasbela	2	2017-18	124.562

S. No.	Name of formation	AIR Para No.	Financial year	Amount
6	Deputy Director, OFWM, Khuzdar	1	2017-18	30.515
Total				369.473

Execution of works without administrative approval and technical sanction was held irregular.

The matter was reported to the department in October, 2018 and January, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that expenditure be got regularized by the competent authority. Besides, this practice needs not to be repeated.

2.2.7 Irregular expenditure on execution of earthwork - Rs. 271.161 million

According to Para 208 of CPWA Code, “All payment for work done and supplies shall be made on the basis of measurement recorded in MB”. Further, according to GFR 192, Vol.-I, “When works allotted to a civil department other than the Public Works Department are executed departmentally, whether direct or through contractors, the form and procedure relating to expenditure on such works should be carried out as prescribed for the Public Works Department”.

In the following field offices of Agriculture Engineering Department, Balochistan, an amount of Rs. 271.161 million was paid during the financial years 2016-18 on bulldozer/tractor hours used for leveling of agricultural land. The expenditure was held irregular because detail of land leveled, estimates and MBs, earthwork statement and ownership documents along with copy of CNICs were neither available on the record of the department nor produced to audit, as detailed below:

(Rs. in million)

S. No.	Name of formation	AIR Para No.	Financial years	Amount
1	Agriculture Engineer, Barkhan	1	2016-18	58.798
2	Agriculture Engineer, Washuk	1	2017-18	45.179
3	Agriculture Engineer, Pishin	4	2017-18	43.990
4	Agriculture Engineer, Sibi	3	2017-18	57.200
5	Agriculture Engineer, Nushki	3	2017-18	35.195
6	Agriculture Engineer, Kohlu	2	2017-18	30.799
Total				271.161

Unavailability of important documents rendered the expenditure irregular.

The matter was reported to the department in October, 2018 and January, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that an inquiry may be conducted in order to find out the truth. Besides, the relevant records be produced to audit for scrutiny.

2.2.8 Irregular payment through DDO - Rs. 25.163 million

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

The Agriculture Engineer, Loralai withdrew an amount of Rs. 25.163 million during the financial year 2017-18 and disbursed the payment through cash instead of cross cheques, as detailed below:

(Rs. in million)			
S. No.	AIR Para No.	Head of account	Amount
1	1	POL	20.480
2	4	Miscellaneous	4.683
Total			25.163

Withdrawal of money in the name of DDO instead of direct payment to the vendors resulted in an irregular payment.

The matter was reported to the department in October, 2018 and January, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in the first week of October, 2019 followed by repeated reminders but no meeting was held till finalization of this report.

Audit recommends that an inquiry may be got conducted and the expenditure may be got regularized from the Finance Department.

Chapter 3

3 Autonomous Bodies

3.1 Balochistan Development Authority (BDA)

3.1.1 Introduction

The BDA was established in 1974 under Balochistan Act X of 1974, with a view to promote economic and industrial development in Balochistan. Prime functions of the Authority is to execute the development projects and schemes pertaining to land and water development, power, agriculture, industries and economic uplift of relatively under developed areas as notified by the Government.

3.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 3,053.661 million were allocated to the Department during 2017-18. Against the said allocation, an expenditure of Rs. 3,043.77 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2017-18			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Development	3,053.661	3,043.727	(9.935)	32%

3.1.3 Audit Profile of BDA

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-1	Revenue/ Receipts audited financial year 2017-18
1	Formations	-	-	-	-
2	Assignment Accounts	1	1	3,043.727	-
3	Special Drawing	-	-	-	-

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-1	Revenue/ Receipts audited financial year 2017-18
	Accounts				
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	1	1	2.328	-

3.1.4 Classified Summary of Audit Observations

Audit observations amounting to Rs. 3,847.114 million were raised in this report during the current audit of BDA. This amount also includes recoveries of Rs. 462.860 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	Irregularities.	3,381.529
2	Overpayment	6.410
3	Tax and duties	456.450
4	Others	2.725

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	2000-2001	91	-	91	-
2	2005-2006	5	-	5	-
3	2007-2008	30	-	30	-

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
4	2009-2010	5	-	5	-
5	2010-2011	30	-	30	-
6	2011-2012	30	-	30	-
7	2012-2013	13	-	13	-
8	2013-2014	9	-	9	-
9	2014-2015	8	-	8	-
10	2016-2017	12	-	12	-
11	2018-2019	6	-	6	-
Total		239	-	239	0

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

3.2 AUDIT PARAS

3.2.1 Overpayment due to allowing inadmissible lead/carriage charges - Rs. 5.235 million

According to the Clause 1 of P&D Department, GoB Notification No. P&D.PROCT(1)/129/2013/3624 dated September 16, 2013, “Lead/carriage is kept intact on item No. 1-1, 1-5 and 1-6 of CSR, 1998 and is admissible in all the districts of Province only from the quarry which is situated beyond 20 Km from the site of work. The department will submit a lead plan in the PC I with a certificate of shortest distance. No lead/carriage charges will be allowed within 20 Km nor it should be claimed by the Department concerned”.

BDA, Quetta awarded the work “Construction of BT Roads at PB 28, Naseerabad” to a Government Contractor on June 22, 2018. The contractor was paid for an item of work “Carriage charges for supplying and stacking of pitrun gravel and stone ballast” under SI No. 1-5. Scrutiny of record entry made at MB Page No. 27-31 revealed that the lead charges were paid for a lead of 166 Km,

91.5 Km and 54 Km respectively from the site of work. Thus, due to allowing carriage charges from initial site of work, an overpayment of Rs. 5.235 million was made to the contractor, as detailed below:

(Rs. in million)

S. No.	Item of work	Lead (Km)	Quantity (Cft.)	Rate paid (P% Cft.)	Rate payable (P% Cft.)	Excess rate	Amount
1	SS. Pitrun gravel SI No. 21-19ii +1-5	166	157,046	2,181.45	594.95	1,586.50	2.492
2	SS. Stone ballast SI No. 21-16+1-5	91.5	157,046	2,030.00	983.60	1,046.40	1.643
3	SS. Spreading murum SI No. 21-20 +1-5	54	20,457	2,062.35	1,298.35	764.00	0.156
Total							4.291
Add premium @ 22% above on CSR, 1998							0.944
Grand total							5.235

Payment of lead carriage charges from the sites of works was unauthorized and caused loss to the government.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, management replied that recovery would be made from the next running bill. DAC directed to recover the amount and get it verified from Audit office.

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

Audit recommends that the recovery be affected from the concerned contractor and such practice needs not to be repeated.

3.2.2 Overpayment due to allowing incorrect rate - Rs. 1.175 million

As per rates given under SI No. 5-1 to 5-4 of Balochistan CSR, 1998, “The payment for unformed concrete items in foundation including leveling and compacting and curing in foundation to be made according to the ratio and size of bajri used in concrete”.

BDA, Quetta awarded the work “Construction of Brick Masonry Sewerage Line at PB 28, Naseerabad” to a Government Contractor on June 22, 2018. The contractor was paid for an item of work “Providing and laying cement concrete using 19 mm (.75”) and down gauge bajri or shingle in base (Foundation) flat or semicircular and sides of open surface drains of required thickness cast in panels not exceeding 60 Cm without using forms including curing and expansion joints” under SI No. 24-11(i)+24-12 @ Rs. 7,190.20 P% Cft. As per record entries, the cement concrete was used in drain bed therefore, the rate should have been paid under SI No. 5-4(e) @ Rs. 4,963 P.% Cft that was specifically provided for unformed cement concrete. Thus, due to allowing incorrect higher rate, an overpayment of Rs. 1.175 million was made to the contractor, as detailed below:

(Rs. in million)				
Quantity (Cft.)	Rate paid (P% Cft.)	Rate payable (P.% Cft.)	Difference	Amount
25,500	7,190	4,963	2,227	0.568
Add premium 106.90% above on CSR, 1998				0.607
Total				1.175

Undue financial benefit was extended to the contractor by allowing incorrect rate.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, management replied that recovery would be made from the next running bill. DAC directed to recover the amount and get it verified from Audit office.

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

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

3.2.3 Loss due to non-utilization of excavated road metal - Rs. 2.725 million

As per GFR 11, Vol.-I, "Each Head of Department is responsible for enforcing financial order and strict economy at every step. He shall be responsible for observance of all relevant financial Rules and Regulations." Further, as per SI No. 21-2, 21-3 and 21-4 and Detailed Analysis of CSR, 1998, "The rates for excavation or cutting in soft rock, medium rock and hard rock are inclusive of labor charges for stacking at site. The unit rate paid includes Rs. 26.71 Per Cum for sorting and stacking the excavated material at the site of work".

BDA, Quetta awarded the work "Construction of Black Topping of Road Tubli Badini Package I from Akhtar Abad Nika to Obashtai 00+00 to 20+00 Km District Killa Saifullah" to a Government Contractor at an estimated cost of Rs. 271.778 million.

The contractor was paid for an item of work "Excavation or cutting in hard rock by blasting including sorting and stacking the excavated material within a lift 1.50 m (5 Ft.) and lead upto 30 m (100 Ft.)" @ Rs. 259.45 Per Cum under SI No. 21-4. Scrutiny of MB revealed that excavation in hard rock by blasting was

carried out at different RDs and 75,430 Cum reusable road metal was obtained and stacked at site along roadside alignment. The said material was to be reused in sub-base or base course by breaking it into required size by paying @ Rs. 143 Per Cum under SI No. 30-73. But the available road metal was not reused and base course was constructed with hand broken stone ballast brought from outside and paid @ Rs. 325.80 Per Cum under SI No. 21-15/d. Thus, due to non-utilization of available stone (hard rock), an overpayment of Rs. 2.725 million was made to the contractor, as detailed below:

(Rs. in million)				
Quantity stone ballast (Cum.)	Rate paid (Per Cum.)	Rate payable (Per Cum.)	Difference (Per Cum.)	Amount
13,831	325.80	143	182.8	2.528
Add premium @ 7.80% above on CSR, 1998				0.197
Total				2.725

Non-utilization of available stone resulted in a loss to the Government exchequer.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, management replied that blasting work was carried out in the hilly areas and the material obtained could not be utilized. The Audit stated that if material was not stacked for further utilization then stacking charges @ Rs. 26.610 Per Cum included in the unit rate of item No. 21-4 of Balochistan CSR, 1998 should have been deducted (Worked out to be Rs. 2.007 million) from the contractor. DAC directed to recover the sorting and stacking charges, which stood paid under unit rate of SI No. 21-4.

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

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

3.2.4 Non-deduction of BSTS and less deduction of Income tax - Rs. 459.709 million

According to Section 3 of BSTS Act, 2015, “The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works”. Further, according to Section 153 of Income Tax Ordinance, 2001 read with Finance Act, 2016, “Every prescribed person making a payment in full or part including a payment by way of advance to a resident person on account of the execution of a services contract shall, at the time of making the payment, deduct tax from the gross amount payable at the rate ten percent”.

In BDA, Quetta, payments were made to the contractors/consultants for execution of civil works contracts during the financial year 2017-18. The management was required to deduct BSTS @ 15% on the services/contracts on each payment but no sales tax was levied. This resulted in non-realization of BSTS amounting to Rs. 456.450 million, as detailed below. Besides, BDA, Quetta deducted less income tax amounting to Rs. 3.259 million against different works during the financial year 2017-18. Thus, due to less deduction of income tax, government was put to a revenue loss of Rs. 3.259 million, as detailed in Annexure 3.1.

(Rs. in million)

Expenditure	15% BST
3,043.000	456.450

Non-realization of BSTS on provision of services by engineering consultants/execution of contracts and less deduction of income tax caused revenue loss to the Government.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, regarding BSTS, management replied that the same was not included in PC I/estimates. DAC directed to calculate the BSTS on the amount of Services' portion paid to the contractors and affect recovery accordingly. Further, the management stated that the remaining recovery of income tax would be made from the next running bill. Accordingly, DAC directed to recover the amount and get it verified from audit office.

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

Audit recommends that the recovery be affected from the contractors.

3.2.5 Unauthorized payment of mobilization advance without prior approval from the competent authority - Rs. 305.759 million

According to the FD, GoB Notification No. FD(RI-2/MA/92/1392-1492 dated April 30, 1992, "Mobilization advances up to ten percent of the tendered amount in respect of work costing Rs. 30.000 million and above with the prior concurrence of the FD and an irrevocable bank guarantee is to be obtained from the contractor. The amount of the advance should be recovered in five equal installments commencing from the first running bill of the contractor".

In BDA, the contractors of different works were granted mobilization advances amounting to Rs. 305.759 million at the rate of 15% and 12% of the estimated cost without obtaining approval from the FD, GoB and bank guarantee from a financial institute, as detailed in Annexure 3.2.

Payment of mobilization advances without prior approval from the FD was held unauthorized.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, management replied that the Mobilization Advance was paid @ 15% and deduction was made as per provisions of PEC tender documents. The concerned Engineer In-charge stated that recoveries would be made from the next running bills of the contractors. Audit was of the view that the entire amount of the advance should be recovered in 5 equal installments as per the Provincial Government rules and evidence of recoveries be provided to Audit.

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

Audit recommends that the recovery be affected from the concerned contractors in the light of FD Notification in question.

3.2.6 Unauthorized payment due to recording excessive measurement - Rs. 32.770 million

According to Para 2.66 of B&R Code read with Clause 19 of conditions of contract agreement, "It is not permissible to draw money from the Treasury to prevent the lapse of budget grant".

BDA, Quetta awarded the work "Construction of BT Roads at PB 28, Naseerabad and Construction of Brick Masonry Sewerage Line" to Government Contractors on June 22, 2018 at an estimated cost of Rs. 54.319 million. Review of MBs revealed that a payment of Rs. 32.770 million was made to the contractors within one week from the date of award of work by recording superficial measurements in MBs, which was not actually done at site, as detailed below:

(Rs. in million)

S. No.	Name of work	Total cost	Date of award	Total work done	Work executed in days
1	Construction of BT Roads at PB 28, Naseerabad	34.919	June 22, 2018	16.946	6 Days
2	Construction of Brick Masonry Sewerage Line, Naseerabad	19.400		15.824	3 Days
Total		54.319		32.770	

Undue financial benefit was extended to the contractors by recording superficial measurements.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, management replied that the payment was made to the contractors on the basis of work executed. The DAC directed that actual work done at site should be measured in detail and recorded in MBs. DAC further directed to get the work verified from the Director Development, P&D Department of the Division concerned.

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

Audit recommends verification of civil works by the Director Development, P&D Department.

3.2.7 Irregular expenditure on execution of development works without technical sanctions - Rs. 3,043.00 million

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

BDA, Quetta undertook various works costing Rs. 3,043.00 million without obtaining prior technical sanctions of the estimates from the competent authority during the financial year 2017-18.

The absence of technical sanctions revealed that there was a lack of control over procedure of awarding of contracts to the contractors.

The matter was reported to the department in June, 2019 but no reply was received.

In the DAC meeting held on August 30, 2019, management informed that the technical sanctions of the estimates had not been obtained therefore, the audit observation was noted for necessary compliance in future. The DAC directed for getting necessary technical sanctions of estimates from the competent authority for provision to audit.

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

Audit recommends that technical sanctions of the schemes may be produced to audit and such practice needs to be discouraged.

3.3 Gwadar Development Authority (GDA)

3.3.1 Introduction

GDA was established in October 2003 to improve/implement the Master Plan, which initially suggested only the land use. After the establishment of the Authority, internal road network, land zoning and vision for future Gwadar was developed/finalized.

3.3.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 3,703.099 million were allocated to the Authority during the Financial Year 2017-18. Against the said allocation, an expenditure of Rs. 2,790.674 million was incurred, as summarized below:

(Rs. in million)

Type of grant	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	3,703.099	2,790.674	(912.425)	25%

3.3.3 Audit Profile of GDA

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ receipts audited financial year 2017-18
1	Formations	-	-	-	-
2	Assignment Accounts	-	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities/ Autonomous Bodies etc., under the PAO	1	1	2,790.674	-
5	Foreign Aided Project (FAP)	-	-	-	-

3.3.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 202.896 million were raised in this report during the current audit of GDA. This amount also includes recoveries of Rs. 202.896 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	Recoveries	202.896

3.3.5 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	1999-2000	76	24	52	32%
2	2007-2008	2	-	2	-
3	2009-2010	5	-	5	-
4	2011-2012	1	-	1	-
5	2012-2013	4	-	4	-
6	2013-2014	7	-	7	-
7	2014-2015	5	-	5	-
7	2018-2019	3	-	3	-
Total		103	24	79	-

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

3.4 AUDIT PARAS

3.4.1 Non-realization of building control fees - Rs. 140.285 million

According to Building Control Regulations, 2004 framed by the GDA, “The Building Control Section has to charge the following fee on scrutiny, processing and advertisement of a scheme”.

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

In the office of the DG, GDA, scrutiny of receipt record for the financial year 2017-18 revealed that the prescribed fee was not realized from the concerned investors resulting in less realization of revenue of Rs. 140.285 million, as detailed below:

(Rs. in million)

S. No.	Scheme type	Amount due	Amount Received	Amount outstanding
1	Commercial	5.481	0.315	5.166
2	Industrial	95.215	1.495	93.720
3	Residential	101.600	64.110	37.490
4	Recreational	3.814	0	3.814
5	Amenities	0.120	0.025	0.095
Total		206.230	65.945	140.285

Less realization of fee implied weak financial controls, which resulted in financial loss to the Authority.

The matter was reported to the Department in March and June, 2019, but no reply was received.

In the DAC meeting held on July 18, 2019 authority informed that NOCs of many schemes have been suspended due to non-payment of outstanding dues. The forum directed the Authority to make efforts for collection/realization of all outstanding dues.

No further progress was intimated till finalization of this report.

Audit recommends that the NOCs/Licenses of the defaulting investors be cancelled and the outstanding fee be recovered from the concerned.

3.4.2 Less realization of fee for change of land - Rs. 60.868 million

According to Section 40 (5) of Town Planning Regulations, 2004, framed by the GDA, "For change of land use from residential to commercial/industrial if agreed by the Authority, a lump sum fee of Rs. 0.500 million Per Kanal be charged for obtaining a special development permit within the municipal limits and Rs. 0.250 million Per Kanal in areas outside municipal limits".

DG, GDA during the financial year 2017-18 changed the land use from residential to industrial and vice versa without realizing the transfer fee, which resulted in less realization of Rs. 60.868 million, as detailed below:

(Rs. in million)

S. No.	Name of scheme	Total fee	Deposited fee	Amount outstanding
Residential				
1	Creek City	8.392	0.200	8.192
2	Harmain City	2.400	-	2.400
3	Jinnah City	0.063	0.013	0.050
4	Sun Over Seas City	0.203	0.202	0.0005
Industrial				
5	Makkah City	66.520	41.095	25.425
6	GDA Industrial Scheme III	25.360	0.560	24.800
Total				60.868

Non-recovery of such a huge amount resulted in loss to the Authority.

The matter was reported to the Department in March and June, 2019, but no reply was received.

In the DAC meeting held on July 18, 2019, Authority informed that NOCs of many schemes have been suspended due to non-payment of outstanding dues. The forum directed the Authority to make efforts for collection/realization of all outstanding dues.

No further progress was intimated till finalization of this report.

Audit recommends that the NOCs/Licenses of the defaulting investors be cancelled and the outstanding fee be recovered from the concerned.

3.4.3 Less deduction of income tax from the contractors - Rs. 1.743 million

According to Section 153 of Income Tax Ordinance, 2001 as amended from time to time, “Every DDO is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract”.

The CEO, GDA Hospital, Gwadar awarded the following contracts to M/S Radiant Medical (Pvt.) Ltd., Lahore amounting to Rs. 121.904 million during the financial year 2016-17 but income tax was not deducted at the prescribed rate which resulted in less realization of Rs. 1.743 million, as detailed in Annexure 3.3.

The matter was reported to the Department in March and June, 2019 but no reply was received.

In the DAC meeting held on October 31, 2019 management informed that the vendor has paid an amount of Rs. 1.975 million out of outstanding tax of Rs.

3.719 million leaving a balance of Rs. 1.744 million. DAC directed the management to justify the difference in amount of tax paid.

No progress was intimated till finalization of this report.

Audit recommends that recovery of income tax may be made from the concerned contractor.

3.5 Lasbela Industrial Estate Development Authority (LIEDA)

3.5.1 Introduction

The LIEDA was established under an Ordinance in 1984. Primary objective of its establishment was to provide infrastructure facilities such as road, water, sewerage, power gas and telecommunication to the industrialists in its five industrial estates and one special industrial zone situated in Lasbela district.

The Authority generates its own funds. Main sources of the income are sale of plots, annual ground rent and saving from electricity and power charges, charged from the industrialists. Electricity and water are procured in bulk from Karachi Electric Supply Corporation (KESC) and Irrigation Department respectively.

3.5.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 3,025.003 million were allocated to the Authority during the Financial Year 2017-18. Against the said allocation, an expenditure of Rs. 2,305.854 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2012-13			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	3,025.003	2,305.854	(719.150)	24%
Total Non-Development	3,025.003	2,305.854	(719.150)	24%

3.5.3 Audit Profile of LIEDA

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ Receipts audited financial year 2017-18
1	Formations	-	-	-	-
2	Assignment Accounts	-	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	1	1	2,305.854	2,220.855
5	Foreign Aided Project (FAP)	-	-	-	-

3.5.4 Classified Summary of Audit Observations

Audit observations amounting to Rs. 732.794 million were raised in this report during the current audit of LIEDA. This amount also includes recoveries of Rs. 34.73 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	Overpayment	34.73
2	Loss	698.064

3.5.5 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	1999-2000	76	24	52	32%

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
2	2007-2008	2	-	2	0
3	2009-2010	5	-	5	0
4	2010-2011	5	-	5	0
5	2012-2013	4	-	4	0
6	2013-2014	3	-	3	0
7	2014-2015	6	-	6	0
Total		101	24	77	25.26%

Note: Most of the audit reports were not discussed due to non-formation of PAC in Balochistan.

3.6 AUDIT PARAS

3.6.1 Loss due to less-realization of revenue - Rs. 698.064 million

As per GFR 26, Vol.-I “It is the duty of departmental controlling officer to see that all sums due to government are regularly and promptly assessed, realized and duly credited in the Government Account.”

MD, LIEDA less realized an amount of Rs. 698.064 million under different heads of revenue account during the financial year 2017-18 in violation of above rule. Details are provided as under:

(Rs. in million)				
S. No.	Head of account	Budgeted amount	Actual amount	Difference amount
1	Sale of plots	36.100	26.162	9.938
2	Income from electricity	2,732.900	2,063.028	669.872
3	Income from water and sewerage	66.250	58.954	7.296
4	Return on Investments	2.000	1.363	0.637
5	Sale of forms/mortgage fee	0.300	0.142	0.158

S. No.	Head of account	Budgeted amount	Actual amount	Difference amount
6	Rental income	1.000	0.837	0.163
7	Service charges on Industries outside Hub Industrial and Trading Estate (HITE)	10.000	0.000	10.000
Total		2,848.55	2,150.486	698.064

Public exchequer sustained a loss, which constituted financial indiscipline as well as non-observance of prescribed rules on the subject.

The matter was reported to LIEDA authorities during March to December, 2019 but they did not respond to audit observation. PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends fixing of responsibility on management for revenue loss to government.

3.6.2 Overpayment on account of GST - Rs. 34.730 million

As per GFR 23, Vol.-I, “Every Government officer should realize fully and clearly that he would be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

MD, LIEDA paid an amount of Rs. 34.730 million on account of GST against electricity supplied to various industrial units during the financial year 2017-18. Scrutiny of the record of electricity payments revealed that five industries were exempted from GST on electricity and instead of claiming refund of these exempted industries from FBR, the undue burden of GST payment was

placed on LIEDA and amount of Rs. 34.730 million was overpaid in violation of above rule. Details are provided as under:

(Rs. in million)

S. No.	Name of factory	Registration No.	Electricity reference No.	Date of exemption	GST amount overpaid
1	M/s Diamond International	1200520500355	B-238	08.06.2008	28.607
2	M/s Vantage Corporation	1100511127682	C-36B	08.06.2008	0.914
3	M/s Chemi dyestuffs Ind.	601320800237	B- 171	13.09.2007	0.170
4	NP Cotton Mills	1200520501673	D-124	30.06.2016	2.399
5	NP Cotton Mills	1200520501673	K-004	30.03.2016	2.640
Total					34.730

Overpayment of GST resulted in a loss to the public exchequer, which showed financial management failures towards safeguarding of public interest.

The matter was reported to LIEDA authorities during March to December, 2019 but they did not respond to audit observation. PAO also failed to convene the DAC meeting despite pursuance by audit.

Audit recommends that responsibility be fixed and appropriate action may be taken against person(s) at fault. Besides, efforts need to be made on priority for rebate of overpaid GST amount from FBR.

3.7 University of Balochistan (UoB)

3.7.1 Introduction

The UoB, Quetta is the oldest educational institution of higher learning in the province entrusted with the responsibilities to educate and train potentially talented human resource and manpower to meet the emerging needs of the industry and society. It plays a vital role in development of Pakistan in general and Balochistan in particular.

3.7.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 1,750.174 million were allocated to the University of Balochistan during the financial year 2017-18. Against the said allocation, an expenditure of Rs. 2,306.800 million was incurred, as summarized below:

(Rs. in million)

2015-16				
Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	1,750.174	2,306.800	556.626	32%
Non-Development	1,750.174	2,306.800	556.626	32%

3.7.3 Audit Profile of UoB, Quetta

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ Receipts audited financial year 2017-18
1	Formations				
2	Assignment Accounts				
3	Special Drawing Accounts				

4	Authorities / Autonomous Bodies etc. under the PAO	1	1	2,306.8	-
5	Foreign Aided Project (FAP)				

3.7.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 28.764 million were raised in this report during the current audit of UoB. This amount also includes recoveries of Rs. 4.106 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	Tax and duties	4.106
2	Others	24.658

3.7.5 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	2009-2010	1	0	1	0
2	2013-2014	6	0	6	0
3	2014-2015	3	0	3	0
4	2015-2016	3	0	3	0
5	2016-2017	2	0	2	0
6	2017-2018	8	8	-	100%
Total		23	8	15	34%

3.8 AUDIT PARAS

3.8.1 Non-deduction of BSTS - Rs. 4.106 million

According to Section 3 of BSTS Act, 2015, “The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants and taxable service listed in Second Schedule, which is provided by a person from his office or place of business in Balochistan in the course of an economic activity, including the commencement or termination of the activity”.

In UoB, different works costing Rs. 26.744 million were awarded to the consultants and contracting firms for providing services rendered during the financial years 2016-17 and 2017-18. The management was required to deduct BSTS @ 15% on the services/contracts on each payment but no sales tax was levied. This resulted in non-realization of BSTS amounting to Rs. 4.106 million, as detailed in Annexure 3.4.

Non-realization of BSTS on provision of services by engineering consultants and services rendered caused revenue loss to the Government.

The matter was reported to the department in July, 2019 but no reply was received.

In the DAC meeting held on January 01, 2019, the management replied that sales tax was not included in the cost of projects. It was not mentioned at the time of calling of rates through tender from bidders. Whereas, BSTS was applicable since the consultant/contractors were providing services to the Government. DAC directed to calculate the BSTS on the amount of Services’ portion paid to the consultant/contractors and affect recovery accordingly.

No further progress was intimated till finalization of this report.

Audit recommends that the recovery be affected from the concerned in the light of BSTS Act, 2015.

3.8.2 Unauthorized payment of house requisition allowance - Rs. 24.658 million

According to Rule 22 of Accommodation Allocation Rules, 2002, “Provision of wrong information to obtain benefit, if at any stage it is found that Government Servant has provided wrong information will disqualifying for allotment of Hiring/House and shall also be liable to disciplinary action for misconduct under the relevant rules of laws”.

In UoB, Quetta, different employees were paid self-house requisition allowance Rs. 24.658 million during the financial years 2016-17 and 2017-18. Review of documents of the Estate Office of UoB revealed that the employees were residing in the University hostels and family lodges instead of hired houses. This proved that houses were hired by submitting false documents. Thus, the Government was put to loss of Rs. 24.658 million, as detailed in Annexure 3.5.

Unauthorized payment of hose requisition allowance resulted in a loss to the Government.

The matter was reported to the department in July, 2019 but no reply was received.

In the DAC meeting held on January 01, 2019, management replied that letters were written to the concerned employees to vacate family hostels otherwise house requisition would be stopped and recovery to the effect would be made. DAC emphasized to recover unauthorized payment of house requisition allowance from the concerned employees.

No further progress was intimated till finalization of this report.

Audit recommends that the recovery be affected from the concerned employees.

Chapter 4

4.1 Board of Revenue (BoR)

4.1.1 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.

4.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 4,034.818 million were allocated to the Department during the financial year 2018-19. Against the said allocation, an expenditure of Rs. 3,781.521 million was incurred by the Department, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	4,034.818	3,781.521	(253.297)	6.27%

Department did not surrender the saving of Rs. 253.297 million against non-development which indicated improper budgeting and financial mismanagement.

4.1.3 Audit Profile of BoR, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	50	24	7,469.348	19.27
2	Assignment Accounts	1	-	-	-
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 observation amounting to Rs. 4,245.274 million were raised in this report during the current audit of BoR. This amount also includes recoveries of Rs. 1,004.484 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	903.799
2	Reported cases of fraud, embezzlement and misappropriation	163.701
3	Irregularities	106.044
4	Overpayments	19.477
5	Tax and Duties	72.4
6	Recoverable	912.607
7	Others	2,067.246

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	2012-2013	16	-	16	0
2	2013-2014	13	-	13	0
3	2014-2015	15	-	15	0
4	2015-2016	11	-	11	0
5	2016-2017	22	-	22	0
6	2017-2018	16	16	-	100%
7	2018-2019	32	-	32	0
Total		125	16	109	13%

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

4.2 AUDIT PARAS

4.2.1 Non-production of record - Rs. 903.799 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan, 1973 read with Para 14-1 of the Auditor General's Ordinance, 2001 the

audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. The officer 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person”.

The following offices of BoR incurred an expenditure of Rs. 903.799 million during 2016-17 and 2017-18 but did not provide record to audit for inspection as required under the rules. Details are as under:

(Rs. in million)

S. No.	AIR Para No.	Period	Name of formation	Description	Amount
1	19	2017-18	Deputy Commissioner, Pishin	Leave salary	2.338
2	7	2016-17	Deputy Commissioner, Barkhan	Establishment charges	78.207
3	5	2017-18	Deputy Commissioner, Ziarat	Contingency and development	49.020
4	8	2017-18	Deputy Commissioner, Sibi	Sibi show	2.700
5	11	2017-18	Deputy Commissioner, Sibi	Polio campaign	2.097
6	1	2017-18	Deputy Commissioner, Killa Abdullah	Repair of building	6.400
7	5	2017-18	Deputy Commissioner,	Polio campaign	5.130

S. No.	AIR Para No.	Period	Name of formation	Description	Amount
			Kalat		
8	6	2016-17	Deputy Commissioner, Barkhan	Establishment charges	68.540
9	9	2017-18	Deputy Commissioner, Khuzdar	Repair of building	56.987
10	10	2017-18	Deputy Commissioner, Kharan	General election and CM development package	206.000
11	8	2017-18	Deputy Commissioner, Panjgur	R/O office building and research, survey and exploration	417.880
12	4	2017-18	Deputy Commissioner, Zhob	Revenue record	8.500
Total					903.799

Non-production of record was misconduct on the part of offices mentioned above as the related expenditure remained unaudited.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

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

**4.2.2 Doubtful expenditure on account of hiring of vehicles during census
- Rs. 163.701 million**

As per Chapter 11 titled as “Maintenance of Accounts of Census Funds placed at the disposal of Provincial Governments” on Page No. 128 Recommendation No. 4-5, which says: “Census District Officers, through their Deputy Commissioners will hire vehicles through open tenders, contract agreement be made with successful bidder, work order be signed, payments may be made as per agreement, to avoid Audit objection”. According to BPPRs, Part II procurement of goods, works and related services S. No. 15 (2), All procurements opportunities over one hundred thousand and up to one million rupees shall be advertised timely on the Authority’s website as well as in the newspapers as prescribed in these rules. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages”.

The following offices of BoR incurred an expenditure of Rs. 163.701 million on hiring of vehicles for 6th population and housing census, 2017 and repair of building for General Elections, 2018 during the financial year 2017-18 without calling open tenders in violation of PBS ToRs/directives of Census authorities and BPPRS. No details of vehicles (i.e. registration details and license of drivers, copy of CNIC) hired for the purpose were on record. Payments were made in cash instead of cheque in favour of the concerned. No acknowledgement receipts from vehicle owners were available on record.

(Rs. in million)

S. No.	AIR Para No.	Period	Name of formation	Amount
1	1	2017-18	Deputy Commissioner, Jaffarabad	15.872
2	2	2017-18	Deputy Commissioner, Loralai	29.750
3	1	2017-18	Deputy Commissioner, Panjgur	14.116
4	1	2017-18	Deputy Commissioner, Killa Saifullah	16.260
5	8	2017-18	Deputy Commissioner, Harnai	87.703

S. No.	AIR Para No.	Period	Name of formation	Amount
Total				163.701

Further details are in Annexure 4.1

Incurring of expenditure without observing BPPRs was irregular and doubtful and deprived the market from healthy competition.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the necessary records be produced to audit beside initiation of an inquiry.

4.2.3 Non-realization of outstanding ushar - Rs. 492.015 million

According to Sub Rule 2 of Rule 17 of Ushar (Assessment and collection) Rules, 1994, "If the ushar demanded is not paid within fifteen days after the period specified it shall be recorded as arrears of land revenue order, Section of 113 to 115 of Land Revenue Act, 1894".

The following offices of the BoR did not recover ushar according to the prescribed rates from khatedars during 2017-18, which resulted in short realization of Rs. 492.015 million, as detailed below:

(Rs. in million)			
S. No.	AIR Para No.	Name of formation	Amount
1	10	Deputy Commissioner, Ziarat	5.720

S. No.	AIR Para No.	Name of formation	Amount
2	2	Deputy Commissioner, Lasbela	7.544
3	4	Deputy Commissioner, Kalat	1.324
4	5	Deputy Commissioner, Kachhi	13.501
5	11	Deputy Commissioner, Harnai	0.562
6	2	Deputy Commissioner, Naseerabad	446.734
7	7	Deputy Commissioner, Sohbat Pur	16.630
Total			492.015

Further details are at Annexure 4.2

Less realization of Ushar resulted in revenue loss to the government.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued in December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the amount of ushar be recovered and deposited in government treasury.

4.2.4 Less realization of Abiana - Rs. 403.124 million

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

The following offices of the BoR did not recover Abiana according to the prescribed rates from khatedars during 2017-18, which resulted in short realization of Rs. 403.124 million, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Period	Name of formation	Amount
1	1	2017-18	Deputy Commissioner, Lasbela	36.359
2	1	2017-18	Deputy Commissioner, Naseerabad	366.765
Total				403.124

Further detail are at Annexure 4.3

Less realization of Abiana resulted in revenue loss to the government.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the amount of Abiana be recovered and deposited in government treasury.

4.2.5 Non-deduction of cost of tack coat - Rs. 12.440 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”. Further, as per specification of Roads and Highways of Handbook of Civil Engineering, “The prime coat is the initial application of a binder to an abstract high way surface prior to premix carpeting, whereas, tack coat is the initial application of a binder to an existing surface to ensure thorough bond between the new construction and the existing surface and tack coat and prime coat are not given together”.

In the following offices of BoR, the contractors were paid for an item of work “Applying prime coat @ Rs. 33 Per Sqm. on NSR”. Cost of tack coat was included in premix carpeting carried out in road pavement @ Rs. 52.70 Per Sqm. and both the items were not allowed together. Therefore, the rate of tack coat should have been deducted from the rate of surface dressing premix carpeting. Thus, due to non-deduction of cost of tack coat from premix carpeting an overpayment of Rs. 12.440 million was made, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Name of formation	Amount
1	13	Commissioner, Sibi Division	2.940
2	2	Commissioner, Naseerabad Division	6.897
3	6	Commissioner, Zhob Division	2.603
Total			12.440

Further detail are at Annexure 4.4

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

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

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

4.2.6 Overpayment due to allowing higher rate and wrong calculation - Rs. 5.401 million

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

The following offices of BoR awarded various civil works during 2017-18. An amount of Rs. 5.401 million was overpaid to the contractors due to allowing inadmissible higher rates and wrong calculation of quantities, as detailed below:

(Rs. in million)				
S. No.	AIR Para No.	Period	Name of formation	Amount
1	6, 8, 15	2017-18	Commissioner, Sibi Division	3.573
2	20	2017-18	Commissioner, Khuzdar Division	1.007
3	13	2017-18	Commissioner, Zhob Division	0.821
Total				5.401

Further detail are at Annexure 4.5

Allowing of higher rates than admissible and wrong calculation resulted in overpayments and transpired lack of internal controls within the organization.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the amount in question be got recovered besides fixation of responsibility on persons at fault.

4.2.7 Overpayment due to allowing premium on NSR - Rs. 1.636 million

As per Para 296 of CPWA Code, “To facilitate preparation of estimates and also to serve as a guide in settling rates in connection with contract agreement, a schedule of rates for each kind of work should be maintained. It should be prepared on the basis of the rates prevailing in each locality. The rates entered in estimate 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 to estimate”.

PD (CMDDP)/Commissioner, Kalat Division at Khuzdar paid premium @ 105% on NSR items resulting in an overpayment of Rs. 1.636 million, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Period	Name of work	Description of item	Amount	Premium paid
1	15	2017-18	Construction of green belt on N-25 and different areas of Khuzdar Town	Providing and fixing of 135, 100 watt light on NSR basis @ 8,000 each	1.080	1.134
2	17	2017-18	Sports Complex at Kharzan Mohallah, District Khuzdar	Various items	0.478	0.502
Total						1.636

Payment of premium on NSRs caused loss to the Government.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

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

4.2.8 Non-deduction of BSTS - Rs. 72.400 million

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

The following offices of BoR hired services from different providers but did not deduct BSTS @ 15% amounting to Rs. 72.400 million during 2016-17 and 2017-18, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Period	Name of formation	Amount
1	5	2017-18	Deputy Commissioner, Pishin	0.082
2	4	2017-18	Commissioner, Sibi Division	17.617
3	6	2017-18	Deputy Commissioner, Ziarat	0.131
4	2	2017-18	Deputy Commissioner, Sibi	0.860
5	9	2017-18	Deputy Commissioner, Lasbela	0.914
6	1	2016-17	Deputy Commissioner, Harnai	1.398
7	15	2017-18	Deputy Commissioner, Harnai	1.470

S. No.	AIR Para No.	Period	Name of formation	Amount
8	1	2017-18	Deputy Commissioner, Nushki	2.257
9	1	2017-18	Commissioner, Naseerabad Division	11.849
10	1	2017-18	Commissioner, Zhob Division	11.750
11	1	2017-18	Deputy Commissioner, Kharan	1.055
12	2	2017-18	Deputy Commissioner, Panjgur	2.117
13	1	2017-18	Deputy Commissioner, Loralai	7.437
14	1	2017-18	Deputy Commissioner, Sohbat Pur	3.500
15	6	2017-18	Deputy Commissioner, Turbat	3.125
16	5	2017-18	Deputy Commissioner, Zhob	0.484
17	1	2017-18	Commissioner, Quetta Division	3.595
18	2	2017-18	Deputy Commissioner, Jaffarabad	2.759
Total				72.400

Further detail are at Annexure 4.6

Non-deduction of BSTS resulted in revenue loss to the government.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the amount of BSTS may be recovered.

4.2.9 Non-recovery of cost of bitumen - Rs. 17.468 million

According to Para 243 of CPWA Code, “The recovery from a contractor on account of cost of materials issued to him for use on a work should ordinarily be made by deduction from the first bill authorizing an advance payment or on account payment to him for the work”. As per Para 122(b) of CPWA Code, “The

Divisional Officer is responsible to adjust value of stock issued to the contractors”.

PD (CMDDP)/Commissioner, Sibi Division procured bitumen valuing Rs. 21.377 million from M/s Attock Petroleum, Karachi during May 2017. The bitumen was issued to 8 different Government Contractors for construction of roads. Cost of bitumen was required to be adjusted in full from the running payments of the contractors but a sum of Rs. 3.909 million only was recovered from a contractor while from others, no recovery was made. The same is summarized below:

(Rs. in million)

S. No.	Date of payment	AIR Para No.	Name of work	Amount
1	08.01.2018	16	Chakar Road, Sibi	1.955
2	08.01.2018		Jail Road, Sibi	3.127
3	08.01.2018		Residency Road, Sibi	3.258
4	30.06.2017		Chakar Road, Sibi	1.433
5	30.06.2017		McCongy Road	1.303
6	30.06.2017		Bab-e-Habib Road	1.955
7	30.06.2017		Bab-e-Habib By Pass Road	3.909
8	09.02.2018		Bab-e-Habib By Pass Road	4.438
Total				21.377

Non-observance of prescribed procedure and rules resulted in undue financial benefit to the contractors.

The matter was reported to the department in October and November, 2018, and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

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

4.2.10 Unauthorized opening of bank account and irregular retention of public money - Rs. 2,050.275 million

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

During 2017-18, the following offices of BoR retained public money amounting to Rs. 2,050.275 million in unauthorized bank accounts opened without permission of FD in violation of rules at reference, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Period	Name of formation	Amount
1	7	2017-18	Deputy Commissioner, Pishin	2.507
2	1	2017-18	Deputy Commissioner, Barkhan	9.158
3	1	2017-18	Deputy Commissioner, Ziarat	122.000
4	9	2017-18	Deputy Commissioner, Ziarat	0.800
5	6	2017-18	Deputy Commissioner, Killa Abdullah	28.919
6	9	2017-18	Deputy Commissioner, Kalat	14.701
7	10	2017-18	Deputy Commissioner, Harnai	126.444
8	1	2017-18	Deputy Commissioner, Gwadar	1,365.262
9	7	2017-18	Deputy Commissioner, Awaran	9.091

S. No.	AIR Para No.	Period	Name of formation	Amount
10	1	2017-18	Deputy Commissioner, Khuzdar	55.004
11	1	2017-18	Deputy Commissioner, Chaghi	12.298
12	2	2017-18	Deputy Commissioner, Washuk	146.633
13	3	2017-18	Deputy Commissioner, Killa Saifullah	9.176
14	1	2017-18	Deputy Commissioner, Turbat	146.707
15	2	2017-18	Deputy Commissioner, Zhob	1.575
Total				2,050.275

Unauthorized retention of government money in private bank accounts was irregular.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

Audit recommends that public money illegally retained in private bank accounts be deposited in government treasury forthwith and such practice needs to be discontinued.

4.2.11 Unauthorized enhancement of contractual value - Rs. 14.676 million

According to Rule 51 (f) of BPPRs, 2014, "Repeat Orders, means procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional

quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme: Provided that (i) the cost of additional quantities of item(s) shall not exceed fifteen percent (15%) of the original contract amount; (ii) the original supplier and contractor are willing to supply goods or carry out additional work on the same prices as agreed in the original contract”.

Deputy Commissioner/Chairman, District Organizing Committee, Sibi Mela, 2018, Sibi awarded the following works on the eve of Sibi Mela to various contractors at a contract value of Rs. 16.500 million. The management paid a sum of Rs. 31.176 million against contract value of Rs. 16.500 million. It resulted in an excess payment of Rs. 14.676 million by allowing an additional scope of work in the existing contract value. The enhancement of ongoing contract to the same contractor was held irregular because the increased amount was more than 15% of the original contract amount for which retendering was required. The same is detailed below:

(Rs. In million)

S. No.	Name of scheme	Work awarded to	Contract value	Gross payment	Excess payment
1	Tentage/Bedding	M/s Raj Music and Tent Service	5.000	8.952	3.952
2	Provision of Food for VVIP Guests	M/s Milat Tent Service	7.500	14.174	6.674
3	Provision of Food for General Guests	M/s Hamid Tent Service	4.000	8.050	4.050
Total			16.500	31.176	14.676

Enhancement of contract beyond the permissible limit was irregular.

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

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

4.2.12 Unauthorized drawal of project allowance - Rs. 2.295 million

According to the Minutes of Meeting held on December 14, 2013 regarding Development of Kachhi Canal Command Area and Settlement of Land measuring 57,000 Acres, Phase I, Part A, “The issue of settlement would be resolved within period of six months and final report would be submitted on August 1 for information of the high ups”. According to FD letter No. FD(R-I)III-12/PA/2007/2740-2861 dated September 11, 2007, “The Project Allowance was admissible to those civil servants who have been selected through open competition for the project posts. The Project Allowance was not admissible to the officers who are posted by transfer. Further, the GoB had discontinued Project Allowance from April 17, 2012”.

PD, Kachhi Canal Project/Commissioner, Sibi Division paid a sum of Rs. 2.295 million as Project Allowance to the officers and officials posted for settlement of Kachhi Canal Command Area, as detailed in Annexure 4.8.

The said employees were regular employees of the BoR and posted/attached in Kachhi Canal for survey of the command area. Project allowance was discontinued by the Government in 2012 but paid without getting revised pay slips in favour of gazetted officers from and in consultation with the AG Balochistan regarding admissibility of discontinued allowance.

Allowing discontinued Project Allowance in violation of Government standing orders resulted in unauthorized payment.

The matter was reported to the department in October and November, 2018, and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

Audit recommends that that such practice should be stopped immediately and discontinued allowance may be recovered from the concerned.

4.2.13 Drawal of pay in excess of sanctioned strength - Rs. 106.044 million

“The sanctioned strength of an office is determined through Budget Book Volume III 2017-18 and salaries to the officials are paid accordingly”.

The following offices of BoR, in the financial year 2017-18 were drawing salaries in excess of sanctioned strength of staff of different cadres, which resulted in an unauthorized payment of Rs. 106.044 million.

(Rs. in million)

S. No.	AIR Para No.	Period	Name of formation	Total
1	11	2017-18	Deputy Commissioner, Pishin	16.560
2	1	2017-18	Deputy Commissioner, Awaran	13.920
3	7	2017-18	Deputy Commissioner, Nushki	20.940
4	6	2017-18	Deputy Commissioner, Khuzdar	42.240
4	2	2017-18	Deputy Commissioner, Chaghi	12.384
Total				106.044

Further details are at Annexure 4.9

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

The matter was reported to the department in October and November, 2018 and February, March, April, May, August and October, 2019 respectively but no reply was received.

The PAO was requested to convene a DAC meeting in September, 2019 followed by a reminder issued during December, 2019 but no meeting was held till finalization of this report.

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

Chapter 5

5.1 Communication, Works, Physical Planning and Housing Department

5.1.1 Introduction

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

5.1.2 Comments on Budget and Accounts (Variance Analysis)

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

(Rs. in million)

Grant No.	Type of grant	2016-17			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
13	Non-Development	9,076	8,712	(364)	4.1%
120	Housing and Community Amenities	4,067.04	2,518.807	(1,548.242)	38%
02	Roads	11,498.806	11,186.782	(312.024)	0.02%
Total Development		15,565.846	13,705.589	(1,860.257)	11.95%
Grand Total (Non-Development + Development)		24,642.251	2,2417.903	(2,224.347)	9.03%

The department did not surrender the saving of Rs. 2,224.347 million against non-development and development grants, which indicated improper budgeting and financial mismanagement.

5.1.3 Audit Profile of Communication, Works Physical Planning and Housing Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	109	37	10,031.227	-
2	Assignment Accounts	2	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	-	-	-	-

5.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 11,185.363 million were raised in this report during the current audit of Communication, Works, Physical Planning & Housing Department. This amount also includes recoveries of Rs. 946.958 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	Irregularities	1,0171.85
2	Overpayments	185.688
3	Tax and duties	717.317
4	Recoveries	43.953
5	Others	66.551

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	42	-	42	0
2	1988-89	22	-	22	0
3	1989-90	137	-	137	0
4	1990-91	62	-	62	0
5	1991-92	86	-	86	0
6	1992-93	36	-	36	0
7	1993-94	20	-	20	0
8	1994-95	32	-	32	0
9	1995-96	48	-	48	0
10	1996-97	48	-	48	0
11	1997-98	39	22	17	56%
12	1998-99	34	10	24	29%
13	2000-2001	44	42	2	95%
14	2001-2002	41	16	25	39%
15	2002-2003	65	-	65	0
16	2003-2004	15	-	15	0
17	2004-2005	28	-	28	0
18	2005-2006	38	23	15	60%
19	2006-2007	20		20	0
20	2007-2008	14	-	14	0
21	2008-2009	24	-	24	0
22	2009-2010	23	-	23	0
23	2010-2011	30	-	30	0
24	2011-2012	29	-	29	0
25	2012-2013	18	-	18	0
26	2013-2014	17	-	17	0
27	2014-2015	21	-	21	0
28	2015-2016	13	-	13	0
29	2016-2017	16	-	16	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
30	2017-2018	20	20	-	100%
31	2018-2019	17	-	17	0
Total		1,099	133	966	12.10%

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

5.2 AUDIT PARAS

5.2.1 Overpayment due to allowing excess quantities/rates - Rs. 100.870 million

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

In following Divisions of Communication, Works, Physical Planning and Housing Department, the contractors were paid for different items of work by allowing excess quantities/rates than provided in approved PC Is/Technically Sanctioned Estimates during the financial years 2017-18 and 2018-19 due to which an overpayment of Rs. 100.870 million was made to the contractors. The same is detailed in Annexure 5.1.

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount
Excess quantity				
1	AIR-6	Maintenance Division I, Quetta	2017-18	27.85
2	AIR-7	Maintenance Division I, Quetta	2017-18	0.426
3	AIR-3	B&R Division I, Barkhan	2017-18	1.487
4	AIR-3	PD, Construction/up-gradation of	2017-18	6.562

S. No.	AIR Para	Name of division	Financial year	Amount
5	AIR-4	Dargai Shabozai to Taunsa Sharif	2017-18	28.087
6	AIR-5	Road	2017-18	1.283
7	AIR-1	B&R Division-II, Zhob	2017-18	6.627
8	AIR-7	B&R Division-I, Musa Khel	2017-18	2.601
9	AIR-9	B&R Division-I, Musa Khel	2017-18	3.043
10	AIR-4	B&R Division-II, Turbat	2017-18	0.371
11	AIR-2	B&R Division-I, Pishin	2017-18	0.676
12	AIR-1	B&R Division-II, Killa Saifullah	2017-18	1.584
13	AIR-2	B&R Division-I, Duki	2017-18	8.516
14	AIR-4	B&R Division-II, Kachhi at Bolan	2017-18	0.517
Total				89.630
Excess rate				
15	AIR-8	B&R Division-I, Lasbela at Uthal	2017-18	1.972
16	AIR-4	B&R Division-I, Killa Abdullah	2017-18	0.112
17	AIR-3	B&R Division-I, Jaffarabad	2017-18	2.018
18	AIR-2	B&R Division-I, Nushki	2017-18	0.652
19	AIR-5	B&R Division-II, Kachhi	2017-18	0.283
20	AIR-8	B&R Division-II, Kachhi	2017-18	1.899
21	AIR-1	B&R Division-II, Kharan	2017-18	3.036
22	AIR-8	B&R Division-I, Dera Bugti	2017-18	0.155
23	AIR-5	B&R Division-II, Killa Saifullah	2017-18	0.132
24	AIR-8	B&R Division-I, Ziarat	2017-18	0.981
Total				11.240
Grand total				100.870

Overpayment of excess quantities/rates than those approved in the PC Is caused loss to the Government.

The matter was reported to the department in October and December, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, DAC directed to recover the overpaid amount from the concerned contractors and the record be got verified from Audit. Executive Engineer, B&R Division-I, Killa Abdullah did not attend the DAC meeting therefore, no decision could be taken.

No further progress was intimated till finalization of this report.

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

5.2.2 Overpayment of lead carriage charges for earthwork - Rs. 67.672 million

As per Notification No. P&D-ROCT(I)129/2008/2383 dated June 14, 2008 and September 16, 2013, “The lead/carriage charges was allowed on SI No. 1-1, 1-5 (a) 1-6 of CSR, 1998 beyond 20 Km radius in all districts of the province from July, 2008. The Department will submit a lead plan in the PC I with a certificate of shortest distance”.

The following Divisions of Communication, Works, Physical Planning and Housing Department made payments of lead charges for carriage of material within 20 Km and without preparation of lead plans in violation of above orders of the government, which resulted in an overpayment of Rs. 67.672 million, as detailed in Annexure 5.2.

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount
1	AIR-3	B&R Division-I, Gawadar	2017-18	6.906
2	AIR-3	B&R Division-I, Killa Abdullah	2017-18	39.025
3	AIR-2	B&R Division-II, Loralai	2017-18	0.634
4	AIR-2	B&R Division-I, Jhal Magsi	2017-18	14.959
5	AIR-3	B&R Division-I, Naseerabad	2017-18	6.148
Total				67.672

Payment of lead carriage charges within 20 Km without approved lead plans caused overpayments to the contractors.

The matter was reported to the department in October and December, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, DAC directed the divisions to produce relevant record or recovery be affected from the concerned contractors. Further, Executive Engineer, B&R Division-I, Killa Abdullah did not attend the DAC meeting therefore, no decision could be taken.

No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned contractors.

5.2.3 Overpayment due to allowing incorrect higher rate of steel - Rs. 6.173 million

According to 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”.

In the following Divisions of Communication, Works, Physical Planning and Housing Department, the contractors were paid for an item of work “Providing, fabricating and laying mild steel reinforcement for all kinds of RCC work in foundation, plinth and ground floor for deformed bars grade 60 (Yield strength 60,000 psi)” @ Rs. 36,700.71 Per Ton under SI No. 5-40(a+h+i). The rates allowed were inclusive of deformed bars and tor bars, which could not be allowed together. Characteristic strength, yield stress and tensile strength of each type of steel reinforcement is different and manufacturing process of deformed bars and tor bars are different in nature, therefore, cannot be allowed together.

Thus, due to allowing higher rate than admissible, an overpayment of Rs. 6.173 million was made to the contractors, as detailed in Annexure 5.3.

(Rs. in million)

S. No.	AIR Para	Name of divisions	Financial year	Amount
1	AIR-1	B&R Division-II, Pishin	2016-17	0.676
2	AIR-3	B&R Division-II, Pishin	2016-17	0.752
3	AIR-9	B&R Division-I, Chaghi at Dalbandin	2017-18	1.345
4	AIR-11	B&R Division-II, Harnai	2017-18	0.266
5	AIR-4	B&R Division-II, Zhob	2017-18	0.271
6	AIR-4	B&R Division-II, Sohbat Pur	2017-18	0.296
7	AIR-2	B&R Division-II, Washuk	2017-18	0.685
8	AIR-4	B&R Division-II, Loralai	2017-18	1.301
9	AIR-2	B&R Division-II, Kachhi at Bolan	2017-18	0.581
Total				6.173

Payment of higher rates than admissible caused loss to the government.

The matter was reported to the department in December, 2018 and June, 2019 but no reply was received.

In the DAC meetings held on December 02 and 03, 2019, DAC directed the concerned divisions to affect the recovery from the concerned contractors.

No further progress was intimated till finalization of this report.

Audit recommends that recovery of excessive rates be affected from the concerned contractors.

5.2.4 Overpayment due to allowing higher rate - Rs. 6.126 million

According to S. No. 3-15(b) of Balochistan CSR, 1998, the rates of "Filling, watering and ramming earth under floors, with new earth excavated from

outside, lead upto 30 m and lift upto .5m (including excavation) are provided @ Rs. 172.76 P% Cft or 1.727 Per Cft”.

Executive Engineer, Maintenance Division I, Quetta awarded the work “Construction of 24 Flats for S&GAD at GOR Colony, Quetta” to Government Contractor on April 28, 2016. The contractor was paid for an item of work “Filling of sand and earth under floor” on item rate basis @ Rs. 65 Per Cft. Rate of above said item of work was provided in Balochistan CSR, 1998 under SI No. 3.15 (b) @ 172.76 Per% Cft or Rs.1.727 Per Cft. Thus, due to allowing higher market rate, the contractor was overpaid Rs. 6.126 million, as detailed below:

(Rs. in million)

Quantity (Cft)	Rate paid (Per Cft.)	Rate payable (Per Cft.)	Difference (Per Cft.)	Amount
80,675	65	1.727	63.273	5.105
Add premium 20% above on CSR, 1998				1.021
Total				6.126

Payment of higher rates provided extra financial benefit to the contractor and loss to the government.

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

In the DAC meeting held on December 02 and 03, 2019, DAC directed the department to get approval and clarification from the P&D Department for allowing NSR instead of scheduled rates or recovery be affected from the concerned contractor.

No further progress was intimated till finalization of this report.

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

5.2.5 Overpayment due to non-deduction of structural quantity - Rs. 1.757 million

According to 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”.

The Executive Engineer, B&R Division I, Kalat awarded the work Construction of various Blacktop Roads at Khaliqabad, Mangocher, District Kalat (Length 25 Km) to Government Contractor. A review of MB revealed that quantities of earthwork for embankment and base sub base were not worked out by deducting structure work like pipe culverts, box culverts and causeways for water drainage. It resulted in an overpayment of Rs. 1.757 million, as detailed below:

(Rs. in million)				
S. No.	Item of work	Structural quantity (Cft)	Rate (Per% Cft)	Amount
1	Making earthen embankment and compaction SI No. 21-6+21-9	208,597	431.85	0.901
2	Supplying and stacking of natural pitrun gravel SI No. 21-19 ii	41,738	594.95	0.248
3	Laying of pitrun gravel SI No. 21-23b	27,825	601.20	0.167
4	Supplying and stacking of hand broken stone ballast SI No. 21-15d	20,869	953.75	0.012
5	Laying and spreading graded stone ballast SI No. 21-25	13,913	460.15	0.064
6	Supplying, stacking, and spreading of murum SI No. 21-20	2,783	1,298.35	0.036
Total				1.429
Add premium @ 23% above on CSR, 1998				0.329
Grand total				1.757

Non-deduction of earthwork quantity was undue financial aid to the contractor at the risk of public interest.

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

In the DAC meeting held on December 02 and 03, 2019, DAC directed the department to recover the amount and get it verified from Audit office.

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

Audit recommends that the relevant record be produced to audit for verification after recovery.

5.2.6 Overpayment due to wrong calculation of abstract costs - Rs. 1.643 million

As per Para 221 of CPWA Code, “Before signing the bill, the Sub Divisional Officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all collections have been checked arithmetically”.

The Executive Engineer, B&R Division I, Kachhi awarded the work “Remaining work of Lindsay to Mud Sharbat via Chandar Ghazi and Bashkia 48 Km District Kachhi” to Government Contractor on May 29, 2018 at an estimated cost of Rs. 50.686 million. A review of MB revealed that the contractor was made an excess payment due to wrong calculation in abstract of cost and quantities, as detailed below:

(Rs. in million)		
Total abstract cost	Total abstract cost to be paid	Overpayment
23.446	21.803	1.643

Wrong calculation provided undue financial benefit to the contractor and resulted in an overpayment.

The matter was reported to the department in July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, management accepted the contention of audit and agreed to recover the overpaid amount from the contractor. The DAC directed the division to recover the overpaid amount and produce evidence to audit.

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

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

5.2.7 Overpayment due to allowing excess premium - Rs. 1.483 million

As per P&D Department's Notification dated September 16, 2013, "The district wise premium to be executed from the date of issue of the Notification by all the Nation Building Departments, Autonomous/Semi-Autonomous Bodies of the GoB was only for new works from July, 2008". Further, as per Para CPWA Code 220 and Para 221, "The Sub Divisional Officer before signing the bill should compare the quantities and rates in the bill with those recorded in MB and check arithmetically."

In the following Divisions of Communication, Works, Physical Planning and Housing Department, an amount of Rs. 1.483 million was paid in excess of the admissible premium during the financial years 2016-17 and 2017-18, as detailed in Annexure 5.4.

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount
1	AIR-2	B&R Division-I Killa Saifullah	2017-18	0.977

S. No.	AIR Para	Name of division	Financial year	Amount
4	AIR-5	B&R Division-I, Kalat	2016-17	0.506
Total				1.483

Payment of incorrect rate of premium gave extra financial benefit to the contractors and loss to the government.

The matter was reported to the department in December, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, management accepted the contention of audit and agreed to recover the overpaid amount from the contractors. The DAC directed the divisions to recover the overpaid amount and produce evidence to audit.

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

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

5.2.8 Non-deduction of cost of tack coat - Rs. 32.768 million

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

In the following Divisions of Communication, Works, Physical Planning and Housing Department, the contractors of different works carried out premix carpeting in various road works and paid at the rate of Rs. 239.10 Per Sqm under

SI No. 21-35 that included cost of tack coat at the rate of Rs. 52.70 Per Sqm. In addition, prior to premix carpeting, prime coat at non-scheduled rates were also paid at the rate of Rs. 33 Per Sqm. Additional payment based on non-scheduled rates for prime coat was not in order because cost of tack coat is already included in the premix carpeting rate. Cost of prime coat should have been adjusted within the existing cost of tack coat as both items are not applied together. Thus, due to non-deduction of the cost of tack coat, an overpayment of Rs. 32.768 million was made to the contractors, as detailed in Annexure 5.5.

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount
1	AIR-6	B&R Division-I, Killa Abdullah	2017-18	2.418
2	AIR-9	Project Division-I, Quetta	2017-18	3.491
3	AIR-3	B&R Division-I, Pishin	2017-18	4.436
4	AIR-3	Project Division-I, Quetta	2017-18	22.423
Total				32.768

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

The matter was reported to the department in October and December, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, DAC directed the department to affect the recovery of cost of tack coat and produce evidence to audit. The Executive Engineer, B&R Division-I, Killa Abdullah did not attend the DAC meeting therefore, no decision could be taken.

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

Audit recommends that recovery be affected from the concerned contractors.

5.2.9 Non-deduction of stacking charges - Rs. 8.071 million

According to SI No. 21-2, 21-3 and 21-4 and Detailed Analysis of CSR, 1998, “The rates for excavation or cutting in soft rock, medium rock and hard rock are inclusive of labor charges for stacking at site. The unit rate paid includes Rs. 26.71 Per Cum for sorting and stacking the excavated material at the site of work”.

In the following Divisions of Communication, Works, Physical Planning and Housing Department, during the financial year 2017-18, the contractors were paid for construction of different roads for an item of work “Excavation or cutting in soft rock by hammering, chiseling and pick or jumper work including sorting and stacking the excavated material within a lift of 1.50 m (5 Ft.)” under SI No. 21-2 @ Rs. 181.00 Per Cum. The rate paid was inclusive of sorting and stacking the excavated material at the site but stacking charges at the rate of Rs. 26.71 Per Cum were not deducted from the unit rate. This resulted in an overpayment of Rs. 8.071 million, as detailed in Annexure 5.6.

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount
1	AIR-1	B&R Division-I, Killa Abdullah	2017-18	7.793
2	AIR-2	B&R Division-I, Kachhi at Dhadar	2017-18	0.278
Total				8.071

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

The matter was reported to the Department in July and **????**, 2018 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, Executive Engineer, B&R Division-I, Killa Abdullah did not attend the DAC meeting

therefore, no decision could be taken. Executive Engineer, B&R Division-I, Kachhi at Dhadar accepted the contention of audit and agreed to affect the recovery. DAC directed to make the recovery and produce relevant evidence to audit.

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

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

5.2.10 Non-obtaining of performance security - Rs. 229.030 million

According to Rule 44 of BPPRs, 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”.

Following Divisions of Communication, Works, Physical Planning and Housing Department awarded different contracts during the financial year 2017-18 without obtaining performance security from the contractors for the contracts valuing Rs. 229.030 million, as detailed below:

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount
1	AIR-4	B&R Division-II, Killa Abdullah	2017-18	9.062
2	AIR-1	B&R Division-I, Harnai	2017-18	47.100
3	AIR-7	E&M Workshop Division, Quetta	2017-18	36.198
4	AIR-3	B&R Division-II, Barkhan	2017-18	7.464
5	AIR-4	B&R Division-I, Jhal Magsi	2017-18	11.317

S. No.	AIR Para	Name of division	Financial year	Amount
6	AIR-1	B&R Division-I, Naseerabad at Dera Murad Jamali	2017-18	58.101
7	AIR-4	B&R Division-I, Kalat	2017-18	59.788
Total				229.030

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

The matter was reported to the department in October, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, the department could not justify non-obtaining of performance security from the contractors, therefore, DAC directed the department to obtain performance security from the contractors.

No further progress was intimated till finalization of this report.

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

5.2.11 Non-recovery of cost of bitumen - Rs. 3.114 million

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

The Executive Engineer, B&R Division-I, Naseerabad procured 47.500 Ton bitumen valuing Rs. 3.114 million from Attock Petroleum, Karachi for “Construction of Black Top Road from RD 60 Magsi Shakh via Mir Abdul Ghafoor Lehri to Ghulam Rasool Lehri” during the financial year 2017-18 and

issued to the contractor for construction of road. Cost of bitumen was required to be adjusted in full from the running payments of the contractor but no recovery was made, as detailed below:

(Rs. in million)

S. No.	Cheque No. and date	Name of firm	Name of work	Amount
1	C093990, 22.03.17	M/s Attock Petroleum,	17.50 Ton bitumen @ Rs.67,500 Per Ton	1.089
2	C075118, 27.06.16	Karachi	30.00 Ton bitumen @ Rs. 67,500 Per Ton	2.025
Total				3.114

Non-observance of prescribed procedure and rules resulted in undue financial benefit to the contractor.

The matter was reported to the department in March, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, division accepted the irregularity. DAC directed the division to recover the cost of bitumen and produce evidence to audit. In response, the department produced a challan of Rs. 1.850 million dated December 27, 2019 showing partial recovery.

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

Audit recommends that the remaining amount of cost of bitumen be recovered from the contractor at the earliest.

5.2.12 Excess payment by allowing incorrect rate - Rs. 1.072 million

As per rates given under SI No. 24-11 of Balochistan CSR, 1998, "Construction of surface drainage with 1:4:8 cement concrete using 19 mm (.75")

and down gauge bajri or shingle in base (foundation) flat or semi-circular and sides of open surface drains of required thickness cast in panels not exceeding 60 Cm without using forms including curing and expansion joints”.

Executive Engineer, Project Division I, Quetta awarded the work “Construction of Link Road, Kuchlak Bazar, Quetta, Construction of BT Road and Side Drain at Killi Kharotabad, Link Road” to Government Contractor on December 12, 2016. The contractor was paid for an item of work “Providing and laying 1:2:4 in situ cement concrete using shingle or bajri 75mm (3”) and down gauge in foundation including form work, compacting, curing and removal of form work” under SI No. 5-6(a) +5-42(e) (Crush 1:4:8) @ Rs. 7,757.97 P% Cft. As the record entries clearly showed that the open surface drainage was constructed in different streets, therefore, the payment should have been made under SI No .24-11(iii) @ Rs. 5,112 P% Cft which was specifically provided for flat or semi-circular and sides of open surface drains. Thus, due to allowing incorrect higher rate, an excess payment of Rs. 1.072 million was made to the contractor, as detailed below:

(Rs. in million)

Quantity (Cft.)	Rate paid (P% Cft.)	Rate payable (P% Cft.)	Difference (P% Cft.)	Amount
20,284.5	7,757.97	5,112.10	2,646	0.537
Add premium 99.71% above on CSR, 1998				0.535
Total				1.072

Payment of higher rates provided extra financial benefit to the contractor and loss to the government.

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

In the DAC meeting held on December 02 and 03, 2019, DAC directed the department to affect the recovery of excess payment.

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

Audit recommends that recovery be affected from the concerned contractors.

5.2.13 Unauthorized payment of mobilization advance - Rs. 44.550 million

According to FD, GoB Notification No. FD(RI-2/MA/92/1392-1492 dated April 30, 1992, “Mobilization advances up to ten percent of the tendered amount in respect of work costing Rs. 30.000 million and above with the prior concurrence of the FD and an irrevocable bank guarantee was to be obtained from the contractor. The amount of the advance should be recovered in five equal installments commencing from the first running bills of the contractor”.

Executive Engineer, B&R Division II, Harnai awarded the work “Construction of Black Top Road from Harnai to Sangan” to Government Contractor at an estimated cost of Rs. 297.00 million. Mobilization advance @ 15% of the project cost was paid to the contractor instead of 10% without obtaining approval from the FD in disregard of above Notification. This resulted in an unauthorized payment of mobilization advance of Rs. 44.550 million, as detailed below:

(Rs. in million)

Approved cost	Mobilization advance @ 15%
297.000	44.550

Payment of mobilization advance without approval of the FD was unauthorized.

The matter was reported to the department in January, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, Division replied that mobilization advance was paid to the contractor @ 15% after obtaining

approval from the competent authority but no documentary evidence was provided to audit. The DAC decided that 5% excess be recovered immediately. Besides, other recovery/adjustment as per rules be made.

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

Audit recommends that excess payment of mobilization advance be recovered immediately in the light of FD order besides ex-post facto approval be obtained from the FD.

**5.2.14 Unauthorized expenditure due to change in specifications -
Rs. 22.001 million**

According to Para 1.59 of B&R Code, “The Divisional Officers are strictly prohibited from making or permitting any material deviations from any sanctioned design in course of execution without sanction of competent authority”. 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”.

The Executive Engineer, B&R Division II, Kachhi at Dhadar awarded the work “Widening/Rehabilitation of Sunny Shoran Road from Haftwali Cross towards Shoran 10 Km 18 wide District Kachhi” to Government Contractor on March 02, 2018 at an estimated cost of Rs. 98.962. As per approved minutes of meeting of PDWP held on March 30, 2018, the length of black top road was 10 Km having width of 18 Feet wide premix surface. However, contrary to the above, the Divisional Officer constructed earthwork and base sub base for length of 14 Km and prime coat was sprayed over 4 Km length.

Further, audit observed that 6 box culverts were provided in the approved PC-I but instead 14 box culverts were constructed. This resulted in an excess expenditure of Rs. 22.001 million, as detailed in Annexure 5.7.

Change of scope of work without getting approval from the competent authority was held unauthorized.

The matter was reported to the department in July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, DAC directed the Division to recover the amount and get it verified from Audit office.

No progress was intimated till the finalization of this report.

Audit recommends that recovery be affected from the concerned contractor.

5.2.15 Non/less deduction of governmental taxes - Rs. 717.317 million

According to Section 3 of BSTS Act, 2015, “The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works”. Further, according to Section 153 of Income Tax Ordinance, 2001 read with Finance Act, 2013, “Every DDO is responsible to make the deduction of income tax at @ 6.5% while making payment to the contractors for execution of contract”. Moreover, as per Section 22 A of Schedule I to Stamp Act, 1899, as amended vide Balochistan Finance Act, 1994, “0.25% of the contract value is required to be realized from the contractor as stamp duty, while entering into contract for execution of any works or to procure stores and materials”. In addition, according to Para 2.66 of B&R Code read with Clause 19 of conditions of contract agreement, “Security deposit @ 10% should be deducted from payment made for work done to contractors and refunded after three months from date of completion of scheme”.

In different Divisions of Communication, Works, Physical Planning and Housing Department, various governmental taxes/duties were either not deducted or less deducted during the financial years 2013-14 to 2017-18. These instances include non-deduction of BSTS, less deduction of sales tax/income tax, non-deduction of stamp duty and non-deduction of security deposits as detailed in Annexure 5.8.

Non-realization of governmental taxes and duties caused revenue loss to the Government.

The matters were reported to the department in March, 2017 and October, December, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2018, the department contended that it was not clear whether or not the BSTS was applicable on the contractors of civil works. Audit stated that the BSTS was applicable since the contractors of civil works were providing services to the Government. The DAC directed that the case may be referred to the GoB for a decision. Regarding less deduction of income tax /sales tax, the DAC directed the department to recover the amount. Further, the department was directed to obtain non-judicial stamp under intimation to audit. Non-deduction of security deposits was also required to be justified.

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

Audit recommends that the necessary recoveries of government taxes be affected.

5.2.16 Execution of works without technical sanctions - Rs. 9,941.752 million

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

In various Divisions of the Communication, Works, Physical Planning and Housing Department, during the financial years 2016-17 and 2017-18, different development projects costing Rs. 9,941.752 million were executed without obtaining prior technical sanctions of the estimates from the competent authority, as detailed in Annexure 5.9.

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

The matter was reported to the department in October and December, 2018 and July, 2019 but no reply was received.

In the DAC meeting held on December 02 and 03, 2019, the DAC directed the department to produce technical sanctions of the estimates to Audit for verification.

No progress was intimated till finalization of this report.

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

Chapter 6

6.1 Education Department

6.1.1 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.

6.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 50,632.73 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 48,536.34 million was incurred, as summarized below:

(Rs. in million)

Grant No.	Type of grant	2018-19			
		Final grant	Actual expenditure	Excess/ (Saving)	Percentage
21016	Non-Development	6,728.126	6,186.252	(541.875)	8.05
210441	Non-Development	41,753.793	38,807.137	(2,946.657)	7.06
091102	Development	1,634.098	454.678	(1,179.420)	72.18
93101	Development	2,021.350	2,714.652	693.302	34.30
0931120	Development	1,704.137	738.48	(965.662)	56.67
Grand Total (Non-Development + Development)		53,841.504	48,901.199	(4,940.305)	9.17

There is significant saving of Rs. 4,940.305 million against non-development and development expenditure, which indicated improper budgeting and inefficient utilization of funds.

6.1.3 Audit Profile of Education Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/receipts audited financial year 2018-19
1	Formations	1,455	28	2,488	-
2	Assignment Accounts	2	-	-	-
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 observation amounting to Rs. 320.477 million were raised in this report during the current audit of Education Department. This amount also includes recoveries of Rs. 196.864 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	Reported cases of fraud, embezzlement and misappropriation	2.642
2	Irregularities	120.971
3	Overpayment	16.185
4	Tax and duties	180.679

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	1984-85	3	-	3	0
2	1988-89	60	-	60	0
3	1989-90	11	-	11	0
4	1990-91	6	-	6	0
5	1991-92	17	-	17	0
6	1992-93	33	-	33	0
7	1993-94	29	-	29	0
8	1994-95	6	-	6	0
9	1995-96	19	-	19	0
10	1996-97	41	-	41	0
11	1997-98	22	13	9	59%
12	1998-99	13	7	6	54%
13	1999-2000	19	9	10	47%
14	2001-2002	14	-	14	0
15	2004-2005	15	-	15	0
16	2005-2006	9	-	9	0
17	2007-2008	2	-	2	0
18	2008-2009	6	-	6	0
19	2009-2010	8	-	8	0
20	2010-2011	8	-	8	0
21	2011-2012	10	-	10	0
22	2012-2013	24	-	24	0
23	2013-2014	23	-	23	0
24	2014-2015	16	-	16	0
25	2016-2017	9	-	9	0
26	2017-2018	19	19	-	100%
27	2018-2019	15	-	15	0
Total		457	48	409	10.20%

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

6.2 AUDIT PARAS (Higher Education)

6.2.1 Drawal of cheques in the name of DDOs - Rs. 2.642 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. Cheque payments made by registered post should have cheque envelopes bearing a direction to return the unclaimed cheque (i.e. unclaimed post) to the issuing department”.

In the following offices of Higher and Technical Education Department, during the financial year 2017-18, an amount of Rs. 2.642 million on account of contingent payments was paid in the name of DDOs instead of respective vendors/suppliers, as mentioned below:

(Rs. in million)

S. No.	Name of office	AIR Para	Financial year	Amount
1	Principal, Government Girls Degree College, Loralai	AIR-1	2017-18	1.353
2	Principal, Government Girls Degree College, Loralai	AIR-1	2017-18	1.289
Total				2.642

Payments to DDOs instead of payees/vendors directly made the expenditure doubtful.

The matter was reported to the department in March, 2019, but no reply was received.

In the DAC meeting held on August 28, 2019, DAC directed to the management to conduct the detailed verification of expenditure.

No further progress was intimated till finalization of this report.

Audit recommends that the matter needs investigation with a view to fix responsibility on the persons at fault.

6.2.2 Overpayment due to allowing excess quantities - Rs. 15.058 million

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

In the following offices of Higher and Technical Education Department, the contractors were paid for different items of work by allowing excess quantities than provided in approved PC Is/Technically Sanctioned Estimates during the financial year 2017-18. The same resulted in an overpayment of Rs. 15.058 million, as detailed below:

(Rs. in million)

S. No.	Name of office	AIR Para	Financial year	Amount
1	PD, Restructuring of Technical Education and Vocational Training System Project, Balochistan, Quetta	AIR-3 and AIR-5	2017-18	3.934
2	PD, Construction of Cadet Colleges in Balochistan, Quetta	AIR-4, AIR-6 and AIR-8	2017-18	11.124
Total				15.058

Overpayment of excess quantities than those approved in the PC Is caused loss to the Government.

The matter was reported to the department in March and June, 2019, but no reply was received.

In the DAC meeting held on August 28, 2019. DAC directed to recover the overpaid amount from the concerned contractors and record be got verified from Audit.

No further progress was intimated till finalization of this report.

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

6.2.3 Overpayment due to allowing incorrect higher rate - Rs. 1.127 million

According to 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”.

The PD, Restructuring of Technical Education and Vocational Training System Project, Balochistan, Quetta, during the financial year 2017-18, paid an amount of Rs. 1.127 million in excess by allowing incorrect rate than provided in approved PC Is/Technically Sanctioned Estimates, as detailed under:

(Rs. in million)

S. No.	AIR Para	Financial year	Amount
1	AIR-2	2017-18	0.507
2	AIR-6	2017-18	0.620
Total			1.127

Payment of higher rates than admissible caused loss to the Government.

The matter was reported to the department in March, 2019 but no reply was received.

In the DAC meeting held on August 28, 2019, department informed that the recovery would be made from the next running bill of the contractor. DAC directed to recover the amount from the contractor.

No further progress was intimated till finalization of this report.

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

6.2.4 Non/less deduction of governmental taxes - Rs. 180.679 million

According to Section 3 of BSTS Act, 2015, “The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works”. Further, according to Section 153 of Income Tax Ordinance, 2001, as amended from time to time, “Every DDO is responsible to make the deduction of income tax at prescribed rate, while making payments”.

In the following offices of Higher and Technical Education Department, payments of Rs. 1,204.426 million were made to the contractors/consultants for execution of civil works contracts during the financial year 2017-18. The PDs/divisional officers were required to deduct BSTS @ 15% on the services/contracts on each payment but no sales tax was levied. Besides, the PD, Construction of Cadet Colleges in Balochistan, Quetta while making payments to the contractors/suppliers did not deduct/less deducted the income tax during the financial year 2017-18. This resulted in non/less realization of governmental taxes amounting to Rs. 180.679 million, as detailed in Annexure 6.1.

(Rs. in million)

S. No.	Name of office	AIR Para	Financial year	Gross amount	BSTS
1	PD, Construction of Cadet Colleges in Balochistan, Quetta	AIR-1	2017-18	1,125.325	146.783
2	PD, Restructuring of Technical Education and Vocational Training System Project Balochistan, Quetta	AIR-1	2017-18	44.063	6.609
3	Principal, Government Science College, Quetta	AIR-1	2016-18	32.084	4.812
4	Principal, Government Girls Degree College, Quetta Cantt	AIR-2	2017-18	2.954	0.443
Total				1,204.426	158.647

Non/less realization of governmental taxes caused revenue loss to the Government.

The matter was reported to the department in January, March, May and June, 2019 but no reply was received.

In the DAC meeting held on August 28, 2019, the department contended that it was not clear whether or not the BSTS was applicable on the contractors of civil works. Audit stated that the BSTS was applicable since the contractors of civil works were providing services to the Government. The DAC directed that the case may be referred to the GoB for a decision. Further, the PD, Construction of Cadet Colleges in Balochistan, Quetta was directed to recover the amount of income tax and get it verified from audit office.

No further progress was intimated till finalization of this report.

Audit recommends that the governmental taxes be recovered and deposited in Government treasury.

Education (Secondary)

6.2.5 Drawal of pay in excess of the sanctioned strength - Rs. 117.096 million

“The sanctioned strength of an office is determined through Budget Book Volume III 2015-16 and 2016-17 and salaries to the officials are paid accordingly”.

The Deputy District Officer Education Female, Chiltan Town, Quetta paid salaries in excess of the sanctioned strength to the staff of different cadres during the financial year 2016-17 which resulted in an unauthorized payment of Rs. 117.096 million, as detailed below:

(Rs. in million)

S. No.	Posts	Available strength	Sanctioned strength	Surplus	Monthly pay	Total for year
1	J/V BP 12	40	0	40	0.0250	12.000
	J/V BP 14	100	0	100	0.030	36.000
	J/V BP 15	109	0	109	0.0330	43.164
	J/V BP 16	58	0	58	0.0370	25.752
2	Chowkidar	1	0	1	0.0150	0.180
Total		308	0	308	0.140	117.096

Drawal of pay in excess of the sanctioned strength resulted in an unauthorized payment.

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

In the DAC meeting held on October 14, 2019, department informed that case has been sent to the higher authority for ex-post facto approval. DAC directed that Director Education Schools should look into the matter and progress thereof be communicated to audit.

No progress was intimated till finalization of this report.

Audit recommends that expenditure incurred on pay and allowance in excess of the sanctioned strength be investigated and regularized.

6.2.6 Non-adjustment of HBA/MCA loans - Rs. 3.875 million

As per GFR, 10 (i), Vol.-I, “Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money, further all advances are subject to adjustment on or before 30th June of each financial year”.

In the Balochistan Text Book Board, Quetta, an amount of Rs. 3.875 million was outstanding against various employees on account of HBA/MCA loan and advances despite lapse of considerable time. Details are stated below:

(Rs. in million)			
S. No.	Name of officer	Designation	Total advance
1	Mrs. Ausaf Latif	Subject Specialist	0.400
2	Mr. Asmatullah Khan	Subject Specialist	0.350
3	Mr. Aftab Alam	AAO	0.529
4	Mr. Ashiq Hussain	Superintendent P/B	0.303
5	Mr. Muhammad Sabir	Assistant Private Secretary	0.417
6	Mr. Dost Muhammad	Paper/Textbooks In charge	0.227
7	Mr. Zahoor Ahmed	Assistant	0.237
8	Mr. Tahir Ali	Assistant	0.785

S. No.	Name of officer	Designation	Total advance
9	Mr. Malik Meeran	Assistant	0.308
10	Mr. Abdul Sattar	Assistant	0.319
Total			3.875

Non-adjustment of loan and advances showed lack of internal control in the department.

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

In the DAC meeting held on October 14, 2019, department accepted the stance of audit and ensured that recovery would be made from concerned.

No progress was intimated till finalization of this report.

Audit recommends that the authority needs to adjust the outstanding dues from the defaulters.

Chapter 7

7.1 Energy Department

7.1.1 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.

7.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-Development funds amounting to Rs. 14,558.832 million were allocated to the Energy Department during the financial year 2018-19. Against the said allocation, an expenditure of Rs. 4,443.715 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final Grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	14,558.832	4,443.715	(10,115.117)	69.48
Total	14,558.832	4,443.715	(10,115.117)	69.48

There was a saving of Rs. 10,115.117 million on non-development side, which indicated inefficiency of the management.

7.1.3 Audit Profile of Energy Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	11	2	438.192	-
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 observation amounting to Rs. 1,264.954 million were raised in this report during the current audit of Energy Department. This amount also includes recoveries of Rs. 385.193 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	Tax and duties	385.193
2	Irregularities	879.761

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
	2018-2019	6	-	6	0
	Total	6	-	6	0

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

7.2 AUDIT PARAS

7.2.1 Irregular installation/issuance of solar systems for agriculture tube wells and village homes - Rs. 265.465 million

According to Paras 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 responsible Government Officer who should see that the qualities are correct and their quality is good and record a certificate to that effect and when materials are issued from stock for departmental use”. Further, according to Paragraph 99 of the CPWD Code, “A consolidated completion statement should be prepared of all completed works”.

The following offices of the Energy Department procured Solar Systems for Agriculture Tube wells and electrification of homes valuing Rs. 265.465 million during the financial years 2017-19. Expenditure was irregular as neither the distribution/installation of Solar Systems was verified by a responsible officer of the Department nor the CNICs/stamp papers of the beneficiaries were found available, as detailed below:

(Rs. in million)

S. No.	Financial year	AIR Para No.	Name of offices	Particulars	Amount
1	2018-19	2	DG, Electricity (South), Quetta	Solar Home System	50.774
2		5		Solar Tube wells for Agriculture	79.063
3	2018-19	5	DG, Electricity (North), Quetta	Solar Home System	130.726
4	2017-18	2	Director, Electricity (South), Quetta	Solar Home System	4.902
Total					265.465

The situation implied the risk of irregular installation/distribution of the solar systems, which depicted lack of internal control.

The matter was reported to the department in September and December, 2019 but no reply was received.

The PAO was repeatedly requested to convene a DAC meeting, which was not held till finalization of this report.

Audit recommends that matter be investigated and appropriate action be taken.

7.2.2 Irregular expenditure on development projects - Rs. 614.296 million

According to FD, GoB letter No. FD.P.A./AFS(PFC)3/06 dated March 27, 2006, "Monitoring of the Development Projects shall be carried out by or agency authorized by it for third party validation". Further, according to B&R Code 2-115(b) "A detailed completion report in building Account Form 47 is to be submitted on completion of work on which the outlay has been recorded by sub-head. It should give a comparison and explanation of differences between the quantities, rates and cost of various items of work executed and those in the estimate, and should also mention the names of Engineers and overseers who supervise the work from time to time during the period of its execution".

In the following offices of the Energy Department, an expenditure of Rs. 205.081 million and Rs. 409.215 million during the financial years 2017-18 and 2018-19 were incurred without third party validation and completion reports respectively as detailed in Annexure 1.

(Rs. in million)

S. No.	Financial year	AIR Para No.	Name of offices	Amount
Payment without third party				
1	2018-19	2	DG, Electricity (North), Quetta	19.669
2	2018-19	3	DG, Electricity (South), Quetta	97.133
3	2017-18	1	Director, Electricity (North), Quetta	41.212
4	2017-18	1	Director, Electricity (South), Quetta	47.067
Total				205.081
Non preparation of completion report				
5	2018-19	3	DG, Electricity (North), Quetta	40.461
6	2018-19	4	DG, Electricity (South), Quetta	200.263
7	2017-18	4	Director, Electricity (North), Quetta	119.326
8	2017-18	4	Director, Electricity (South), Quetta	49.165
Total				409.215
Grand Total				614.296

Non-compliance of Government orders transpired weak internal and financial controls.

The matter was reported to the department in September and December, 2019 but no reply was received.

The PAO was repeatedly requested to convene a DAC meeting, which was not held till finalization of this report.

Audit recommends investigation in the matter and monitoring of all development projects.

7.2.3 Non-realization of income share from K. Electric - Rs. 385.193 million

As per GFR 26, Vol.-I, "It is the duty of departmental officers to see that all sums due to government are regularly and promptly assessed, realized and duly credited into Public Account".

The DG, Energy, Balochistan (South), Quetta was required to realize a sum of Rs. 385.193 million from M/s K. Electric, Karachi. Amount was collected by the electricity company on account of "Electricity Duty" from the farmers up to August, 2019 but the same was still lying with the M/s K. Electric.

Non-realization of receipt caused loss to the government.

The matter was reported to the department in December, 2019 but no reply was received.

The PAO was repeatedly requested to convene a DAC meeting, which was not held till finalization of this report.

Audit recommends that income share from K. Electric be realized.

Chapter 8

8.1 Excise and Taxation Department

8.1.1 Introduction

The main function of Excise and Taxation Department to enhance Government's Revenue/Recoveries by shifting to new tax culture, minimizing discretionary powers, ensuring accuracy in tax collection, mobilizing existing resources, exploring new tax potentials and expanding tax base. Develop and adopt systems and procedures that provide maximum facilities to the taxpayers.

8.1.2 Comments on Budget and Accounts (Variance Analysis)

Non-development funds amounting to Rs. 923.131 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 852.026 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	923.131	852.026	(71.105)	7.7
Grand Total (Non-Development)	923.131	852.026	(71.105)	7.7

There was a saving of Rs. 71.105 million against Non-development expenditure, which indicated improper budgeting and inefficient utilization of funds.

8.1.3 Audit Profile of Excise and Taxation Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ Receipts audited financial year 2017-18
1	Formations	39	11	481.561	-

2	Assignment Accounts	-	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	-	-	-	-

8.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 170.730 million were raised in this report during the current audit of Excise and Taxation Department. This amount also includes recoveries of Rs. 170.730 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	Recoveries	170.730

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	2018-2019	6	-	6	0
Total		6	-	6	0

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

8.2 AUDIT PARAS

8.2.1 Non-realization of Property Tax - Rs. 139.816 million

As per Section 16 (2) of the Urban Immovable Property Tax Act, 1958, “Any sum due on account of property tax levied or penalty imposed remaining unrealized, is recoverable as arrears of land revenue”. Further, according to Clause 3 (2) of President Order No. 13 of 1979, “The Cantonment Board shall pay 15% of the net proceeds of house/property tax assessed on the annual value of buildings and land collected by the cantonment board to the Provincial Government”.

The following Offices of Excise and Taxation Department, Balochistan failed to recover property tax of Rs. 95.958 million in 764 cases during the financial years 2011-18, as detailed below:

(Rs. in million)				
S. No.	Name of formation	Financial years	Number of cases	Amount outstanding
1	DG, Excise and Taxation, South, Hub	2016-18	44	3.839
2	Excise and Taxation Officer, Sibi	2011-18	54	1.972
3	Excise and Taxation Officer, Dera Murad Jamali	2017-18	11	0.390
4	Excise and Taxation Officer, Pishin	2017-18	117	35.952
5	Excise and Taxation Officer, Gawadar	2017-18	297	40.057
6	Excise and Taxation Officer, Khuzdar	2017-18	06	1.766
7	Excise and Taxation Officer-II, Quetta	2016-18	96	6.027
8	Excise and Taxation Officer, IV Quetta	2017-18	49	1.421

S. No.	Name of formation	Financial years	Number of cases	Amount outstanding
9	Excise and Taxation Officer, VI Quetta	2017-18	53	1.986
10	Excise and Taxation Officer, VII Quetta	2017-18	37	2.548
Total			764	95.958

Besides, the Excise and Taxation Officer II, Quetta failed to realize the property tax of Rs. 43.858 million as 15% share of the net proceeds of house/property tax from the Cantonment Board, Quetta from the financial years 2002-03 to 2017-18 despite regular reporting by audit in each year's audit report. The Excise and Taxation Department had requested the Cantonment Board authorities in December, 2010 for remission of an amount of Rs. 8.686 million for the period 2002 to 2005 payable by the Cantonment Board as 15% share of GoB. No subsequent efforts have been made to realize the outstanding amount. However, audit has worked out an amount of property tax share of GoB on average basis, which was Rs. 2.931 million annually, the total of which comes to Rs. 35.172 million for the period from 2005 to 2018. This projected amount has been worked out on the figures of 2002 to 2005 on average yearly basis.

(Rs. in million)

S. No.	Period	Amount
1	2002-03 to 2004-05	8.686
2	2005-06 to 2017-18 @ Rs. 2.931 million per year (Average)	35.172
Total		43.858

Non-realization of property tax caused revenue loss to the Government.

The matter was reported to the Department in March and August, 2018, January, February, March, April and May, 2019 but no reply was received.

In the DAC meeting held on November 27, 2019, DAC directed the concerned offices to affect recovery and report progress to audit.

No progress was intimated till finalization of this report.

Audit recommends that necessary recovery be affected from the concerned.

8.2.2 Less-realization of motor vehicle/rickshaw road tax (Token tax) - Rs. 18.207 million

Under Clause 3 and 11 (2) of Motor Vehicles Tax Act, 1958, “A tax (Motor Vehicle Tax (Token Tax) shall be leviable on every motor vehicle in equal installments for quarterly periods and payable by the owner of Vehicle on quarterly basis. Non-payment of tax, additional tax or penalty within the stipulated period and remaining unpaid may be recovered as arrears of land revenue”. Further, “the GoB has imposed token tax on various types of vehicles payable on quarterly basis”.

The following Offices of Excise and Taxation Department, Balochistan failed to realize the quarterly Road Tax (Token Tax) of Rs. 18.207 million in 11,750 cases during the financial years 2016-17 and 2017-18 from the owners of vehicles, as detailed below:

(Rs. in million)				
S. No.	Description	Financial year	Number of cases	Amount
1	DG, Excise and Taxation, South, Hub	2016-18	50	5.618
2	Excise and Taxation Officer, VIII, Quetta	2016-18	11,700	12.589
Total			11,750	18.207

Non-realization of taxes caused revenue loss to the Government.

The matter was reported to the Department in August, 2018 and January, 2019 but no reply was received.

In the DAC meeting held on November 27, 2019, DAC directed the concerned offices to affect recovery and report progress to audit.

No progress was intimated till finalization of this report.

Audit recommends that necessary recovery be affected from the concerned.

8.2.3 Non-imposition of penalty on property owners - Rs. 8.055 million

According to Section 15 (1) 1 of the Urban Immovable Property Tax Act, 1958, “If any person on being served with such notice, as may be prescribed, fails to pay within the period specified in the notice any amount due from him on account of the tax, the prescribed authority may recover from him as penalty a sum not exceeding the amount of the tax so unpaid, in addition to the amount of the tax payable by him”.

The following offices of the Excise and Taxation Department, Balochistan failed to impose penalty of Rs. 8.055 million during the financial years 1999 to 2018 in 39 cases, as detailed in Annexure 8.1.

(Rs. in million)			
S. No.	Name of formation	Number of cases	Amount
1	Excise and Taxation Officer, Gawadar	20	0.728
2	Excise and Taxation Officer, Jaffarabad	02	0.360
3	Excise and Taxation Officer, Dera Murad Jamali	17	6.967
Total		39	8.055

Non-realization of penalty caused loss to the Government.

The matter was reported to the Department in January and May, 2019 but no reply was received.

In the DAC meeting held on November 27, 2019, DAC directed the concerned offices to affect recovery and report progress to audit.

No progress was intimated till finalization of this report.

Audit recommends that necessary recovery be affected from the concerned.

8.2.4 Outstanding dues of Bed Tax on daily rents - Rs. 3.602 million

As per Section 5 of the West Pakistan Finance Act, 1965 as amended vide Balochistan Finance Act, 1994, "Bed Tax is payable by the owners of the hotels at the rates specified therein, i.e. Rs. 1 Per Lodging Unit Per Day in case of room rent up to Rs. 50".

The Excise and Taxation Officer VI, Quetta did not realize the bed tax of Rs. 3.602 million from 41 owners of hotels during the financial years 2002-18, as detailed in Annexure 8.2.

(Rs. in million)				
S. No.	Name of formation	Period	Number of cases	Amount outstanding
1	Excise and Taxation Officer-VI, Quetta	2002-18	41	3.602
Total				3.602

Non-realization of bed tax caused revenue loss to the Government.

The matter was reported to the Department in February 13, 2019 but no reply was received.

In the DAC meeting held on November 27, 2019, DAC directed the concerned office to affect recovery and report progress to audit.

No progress was intimated till finalization of this report.

Audit recommends that necessary recovery be affected from the concerned.

8.2.5 Non-realization of annual renewal fee on liquor licenses - Rs. 1.050 million

According to Para 28 of GFR Vol.-I, “No amount due to Government should be left outstanding without sufficient reasons and were any dues appear to be irrecoverable, the order of competent authority for this adjustment must be sought”.

The Excise and Taxation Officer, Jaffarabad did not realize annual renewal fee of liquor licenses of Rs. 1.050 million from various wine shops during the financial years 2014-17, as detailed below:

(Rs. in million)

S. No.	Name of firm	Financial year	Amount
1	M/s Prince Wine Store, Jaffarabad	2014-15	0.150
2	M/s Prince Wine Store, Jaffarabad	2015-16	0.150
3	M/s Crown wine store, Jaffarabad	2015-16	0.150
4	M/s Prince Wine Store, Jaffarabad	2016-17	0.150
5	M/s Crown wine store, Jaffarabad	2017-18	0.150
6	M/s Prince Wine Store, Jaffarabad	2017-18	0.150
7	M/s Crown wine store, Jaffarabad	2017-18	0.150
Total			1.050

Non-realization of annual renewal fee caused revenue loss to the Government.

The matter was reported to the Department in May, 2019, but no reply was received.

In the DAC meeting held on November 27, 2019, DAC directed the concerned offices to affect recovery and report progress to audit.

No progress was intimated till finalization of this report.

Audit recommends that necessary recovery be affected from the concerned.

Chapter 9

9.1 Health Department

9.1.1 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.

9.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and non-development funds amounting to Rs. 26,708.811 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 19,433.925 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	23,607.624	19,433.925	(4,173.700)	17.68
Development	3,101.187	2,473.136	(628.051)	20.25
Grand Total (Non-Development + Development)	26,708.811	21,907.061	48,615.872	17.98

There was a significant saving of Rs. 48,615 million against development expenditure, which indicated improper budgeting and inefficient utilization of funds.

9.1.3 Audit Profile of Health Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	113	14	7,013.915	-
2	Assignment Accounts	9	1	116.366	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	1	1	196.826	-

9.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 2,39.389 million were raised in this report during the current audit of Health Department. This amount also includes recoveries of Rs. 37.296 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	154.682
2	Tax and duties	30.147
3	Irregularities	41.591
4	Recoveries	7.149
5	Others	5.82

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	1984-85	6	-	6	-
2	1988-89	12	-	12	-
3	1989-90	12	-	12	-
4	1990-91	38	-	38	-
5	1991-92	52	-	52	-
6	1992-93	30	-	30	-
7	1993-94	38	-	38	-
8	1994-95	19	-	19	-
9	1995-96	23	-	23	-
10	1996-97	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	-	13	-

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
28	2017-2018	11	11	0	100%
29	2018-2019	21	-	21	-
	Total	482	28	454	5.8%

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

9.2 AUDIT PARAS

9.2.1 Non-production of record - Rs. 154.682 million

According to Article 170 (2) of the Constitution of Islamic Republic of Pakistan read with Para 14-1 of the Auditor General's Ordinance, 2001, the audit of the accounts of Federal and of the Provincial Governments and accounts of any authority or body established by, under the control of, the Federal or Provincial Government shall be conducted by the Auditor-General, who shall determine the extent and nature of such audit and Shall, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection. The officer 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, further, any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person".

The following offices of Health Department incurred an expenditure of Rs. 154.682 million during the financial year 2017-18 on purchase of surgical

items and medicines, but no record was produced to audit for scrutiny, as summarized below:

(Rs. in million)			
S. No.	Name of office	Amount	Remarks
1	Medical Superintendent, Bolan Medical Complex, Quetta	123.797	Purchase of surgical items
2	Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta	30.885	Purchase of medicines
Total		154.682	

Non-production of record was a violation of above-mentioned Rule and rendered the expenditure unaudited.

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

In the DAC meeting held on December 17 and 18, 2019, DAC directed the department for provision of relevant record to audit for scrutiny.

No record was produced till finalization of this report.

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

9.2.2 Irregular retention of public money - Rs. 40.231 million

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

In the following offices of the Health Department during the financial year 2017-18, an amount of Rs. 40.231 million was retained in the commercial bank accounts at the end of the financial year, as detailed below:

(Rs. in million)

S. No.	Office	Name of bank	Amount
1	Medical Superintendent, BMC, Hospital, Quetta	NBP, BMC branch	37.639
2	Medical Superintendent, Fatima Jinnah, Chest Hospital, Quetta	User Charges, in hand	2.592
Total			40.231

Public money kept in unauthorized accounts at the end of the financial year was illegal.

The matter was reported to the concerned offices in October, 2018 but no replies were received.

The DAC meeting was held on December 17 and 18, 2019. However, the concerned office did not attend the meeting.

No progress was intimated till finalization of this report.

Audit recommends that money illegally retained in the commercial bank accounts may be deposited in government treasury immediately. Besides, instructions be issued to the concerned for avoidance of such practice in future.

9.2.3 Inadmissible withdrawal of non-practicing allowance - Rs. 1.360 million

According to GoB, FD Notification No. FD(R)II-17/1992/4034, dated December 20, 1992, "Non-practicing allowance is admissible to all the doctors

who are not allowed private practice, including Administrative posts in the Secretariat and in the Health Directorate”.

The below named doctors/officers of Medical Superintendent, DHQ, Turbat, for the financial years 2016-18 performed practice privately and also drew non-practicing allowance @ Rs. 4,000 Per Month. Due to allowing inadmissible allowance, an amount of Rs. 1.360 million was paid unauthorizedly, as detailed below:

(Rs. in million)						
S. No.	Name and designation	Name of practicing hospital/Clinic	Monthly rate of drawal	Period	Number of months	Amount
1	Dr. Abid Ibrahim, SMO	Turbat Medical Center, Turbat	4,000	11.2013 to 06.2019	68	0.272
2	Dr. Asif Ali, Pediatrician	Turbat Medical Center, Turbat	4,000	11.2013 to 06.2019	68	0.272
3	Dr. Javed Ali, MO	Turbat Medical Center, Turbat	4,000	11.2013 to 06.2019	68	0.272
4	Dr. Imam Bakhsh, Surgeon	Turbat Medical Center, Turbat	4,000	11.2013 to 06.2019	68	0.272
5	Dr. Saeed Ahmad, Cardiologist	Baloch Hospital, Turbat	4,000	11.2013 to 06.2019	68	0.272
Total						1.360

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

The matter was reported to the department in July, 2019 but no reply was received.

The DAC meeting was held on December 17 and 18, 2019. However, the concerned office did not attend the meeting.

No progress was intimated till finalization of this report.

Audit recommends that recovery of the amount paid unauthorizedly in lieu of non-practicing allowance may be made and the drawal in question be stopped.

9.2.4 Unauthorized expenditure out of Government receipt - Rs. 3.344 million

According to the Para 05 of GFR, Vol.-I “Moneys received as dues of Government or for deposit in the custody of Government should be credited into the Public Account in accordance with the Treasury Rules.”

The Executive Director, Sheikh Khalifa Bin Zayed Hospital, Quetta collected Rs. 3.344 million from outdoor patients during the financial year 2017-18. Receipts were utilized by the hospital management instead of depositing it into the Public Account through challans, as detailed below:

(Rs. in million)			
S. No.	Name of department	Period	Amount
1	Ultrasound	01.07.2017 to 30.06.2018	0.957
2	X-Ray	01.10.2017 to 30.06.2018	0.598
3	CT Scan	01.09.2017 to 30.06.2018	1.016
4	MRI	01.10.2017 to 30.06.2018	0.773
Total			3.344

Expenditure out of revenue receipt was unauthorized.

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

In the DAC meeting held on December 17 and 18, 2019, DAC directed the hospital management to justify payments out of receipts besides, depositing the same in the Government Account.

No progress was intimated till finalization of this report.

Audit recommends that amount spent out of receipts should immediately be deposited in Government Treasury besides, fixing responsibility on persons at fault.

9.2.5 Unauthorized payment of electricity charges of government residences and conveyance allowance - Rs. 2.476 million

According to Rule 16 (vii) of Balochistan Residential Accommodation Rules, 1982 “The payment of utility bills is the responsibility and liability of the allottees who reside in the government accommodation” Further, according to the Health Department Notification dated August 01, 2000, “Electricity charges were recoverable from the officials residing in government accommodation @ Rs. 1,200, Rs. 300 and Rs. 200 Per Month from occupants of Doctor’s bungalows/flats, clerical/para-medical staff and class-IV accommodation respectively”. Further, as per FD, GoB Notification dated May 18, 1977, “Conveyance allowance is not admissible to the employees residing in office premises”.

The Medical Superintendent, 50-Bedded, Jam Ghulam Qadir Hospital, Hub incurred an expenditure of Rs. 14.779 million during the financial year 2016-17 on account of electricity, consumed by the hospital and the adjoining residential colony. Moreover, conveyance allowance was not deducted from the employees who were residing in the office premises. Thus, due to non-recovery of electricity charges and conveyance allowance from employees residing in hospital residential colony, government exchequer was put to a loss of Rs. 2.476 million, as summarized below and detailed in Annexure 9.1.

(Rs. in million)

S. No.	Details	Amount
1	Electricity charges	0.413
2	Conveyance charges	2.063
Total		2.476

Non-deduction of government dues resulted in a loss to the government.

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

In the DAC meeting held on December 17 and 18, 2019, DAC forum directed to recover the unauthorized amount from all the concerned.

No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned.

9.2.6 Non-deduction of governmental taxes - Rs. 30.147 million

According to Section 3 of BSTS Act, 2015, “The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works”. Further, as per Section 22 A of Schedule I to Stamp Act, 1899, as amended vide Balochistan Finance Act, 1994, “0.25% of the contract value was required to be realized from the contractor as stamp duty, while entering into contract for execution of any works or to procure stores and materials”.

The following offices of Health Department during the financial years 2016-18 made payments to the contractors and consultants on account of services rendered. BSTS on services and stamp duties were not deducted from the contractors and consultants resulting in a revenue loss of Rs. 30.147 million, as detailed below:

(Rs. in million)

S. No.	Name of office	Financial year	Amount
BSTS			
1	Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta	2017-18	4.916
2	Medical Superintendent, BMC Hospital, Quetta	2017-18	0.644
3	PD, Mekran Medical College, Turbat	2016-17	3.980
4	PC, MNCH, Quetta	2017-18	12.599
Stamp duty			
5	PC, National Program Balochistan, Quetta	2017-18	1.125
6	PC, Hepatitis Free Balochistan, Quetta	2017-18	0.243
7	PD, Mekran Medical College, Turbat	2017-18	6.640
Total			30.147

Further details are at Annexure 9.2

Non-deduction of BSTS and stamp duty resulted in a revenue loss to the government.

The matter was reported to the department in October, November, 2018 and January, March and August 2019 but no reply was received.

In the DAC meeting held on December 17 and 18, 2019, Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta informed that necessary deduction has been made from the contractor for which the DAC directed for production of relevant record. The remaining offices did not attend the meeting. Regarding stamp duty, the concerned offices were directed to affect recovery at an early date.

No progress was intimated till finalization of this report.

Audit recommends that governmental taxes may be recovered from the concerned contractors.

9.2.7 Non-deduction of house rent and conveyance allowance - Rs. 6.112 million

According to Finance Division OM No. 2 (2) P-5/83 dated April 10, 1988, and No. 2 (1) R-5/991 dated August 25, 1991, "House rent allowance shall not be admissible to a Government servant residing in an accommodation provided by the Government". Further as per FD, GoB Notification dated May 18, 1977 "Conveyance allowance is not admissible to the employees residing in office premises".

In the following offices of Health Department, Balochistan, an amount of Rs. 4.222 million was paid during the financial years 2015-18 on account of House Rent Allowance to the officials provided with government accommodations by the department in violation of rules. Besides, the Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta paid an amount of Rs. 1.890 million on account of conveyance allowance during the financial year 2017-18 to the employees residing within in the premises of the hospital in violation of rules. Same is detailed in Annexure 9.3.

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

The matter was reported to the department in November, 2018 and March and April 2019 but no reply was received.

In the DAC meeting held on December 17 and 18, 2019, the department admitted the unauthorized drawal of house rent and conveyance allowance in the Sheikh Khalifa Bin Zayyed Hospital Quetta. DAC directed the hospital management to affect recovery and submit evidence. Whereas, DHO, Loralai, and MS, DHQ Hospital, Loralai did not attend the meeting.

No progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the concerned and the practice in question be discontinued.

9.2.8 Less realization of user charges - Rs. 1.037 million

As per Health Department, GoB Notification No. SO(B)H//9-88/2009/47-56 dated January 01, 2010, “User charges for Laboratory test, X-rays, and Labour Room is Rs. 50, OPD is Rs. 05 and Ultrasound is Rs. 75 Per Patient per test”.

The Medical Superintendent, DHQ, Loralai conducted various tests during the financial years 2016-18. An amount of Rs. 2.065 million should have been realized but only Rs. 1.028 million was deposited by hospital authorities in government treasury and a balance of Rs. 1.037 million was not deposited, as detailed below:

(Rs. in million)			
Name of department	Number of cases performed during 01.07.2016 to 30.06.2018	Rate	Amount
Laboratory	6,747	50	0.337
X-Rays	2,400	50	0.120
Labor Room	12,426	50	0.621
OPD	140,770	05	0.703
Ultrasound	3,768	75	0.282
Total revenue to be realized (A)			2.065
Revenue deposited during 2016-17			0.386

Name of department	Number of cases performed during 01.07.2016 to 30.06.2018	Rate	Amount
Revenue deposited during 2017-18			0.433
Revenue deposited from July to October, 2018			0.209
Total Revenue deposited (B)			1.028
Less Realization Amount (A-B)			1.037

Illegal retention of government receipt was not justified.

The matter was reported to the department in April, 2019, but no reply was received.

The DAC meeting was held on December 17 and 18, 2019. However, the respective office did not attend the meeting.

Audit recommends that the remaining amount of revenue receipt may be deposited in government account, besides fixing responsibility against the persons at fault.

Chapter 10

10.1 Home and Tribal Affairs Department

10.1.1 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.

10.1.2 Comments on Budget and Accounts

Development and non-development funds amounting to Rs 2,336.38 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 2,216.57 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non-Development	2,336.38	2,216.57	(120)	5%
Total (Non-Development)	7,674.819	8,573.708	898.889	11.7%

10.1.3 Audit Profile of Home and Tribal Affairs Department, Balochistan
(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	77	1	64.483	-
2	Assignment Accounts	1	-	-	-
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 observation amounting to Rs. 701.763 million was raised in this report during the current audit of Home and Tribal Affairs Department. This amount also includes recoveries of Rs. 49.778 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	Tax and duties	49.787
2	Irregularities	651.976

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	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
	Total	34	-	34	0

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

10.2 AUDIT PARAS

10.2.1 Advance payment on abstract bill - Rs. 609.616 million

According to Para 308 of FTR Vol.-I, "Advance drawal on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the AG Balochistan".

The Secretary, Government of Balochistan, Home and Tribal Affairs Department, Quetta withdrew an amount of Rs. 609.616 million during the financial years 2014-15 to 2017-18 on abstract bills in advance and made payments to various offices for which no vouched accounts were presented to audit, as detailed below:

(Rs in million)

S. No.	Name of offices	Financial years	Amount
1	Secretary, Government of Balochistan, Home and Tribal Affairs Department, Quetta	2014-15 to 2015-16	275.00
2	Secretary, Government of Balochistan, Home and Tribal Affairs Department, Quetta	2014-15 to 2015-16	2.500
3	Secretary, Government of Balochistan, Home and Tribal Affairs Department, Quetta	2016-17	312.116
4	Secretary, Government of Balochistan, Home and Tribal Affairs Department, Quetta	2017-18	20.00
Total			609.616

Further detail at Annexure 10.1

The expenditure was held irregular due to non-submission of detailed vouched account.

The matter was reported to the department in July, 2017, October, 2018 and July, 2019 but no reply was received.

No DAC meeting was held despite repeated requests by audit.

Audit recommends that detailed vouched account be submitted to audit for verification.

10.2.2 Irregular expenditure on account of daily wages - Rs. 42.360 million

According to the FD Notification No. SECY:/UP&D/1-1/2008-9/Contigent:1118 dated June 22, 2009, "Ban was imposed on hiring of contingent paid staff".

The DG, Levies, Balochistan Quetta incurred an expenditure of Rs. 42.630 million on account of salary of “Private Security Guards” for the security of MNAs, MPAs and Senators during the financial year 2014-15 without approval of the administrative and Finance departments. Moreover, neither joining reports, CNICs, nor medical fitness certificates were available on record. Detail is as under:

(Rs. in million)

S. No.	Name of offices	Description	Financial year	Amount
1	DG, Levies, Balochistan, Quetta	Salary of 203 employees on daily wages @ 17,500	2014-15	42.360
Total				42.360

Incurrence of expenditure without observing codal formalities depicted financial indiscipline and was a violation of laid down rule and procedure of the government.

The matter was reported to the department on May 05, 2016 but no reply was received.

No DAC meeting was held despite repeated requests by audit.

Audit recommends that related record be provided to audit for scrutiny.

10.2.3 Non-realization of government taxes - Rs. 49.787 million

According to Tariff Classification 9809.0000 of Part “A” Tax Service of Second Schedule, Section 3 of BSTS Act, 2015, “BST @ 15% on Services provided or Rendered by persons engaged in Contractual Execution of Work or Furnishing Supplies is to be recovered”. Further, Section 153 of Income Tax Ordinance, 2001 amended from time to time states, “Every DDO is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract”. Besides, as per Finance Act, 2013, “The amendments have been made in the Income Tax Ordinance, 2001, the rate of tax

deduction on execution of contractor have been increased from 6.5% to 7.5% and from 4% to 4.5% from July 1, 2014 till further orders”. And according to Article 4 (22 A) Schedule I to Stamp Act, 1899, as amended vide Balochistan Act, 1995, “Stamp duty @ 0.25% should be recovered/obtained in the shape of stamp duty on non-judicial stamp papers from contractors on the total cost of the contract at the time of award of the work”.

The following offices of Home and Tribal Affairs Department incurred an expenditure of Rs. 136.882 million on account of different procurements during the financial years 2014-15 to 2017-18 but the management failed to realize BSTS, income tax and stamp duty from the contractors/suppliers amounting to Rs. 49.787 million, as detailed below:

(Rs. in million)

S. No.	Name of offices	Financial years	Amount
BSTS			
1	Superintendent, District Central Jail, Mach	2017-18	1.791
2	Secretary, Government of Balochistan, Home and Tribal Affairs Department, Quetta	2017-18	3.713
3	Superintendent, District Jail, Quetta	2017-18	2.775
4	Superintendent, District Jail, Quetta	2016-17	2.817
5	Superintendent, District Jail, Mach	2016-17	2.212
6	Secretary, GoB, Home and Tribal Affairs Department, Quetta	2016-17	12.041
Total			25.349

(Rs. in million)

S. No.	Name of Offices	Description	Financial year	Expenditure	Amount
1	DG, Levies, Balochistan, Quetta	Income Tax	2014-15	445.267	17.810
2				73.545	5.515
3		Stamp Duty		445.267	1.113
Total				964.079	24.438
Grand total					49.787

Non-realization of governmental taxes resulted in revenue loss to the government.

The matter was reported to the department in May and September, 2016, July and October, 2018 and January, May and July, 2019 but no reply was received.

No DAC meeting was held despite repeated requests by audit.

Audit recommends that recovery of governmental taxes may be made at the earliest.

Chapter 11

11 Industries and Commerce Department

11.1 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

11.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 1,666.094 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 1,430.783 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	1,406.644	1,203.861	(202.782)	14.42
Development	259.450	226.922	(32.528)	12.54
Grand total (Non-Development + Development)	1,666.094	1,430.783	(235.310)	14.12

An expenditure of Rs. 235.310 million was not surrendered against non-development and development, which indicated improper budgeting and financial mismanagement.

11.1.3 Audit Profile of Industries and Commerce Department, Balochistan (Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ Receipts audited financial year 2017-18
1	Formations	18	2	195.287	-
2	Assignment Accounts	1	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	2	2	5,096.528	2,220.855
5	Foreign Aided Project (FAP)	-	-	-	-

11.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 492.149 million was raised in this report during the current audit of Industries and Commerce Department. This amount also includes recoveries of Rs. 23.632 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	Overpayment	3.521
2	Tax and duties	5.368
3	Irregularities	429.049
4	Recoveries	2.927
5	Loss	49.404
6	Others	1.880

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	2007-2008	3	-	3	0
2	2013-2014	3	-	3	0
3	2016-2017	2	2	0	100
Total		8	2	6	25%

Audit Reports have not yet been discussed by the PAC.

11.2 AUDIT PARAS

11.2.1 Loss due to less-realization of ground rent - Rs. 27.585 million

As per GFR 26, Vol.-I, "It is the duty of Department controlling officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the public account". Further, according to GoB, Industries and Commerce Department Notification No. SO-I (Ind) 4-2/2003/3414-23 dated June 07, 2005, "Government has fixed the rate of ground rent @ Rs. 3 Per Sqm from the landowners of Industrial Estates".

DG, Industries and Commerce Department, Balochistan, Quetta, during the financial years 2016-18 did not recover an amount of Rs. 27.585 million outstanding against land owners/industrialists on account of ground rent, as detailed in Annexure 11.1.

Non-compliance with the government orders resulted in non-realization of Government dues.

The matter was reported to the department on December 21, 2018 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

Audit recommends recovery of outstanding Government dues from the defaulters.

11.2.2 Loss due to less realization of cost of land - Rs. 21.819 million

According to GFR 26, Vol.-I, "It is the duty of Department Controlling Officers to see that all sums due to the Government are regularly and promptly assessed, realized and duly credited in the public account". Further, according to revised GoB, Industries and Commerce Department Notification No. SO-I (Ind) 4-1/2012/66-76 dated January 20, 2014, "Government has fixed the rate of cost of land @ Rs. 436 Per Sqm with 10% increase per annum from the allottees of Industrial Estates".

DG, Industries and Commerce Department, Balochistan, Quetta during the financial years 2016-18 failed to recover an amount of Rs. 21.819 million outstanding against various factories/industries on account of cost of land, as detailed in Annexure 11.2.

Non-compliance with the government orders resulted in non-realization of cost of land.

The matter was reported to the department on December 21, 2018 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

Audit recommends recovery of outstanding Government dues from the defaulters.

11.2.3 Overpayment due to allowing incorrect rate - Rs. 3.521 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.

Executive Engineer, Civil Works, Industries and Commerce Department, Balochistan, Quetta paid the contractor of “Mini Industrial Estate at Khuzdar” for an item of work "Providing and laying 1:3:6 cement concrete....in foundation" under SI No. 5-7d+5-42d for 26,172.35 Cft @ 11,761.63 Per % Cft. Review of MB No. 69/ICD/2015 Page 9 revealed that concrete was laid in foundation of building therefore, rate was to be paid under SI No. 5-1a+5-42d Rs. 4,871.44 + Rs. 328.06 Per Cft. Due to allowing incorrect rate, the contractor was overpaid Rs. 3.521 million, as calculated below:

(Rs. in million)				
Quantity paid	Rate paid	Rate payable	Difference	Amount
26,172.35 Cft.	11,761.63 P % Cft.	5,199.50 P % Cft.	6,562.13 P % Cft.	1.718
Add premium @ 105 above				1.803
Total				3.521

Allowing higher rate than admissible resulted in overpayment.

The matter was reported to the department on December 21, 2018 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

Audit recommends recovery of the overpaid amount from the contractor.

11.2.4 Non-deduction of cost of tack coat - Rs. 2.927 million

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

Executive Engineer, Civil Works, Industries and Commerce Department, Balochistan, Quetta paid the contractor of “Mini Industrial Estate at Khuzdar” for premix carpeting and paid at the rate of Rs. 239.10 Per Sqm under SI No. 21-35/c that included cost of tack coat at the rate of Rs. 52.70 Per Sqm. In addition, prior to premix carpeting, prime coat at NSR were also paid at the rate of Rs. 33 Per Sqm. Additional payment based on NSRs for prime coat was not in order because cost of tack coat was already included in the premix carpeting rate. Cost of prime coat should have been adjusted within the existing cost of tack coat as both items are not applied together. Thus, due to non-deduction of the cost of tack coat, an overpayment of Rs. 2.927 million was made to the contractor, as detailed below:

(Rs. in million)

Quantity paid (Sqm)	Rate paid	Cost of tack coat	Rate payable	Total
27,102.85	239.10	52.70	186.40	1.428
Add premium @ 105 above				1.499
Total				2.927

Non-deduction of cost of tack coat from premix carpeting resulted in over payment to the contractor and caused loss to the government.

The matter was reported to the department on December 21, 2018 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

Audit recommends recovery of the overpaid amount from the contractor.

11.2.5 Non-obtaining of performance security - Rs. 32.653 million

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

Executive Engineer, Industries and Commerce Department, Balochistan, Quetta awarded different contracts during the financial year 2014-15 without obtaining performance security from the contractors valuing Rs. 326.536 million, as detailed below:

(Rs. in million)				
S. No.	Name of work	Name of contractor	Contract value	10% performance security
1	Establishment of Mini Industrial Estate, Khuzdar	M/s Haji Karim Bakhsh Zehri, Government Contractor	160.241	16.024
2	Establishment of Mini Industrial	M/s Haji Sahib Jan and Sons, Government	166.295	16.629

S. No.	Name of work	Name of contractor	Contract value	10% performance security
	Estate, Turbat	Contractor		
Total			326.536	32.653

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

The matter was reported to the department on March 4, 2016 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

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

11.2.6 Unauthorized payments above the sanctioned strength - Rs. 1.880 million

According to APPM 4.6.12.7, "The payroll officer in the Payroll Section shall update the Payroll Register, as per the authorized notification, (manually or maintained on the computer system) and file the notification".

DD, Industries and Commerce Department, Turbat for the financial years 2014-16 paid Rs. 1.880 million to the following officials under DDO Code TB-4137 on account of salaries above the approved sanctioned strength.

(Rs. in million)

S. No.	Name of post	Sanctioned strength	Paid posts	Excess posts	Gross pay
1	Assistant Computer Operator B-12	18	20	02	0.461
2	Junior Clerk B-09	30	31	01	0.395
3	Bill Distributor B-05	0	1	01	0.363
4	Chowkidar B-01	8	10	02	0.331
5	Naib Qasid B-01	30	31	01	0.330
Total		86	93	07	1.880

Absence/non-maintenance of scale audit register resulted in unauthorized payments and doubtful expenditure.

The matter was reported to the department on November 25, 2016 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

Audit recommends that matter may be investigated besides fixing of responsibility. Further, no salaries payment needs to be made in violation of scale audit register.

11.2.7 Non-realization of governmental taxes - Rs. 5.368 million

According to Section 3 of BSTS Act, 2015, "The GoB levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works". Further, as per Section 22 A of Schedule I to Stamp Act, 1899 as amended vide Balochistan Finance Act, 1994,

“0.25% of the contract value is required to be realized from the contractor as stamp duty, while entering into contract for execution of any works or to procure stores and materials”.

Executive Engineer, Industries and Commerce Department, Quetta made payments to the contractors for execution of civil works contracts during the financial years 2014-15 to 2017-18 but did not deduct BSTS and stamp duty. This resulted in non-realization of BSTS and stamp duty amounting to Rs. 5.368 million, as detailed below:

(Rs. in million)

S. No.	Particulars	Cheque No. and date	Award of contract	Gross amount	15% BSTS
1	Dastkari Center at Killi Hajika Surab, M/s Javaid Zehri and Brother	74376, 30.06.2017	C-4/1942-43/CB 17.05.2017	2.702	0.405
2	Establishment of Mini Industrial Estate at Chaman, M/s Sohbat Khan	104440, 15.04.2018	C-4/1920-23/CB 08.05.2017	12.052	1.808
3	Construction of Handi Craft Centre at Mat Suneri, District Kalat M/s Javed Zehri and Brother	074374, 23.06.2017	C-4/1947-48/CB 26.05.2017	2.703	0.405
4	Construction of Wool Collection Centre at Khaliqabad, M/s I.K Enterprises	074326, 22.06.2016	C-4/1565-68/CB 09.02.2016	4.868	0.730
Total				22.325	3.348

Stamp duty

(Rs. in million)

S. No.	AIR Para No.	Financial years	Amount
1	AIR-5	2014-15	0.914
2	AIR-4	2015-16	0.080
3	AIR-2	2016-18	1.026
Total			2.020

Non-deduction of BSTS and stamp duty resulted in revenue loss to the government.

The matter was reported to the department in March and November, 2016 and December, 2018 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

Audit recommends recovery of governmental taxes at the earliest.

11.2.8 Execution of works without technical sanctions - Rs. 396.396 million

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

Executive Engineer, Industries and Commerce Department, Balochistan, Quetta during the financial years 2014-15 and 2015-16 executed different development projects costing Rs. 396.396 million without obtaining prior technical sanctions of the estimates from the competent authority, as detailed below:

(Rs. in million)

S. No.	AIR Para	Financial years	Amount
1	AIR-3	2014-15	367.031
2	AIR-2	2015-16	29.365
Total			396.396

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

The matter was report to the department in March and November, 2016 but no reply was received.

The PAO was requested to convene a DAC meeting in May, 2019 followed by three reminders.

No meeting was held till finalization of this report.

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

Chapter 12

12.1 Irrigation Department

12.1.1 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.

12.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 10,514.800 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 10,191.400 million was incurred, as summarized below:

Type of grant	(Rs in million)			
	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	2,431.703	2,302.703	(129.553)	5.33
Development:	5,847.180	6,311.093	463.913	5.33
i. Dams				
ii. Surface Irrigation	2,234.908	1,578.155	(656.753)	29.39
Total Development (i+ii)	8,082.088	7,889.247	192.841	2.39
Grand total (Non-Development + Development)	10,513.8	10,191.4	(322.394)	3.07

An expenditure of Rs. 322.394 million was incurred in excess against Development and Non-Development, which indicated improper budgeting and financial mismanagement.

12.1.3 Audit Profile of Irrigation Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	52	9	3,108.550	-
2	Assignment Accounts	8	1	547.694	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	1	1	100.45	-

12.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 6,373.235 million was raised in this report during the current audit of Irrigation Department. This amount also includes recoveries of Rs. 854.278 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	Overpayment	57.358
2	Tax and duties	228.945
3	Irregularities	5,518.957
4	Recoveries	567.975

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	1984-85	14	-	14	0
2	1988-89	20	-	20	0
3	1989-90	36	-	36	0
4	1990-91	7	-	7	0
5	1991-92	47	-	47	0
6	1992-93	27	-	27	0
7	1993-94	50	-	50	0
8	1994-95	24	-	24	0
9	1995-96	34	-	34	0
10	1996-97	8	-	8	0
11	1997-98	28	26	2	93%
12	1998-99	17	16	1	94%
13	2001-2002	30	-	30	0
14	2002-2003	11	-	11	0
15	2003-2004	11	-	11	0
16	2004-2005	15	-	15	0
17	2005-2006	8	5	3	62.5%
18	2006-2007	8	-	8	0
19	2007-2008	2	-	2	0
20	2008-2009	6	-	6	0
21	2009-2010	18	-	18	0
22	2010-2011	17	-	17	0
23	2011-2012	7	-	7	0
24	2012-2013	14	-	14	0
25	2013-2014	17	-	17	0
26	2014-2015	14	-	14	0
27	2015-2016	6	-	6	0
28	2016-2017	9	-	9	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
29	2017-2018	10	10	0	100%
30	2018-2019	12	-	12	0
Total		527	57	470	10.8%

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

12.2 AUDIT PARAS

12.2.1 Allowing inadmissible item of work - Rs. 24.000 million

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

In the following divisions of Irrigation Department, during the financial year 2017-18, the contractors were paid for different items of work, which were not provided in the approved PC Is due to which an overpayment of Rs. 24.000 million was made.

(Rs. in million)

S. No.	Office	AIR Para No.	Amount
1	Drainage Irrigation, Dera Allah Yar	2	2.724
2	Drainage Irrigation, Dera Allah Yar	3	9.505
3	Drainage Irrigation, Dera Allah Yar	6	1.922
4	Drainage Irrigation, Dera Allah Yar	7	1.954
5	Irrigation Division, Killa Saifullah	12	6.205
6	Irrigation Division, Ziarat	2	1.690
Total			24.000

Further detail is at Annexure 12.1.

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

The matter was reported to the concerned office during October, 2018 and September, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the department could not justify the payment; therefore, the Committee directed the department to recover the amount from the contractors.

No progress was intimated till finalization of this report.

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

12.2.2 Overpayment due to non-utilization of available earth - Rs. 21.496 million

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

In the following divisions of the Irrigation Department, the works for excavation or cutting to a required grade and preparation of embankments were simultaneously carried out but surplus earth obtained from cutting was not used in construction of embankments during the financial years 2017-18 and 2018-19. This resulted in an overpayment of Rs. 21.496 million, as detailed below:

(Rs. in million)

S. No.	Office	AIR Para No.	Financial year	Amount
1	Executive Engineer, Irrigation	2	2017-18	2.452

S. No.	Office	AIR Para No.	Financial year	Amount
	Division, Zhob			
2	Executive Engineer, Irrigation Division, Kachhi at Dhadar	4	2017-18	0.470
3	Executive Engineer, Irrigation Division, Killa Saifullah	19	2017-18	4.580
4	Executive Engineer, Irrigation Division, Kharan	4	2017-18	0.694
5	Executive Engineer, Irrigation Division, Kharan	5	2017-18	0.433
6	Executive Engineer, Irrigation Division, Sibi	3	2018-19	0.607
7	Executive Engineer, Irrigation Division, Ziarat	4	2017-18	0.446
8	Executive Engineer, Irrigation Division, Harnai	8	2017-18	11.820
Total				21.496

Further detail is at Annexure 12.2

Non-compliance of rules and regulations indicated lack of internal control and loss to the Government exchequer.

The matter was reported to the Department during December, 2018 to October, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the forum directed to produce compaction test reports/soil classification reports duly signed by the Superintending Engineer to Audit for verification otherwise recovery may be affected.

No progress was intimated till finalization of this report.

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

12.2.3 Overpayments due to allowing higher rates of premium - Rs. 10.384 million

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

In the following divisions of Irrigation Department, an overpayment of Rs. 10.384 million was made to the contractors of different works during the financial years 2017-18 and 2018-19 due to allowing incorrect rates of premium.

(Rs. in million)

S. No.	Name of office	AIR Para No.	Financial year	Amount
1.	Irrigation Division, Zhob	1	2017-18	3.374
2.	Irrigation Division, Killa Saifullah	23	2017-18	0.415
3.	Project Director 100 Dams, Quetta	1	2018-19	6.595
Total				10.384

Further detail is at Annexure 12.3

Excess payment of premium caused loss to the government.

The matter was reported to the concerned offices during December, 2018 and September, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the department contended that the applicable rate was that of civil work and not earthwork. Audit clarified that since it was earthwork therefore, the rate of earthwork was

applicable. The DAC directed the department to seek clarification from the P&D department.

No progress was intimated till finalization of this report.

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

12.2.4 Overpayment due to allowing incorrect higher rates - Rs. 1.478 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 MB and check arithmetically”.

In the following divisions of Irrigation Department, during the financial year 2017-18, contractors were paid for items of work “Excavation in foundation of buildings, bridges, and other structures, depth upto 4 Meters including dagbelling, dressing, refilling around structures with excavated earth, watering and ramming lead upto 30 m lift upto 1.5 m” @ Rs. 178.84 P. % Cft and Rs. 342.42 P. % Cft. Excavation works were carried out for key trench of dams, therefore, payments should have been made under SI No. 3-44/c and d i.e. “Earthwork excavation in irrigation channels, drains, etc. upto 3 m depth or to designed section, grades and profiles, excavated material disposed of and dressed within 15 m lead” @ Rs. 126.59 Per % Cft. and @ Rs. 227.84 Per % Cft. respectively. Thus, due to allowing incorrect higher rates, an overpayment of Rs. 1.478 million was made to the contractors, as detailed below:

(Rs.in million)

S. No.	Name of office	AIR Para No.	Amount
1.	Executive Engineer, Irrigation Division, Kalat	4	0.362
2.	Executive Engineer, Irrigation Division, Kalat	5	0.532
3.	Executive Engineer, Irrigation Division,	7	0.584

S. No.	Name of office	AIR Para No.	Amount
	Kachhi at Dhadar		
Total			1.478

Further detail is at Annexure 12.4

Payments by allowing incorrect higher rates gave undue financial benefit to the contractors at the risk of public interest.

The matter was reported to the Department during June, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the committee directed the management to seek clarification from the P&D Department regarding the matter and physical verification be conducted.

No further progress was intimated till finalization of this report.

Audit recommends that recovery be affected from the contractors.

12.2.5 Non-recovery of mobilization advances - Rs. 477.687 million

According to the FD, GoB Notification No. FD(RI-2/MA/92/1392-1492 dated April 30, 1992, "Mobilization advances up to ten percent of the tendered amount in respect of work costing Rs. 30.000 million and above with the prior concurrence of the FD and an irrevocable bank guarantee was to be obtained from the contractor. The amount of the advance should be recovered in five equal installments commencing from the first running bills of the contractor".

In the following divisions of Irrigation Department, an amount of Rs. 477.687 million on account of mobilization advance was not recovered from the running bills of the contractors during the financial year 2017-18:

(Rs. in million)

S. No.	Office	AIR Para No.	Amount
1	PD, Construction of Basol Dam, Gwadar	3	155.142
2	PD, Construction of Toiwar Batozai Storage Dam, Killa Saifullah	6	322.545
Total			477.687

Further detail is at Annexure 12.5

Non-recovery of mobilization advance within 5 equal installments resulted in undue financial aid to the contractors.

The matter was reported to the concerned offices during January and November, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the committee directed the management to recover the amount in light of FD order from the running bills of the contractors.

No progress was intimated till finalization of this report.

Audit recommends that recovery may be affected from the concerned contractors. Further, the deviation from government order be inquired to fix responsibility.

12.2.6 Non-deduction of governmental taxes - Rs. 228.945 million

According to Section 3 of BSTS Act, 2015, “The GoB has levied Sales Tax @ 15% on provision of services rendered by engineering consultants, Contractors of buildings (including water supply, gas supply and sanitary works), roads and bridges, electrical and mechanical works including air conditioning), (including turn-key projects) and similar other works”. Further, as per Section 22

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

In the following divisions of Irrigation department, payments to the consultants and contractors were made without deduction of BSTS and stamp duty amounting to Rs. 228.945 million during the financial years 2017-18 and 2018-19, which resulted in a revenue loss to the Government, as, detailed below:

(Rs. in million)

S. No.	Office	AIR Para No.	Financial year	Amount
BSTS				
1	Executive Engineer, Irrigation Division, Harnai	5	2017-18	66.450
2	Executive Engineer, Irrigation Division, Sibi	3	2017-18	9.435
3	Executive Engineer, Irrigation Division, Hub	4	2017-18	17.635
4	PD, Basol Dam, Gwadar	4	2017-18	2.073
5	Executive Engineer, Irrigation Division, Gwadar	3	2017-18	0.639
6	Executive Engineer, Irrigation Division, Bela at Uthal	2	2017-18	7.333
7	Executive Engineer, Irrigation Division, Zhob	3	2017-18	46.251
8	Executive Engineer, Irrigation Division, Kharan	1	2017-18	6.815
9	Executive Engineer, Irrigation Division, Nushki	1	2017-18	2.539
10	PD, Construction of Toiwar Batozai Storage Dam, Killa Saifullah	2	2017-18	2.155

11	Executive Engineer, Irrigation Division, Turbat	5	2017-18	16.054
12	Executive Engineer, Irrigation Division, Panjgur	4	2017-18	3.570
13	PD, Shadi Kaur Dam, Quetta	4	2017-18	0.938
14	Executive Engineer, Irrigation Division, Musa Khel	2	2017-18	15.703
15	Executive Engineer, Irrigation Division, Ziarat	10	2017-18	9.320
16	Executive Engineer, Irrigation Division, Mastung	2	2017-18	0.107
17	Executive Engineer, Irrigation Division, Sibi	1	2018-19	5.585
Total				212.602
Stamp duty				
18	Executive Engineer, Irrigation Division, Harnai	4	2017-18	0.695
19	PD, Basol Dam, Gwadar	6	2017-18	14.127
20	Executive Engineer, Irrigation Division, Panjgur	6	2017-18	0.150
21	PD, Construction of 100 Dams in Quetta	7	2018-19	0.915
22	Executive Engineer, Kirthar Canal Division, Usta Mohammad	7	2017-18	0.456
Total				16.343
Grand total				228.945

Further detail are at Annexure 12.6.

Non-realization of governmental taxes put the Government to revenue loss.

The matter was reported to the Department during October, 2018 to October, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the forum regarding BSTS decided that the Secretary, Irrigation Department would take up the matter with the P&D Department, GoB regarding deduction of BSTS on payments of services made by the department. In the case, Irrigation Department needs to pursue the GoB to allow provision of BSTS in estimation of civil works by P&D Department so that the executive engineers may allow payments after deduction of BSTS, where applicable. Further, as far as stamp duty is concerned the committee directed to recover the remaining amount from the contractors.

No further progress was intimated till finalization of this report.

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

12.2.7 Non-realization of water charges from LIEDA - Rs. 90.288 million

According to the decision made in the meeting held on July 15, 1994 under the Chairmanship of Additional Chief Secretary (P&D), “The Irrigation and Power Department was authorized to charge proportionate increase of rates, if LIEDA had increased its rates”. According to approved percentage share, the Irrigation Department is entitled to get 67% share of total income realized by the LIEDA. As per Circular issued by the MD, LIEDA vide No. LIEDA/INDS/05/211 dated May 25, 2005, the LIEDA had revised water tariff as under:

Category of consumer	Previous rates (Per 1,000 Gallon)	Revised rates (Per 1,000 Gallons)
HITE consumer	Rs. 30	Rs. 40
Outside HITE consumers	Rs. 42	Rs. 52

Accordingly, the Irrigation Department was entitled to get Rs. 27 and Rs. 35 Per 1,000 Gallons of its share of water charges, respectively after August 2005.

Executive Engineer, Canal Irrigation Division, Hub supplied water to LIEDA during the period December, 2015 to June, 2018. As per record, an amount of Rs. 90.288 million was required to be realized from the LIEDA, which was still outstanding. Detail is as under:

(Rs. in million)

Category of consumer	Period	Total days	Close days	Net days	Unit	Daily water consumption	Total water consumption (Col: 5x7)	Rate	Amount due (Col: 8x10)
1	2	3	4	5	6	7	8	9	10
Inside HITE consumers	Dec. 2015 to June 2018	843	43	800	1,000 Gallons	2,430	1,944,000	27	52.488
From inside HITE to Marble City		843	43	800	1,000 Gallons	1,350	1,080,000	35	37.800
Total									90.288

Non-realization of water charges resulted in a loss to the government.

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

In the DAC meeting held on January 02 and 03, 2020, the department replied that the recovery of water tariff would be made in due course of time. DAC directed the department to realize revenue of water tariff as per rates prescribed by the government.

No progress was intimated till the finalization of this report.

Audit recommends that the recovery of outstanding government dues from the concerned consumers may be affected.

12.2.8 Non-obtaining of performance security - Rs. 25.429 million

According to Rule 44 of BPPRs, 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”.

In the following divisions of the Irrigation Department, contracts were awarded to different contracts during the financial year 2017-18 without obtaining performance security valuing Rs. 25.429 million:

(Rs. in million)

S. No.	Office	AIR Para No.	Amount
1	Executive Engineer, Irrigation Division, Killa Saifullah	5	11.199
2	Executive Engineer, Irrigation Division, Musa Khel	8	14.230
Total			25.429

Further detail are at Annexure 12.7.

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

The matter was reported to the department in June and September, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the DAC directed the management to furnish either performance securities or completion certificates for verification.

No progress was intimated till finalization of this report.

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

12.2.9 Non/less deduction and premature release of security deposits - Rs. 56.925 million

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

In the following divisions of Irrigation Department, security deposits amounting to Rs. 6.925 million were not/less deducted during the financial years 2017-18 and 2018-19 in violation of above rule. Further, PD, Construction of Toiwar Batozai Storage Dam, Killa Saifullah at Quetta refunded security deposit worth Rs. 50.000 million to the contractor before completion of work during the financial year 2017-18.

(Rs. in million)

S. No.	Name of office	AIR Para No.	Financial years	Amount
1	Irrigation Division, Kalat	1	2017-18	2.000
2	PD, Shadi Kaur Dam, Quetta	1	2017-18	1.363
3	PD, Construction of 100 Dams in Quetta	3	2018-19	3.562
4	PD, Construction of Toiwar Batozai Storage Dam, Killa Saifullah	7	2017-18	50.000
Total				56.925

Further detail are at Annexure 12.8.

Non/less deduction of security deposit and premature release of security deposit was undue financial aid to the contractors.

The matters were reported to the department in January and September, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03 2020, the committee directed to recover the amount from the contractors and original record be verified from audit.

No progress was intimated till finalization of this report.

Audit recommends recovery beside discontinuation of the practice.

12.2.10 Execution of works without technical sanctions - Rs. 5,418.148 million

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

In the following offices of Irrigation Department, during the financial year 2017-18, development schemes amounting to Rs. 5,418.148 million were executed without obtaining prior technical sanctions of the estimates from the competent authority.

(Rs. in million)

S. No.	Name of office	AIR Para No.	Amount
1	PD, Basol Dam Gwadar	5	4,197.467
2	Irrigation Division, Kalat	11	75.000
3	Irrigation Division, Kachhi at Dhadar	8	321.499
4	Irrigation Division, Killa Saifullah	14	487.835
5	Irrigation Division, Musa Khel	4	155.000
6	Kirther Canal Division, Usta Mohammad	1	181.347
Total			5,418.148

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

The matter was reported to the concerned offices during October to November, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the committee directed the department to get the original record verified by audit.

No progress was intimated till finalization of this report.

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

12.2.11 Non-submission of detailed account - Rs. 18.455 million

According to Treasury Rules 308, “Advance drawal on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan”. Further, as per Treasury Rules 205, “Every Government Officer entrusted with the payment of money should obtain for every payment he make, vouchers and clear particular regarding the claims and all relevant information necessary”.

The following divisions of Irrigation Department drew an amount of Rs. 18.455 million on abstract contingent bills during the financial year 2017-18 but no adjustment account was produced to audit for scrutiny in violation of above rule:

(Rs. in million)			
S. No.	Office	AIR Para No.	Amount
1	Executive Engineer, Irrigation Division, Hub	5	12.000
2	PD, Construction of Toiwar Batozai Storage Dam, Killa Saifullah	1	6.455
Total			18.455

Non-submission of detailed adjustment bills depicted lack of internal controls due to which expenditure remained unverified.

The matter was reported to the department in October, 2018 and January, 2019 but no replies were received.

In the DAC meeting held on January 02 and 03, 2020, the committee directed the management to produce the original record to audit for verification.

No progress was intimated till finalization of this report

Audit recommends that detailed adjustment accounts be obtained from the concerned offices.

Chapter 13

13.1 Livestock and Dairy Development Department

13.1.1 Introduction

Livestock is considered one of the most important sectors in Balochistan. The majority of rural population is engaged in rising of livestock. Basic policy of the Livestock and Dairy Development department is to protect the animals from various diseases. For this purpose, veterinary hospitals were established all over the province for providing medicines to breeders at their doorstep on subsidized rates. To attract the people towards this sector, the Government established Dairy and Poultry Farms in various districts of the province. For introduction of new breeds, the Government also arranged supplies of animals to the breeders on subsidized rates.

13.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 3,194.220 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 2,907.673 million was incurred, as summarized below:

Type of grant	(Rs. in million)			
	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	%
Non- Development	3,021.717	2,749.006	(272.711)	9.03
Development	172.503	158.668	(13.835)	8.02
Grand total (Non-Development + Development)	3,194.22	2,907.674	(286.546)	8.97

There was a saving of Rs. 286.546 million on development and non-development side, which indicated improper budgeting.

**13.1.3 Audit Profile of Livestock and Dairy Development Department,
Balochistan**

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2018-19	Revenue/ Receipts audited financial year 2018-19
1	Formations	103	6	446.492	-
2	Assignment Accounts	-	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities / Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	-	-	-	-

13.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 54.067 million was raised in this report during the current audit of Livestock and Dairy Development Department. This amount also includes recoveries of Rs. 1.441 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	Loss	5.052
2	Tax and duties	1.441
3	Irregularities	47.574

13.1.5 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	05	05	0	100
8	2018-2019	06	-	06	0
Total		51	05	46	9.08

Note: Most of the audit reports were not discussed by the PAC in Balochistan.

13.2 AUDIT PARAS

13.2.1 Loss to the government due to less production of milk - Rs. 5.052 million

According to Annexure IV of PC I of Milk Production and Dairy Development Project, the milk production by a Friesian Cow was projected as 18.6 liters per day.

The Superintendent, Government Dairy Farm, Quetta produced 205,363 liters of milk during 2017-18 from an average strength of 47 milking cows. Average production per milking cow comes to 11.99 Liters milk Per Day instead of 18.6 Liters. Thus, less production of milk worth Rs. 5.052 million was noticed, as detailed in Annexure 13.1.

Less production of milk against the targeted production resulted in loss to the government.

The matter was reported to the department in January, 2019 but no reply was received.

In the DAC meeting held on November 26, 2019, it was decided to make a technical committee for investigation of the yield of milk production in dairy farm per annum.

No further progress was intimated till finalization of this report.

Audit recommends that departmental inquiry be carried out to investigate the matter and fix responsibility against the person(s) at fault.

13.2.2 Irregular expenditure due to non-calling of open tender - Rs. 34.837 million

Under Rule 15 (1) of 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”.

In the below mentioned offices of Livestock and Dairy Development Department, the following expenditure was incurred on the purchase of seed, fertilizer, feed and miscellaneous items valuing Rs. 34.837 million during 2013-14 to 2017-18 without inviting open tenders in leading newspapers, as detailed below:

(Rs. in million)

S. No.	Office	Air Para No.	Financial years	Amount
1	Superintendent, Government Dairy Farm, Kalat	4	2015 to 2018	1.961
2	Superintendent, Government Dairy Farm, Mastung	5	2016 to 18	3.335
3	Superintendent, Dairy Farm, Quetta	3	2017-18	6.919
4	Superintendent, Government Dairy Farm, Nushki	5	2013 to 18	12.734
5	Superintendent, Beef Production Research Centre, Sibi	4	2017-18	1.627
6	Superintendent, Government Dairy Farm, Zhob	4	2014 to 2018	1.124
7	Superintendent, Government Dairy Farm, Quetta	3	2016 to 2018	1.360
8	Superintendent, Government Dairy Farm, Quetta	4	2016 to 2018	2.728
9	Superintendent, Government Dairy Farm, Nushki	4	2013 to 18	3.049
Total				34.837

The expenditure was held irregular due to the reason that no tender was called in disregard of above-mentioned Rule.

The matter was reported to the department in January 2018, January, February and May, 2019 but no reply was received.

In the DAC meeting held on November 26, 2019, it was decided that the expenditure be regularized from the FD, GoB.

No further progress was intimated till finalization of this report.

Audit recommends regularization of expenditure by the FD, GoB.

13.2.3 Improper issuance of feed - Rs. 12.737 million

As per GFR 149, Vol.-I, “When materials are issued from stock for departmental use, manufacture, sale, etc. the officer-in-charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person. Further, when materials are issued, a written acknowledgement should be obtained from the person to whom they are ordered to be delivered or dispatched”.

The Superintendent, Government Dairy Farm, Nushki incurred an expenditure of Rs. 12.737 million during the financial years 2013-14 to 2017-18 on purchase of different types of feed. Issuance of mentioned feed was recorded neither on daily basis nor per general consumption in the consumption register due to which actual requirement could not be extracted. Further, the receipt of feed items was not clear from the record, as no authentic record was provided to audit for verification.

Weak internal control created risk of improper issuance of edible items of livestock and its misuse.

The matter was reported to the department in January, 2019 but no reply was received.

In the DAC meeting held on November 26, 2019, it was decided to provide complete record for verification to audit.

No record was produced till finalization of this report.

Audit recommends departmental enquiry into the matter and maintenance of important record for reducing the risk of misuse. Besides, regularization of the expenditure be done by FD.

13.2.4 Non-deduction of BSTS on execution of work from contractors - Rs. 1.441 million

As per Rule 03 of BSTS Act, 2015 “Subject to such exclusion as mentioned in Second Schedule, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in Balochistan in the course of an economic activity, including the commencement or termination of the activity.” Further, as per second schedule Services provided in specified fields will be charged @ 15% with effect from July 01, 2015.

The Superintendent, Government Dairy Farm, Nushki made payments of Rs. 9.608 million to the different Contractors/Suppliers on account of purchase of feed ingredients i.e. “Green Fodder, Wheat Straw and Mixed Dairy Ration” during the financial years 2015-16 to 2017-18, but 15% BSTS was not deducted from the contractor/suppliers bill amounting to Rs. 1.441 million, as detailed in Annexure 13.2.

Non-deduction of BSTS from the bills of contractors/suppliers deprived the government from revenue receipt.

The matter was reported to the department in January, 2019 but no reply was received.

In the DAC meeting held on November 26, 2019, it was decided that the BSTS amount should be recovered.

No further progress was intimated till finalization of this report.

Audit recommends that recovery be made good from the concerned, besides, fixing of responsibility on the person (s) at fault.

Chapter 14

14.1 Mines and Minerals Department

14.1.1 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.

14.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 1,511.782 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 1,441.917 million was incurred, as summarized below:

(Rs. in million)

2018-19				
Type of grant	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	1,482.282	1,413.932	(68.350)	4.61
Development	29.500	27.985	(1.515)	5.14
Grand Total (Non-Development + Development)	1,511.782	1,441.917	69.865	4.62

There was a saving of Rs. 69.865 million on non-development and development that indicated improper budgeting and financial mismanagement.

14.1.3 Audit Profile of Mines and Mineral Department, Balochistan**(Rs. in million)**

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/receipts audited financial year 2017-18
1	Formations	35	2	1433.15	-
2	Assignment Accounts	-	-	-	-
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 amounting to Rs. 3,214.407 million were raised in this report during the current audit of Mines and Mineral Department. This amount also includes recoveries of Rs. 821.11 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	Irregularities	2,391.476
2	Recoveries	295.658
3	Others	1.821
4	Tax and duties	525.452

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	2017-2018	5	-	5	0
Total		5	-	5	0

Note: The audit report was not discussed in the PAC.

14.2 AUDIT PARAS

14.2.1 Less realization of royalty through contractors - Rs. 154.345 million

According to Rules 104 and 108 of the Balochistan Minerals Concession Rules, 2002, "Royalty is payable on any minerals/mines or found as provided in Rule 101 and rentals recoverable in respect of arrear to which the minerals title or Minerals concession relates in accordance with Second Schedule as may be amended from time to time through notification in official gazette". And as per Rule 26 of GFR, Vol.-I, "It is the duty of the departmental officers to see that all sums due to Government are regularly and promptly assessed realized and duly credited into Government Account". Further, as per GFR 28, Vol.-I, "No amount due to the Government should be left outstanding without sufficient reason".

The DG, Mines and Minerals, Balochistan, Quetta awarded the contract rights for collection of Royalty on Major Minerals i.e. Marbles and other Minerals in Block No. I, II, IV, V, VI VII & VIII to various contractors for a stipulated period, as detailed in Annexure 14.1. Later on, the contract rights for collection of Royalty of the said areas were revised. Considering the extended amount of the contract of royalty collection, the firms did not deposit the amount in the government treasury, as detailed below:

(Rs. in million)

Block No.	Name of contractor	Period	Extended contract amount	Amount deposited	Recoverable
Block-I and II	M/s Naveed and Company	21.06.2017 to 20.10.2017	68.750	48.750	20.000
Block-IV, V, VII & VIII	Various contractors	01.03.2016 to 03.09.2018	520.552	386.207	134.345
Total					154.345

Less realization of royalty resulted in a revenue loss to the government.

The matter was reported to the department in December, 2018 and January, 2019, but no reply was received.

In the DAC meeting held on March 12, 2019, it was informed by the management that the contract was extended under Rule 104 (A) of Balochistan Mining Concession Rules, 2002. The contractors were required to deposit the remaining installment of revised rates. Department also stated that the High Court of Balochistan terminated the extension of contract of M/s Naveed and company for block No. I & II. DAC directed the management to provide the detailed record of the contracts and actual realization of royalty to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that recovery of royalty be affected.

14.2.2 Less realization/non-depositing of royalty collected departmentally - Rs. 139.291 million

According to Rules 104 and 108 of the Balochistan Minerals Concession Rules, 2002, "Royalty is payable on any minerals/mines or found as provided in

Rule 101 and rentals recoverable in respect of arrear to which the Minerals title or Minerals concession relates in accordance with Second Schedule as may be amended from time to time through notification in official gazette”. And as per Rule 26 of GFR, Vol.-I, “It is the duty of the departmental officers to see that all sums due to Government are regularly and promptly assessed realized and duly credited into Government Account”. Further, as per GFR 28, Vol.-I, “No amount due to the Government should be left outstanding without sufficient reason”.

The DG, Mines and Minerals office collected royalty on account of major minerals departmentally during the financial years 2016-18 in Block I, II and VII during the period from 21.10.2017 to 31.03.2018 and Block No. VIII during the period from 01.06.2018 to 20.07.2018 and 21.08.2018 to 30.09.2018. According to the progress report of check posts, 1,371,522.916 Tons of marble, coal and other minerals crossed/passed from the check post but department failed to deposit/recover the dues. The department should have deposited Rs. 139.291 million for the period in Government Treasury. Therefore, Rs. 139.291 million royalty was less realized as detailed in Annexure 14.2.

Later on, the contract of rights for collection of Royalty of the said areas were revised. Considering the revised amount of the contract of royalty collection, firms failed to deposit the total contract amount in the Government treasury. Thus, government sustained a revenue loss of Rs. 139.291 million. The department neither forfeited the security deposit of the contractors nor was any recovery made.

Less/non-realization of royalty resulted in a revenue loss to the government.

The matter was reported to the department in December, 2018 and January, 2019 but no reply was received.

In the DAC meeting held on March 12, 2019, department stated that the main reason of less recovery was court cases filed by Marble Mines Owners' Association regarding enhancement of rent and royalty. Furthermore, the Chief Minister has also decreased the rate of marble royalty. DAC directed the department to provide the detail of revision of rates, evidence in respect of court cases and recovery realized to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that recovery be affected.

14.2.3 Non-recovery of outstanding dues - Rs. 2.022 million

According to Section 3 of the Excise Duty on Minerals (Labour Welfare) Act, 1967, "(1) There shall be levied and collected a duty of excise on all minerals specified in the Schedule dispatched from the mines, at such rate as may be fixed by the Federal Government by notification in the official Gazette. (2) The duty levied under sub section (1) shall, subject to and in accordance with rules made in this behalf under this Act, be collected by such agencies (Hereinafter referred to as the collecting agencies) and in such manner as may be prescribed." Further, as per GFR 28, Vol.-I, "No amount due to the government shall be left outstanding without sufficient reasons".

The Mines Labour Welfare Commissioner, Quetta awarded the contract for the collection of excise duty from various districts to different contractors during the financial year 2016-17. During scrutiny of record, the following contractors had remaining balances of bid amount of excise duty amounting to Rs. 2.022 million.

(Rs. in million)					
S. No.	Area/districts	Name of contractor	Period of contract	Expiry date of contract	Amount
1	Chaghi, Dalbandin, Nokundi, Nushki	Mr. Abdul Malik	25.01.2017	24.01.2018	0.770

2	Muslim Bagh, Killa Saifullah	M/s Shair Ahmed	06.04.2017	05.04.2018	0.736
3	Quetta City	M/s Shair Ahmed	15.04.2017	14.04.2018	0.500
4	Panjgur	M/s Syed Samiullah	25.10.2016	24.10.2017	0.016
Total					2.022

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

In the DAC meeting held on March 12, 2019, it was informed by the management that notices were served to the contractors for clearance of outstanding dues. The forum directed the department to recover the outstanding dues early.

However, the Department did not intimate the updated position of recovery to audit till finalization of this report.

Audit recommends taking action against the concerned personnel for non-adherence of DAC decisions besides recovery of the amount due on the contractors.

14.2.4 Non-realization of government taxes - Rs. 525.452 million

As per tariff classifications 9809.0000 and 9815.2000 of Part “B” Tax Service of Second Schedule, Section 3 of BSTS Act, 2015, “BSTS @ 15% is chargeable on the Services provided or rendered by persons engaged in Contractual Execution of Work or Furnishing Supplies and Legal Practitioners and Consultants”. Further, according to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every DDO is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract”. Further, as per amendment made in the Income Tax Ordinance, 2001 to date, “Income tax @ 10% should be deducted on gross amount of services provider and @ 7.5% on the contractor bills”.

The Secretary, Mines and Minerals Development Department, Quetta paid Rs. 1,798.613 million to different firms/councils/contractors for execution of different services without deduction of BSTS and income tax during 2015-18. Hence, a revenue loss amounting Rs. 413.217 million was sustained by the government, as detailed in Annexure 14.3. Besides, the DG Mines and Minerals Balochistan, Quetta awarded contracts to various contractors for collection of royalty on marble and other minerals in different Blocks in the financial years 2016-18. However, no advance income tax on bid/contract amount was deducted by the DG, Mines that resulted in a revenue loss of Rs. 112.235 million to the State.

Non-realization of BSTS and income tax caused revenue loss to the Government.

The matter was reported to the department in December, 2018, January and March, 2019 to which the Secretary Mines and Minerals replied that the BSTS was applicable on local legal firms/councils who render their services in Balochistan and not on foreign-based firms. However, audit recommended taking up the matter with Balochistan Revenue Authority for clarification. Concerning with income tax, the department stated that the concerned firms would provide their income tax returns except foreign-based experts.

In the DAC meeting held on March 12, 2019, the DG, Mines and Minerals was directed by the DAC to provide the detail of income tax on royalty to audit for verification. Further, the issues of deduction of BSTS and income tax against the Secretary office could not be discussed in the DAC meeting.

No further progress was intimated till finalization of this report.

The matter is reported for affecting recovery of BSTS and income tax.

14.2.5 Non-recovery of security deposits from the auction contractors - Rs. 212.622 million

According to the Rule 11 of the Mines and Minerals Development Department, GoB Notification No. SOT (MMD)3-4/2010/478-97 dated March 22, 2010, "Security deposit @ 25 % of total bid amount should be realized and deposited in government treasury under head of account "G10107-Deposits of Department of Mines and Minerals".

The DG, Mines and Minerals Balochistan, Quetta awarded contracts amounting Rs. 1,469.237 million through auctions for recovery of royalties during the financial years 2016-18. Security deposit @ 25% of the total bid amount from the contractors was required to be obtained while awarding the contracts, but the same was not recovered and deposited in the Government treasury, as detailed in Annexure 14.4.

The omission resulted in violation of rules resulting in an undue favor to the contractors.

The matter was reported to the department in December, 2018 and January, 2019 but no reply was received.

In the DAC meeting held on March 12, 2019, it was informed by the management, that security deposit @25% have been collected in the shape of pay order, which was not deposited in the government treasury. The forum directed the management of the office to provide the details of security deposits to audit for verification. Furthermore, the realized amount should be deposited in the government treasury without further delay.

No progress was intimated till finalization of this report.

Audit recommends that necessary action in the light of DAC decision may be taken.

14.2.6 Irregular drawal of funds - Rs. 2,119.135 million

According to Treasury Rule, 290, “No money shall be drawn from Treasury/AG unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grant”. Further, as per Rules 309-310 of *ibid*, “The departments are required to submit the detailed accounts against the abstract bills within the time specified in the sanction or on June 30, the closing date of the financial year”.

The Secretary, Mines and Minerals Development Department, Balochistan, Quetta withdrew funds of Rs. 2,119.135 million during the financial years 2015-18 through abstract bills on account of Law Charges for onward disbursement to the local and International legal councils without availability of invoices. Further, the detailed accounts of expenditure were not submitted to the AG Balochistan. Moreover, an amount of Rs. 2,074.982 million was disbursed up to December 16, 2018, while a sum of Rs. 333.552 million was still lying in the bank accounts maintained for the purpose, as detailed below:

(Rs. in million)			
Financial years	Cheque No. and date		Gross bill
2015-16	1109707	16.03.2016	32.135
	1100742	16.03.2016	30.000
	1182615	29.06.2016	197.000
(A) Total			259.135
2016-17	1294666	03.04.2017	500.000
	1321419	29.06.2017	150.000
(B) Total			650.000
2017-18	1900067021	29.11.2017	570.000
	1355352	18.05.2018	500.000
	----	-----	140.000

(C) Total	1,210.000
Grand total (A+B+C)	2,119.135

(Rs. in million)

Bank	Financial years/period	Opening balance	Deposits	Drawals	Closing balance
Bank Al - Habib Limited	2015-16	213.230	238.404	170.240	281.395
	2016-17	281.395	610.000	604.937	286.457
	2017-18	286.457	826.900	1,055.438	57.920
	Up to 16.12.18	57.920	0	18.356	39.564
Allied Bank Limited	Up to 16.12.18	0	520.000	226.012	293.988
Grand Total		213.230	2,195.304	2,074.983	333.552

Retention of public money in the private bank accounts was illegal.

The matter was reported to the department in March, 2019, to which it was replied that the bank accounts were meant for law charges and immediate disbursement in the case of Reko Diq, which has been pending adjudication before the International Courts since 2012. No detail of abstract drawal and retention in the banks accounts was provided by the Department.

No DAC meeting was convened till finalization of this report.

Audit recommends that funds drawn against law charges may be deposited in government treasury and the illegality may be regularized by the FD.

14.2.7 Irregular drawal of funds and unjustified expenditure on account of TA/DA - Rs. 49.946 million

According to GFR 11, Vol.-I, "Every public officer is responsible for enforcing financial order and strict economy at every step. He is also responsible for observing all rule and regulations both by his own office and sub-ordinate offices". According to Treasury Rule 290, "No money shall be drawn from Treasury/AG unless it is required for immediate disbursement. It is not

permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grant”, and as per Treasury Rules 309-310, “The departments are required to submit the detailed accounts against the abstract bills within time specified in sanction or on June 30, the closing date of financial year”.

The Secretary, Mines and Minerals Development Department, Balochistan, Quetta withdrew funds of Rs. 49.946 million through abstract bills on account of TA/DA advances for the Chief Minister, Chief Secretary, Secretary Mines and Minerals Development Department, Vice Chairman, BBOI. Funds were drawn through cheques in favor of the DDO instead of making cross cheques in favor of the officers/officials/persons to whom payment was made. Further, despite the hiring of local and foreign legal firms for the case and payment of huge amounts as fees and touring of all types, the expenditure incurred by the officers and other persons was unjustified, as detailed below:

(Rs. in million)

Cheque No. and date of drawal		Amount drawn
1042527	15.10.2015	3.496
1185826	06.10.2016	8.000
1213090	30.11.2016	6.900
1245731	27.02.2017	0.800
1296517	04.05.2017	0.950
1321420	29.06.2017	2.000
1244457	31.07.2017	4.700
1262372	24.08.2017	5.700
1264038	15.02.2018	2.000
1244639	13.03.2018	5.000
---	07.05.2018	10.400
Total amount		49.946

Payment through DDO account instead of direct payment to the vendors’ account was irregular. Huge payments to the officers were unjustified because of hefty payments to the law firms.

The matter was reported to the department in March, 2019, to which it was replied that the amount was drawn on abstract bills after obtaining approval from the competent authority. Due to shortage of time and urgency for attending meetings/hearings with the foreign council, cash was distributed to officers according to rate and policy of the Government. Management reply was not tenable as no detailed account and approval of the authority were produced to audit for verification in support of departmental reply.

No DAC meeting was convened till finalization of this report.

Audit recommends that complete record be provided to audit for scrutiny.

14.2.8 Non-clearance of liabilities of defunct BCGP and unjustified expenditure - Rs. 9.773 million

According to GFR 105, Vol.-I, “It is an important financial principle that money indisputably payable should not, as far as possible, be left unpaid, and that money paid should under no circumstances be kept out of accounts a day longer than is absolutely necessary even though the payment is not covered by proper sanction. It is no economy to postpone inevitable payments and it is very important to ascertain, provide for in the budget estimates, liquidate and record the payment of *all* actual obligations at the earliest possible date”.

The Secretary, Mines and Minerals Development Department, Balochistan, Quetta withdrew an amount of Rs. 9.773 million on Grant-in-Aid bill vide cheque No. 1294667 dated April 03, 2017 (Cashed drawn on April 04, 2017) for onward payment to M/s High Technology Engineering Company, Islamabad. Further, this expenditure was paid against the liabilities of the defunct Balochistan Copper and Gold Project (BCGP), where total liabilities were Rs. 53.177 million that were not cleared by the department. The firm was paid in cash instead of cross cheque without obtaining detailed bills and relevant record for payment, which made the expenditure unjustified.

The reasons of abandonment/closure of the BCGP after incurring expenditure of Rs. 1.00 billion were also not known as no such record was produced to audit. Claim in question pertained to the financial year 2014-15 and income tax Rs. 0.733 million was required to be realized from the firm, which was not deducted.

Weak financial controls resulted in unjustified expenditure and loss to the Government.

The matter was reported to the department in March, 2019, to which it was replied that the all the payments had been paid with receipts and with the approval of the Chief Minister besides closure of the Project was decided by the Cabinet.

The department did not clarify the outstanding liability and partial payment to a specific contractor and also did not provide the evidence of deduction of income tax to audit.

No DAC meeting was convened till finalization of this report.

Audit recommends conducting inquiry regarding closure of the BCGP project and clearing the liabilities owned by the government. Besides, expenditure be regularized and recovery of Rs. 0.773 million of income tax be affected.

14.2.9 Unjustified payment to legal firms - Rs. 1.821 billion

According to GFR 10, Vol.-I “Every office incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety and he is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence exercise in respect of his own money”. Also, as per GFR 11, Vol.-I, “Every public officer is responsible for enforcing financial order and strict economy at every step. He is also responsible for observing all rule and regulations both by his own

office and sub-ordinate offices”.

The Secretary, Mines and Minerals Development Department, Balochistan, Quetta paid an amount of Rs. 1.821 billion to the foreign and local legal firms/councils to defend the case of Pakistan in ICC and ICSID respectively on account of law charges for Redo Dik case against Tethyan Copper Company TCC during the financial years 2015-18, as detailed in Annexure 14.5.

The expenditure was held unjustified due to the reasons that the legal firms were hired without competitive bidding and involvement of Law Division and Ministry of Foreign Affairs. The payments were made without any agreement and detail of assigned works with the GoB. Details of the case, its basis, its proceedings etc. were not made available to the audit.

Violation of the prescribed procedure and codal formalities resulted in unjustified payments.

The matter was reported to the department in March, 2019, to which it was replied that the Redo Dik arbitration at the international forums was of very serious nature. Decision making of the case involves the Attorney General of Pakistan, Federal Minister of Law, office of the Prime Minister, the Chief Minister Balochistan and the Chief Secretary Balochistan. M/s A&O LLP and current foreign council were hired after the approval of competent authority. However, the department did not provide the detail of selection criteria and approval of the Prime Minister to audit.

No DAC meeting was convened till finalization of this report.

Audit recommends that matter may be clarified and the selection criteria along with approval of the competent authority be brought into the notice of the Legislature.

Chapter 15

15 Police Department

15.1.1 Introduction

The Police Department 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.

15.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 16,520.210 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 15,939.795 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	16,144.521	15,602.641	(542.180)	3.36
Development	375.389	337.154	(38.235)	10.19
Grand total (Non-Development + Development)	16,519.91	15,939.795	(580.415)	3.51

15.1.3 Audit Profile of Police Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ Receipts audited financial year 2017-18
1	Formations	53	14	8,370.963	-

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 observation amounting to Rs. 63.116 million were raised in this report during the current audit of Police Department. This amount also includes recoveries of Rs. 59.189 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	Tax and duties	3.927
2	Recoveries	59.189
3		

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	2005-2006	2	2	0	0
2	2006-2007	1	1	0	0
3	2007-2008	3	2	1	0
4	2008-2009	6	3	3	0
5	2011-2012	5	-	5	0
6	2013-2014	14	-	14	0
7	2014-2015	4	-	4	0

S. No.	Audit Report Year	Total paras	Compliance received	Compliance not received	Percentage of compliance
8	2015-2016	6	-	6	9
9	2016-2017	2	-	2	0
10	2017-2018	5	5	0	0
11	2018-2019	6	-	6	0
Total		54	13	41	24%

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

15.2 AUDIT PARAS

15.2.1 Non-realization of BSTS - Rs. 3.927 million

According to Tariff Classification 9809.0000 of Part “A” Tax Service of Second Schedule, Section 3 of BSTS Act, 2015, “BST @ 15% on Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies is to be recovered”. Further, as per Finance Act, 2013, “The amendments have been made in the Income Tax Ordinance, 2001, the rate of tax deduction on execution of contractor have been increased from 6.5% to 7.5% and from 4% to 4.5% from July 1, 2014 till further orders”.

The following offices of the Police Department incurred an expenditure of Rs. 23.842 million on account of different procurements during the financial years 2015-16 to 2017-18 but the management failed to realize 15% BSTS and Income tax from the suppliers amounting to Rs. 3.927 million as detailed in Annexure 15.1.

(Rs. in million)

S. No.	Name of offices	Financial years	Amount
1	DPO, Sibi	2017-18	0.212
2	Senior Superintendent of Police, Special	2017-18	0.168

S. No.	Name of offices	Financial years	Amount
	Branch, Quetta		
3	Senior Superintendent of Police (Anti Terrorism Force), Quetta	2015-16 to 2017-18	0.461
4	DPO, Jaffarabad	2016-17	0.300
5	Deputy Inspector General, Quetta	2015-16 to 2016-17	2.470
6	Commandant, Balochistan Constabulary, Quetta	2017-18	0.316
Total			3.927

Non-realization of BSTS and Income tax resulted in revenue loss to the government exchequer.

The matter was reported to the department in July, 2018 and January and May 2019 but no reply was received.

No DAC meeting was held despite repeated requests by audit.

Audit recommends that recovery of BSTS and income tax may be made.

15.2.2 Non-realization of security charges from borrowing departments-agencies - Rs. 59.189 million

As per Police Rule 2-11 (1 and 2), “The Police personnel for private persons, Corporate Bodies or Commercial Companies shall be deployed on payment.”

In the following offices of Police Department for the financial years 2015-16 and 2017-18, police personnel were provided to the NBP, Sui Southern Gas Company, Radio Pakistan, PTCL Office, Dom-Set Gwadar, Uch Power (Pvt.)

Ltd. and Uch Power Station for security purposes on cost recovery basis, but the DPOs failed to recover reimbursement of pay and allowances of the police personnel employed for security of the borrowing departments amounting Rs. 59.189 million, as detailed in Annexure 15.2.

(Rs. in million)

S. No.	Name of offices	Borrowing departments	Financial years	Amount
1	DPO, Jaffarabad	NBP Branch, Jaffarabad	2015-16 to 2017-18	0.517
2	Deputy Inspector General of Police, Quetta	Sui Southern Gas Company	2015-16 to 2016-17	1.920
3	DPO, Uthal	NBP Branch, Uthal	2015-16 to 2016-17	4.983
4	DPO, Sibi	PTCL	2017-18	2.727
5	DPO, Gwadar	Radio Pakistan Gwadar, PTCL Office Gwadar and Dom Set Gwadar	2017-18	37.307
6	DPO, Naseerabad	NBP Naseerabad, Uch Power (Pvt.) Ltd. and Uch Power Station	2016-17 to 2017-18	11.735
Total				59.189

Non-recovery of outstanding amount of security charges from the borrowing departments resulted in loss to the Government.

The matter was reported to the department in July and August, 2018, January, February and April, 2019 but no reply was received.

No DAC meeting was held despite repeated requests by this office.

Audit recommends that recovery of the outstanding amount against the borrowing departments-agencies may be made.

Chapter 16

16.1 Public Health Engineering (PHE) Department

16.1.1 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 house-hold purposes and protection of water sources from contamination etc. Other functions of the department are as under;

- Improvement of sewerage system and sanitary conditions.
- 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.

16.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-development funds amounting to Rs. 9,437.781 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 8,087.853 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non-Development	6,337.596	4,745.312	(1,592.284)	25.12
Development	3,100.185	3,342.541	242.356	7.82
Grand Total (Non-Development + Development)	9,437.781	8,087.853	(1,349.927)	14.30

Savings of Rs 1,349.927 million was not surrendered which indicated improper budgeting and financial mismanagement.

16.1.3 Audit Profile of PHE Department, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ receipts audited financial year 2017-18
1	Formations	47	11	1,603.55	-
2	Assignment Accounts	3	-	-	-
3	Special Drawing Accounts	-	-	-	-
4	Authorities/ Autonomous Bodies etc. under the PAO	-	-	-	-
5	Foreign Aided Project (FAP)	1	1	7.14	-

16.1.4 Classified Summary of Audit Observations

Audit observation amounting to Rs. 1,812.253 million was raised in this report during the current audit of Police Department. This amount also includes recoveries of Rs. 55.251 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	Irregularities	1,757.002
2	Tax and duties	49.15
3	Recoveries	6.101

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	2004-2005	5	-	5	0
2	2006-2007	9	-	9	0
3	2012-2013	7	-	7	0
4	2013-2014	9	-	9	0
5	2014-2015	9	-	9	0
6	2015-2016	8	-	8	0
7	2016-2017	9	-	9	0
8	2017-2018	8	8	0	100
9	2018-2019	7	-	7	0
Total		71	8	63	11.26

Audit Reports have not yet been discussed by the PAC.

16.2 AUDIT PARAS

16.2.1 Less realization of water tariff - Rs. 6.101 million

According to GoB, PHE Department Notification No. SOT(3-4)/PHED/2009-2010/973-1053 dated March 03, 2010, "Rate of water charges for domestic and commercial users are Rs. 75 and Rs. 700 respectively." Further, as per GFR 26, Vol.-I, "It is the duty of departmental controlling officer to see that all sums due are regularly and promptly assessed, realized and duly credited in the account".

In the following divisions of PHE Department, an amount of Rs. 6.101 million on account of water tariff was less realized during the financial year 2017-18, as detailed below:

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount due	Amount recovered	Balance
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	No.					
1	AIR-1	PHE Division, Sibi	2017-18	6.213	1.220	5.090
2	AIR-1	PHE Division, Kohlu	2017-18	0.540	0.069	0.470
3	AIR-4	PHE Division, Chaghi	2017-18	0.825	0.628	0.197
4	AIR-1	PHE Division, Harnai	2017-18	0.765	0.420	0.344
Total						6.101

Less realization of water tariff from consumers resulted in revenue loss to the Government.

The matter was reported to the department in October, 2018 and September, 2019 but no reply was received.

In the DAC meeting held on January 06 and 07, 2020, the DAC directed the department to recover government receipts from the concerned commercial and household consumers and original challans be produced to audit for verification.

No progress was intimated till finalization of this report.

Audit recommends that recovery of Government revenue receipts be affected from the concerned consumers. Besides, this practice needs not be repeated.

16.2.2 Non-deduction of BSTS - Rs. 49.150 million

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

In different divisions of PHE Department, payments were made to the contractors for execution of civil works contracts during the financial year 2017-18. The divisional officers were required to deduct BSTS @ 15% on the contracts on each payment but no sales tax was deducted. This resulted in non-realization of BSTS amounting to Rs. 49.150 million, as detailed in Annexure 16.1.

(Rs. in million)

S. No.	AIR Para No.	Name of division	Financial year	Amount
1	AIR-2	PHE Division, Kohlu	2017-18	1.028
2	AIR-7	PHE Division, Sherani	2017-18	2.120
3	AIR-2	PHE Division, Kharan	2017-18	11.048
4	AIR-1	PHE Division, Chaghi	2017-18	2.700
5	AIR-5	PHE Division, Mastung	2017-18	9.200
6	AIR-4	PHE Division, Lasbela	2017-18	8.090
7	AIR-5	PHE Division, Gwadar	2017-18	8.385
8	AIR-1	PHE Division, Nushki	2017-18	2.800
9	AIR-2	PHE Division, Sibi	2017-18	2.461
10	AIR-8	PHE Division, Harnai	2017-18	1.318
Total				49.150

Non-deduction of BSTS put the Government to revenue loss.

The matter was reported to the Department in October, 2019 but no reply was received.

In the DAC meeting held on January 06 and 07, 2020, the department contended that it was not clear whether or not the BSTS was applicable on the contractors of civil works. Whereas, BSTS was applicable since the contractors of civil works were providing services to the Government. The DAC directed that the case may be referred to the GoB for a decision.

No progress was intimated till finalization of this report.

Audit recommends that the matter may be processed as per DAC directives and necessary recovery in the light of BSTS Act, 2015 may be affected.

16.2.3 Execution of works without technical sanctions - Rs. 1,738.407 million

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

In various divisions of the PHE Department, during the financial years 2017-18 and 2018-19, different development projects costing Rs. 1,738.407 million were executed without obtaining prior technical sanctions of the estimates from the competent authority, as detailed below:

(Rs. in million)

S. No.	AIR Para No.	Name of division	Financial year	Amount
1	AIR-6	PHE Division, Kachhi	2017-18	80.000
2	AIR-7	PHE Division, Loralai	2017-18	205.000
3	AIR-9	PHE Division, Kharan	2017-18	75.507
4	AIR-7	PHE Division, Quetta	2017-18	45.000
5	AIR-7	PHE Division, Gawadar	2017-18	632.900
6	AIR-5	PHE Division, Harnai	2017-18	700.000
Total				1,738.407

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

The matter was reported to the department in October, 2018 and October, 2019 but no reply was received.

In the DAC meeting held on January 06 and 07, 2020, DAC directed the department to produce technical sanctions of the estimates to Audit for verification.

No progress was intimated till finalization of this report.

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

16.2.4 Irregular expenditure on repair of machinery and water supply schemes - Rs. 18.595 million

According to GFR 146, Vol.-I and S. No. 24 of Annexure A to Chapter 8 of GFR Vol.-I, "Purchase orders should not be split up to avoid the necessity of obtaining the sanction of higher authority required with reference to the total amount of the orders". Further, according to S. No. 17.10 of Delegation of Powers, 2008, "Executive Engineer is empowered to sanction expenditure on repair of tools and plants up to Rs. 0.100 million at a time".

The following divisions of PHE Department incurred an expenditure of Rs. 18.595 million on repair of machinery and different water supply schemes during 2017-18 and 2018-19. Expenditure was split to avoid calling of tenders and sanction of the competent authority. Further, the defect reports of machinery, MBs and dismantled parts registers were not produced to audit, as detailed below:

(Rs. in million)

S No.	AIR Para No.	Name of division	Financial year	Amount
1	AIR-2	PHE Division, Sibi	2018-19	1.000
2	AIR-6	PHE Division, Pishin	2018-19	1.764
3	AIR-2	PHE Division, Duki	2018-19	1.311
4	AIR-2	PHE Division, Quetta	2018-19	1.036
5	AIR-4	PHE Division, Kharan	2017-18	1.494
6	AIR-5	PHE Division, Nushki	2017-18	1.889
7	AIR-7	PHE Division, Quetta	2017-18	2.392
8	AIR-7	PHE Division, Barkhan	2017-18	7.709
Total				18.595

Splitting of expenditure to avoid calling of tenders and obtaining sanction of the competent authority was violation of government rules and regulations.

The matter was reported to the department in October, 2018 and October, 2019 but no reply was received

In the DAC meeting held on January 06 and 07, 2020, DAC directed the department for regularization of expenditure from the FD.

No progress was intimated till the finalization of this report.

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

Chapter 17

17.1 Services and General Administration Department (S&GAD)

17.1.1 Introduction

The S&GAD holds a key position among the provincial organizations. It deals with all the posting transfer, appointments, promotion and allied matters of Balochistan Government. It also manages VIP Flats, Bachelor Hostel, Quetta and Balochistan House, Islamabad. Civil Estate Officer, Chief Pilot, Anticorruption and Service Tribunal.

17.1.2 Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development funds amounting to Rs. 2,065.231 million were allocated to the Department during 2018-19. Against the said allocation, an expenditure of Rs. 2,043.907 million was incurred, as summarized below:

(Rs. in million)

Type of grant	2018-19			
	Final grant	Actual expenditure	Excess/ (Saving)	Percentage
Non- Development	2,065.231	2,043.907	(21.324)	1
Grand Total (Non-Development)	2,065.231	2,043.907	(21.324)	1

17.1.3 Audit Profile of S&GAD, Balochistan

(Rs. in million)

S. No.	Description	Total numbers	Audited	Expenditure audited financial year 2017-18	Revenue/ Receipts audited financial year 2017-18
1	Formations	4	4	1,437.73	-
2	Assignment Accounts	-	-	-	-

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 observation amounting to Rs. 165.495 million was raised in this report during the current audit of Services & General Administration Department. This amount also includes recoveries of Rs. 22.633 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	84.696
2	Reported cases of fraud, embezzlement and misappropriation	10.926
3	Tax and duties	18.631
4	Irregularities	10.776
5	Recoveries	22.633
6	Loss	5.600
6	Others	12.233

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	2009-2010	3	-	3	0
3	2012-2013	12	-	12	0
4	2013-2014	7	-	7	0

S. No.	Audit Report Year	Total Paras	Compliance received	Compliance not received	Percentage of compliance
5	2014-2015	6	-	6	0
6	2016-2017	5	-	5	0
7	2017-2018	19	9	10	47
8	2018-2019	4	-	4	
Total		61	9	52	0

Audit Reports have not yet been discussed by the PAC.

17.2 AUDIT PARAS

17.2.1 Non-production of record of contractual appointments - Rs. 84.696 million

According to Para 17 of GFR, Vol.-I, read with Section 14 (2) of Auditor-General's (Functions, Power and Terms and Conditions of Service) Ordinance, 2001, "The departmental Officers are required to provide record for audit inspection and comply with requests for information in as complete as possible and with all reasonable expedition".

The Secretary, S&GAD, Balochistan, Quetta incurred an expenditure of Rs. 84.696 million on account of salary to Contractual Staff. Expenditure was held doubtful because no record was produced to Audit for inspection. In the absence of record, the criterion and procedures of appointments as per rules and regulations remained unverified and audit believed that the appointments were made without merit, as detailed below:

(Rs. in million)

S. No.	Head of account	DDO code	Amount
1	A01106- Pay of Contractual Staff	QA-4006	3.720
2	A01156- Pay of Contractual Staff	QA-4006	79.160
3	A01106- Pay of Contractual Staff	QA-4005	0.704
4	A01156- Pay of Contractual Staff	QA-4005	1.112
Total			84.696

Non-provision of record was violation of rules.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November, December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the relevant record may be produced to audit for scrutiny besides, taking disciplinary action against officials who did not provide the requisite record.

17.2.2 Doubtful expenditure on Travelling and 14th August ceremony - Rs. 10.926 million

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

The Secretary, S&GAD, Balochistan, Quetta incurred an expenditure of Rs. 8.140 million on account of Travelling Allowance to various officers during the financial year 2017-18. Scrutiny of the list of payments obtained from SAP data/AG Balochistan revealed that there were several cases in which same amounts were drawn several times by same person and the same amount was also drawn in the name of Section Officer (B&A) but neither TA bills were available nor copy of drawn cheques were available for audit scrutiny. The non-availability of record made audit to doubt the transparency of expenditure, as detailed in Annexure 17.1. Further, an expenditure of Rs. 2.786 million was incurred on account of illumination of Government buildings, Tentage, Refreshment and

Sound System on the eve of Independence day on August 13 and 14, 2017 without deducting BSTS and income tax amounting to Rs. 0.697 million.

The payment of traveling allowing without vouchers/bills tantamount to doubtful drawals. Besides, non-deduction of BSTS and income tax on expenditure of Independence day ceremony, 2017 caused revenue loss to the government.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November, December, 2019 but no meeting was held till finalization of this report.

Audit recommends provision of relevant record of travelling allowances and recovery of BSTS and income tax.

17.2.3 Loss due to non-realization of government receipts from Multistorey Car Parking - Rs. 5.600 million

According to Para 26 of GFR, Vol.-I, "It is the duty of Departmental Controlling Officer to see that all sums due to Government are regularly and promptly assessed and deposited into Government account". Further, according to Para 23 of GFR, Vol.-I, "Every Government Officer should realize fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence".

The Secretary, S&GAD, Balochistan, Quetta awarded the work order for "Running of Multistorey Car Parking of Civil Secretariat" to M/s Al-Shoaib Enterprises, Quetta vide work order No. SGA(Admn:)1(43)/2016/S&GAD dated

April 21, 2016 at a total cost of Rs. 2.800 million for a period of one year w.e.f. April 21, 2016. Later, a meeting under the chairmanship of Chief Secretary, Balochistan, was held and minutes of meeting were issued vide letter No. PA/AS-CS/2016/2125-64 dated October 28, 2016 in which it was decided that the multistorey car parking was to be managed by the Secretary, S&GAD staff instead of the contractor. Subsequently, the contract of multistorey car parking was cancelled on November 02, 2016 and since then it is being managed by Secretary, S&GAD Office till date.

The following observations were noticed:

- Neither any revenue has been deposited in the government account during the said period nor any details of receipts and expenses were available with the department.
- The contractor had taken the tender of multistory car parking at a cost of Rs. 2.800 million Per Year and the firm must had kept profit for itself after deducting all operating expenses, but Secretary, S&GAD office has shown no income in this regard during two years period.
- Moreover, the parking fee for various kinds of automobiles and bicycles increased from 25% to 50%, since the Secretary Office took over the management of Car Parking.
- In the said circumstances, if profit of contractor and increased parking fees are set aside then at least, a revenue of Rs. 2.800 million as deposited by the contractor per year, must have been realized but no revenue was realized from such a huge multistory car parking since November, 2016. This resulted in a minimum revenue loss of Rs. 5.600 million from November, 2016 up to November, 2018.

Non-realization of government dues indicated negligence and weak internal controls.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

The department needs to submit the details of government revenue generated to audit.

17.2.4 Non-recovery of Conveyance Allowance from Secretariat employees and unjustified expenditure on POL of buses - Rs. 21.428 million

According to S&GAD, GoB Notification No. SGA (TPT) 1-3/94/570-740 dated July 24, 2000, under S. No. 4 (6), read with FD, GoB Notification, “The officers/officials who are availing the facilities of Government vehicles/vehicles allotted with posts are not entitled to draw Conveyance Allowance through their monthly salary”.

The Secretary, S&GAD, Balochistan, Quetta incurred an expenditure of Rs. 21.428 million on account of POL of buses during the financial year 2017-18. These buses were used to provide pick and drop facility to the employees of the Secretariat residing in Quetta and other districts but there was no mechanism of deduction of conveyance allowance from those employees. The Audit demanded the list of employees who travelled in the buses but that was not provided despite repeated requests. Thus, the expenditure of Rs. 21.428 million was unjustified and doubtful, as detailed in Annexure 17.2.

Further, the same para was raised in audit reports of the last three years from 2014-15 to 2016-17 and in every DAC meeting, it was decided that either recovery of conveyance allowance was to be made or a reasonable amount was to be fixed as monthly charges in accordance with the category of the employees but

no action was taken in this regard and Government sustained a loss of millions of rupees on account of POL and repair of these buses.

The negligence on part of administration resulted in loss of millions of rupees to the Government.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

The Audit recommends that the conveyance allowance be recovered from the employees for availing the bus service in the last three years including current year. Further, inaction in this regard is considered as a deliberate negligence and person at fault be held responsible for causing loss to the Government.

17.2.5 Non-realization of Government dues - Rs. 17.662 million

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

The Secretary, S&GAD, Balochistan, Quetta did not realize Government revenues amounting to Rs. 9.293 million on account of rents and transport charges during the financial year 2017-18, as detailed in Annexure 17.3. Besides, in Balochistan House, Islamabad, Government receipts amounting to Rs. 8.369 million on account of room rent, transport and telephone charges were

outstanding against the dignitaries, Senior Government Officers and their guests who stayed and from the occupants of G-8 Flats on account of rent, as detailed below:

(Rs. in million)

S. No.	AIR Para/ financial year	Particulars	Amount
1	2/2017-18	VIP Flats (New Juniper House)	1.755
2	9/2017-18	Balochistan House, Karachi	0.103
3	25/2017-18	New Flats	4.226
4	31/2017-18	Officers Club	1.173
5	52/2017-18	Hired Bungalow No. 412/6, Quetta Cantt	0.725
6	7/2017-18	Rent of Cafeteria	0.289
7	13/2017-18	Rent of PCO	0.090
8	40/2017-18	Rent of Gul general store	0.932
9	2/2017-18	Outstanding dues against guests/ occupants of Balochistan House, Islamabad	3.224
10	3/2017-18	Outstanding dues against occupants of G-8 Flats, Islamabad	5.145
Total			17.662

Non-recovery of dues caused loss to the government.

The matter was reported to the department in December, 2018 and May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

Audit recommends that recovery be affected.

17.2.6 Non-deduction of house rent and conveyance allowance - Rs. 1.205 million

According to Finance Divisions OM No. 2(2) P-5/83 dated April 10, 1988, and No. 2(1) R-5/991 dated August 25, 1991, "House Rent Allowance shall not be admissible to a Government servant residing in an accommodation provided by the Government". Further, as per FD, GoB Notification dated May 18, 1977, "The officers/officials who are availing the transport facility are not entitled to draw Conveyance allowance".

In Balochistan House, Islamabad, a payment of Rs. 1.205 million was made on account of house requisition and conveyance allowance during the financial year 2017-18 to the officials residing in government accommodations and availing transport facilities in violation of rules. The same is detailed in Annexure 17.4.

Payment of house requisition to those allotted with government accommodations and conveyance allowance to those who were availing government transport facilities was violation of rules.

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

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

Audit recommends that recovery be affected from the concerned officers/officials and the drawal be stopped.

17.2.7 Illegal/unauthorized retention of public money in bank account - Rs. 1.862 million and non-production of expenditure record incurred from bank account - Rs. 12.233 million

According to Rule 283(2) of Treasury Rules, Vol.-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 or by short drawing in the next bill”. According to FTR 290, “No money shall be drawn from Treasury unless it is required for immediate disbursement. It is not permissible to draw money from the Treasury in anticipation of demand or to prevent the lapse of budget grant”. Further, according to Para 14-1(b) and 2 of the Auditor General’s Ordinance, 2001, “The Auditor General Shall, in connection with the performance of his duties under this ordinance, have authority to require that any account, books, papers and other documents which deal with, or form, the basis of or otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may direct for his inspection, the Officer in-charge of any Office or Department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition”.

The Secretary, S&GAD, Balochistan, Quetta illegally retained Rs. 1.862 million in Account No. 4002290495 at NBP, Civil Secretariat Branch, Quetta as on June 30, 2018. Moreover, there were 10 credit transactions of Rs. 11.430 million and 67 debit transactions of Rs. 12.233 million. Neither source of receipt was made known to the audit nor was detail of expenditure provided for scrutiny, as detailed below:

(Rs. in million)

S. No.	Date	Particulars	Amount	Remarks
1	01.07.2017	Opening balance	2.667	Irregular retention of public money
2	01.07.2017 to	10 Credit	11.430	Unknown sources of

S. No.	Date	Particulars	Amount	Remarks
	30.06.2018	Transactions		deposit
3	01.07.2017 to 30.06.2018	67 Debit Transactions	(12.233)	Expenditure details not provided
	30.06.2018	Closing balance	1.863	Irregular retention of public money

Retention of a huge amount in bank account followed by non-production of auditable record was a serious financial irregularity.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the amount retained in the bank account may be immediately deposited in Government treasury. Further, the relevant record may be provided to audit for scrutiny.

17.2.8 Illegal retention of Government receipts - Rs. 5.824 million

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

In Balochistan House, Islamabad, Government receipts amounting to Rs. 5.824 million were realized on account of Room rent, Transport and Telephone charges during the financial year 2017-18 but were not deposited in Government account. Rather, the receipts were illegally retained in the bank account in violation of rules, as detailed in Annexure 17.5.

(Rs. in million)

Total receipts	Cash in hand	Total	Amount deposited during audit	Outstanding balance
31.260	3.238	34.498	28.674	5.824

Unauthorized retention of public money caused a revenue loss to the government.

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

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

Audit recommends that the public money be deposited in the Government Treasury.

17.2.9 Irregular arrears payment of Air Passage Subsidy Charges for APUG Officers - Rs. 4.952 million

According to Rule I, Part I of Manual on TA Rules, 2013, “Travelling Allowance is a kind of Compensatory Allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed and the amount of allowance has to be so regulated that it is not on the whole a source of profit to the recipient”. Further, according to Para 23 of GFR, Vol.-I, “Every Government Officer should realize fully and clearly that he will be held

personally responsible for any loss sustained by Government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government Officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence”.

The Secretary, S&GAD, Balochistan, Quetta incurred an expenditure of Rs. 4.952 million on account of arrear claims of Air Passage Subsidy charges for the financial years 2012-13 to 2016-17 during the financial year 2017-18, as detailed in Annexure 17.6.

The expenditure was held doubtful due to the following reasons:

- No requisition for re-imburement of payments was available in record.
- Cheques were drawn in the name of DDO instead of concerned officer.
- No acknowledgement by officers was available in record.
- Neither travelling evidence nor any proof of family members was available in record.

Drawal of money was irregular.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

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

17.2.10 Non-deduction of Income tax and BSTS from rent of hired bungalow - Rs. 0.969 million

According to BRA Second Schedule of Taxable Services Part B, Tariff heading 98.06, “BRA imposed 15% Sales Tax on Services rendered in the matters of hire of movable or immovable”. Further, according to Section 153(1)(b) of Income Tax Ordinance, 2001 amended upto June, 2017, “Income tax should be deducted @10% from filer and @15% from non-filer on services rendered”.

The Secretary, S&GAD, Balochistan, Quetta incurred an expenditure of Rs. 3.875 million during the financial year 2017-18 on account of rent of hired bungalow No. 412/6, Shakra-i-Abbas, Quetta Cantt for officers of GoB. The payments were made without deduction of 15% BSTS and 10% Income Tax on services, as detailed in Annexure 17.7.

Non-deduction of taxes resulted in a revenue loss to the government.

The matter was reported to the department in May, 2019 but no reply was received.

The PAO was requested to convene a DAC meeting in November and December, 2019 but no meeting was held till finalization of this report.

Audit recommends amount of Taxes may be recovered and deposited into Government Account immediately.

Chapter 18

18.1 Miscellaneous Departments

18.1.1 Revenue loss due to non-deduction of BSTS - Rs. 7.157 million

As per Rule 03 of BSTS Act, 2015 “Subject to such exclusion as mentioned in Second Schedule, a taxable service is a service listed in Second Schedule, which is provided by a person from his office or place of business in Balochistan in the course of an economic activity, including the commencement or termination of the activity.” Further, as per second schedule Services provided in specified fields (In the case of Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers and rent a car/automobile rental services) will be charged @ 15% with effect from July 01, 2015.

The DG Sports, Balochistan, Quetta paid Rs. 47.715 million to different firms during the financial years 2016-18 on account of services provided without deduction of BSTS. This resulted in a revenue loss of Rs. 7.157 million to the public exchequer. Detail is given in Annexure 18.1.

Violation of BSTS Act, 2015 resulted in a revenue loss to the government.

The matter was reported to the department in June and October, 2018 to which it was replied that the entire expenditure was made by Pak Army for the financial year 2016-17 and letters have been issued to firms for depositing outstanding BSTS.

In the DAC meeting held on September 11, 2019, the DAC directed for early recovery of the said amount.

No progress was intimated till finalization of this report.

Audit recommends that the amount of BSTS be recovered and deposited in Government treasury.

18.1.2 Non-realization of route permit and renewal fee - Rs. 26.009 million

Under Section 69 of Motor Vehicle Ordinance, 1965 (XIX of 1969), the GoB, Transport Department has fixed tax rates for getting the route permits. The applicant is required to request for renewal of route permit in one month before the expiry of route permit, in case of delay a penalty of Rs. 100 and Rs. 300 Per Month for stage carriage and Rs. 200 and Rs. 300 Per Month for contract carriage shall be charged as per Rule 85 (2) of Motor Vehicles Rules, 1969. Further, FD vide order No. FD.SO(MPR)1-43/Rev/Rect/2017-18/766-807 dated March 30, 2018 has fixed a target of Rs 50.000 million on Transport Department i.e. PTA/RTA for the financial year 2017-18 on account of revenue receipt for route permit fee and renewal fees.

The following offices of the Transport Department did not realize route permit and renewal fees from the owner of buses, mini buses, trucks and trailers amounting to Rs. 26.009 million during the financial year 2017-18, as detailed below:

(Rs. in million)			
S. No.	Name of offices	Financial year	Amount
1		2017-18	14.873
2	Secretary, Regional Transport Authority, Quetta	2017-18	0.775
3	Secretary, Provincial Transport Authority, Quetta	2017-18	10.362
Total			26.010

Non-realization of route permit and renewal fee caused revenue loss to the government.

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

In the DAC meeting held on August 08, 2019, DAC directed that efforts be made to strengthen the revenue collection system in the department.

No further progress was intimated till finalization of this report.

Audit recommends that the amount of route permit and renewal fee be realized from the defaulters.

Annexure 1

MFDAC PARAS
Agriculture and Cooperatives Department

S. No.	AIR Para No.	Para heading	Financial years	Remarks
DG, Agriculture Extension, Quetta				
1	3	Overpayment due to wrong calculation of premium - Rs. 0.736 million	2017-18	Overpayment
Agriculture Engineering, Barkhan				
2	2	Excess expenditure over budget allocation - Rs. 2.727 million	2016-18	Excess Expenditure
Agriculture Engineering, Quetta				
3	1	Excess expenditure over budget allocation - Rs. 8.379 million	2017-18	Excess Expenditure
Agriculture Engineering, Nushki				
4	9	Excess expenditure over budget allocation - Rs. 0.450 million	2017-18	Excess Expenditure
Agriculture Engineering, Kohlu				
5	5	Excess expenditure over budget allocation - Rs. 0.645 million	2017-18	Excess Expenditure
Agriculture Engineering, Loralai				
6	9	Excess expenditure over budget allocation - Rs. 1.180 million	2017-18	Excess Expenditure
Principal, Agriculture College				
7	5	Excess expenditure over budget allocation - Rs. 5.030 million	2017-18	Excess Expenditure
DD, Agriculture Extension, Khuzdar				
8	9	Excess expenditure over budget allocation - Rs. 22.473 million	2017-18	Excess Expenditure
Principal, Agriculture College, Quetta				
9	1	Excess expenditure over budget allocation - Rs. 0.308 million	2018-19	Excess Expenditure

S. No.	AIR Para No.	Para heading	Financial years	Remarks
10	9	Non-deduction of house rent allowance - Rs. 0.214 million	2018-19	Non-deduction
DD, OFWM, Kalat				
11	4	Unauthorized splitting of same nature of works - Rs. 148.028 million	2017-18	Unauthorized expenditure
DD, OFWM, Killa Saifullah				
12	34	Irregular and unjustified expenditure of Rs. 89.399 million on account of development schemes without uploading of bid evaluation report in the BPPRA website as required under BPPRs, 2014	2017-18	Irregular expenditure
13	37	Irregular payment without recording specification of machinery - Rs. 20.370 million	2017-18	Irregular payment
Director, Agriculture Research, Turbat				
14	5	Non-deduction of house rent allowance - Rs. 1.052 million	2014-18	Non-deduction

S. No.	AIR Para No.	Para heading	Financial years	Remarks
Gwadar Development Authority				
1	5	Irregular/doubtful Expenditure on purchase of stationery - Rs. 0.354 million	2017-18	Irregular

Sardar Bahadur Khan Women's University, Quetta

S. No.	AIR Para	Financial year	Description	Remarks
1	AIR-10	2017-18	Unauthorized expenditure beyond PC-I provision - Rs. 24.997 million	Unauthorized
2	AIR-12	2017-18	Excess expenditure without preparing revised estimates - Rs. 12.290 million	Excess
3	AIR-13	2017-18	Unauthorized utilization of funds without re-appropriation and misreporting to HEC - Rs. 19.437 million	Unauthorized

Board of Revenue

S. No.	AIR No.	Description of para	Financial years	Name of department
1	2	Non-realization of stamp duty - Rs. 0.039 million	2017-18	DC Pishin
2	4	Non-recovery of conveyance allowance - Rs. 0.368 million		
3	6	Doubtful expenditure on account of entertainment - Rs. 0.300 million		
4	9	Irregular expenditure on account of repair of vehicles - Rs. 0.985 million		
5	10	Doubtful expenditure on account of repair of vehicles - Rs. 0.615 million		
6	12	Non-registration of government vehicles		
7	15	Non-maintenance of GPF ledgers of class IV, ACR and personal files		
8	17	Excess drawal of POL - Rs. 0.283 million		
9	4	Irregular expenditure on repair of vehicles QAQ-04 Rs. 0.596 million and recovery of Rs. 0.076 million		
10	5	Unjustified expenditure incurred on the security of VIP - Rs. 0.312 million		
11	3	Unauthorized payment of higher post allowance - Rs. 0.073 million		
12	11	Overpayment due to allowing excess quantity of work - Rs. 0.264 million		
13	14	Loss due to non-realization of sale proceeds of steel - Rs. 0.410 million		
14	1	Loss due to less deduction of income tax - Rs. 0.392 million	2017-18	DC Sibi
15	4	Non-realization of stamp duty - Rs. 0.176 million		

S. No.	AIR No.	Description of para	Financial years	Name of department
16	9	Non-deduction of house rent allowance - Rs. 0.284 million		
17	12	Unauthorized expenditure on payment of previous liabilities - Rs. 0.327 million		
18	3	Unauthorized payment of difference - Rs. 0.307 million		
19	5	Irregular expenditure on repair of furniture - Rs. 0.410 million		
20	7	Doubtful expenditure on repair of machinery and equipment - Rs. 0.549 million		
21	8	Non-deduction of conveyance allowance - Rs. 0.240 million		
22	10	Irregular expenditure on purchase of books - Rs. 0.192 million		
23	12	Irregular expenditure on purchase of uniform - Rs. 0.155 million		
24	13	Irregular expenditure on refreshments - Rs. 0.520 million		
25	14	Misclassification of funds - Rs. 0.310 million		
26	4	Irregular expenditure on repair of furniture - Rs. 0.243 million		
27	8	Unauthorized drawal of allowances resulted in overpayment - Rs. 0.222 million		
28	4	Unauthorized Bank accounts and unauthorized retention of public money		
29	8	Irregular drawal of house rent allowance - Rs. 0.104 million		
30	10	Non-realization of stamp duty - Rs. 0.024 million		
31	12	Misclassification of expenditure - Rs. 0.159 million		

S. No.	AIR No.	Description of para	Financial years	Name of department
		million		
32	8	Irregular unauthorized expenditure - Rs. 0.248 million		
33	10	Unauthorized closing balance in hand - Rs. 0.225 million		
34	11	Irregular expenditure on repair of transport - Rs. 0.718 million		
35	13	Irregular expenditure on repair of machinery and equipment - Rs. 0.230 million		
36	14	Non-deduction of BSTS on repair of work - Rs. 0.038 million		
37	3	Irregular expenditure on account of lunch - Rs. 0.141 million		
38	5	Irregular expenditure on purchase of tyres - Rs. 0.587 million		
39	6	Irregular expenditure on repair and maintenance of government vehicles - Rs. 0.827 million		
40	8	Non-production of record		
41	10	Irregular expenditure on purchase of stationery - Rs. 0.487 million	2016-17	DC Harnai
42	9	Non-deduction of income tax - Rs. 0.016 million		
43	12	Recovery - Rs. 0.606 million		
44	13	Non-deduction of security deposit - Rs. 0.400 million		
45	6	Unauthorized expenditure beyond delegated financial power - Rs. 0.255 million		
46	8	Irregular expenditure on repair of vehicles - Rs. 0.798 million		

S. No.	AIR No.	Description of para	Financial years	Name of department
47	1	Irregular expenditure on account of purchase of stationery - Rs. 0.532 million	2017-18	DC Harnai 2017-18
48	2	Non-deduction of income tax - Rs. 0.164 million		
49	3	Excess expenditure over budget allocation - Rs. 1.10 million		
50	5	Unjustified expenditure of on account of repair of office building - Rs. 0.085 million		
51	7	Irregular and doubtful expenditure on repair of furniture - Rs. 0.146 million		
52	14	Irregular expenditure - Rs. 0.500 million		
53	5	Irregular expenditure beyond delegated - Rs. 0.320 million		
54	3	Irregular expenditure on repairs purchases by splitting the bills - Rs. 0.760 million		
55	7	Non-maintenance of logbook - Rs. 4.564 million		
56	8	Irregular expenditure on repairs purchases by splitting the bills - Rs. 0.681 million		
57		Non-deduction of GST - Rs. 0.030 million on purchase of tyres		
58	2	Non-accountal of stock and store items - Rs. 0.591 million	2017-18	DC Awaran
59	3	Irregular expenditure on repair of furniture and printing charges beyond delegated power - Rs. 0.307 million		
60	4	Non-obtaining of detailed account of polio - Rs. 0.371 million		
61	3	Irregular expenditure on procurement of furniture and fixture - Rs. 0.500 million	2017-18	DC Naseerabad

S. No.	AIR No.	Description of para	Financial years	Name of department
62	4	Unauthorized payment of utility charges - Rs. 0.560 million		
63	5	Irregular expenditure of Rs. 0.402 million and non-deduction of taxes - Rs. 0.080 million		
64	6	Non-deduction of house rent conveyance allowance and 5 % maintenance allowance - Rs. 0.379 million		
65	7	Irregular expenditure on procurement of goods - Rs. 0.389 million		
66	3	Non-realization of stamp duty - Rs. 0.047 million		
67	6	Non-realization of usher - Rs. 0.068 million		
68	9	Irregular expenditure on POL due to non-maintenance of log books - Rs. 0.435 million		
69	3	Irregular cash payments to firms - Rs. 3.200 million		
70	7	Irregular expenditure beyond the power of delegation - Rs. 1.120 million		
71	10	Misclassification of expenditure - Rs. 0.230 million		
72	11	Non-maintenance of government land and revenue receipts records		
73	7	Overpayment due to allowing excess quantity of steel - Rs. 0.674 million		
74	8	Irregular expenditure on procurement of goods - Rs. 0.916 million		
75	4	Irregular expenditure on the purchase of stationery - Rs. 0.544 million		
76	7	Non-maintenance of government land and revenue receipts records		
			2017-18	DC Nushki

S. No.	AIR No.	Description of para	Financial years	Name of department		
77	8	Misclassification of expenditure - Rs. 0.196 million				
78	1	Non-obtaining of proper acknowledgement and vouched account of polio campaigns - Rs. 0.829 million	2017-18	DC Washuk		
79	3	Irregular expenditure on repairs/purchase by splitting the bills - Rs. 1.703 million Non-deduction of BSTS - Rs. 0.139 million				
80	4	Missing supported vouchers - Rs. 6.269 million				
81	5	Non-maintenance of logbooks irregular expenditure on POL - Rs. 4.463 million				
82	8	Irregular expenditure on repairs purchases by splitting the bills - Rs. 0.702 million non-deduction of GST Rs. 0.041 million on purchase of tyres				
83	2	Irregular expenditure on exhibition and fair - Rs. 0.263 million				
84	4	Irregular expenditure on repair of machinery - Rs. 0.238 million				
85	5	Doubtful expenditure on repair of transport - Rs. 0.541 million				
86	6	Non-accountal of POL utilization - Rs. 0.735 million				
87	7	Irregular expenditure on purchase of stationery - Rs. 0.213 million				
88	8	Doubtful expenditure on repair of furniture - Rs. 0.171 million				
89	1	Irregular expenditure on exhibition and fair - Rs. 0.251 million			2017-18	DC Jhal Magsi

S. No.	AIR No.	Description of para	Financial years	Name of department
90	2	Irregular expenditure on repair of machinery - Rs. 0.137 million		
91	3	Doubtful/irregular expenditure on repair of transport - Rs. 0.400 million		
92	4	Non-accountal of POL utilization - Rs. 0.978 million		
93	5	Doubtful expenditure on purchase of stationery - Rs. 0.231 million		
94	8	Non-realization of stamp duty - Rs. 0.088 million		
96	10	Non-recovery of cost of empty bitumen drums - Rs. 0.158 million		
97	11	Unauthorized expenditure by allowing excess quantity of steel - Rs. 0.367 million		
98	14	Irregular expenditure on POL - Rs. 2.519 million		
99	2	Irregular payment on account of utility charges for residential bungalows - Rs. 0.620 million	2017-18	DC Kharan
100	3	Recovery of account of TA/DA - Rs. 0.355 m		
101	6	Irregular expenditure by splitting up the expenditure - Rs. 0.598 million		
102	3	Non-deduction of income tax - Rs. 0.282 million	2017-18	DC Panjgur
103	7	Irregular expenditure without vouched account - Rs. 0.300 million		
104	9	Unjustified expenditure incurred on the security - Rs. 0.544 million		
105	5	Non-realization of stamp duty Rs. 0.050 million and TS - Rs. 20.000 million		

S. No.	AIR No.	Description of para	Financial years	Name of department
106	6	Irregular expenditure on account of purchase of tyres - Rs. 0.149 million		
107	11	Non-production of record		
108	5	Irregular expenditure without stock taking - Rs. 0.718 million		
109	3	Illegal unauthorized retention of government receipts - Rs. 0.501 million		
110	7	Irregular expenditure on repair of machinery and equipment - Rs. 0.377 million		
111	7	Irregular expenditure on account of Entertainment - Rs. 0.268 million		
112	8	Non-production of record		
113	5	Overpayment due to allowing higher rate of pitrun gravel - Rs. 0.998 million		
114	6	Irregular expenditure on refreshments - Rs. 0.472 million		
115	7	Non-deduction of conveyance allowance - Rs. 0.155 million.	2017-18	DC Zhob
116	8	Irregular expenditure on repair and maintenance of government vehicles - Rs. 0.891 million		
117	9	Irregular expenditure on repair of machinery and equipment - Rs. 0.455 million		
118	10	Rush of expenditure in the month of June - Rs. 1.644 million		
119	4	Non-accountal of POL utilization - Rs. 0.859 million		
120	10	Overpayment due to allowing higher rate - Rs. 0.294	2017-18	Commissioner Sibi
121	12	Overpayment due to allowing higher rate -		

S. No.	AIR No.	Description of para	Financial years	Name of department
		Rs. 0.201		
122	4	Overpayment due to allowing higher rate - Rs. 0.072 million	2017-18	Commissioner, Naseerabad
123	5	Overpayment due to allowing higher rate - Rs. 0.294 million		
124	4	Overpayment due to allowing higher rate - Rs. 0.206 million	2017-18	DC Sohbat Pur
125	2	Overpayment due to allowing higher rate - Rs. 4.555 million	2017-18	Commissioner Quetta

Communication, Works, Physical Planning and Housing Department

S. No.	Financial year/ AIR Para	Description	Remarks
B&R Division-I, Mastung			
1	2016-17/ AIR-1	Overpayment by allowing excess quantities of laying material in road structure - Rs. 0.225 million	Overpayment
2	2016-17/ AIR-3	Overpayment due to non-utilization of surplus earth - Rs. 0.518 million	Overpayment
B&R Division-I, Kalat			
3	2016-17/ AIR-1	Overpayment due to wrong calculation - Rs. 2.848 million	Overpayment
4	2016-17/ AIR-1	Overpayment due to allowing excess quantity of murum - Rs. 0.255 million	Overpayment
B&R Division-II, Pishin			
5	2016-17/ AIR-5	Overpayment due to allowing inadmissible premium - Rs. 1.608 millions	Overpayment
B&R Division-I, Barkhan			
6	2016-17/ AIR-5	Overpayment due to allowing excessive and inadmissible quantities - Rs. 12.535 million	Overpayment
B&R Division-II, Sibi			
7	2017-18/ AIR-2	Overpayment due to allowing excess premium - Rs. 0.647 million	Overpayment
B&R Division-I, Lasbela at Hub			
8	2017-18/ AIR-5	Overpayment due to allowing excess and inadmissible quantities - Rs. 3.601 million	Overpayment
B&R Division-II, Nushki			
9	2017-18/ AIR-4	Overpayment due to non-recording of detailed measurement - Rs. 0.609 million	Overpayment
B&R Division-II, Harnai			
10	2017-18/ AIR-3	Overpayment due to non-utilization of soft earth - Rs. 5.930 million	Overpayment
B&R Division-I, Kachhi			

11	2017-18/ AIR-3	Unjustified payment on account of earthwork - Rs. 3.446 million	Unjustified
B&R Division-I, Turbat			
12	2017-18/ AIR-2	Unauthorized expenditure on NSR items without approval of rate analysis - Rs. 13.379 million	Unauthorized
B&R Division-I, Pishin			
13	2017-18/ AIR-4	Irregular expenditure due to non-conducting of laboratory test to determine the category of Rock - Rs. 34.999 million	Irregular
B&R Division-II, Pishin			
14	2017-18/ AIR-3	Doubtful payments due to non-availability of vouchers - Rs. 6.142 million	Doubtful
B&R Division-I, Washuk			
15	2017-18/ AIR-9	Irregular expenditure on construction of earthen embankment - Rs. 11.360 million	Irregular
B&R Division-I, Duki			
16	2017-18/ AIR-9	Missing paid vouchers - Rs. 92.172 million	Irregular

Higher and Technical Education Department, Balochistan

S. No.	AIR No.	Description of para	Remarks
Principal, Government Girls Degree College, Quetta Cantt, 2017-18			
1	1	Irregular expenditure due to split up - Rs. 0.595 million	Irregular
Principal, Government Girls Degree College, Quarry Road, Quetta, 2017-18			
2	1	Irregular expenditure on purchase of other items - Rs.1.193 million	Irregular
Principal, Government Girls Degree College, Loralai, 2017-18			
3	13	Excess expenditure than the budget allocation - Rs. 1.039 million	Irregular
Principal, Government Boys Degree College, Loralai, 2017-18			
4	7	Rush of expenditure in the month of June - Rs. 1.269 million	Irregular
5	8	Non-surrendering of anticipated savings - Rs. 5.206 million	Irregular
6	9	Excess expenditure than the budget allocation - Rs. 3.231 million	Irregular
Principal, Balochistan Residential College, Loralai, 2017-18			
7	1	Non-submission of detailed account - Rs.1.070 million	Irregular
8	2	Irregular expenditure on account of POL - Rs. 1.528 million	Irregular
9	3	Doubtful expenditure on purchase of others items - Rs. 0.701 million	Irregular
10	4	Rush of expenditure in the month of June - Rs.1.003 million	Irregular
11	5	Excess expenditure than the budget allocation - Rs. 1.039 million	Irregular
12	6	Non-surrendering of anticipated savings - Rs. 2.853 million	Irregular

Secondary Education

(Rs. in million)

S. No.	AIR No.	Para title	Amount
Chairman, Balochistan Text Book Board, Quetta, financial years 2015-17			
1	11	Irregular expenditure on car parking	0.555
2	12	Non-adjustment of advances on account of TA	1.555
3	20	Overpayment on account of GPF advance	0.568
District Education Officer, Panjgur, financial years 2013-17			
4	3	Irregular expenditure on fair and exhibition	0.380
5	4	Suspected purchases of other store	0.393
Senior Headmistress, Government Girls High School, Jinnah Town, Quetta, financial years 2015-17			
7	1	Irregular expenditure beyond the delegated financial power	1.973
Sardar Ishaq Khan Boys High School, Quetta, financial years 2015-17			
8	1	Irregular/unjustified expenditure on account of various contingent heads	0.678
9	6	Irregular drawal of expenditure on account of repair of building	0.299

(Rs. in million)

Energy Department, Balochistan						
S. No.	Name of office	Financial year	AIR para No.	Title of para	Amount	Nature of para
1	Director, Energy (North), Quetta	2017-18	3	Irregular expenditure on repair of vehicles	0.535	Compliance and record verification

Energy Department, Balochistan						
S. No.	Name of office	Financial year	AIR para No.	Title of para	Amount	Nature of para
2	Director, Energy (South), Quetta	2017-18	5	Irregular expenditure on purchase of stationery	0.507	Compliance and record verification

Excise and Taxation Department

(Rs. in million)

S. No.	DP. No.	Particulars	Amount	Office
1	4	Non-conducting of survey of demolished and locked properties	0	Excise and Taxation Officer II, Quetta
2	5	Non-production of important record	0	
3	9	Expenditure without budget allocation	7.114	Excise and Taxation Officer I, Quetta
4	12	Irregular payment on account of rent of building	0.723	Excise and Taxation Officer, Gwadar
5	13	Limitation of scope due to non-production of accounts record	0	
6	30	Excess expenditure without allocation of Budget	3.554	
7	33	Non-reconciliation of revenue receipt and expenditure statements	0	Excise and Taxation Officer III, Quetta
8	34	Irregular drawal through self cheque	0.332	
9	35	Excess expenditure without allocation of budget	0.911	Excise and Taxation Officer VII, Quetta
10	41	Irregular expenditure on POL	0.853	Excise and Taxation Officer VIII, Quetta
11	43	Non-production of important record	0.545	Excise and Taxation Officer, Dera Murad Jamal
12	52	Non-production of record	0	Excise and Taxation Officer, Sibi
13	57	Non-reconciliation of receipt realized by the entity	0	Excise and Taxation Officer V, Quetta
14	58	Non-production of important record	0	Excise and Taxation Officer V, Quetta
15	66	Non-deduction of BSTS on hiring of private building	0.525	DG, Excise and Taxation, Quetta

S. No.	DP. No.	Particulars	Amount	Office
16	67	Less deduction of income tax	0.265	
17	74	Non-reconciliation of receipt realized by the entity	0	Excise and Taxation Officer VIII, Quetta

Health Department

S. No.	Para No.	Particulars	Financial years	Nature
1	1	Unauthorized retention of government receipts - Rs. 2.509 million	2017-18	Irregular
2	3	Non-recovery deduction on account of BSTS - Rs .0.147 million	2017-18	Recovery
		Muhtarma Shaheed Benazir Hospital, Quetta		
3	1	Recovery on account of no practicing allowance - Rs. 3.120 million	2017-18	Recovery
4	8	Non/less deduction of income tax - Rs.0.240 million	2017-18	Recovery
		Blindness Control Program		
5	1	Doubtful award of purchase of eyes equipment - Rs. 18.320 million	2017-18	Irregular
6	3	Irregular expenditure on purchase of without inviting open tender - Rs. 0.644 million	2017-18	Irregular
7	4	Non-deduction of income tax from the contractor - Rs.0.220 million	2017-18	Recovery
		Principal, Bolan Medical College, Quetta		
8	7	Non-rendering of detailed account of hygiene tour - Rs. 4.700 million	2017-18	Irregular
9	8	Non-production of record - Rs. 4.308 million	2017-18	Irregular
10	9	Non-deduction of house rent allowance - Rs. 4.085 million	2017-18	Recovery
		Executive Director, Sheikh Khalifa Bin Zayyed Hospital, Quetta		
11	4	Non-recovery of electricity charges from government employees - Rs. 1.303 million	2017-18	Recovery
12	7	Irregular appointment of staffs	2017-18	Irregular
		Provincial Program, HIV/Aids Control		
13	2	Irregular award of contract - Rs. 6.595 million	2017-18	Irregular
		Director, Vector Borne Diseases Malaria,		

S. No.	Para No.	Particulars	Financial years	Nature
		Quetta		
14	4	Non-production of record of Global fund for provincial Malaria control Program	2017-18	Non-production
15	5	Less/non deduction of income tax from the contractor - Rs.0. 610 million	2017-18	Recovery
16	6	Irregular expenditure beyond the delegated power - Rs. 0.227 million	2017-18	Irregular
17	7	Irregular cash payments to districts - Rs. 14.700 million	2017-18	Irregular
		DHQ, Gwadar		
18	8	Irregular payment of non-practicing allowance - Rs. 4.390 million	2017-18	Irregular
19	11	Non-maintenance of cash book - Rs. 13.196 million	2017-18	Irregular
		MS, Bolan Medical Complex Hospital, Quetta		
20	2	Unauthorized appointment of staff over and above prescribed age limit	2017-18	Irregular
21	12	Loss due to procurement of medicines on higher rates - Rs. 0.223 million	2017-18	Irregular
22	15	Irregular award of contract - Rs.3.850 million	2017-18	Irregular
23	18	Overpayment due to deduction of GST - Rs. 0.339 million	2017-18	Recovery
24	25	Non-deduction of conveyance allowance - Rs. 0.120 million	2017-18	Recovery
25	28	Non-realization of ambulance charges - Rs. 3.203 million	2017-18	Recovery
		Provincial TB Control Program, Quetta		
26	3	Non-production of record of global fund for provincial TB control program	2017-18	Non-production
27	7	Overpayment due to allowing higher rate - Rs. 1.075 million	2017-18	Recovery

S. No.	Para No.	Particulars	Financial years	Nature
28	8	Overpayment due to allowing exorbitant market rates - Rs. 60.707 million	2017-18	Recovery
		DHQ Hospital, Pishin		
29	4	Non-deduction of House Rent Allowance - Rs. 0.272 million	2017-18	Recovery
		Hepatitis Free Program, Balochistan, Quetta		
30	1	Non-production of record - Rs. 23.566 million	2017-18	Non-production
31	2	Non-obtaining of stamp duty @ 0.25% from the contractor - Rs. 0.243 million	2017-18	Recovery
		Additional Director, MSD, Quetta		
32	5	Non-testing of drug testing/verification procedures of medicines - Rs. 114.198 million	2017-18	Irregular
33	6	irregular award of contract for the supply of laboratory/disposal items and injections - Rs. 3.685 million	2017-18	Irregular
		Shaheed Nawab Ghous Bakhsh Raisani Memorial Hospital, Mastung		
34	2	Non-maintenance of permanent Dead Stock Register for purchases - Rs. 3.240 million	2017-18	Irregular
35	4	Limitation of scope due to non-production of revenue receipt record	2017-18	Non-production
		MS, DHQ Hospital, Loralai		
36	1	Irregular expenditure/drawal of cheques in the name of DDO - Rs. 6.703 million	2017-18	Irregular
37	8	Misappropriation on account of Transportation charges - Rs. 0.358 million.	2017-18	Irregular
		PD, Loralai Medical College		
38	2	Irregular expenditure on account purchase of store items - Rs. 34.612 million	2017-18	Irregular

S. No.	Para No.	Particulars	Financial years	Nature
39	4	Irregular expenditure on account of purchase of books - Rs. 1.191 million	2017-18	Irregular
		DHO, Loralai		
40	1	Suspected expenditure on account of contingencies - Rs. 6.064 million	2017-18	Irregular
41	13	Excess expenditure than the budget allocation - Rs. 14.390 million	2017-18	Irregular
		DG, Health Services, Quetta		
42	1	Non-submission of receiving receipts of stores by District Health Offices - Rs. 10.237 million	2016-17	Irregular
43	2	Less deduction of income tax from the contractors/suppliers - Rs. 0.269 million	2016-17	Recovery
44	5	Non-deduction of BSTS - Rs. 2.524 million	2017-18	Recovery
45	6	Irregular expenditure on account of purchase of furniture - Rs. 16.591 million and less deduction of income tax - Rs. 0.108	2017-18	Irregular
		PD, Medical College, Turbat		
46	3	Irregular advance payment - Rs. 123.811 million	2016-17	Irregular
47	4	Loss due to non-deduction of sales tax - Rs. 3.980 million	2016-17	Recovery
48	2	Overpayment due to allowing excess quantity of steel - Rs. 1.040 million	2017-18	Recovery
49	3	Less recovery of mobilization advance - Rs. 60.805 million	2017-18	Recovery
		Directorate, Nursing Balochistan, Quetta		
50	1	Recovery of conveyance allowance - Rs. 0.329 million	2017-18	Recovery
		DHO, Musa Khel		
51	2	Irregular payment of electricity charges for residential accommodations - Rs. 0.120 million	2016-17	Irregular

S. No.	Para No.	Particulars	Financial years	Nature
		Prince Fahad Bin Sultan Hospital, Dalbandin		
52	1	Excess expenditure over and above budget grant - Rs.4.730 million	2017-18	Irregular
		PC, Malaria Control Program, Quetta		
53	1	Irregular expenditure on account of conference and seminars - Rs.1.383 million	2017-18	Irregular
		Director, Institute of Public Health, Quetta		
54	2	Non-deduction of BSTS on janitorial services - Rs. 0.201 million	2017-18	Recovery
55	4	Non-deduction of BSTS on security services - Rs. 0.222 million	2017-18	Recovery
56	5	Irregular expenditure beyond the delegated powers - Rs. 1.048 million	2017-18	Irregular
		MS, Sandeman Provincial Hospital, Quetta		
57	17	Non-recovery of government money - Rs. 0.830 million	2017-18	Recovery
58	21	Non-production of revenue receipt record - Rs. 4.864 million	2017-18	Non-production
59	23	Illegal unauthorized retention of government money - Rs. 0.170 million	2017-18	Irregular
		PD, Khuzdar Medical College		
60	3	Overpayment due to allowing higher rate of premium - Rs. 0.793 million	2017-18	Recovery
61	5	Non-realization of stamp duty - Rs. 0.814 million	2017-18	Recovery
		PD, Safe Blood Transfusion Project, Quetta		
62	4	Unauthorized expenditure beyond delegated financial powers - Rs. 0.386 million	2017-18	Irregular
		Fatima Jinnah Chest Hospital, Quetta		
63	1	Irregular expenditure on purchases - Rs. 49.150 million	2017-18	Irregular

S. No.	Para No.	Particulars	Financial years	Nature
64	5	Missing record - Rs. 2.884 million	2017-18	Non-production
65	7	Irregular electrification work without calling tender - Rs. 0.996 million	2017-18	Irregular
66	10	Recovery on account of non-practicing allowance - Rs. 1.152 million	2017-18	Recovery
67	11	Non-realization of stamp duty - Rs. 0.123 million	2017-18	Recovery
68	15	Non-deduction of house rent while residing in government hostel - Rs. 0.782 million	2017-18	Recovery
69	16	Unauthorized payment of conveyance allowance during leave period - Rs. 0.140 million	2017-18	Recovery
		DHO, Khuzdar		
70	7	Loss due to non-auction of surplus unserviceable Government vehicles	2017-18	Irregular
		Principal, Mekran Medical College, Turbat		
71	3	Unauthorized payment of GST to unregistered supplier - Rs. 0.135 million	2017-18	Irregular
		DHQ, Khuzdar		
72	3	Unauthorized and irregular expenditure on the purchase of vehicles - Rs. 7.335 million	2017-18	Irregular
73	4	Irregular/doubtful expenditure on POL - Rs. 2.915 million	2017-18	Irregular

Industries and Commerce

S. No.	AIR No.	Description of para	Remarks
Executive Engineer, Industries and Commerce Department, Balochistan, Quetta, 2014-15			
1	4	Irregular payment on account of consultancy services - Rs. 1.000 million	Irregular
2	5	Non-realization of stamp duty - Rs. 0.914 million	Recovery
Executive Engineer, Industries and Commerce Department, Balochistan, Quetta, 2015-16			
3	1	Non-imposition of penalty - Rs. 4.942 million	Recovery
4	5	Overpayment due to allowing incorrect higher rate - Rs. 0.414 million	Recovery
Executive Engineer, Industries and Commerce Department, Balochistan, Quetta, 2016-18			
5	3	Overpayment due to wrong calculation of premium - Rs. 0.983 million	Recovery
6	7	Irregular expenditure due to allowing NSRs - Rs. 9.109 million	Irregular
7	9	Unauthorized expenditure on execution of works without technical sanction - Rs. 836.322 million	Irregular
8	10	Non-recovery of penalty time delay of work - Rs. 8.618 million	Recovery
Secretary, Industries and Commerce Department, Balochistan, Quetta, 2014-15			
9	2	Irregular expenditure on purchase of furniture - Rs. 0.499 million	Irregular
10	3	Irregular expenditure on purchase of stationery - Rs. 0.482 million	Irregular
DG, Industries and Commerce Department, Balochistan, Quetta, 2015-16			
11	5	Irregular expenditure on account of repair of office building - Rs. 0.496 million	Irregular
DG, Industries and Commerce Department, Balochistan, Quetta, 2016-18			
12	7	Unauthorized expenditure on NSR items - Rs. 9.109	Irregular

		million	
13	10	Non-surrendering of anticipated savings - Rs. 2.44 million	Irregular
14	11	Excess expenditure beyond the available budget - Rs. 2.287 million	Irregular
DD, Industries and Commerce Department, Balochistan, Quetta, 2014-16			
15	5	Non-production of record - Rs. 55.514 million	Irregular
16	6	Non-surrender of anticipated savings - Rs. 4.729 million	Irregular
17	7	Excess expenditure over budget allocation - Rs. 6.184 million	Irregular

Irrigation

(Rs. in million)

Irrigation Department, Balochistan						
S. No.	Name of office	Financial year	AIR para No.	Title of para	Amount	Nature of para
1	Executive Engineer, Irrigation Division, Quetta	2017-18	6	Non-deduction of GST	0.550	Compliance and recovery
2	Executive Engineer, Irrigation Division, Killa Saifullah	2017-18	16	Overpayment due to allowing incorrect higher rate	0.862	Recovery
3	E executive Engineer, Irrigation Division, Kharan	2017-18	10	Overpayment due to allowing incorrect rate	0.122	Recovery
4	Executive Engineer, Irrigation Division, Nushki	2017-18	7	Overpayment due to allowing incorrect rate	0.111	Recovery

Irrigation Department, Balochistan						
S. No.	Name of office	Financial year	AIR para No.	Title of para	Amount	Nature of para
5	E executive Engineer, Irrigation Division, Kharan	2017-18	9	Irregular payment of lead/ carriage charges	0.868	Recovery
6	Executive Engineer, Irrigation Division, Turbat	2017-18	3	Unjustified carriage/lead charges for Dam metals	1.875	Recovery and record verification
7	PD, Toiwar Batozai Dam, Killa Saifullah	2017-18	4	Irregular payment on account of rent of hired building	0.384	Compliance and record verification
8	PD, Basol Dam, Gwadar	2017-18	7	Loss due to less deduction of Income Tax	0.391	Recovery and record verification
9	PD, Toiwar Batozai Dam, Killa Saifullah	2017-18	5	Less deduction of income tax	0.513	Recovery and record verification

Irrigation Department, Balochistan						
S. No.	Name of office	Financial year	AIR para No.	Title of para	Amount	Nature of para
10	Executive Engineer, Canal Irrigation Division, Panjgur	2017-18	7	Non-production of record	23.449	Compliance and record verification
11	Executive Engineer, Irrigation Division, Mastung	2017-18	1	Non-production of record	48.452	Compliance and record verification
12	Executive Engineer, Irrigation Division, Mastung	2017-18	6	Lapse of budget grant	1.690	Compliance
13	Executive Engineer, Irrigation Division, Zhob	2017-18	6	Excess expenditure beyond budget allocation	13.787	Compliance

Livestock and Dairy Development Department

S. No.	AIR para No.	Para heading	Financial year	Remarks
Superintendent, Beef Production Research Centre, Sibi				
1	8	Suspected embezzlement on	2017-18	Embezzlement

S. No.	AIR para No.	Para heading	Financial year	Remarks
		purchase of machinery and equipment - Rs. 1.699 million		
Superintendent, Karakul Sheep Farm, Maslakh at Quetta				
2	5	Loss due to less realization of income - Rs. 0.597 million	2017-18	Loss
Director, P&D Livestock				
3	3	Unauthorized expenditure beyond the delegated financial powers - Rs. 0.113 million	2017-18	Unauthorized
DG, Livestock and Dairy Development, Balochistan, Quetta				
4	6	Unauthorized use of vehicle and loss of Government Assets	2017-18	Unauthorized
Superintendent, Government Dairy Farm, Nushki				
5	3	Irregular payment of liability on account of feeding charges - Rs. 3.991 million	2015-16	Irregular

Mines and Minerals Development Department

(Rs. in million)

S. No.	AIR para No.	Title of para	Amount
Secretary Mines, Financial Years 2015-18			
1	4	Illegal bank accounts and retention of public money	333.552
2	7(a)	Excess expenditure above the budget allocation	2.470
3	7(b)	Lapse of budget grant	65.208
4	10	Irregular expenditure on repair of vehicles	1.307
DG Mines and Minerals, Financial Years 2016-18			
5	11	Non-realization of the annual rental/deed fee and royalty from mines owners	75.427
6	12	Less-realization of the annual rental/deed fee and royalty from mines owners	3.367
7	17	Unjustified/doubtful expenditure on POL charges	8.894
8	18	Irregular expenditure on purchase of office equipment	1.000
9	19	Unauthorized expenditure on repair works	0.700
10	21	Irregular expenditure on account of purchase of stationery	0.530
11	25	Excess expenditure above the budget allocation	8.278
Mines Labour Welfare Commissioner, Financial Years 2016-17			
12	4	Irregular POL expenditure for vehicles - Rs. 1.029 million	1.029

Police Department

S. No.	Name of office	Para title	Financial year	Remarks
1	Senior Superintendent of Police, Crime Branch, Quetta	Non-production of record - Rs. 68.668 million	2011-12 to 2016-17	Non-production of record
2	DPO, Jaffarabad		2016-17	
3	Deputy Inspector General of Police, Quetta		2015-16 to 2016-17	
4	Deputy Inspector General of Police, Quetta		2015-16 to 2016-17	
5	Deputy Inspector General, Special Branch, Quetta		2017-18	
6	Senior Superintendent of Police, Anti Terrorism Force, Quetta		2015-16 to 2017-18	

Services and General Administration Department

S. No.	AIR para No.	Para heading	Financial year	Remarks
Comptroller, Balochistan House, Islamabad				
1	8	Irregular expenditure on purchase of Uniform - Rs. 0.838 million	2017-18	Irregular expenditure
2	9	Non-surrendering of anticipated savings - Rs. 13.617 million	2017-18	Non-surrendering
Secretary, Services and General Administration Department				
3	1	Excess expenditure on purchase of Uniforms - Rs. 0.739 million	2017-18	Excess expenditure
4	6	Irregular/doubtful expenditure on Printing - Rs. 0.487 million	2017-18	Excess expenditure
5	8	Overpayment on account of POL - Rs. 0.234 million	2017-18	Recovery
6	11	Irregular expenditure on Repair of Machinery - Rs. 0.670 million	2017-18	Irregular expenditure
7	14	Unjustified payment of Security Deposit to owner of Hired Bungalow - Rs. 0.200 million	2017-18	Unjustified expenditure
8	18	Irregular expenditure on purchase of Stationery - Rs. 1.805 million	2017-18	Irregular expenditure
9	19	Doubtful expenditure on POL of Generators - Rs. 0.323 million	2017-18	Doubtful expenditure
10	20	Doubtful expenditure on Repair of Transport - Rs. 1.405 million	2017-18	Doubtful expenditure
11	25	Non-recovery of rent from residents of New Flats - Rs. 4.226 million	2017-18	Irregular expenditure
12	26	Unauthorized expenditure on transport repair - Rs. 6.460 million	2017-18	Irregular expenditure
13	27	Unauthorized/doubtful expenditure on refreshment - Rs. 0.522 million	2017-18	Irregular expenditure
14	29	Doubtful expenditure on hot and cold - Rs. 0.801 million	2017-18	Irregular expenditure

15	33	Unjustified and unauthorized expenditure on repair of Vehicles not available in List - Rs. 2.443 million	2017-18	Irregular expenditure
16	34	Overpayment of TA/DA - Rs. 0.577 million	2017-18	Irregular expenditure
17	35	Unauthorized expenditure on clearance of previous liabilities - Rs. 6.467 million	2017-18	Unauthorized payment
18	38	Irregular and unauthorized expenditure on flag hoisting ceremony - Rs. 2.786 million	2017-18	Irregular/unauthorized expenditure
19	41	Irregular/doubtful expenditure on VVIP visits - Rs. 2.399 million	2017-18	Irregular/doubtful expenditure
20	43	Doubtful tendering process on repair of transport - Rs. 2.704 million	2017-18	Irregular expenditure
21	44	Unauthorized use of vehicles and expenditure of POL - Rs. 0.812 million and recovery - Rs. 0.339 million	2017-18	Unauthorized expenditure
22	45	Unauthorized allotment of vehicles to OSDs and POL consumption - Rs. 0.324 million	2017-18	Unauthorized expenditure
23	46	Non-submission of detailed account - Rs. 1.000 million	2017-18	Irregular expenditure
24	48	Doubtful expenditure on repair of vehicle - Rs. 2.597 million	2017-18	Doubtful expenditure
25	50	Unauthorized allotment of vehicles to unentitled staff and POL consumption - Rs. 1.571 million	2017-18	Unauthorized expenditure
26	51	Irregular payment of Air Passage Charges for APUG Officers - Rs. 15.666 million	2017-18	Irregular expenditure
27	53	Unauthorized use of vehicles and expenditure of POL - Rs. 0.526 million and overpayment in excess than ceiling limit of POL - Rs. 0.104 million	2017-18	Unauthorized expenditure
28	54	Unauthorized/illegal allotment of flats to	2017-18	Unauthorized

		out stationed officers		d allotment
29	55	Doubtful expenditure on repair of furniture - Rs. 0.355 million	2017-18	Doubtful expenditure
30	56	Irregular expenditure on purchase of furniture - Rs. 0.186 million	2017-18	Irregular expenditure
31	57	Unauthorized expenditure on account of printing from private firm - Rs. 0.456 million	2017-18	Unauthorized expenditure
32	58	Irregular expenditure on purchase of machinery and equipment - Rs. 0.235 million	2017-18	Irregular expenditure
33		Non-achievement of revenue target resulting in shortfall - Rs. 4.635 million	2017-18	Irregular expenditure

Sports and Youth Affairs Department, Balochistan						
S. No	Name of office	Financial years	AIR para No.	Title of para	Amount (Rs. in million)	Nature of para/ DAC decision
1	DG, Sports, Balochistan, Quetta	2016-17	2	Unauthorized expenditure on procurement of sports items	1.560	Record verification
2			3	Unauthorized expenditure on procurement of sports items	5.564	Record verification
3			6	Non-obtaining of acknowledgment receipt	73.254	Record verification
4		2017-18	2	Non-realization of stamp duty	0.110	Recovery
5			4	Irregular expenditure on account of purchase of furniture and machinery	6.993	Regularization and record verification
6			8	Non-obtaining of acknowledgment receipt	0.999	Record verification

Annexures

Annexure 1.1

1.1.2 Non/less release of foreign aided project funds in SAP system - Rs. 4,786 million Non-reporting of development expenditure in annual Accounts - Rs. 2,154.752 million

(Rs. in million)

S. No.	Name of project	Revised PSDP 2018-19	Released during 2018-19	Expenditure as per SAP	Payment during 2018-19
1	Balochistan Nutrition Program for Mothers and Children - Z2012.0818. IDA Grant No. TF-018108	675.327	44.327	40.244	158.710
2	Finance Department under Governance and Policy Project- Z2016.0058. IBRD Grant No. TF-	5.23			56.167

S. No.	Name of project	Revised PSDP 2018-19	Released during 2018-19	Expenditure as per SAP	Payment during 2018-19
	A3352				
	Operational Support Unit, Governance and Policy Project - Z2016.0058. IBRD Grant No. TF-A3352	8			49.672
	Planning and Development under Governance and Policy Project - Z2016.0058. IBRD Grant No. TF-A3352	571.2			51.033
	Planning and Development under Governance and Policy Project - Z2016.0058. IBRD Grant No. TF-A3352	584.43	8	8	156.872
3	Balochistan Integrated Water Resources Management and Development Project (BIWRMP) - 2016.0060. IBRD Grant No. TF-12516	351	0		74,739,123
4	Planning and Development Department Gawadar, Lasbela Livelihood Support Project - 2009.0002.	2,011.26	35	34.7	601.863

S. No.	Name of project	Revised PSDP 2018-19	Released during 2018-19	Expenditure as per SAP	Payment during 2018-19
	IDA Loan No. L-837-PAK				
5	Project Management Unit (BEP-GPE) - Z2015.1392. IDA Grant No. TF-019124	1,251	0		1,005.695
Total		4,873.017	87.327	82.944	2,154.752

Annexure 1.2

1.2.3.2 Expenditure without budgetary allocation - Rs. 98.995 million

(Amount in Rs.)

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC12103- Public Order & Safety Affairs	QA5626 - Raising Of Balochistan Constabulary	A06 transfers	0	57,000	-57,000
BC12104- Economic Services	QA5634 - Surface Irrigation	A011-1 pay of officer	0	14,792,218	-14,792,218
BC12104- Economic Services	QA5634 - Surface Irrigation	A011-2 pay of other staff	0	302,602	-302,602
BC12104- Economic Services	QA5634 - Surface Irrigation	A012-1 regular allowances	0	7,565,386	-7,565,386
BC12104- Economic Services	QA5634 - Surface Irrigation	A012-2 other allowances	0	40,800	-40,800
BC12106- Housing &Community	NB5609 - Canal Irrigation	A011-2 pay of other staff	0	362,490	-362,490
BC12106- Housing & Community	NB5609 - Canal Irrigation	A012-1 regular allowances	0	313,721	-313,721
BC12107- Health	QA5615 - Primary Health Care	A012-1 regular allowances	0	4,033,351	-4,033,351
BC12109- Education Affairs & Services	QA5632 - Technical Education	A011-1 pay of officer	0	3,340,390	-3,340,390
BC12109- Education Affairs & Services	QA5632 - Technical Education	A011-2 pay of other staff	0	4,254,646	-4,254,646

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC12109- Education Affairs & Services	QA5632 - Technical Education	A012-1 regular allowances	0	3,896,173	-3,896,173
BC12110- Social Protection	QA5627 - Population Welfare	A011-1 pay of officer	0	525,885	-525,885
BC12110- Social Protection	QA5627 - Population Welfare	A012-1 Regular Allowances	0	232,322	-232,322
BC21001- General Administration (Voted)	DK4005 - DC Dukki	A012-2 Other Allowances	0	120,000	-120,000
BC21001- General Administration (Voted)	KL4029 - DIV: & District Admn: Vernacular Record	A012-2 Other Allowances	0	3,000	-3,000
BC21001- General Administration (Voted)	KR4032 - Sector In charge Information Officer Khuzdar	A06 transfers	0	145,580	-145,580
BC21001- General Administration (Voted)	LI4173 - Weight and Measures Loralai	A011-2 pay of other staff	0	76,320	-76,320
BC21001- General Administration (Voted)	LI4173 - Weight and Measures Loralai	A012-1 regular allowances	0	41,616	-41,616
BC21001- General Administration (Voted)	QA4004 - Maintenance of Governor Aircraft	A012 allowances	0	70,000	-70,000

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21001- General Administration (Voted)	QA4027 - DAO Quetta	A06 transfers	0	854,540	-854,540
BC21001- General Administration (Voted)	QA4038 - Sector Information Office, Quetta	A06 transfers	0	13,000	-13,000
BC21001- General Administration (Voted)	QA4888 - Balochistan Board of Investment	A011-1 pay of officer	0	446,280	-446,280
BC21001- General Administration (Voted)	QA4888 - Balochistan Board of Investment	A012-1 regular allowances	0	412,980	-412,980
BC21001- General Administration (Voted)	QA4888 - Balochistan Board of Investment	A06 transfers	0	286,420	-286,420
BC21001- General Administration (Voted)	QA5198 - Executive Engineer Quetta Division	A06 transfers	0	93,445	-93,445
BC21001- General Administration (Voted)	QA5253 - Director Development Quetta Division	A06 transfers	0	22,256	-22,256
BC21001- General Administration (Voted)	TB4201 - Executive Engineer Mekran Division	A06 transfers	0	21,579	-21,579
BC21002- Provincial Excise	QA4251 - Excise & Taxation Officer V Quetta	A06 transfers	0	22,822	-22,822

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21002-Provincial Excise	QA4572 - Excise & Taxation Office Quetta-I	A06 transfers	0	71,322	-71,322
BC21002-Provincial Excise	QA4581 - Excise & Taxation Office VII Quetta	A06 transfers	0	23,778	-23,778
BC21002-Provincial Excise	QA5474 - Secretary Excise & Taxation Department	A011-1 pay of officer	0	88,270	-88,270
BC21002-Provincial Excise	QA5474 - Secretary Excise & Taxation Department	A012-1 regular allowances	0	73,793	-73,793
BC21002-Provincial Excise	QD4016 - Excise & Taxation Office Killa Abdullah	A012-2 other allowances	0	23,000	-23,000
BC21002-Provincial Excise	QD4016 - Excise & Taxation Office Killa Abdullah	A06 transfers	0	21,560	-21,560
BC21003-Stamps	QA5166 - Superintendence	A06 transfers	0	145,738	-145,738
BC21007-Administration of Justice (Voted)	NB4018 - Session Judge Dera Murad Jamali	A05 grants subsidies	0	8,130	-8,130
BC21008-Police	BE4004 - DSP/DPO Barkhan	A06 transfers	0	18,900	-18,900
BC21008-Police	BL4007 - SP/DPO Kachhi	A06 transfers	0	16,500	-16,500
BC21008-Police	GR4005 - SSP/Acting DIGP Southern Region Gawadar	A06 transfers	0	8,000	-8,000

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21008-Police	GR4006 - SP/ DPO Gawadar	A06 transfers	0	34,500	-34,500
BC21008-Police	HI4003 - DSP/ DPO Harnai	A06 transfers	0	10,000	-10,000
BC21008-Police	JF4008 - SP/ DPO Jaffarabad	A06 transfers	0	50,000	-50,000
BC21008-Police	JH4003 - DPO Jhal Magsi	A06 transfers	0	25,650	-25,650
BC21008-Police	KL4009 - DPO Kalat	A06 transfers	0	12,200	-12,200
BC21008-Police	KN4004 - DSP/ DPO Kharan	A06 transfers	0	1,200	-1,200
BC21008-Police	KR4011 - RPO/DIGP Central Region Khuzdar	A06 transfers	0	67,500	-67,500
BC21008-Police	KR4012 - DPO Khuzdar	A06 transfers	0	103,300	-103,300
BC21008-Police	KU4004 - DSP/ DPO Kohlu	A06 transfers	0	26,608	-26,608
BC21008-Police	LI4012 - DIGP Northern Region Loralai	A06 transfers	0	4,000	-4,000
BC21008-Police	LI4013 - SP/ DPO Loralai	A06 transfers	0	74,050	-74,050
BC21008-Police	MU4006 - DSP DPO Mastung	A06 transfers	0	23,000	-23,000
BC21008-Police	NB4007 - SP DPO Naseerabad	A06 transfers	0	90,900	-90,900
BC21008-Police	NB4008 - SP High Way Police Dera Murad Jamali	A06 transfers	0	67,800	-67,800

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21008-Police	NB4206 - Regional Police Office Naseerabad	A06 transfers	0	51,000	-51,000
BC21008-Police	NI4005 - SP DPO Nushki	A06 transfers	0	2,100	-2,100
BC21008-Police	PI4013 - SP DPO Pishin	A06 transfers	0	111,700	-111,700
BC21008-Police	QA4039 - Provincial Security Cell (Afghan Refugee)	A011-2 pay of other staff	0	333,470	-333,470
BC21008-Police	QA4039 - Provincial Security Cell (Afghan Refugee)	A012-1 regular allowances	0	345,623	-345,623
BC21008-Police	QA4070 - Police Training Institution	A06 transfers	0	84,500	-84,500
BC21008-Police	QA4093 - Commandant Campus Peace Corps Quetta	A06 transfers	0	142,500	-142,500
BC21008-Police	QA4521 - DSP/ Investigation Balochistan	A011-2 pay of other staff	0	227,400	-227,400
BC21008-Police	QA4521 - DSP/ Investigation Balochistan	A012-1 regular allowances	0	237,972	-237,972
BC21008-Police	QA4521 - DSP/ Investigation Balochistan	A06 transfers	0	2,000	-2,000
BC21008-Police	QA4523 - SP/ Admn. CCPO Quetta	A06 transfers	0	8,085,934	-8,085,934

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21008- Police	QA4524 - SP/Acting SSP/Crime Branch Quetta	A05 grants subsidies	0	1,098	-1,098
BC21008- Police	QA4524 - SP/Acting SSP/Crime Branch Quetta	A06 transfers	0	146,300	-146,300
BC21008- Police	QA4525 - SP/SSP Traffic Quetta	A06 transfers	0	658,793	-658,793
BC21008- Police	QA4527 - SP/ Director Provincial Control Room Quetta	A06 transfers	0	1,400	-1,400
BC21008- Police	QA4531 - SP Motor Transport Quetta	A06 transfers	0	605,048	-605,048
BC21008- Police	QA4532 - SSP/Acting DIGP Special Branch Quetta	A06 transfers	0	8,368,089	-8,368,089
BC21008- Police	QA4692 - Additional IGP/CTC Quetta	A011-2 pay of other staff	0	814,580	-814,580
BC21008- Police	QA4692 - Additional IGP/CTC Quetta	A012-1 regular allowances	0	1,041,406	-1,041,406
BC21008- Police	QA5322 - Chief Pilot Provincial Police Flight	A012 allowances	0	84,000	-84,000
BC21008- Police	QA5327 - Anti- Terrorists Forces (ATF) Training	A06 transfers	0	500	-500
BC21008- Police	QA5332 - Regional Police Office	A06 transfers	0	3,000	-3,000

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
	Quetta				
BC21008- Police	QD4004 - SP/ DPO Killa Abdullah	A06 transfers	0	15,150	-15,150
BC21008- Police	QS4007 - DPO Killa Saifullah	A06 transfers	0	4,000	-4,000
BC21008- Police	SI4009 - DIGP Northern Eastern Region Sibi	A06 transfers	0	50,000	-50,000
BC21008- Police	SI4010 – SP/ DPO Sibi	A06 transfers	0	65,000	-65,000
BC21008- Police	SN4002 – SP/ DPO Sherani	A06 transfers	0	30,200	-30,200
BC21008- Police	UL4005 - DPO Lasbela	A06 transfers	0	858,950	-858,950
BC21008- Police	ZB4007 - DSP DPO Zhob	A06 transfers	0	27,100	-27,100
BC21008- Police	ZT4004 - DSP DPO Ziarat	A06 transfers	0	141,175	-141,175
BC21009- Levies	CG4012 - Levies Proper Chaghi	A06 transfers	0	39,520	-39,520
BC21009- Levies	KN4019 - Levies Proper Kharan	A06 transfers	0	35,225	-35,225
BC21009- Levies	KR4051 - Levies Proper Khuzdar	A06 transfers	0	1,000	-1,000
BC21009- Levies	KU4015 - Levies Proper Kohlu	A06 transfers	0	71,578	-71,578
BC21009- Levies	MU4022 - Levies Proper Mastung	A06 transfers	0	25,520	-25,520
BC21009- Levies	NB4035 - Levies Proper Naseerabad	A06 transfers	0	16,200	-16,200
BC21009-	NI4018 - Levies	A06 transfers	0	85,700	-85,700

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
Levies	Proper Nushki				
BC21009-Levies	QA5190 - Levies Proper Quetta	A06 transfers	0	1,483,513	-1,483,513
BC21009-Levies	QA5191 - Director Central Zone Quetta	A06 transfers	0	116,997	-116,997
BC21009-Levies	QD4015 - Levies Proper Killa Abdullah	A06 transfers	0	56,822	-56,822
BC21009-Levies	SI4050 - Levies Proper Sibi	A06 transfers	0	85,199	-85,199
BC21010-Jails & Detention Places	BL4012 - Superintendent Central Jail Mach	A06 transfers	0	36,945	-36,945
BC21010-Jails & Detention Places	BL4021 - Superintendent District Jail Mach	A06 transfers	0	1,500	-1,500
BC21010-Jails & Detention Places	JF4030 - District Jail Jaffarabad	A012-2 other allowances	0	7,800	-7,800
BC21010-Jails & Detention Places	KR4033 - Superintendent Central jail Khuzdar	A06 transfers	0	36,831	-36,831
BC21010-Jails & Detention Places	NB4022 - Superintendent District Jail Dera Murad Jamali	A012-2 other allowances	0	2,500	-2,500
BC21010-Jails & Detention Places	NI4013 - Superintendent District Jail Nushki	A06 transfers	0	26,030	-26,030
BC21010-Jails & Detention Places	PI4031 - District Jail Pishin	A06 transfers	0	23,488	-23,488

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21010-Jails & Detention Places	QA4098 - Reclamation and Probation	A06 transfers	0	59,453	-59,453
BC21010-Jails & Detention Places	QA4565 - Superintendent District Jail Quetta	A06 transfers	0	88,022	-88,022
BC21010-Jails & Detention Places	UL4013 - Superintendent of Jail Lasbela	A06 transfers	0	19,345	-19,345
BC21011-Civil Defence	QA4099 - Directorate - Civil Defence	A06 transfers	0	127,022	-127,022
BC21011-Civil Defence	QA4100 - Divisional Deputy Director Technical Quetta	A06 transfers	0	22,774	-22,774
BC21013-Civil Works (including Establishment Charges)	QA4101 - Administration - Secretariat (C&W)	A06 transfers	0	6,142,662	-6,142,662
BC21013-Civil Works (including Establishment Charges)	QA4541 - Executive Engineer Maintenance-I Division Quetta	A06 Transfers	0	3,736,525	-3,736,525
BC21013-Civil Works (including Establishment Charges)	QA4542 - Executive Engineer Maintenance-II Division Quetta	A06 transfers	0	271,778	-271,778
BC21013-Civil Works (including Establishment	QA4543 - Executive Engineer Maintenance-III Division Quetta	A06 transfers	0	105,822	-105,822

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
Charges)					
BC21013-Civil Works (including Establishment Charges)	QA4549 - Executive Engineer Gas Division Quetta	A06 transfers	0	768,290	-768,290
BC21013-Civil Works (including Establishment Charges)	QA5213 - Executive Engineer-I Provincial B&R Quetta	A06 transfers	0	68,919	-68,919
BC21013-Civil Works (including Establishment Charges)	SI4061 - Executive Engineer-II Provincial B&R Sibi	A06 transfers	0	300	-300
BC21013-Civil Works (including Establishment Charges)	UL4156 - Executive Engineer-II Provincial B&R Lasbela	A06 transfers	0	297,912	-297,912
BC21014-Public Health Services	GR4040 - Executive Engineer PHE Division Gawadar	A06 transfers	0	2,000	-2,000
BC21014-Public Health Services	KR4046 - Superintending Engineer (South) Kalat at Khuzdar	A06 transfers	0	30,204	-30,204
BC21014-Public Health Services	KU4021 - Executive Engineer PHE Division Kohlu	A06 transfers	0	22,710	-22,710

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21014- Public Health Services	LI4015 - Superintending Engineer (North) Loralai	A06 transfers	0	33,408	-33,408
BC21014- Public Health Services	LI4073 - Executive Engineer PHE Division Loralai	A06 transfers	0	21,979	-21,979
BC21014- Public Health Services	PI4034 - Executive Engineer PHE Division Pishin	A06 transfers	0	18,282	-18,282
BC21014- Public Health Services	QA4134 - Administration - Secretariat (P.H.E)	A012 allowances	0	5,538	-5,538
BC21014- Public Health Services	QA4135 - Chief Engineer (North)	A06 transfers	0	475,134	-475,134
BC21014- Public Health Services	QA4136 - Executive Engineer E&M Division Quetta	A06 transfers	0	23,514	-23,514
BC21014- Public Health Services	QA4140 - Chief Engineer (South)	A06 transfers	0	131,246	-131,246
BC21014- Public Health Services	QA4172 - Superintending Engineer (North) Quetta	A06 transfers	0	109,941	-109,941
BC21014- Public Health Services	QA4592 - Executive Engineer PHE Division Quetta	A06 transfers	0	137,427	-137,427
BC21014- Public Health Services	QA5312 - Superintending Engineer Purification	A06 transfers	0	133,211	-133,211

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21014- Public Health Services	QD4022 - Executive Engineer PHE Division Killa Abdullah	A06 transfers	0	28,702	-28,702
BC21014- Public Health Services	SB4009 - Executive Engineer PHE Division Shaheed Sikandar Abad	A06 transfers	0	28,433	-28,433
BC21014- Public Health Services	SI4012 - Superintending Engineer (North) Sibi	A06 transfers	0	44,015	-44,015
BC21014- Public Health Services	SI4058 - Executive Engineer PHE Division Sibi	A06 transfers	0	21,292	-21,292
BC21016- Education	BE4003 - Government Boys Degree College Barkhan	A012-2 other allowances	0	26,500	-26,500
BC21016- Education	BL4004 - Government Girls College Mach	A012-2 other allowances	0	6,200	-6,200
BC21016- Education	BL4006 - Government Boys Inter College Dhadar	A012-2 other allowances	0	1,200	-1,200
BC21016- Education	DB4004 - Government Boys Inter College Dera Bugti	A012-2 other allowances	0	33,500	-33,500
BC21016- Education	GR4066 - Gawadar Institute of Technology Gawadar	A012-2 other allowances	0	4,430,516	-4,430,516

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21016-Education	JF4006 - Government Girls Inter College Dera Allah Yar	A012-2 other allowances	0	8,000	-8,000
BC21016-Education	JF4007 - Government Boys Inter College Nabi Bux	A011-2 pay of other staff	0	22,200	-22,200
BC21016-Education	JF4007 - Government Boys Inter College Nabi Bux	A012-1 regular allowances	0	24,137	-24,137
BC21016-Education	KL4006 - Government Boys Inter College Surab	A012-2 other allowances	0	265	-265
BC21016-Education	KN4081 - Government boys Intermediate College Miskan-e- Kalat	A012-2 other allowances	0	2,000	-2,000
BC21016-Education	MU4003 - Government Boys Degree College Mastung	A012-2 other allowances	0	10,388	-10,388
BC21016-Education	MU4128 - Government Girls Inter College Kirdgap District Mastung	A012-2 Other Allowances	0	900	-900
BC21016-Education	NB4232 - Divisional Monitoring Officer Naseerabad Division Dera Murad	A012-2 Other Allowances	0	197	-197

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21016-Education	NI4003 - Government Gils Inter College Nushki	A012-2 Other Allowances	0	1,000	-1,000
BC21016-Education	NI4060 - Gul Khan Naseer Public Library Nushki	A011-2 Pay Of Other Staff	0	617,270	-617,270
BC21016-Education	NI4060 - Gul Khan Naseer Public Library Nushki	A012-1 Regular Allowances	0	505,846	-505,846
BC21016-Education	NI4060 - Gul Khan Naseer Public Library Nushki	A012-2 Other Allowances	0	48,600	-48,600
BC21016-Education	PI4006 - Government Girls Inter College Pishin	A012-2 Other Allowances	0	12,000	-12,000
BC21016-Education	PI4008 - Government Boys Inter College Barshore	A012-2 Other Allowances	0	5,000	-5,000
BC21016-Education	PI4010 - Government Boys Inter College Bostan	A012-2 Other Allowances	0	24,000	-24,000
BC21016-Education	PJ4001 - Library Panjgur	A011-2 pay of other staff	0	274,590	-274,590
BC21016-Education	PJ4001 - Library Panjgur	A012-1 Regular Allowances	0	164,814	-164,814
BC21016-Education	PJ4003 - Government Boys Degree College Panjgur	A012-2 Other Allowances	0	6,780	-6,780
BC21016-Education	QA4509 - Government Girls Degree Collage	A012-2 Other Allowances	0	1,806	-1,806

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
	Sardar Hassan				
BC21016-Education	QD4014 - Government Boys Inter College District Killa Abdullah	A012 Allowances	0	18,624	-18,624
BC21016-Education	QD4049 - Bibi Zohra Girls Inter College Habibzai	A012-2 Other Allowances	0	9,000	-9,000
BC21016-Education	QS4003 - Government Boys Degree College Killa Saifullah	A012-2 Other Allowances	0	3,390	-3,390
BC21016-Education	SI4007 - Government Girls Degree College Sibi	A012-2 Other Allowances	0	2,400	-2,400
BC21016-Education	SN4084 - Government Boys Inter College Mani Khwa	A012-2 Other Allowances	0	6,780	-6,780
BC21016-Education	TB4012 - Government Boys Inter College Buleda	A012-2 Other Allowances	0	12,000	-12,000
BC21017-Archives	QA4040 - Archives Department	A012-2 Other Allowances	0	296,428	-296,428
BC21018-Health	KL4052 - DPO Kalat	A06 transfers	0	30,816	-30,816
BC21018-Health	LI4093 - DHO Loralai	A06 transfers	0	500	-500
BC21018-Health	PJ4052 - DHQ Hospital Panjgur	A05 grants subsidies	0	600	-600

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21018-Health	QA4174 - Medical Technical Training School Quetta	A012-2 other allowances	0	42,798	-42,798
BC21018-Health	QA4183 - Sandeman Provincial Hospital Quetta	A06 transfers	0	144,879	-144,879
BC21018-Health	QA4185 - Medical Stores Depot Quetta	A06 transfers	0	9,130	-9,130
BC21018-Health	QA4193 - Provincial Coordinator Malaria Control Programme	A06 transfers	0	29,498	-29,498
BC21018-Health	QA4473 - Bolan Medical College	A011-2 pay of other staff	0	47,550	-47,550
BC21018-Health	QA4473 - Bolan Medical College	A012-1 regular allowances	0	31,704	-31,704
BC21018-Health	QA5241 - DHO Quetta	A06 transfers	0	335,130	-335,130
BC21018-Health	QA5294 - Sheikh Khalifa Bin Zayyed Hospital Quetta	A06 transfers	0	1,710,000	-1,710,000
BC21019-Population Welfare	JF4169 - District Population Welfare Office Jaffarabad	A06 transfers	0	61,272	-61,272
BC21019-Population Welfare	QA5449 - DG Population Welfare Directorate Quetta	A06 transfers	0	397,607	-397,607
BC21021-Admn. Sports & Recreation Facilities	QA4239 - Stadium and Sports Complex	A06 transfers	0	3,974,909	-3,974,909

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
BC21022- Social Security & Social Welfare	QA4242 - Treatment and Rehabilitation Centre for Dr.ug Addicts	A06 transfers	0	21,005	-21,005
BC21022- Social Security & Social Welfare	QA4256 - Administration of Directorate	A06 transfers	0	147,481	-147,481
BC21022- Social Security & Social Welfare	QA4260 - Orthopedic and Prosthetic and Physiotherapy Centre	A06 transfers	0	44,464	-44,464
BC21022- Social Security & Social Welfare	QA5229 - Social Welfare Measures District Quetta	A06 transfers	0	17,008	-17,008
BC21022- Social Security & Social Welfare	QA5230 - Rehabilitation and Community Centers	A06 transfers	0	48,134	-48,134
BC21022- Social Security & Social Welfare	QA5268 - Beggars Home Quetta	A06 transfers	0	20,996	-20,996
BC21022- Social Security & Social Welfare	QA5337 - Old Age Home For Women Headquarter	A06 transfers	0	19,698	-19,698
BC21024- Auqaf	JH4037 - District and Tehsil Zakat Committee	A012-2 other allowances	0	1,776	-1,776
BC21024- Auqaf	KR4091 - District and Tehsil Zakat	A06 transfers	0	400	-400

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
	Committee				
BC21024-Auqaf	QA5299 - Divisional Zakat Office Quetta	A012-2 other allowances	0	7,200	-7,200
BC21025-Food	QA4335 - Food Directorate	A06 transfers	0	30,000	-30,000
BC21025-Food	QA4570 - Assistant Director Quetta	A06 transfers	0	20,000	-20,000
BC21025-Food	SI4020 - Zonal Food Office Sibi	A06 transfers	0	55,000	-55,000
BC21026-Agriculture	HI4055 - Crop Reporting Office Harnai	A012 allowances	0	22,152	-22,152
BC21026-Agriculture	JF4186 - Agriculture Engineering Jaffarabad	A011-1 pay of officer	0	129,070	-129,070
BC21026-Agriculture	MU4066 - Assistant Director Agriculture	A06 transfers	0	47,000	-47,000
BC21026-Agriculture	PJ4051 - Deputy Director Agriculture Panjgur	A05 grants subsidies	0	600	-600
BC21026-Agriculture	QA4278 - Director Agriculture (P&S) Quetta	A06 transfers	0	408,975	-408,975
BC21026-Agriculture	QA4290 - Horticulturist Governor House Quetta	A06 transfers	0	1,533,316	-1,533,316
BC21026-Agriculture	QA4301 - Directorate of Crop Reporting Service	A06 transfers	0	237,641	-237,641

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
	Quetta				
BC21026-Agriculture	QA5275 - On Farm Water Management District	A012-2 other allowances	0	19,210	-19,210
BC21026-Agriculture	QA5321 - Deputy Director Agriculture Extension Seed Quetta	A012-2 other allowances	0	26,916	-26,916
BC21026-Agriculture	QS4014 - Director Agriculture Research Killa Saifullah	A06 transfers	0	97,540	-97,540
BC21026-Agriculture	QS4017 - Economic and Market Committee Killa	A012-2 other allowances	0	500	-500
BC21026-Agriculture	ZB4019 - Director Agriculture Research Zhob	A012-2 other allowances	0	6,000	-6,000
BC21028-Animal Husbandry	BL4034 - Deputy Director Livestock Kachhi	A012-2 other allowances	0	1,200	-1,200
BC21028-Animal Husbandry	LI4079 - Deputy Director Livestock Loralai	A06 transfers	0	203,697	-203,697
BC21028-Animal Husbandry	QA4341 - Disease Investigation Laboratory Quetta	A06 transfers	0	47,000	-47,000
BC21028-Animal Husbandry	QA4344 - Virologist Veterinary Research Institute	A012-2 other allowances	0	23,756	-23,756

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
	Quetta				
BC21028-Animal Husbandry	QA4346 - Karakul Sheep Farm Maslakh Quetta	A012-2 other allowances	0	46,685	-46,685
BC21028-Animal Husbandry	QA4350 - Director Planning Quetta	A06 transfers	0	25,988	-25,988
BC21028-Animal Husbandry	QA4352 - Deputy Director Animal Nutrition Quetta	A06 transfers	0	34,968	-34,968
BC21028-Animal Husbandry	QA4356 - Director Farms Balochistan, Quetta	A012-2 other allowances	0	14,374	-14,374
BC21028-Animal Husbandry	QA5307 - Assistant Director Information Wing	A012-2 other allowances	0	16,988	-16,988
BC21028-Animal Husbandry	QS4033 - Deputy Director Livestock Killa Saifullah	A06 transfers	0	10,000	-10,000
BC21029-Forestry	QA4371 - Deputy Conservator of Forest P&D Quetta	A06 transfers	0	31,787	-31,787
BC21029-Forestry	QA5446 - Conservator of Forest Range Watershed Management North Quetta	A011-2 pay of other staff	0	75,000	-75,000
BC21030-Fisheries	GR4015 - Development Gawadar (Pasni)	A06 transfers	0	99,691	-99,691
BC21030-Fisheries	NB4020 - Development Naseerabad (DM	A06 transfers	0	19,891	-19,891

Fund Description	Cost center Description	Block Code Description	Final budget	Actual expenditure	Variation
	Jamali)				
BC21030-Fisheries	QA4595 - DG Fisheries Quetta	A06 transfers	0	168,386	-168,386
BC21030-Fisheries	QA5002 - Development Quetta	A06 transfers	0	461,204	-461,204
BC21030-Fisheries	QA5823 - Director (Dams) Fisheries Balochistan	A06 transfers	0	18,923	-18,923
BC21030-Fisheries	SI4034 - Development Sibi	A012-2 other allowances	0	48,002	-48,002
BC21030-Fisheries	UL4031 - Assistant Director Fisheries Hub	A012-2 other allowances	0	30,016	-30,016
BC21032-Irrigation	BL4001 - XEN Irrigation Division Dhadar	A012-2 other allowances	0	6,250	-6,250
BC21032-Irrigation	BL4001 - XEN Irrigation Division Dhadar	A06 transfers	0	20,438	-20,438
BC21032-Irrigation	JF4001 - XEN Kirthar Canal Irrigation Division Usta Muhammad	A06 transfers	0	24,560	-24,560
BC21032-Irrigation	LI4003 - Superintending Engineer Loralai	A012-2 other allowances	0	105,325	-105,325
BC21032-Irrigation	MK4035 - Irrigation Division Musa Khel	A012-2 other allowances	0	600	-600
Total				98,994,272	-98,994,272

Annexure 1.3

1.2.3.3 Non-submission of GPF paid vouchers - Rs. 193.914 million

(Amount in Rs.)

S. No.	Name of district	Period	Amount
1	Awaran	September 2018 and January to June 2019	879,784
2	Barkhan	April 2019	210,772
3	Bolan	September and October 2018	295,028
4	Chaghi	November 2018 to January 2019, March and April 2019	2,085,837
5	Dera Bugti	August 2018 to October 2018, December 2018, April and June 2019	12,105,892
6	Gwadar	July 2018, November 2018 and March to May 2019	6,112,255
7	Harnai	October 2018 to May 2019	10,897,682
8	Jaffarabad	November 2018, February, April and June 2019	37,666,148
9	Kalat	December 2018	2,527,188
10	Kharan	July 2018 and October 2018	366,046
11	Kohlu	October 2018 and January 2019	611,520
12	Loralai	October 2018 to April 2019 and June 2019	8,390,057
13	Musa Khel	November, December 2018, February, April and May 2019	8,253,829
14	Mastung	February 2019 and May, June 2019	13,874,331
15	Naseerabad	July, August 2018, December 2018, January, March, May and June 2019	14,483,334
16	Nushki	October and December 2018 and March to May 2019	2,556,725
17	Pishin	November 2018 to December 2018 and February 2019	23,510,113
18	Panjgur	July and November 2018 and January 2019	4,902,635

S. No.	Name of district	Period	Amount
19	Qilla Abdullah	November 2018 January 2019	5,639,067
20	Qilla Saifullah	July 2018 and February 2019 to May 2019	6,949,438
21	Sherani	December 2018 and May 2019	88,201
22	Turbat	August, October, and November 2018, January to April 2019 and June 2019	9,114,116
23	Zhob	July, October and December 2018 and May 2019	5,255,843
24	Ziarat	September 2018 to June 2019	17,139,033
Total			193,914,874

Annexure 1.4

**1.3.1 Unadjusted negative balances appearing in the annual Account - Rs.
5,444 million**

(Amount in Rs.)

Object Element	Transactions during the financial year			Balance on June 30, 2019
	Balance on July 01, 2018	Receipts	Payments	
G01138 Tr. Pay Clerk. A/C (TMAs Account) SBP	(1,457,653)	0	0	(1,457,653)
G01191 Assignment Accounts Cheques	1,014,392,583	17,574,902,868	19,630,437,870	(1,041,142,419)
G01194 Works Cheques	1,609,575,682	22,008,627,469	23,808,185,993	(189,982,842)
G01201 Outstanding Commitments	(1,618,729,920)	205,206,687,459	205,336,796,700	(1,748,839,161)
G05105 Wages Clearing Account	(1,610,165,353)	141,181,884,373	141,087,715,928	(1,515,996,908)
G05110 State Bank Suspense	(,622,125,292)	2,442,360,435	2,767,170,435	(946,935,292)
G10408 Remittances in to Treasuries	(163,872)	0	0	(163,872)
Total	-1,228,673,825	388,414,462,604	392,630,306,926	-5,444,518,147

Source: Finance Accounts of GoB, Page No. 89 (revised) 2018-19.

Annexure 1.5

1.3.3 Difference between issuance of cheques and payment of cheques at bank - Rs. 5,561.732 million

(Rs. in million)

Detailed Object Description	Progressive Receipt for the year June Supplementary 2019	Progressive Payment for the financial year June Supplementary 2019	Difference
G01132-Cheque Payment Clearing Account (Non-Food Account) SBP	96,514.678	98,091.207	(1,576.529)
G01191 Assignment Accounts Cheques	17,574.903	19,630.438	(2,055.535)
G01194-Works Cheques	22,008.627	23,808.186	(1,799.558)
G01201-Outstanding Commitments	205,206.687	205,336.796	(130.109)
TOTAL	341,304.895	-346,866.627	-5,561.732

Source: Finance Accounts of GoB for the financial year 2018-19, Page No. 89.

Annexure 1.6

**1.3.10 Difference between figures of Annual Accounts and those reported
in annual financial statements**

(Amount in Rs.)

Detailed Object Description	Closing Balance as on (Supplementary 19) 30/06/2019	Closing Balance as on 30/06/2019 as per Finance Accounts	Difference between Book and B&R
Grand total	(254,992,059,622)	193,927,377,332	(61,064,682,290)
Total assets [f]	(46,232,653,660)	(130,442,207)	(46,363,095,867)
F01101-Non Food Account	(49,960,062,079)	-	(49,960,062,079)
F01102- Food Account	4,515,864,304	-	4,515,864,304
F02113-ACcount with Government servant	(710,549,608)	(210,565,434)	(921,115,042)
F02119-OB Advances (Civil)	(32,515,941)	34,774,637	2,258,696
F05102-Down Payment	(20,873)	(20,873)	(41,746)
Total Liabilities [G&H]	(208,759,405,962)	194,057,819,539	(14,701,586,423)
G01133-Transfer Payment Clearing Account (Non- Food Account) SBP	-	170,381,834	170,381,834
G01138- Transfer Payment Clearing Account (TMA's Account) SBP	1,907,653	(1,457,653)	450,000
G01201-Outstanding Commitments)	(9,258,760,609)	(1,748,839,161)	(11,007,599,770)
G06308-Staff Welfare Fund Balochistan	(8,473,293)	-	(8,473,293)
G06311	118	-	118
G10105-Pakistan Public Works Department Cheques	-	8,473,293	8,473,293
G11291-Unclaimed Money Account	(11,177,658,463)	6,852,282,367	(4,325,376,096)
G12510	(30)	-	(30)
H011-Equities	460,557,521	-	460,557,521

Annexure 1.7

4.4.1 Irregular issuance of cheques in the name of DDOs - Rs. 7,276.131 million

(Amount in Rs.)

S. No.	DAO	Number of Cases	Amount	S. No.	DAO	Number of Cases	Amount
1	Awaran	1,536	67,252,954	17	Mastung	697	33,271,318
2	Barkhan	1,272	46,078,842	18	Naseerabad	2,309	80,503,977
3	Bolan	2,066	133,258,566	19	Nushki	1,053	44,343,666
4	Chaghi	1,181	180,215,807	20	Pishin	155	13,488,448
5	Dera Bugti	2,362	155,076,432	21	Panjgur	2,560	145,615,782
6	Duki	430	22,534,620	22	Qilla Abdullah	781	236,271,325
7	Gwadar	3,539	2,679,765,573	23	Qilla Saifullah	359	25,083,481
8	Harnai	1,064	31,750,822	24	Sikandarabad	288	14,085,967
9	Jaffarabad	2,877	103,698,523	25	Sibi	5,078	266,114,739
10	Jhal Magsi	2,093	107,369,825	26	Sherani	968	47,939,826
11	Kalat	1,319	52,459,224	27	Sohbatpur	2,111	66,513,353
12	Kharan	1,480	81,267,233	28	Turbat	5,653	389,230,480
13	Khuzdar	4,839	286,966,294	29	Lasbela	1,288	36,677,161
14	Kohlu	1,472	82,662,183	30	Washuk	470	20,071,340
15	Loralai	3,892	138,883,315	31	Zhob	2,145	74,127,166
16	Musa Khel	992	39,896,912	32	Ziarat	808	36,301,509
Total payments outside Quetta						59,137	5,738,776,663
Total payments by AG, Balochistan in Quetta						1,615	1,537,354,808
Total payments						6,0752	7,276,131,471

Annexure 2.1

2.2.3 Non-deduction of governmental taxes - Rs. 95.361 million

Agriculture Engineer, Barkhan AIR Para 3

(Amount in Rs.)

S. No.	Name of firm	Voucher No. and date	Amount	15% BSTS
1	Allied Engineering Services	039337, 22.08.2016	33,124	4,247
2	Allied Engineering Services	039338, 22.08.2016	10,600	1,336
3	Imperial Enterprises, Quetta	2610, 22.08.2016	20,358	2,610
4	Imperial Enterprises, Quetta	2609, 22.08.2016	20,358	2,610
5	Imperial Enterprises, Quetta	2608, 22.08.2016	20,358	2,610
6	Imperial Enterprises, Quetta	2607, 22.08.2016	20,358	2,610
7	Imperial Enterprises, Quetta	2606, 22.08.2016	11,988	1,535
8	E-Cool Centre, Quetta	4176, 08.08.2016	20,475	2,625
9	E-Cool Centre, Quetta	4274, 03.10.2016	32,292	4,140
10	E-Cool Centre, Quetta	4275, 03.10.2016	32,292	4,140
11	Saad & Company	232, 03.10.2016	27,144	3,480
12	Saad & Company	238, 03.10.2016	23,400	3,000
13	Saad & Company	228, 03.10.2016	28,952	3,711
14	Saad & Company	231, 03.10.2016	20,592	2,640
15	Saad & Company	229, 03.10.2016	25,974	3,330
16	Saad & Company	230, 03.10.2016	25,974	3,330
17	Saad & Company	233, 03.10.2016	25,272	3,240
18	Saad & Company	234, 03.10.2016	26,208	3,360
19	Saad & Company	236, 03.10.2016	17,163	2,200
20	Saad & Company	292, 03.10.2016	25,576	3,279
21	Allied Engineering &	040277, 21.10.2016	66,804	8,565
22	Services, Karachi	040278, 21.10.2016	215,801	30,402
23	Saad & Company	305, 21.10.2016	18,720	2,400
24	Saad & Company	307, 21.10.2016	19,305	2,475
25	Saad & Company	306, 21.10.2016	21,060	2,700
26	Saad & Company	299, 21.10.2016	32,760	4,200

S. No.	Name of firm	Voucher No. and date	Amount	15% BSTS
27	Imperial Enterprises, Quetta	3007, 21.10.2016	28,431	3,645
28	Imperial Enterprises, Quetta	3006, 21.10.2016	19,071	2,445
29	E-Cool Centre, Quetta	4476, 01.02.2017	23,400	3,000
30	E-Cool Centre, Quetta	4477, 01.02.2017	31,590	4,050
31	E-Cool Centre, Quetta	4475, 01.02.2017	19,305	2,475
32	E-Cool Centre, Quetta	4474, 01.02.2017	31,590	4,050
33	Allied Engineering & Services, Karachi	041165, 14.12.2016	85,007	10,898
34		041166, 14.12.2016	23,772	3,350
35	E-Cool Centre, Quetta	4815, 10.08.2017	38,610	4,950
36	Imperial Enterprises, Quetta	3305, Nil	17,241	2,210
37	Imperial Enterprises, Quetta	3258, Nil	29,250	3,750
38	Imperial Enterprises, Quetta	3257, Nil	22,651	2,904
39	Saad & Company	332, Nil	21,060	2,700
40	Saad & Company	333, Nil	21,060	2,700
41	E-Cool Centre, Quetta	4906, Nil	38,610	4,950
42	E-Cool Centre, Quetta	4907, Nil	38,610	4,950
43	Imperial Enterprises, Quetta	3511, Nil	23,400	3,000
44	Imperial Enterprises, Quetta	3512	23,060	2,956
45	Imperial Enterprises, Quetta	3513	21,645	2,775
46	Imperial Enterprises, Quetta	3514	98,280	12,600
47	Imperial Enterprises, Quetta	3516	18,252	2,340
48	Imperial Enterprises, Quetta	3517	14,695	1,884
49	Imperial Enterprises, Quetta	3518	23,283	2,985
50	Allied Engineering & Services, Karachi	046335, 20.10.2017	105,300	14,835
51		046690, 13.11.2017	129,072	18,184
52		046872, 22.11.2017	110,501	15,567
53		047614, 15.01.2018	117,951	15,120
Total			2,017,605	266,048

Agriculture Engineer, Quetta AIR Para 2

(Amount in Rs.)

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
1	Imperial Enterprises, Quetta	3234, 02.05.2017	1181206, 27.09.2017	14,215	1,822
2		3279, 22.05.2017	-Do-	37,323	4,785
3		3280, 31.05.2017	-Do-	37,323	4,785
4		3235, 02.05.2017	-Do-	22,698	2,910
5		3236, 02.05.2017	-Do-	22,698	2,910
6		3237, 02.05.2017	-Do-	7,956	1,020
7		3278, 31.05.2017	-Do-	14,215	1,822
8	Al-Ghousia Motors, Quetta	1152, 06.06.2017	1181184, 27.09.2017	28,431	3,645
9		1153, 06.06.2017	-Do-	29,133	3,735
10		1194, 12.06.2017	-Do-	14,625	1,875
11		1154, 06.06.2017	-Do-	29,133	3,735
12		1155, 06.06.2017	-Do-	29,133	3,735
13		1156, 06.06.2017	-Do-	29,133	3,735
14		987, 06.06.2017	-Do-	25,740	3,300
15		999, 06.06.2017	-Do-	29,484	3,776
16		1000, 06.06.2017	-Do-	23,306	2,988
17	Mughal Quality Motors, Quetta	450, 31.05.2017	1181187, 27.09.2017	20,634	2,645
18		452, 31.05.2017	-Do-	26,307	3,372
19		453, 31.05.2017	-Do-	26,307	3,372
20		393, 03.05.2017	1181188, 27.09.2017	38,154	4,892
21		394, 03.05.2017	-Do-	14,728	1,888
22		448, 31.05.2017	-Do-	24,336	3,120
23		449, 31.05.2017	-Do-	18,256	2,350
24		286, 06.03.2017	-Do-	26,307	3,372
25		454, 31.05.2017	-Do-	26,307	3,372
26		455, 31.05.2017	-Do-	26,307	3,372

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
27		319, 03.04.2017	118185, 27.09.2017	19,174	2,458
28		320, 03.04.2017	-Do-	29,367	3,765
29		321, 03.04.2017	-Do-	29,367	3,765
30		426, 08.05.2017	-Do-	30,654	3,930
31		428, 09.05.2017	-Do-	22,932	2,940
32		447, 24.05.20147	-Do-	3,744	480
33		322, 03.04.2017	-Do-	19,077	2,446
34		324, 03.04.2017	-Do-	28,782	4,220
35		328, 04.04.2017	-Do-	48,017	6,156
36		283, 06.03.2017	-Do-	17,538	2,248
37		284, 06.03.2017	-Do-	17,538	2,248
38		297, 07.03.2017	-Do-	46,192	5,922
39		358, 06.04.2017	-Do-	15,678	2,010
40		329, 04.04.2017	-Do-	39,780	5,100
41		330, 04.04.2017	-Do-	45,630	5,850
42	Al-Ghousia Motors,, Quetta	1323, 29.08.2017	1213642, 13.11.2017	23,400	3,000
43		1304, 28.08.2017	-Do-	28,887	3,703
44		1308, 28.08.2017	-Do-	26,852	3,442
45		1309, 28.08.2017	-Do-	28,571	3,663
46		1311, 28.08.2017	-Do-	9,828	1,260
47		1305, 02.10.2017	-Do-	64,116	8,220
48		1306, 02.10.2017	-Do-	64,116	8,220
49		1302, 28.08.2017	-Do-	26,442	3,390
50		1303, 28.08.2017	-Do-	19,352	2,481
51		1307, 28.08.2017	-Do-	25,038	3,210
52		1310, 28.08.2017	-Do-	25,916	3,323
53	Mughal Quality Motors, Quetta	076, 13.09.2017	1213644, 13.11.2017	20,358	2,610
54		107, 17.10.2017	1213659, 13.11.2017	40,716	5,220

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
55		108, 17.10.2017	-Do-	18,720	2,400
56	Allied Engineering & Services, Karachi	045600, 05.09.2017	1213641, 13.11.2017	36,881	4,729
57		045765, 15.09.2017	-Do-	36,881	4,759
58		045764, 15.09.2017	-Do-	36,881	4,759
59		045766, 15.09.2017	-Do-	39,069	5,009
60		045441, 24.08.2017	-Do-	39,069	5,009
61		045442, 24.08.2017	-Do-	39,069	5,009
62		045440, 24.08.2017	-Do-	74,204	9,354
63		Imperial Enterprises, Quetta	3387, 28.08.2017	1213643, 13.11.2017	23,751
64	3388, 28.08.2017		-Do-	35,100	4,500
65	3394, 31.08.2017		-Do-	7,722	990
66	3395, 05.09.2017		-Do-	21,060	2,700
67	3356, 22.08.2017		-Do-	21,469	2,752
68	3355, 04.08.2017		-Do-	42,646	5,467
69	3412, 22.09.2017		-Do-	28,431	12,469
70	3413, 22.09.2017		-Do-	14,215	1,822
71	3397, 06.09.2017		-Do-	18,998	2,435
72	3398, 06.09.2017		-Do-	34,398	4,410
73	3357, 21.08.2017		-Do-	30,349	3,890
74	3399, 07.09.2017		-Do-	21,060	2,700
75	3400, 15.09.2017		-Do-	7,020	900
76	Al-Ghousia Motor, Quetta	1522, 13.11.2017	1299609, 12.01.2018	14,625	1,875
77		1523, 13.11.2017	-Do-	21,060	2,700

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
78		1544, 21.11.2017	-Do-	8,892	1,140
79		1550, 23.11.2017	-Do-	17,550	2,250
80	Imperial Enterprises, Quetta	3417, 22.08.2017	1299608, 12.01.2018	37,440	4,800
81		3418, 22.08.2017	-Do-	37,440	4,800
82		3415, 22.08.2017	-Do-	37,440	4,800
83		3416, 22.08.2017	-Do-	37,440	4,800
84		3421, 27.08.2017	-Do-	24,570	3,150
85		3414, 22.08.2017	-Do-	37,440	4,800
86		3419, 22.08.2017	-Do-	37,440	4,800
87		3580, 14.11.2017	-Do-	18,837	2,415
88		3581, 14.11.2017	-Do-	26,149	3,352
89		3583, 14.11.2017	-Do-	20,416	2,617
90		3584, 14.11.2017	-Do-	20,416	2,617
91		3578, 10.11.2017	-Do-	15,327	1,965
92		3579, 13.11.2017	-Do-	28,431	3,645
93		3582, 13.11.2017	-Do-	17,901	2,295
94		3391, 05.10.2017	-Do-	28,957	3,712
95		3392, 05.10.2017	-Do-	24,921	3,195
96		3393, 05.10.2017	-Do-	30,946	3,967
97		3389, 05.10.2017	-Do-	30,420	3,900
98		3390, 05.10.2017	-Do-	37,674	4,830
99		3420, 27.08.2017	-Do-	28,080	3,600
100	3690, 19.12.2017	1309104, 09.04.2018	39,546	5,070	
101	3693, 19.12.2017	-Do-	42,120	5,400	
102	3664, 11.12.2017	-Do-	21,001	2,692	
103	3740, 27.12.2017	-Do-	24,675	3,163	
104	3741, 27.12.2017	-Do-	19,515	2,501	
105	3742, 27.12.2017	-Do-	21,996	2,820	
106	3850, 26.01.2018	-Do-	27,782	3,562	
107	3889, 02.02.2018	-Do-	29,367	3,765	

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
108		3849, 26.01.2018	-Do-	36,387	4,665
109		3852, 22.01.2018	-Do-	22,464	2,880
110		3883, 25.01.2018	-Do-	15,034	1,927
111		3884, 25.01.2018	-Do-	19,305	2,475
112		3686, 19.12.2017	-Do-	39,546	5,070
113		3691, 19.12.2017	-Do-	39,546	5,070
114		3723, 19.12.2017	-Do-	18,954	2,518
115		3724, 28.12.2017	-Do-	40,950	5,250
116		3683, 28.12.2017	-Do-	22,464	2,880
117	Al-Ghousia Motor, Quetta	1648, 22.01.2018	1309691, 13.04.2018	29,250	3,750
118		1605, 04.01.2018	-Do-	10,530	1,350
119		1606, 04.01.2018	-Do-	24,570	3,150
120		1625, 08.01.2018	-Do-	27,378	3,510
121		1809, 27.03.2018	1430788, 11.05.2018	31,005	3,975
122		1810, 27.03.2018	-Do-	29,250	3,750
123		1815, 28.03.2018	-Do-	8,190	1,050
124		139, 03.11.2017	1309688, 13.04.2018	18,766	2,405
125	Mughal Quality Motors, Quetta	140, 03.11.2017	-Do-	21,762	2,790
126		141, 03.11.2017	-Do-	21,762	2,790
127		142, 03.11.2017	-Do-	18,766	2,405
128		157, 17.11.2017	-Do-	22,218	2,848
129		158, 17.11.2017	-Do-	22,218	2,848
130		162, 26.11.2017	-Do-	26,535	3,401
131		317, 27.03.2018	1430787, 11.05.2018	18,240	2,320
132	Imperial Enterprises, Quetta	3635, 24.11.2017	1430789, 11.05.2018	19,012	2,437
133		3636, 24.11.2017	-Do-	22,698	2,910
134	HMU	123, 17.04.2018	1430239,	40,950	5,250

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
	Collection, Quetta		09.05.2018		
135		124, 17.04.2018	-Do-	40,950	5,250
136		121, 17.04.2018	-Do-	111,150	14,250
137		127, 17.04.2018	-Do-	45,805	5,872
138		129, 17.04.2018	-Do-	44,109	5,655
139		122, 17.04.2018	-Do-	52,650	6,750
140		128, 17.04.2018	-Do-	45,805	5,872
141	Allied Engineering & Services, Karachi	048726, 21.03.2018	-Do-	25,759	3,303
142		048727, 21.03.2018	-Do-	25,759	3,303
143	E-Cool Center, Quetta	5285, 29.05.2018	1439426, 29.06.2018	39,780	5,100
144		5286, 29.05.2018	-Do-	39,780	5,100
145		5287, 29.05.2018	-Do-	39,780	5,100
146		5279, 22.05.2018	1435648, 25.06.2018	39,780	5,100
147		5278, 22.05.2018	-Do-	39,780	5,100
148		5273, 22.05.2018	-Do-	39,780	5,100
149		5280, 22.05.2018	-Do-	39,780	5,100
150		5274, 22.05.2018	-Do-	39,780	5,100
151		5275, 22.05.2018	-Do-	39,780	5,100
152		5276, 22.05.2018	-Do-	39,780	5,100
153		5277, 22.05.2018	-Do-	39,780	5,100
154	Imperial Enterprises, Quetta	4426, 08.05.2018	1439425, 29.06.2018	32,994	4,230
155		4437, 08.05.2018	-Do-	22,113	2,835
156		4478, 21.05.2018	-Do-	32,994	4,230
157		4430, 08.05.2018	-Do-	18,018	2,310
158		4428, 21.05.2018	-Do-	39,358	5,045
159		4438, 08.05.2018	-Do-	40,833	5,235
160		4425, 21.05.2018	-Do-	32,994	4,230

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS	
161		4432, 08.05.2018	-Do-	20,692	2,652	
162		4494, 18.05.2018	-Do-	38,376	4,920	
163		4431, 08.05.2018	-Do-	37,030	4,747	
164		4497, 18.05.2018	-Do-	32,994	4,230	
165		4493, 18.05.2018	-Do-	17,082	2,190	
166		4495, 18.05.2018	-Do-	32,994	4,230	
167		4496, 18.05.2018	-Do-	32,994	4,230	
168		4429, 08.05.2018	-Do-	32,994	4,230	
169		4439, 08.05.2018	-Do-	32,994	4,230	
170		4440, 08.05.2018	-Do-	32,994	4,230	
Total				4,979,823	647,752	

Agriculture Engineer, Quetta AIR Para 4

(Amount in Rs.)

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
1	Agha Diesel Point	063, 24.05.2017	1181130, 26.09.2017	39,600	5,165
2	Agha Diesel Point	058, 09.01.2018	1309690, 15.04.2018	39,600	5,165
3	HMU Collection, Quetta	109, 23.04.2018	1358098, 13.06.2018	29,000	3,783
4					2,674
5					6,072
6					5,478
7					6,072
8					5,478
9					6,261
10					3,783
11					2,674
12					2,674
13					6,261
14					6,072

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
Total				518,350	67,612

Agriculture Engineer, Bolan AIR Para 3

(Amount in Rs.)

S. No.	Firm	Bill No. and date	Vehicle No.	Particulars	Amount	BST 15%
1	Mohabbat Ullah Balochistan Workshop	167, 12-07-2017	SI- 5353	Not available	13,500	2,025
2		184, 12-07-2017	SI- 5353	Complete wiring cushion etc.	32,300	4,845
3		186, 12-07-2017	SI- 5353	Complete painting,	32,000	4,800
4	Sindh Balochistan Engineering Works	Nil, 17-10-2017	CAT-84	Repair of clutch slap, plate curing, assembly etc.	21,600	3,240
5		Nil, 17-10-2017	CAT-94	Repair of track, girari, ring, built ring, shaft gunning, shaft bush etc.	30,000	4,500
6		Nil, 17-10-2017	CAT-196	Repair of track, girari, ring, built ring, shaft gunning, shaft bush etc.	14,400	2,160
7	Al-Sultan Cooling Point Centre	101, 05-10-2017	K-2-52	Repair of compressor and gas filling	17,000	2,550
8	Al-Sultan Cooling Point Centre	102, 05-10-2017	K-2-8	Repair of compressor and gas filling	17,000	2,550
9	Al-Sultan Cooling	103, 05-10-2017	K-2-9	Repair of compressor and	17,000	2,550

S. No.	Firm	Bill No. and date	Vehicle No.	Particulars	Amount	BSTS 15%
	Point Centre			gas filling		
10	Filhal Refrigeration, Sibi	617, 13-12-2017	D6-K2/52	Gas filling, compressor, washing, fitting etc.	25,000	3,750
11	Filhal Refrigeration, Sibi	618, 19-12-2017	D6-K2/8	Gas filling, condenser, jali, filter oil	23,500	3,525
Total					243,300	36,495

Agriculture Engineer, Loralai AIR Para 5

(Rs. in million)

S. No.	Sanction date	Name of firm	Bill No. and date	Particulars/detail	Amount
1	22.11.2017	Allied Engineering and Services, Karachi	046874, 22.11.2017	Element fuel, filter AS-SE, Filter Lube	0.132
2	20.12.2017	Mughal Quality Autos, Quetta	209, 20.12.2017	02 elements	0.206
3	04.05.2017	Allied Engineering & Services, Karachi	043585, 04.05.2017	Filters and elements for dozers	0.316
4	25.05.2018		049952, 25.05.2018	Fuel Elements for dozers	0.235
5	NM	Different	Different	04 Tyres with tube, 70,200, Misc. Spare parts for Dozers	0.494
6	NM			Misc. repair and Maintenance	0.202
7	30.06.2017	E-Cool Centre, Quetta	048873, 30.06.2017	Misc. repair and Maintenance	0.363
Total					1.948

Deputy Director, OFWM, Kalat AIR Para 6

(Rs. in million)

S. No.	Name of contractor	Amount	BSTS
1	M/s Friends Enterprises	3.050	0.457
2	M/s Harooni Builders	49.505	7.426
3	M/s Jamshed Brothers and Co.	167.554	25.133
4	M/s Shah Zarab Enterprises, Quetta	220.612	33.092
Total		440.721	66.108

**Project In charge, Project Management Unit Agriculture, Quetta
AIR Para 3**

(Rs. in million)

S. No.	Name of firm	Name of work	Amount	BSTS 15%
1	M/S Tariq Brothers	Construction of 01 Processing room (Size 25x12x 12feet) at Baghbana, Khuzdar	1.046	0.156
2	M/S Tariq Brothers	Construction of 02 Processing rooms (Size 16x12x 12feet), 01 at ARS, Nal and 01 at Katavi Farm, Loralai	1.690	0.253
Total			2.736	0.409

**Deputy Director, OFWM, Harnai
AIR Para 3**

(Rs. in million)

Name of scheme/contractor	Financial year	Amount	15% BSTS
"Land leveling in Khost area, 104 Acres" PSDP No. 2017.0523 was awarded to M/s Syedzai Construction Company, Government Contractor.	2017-18	1.500	0.225

DG Agriculture Engineering, Quetta AIR Para 3

(Amount in Rs.)

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
1	Imperial Enterprises, Quetta	3781, 09.01.2018	1264163, 16.02.2018	78,280	10,036
2	Imperial Enterprises, Quetta	3662, 3638, 3780, 28.12.2018	1239010, 17.01.2018	454,096	58,218
3	Imperial Enterprises, Quetta	3630-37, 3639, 3765, 08.01.2018	1239011, 19.01.2018	465,602	59,693
4	Imperial Enterprises, Quetta	3616, 3669, 01.01.2018	1239012, 19.01.2018	301,743	38,685
5	Imperial Enterprises, Quetta	3913, 06.02.2018	1264163, 16.02.2018	72,131	9,248
6	Imperial Enterprises, Quetta	3912, 3914, 06.02.2018	1264552, 20.02.2018	440,622	56,490
7	Imperial Enterprises, Quetta	3910, 3948, 12.02.2018	1264551, 20.02.2018	266,357	34,148
8	Imperial Enterprises, Quetta	3915, 06.02.2018	1264600, 21.02.2018	576,810	73,950
9	Imperial Enterprises, Quetta	3766, 08.02.2018	126460, 21.02.2018	690,300	88,500
10	Imperial	3918,	126599,	69,030	8,850

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
	Enterprises, Quetta	03.01.2018	21.06.2018		
11	Imperial Enterprises, Quetta	3957, 13.02.2018	1264598, 21.02.2018	47,853	6,135
12	Imperial Enterprises, Quetta	3949, 12.02.2018	1264598, 21.02.2018	65,988	8,460
13	Imperial Enterprises, Quetta	3661, 28.12.2017	1269254, 02.03.2018	134,550	17,250
14	Imperial Enterprises, Quetta	3989, 26.12.2018	1272116, 07.03.2018	440,622	56,490
15	Imperial Enterprises, Quetta	3947, 26.02.2018	1272115, 07.03.2018	102,258	13,110
16	Imperial Enterprises, Quetta	3994-95, 27.02.2018	1272076, 06.03.2018	96,941	12,428
17	Imperial Enterprises, Quetta	3950, 20.02.2018	1272117, 07.03.2018	176,582	22,639
18	Mughal Quality Motors, Quetta	271, 17.02.2018	1272118, 07.03.2018	77,688	9,960
19	Allied Engineering & Service, Karachi	047324, 04732, 047359, 048166, 19.02.2018	1272344, 08.03.2018	874,973	112,176
20	Allied Engineering & Service, Karachi	047695, 047416, 01.01.2018	1272240, 08.03.2018	655,708	84,064
21	Imperial Enterprises, Quetta	3996, 27.02.2018	1272238, 08.03.2018	561,600	72,000
22	Imperial Enterprises, Quetta	4171, 4201, 22.04.2018	1353790, 02.05.2018	356,373	45,688
23	Imperial Enterprises, Quetta	4172, 22.04.2018	1553789, 02.05.2018	288,978	37,048
24	Imperial	4173,	1353788,	75,605	9,693

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
	Enterprises, Quetta	20.04.2018	02.05.2018		
25	Imperial Enterprises, Quetta	4264, 23.04.2018	1353788, 02.05.2018	158,184	20,280
26	Imperial Enterprises, Quetta	4281, 26.04.2018	1322324, 04.05.2018	72,961	9,354
27	Imperial Enterprises, Quetta	4239, 23.04.2018	1322324, 04.05.2018	79,092	10,140
28	Imperial Enterprises, Quetta	4248, 23.4.2018	1430073, 08.05.2018	99,157	12,712
29	Imperial Enterprises, Quetta	4247, 23.04.2018	1430073, 08.05.2018	95,472	12,240
30	Imperial Enterprises, Quetta	4242, 23.04.2018	--	93,764	12,021
31	Imperial Enterprises, Quetta	4244, 23.04.2018	--	42,564	5,456
32	Imperial Enterprises, Quetta	4245-46, 23.04.2018	--	96,080	12,318
33	Imperial Enterprises, Quetta	4304, 09.05.2018	1355757, 24.05.2018	1,378,260	176,700
34	Imperial Enterprises, Quetta	4323-24, 08.05.2018	1355758, 24.05.2018	359,658	46,110
35	Imperial Enterprises, Quetta	4346, 16.05.2018	1355758, 24.05.2018	78,507	10,065
36	Imperial Enterprises, Quetta	4305-25, 09.05.2018	1355759, 24.05.2018	225,576	28,920
37	Imperial Enterprises, Quetta	4326, 09.05.2018	1355760, 24.05.2018	97,695	12,525
38	Imperial Enterprises, Quetta	4281-82-88- 89-90-91, 16.05.2018	1356402, 29.05.2018	319,129	40,914
39	Imperial Enterprises, Quetta	4292-93-94- 95,	1356404, 29.05.2018	307,673	39,446

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	15% BSTS
		17.05.2018			
40	Imperial Enterprises, Quetta	4396-97-98-99, 18.05.2018	1356401, 29.05.2018	378,296	48,500
41	Allied Engineering & Service, Karachi	49658-59, 10.05.2018	1356775, 01.06.2018	74,491	9,550
42	Imperial Enterprises, Quetta	4345-47, 4501-02-03, 26.06.2018	1436269, 28.06.2018	398,100	51,039
43	Imperial Enterprises, Quetta	4507, 27.06.2018	1436270, 27.06.2018	427,401	54,795
44	Imperial Enterprises, Quetta	4506-08, 27.06.2018	1436268, 27.06.2018	250,965	32,175
45	Imperial Enterprises, Quetta	4509, 27.06.2018	1436271, 27.06.2018	343,540	44,044
Total				12,747,255	1,634,263

Agriculture Engineer, Barkhan AIR Para 3

(Amount in Rs.)

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
1	Allied Engineering and Services, Karachi	039337, 22.08.2016	0999033, 02.09.2016	33,124	4,813
2		039338, 22.08.2016	-	10,600	1,514
3	Imperial Enterprises, Quetta	2610, 22.08.2016	-	20,358	2,958
4		2609, 22.08.2016	-	20,358	2,958
5		2608, 22.08.2016	-	20,358	2,958
6		2607, 22.08.2016	-	20,358	2,958
7		2606, 22.08.2016	-	11,988	1,740
8	E-Cool Centre,	4176, 08.08.2016	-	20,475	2,975

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
9	Quetta	4274, 03.10.2016	0999154, 06.10.2016	32,292	4,692
10		4275, 03.10.2016	-	32,292	4,692
11	Saad & Company	232, 03.10.2016	-	27,144	3,944
12		238, 03.10.2016	-	23,400	3,400
13		228, 03.10.2016	-	28,952	4,206
14		231, 03.10.2016	-	20,592	2,992
15		229, 03.10.2016	-	25,974	3,774
16		230, 03.10.2016	-	25,974	3,774
17		233, 03.10.2016	-	25,272	3,672
18		234, 03.10.2016	-	26,208	3,808
19		236, 03.10.2016	-	17,163	2,493
20		292, 03.10.2016	0999213, 25.10.2016	25,576	3,716
21	Allied Engineering and Services, Karachi	040277, 21.10.2016	0999333, 10.11.2016	66,804	9,707
22		040278, 21.10.2016	-	215,801	34,456
23	Saad & Company	305, 21.10.2016	0097211, 10.02.2017	18,720	2,720
24		307, 21.10.2016		19,305	2,805
25		306, 21.10.2016	-	21,060	3,060
26		299, 21.10.2016	-	32,760	4,760
27	Imperial Enterprises, Quetta	3007, 21.10.2016	-	28,431	4,131
28		3006, 21.10.2016	-	19,071	2,771
29	E-Cool Centre, Quetta	4476, 01.02.2017	-	23,400	3,400
30		4477, 01.02.2017	-	31,590	4,590
31		4475, 01.02.2017	-	19,305	2,805
32		4474, 01.02.2017	-	31,590	4,590
33	Allied Engineering	041165, 14.12.2016	-	85,007	12,351

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
34	and Services Karachi	041166, 14.12.2016	-	23,772	3,796
35	E-Cool Centre, Quetta	4815, 10.08.2017	0097979, 18.08.2017	38,610	5,610
36	Imperial	3305, Nil	-	17,241	2,505
37	Enterprises,	3258, Nil	-	29,250	4,250
38	Quetta	3257, Nil	-	22,651	3,291
39	Saad &	332, Nil	-	21,060	3,060
40	Company	333, Nil	-	21,060	3,060
41	E-Cool Centre, Quetta	4906, Nil	0098218, 25.10.2017	38,610	5,610
42		4907, Nil	-	38,610	5,610
43	Imperial	3511, Nil	-	23,400	3,400
44	Enterprises,	3512	-	23,060	3,350
45	Quetta	3513	-	21,645	3,145
46		3514	-	98,280	14,280
47		3516	-	18,252	2,652
48		3517	-	14,695	2,135
49		3518	-	23,283	3,383
50	Allied Engineering and Services, Karachi	046335, 20.10.2017	1453131, 20.02.2018	105,300	16,813
51		046690, 13.11.2017	-	129,072	20,609
52		046872, 22.11.2017	-	110,501	17,643
53		047614, 15.01.2018	-	117,951	17,136
Total				2,017,605	301,521

Agriculture Engineer, Barkhan AIR Para 4**(Amount in Rs.)**

S. No.	Name of firm	Voucher No. and date	Amount	17% GST
1	P/o DEO 6,000 SAE 50	016, Nil	344,400	58,548
2	P/o DEO 6,000 SAE 50	028, Nil	344,400	58,548
Total			688,800	117,096

**Agriculture Engineer, Quetta
AIR Para 2****(Amount in Rs.)**

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
1	Imperial Enterprises, Quetta	3234, 02.05.2017	1181206, 27.09.2017	14,215	2,065
2		3279, 22.05.2017	-Do-	37,323	5,423
3		3280, 31.05.2017	-Do-	37,323	5,423
4		3235, 02.05.2017	-Do-	22,698	3,298
5		3236, 02.05.2017	-Do-	22,698	3,298
6		3237, 02.05.2017	-Do-	7,956	1,156
7		3278, 31.05.2017	-Do-	14,215	2,065
8	Al-Ghousia Motors, Quetta	1152, 06.06.2017	1181184, 27.09.2017	28,431	4,131
9		1153, 06.06.2017	-Do-	29,133	4,233
10		1194, 12.06.2017	-Do-	14,625	2,125
11		1154, 06.06.2017	-Do-	29,133	4,233
12		1155, 06.06.2017	-Do-	29,133	4,233
13		1156, 06.06.2017	-Do-	29,133	4,233
14		987, 06.06.2017	-Do-	25,740	3,740
15		999, 06.06.2017	-Do-	29,484	4,284
16		1000, 06.06.2017	-Do-	23,306	3,386
17		Mughal Quality Motors, Quetta	450, 31.05.2017	1181187, 27.09.2017	20,634
18	452, 31.05.2017		-Do-	26,307	3,822
19	453, 31.05.2017		-Do-	26,307	3,822

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
20		393, 03.05.2017	1181188, 27.09.2017	38,154	5,544
21		394, 03.05.2017	-Do-	14,728	2,140
22		448, 31.05.2017	-Do-	24,336	3,536
23		449, 31.05.2017	-Do-	18,256	2,652
24		286, 06.03.2017	-Do-	26,307	3,822
25		454, 31.05.2017	-Do-	26,307	3,822
26		455, 31.05.2017	-Do-	26,307	3,822
27		319, 03.04.2017	118185, 27.09.2017	19,174	2,786
28		320, 03.04.2017	-Do-	29,367	4,267
29		321, 03.04.2017	-Do-	29,367	4,267
30		426, 08.05.2017	-Do-	30,654	4,454
31		428, 09.05.2017	-Do-	22,932	3,332
32		447, 24.05.20147	-Do-	3,744	544
33		322, 03.04.2017	-Do-	19,077	2,772
34		324, 03.04.2017	-Do-	28,782	4,782
35		328, 04.04.2017	-Do-	48,017	6,977
36		283, 06.03.2017	-Do-	17,538	2,548
37		284, 06.03.2017	-Do-	17,538	2,548
38		297, 07.03.2017	-Do-	46,192	6,712
39		358, 06.04.2017	-Do-	15,678	2,278
40		329, 04.04.2017	-Do-	39,780	5,780
41		330, 04.04.2017	-Do-	45,630	6,630
42	Al-Ghousia Motors, Quetta	1323, 29.08.2017	1213642, 13.11.2017	23,400	3,400
43		1304, 28.08.2017	-Do-	28,887	4,197
44		1308, 28.08.2017	-Do-	26,852	3,902
45		1309, 28.08.2017	-Do-	28,571	4,151
46		1311, 28.08.2017	-Do-	9,828	1,428
47		1305, 02.10.2017	-Do-	64,116	9,316
48		1306, 02.10.2017	-Do-	64,116	9,316
49		1302, 28.08.2017	-Do-	26,442	3,842

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
50		1303, 28.08.2017	-Do-	19,352	2,812
51		1307, 28.08.2017	-Do-	25,038	3,638
52		1310, 28.08.2017	-Do-	25,916	3,766
53	Mughal Quality Motors, Quetta	076, 13.09.2017	1213644, 13.11.2017	20,358	2,958
54		107, 17.10.2017	1213659, 13.11.2017	40,716	5,916
55		108, 17.10.2017	-Do-	18,720	2,720
56	Allied Engineering and Services, Karachi	045600, 05.09.2017	1213641, 13.11.2017	36,881	5,359
57		045765, 15.09.2017	-Do-	36,881	5,359
58		045764, 15.09.2017	-Do-	36,881	5,359
59		045766, 15.09.2017	-Do-	39,069	5,677
60		045441, 24.08.2017	-Do-	39,069	5,677
61		045442, 24.08.2017	-Do-	39,069	5,677
62		045440, 24.08.2017	-Do-	74,204	10,601
63		Imperial Enterprises, Quetta	3387, 28.08.2017	1213643, 13.11.2017	23,751
64	3388, 28.08.2017		-Do-	35,100	5,100
65	3394, 31.08.2017		-Do-	7,722	1,122
66	3395, 05.09.2017		-Do-	21,060	3,060
67	3356, 22.08.2017		-Do-	21,469	3,119
68	3355, 04.08.2017		-Do-	42,646	6,196
69	3412, 22.09.2017		-Do-	28,431	14,131
70	3413, 22.09.2017		-Do-	14,215	2,065
71	3397, 06.09.2017		-Do-	18,998	2,760
72	3398, 06.09.2017		-Do-	34,398	4,998

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
73		3357, 21.08.2017	-Do-	30,349	4,409
74		3399, 07.09.2017	-Do-	21,060	3,060
75		3400, 15.09.2017	-Do-	7,020	1,020
76	Al-Ghousia Motc Quetta	1522, 13.11.2017	1299609, 12.01.2018	14,625	2,125
77		1523, 13.11.2017	-Do-	21,060	3,060
78		1544, 21.11.2017	-Do-	8,892	1,292
79		1550, 23.11.2017	-Do-	17,550	2,550
80	Imperial Enterprises, Quetta	3417, 22.08.2017	1299608, 12.01.2018	37,440	5,440
81		3418, 22.08.2017	-Do-	37,440	5,440
82		3415, 22.08.2017	-Do-	37,440	5,440
83		3416, 22.08.2017	-Do-	37,440	5,440
84		3421, 27.08.2017	-Do-	24,570	3,570
85		3414, 22.08.2017	-Do-	37,440	5,440
86		3419, 22.08.2017	-Do-	37,440	5,440
87		3580, 14.11.2017	-Do-	18,837	2,737
88		3581, 14.11.2017	-Do-	26,149	3,799
89		3583, 14.11.2017	-Do-	20,416	2,966
90		3584, 14.11.2017	-Do-	20,416	2,966
91		3578, 10.11.2017	-Do-	15,327	2,227
92		3579, 13.11.2017	-Do-	28,431	4,131
93		3582, 13.11.2017	-Do-	17,901	2,601
94		3391, 05.10.2017	-Do-	28,957	4,207
95		3392, 05.10.2017	-Do-	24,921	3,621
96		3393, 05.10.2017	-Do-	30,946	4,496
97		3389, 05.10.2017	-Do-	30,420	4,420
98		3390, 05.10.2017	-Do-	37,674	5,474
99		3420, 27.08.2017	-Do-	28,080	4,080
100		3690, 19.12.2017	1309104, 09.04.2018	39,546	5,746
101		3693, 19.12.2017	-Do-	42,120	6,120
102		3664, 11.12.2017	-Do-	21,001	3,051

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
103		3740, 27.12.2017	-Do-	24,675	3,585
104		3741, 27.12.2017	-Do-	19,515	2,835
105		3742, 27.12.2017	-Do-	21,996	3,196
106		3850, 26.01.2018	-Do-	27,782	4,036
107		3889, 02.02.2018	-Do-	29,367	4,267
108		3849, 26.01.2018	-Do-	36,387	5,287
109		3852, 22.01.2018	-Do-	22,464	3,264
110		3883, 25.01.2018	-Do-	15,034	2,184
111		3884, 25.01.2018	-Do-	19,305	2,805
112		3686, 19.12.2017	-Do-	39,546	5,746
113		3691, 19.12.2017	-Do-	39,546	5,746
114		3723, 19.12.2017	-Do-	18,954	2,854
115		3724, 28.12.2017	-Do-	40,950	5,950
116		3683, 28.12.2017	-Do-	22,464	3,264
117	Al-Ghousia Motor, Quetta	1648, 22.01.2018	1309691, 13.04.2018	29,250	4,250
118		1605, 04.01.2018	-Do-	10,530	1,530
119		1606, 04.01.2018	-Do-	24,570	3,570
120		1625, 08.01.2018	-Do-	27,378	3,978
121		1809, 27.03.2018	1430788, 11.05.2018	31,005	4,505
122		1810, 27.03.2018	-Do-	29,250	4,250
123		1815, 28.03.2018	-Do-	8,190	1,190
124	Mughal Quality Motors, Quetta	139, 03.11.2017	1309688, 13.04.2018	18,766	2,726
125		140, 03.11.2017	-Do-	21,762	3,162
126		141, 03.11.2017	-Do-	21,762	3,162
127		142, 03.11.2017	-Do-	18,766	2,726
128		157, 17.11.2017	-Do-	22,218	3,228
129		158, 17.11.2017	-Do-	22,218	3,228
130		162, 26.11.2017	-Do-	26,535	3,855
131		317, 27.03.2018	1430787, 11.05.2018	18,240	2,630

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
132	Imperial Enterprises, Quetta	3635, 24.11.2017	1430789, 11.05.2018	19,012	2,762
133		3636, 24.11.2017	-Do-	22,698	3,298
134	HMU Collection, Quetta	123, 17.04.2018	1430239, 09.05.2018	40,950	5,950
135		124, 17.04.2018	-Do-	40,950	5,950
136		121, 17.04.2018	-Do-	111,150	16,150
137		127, 17.04.2018	-Do-	45,805	6,655
138		129, 17.04.2018	-Do-	44,109	6,409
139		122, 17.04.2018	-Do-	52,650	7,650
140		128, 17.04.2018	-Do-	45,805	6,655
141		Allied Engineering and Services Karachi	048726, 21.03.2018	-Do-	25,759
142	048727, 21.03.2018		-Do-	25,759	3,743
143	E-Cool Center, Quetta	5285, 29.05.2018	1439426, 29.06.2018	39,780	5,780
144		5286, 29.05.2018	-Do-	39,780	5,780
145		5287, 29.05.2018	-Do-	39,780	5,780
146		5279, 22.05.2018	1435648, 25.06.2018	39,780	5,780
147		5278, 22.05.2018	-Do-	39,780	5,780
148		5273, 22.05.2018	-Do-	39,780	5,780
149		5280, 22.05.2018	-Do-	39,780	5,780
150		5274, 22.05.2018	-Do-	39,780	5,780
151		5275, 22.05.2018	-Do-	39,780	5,780
152		5276, 22.05.2018	-Do-	39,780	5,780
153		5277, 22.05.2018	-Do-	39,780	5,780
154	Imperial Enterprises, Quetta	4426, 08.05.2018	1439425, 29.06.2018	32,994	4,794
155		4437, 08.05.2018	-Do-	22,113	3,213
156		4478, 21.05.2018	-Do-	32,994	4,794
157		4430, 08.05.2018	-Do-	18,018	2,618

S. No.	Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
158		4428, 21.05.2018	-Do-	39,358	5,718
159		4438, 08.05.2018	-Do-	40,833	5,933
160		4425, 21.05.2018	-Do-	32,994	4,794
161		4432, 08.05.2018	-Do-	20,692	3,006
162		4494, 18.05.2018	-Do-	38,376	5,576
163		4431, 08.05.2018	-Do-	37,030	5,380
164		4497, 18.05.2018	-Do-	32,994	4,794
165		4493, 18.05.2018	-Do-	17,082	2,482
166		4495, 18.05.2018	-Do-	32,994	4,794
167		4496, 18.05.2018	-Do-	32,994	4,794
168		4429, 08.05.2018	-Do-	32,994	4,794
169		4439, 08.05.2018	-Do-	32,994	4,794
170		4440, 08.05.2018	-Do-	32,994	4,794
Total				4,979,823	734,050

Agriculture Engineer, Quetta
AIR Para 3

(Rs. in million)

Name of firm	Voucher No. and date	Cheque No. and date	Amount	17% GST
M/s Abdul Karim	05, 20.11.2017	1320458, 03.01.2018	0.754	0.109
Total			0.754	0.109

DG, Agriculture Extension, Quetta AIR Para 6

(Rs. in million)

Cheque No. and date	Name of firm	Particulars	Value excluding Sale Tax	GST 17%	I/Tax 4.5%	Amount of cheque	GST 1/10 th deductible
1438,529 / 29.06.2018	M/s Tariq Brothers	Measuring tape, seizer, knife (roll) Knife (State) Knife (Curve)	5.999	1.020	0.270	5.729	0.204

Cheque No. and date	Name of firm	Particulars	Value excluding Sale Tax	GST 17%	I/Tax 4.5%	Amount of cheque	GST 1/10 th deductible
		Pruning cutter, saw khurpi, plastic tape					

**DG, Agriculture Engineering, Quetta
AIR Para 1**

(Rs. in million)

Particulars	Total cost	15% advance	17% GST
P/o 14 Track Type Tractors (Bulldozers)	391.958	58.793	8.542
Total	391.958	58.793	8.542

Deputy Director OFWM, Nushki AIR Para 8

(Rs. in million)

S. No.	Name of Firm	Description	Amount	Stamp Duty
1	M/s Gul Qais & Brother Construction Company	Provision of Tractor Hours, Land leveling, Solar System and Local Bore	3.600	0.009
2		Provision of Tractor Hours, Land leveling, Solar System and Local Bore	20.838	0.0521
3		Provision of Tractor Hours, Land leveling, Solar System and Local Bore	2.97	0.0074
4	M/s Aziz & Brothers Drilling & Boring Company	Drilling & development of local bore upto various Depth	13.043	0.0326
5	M/s Sangat Builders and Construction Company	Drilling & development of local bore upto various Depth	34.728	0.0868
6	M/s Jaffar	Drilling & development of	4.505	0.0113

S. No.	Name of Firm	Description	Amount	Stamp Duty
	Baloch & Brothers	local bore upto various Depth		
7	M/s Zabee Builders	Provision of Tractor Hours, Land leveling, Solar System and Local Bore	25.929	0.065
Total			105.613	0.264

Deputy Director, OFWM Jhal Magsi & Bolan

AIR Para 2 District Kachhi

(Rs in million)

S. No.	PSDP	Name of Scheme	Name of firm	Contract Value	Stamp Duty
1	116 (Z2017.07 43)	Construction of water bores, tube wells, land leveling & ganda jat	M/s Al-Rashid construction	34.616	0.086
2	28 (Z2016.03 33)	Construction of of kacha water pond	M/s Al-Rashid construction	1.978	0.005
3	31 (Z2016.05 55)	Construction of water tank, etc.	M/s Faiz Muhammad Sons & Construction	4.940	0.012
Total				41.534	0.103

District Jhal Magsi

(Rs in million)

S. No.	PSDP	Name of Scheme	Name of firm	Contract Value	Stamp Duty
1	75 (Z20017 -1280)	Land leveling and laser Land leveling Muhammad Qasim S/O Moula Bakhsh U/C Saifabad	M/s Haji Khadim Hussain	2.537	0.006
2	75 (Z20017	Land leveling and laser Land leveling Abdul	M/s Haji Khadim	2.537	0.006

S. No.	PSDP	Name of Scheme	Name of firm	Contract Value	Stamp Duty
	-1280)	Rahim S/O Ali Dost U/C Saifabad	Hussain		
3	75 (Z20017 -1280)	Land leveling and laser Land leveling Mohammad Did S/O Ali Hussain U/C Saifabad	M/s Haji Khadim Hussain	2.537	0.006
4	75 (Z20017 -1280)	Land leveling and laser Land leveling Habibullah S/O Kora Khan U/C Saifabad	M/s Haji Khadim Hussain	2.673	0.007
5	75 (Z20017 -1280)	Land leveling and laser Land leveling Rashid Ali S/O Sardar Khan U/C Saifabad	M/s Haji Khadim Hussain	4.288	0.010
6	75 (Z20017 -1280)	Land leveling and laser Land leveling Sohrab S/O Sher Khan U/C Saifabad	M/s Haji Khadim Hussain	2.926	0.007
7	75 (Z20017 -1280)	Land leveling and laser Land leveling Shah Dost S/O Ali Khan U/C Saifabad	M/s Haji Khadim Hussain	2.342	0.006
8	75 (Z20017 -1280)	Land leveling and laser Land leveling Abid Hussain S/O Sharbad Khan U/C Saifabad	M/s Haji Khadim Hussain	2.342	0.006
9	75 (Z20017 -1280)	Land leveling and laser Land leveling Sabir Hussain S/O Palwan Khan U/C Saifabad	M/s Haji Khadim Hussain	2.342	0.006
10	75 (Z20017 -1280)	Land leveling and laser Land leveling Mian Khan S/O Ghazi Khan U/C Saifabad	M/s Haji Khadim Hussain	2.342	0.006

S. No.	PSDP	Name of Scheme	Name of firm	Contract Value	Stamp Duty
11	75 (Z20017-1280)	Land leveling and laser Land leveling Ali Mardan S/O Gul Muhammad U/C Saifabad	M/s Haji Khadim Hussain	2.342	0.006
12	75 (Z20017-1280)	Land Leveling and laser Land leveling Rustam Ali S/O Sora Khan U/C Saifabad	M/s Haji Khadim Hussain	2.342	0.006
13	75 (Z20017-1280)	Land leveling and laser Land leveling Ameer Baksh S/O Din Muhammad U/C Saifabad	M/s Haji Khadim Hussain	2.926	0.007
14	2756(Z2 017- 1645)	Land leveling and laser Land leveling U/C Jhal Magsi District Jhal Magsi	M/s Haji Khadim Hussain	9.885	0.025
15	2756(Z2 017- 1645)	Land leveling and laser Land leveling U/C Mat Sundhar District Jhal Magsi	M/s Haji Khadim Hussain	9.885	0.025
Total				54.246	0.135

Director General, Agriculture Extension

AIR Para 2

(Amount in Rs.)

S. No.	Particular	Contract price	Stamp duty
1	M/s Tariq Brothers	3,875,000	9,687
2	M/s Tariq Brothers	2,325,000	5,812
3	M/s Sohail Enterprises	59,800	149
4	M/s Tariq Brothers	6,200,000	15,500
5	M/s Tariq Brothers	2,325,000	5,812
Total		14,784,800	36,960

Deputy Director, OFWM Washuk

AIR Para 8

(Rs in million)

S. No.	Name of Contractor	Nature of Work	Gross Amount	Stamp Duty
1	M/s Bohair Jan & Brothers, Government Contractor.	Drilling and development of various depth bores	11.842	0.029
2	M/s Mir Khan Jan Nosharwani, Government Contractor.	Local Bore and Solar system	6.887	0.017
3	M/s Mirwani Construction Company. Government Contractor.	Construction of water storage tank	4.939	0.012
4	M/s Noorullah Baloch & Sons, Government Contractor.	Installation of solar system	23.077	0.058
Total			46.745	0.116

Deputy Director OFWM, Lasbela

AIR Para 7

(Rs. in million)

S. No.	Name of contractors	Description	Amount	Stamp duty
1	M/s Attiullah and Sons	Provision of Installation of PVC Pipe for Agriculture various area	29.931	0.075
2		32 Local Bore at Hub, Winder, Lyri, Dureji, and Dadani	19.93	0.050
3	M/s Adnan & Rizwan Construction, Company	Strengthening of Zamindar Bandat in Hub, Dureji	19.803	0.050
4		Provision of Installation of PVC Pipe for Agriculture purpose	29.94	0.076
5	M/s Lilla Ram	Land leveling and Micro Bandat	9.995	0.025
6	M/s Attiullah and Sons	Solar System Bore at Gaddani, Winder, Uthal, and Bela areas	14.963	0.038
Total			124.562	0.314

Deputy Director OFWM, Kech

AIR Para 6

(Rs. in million)

S. No.	Name of firm	Description	Amount	Stamp duty
1	M/s Khan Muhammad, Construction Company	Construction of water storage tank and lining of water course	29.681	0.074
2		Provision of solar system for agriculture tube well	69.26	0.173
3		Drilling and development of local bore upto various depth	49.34	0.123
4		Drilling and development of local bore upto various depth	49.34	0.123
5		Provision and Installation of Solar Tube well in PB-49	9.956	0.025
Total			207.577	0.519

Director General Agriculture Engineering, Quetta

AIR Para 2

(Rs. in million)

Name of work	Tender cost	Amount
Track Type Tractors (Bulldozers) to M/s Allied Engineering & Services limited Karachi	405.900	1.014
Total:	405.900	1.014

Agriculture Engineer, Kalat AIR Para 6

(Amount in Rs.)

Cheque No.	Date	Name of firm	Amount	Income tax (4.5%)
1455858	19-03-18	Imperial Enterprises, Quetta	24,219	1,090
1455858	19-03-18	Imperial Enterprises, Quetta	24,219	1,090
1455858	19-03-18	Imperial Enterprises, Quetta	24,219	1,090

Cheque No.	Date	Name of firm	Amount	Income tax (4.5%)
1455858	19-03-18	Imperial Enterprises, Quetta	24,219	1,090
1394164	25-10-17	Imperial Enterprises, Quetta	24,534	1,104
1394245	01-11-17	Imperial Enterprises, Quetta	25,786	1,160
1455858	19-03-18	Imperial Enterprises, Quetta	25,823	1,162
1455858	19-03-18	Imperial Enterprises, Quetta	26,910	1,211
1455858	19-03-18	Imperial Enterprises, Quetta	29,413	1,324
1394164	25-10-17	Imperial Enterprises, Quetta	32,994	1,485
1394164	25-10-17	Imperial Enterprises, Quetta	32,994	1,485
1455926	22-03-18	Imperial Enterprises, Quetta	32,994	1,485
1455926	22-03-18	Imperial Enterprises, Quetta	32,994	1,485
1455926	22-03-18	Imperial Enterprises, Quetta	32,994	1,485
1455926	22-03-18	Imperial Enterprises, Quetta	32,994	1,485
1455926	22-03-18	Imperial Enterprises, Quetta	32,994	1,485
1394164	25-10-17	Imperial Enterprises, Quetta	37,755	1,699
Total				22,412

Deputy Director OFWM, Kalat AIR Para 9

(Rs. in million)

S. No.	Cheque No. and date	Nature of work/ contractor	Gross amount	IT deducted	IT deductible	Less deduction
1	1365579, 13.06.18	Installation of High Efficiency irrigation system	14.975	0.674	1.123	0.449
2	1365581, 13.06.18	Drip system on Apple/Olive Orchards, Shah Zaraab Enterprises	7.488	0.337	0.562	0.224
Total						0.674

Annexure 2.2**2.2. Non/less deduction of rebate - Rs. 4.125 million****PD, Agriculture College, Quetta AIR Para 2****(Rs. in million)**

Running bill No.	Date of payment	MB page No.	Gross payment	Rebate @ 01%
07th	09.01.2017	82	149.409	1.494
14 th	25.06.2019	67	176.162	1.762
07 th	09.01.2017	82	86.909	0.869
				4.125

Annexure 2.3**2.2.5 Expenditure without preparation of detailed completion reports and third party validation - Rs. 1,288.104 million****Deputy Director, OFWM, Nushki AIR Para 1****(Rs. in million)**

S. No.	Name of firm	Description	Amount
1	M/s Gul Qais and Brother Construction Co, 190-92/PSDP/2017-18	Provision of Tractor Hours, Land leveling, Solar System and Local Bore	20.838
2	M/s Aziz and Brothers Drilling & Boring Co, 196-99/PSDP/2017-18	DD of local bore upto various Depth	13.043
3	M/s Sangat Builders and Construction Co, 200-203/PSDP/2017-18	DD of local bore upto various Depth	34.728
4	M/s Zabee Builders GC, 208-11/PSDP/30.03.2018	Provision of Tractor Hours, Land leveling, Solar System and Local Bore	25.929
Total			94.538

Deputy Director, OFWM, Kalat AIR Para 10**(Rs. in million)**

S. No.	Name of contractor	Amount
1	M/s Friends Enterprises	3.050
2	M/s Harooni Builders	49.505
3	M/s Jamshed Brothers and Co.	167.554
4	M/s Shah Zarab Enterprises, Quetta	220.612
Total		440.721

Deputy Director, OFWM, Killa Abdullah AIR Para 16

(Rs. in million)

S. No.	PSDP No.	Name of work	Amount
1	56 (Z2617-0362)	Provision of 3” dia PVC pressure Pipe 3,400 Rft	4.896
2	58 (Z2017-0364)	Drilling and Development of 2 Bores upto 502 feet depth	1.969
3	65 (Z2017-0424)	Drilling and Development 10 Bores upto 429 feet depth	3.999
4	65 (Z2017-0424)	Drilling and Development 10 Bores upto 450 feet depth	8.581
5	71 (Z2017- 0430)	Supply of 17 Submersible pumps with 40 HP Motor	10.183
6	72 (Z2017-0431)	Providing and Supply of 9 Diesel Engines	0.987
7	73 (Z2017-0432)	Providing and Supply of 118,978 Rft. of PVC 3” dia pipe	17.192
8	74 (Z2017-0433)	Construction of water storage Tank 1	0.492
9	74 (Z2017-0433)	Construction of water storage Tank 2	1.301
10	74 (Z2017-0433)	Construction of water storage Tank 4	2.973
11	119 (Z2017-0764)	P&S of 3” dia PVC pressure pipe 3,400 Rft.	4.904
12	56 (Z2617-0362)	Provision of 3” dia PVC pressure Pipe 3,400 Rft.	4.896
13	58 (Z2017-0364)	Installation of solar operated system for agriculture purpose	2.913
14	58 (Z2017-0364)	Installation of 1 local bore	2.214
15	65(Z2017-0424)	Installation of 11 local bores upto 500 Feet depth	24.930
16	65(Z2017-0424)	Installation of 5 local bores upto 425 Feet depth	3.807
17	71 (Z2017- 0430)	Providing and Supply of machinery and equipment	9.883
18	72 (Z2017-0431)	Providing and Supply of diesel engine	0.989
19	73 (Z2017-0432)	Supply of 3” dia PVC pressure pipe Class B	17.923

S. No.	PSDP No.	Name of work	Amount
20	115 (Z2017-0734)	Installation of 11 Solar operated Systems	18.863
21	119 (Z2017-0764)	Supply of 3” dia PVC pipes	4.904
22	74 (Z2017-0433)	Construction of 7 water storage tanks	4.553
23	115 (Z2017-0734)	Installation of 11 Solar operated Systems	18.863
24	115 (Z2017-0734)	Construction of 2 water storage Tanks	0.674
25	130 (Z2017-0900)	Provision of 12 solar systems for agriculture purpose	25.186
26	130 (Z2017-0900)	Provision of 12 solar systems for agriculture purpose	30.226
27	156 (Z2017-1319)	Provision of 10 solar systems for agriculture purpose	20.980
28	156 (Z2017-1319)	Provision of 2 solar systems for agriculture purpose	2.950
29	173 (Z2017-1547)	Installation/lining of 3” dia PVC pipe line	4.921
30	156 (Z2017-1319)	D&D of 1 Bore upto 600 Ft.	1.078
31	173 (Z2017-1547)	Installation/lining of 3” dia PVC pipe line	4.921
32	130 (Z2017-0900)	Supply of 3” dia PVC pipe	1.409
33	130 (Z2017-0900)	Provision of 36 solar systems for agriculture purpose	53.114
34	156 (Z2017-1319)	Provision of 09 solar systems for agriculture purpose	24.730
35	-	Installation of 1 local bore upto 600 Feet	3.194
36	-	Installation of solar system for agriculture purpose	1.423
Total			347.021

Deputy Director, OFWM, Naseerabad AIR Para 23**(Rs. in million)**

S. No.	Name of scheme	PSDP No.	Amount
1	Construction of water courses	84 (Z2017-0542)	4.000
2	Construction of small irrigation water ponds	85 (Z2017-0545)	3.000
3	Provision of 20 kacha water ponds in PB-28	96 (Z2017-0631)	20.000
4	Construction of 10 Kacha bandaats in PB-28 Naseerabad	97 (Z2017-0632)	10.000
5	Construction of 09 open wells in PB-28 Naseerabad	98 (Z2017-0633)	8.900
Total			45.900

Deputy Director, OFWM, Quetta AIR Para 28**(Rs. in million)**

S. No.	PSDP No.	Name of work	Amount
1	168 (Z2017.1448)	Construction of 3 water storage tanks	1.380
2	104 (Z2017-0644)	Drilling of bores 770 Rft. with PVC pipes	1.338
Total			2.718

Deputy Director, OFWM, Sherani AIR Para 30**(Rs. in million)**

S. No.	PSDP	Scheme	Firm	Amount
1	219 (Z2017.0061)	Land Leveling for agriculture purpose	M/s Bhatti Enterprises	9.830
2	111 (Z2017.0676)	Drilling and Development of bore upto 110 and 147 Feet depth	M/s Abdul Mateen and Brothers	17.943

S. No.	PSDP	Scheme	Firm	Amount
3	111 (Z2017.0676)	Construction/lining of water course 230 Rft.	M/s Bhatti Enterprises	11.400
4	110 (2017.0659)	Construction of water storage tank, installation of pipe and lining of water courses	M/s Muhammad Farooq Construction	3.560
5	110 (Z2017.0659)	Drilling and Development of bores	M/s Shekh Syed Akbar	23.572
6	109 (Z2017.0657)	Provision of PVC pipes, water channels at Killi Shabzai	M/s Abdul Malik and Brothers	20.961
7	109 (Z2017.0657)	Provision of PVC pipes, water channels at Killi Shabzai	M/s Friends Enterprises	8.580
Total				95.846

Deputy Director, OFWM, Ziarat AIR Para 32

(Rs. in million)

S. No.	PSDP No.	Name of work	Amount
1	131 (Z2017-0905)	Providing of PVC pipe to Zamindar U/C Ziarat	30.000
2	52 (Z2017-0323)	Construction of talabs	20.000
Total			50.000

Deputy Director, OFWM, Lasbela AIR Para 6

(Rs. in million)

S. No.	Name of contractors	Description	Amount
1	M/s Attiullah and Sons,	Provision of Installation of PVC Pipe for Agriculture various area	29.931

S. No.	Name of contractors	Description	Amount
2		32 Local Bores at Hub, Winder, Lyari, Dureji, and Dadani	19.93
3	M/s Adnan and Rizwan	Strengthening of Zamindar Bandaat in Hub, Dureji	19.803
4	Construction, Company	Provision of Installation of PVC Pipe for Agriculture purpose	29.94
5	M/s Lilla Ram	Leveling and Dressing	9.995
6	M/s Attiullah and Sons,	Solar System Bore at Gaddani, Winder, Uthal, and Bela areas	14.963
Total			124.562

Annexure 2.4

2.2.6 Irregular expenditure without obtaining administrative approval and technical sanction - Rs. 369.473 million

Deputy Director, OFWM, Chaghi AIR Para 3 (Rs. in million)

S. No.	Name of contractor	Nature of work	Amount
1	M/s SK&B, Government Contractor	Supply of Diesel Engine 25 HP (205)	24.581
2	M/s SK&B, Government Contractor	Supply of Diesel Engine 25 HP (206)	24.701
Total			49.282

Deputy Director, OFWM, Jaffarabad AIR Para 10

(Rs. in million)

S. No.	PSD P	Name of work	Amount
1	43	Construction of concrete water storage tanks along with motors, Usta Muhammad, Gandakha	10.000
2	78	Laser Land leveling and desilting of water courses through tractor in Bhag Nari cattle farm	25.000
3	79	Laser Land leveling and desilting of water courses through tractor in Deehran and Deh Dur Muhammad	17.500
Total			52.500

Deputy Director, OFWM, Lasbela AIR Para 2

(Rs. in million)

S. No.	Name of contractors	Description	Amount
1	M/s Attiullah and Sons,	Provision of Installation of PVC Pipe for Agriculture various areas	29.931

S. No.	Name of contractors	Description	Amount
2		32 Local Bores at Hub, Winder, Lyari, Dureji, and Dadani	19.93
3	M/s Adnan and Rizwan Construction	Strengthening of Zamindar Bandaat in Hub, Dureji	19.803
4		Provision of Installation of PVC Pipe for Agriculture purpose	29.94
5	M/s Lilla Ram	leveling and Dressing of land	9.995
6	M/s Attiullah and Sons	Solar System Bore at Gaddani, Winder, Uthal, and Bela areas	14.963
Total			124.562

Deputy Director, OFWM, Khuzdar AIR Para 1

(Rs. in million)

S. No.	Name of contractors	Description	Amount
1	Haji Umaid Khan and Sons, Government Contractor	Drilling and Development Bores (15)	5.152
2	Muhammad Khan Khilji and Brothers, Government Contractor	Drilling and Development of bore	6.216
3	New Shahjahan Bizanjo Builder, Government Contractor	WST 40x40x4.50 PCC (08)	1.812
4	S & I Enterprises, Quetta	PVC 3" 6 dia Bar (1,000 Rft.)	1.737
5	New Shahjahan Bizanjo Builder	WST 40x40x4.50 PCC 08	1.812
6	Haji Umaid Khan and Sons, Government contractor	Drilling and Development Bores (15)	5.152
7	Muhammad Khan Khilji and Brothers, Government Contractor	Drilling and Development of Bores (15)	6.216
8	S & I Enterprises, Government Contractor	PVC 3" 6 dia Bar (1,000 Rft)	1.317
9		PVC 3" 6 dia Bar (1,000 Rft.)	1.102
Total			30.516

Annexure 2.5

2.2.7 Irregular expenditure on execution of earthwork - Rs. 271.161 million

Agriculture Engineer, Barkhan AIR Para 1

(Rs. in million)

S. No.	Hours work done	Financial year	Amount
1	13,984	2016-17	27.999
2	14,930	2016-17	30.799
Total			58.798

Agriculture Engineer, Kohlu AIR Para 2

(Rs. in million)

Hours work done	Expenditure
15,510	30.799

Annexure 3.1

3.2.4 Non-deduction of BSTS and less deduction of Income tax - Rs. 459.709 million

(Rs. in million)

S. No.	Name of work	Cheque number	Amount	Income tax deducted 7.5%	IT to be deducted 10%	Diff.
1	Services for Construction of Musa Khel Bazar to Khajoori, M/s Camoes Consultant	083558, 11.06.2018	2.519	0.189	0.252	0.063
2	Zhob Mir Ali Khel Khajuri Kach Road, M/s Camoes Consultant	7616419, 01.2018	15.000	1.125	1.500	0.375
3	Zhob Mir Ali Khel Khajuri Kach Road, M/s Camoes Consultant	76165, 19.01.2018	7.611	0.571	0.761	0.190
4	Survey Construction of BT Road from Spaira Raagha Cross to Loralai, M/s Multi-Dimensional Consultant Co.	082503, 22.05.2018	7.000	0.525	0.700	0.175
5	Survey Construction of BT Road form Spaira Raagha Cross to Loralai, M/s Multi-Dimensional Consultant Co.	082504, 22.05.2018	2.250	0.169	0.225	0.056
6	Survey Charges BT Road from Musa Khel Drug Waal, M/s Multi-Dimensional Consultant Co.	085261, 25.06.2018	0.174	0.013	0.017	0.004
7	Top Supervision of Improvement Widening of Spaira Raagha, M/s Multi-	085272, 27.06.2018	5.000	0.375	0.500	0.125

S. No.	Name of work	Cheque number	Amount	Income tax deducted 7.5%	IT to be deducted 10%	Diff.
	Dimensional Consultant Co.					
8	Top Supervision of Improvement Widening of Spaira Raagha, M/s Multi-Dimensional Consultant Co.	085273, 27.06.2018	5.413	0.406	0.541	0.135
9	Repair of Chaman Roghani Road via Abatoo Hazar Ganji to Gulistan Inayatullah Karez District Killa Abdullah, M/s Mohabbat Khan and Brothers (Mobilization Advance)	-	27.221	2.042	-	2.042
10	Modernization/up gradation of Gaddani Ship Breaking and Recycling Industry at Gaddani, M/s CG Consultant Group, Karachi	47872067, 21.07.2017	2.356	0.177	0.236	0.059
11	Evaluation and Submission of report about Marble Factory at Hub, M/s CG Consultant Group, Karachi	47872067, 21.07.2017	0.850	0.051	0.085	0.034
Total			75.394	5.642	4.817	3.259

Annexure 3.2

3.2.5 Unauthorized payment of mobilization advance without prior approval from the competent authority - Rs. 305.759 million

(Rs. in million)

S. No.	Name of Work/contractor	Description	Cheque number and date	Amount
1	Construction of Pre-Stressed Girder Bridge at Azara Dam Nukus and various Road in Harnai, M/s Ghazai Enterprises, GC	15% Mobilization Advance	082520, 23.05.2018	5.000
			082521, 23.05.2018	5.000
			082522, 23.05.2018	3.914
2	Construction of BT Road Dilwani via Aargasi to Marghat in District Harnai, M/s Mateen and Brothers	15% Mobilization Advance	085937, 13.06.2018	5.000
			085938, 13.06.2018	2.864
3	Improvement/widening of Black Topped Road from Spaira Raagha Road from Khan Khanozai Cross To Loralai Killa Saifullah, M/s Ghazi Enterprises	15% Mobilization Advance	085202, 25.06.2018	16.503
			085203, 25.06.2018	19.378
			085204, 25.06.2018	12.500
			085205, 25.06.2018	2.047
			085206, 25.06.2018	2.416
			085207, 25.06.2018	9.508
			085208, 25.06.2018	2.241
			085209, 25.06.2018	11.280
			085210, 25.06.2018	3.609
4	Improvement/Widening of Black Topped Road from Spaira Raagha Road from Khan Khanozai Cross To Loralai Killa Saifullah, M/s Global Technical Enterprises	15% Mobilization Advance	085211, 25.06.2018	15.621
			085212, 25.06.2018	12.250
			085213, 25.06.2018	12.814
			085214, 25.06.2018	14.400
			085215, 25.06.2018	1.245
			085216, 25.06.2018	2.424
			085217, 25.06.2018	2.380
			085218, 25.06.2018	7.713
085219, 25.06.2018	2.419			

S. No.	Name of Work/contractor	Description	Cheque number and date	Amount	
			085220, 25.06.2018	6.439	
			085221, 25.06.2018	9.709	
			085222, 25.06.2018	9.999	
5	Improvement/widening of Black Topped Road from Spaira Raagha Road from Khan Khanozai Cross To Loralai Killa Saifullah, M/s Haji Matiullah and Brothers	12% Mobilization Advance	085230, 25.06.2018	3.067	
			085231, 25.06.2018	1.437	
			085232, 25.06.2018	2.969	
			085233, 25.06.2018	9.800	
			085234, 25.06.2018	5.553	
			085235, 25.06.2018	5.510	
			085236, 25.06.2018	5.051	
6	Improvement/widening of Black Topped Road from Spaira Raagha Road from Khan Khanozai Cross To Loralai Killa Saifullah, M/s Global Technical Enterprises	15% Mobilization Advance	085276, 27.06.2018	7.527	
			085277, 27.06.2018	12.920	
7	Improvement/widening of Black Topped Road from Spaira Raagha Road from Khan Khanozai Cross To Loralai Killa Saifullah, M/s Ghazi Enterprises	15% Mobilization Advance	085286, 27.06.2018	11.637	
			085287, 27.06.2018	8.263	
			085288, 27.06.2018	3.875	
Sub Total				278.884	
S. No.	Description	Gross work done	Mobilization advance recovered	Mobilization advance recoverable	Balance
1	1 st P35	66.667	0.000	10.468	10.468
2	2 nd P86	76.893	0.000	10.468	10.468
3	3 rd P108	18.161	3.995	10.468	6.472
4	4 th P132	22.646	4.529	10.468	5.939

S. No.	Name of Work/contractor	Description	Cheque number and date	Amount	
5	5 th P2(MB2)	61.640	12.328	10.468	-1.860
6	6 th P17(MB2)	23.062	4.612	0.000	-4.612
Total		269.069	25.464	52.34	26.875
Grand Total					305.759

Annexure 3.3

3.4.3 Less deduction of Income tax from the contractors - Rs. 1.743 million

(Rs. in million)

Description	Package #	DoP	Amount	Tax @ 4%	Total tax deducted	Less deduction
S/I of M&E for OT, ICU and Emergency	Package 01	28.07.17	62.009	2.480	3.132	1.744
S/I of M&E for OT, ICU and Emergency	Package 01	28.07.17	7.991	0.320		
S/O Furniture and Medical Equipment	Package 05	28.07.17	14.155	0.566		
S/O Furniture and Medical Equipment	Package 05	28.07.17	3.506	0.140		
S/O CSS System & Medical Gas Supply system	Package 08	28.07.17	16.500	0.660		
S/O CSS System & Medical Gas Supply system	Package 08	28.07.17	11.500	0.460		
S/O NICU Nursery	Package 02	08.09.17	6.244	0.250		
Total			121.904	4.876	3.132	1.744

Annexure 3.4

3.10.1 Non-deduction of BSTS - Rs. 4.106 million

(Rs. in million)

S. No.	Date	Name of contractor	Particulars	Amount	BSTS @ 15%
1	10.12.2016	M/s The Building Consultants, Quetta, GC	Consultancy charges	3.273	0.491
2	26.1.2018	M/s The Building Consultants, Quetta, GC	Consultancy charges	1.210	0.181
3	30.4.2018	M/s The Building Consultants, Quetta, GC	Consultancy charges	2.641	0.396
4		M/s Crescent Tracker (Pvt.) Ltd., Quetta	Vehicles Tracking System for Official (12) Vehicles	0.404	0.079
5			Tracking System for Official (08) Vehicles	0.277	0.054
6			Tracking System for Official (08) Vehicles	0.360	0.070
7			Vehicle Tracking System for Official (10) Vehicles	0.419	0.082
8			2 nd Year Monitoring of below mentioned 10 vehicle Tracking Bill	0.633	0.123
9			M/s Mushtaq Catering Service, Quetta	VIP sitting arrangement for 3,000 people, arrangement of lunch for 350 Per Head 1,000, 1,200	2.185

S. No.	Date	Name of contractor	Particulars	Amount	BSTS @ 15%
			people lunch per head 410 with GST		
10		M/s Dur Khan and Company, Quetta	Provision of Catering & Refreshment Services on University of Convocation for the VVIPs and General Public for the UoB, Quetta	2.612	0.392
11			Janitorial Expenses	0.151	0.023
12			Janitorial Services for the Month of July, 2016	0.519	0.078
13			Janitorial Services, land leveled and Shifted the garbage from the Science block in UOB	0.058	0.009
14			Janitorial Service for the Month of August, 2016	0.519	0.078
15			Janitorial Expenses for the Month of September, 2016	0.519	0.078
16			Janitorial Expense for Month of October, 2016	0.519	0.078
17			M/s Dur Khan and Company Quetta. Janitorial Expenses for the Month of November, 2016	0.519	0.078
18			Janitorial Expenses for the Month of December, 2016	0.519	0.078

S. No.	Date	Name of contractor	Particulars	Amount	BSTS @ 15%
19			Janitorial Expenses for Month of January, 2017	0.519	0.078
20			Janitorial Charges	0.117	0.017
21			Janitorial Expenses for the Month of February, 2017	0.519	0.078
22			M/s Dur Khan and Company Quetta. Janitorial Expenses for the Month of March, 2017	0.519	0.078
23			Janitorial Expenses	0.169	0.025
24			Janitorial Expenses	0.101	0.015
25			Janitorial Expenses for the Month April, 2017	0.519	0.078
26			Janitorial Expenses for the Month of May, 2017	0.519	0.078
27			Janitorial Expenses Charges	0.135	0.020
28			Janitorial Expenses for Month of June, 2017	0.519	0.078
29			Janitorial Expenses for the Month of July, 2017	0.349	0.052
30			Janitorial Services for the month of August, 2017	0.519	0.078
31			Janitorial Expenses for the Month of September	0.519	0.078
32			M/s Dur Khan and Company, Quetta Janitorial Expenses	0.519	0.078

S. No.	Date	Name of contractor	Particulars	Amount	BSTS @ 15%
			for the Month of October, 2017		
33			M/s Dur Khan & Company, Quetta Janitorial Expenses for the Month of November 2017	0.519	0.078
34			M/s Dur Khan & Company, Quetta. Janitorial Expenses for the Month of December, 2017	0.519	0.078
35			M/s Dur Khan & Company, Quetta Janitorial Expenses for the Month of January, 2018	0.519	0.078
36			M/s Dur Khan & Company, Quetta Janitorial Expenses for the Month of February, 2018	0.519	0.078
37			M/s Dur Khan & Company, Quetta Janitorial Expenses Charges for the Month of March, 2018	0.349	0.052
38			Janitorial Expenses for the Month of April, 2018	0.349	0.052
39			Janitorial Expenses	0.074	0.011
40			Janitorial Expenses for the Month of May, 2018	0.349	0.052
41		M/s Dur Khan & Company,	Janitorial Expenses	0.151	0.023

S. No.	Date	Name of contractor	Particulars	Amount	BSTS @ 15%
		Quetta			
42		M/s I.K, Enterprises Quetta	Disposing off Garbage from University Colony UOB, Quetta	0.148	0.022
43			Seating arrangement for Punjab Students for VIP Cultural Night program	0.369	0.055
Total				26.744	4.106

Annexure 3.5

3.10.2 Unauthorized payment of house requisition allowance - Rs. 24.658 million

(Rs. in million)

S. No.	Name of officer	Department	Designation	Rate of rent	Rate of requisition	01.7.2016 to 30.6.2018	Total amount
1	Imam Dad	Computer Science	Lecturer	0.003	0.025	24	0.598
2	Abida Baloch	Bravi	Assistant Professor	0.003	0.033	24	0.780
3	Abdul Razzaq	Balochi		0.003	0.033	24	0.780
4	Khallid Badini	Computer Science		0.003	0.033	24	0.780
5	Ahmed Saeed	Geography		0.003	0.033	24	0.780
6	Abdul Zahir Mengal	Political Science		0.003	0.033	24	0.780
7	Shakeel Ahmed	Sociology		Lecturer	0.001	0.025	24
8	Mohmmad Anwar	Library Science	Assistant Professor	0.001	0.033	24	0.780
9	Zilay Huma	Media Studies	Lecturer	0.001	0.025	24	0.598
10	Miss Kalsoom Baloch	Bio Chemistry	Lecturer	0.001	0.025	24	0.598
11	Nargis Kamal	Geography	Assistant Professor	0.001	0.033	24	0.780
12	Kaleem Ullah Mandokhail	Microbiology		0.001	0.041	24	0.985
13	Abdul Baqi	Library Science		0.001	0.033	24	0.780
14	Naveeda Warsi	Sociology		0.001	0.033	24	0.780
15	M. Yousaf Mengal	Brahvi		0.001	0.033	24	0.780
16	Shabbir Ahmed	Microbiology		0.001	0.033	24	0.780
17	Hamid Ali	Balochi		0.001	0.033	24	0.780
18	Rahim Udin	Geography		0.001	0.033	24	0.780

S. No.	Name of officer	Department	Designation	Rate of rent	Rate of requisition	01.7.2016 to 30.6.2018	Total amount
	Tareen						
19	Syed Mohammad	Political Science	Librarian	0.001	0.019	24	0.452
20	Munaza Jabeen	Library Science	Associate Professor	0.001	0.041	24	0.985
21	Shah Khalid	Gender Studies	Lecturer	0.001	0.025	24	0.598
22	M. Zubair Shah	Computer Science	Assistant Professor	0.001	0.033	24	0.780
23	Amjad Hussain Jafiri	Computer Science		0.001	0.041	24	0.985
24	Dr. Samar Khal Kheli	Chemistry		0.001	0.033	24	0.780
25	Dr. Hazrat Ali	Admin	Director Linkages	0.001	0.041	24	0.985
26	Marvi Baloch	Pharmacy	Assistant Professor	0.001	0.033	24	0.780
27	Ghazala Shaheed	Botany		0.001	0.041	24	0.985
28	Mohammad Hanif Bazai	Sociology	Lecturer	0.001	0.033	24	0.780
29	Asadullah	Political Science		0.001	0.025	24	0.598
30	Mehmood Riaz	Sociology	Librarian	0.001	0.019	24	0.452
31	Mohammad Rahim	Sociology	Lecturer	0.001	0.025	24	0.598
32	Rahim Bakhsh Meher	Balochi	Assistant Professor	0.001	0.033	24	0.780
33	Rozina Rasheed	Microbiology	Lecturer	0.001	0.025	24	0.598
Total				0.055	1.027		24.653

Annexure 4.1

4.2.2 Doubtful expenditure on Account of hiring of vehicles during census - Rs. 163.701 million

AIR Para No. 2, Deputy Commissioner, Loralai

S. No.	Cheque No and date	Name of contractor	Description	Amount (Rs.)
1	717451, 05.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin/Hiace vegan/Single cabin, @ 3,400 Per Day from 22.04.2017 to 26.05.2017	1,300,000
2	717452, 10.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin/Hiace vegan/Single cabin, @ 3,400 Per Day from 22.04.2017 to 26.05.2017	800,000
3	717453, 10.05.2017 NBP Loralai	Haji Naseem Khan, CNIC No. 54400-6488599-1, Resident of street No. 2 Mohalla Kurd Abad Raisani Road	Hire of 50 Double Cabin/Hiace vegan/Single cabin, @ 3,400 Per Day from 22.04.2017 to 26.05.2017	800,000
4	717455, 23.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin/Hiace vegan/Single cabin, @ 3400 Per Day from 22.04.2017 to 26.05.2017	14,000,000
4	717456, 27.05.2017 NBP Loralai	Haji Naseem Khan, CNIC No. 54400-6488599-1, Resident of street No. 2 Mohalla Kurd Abad Raisani Road	Hire of 50 Double Cabin/Hiace vegan/Single cabin, @ 3,400 Per Day from 22.04.2017 to 26.05.2017	3,000,000
5	717457, 27.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin/Hiace vegan/Single cabin, @ 3,400 Per Day from 22.04.2017 to 26.05.2017	7,700,000

S. No.	Cheque No and date	Name of contractor	Description	Amount (Rs.)
6	43149189, 28.05.2017	Haji Naseem Khan, CNIC No. 54400- 6488599-1, Resident of street No. 2 Mohalla Kurd Abad Raisani Road	Hire of 50 Double Cabin/ Hiace vegan/Single cabin, @ 3,400 Per Day from 22.04.2017 to 26.05.2017	2,150,000
Total				29,750,000

AIR Para No. 1, Deputy Commissioner, Panjgur

S. No.	Name of Driver/owner	Vehicle No.	Amount (Rs.)
1	Umar Khan	KM 33354	193,375
2	Abdul Wahab	31751461	193,375
3	Muhammad Umar	29473714	193,375
4	Riaz Ahmed	24554465	193,375
5	Rashid	PG 158	193,375
6	Zakir	QAJ 2431	193,375
7	Haider	S/Cab	193,375
8	Bazan Khan	WAH 789	193,375
9	Rehmat Ullah	PY 0094	193,375
10	Sana Ullah	E 0296	193,375
11	Muhammad Aslam	43296861	193,375
12	Naimat Ullah	383	193,375
13	Muhammad Anwar	PAJ 893	193,375
14	Muhammad Shakir	ISB 67295	193,375
15	Sami Ullah	LSC 5522	193,375
16	Waheed		193,375
17	Basher Ahmed	AAE 286	193,375
18	Muhammad Sadiq	0694	193,375
19	Abdul Nabi	KP 6850	193,375
20	Abdul Samad	979	193,375
21	Abdul Majeed	55771932	193,375
22	Abdul Razaq		193,375
23	Muhammad Ishaq		193,375
24	Mansoor Ahmed	PG 786	193,375
25	Naeem Ahmed	PG 88239	193,375
26	Muneer Ahmed	PG 9339	193,375

S. No.	Name of Driver/owner	Vehicle No.	Amount (Rs.)
27	Muhammad Anwar	PG 5009	193,375
28	Sorat Khan	PG 263	193,375
29	Allao Ud Din	PG 998	193,375
30	Imdad Ali	PG 7566	193,375
31	Basher Ahmed	-	193,375
32	Ghullam Mustafa	PG 103	193,375
33	Muhammad Saleem	-	193,375
34	Sultan Khan	-	193,375
35	Shah Nawaz	4385	193,375
36	Haji Naseer Ahmed	PG 624	193,375
37	Muhammad Kamran	19536	193,375
38	Muhammad Ayaz	PG 625	193,375
39	Muhammad Khalid	-	193,375
40	Muhammad Sarwar	PG 7144	193,375
41	Muhammad Akhtar	28356	193,375
42	Paras	57078	193,375
43	Ahmed Sohail	PG 7473	193,375
44	Muhammad Afzal	54165	193,375
45	Khuda Rahim	35185	193,375
46	Zahid Khan	84785	193,375
47	Shoukat	59685	193,375
48	Habib	55995	193,375
49	Imtiaz	14465	193,375
50	Abdul Khaliq	2530513	193,375
51	Atta Ur Rehman	15418	193,375
52	Amid Ali	20407	193,375
53	Naveed Ahmed	770	193,375
54	Hashim Jan	952385	193,375
55	Muhammad Asif	545	193,375
56	Rafiq	6699295	193,375
57	Muhammad Imdad	8383195	193,375
58	Munir Ahmed	974	193,375
59	Rashid	1684624	193,375
60	Ali Muhammad	4661	193,375

S. No.	Name of Driver/owner	Vehicle No.	Amount (Rs.)
61	Khuda-e-Raham	410	193,375
62	Tabish Hussain	S/Cab	193,375
63	Muhammad Ramzan	22626	193,375
64	Muhammad Ayub	1016	193,375
65	Mehboob Ali	PEA 950	193,375
66	Muhammad Kareem	CJ 1177	193,375
67	Muhammad Anwar	S/Cab	193,375
68	Nihal Khan	98 J 53414	193,375
69	Zakir	QAJ 2431	193,375
70	Dil Murad	S/Cab	193,375
71	Allah Bux		193,375
72	Siraj Ahmed	S/Cab	193,375
73	Junaid	7714	193,000
Total			14,116,000

AIR Para No. 8, Deputy Commissioner, Harnai

Services	CNIC	Number of days	Amount (Rs.)
Inayat	55301-2467507-3	35	168,000
Saifullal	55301-2332356-1	33	165,000
Shahjahan	55401-2055213-5	35	168,000
Slam	55301-2520778-3	33	165,000
Lal	55301-6959320-7	34	187,000
Sher	55301-2549546-3	32	160,000
Shajahan	55401-2055213-5	32	176,000
Malok	55301-2332404-5	35	192,500
Sameen	55502-0340297-7	35	175,000
Nazar	55301-7833298-5	34	170,000
Mir	55402-9346814-9	34	170,000
Amir	55402-8504583-7	34	170,000
Nizam	55301-4167777-1	32	176,000
Syed	55301-0987221-7	35	168,000
Faiz	55301-1918212-1	35	168,000
Moladad	55301-7551687-9	34	163,200

Services	CNIC	Number of days	Amount (Rs.)
Naseem	55502-0342244-9	34	163,200
Wajid	55502-0341068-5	35	168,000
Hanan	55502-0342087-7	34	163,200
Zamer	55501-0341584-5	34	168,000
Dawod	55501-0338946-9	35	168,000
Amin	55301-6366627-5	35	192,500
Khalin	55301-1747526-9	35	192,500
Moladad	55301-8994722-1	35	175,000
Zahir	55301-2335814-1	35	192,500
Alam	55301-21595557-7	35	192,500
Raza	55301-2140683-1	34	187,000
Jan	55301-2339974-9	34	187,000
Ashraf	55301-2333291-3	35	175,000
Dilwar	55501-0341796-1	34	187,000
Noor	55301-2338198-5	35	175,000
Bakt	55402-69606887-5	35	175,000
Fghulam	55301-8337739-7	32	160,000
Qadir	55301-5810053-3	34	187,000
Sarwar	Not mentioned	35	175,000
Ahad	Not mentioned	34	170,000
Malik	Not mentioned	35	192,500
Merdil	55301-2339660-1	35	168,000
Malik	55301-4758735-1	35	168,000
Ali	55301-0114306-3	35	168,000
Toor	55301-7652659-5	35	168,000
Surab	55301-2339279-7	35	192,500
Rehmat	55501-0340825-9	35	192,500
Fateh	54400-8521035-9	33	181,500
Khair	56301-5324375-3	33	181,500
Muhib	55301-2340317-3	29	135,200
Hayat	55301-7249289-9	34	163,200
Total			8,206,000

Annexure 4.2

4.2.3 Non-realization of outstanding ushar - Rs. 492.015 million

AIR Para No. 10, Deputy Commissioner, Ziarat

(Rs. in million)

S. No.	Name of Tehsil	Demand 2017-18	Previous recovery	Recovery 2017-18	Total recovery	Outstanding
1	Kach circle, Ziarat	2.084	1.144	0.088	1.232	0.852
2	Kawas circle, Ziarat	4.483	1.584	0.329	1.914	2.569
3	Circle Sumalin, Sadar	2.220	0.856	0.335	1.191	1.029
4	Poe Circle	1.236	0.904	0.016	0.920	0.316
5	Chotair Circle	1.358	0.862	0.116	0.978	0.380
6	Baghao Circle	0.409	0.216	0.063	0.279	0.130
Total		11.79	5.566	0.947	6.514	5.276

AIR Para No. 4, Deputy Commissioner, Kalat

S. No.	Crop	Demand (Rs.)	Amount recovered (Rs.)	Outstanding balance (Rs.)
1	Rabbi	314,854	70,633	244,221
2	Khareef	1,379,659	299,224	1,080,435
Total		1,694,513	369,857	1,324,656

AIR Para No. 5, Deputy Commissioner, Kachhi

(Amount in Rs.)

S. No.	Tehsil	Demand	Total recovery	Balance
1	Dhadar	13,265,927	3,992,375	9,273,552
2	Bhag	4,497,372	2,869,857	1,627,515
3	Sanni	1,610,895	1,363,178	247,717
4	Balanari	4,669,931	2,560,685	2,109,246
5	Khattan	532,010	532,010	-
6	Mach	918,549	675,566	242,983
Total		25,494,684	11,993,671	13,501,013

AIR Para No. 11, Deputy Commissioner, Harnai**(Amount in Rs.)**

S. No.	Tehsil	Demand	Total recovery	Outstanding
1	Sadar Harnai	442,552	70,011	372,541
2	Wanachi Babiyan	186,480	65,114	121,366
3	Marri	9,553	-	9,553
4	Sharag	58,800	-	58,800
Total		697,385	135,125	562,260

AIR Para No. 2, Deputy Commissioner, Naseerabad**(Rs. in million)**

S. No.	Name of Tehsil	Total outstanding amount	Total recovered Up to 2017	Outstanding amount
1	Dera Murad Jamali	215.261	26.165	189.096
2	Tamboos	222.986	17.928	205.058
3	Baba Kot	35.750	2.073	33.677
4	Chattar	31.181	12.533	18.648
5	Landi	0.324	0.070	0.254
Total		505.502	58.769	446.733

AIR Para No. 7, Deputy Commissioner, Sohbat Pur**(Amount in Rs.)**

S. No.	Tehsil	Demand	Previous recovery	Recovery 2017-18	Outstanding
1	Sohbat Pur	1,530,612	5,688,682	4,284,158	1,404,524
2	Manjhi Pur	312,506	13,001,261	912,383	12,088,878
3	Fareedabad	2,537,483	2,317,768	3,272,296	954,528
4	Hairdin	505,138	1,491,649	933,832	557,817
5	Panhwar	1,687,249	2,355,629	729,805	1,625,824
Total		6,572,988	24,854,989	10,132,474	16,631,571

AIR Para No. 2, Deputy Commissioner, Lasbela

(Amount in Rs.)

S. No.	Tehsil	Previous years' outstanding dues	Demand for 2017-18	Total amount recoverable	Total recovery during 2017-18	Balance outstanding
1	Hub	7,568,367	3240	7,571,607	203,459	7,368,148
2	Dureji	94,578	175889	270,467	94,858	175,609
Total		7,662,945	179129	7,842,074	298,317	7,543,757

Annexure 4.3

4.2.4 Less realization of Abiana - Rs. 403.124 million

AIR Para No. 1, Deputy Commissioner, Lasbela

(Rs. in million)

Name of Tehsil	Previous years' dues	Total amount recoverable	Total recovery during 2017-2018	Balance outstanding
Hub	37.349	37.349	0.990	36.359

AIR Para No. 1, Deputy Commissioner, Naseerabad

(Rs. in million)

Name of Tehsil	Outstanding amount of Abiana from 1987 to 2016	Rabi estimated for 2017	Outstanding amount of Abiana	Total recovered upto (Rabi) 2017	Outstanding amount
Dera Murad Jamali	167.669	4.589	172.258	32.810	139.448
Tambo	206.211	4.775	210.986	18.340	192.645
Baba Kot	18.036	1.251	19.287	0.945	18.341
Chattar	28.687	0.773	29.460	13.128	16.331
Total	420.603	11.388	431.991	65.223	366.765

Annexure 4.4

4.2.5 Non-deduction of cost of tack coat - Rs. 12.440 million

AIR Para No. 13, Commissioner, Sibi Division

(Rs. in million)

S. No.	Name of work	Item of contractor	Quantity	Rate	Amount
1	Improvement of Jail road Sibi	M/s Babar and Co,	3,065.80	51.30	0.157
2	Improvement of McCongy road Sibi	M/s Malik Arif Ali and Co.	9,379.62	51.30	0.481
3	Construction/Widening of road from Bab-e-Habib to bypass road	M/s Haji Gul Mohammad	5,210.74	51.30	0.267
4	Construction/Widening of road from Bab-e-Habib to bypass road	M/s Babar and Co.	5,016.76	51.30	0.257
5	Improvement of Chakar Road	M/s Farhad Hussain	5,991.69	51.30	0.307
Total					1.470
Add premium @ 99.90% above					1.469
Grand Total					2.940

AIR Para No. 2, Commissioner, Naseerabad Division

(Rs. in million)

Name of scheme	Quantity paid (Sft.)	Rate of tack coat (Rs.)	Amount
Construction of B/T road from Jatoi police chowki to N-65 (length 2028 Km)	86,988	489.596	0.426
Add Premium @ 100.0% above on CSR, 1998			0.425
Total-I			0.851
Improvement/widening of B/T road from N-65 to Bedar (length 10.50 Km)	3.023	489.596	0.426
Add Premium @ 100.0% Above on CSR, 1998			3.023
Total-II			6.046
Total overpayment (I+II)			6.897

AIR Para No. 6, Commissioner, Zhob Division**(Rs. in million)**

S. No.	Description	Quantity paid (Sft.)	Rate of tack coat (Rs.)	Amount
1	P/L 37.5 mm thick hot mix bituminous concrete in road pavement laid with mechanical paver SI No. 2131 b	25791.19	52.70	1.359
Add Premium @ 94.50%				1.244
Total				2.603

Annexure 4.5

**4.2.6 Overpayment due to allowing higher rate and wrong calculation -
Rs. 5.401 million**

AIR Para No. 8, Commissioner, Sibi Division

(Rs. in million)

S. No.	Description	Quantity paid Cft	Rate paid	Rate payable	Excess rate paid	Amount
1	Cutting to required gradient in all kinds of soil SI No. 3-54/a	28,241.3	63.45	35.35 SI No.	28.100	0.794
2	Making earthen embankment with earth taken from approved borrow pits SI No. 21-6/a + 21-9	9,844.51	152.5	126.75 SI No. 3-5/Bi	25.750	0.253
Total						1.047
Add premium @ 27.88%						0.292
Total						1.339

AIR Para No. 20, Commissioner, Kalat Division

(Rs. in million)

S. No.	Name of schemes/contractor	Quantity paid Cft	Rate paid	Rate payable	Diff.	Amount
1	Construction of sports complex at Kharzan Khuzdar M/s Mohammad Alim	9.205	36,040	34,059.11	1,980.89	0.018
2	Construction of black topping and public toilets Washuk M/s Mohammad Ibrahim	7.513	36,700	34,059.11	2,640.89	0.020
3	Construction of waiting shads at various area of Washuk M/s Mohammad Hashim	12.6188	36,700.71	34,059.11	2,641.60	0.033
4	Construction of bachelor lodge at Washuk M/s Al Sarwar Jan Enterprises	28.0584	36,700.71	34,059.11	2,641.60	0.074
Total						0.327
Add Premium 208% above						0.680

S. No.	Name of schemes/contractor	Quantity paid Cft	Rate paid	Rate payable	Diff.	Amount
Total						1.007

AIR Para No. 13, Commissioner, Zhob Division

(Amount in Rs.)

Item of work	Quantity paid (Cft.)	Rate paid P% Cft.	Rate payable P% Cft.	Difference Cft.	Amount
“P/L 1:3:6 citu cement concrete using shingle or bajri....” under SI No. 5-6/b	20,736.86	6,303.45	4,303.45	2,000	414,737
Add 98%					406,442
Total					821,179

AIR Para No. 6, Commissioner, Sibi Division

(Rs. in million)

Quantity Paid	Quantity payable	Rate	Amount
17.495	-	36,040.31	0.631
Add Premium @ 209.99% above CSR, 1998			1.324
Total			1.955

AIR Para No. 15, Commissioner, Sibi Division

(Rs. in million)

Quantity paid	Rate	Amount payable	Amount paid	Excess
2.00	7,766.65	0.016	0.155	0.139
Add Premium @ 99.90%				0.139
Total				0.279

Annexure 4.6

4.2.8 Non-deduction of BSTS - Rs. 72.400 million
AIR Para No. 5, Deputy Commissioner, Pishin

(Amount in Rs.)

S. No.	Cheque No. and date	Particulars	Amount	BSTS 15% recovery
1	1386537/ 16.08.17	Misc. items for exhibition & fairs for lighting	86,000	12,900
2	1386537/ 16.08.17	40 carpets @18,000, 16 tents @ 13,000, sound system @ 8,000, 200 Chairs, 200 tables @ 2,000, 10 cooler @ 3,000, 200 person refreshment	78,000	11,700
3	1386787/ 19.09.17	Misc. items for exhibition	82,000	12,300
4	1386795/ 19.09.17	Rifle shooting Mela	48,000	7,200
5	1386795/ 19.09.17	Misc. items	47,000	7,050
6	1386797/ 19.09.17	Lunch for district officers and tribal persons	35,000	5,250
7	1368426/ 17.08.17	16 Table @ 500,15 Doors @ 2500, 30 Chairs @ 750, 3 Side Rack @ 6000, Labour charges @ 5,900	91,900	13,785
8	1386537/ 16.08.17	6 Printer Repair @ 26,000, 4 Hard disk @ 8,000, 4 LCD @ 9,000, 7 Keyboards @ 7,000, Installation @ 7,000, 5 Tonner @ 19,750, Labour Charges @ 8,000	84,750	12,712
9	1386173/ 19.12.17	Complete Generator Repairing @ 70,000	70,000	10,500
Total			622,650	82,907

AIR Para No. 4, Commissioner, Sibi Division

(Rs. in million)

S. No.	Name of contractor	Name of work	Amount	BSTS @ 15%
SIBI DISTRICT				
1	M/s Haji Gul Muhammad	Establishment of Women and Children Park Bukhari Ground	9.975	1.301
2	M/s Haji Gul Muhammad	-do-	6.646	0.867
3	M/s Al Noor Government Contractor	Renovation and Furnishing of Auditorium at Jirga Hall Sibi	8.278	1.080
4	M/s United Construction Company	Construction of Hand Cart Market at Sibi	2.460	0.321
5	M/s Hassan Enterprises	Establishment of Bus/Truck/Mini Bus Adda at Sibi	4.019	0.524
6	-do-	-do-	4.059	0.529
7	M/s Haji Gul Muhammad	Establishment of Fruit/Vegetable Market at Sibi	5.699	0.743
8	M/s Attock Petroleum, LTD Karachi	Supply of Bitumen	4.142	0.540
9	M/s Haji Gul Muhammad	Establishment of Fruit/Vegetable Market at Sibi	9.739	1.270
10	M/s Haji Gul Muhammad	-do-	10.008	1.305
11	M/s Hassan Enterprises	Construction of Sardar Chakar Khan Domki Sports Complex Sibi	3.502	0.457
12	M/s Sher Jan Marri	Construction of Horse Ridding Track Near Mela Ground Sibi	1.311	0.171

S. No.	Name of contractor	Name of work	Amount	BSTS @ 15%
13	M/s Sher Jan Marri	Construction of Horse Ridding Track Near Mela Ground Sibi	1.142	0.149
14	M/s Sher Jan Marri	Construction of Horse Ridding Track Near Mela Ground Sibi	0.400	0.052
15	M/s Rahim Dil Khan	Rehabilitation and Improvement of Existing Drainage System, Sibi	1.436	0.187
16	M/s Rahim Dil Khan	Rehabilitation and Improvement of Existing Drainage System, Sibi	4.888	0.638
HARNAI DISTRICT				
19	M/s Abdul Mateen and Brother	Construction of External Sewerage System in District Harnai	5.523	0.720
20	M/s Sheikh Mehmood	Construction/Reconditioning of Various Roads at Harnai Town	2.081	0.271
21	M/s Sat Malook	-do-	1.259	0.164
22	M/s Naseem Ziaratwal	-do-	2.424	0.316
ZIARAT DISTRICT				
1	M/s Muhammad Zahir Khan	Construction of Slaughter House at Ziarat	2.078	0.271
2	M/s Arbab Brothers	Installation and Commissioning of 5 Ultra Filtration Plants with Arsenic Media etc. at Ziarat	1.200	0.157
3	M/s Arbab Brothers		0.600	0.078
4	Rehman Construction Company	Construction of Bus Terminal, Truck Adda, Fruit and Vegetable Market at Ziarat	4.211	0.549
KOHLU DISTRICT				
1	M/s Zazar Khan Kakar	Renovation of Old Rest House, Kohlu	1.000	0.130
2	M/s Zazar Khan		0.476	0.062

S. No.	Name of contractor	Name of work	Amount	BSTS @ 15%
	Kakar			
3	M/s Zazar Khan Kakar	Construction of Sports Complex Old Town, Kohlu	5.644	0.736
4	M/s Zazar Khan Kakar	Construction of Trauma Centre at Kohlu	0.961	0.125
5	M/s Zazar Khan Kakar	Construction of (5) Add Class Rooms for GGHS, Kohlu	1.483	0.193
6	-do-	Construction of (5) Additional Class Rooms for GBMHS, Kohlu	0.478	0.062
7	-do-	Construction of (5) Additional Class Rooms for GBHS Killi Malik Allan Zarkoon (Babu Qasim), Kohlu	0.313	0.041
8	-do-	Construction of (5) Additional Class Rooms for GBMHS Azad Sheher, Kohlu	0.343	0.045
9	-do-	Construction of (5) Additional Class Rooms for GBM/H School, Kohlu	0.511	0.067
10	-do-	Construction of (5) Additional Class Rooms for GBHS Killi Malik Allan Zarkoon (Babu Qasim), Kohlu	0.676	0.088
11	-do-	Construction of (5) Additional Class Rooms for GBMHS Azad Sheher, Kohlu	0.645	0.084
12	M/s Bashir Ahmed	Construction of Women and Children Park at Old Town, Kohlu	3.286	0.429
DERA BUGTI DISTRICT				
1	M/s Sorat Khan	Construction of Mir Ghulam Qadir Bugti Sports Complex	5.224	0.681
2	M/s Sorat Khan		5.000	0.652
3	M/s Muhammad	Water Supply Schemes (4) at		

S. No.	Name of contractor	Name of work	Amount	BSTS @ 15%
	Alam	Grid Station Snairy Zaireen	0.775	0.101
4	M/s Khaduzai Associate	Killi Juma Khan, Haji Naseer Killi Lohar, Killi Muhammad Khan Rahija Washuri Dera Bugti Town	1.150	0.150
5	M/s Khaduzai Associate	Khan Rahija Washuri Dera Bugti Town	0.334	0.044
6	M/s Amanullah and Brothers	Construction of B/T Road Killi Khan Muhammad Rahija	2.629	0.343
7	M/s Nadeem Ahmed	Beautification of Dera Bugti Town	2.500	0.326
Total			133.067	17.617

AIR Para No. 6, Deputy Commissioner, Ziarat

(Rs. in million)

S. No.	Firm	Particulars	Amount	BSTS @ 15%
1	Millat Tent, Quetta	Catering	0.216	
2	Millat Tent, Quetta	Catering	0.078	
3	Millat Tent, Quetta	Catering	0.311	
4	Millat Tent, Quetta	Catering	0.250	
5	Almas echo sound	sounds	0.020	
Total			0.875	Rs.131,250

AIR Para No. 2, Deputy Commissioner, Sibi

(Rs. in million)

S. No.	Name of contractor	Name of scheme	Gross amount	BSTS deducted @ 3%	Total BSTS	BSTS paid to the firm
1	M/s Musawir Electric and Decoration	Fixing of Special Lighting at Cattle Mandi	1.000	0.030	0.130	0.100
2	M/s Gorgage Builders	Fixing of Sound System	0.498	0.015	0.065	0.050
3	M/s Musawir Electric and Decoration	Illumination	3.000	0.090	0.391	0.301
4	M/s Hamid Tent Service Sibi	Provision of Food for General Guests	4.050	0.120	0.528	0.408
Total			8.547	0.255	1.115	0.860

AIR Para No. 9, Deputy Commissioner, Lasbela

S. No.	Name of contractor	Description	Work order agreement No. and date	Amount	BSTS deductible	BSTS deducted	BSTS recoverable
1	M/s National Security Printing Company (Pvt.) Ltd, Karachi	Printing of Arms License and Domicile/ Local Certificates	Nil, 06.03.18	1,606,176	250,965	0	250,965
2	M/s Mohammad Iqbal Akkshani	Special R/o various Polling Stations in Uthal, Lakhra, Kanraj, Winder	9426-30, 18.06.18	3,003,117	450,468	90,094	360,374
3	M/s Mehtab Alam	Special R/o various Polling Stations in Bela	9431-35, 18.06.18	2,069,007	310,351	62,070	248,281
4	M/s Imam Bakhsh and Sons	Special R/o various Polling Stations in Hub/Dureji	9436-40 18.06.18	456,404	68,461	13,692	54,769
Total				7,134,704	1,080,245	165,856	914,389

AIR Para No. 1, Deputy Commissioner, Harnai 2016-17

(Amount in Rs.)

S. No.	Name of Driver with father name	Area where vehicle used	Period	Daily Per Day	Total amount	BSTS @15%
1	Inayatullah S/o Shah Zaman	Khost	35 days	4,800	168,000	25,200

S. No.	Name of Driver with father name	Area where vehicle used	Period	Daily Per Day	Total amount	BSTS @15%
2	Saifullah S/o Gul Baran	Saddar Harnai	33 days	5,000	165,000	24,750
3	Shah Jahan S/o Adam Khan	Khost	35 days	4,800	168,000	25,200
4	Abdul Salam S/o Abdul Khaliq	Saddar Harnai	33 days	5,000	165,000	24,750
5	Lal Mohammad S/o Sultan Mohammad	Zarghoon Ghar	34 days	5,500	187,000	28,050
6	Sher Mohammad S/o Nazar Mohammad	Saddar Harnai	32 days	5,000	160,000	24,000
7	Shah Jahan S/o Adam Khan	Zarghoon Ghar	32 days	5,500	176,000	26,400
8	Abdul Malik S/o Sabzal Khan	Zarghoon Ghar	35 days	5,500	192,500	28,875
9	Sameen Shah S/o Syed hazar Shah	Saddar Harnai	35 days	5,000	175,000	26,250
10	Nazar Mohammad S/o Mohammad Yousaf	Saddar Harnai	34 days	5,000	170,000	25,500
11	Mir Ahmed S/o Saleh Mohammad	Saddar Harnai	34 days	5,000	170,000	25,500
12	Amir Mohammad S/o Mohammad Umar	Saddar Harnai	34 days	5,000	170,000	25,500
13	Nizam u Din S/o Mohammad Akber	Zarghoon Ghar	32 days	5,500	176,000	26,400
14	Said Khan S/o Sahib khan	Khost	35 days	4,800	168,000	25,200
15	Faiz Mohammad S/o Said Mohammad	Khost	35 days	4,800	168,000	25,200
16	Mulla Dad S/o Rozi Khan	Khost	34 days	4,800	163,200	24,480
17	Mohammad Naseem S/o	Khost	34 days	4,800	163,200	24,480

S. No.	Name of Driver with father name	Area where vehicle used	Period	Daily Per Day	Total amount	BSTS @15%
	Mohammad Naseem					
18	Wajid Khan S/o Mohammad Shareen	Khost	35 days	4,800	168,000	25,200
19	Abdul Hanan S/o Abdul Ghaffar	Khost	34 days	4,800	163,200	24,480
20	Mohammad Zameer S/o Abdul Malik	Zarghoon Ghar	34 days	5,500	187,000	28,050
21	Dawood Khan S/o Alaf	Khost	35 days	4,800	168,000	25,200
22	Mohammad Amin S/o Abdul Sattar	Zarghoon Ghar	35 days	5,500	192,500	28,875
23	Khaliq Shah S/o Nazar Shah	Zarghoon Ghar	35 days	5,500	192,500	28,875
24	Mulla Dad S/o Adam Khan	All districts for monitoring and misc. duty	35 days	5,000	175,000	26,250
25	Zahir Khan S/o Malik Rahim Khan	Zarghoon Ghar	35 days	5,500	192,500	28,875
26	Alam Khan S/o Mohammad Gul	Zarghoon Ghar	35 days	5,500	192,500	28,875
27	Raza Khan S/o Samand khan	Zarghoon Ghar	34 days	5,500	187,000	28,050
28	Jan Baig S/o Gul Baig	Babihan	34 days	5,500	187,000	28,050
29	Mohammad Ashraf S/o Mohammad Ali	All district for monitoring and misc. duty	35 days	5,000	175,000	26,250
30	Dilawer S/o Sarwer Khan	Babihan	34 days	5,500	187,000	28,050
31	Nasrullah khan S/o Saleh Mohammad	All districts for monitoring and misc. duty	35 days	5,000	175,000	26,250

S. No.	Name of Driver with father name	Area where vehicle used	Period	Daily Per Day	Total amount	BSTS @15%
32	Bakht Mohammad S/o Mohammad Sharif	All districts for monitoring and misc. duty	35 days	5,000	175,000	26,250
33	Ghulam Mohammad S/o Safar Mohammad	All district for monitoring and misc. duty	32 days	5,000	160,000	24,000
34	Abdul Qadir S/o Faizullah	Babihan	34 days	5,500	187,000	28,050
35	Sarwer Jan S/o Haji Jaffar	All districts for monitoring and misc. duty	35 days	5,000	175,000	26,250
36	Abdullhad S/o Jalat Khan	All districts for monitoring	34 days	5,000	170,000	25,500
37	Abdul Malik S/o Luqman	Babihan	35 days	5,500	192,500	28,875
38	Mehrdil S/o Dhadi Khan	Khost	35 days	4,800	168,000	25,200
39	Malik Allah Noor S/o Malik Pakar Khan	Shahrag	35 days	4,800	168,000	25,200
40	Ali Khan S/o Khalo	Shahrag	35 days	4,800	168,000	25,200
41	Payo S/o Mohammad Toor Gul	Shahrag	35 days	4,800	168,000	25,200
42	Soharb Khan S/o Sarfarz	Babihan	35 days	5,500	192,500	28,875
43	Rehmatullah S/o Kotan	Babihan	35 days	5,500	192,500	28,875
44	Fateh Khan S/o Mohammad Rahim	Babihan	33 days	5,500	181,500	27,225
45	Khair Mohammad S/o Din Mohammad	Babihan	33 days	5,500	181,500	27,225
46	Muhibullah	Shahrag	29 days	4,800	135,200	20,280

S. No.	Name of Driver with father name	Area where vehicle used	Period	Daily Per Day	Total amount	BSTS @15%
47	Hayat Khan S/o Kamal Khan	Shahrag	34 days	4,800	163,200	24,480
Total					8,225,000	1,233,750

AIR Para No. 15, Deputy Commissioner, Harnai 2017-18

(Amount in Rs.)

Name of firm/goods company	Date	Amount	BSTS 15%
Ahmed	21/12/2017	60,000	9,000
Mustarka	1/3/2018	54,000	8,100
Obaid	2/5/2018	87,000	13,050
Do	20/5/2018	30,000	4,500
Do	May-18	41,000	6,150
Total		272,000	40,800

V. No.	Date	Name of firm	Guests	Amount (Rs.)
810	2/2/2018	Al-ibad	200 guests	50,000
NIL	1/3/2018	Al-ibad	250 guests	50,000
NIL	NIL	Agha	250 guests	13,180
NIL	13//2018	M. Kamal	150 guests	91,500
NIL	13/5/2018	do	250 guests	32,500
Total				187,180
15 % BSTS				28,077

Services/transportation	CNIC	Number of days	Amount
Inayat	55301-2467507-3	35	168,000
Saifullal	55301-2332356-1	33	165,000
Shahjahan	55401-2055213-5	35	168,000
Slam	55301-2520778-3	33	165,000
Lal	55301-6959320-7	34	187,000
Sher	55301-2549546-3	32	160,000

Services/transportation	CNIC	Number of days	Amount
Shajahan	55401-2055213-5	32	176,000
Malok	55301-2332404-5	35	192,500
Sameen	55502-0340297-7	35	175,000
Nazar	55301-7833298-5	34	170,000
Mir	55402-9346814-9	34	170,000
Amir	55402-8504583-7	34	170,000
Nizam	55301-4167777-1	32	176,000
Syed	55301-0987221-7	35	168,000
Faiz	55301-1918212-1	35	168,000
Moladad	55301-7551687-9	34	163,200
Naseem	55502-0342244-9	34	163,200
Wajid	55502-0341068-5	35	168,000
Hanan	55502-0342087-7	34	163,200
Zamer	55501-0341584-5	34	168,000
Dawod	55501-0338946-9	35	168,000
Amin	55301-6366627-5	35	192,500
Khalin	55301-1747526-9	35	192,500
Moladad	55301-8994722-1	35	175,000
Zahir	55301-2335814-1	35	192,500
Alam	55301-21595557-7	35	192,500
Raza	55301-2140683-1	34	187,000
Jan	55301-2339974-9	34	187,000
Ashraf	55301-2333291-3	35	175,000
Dilwar	55501-0341796-1	34	187,000
Noor	55301-2338198-5	35	175,000
Bakt	55402-69606887-5	35	175,000
Ghulam	55301-8337739-7	32	160,000
Qadir	55301-5810053-3	34	187,000
Sarwar		35	175,000
Ahad		34	170,000
Malik		35	192,500
Merdil	55301-2339660-1	35	168,000

Services/transportation	CNIC	Number of days	Amount
Malik	55301-4758735-1	35	168,000
Ali	55301-0114306-3	35	168,000
Toor	55301-7652659-5	35	168,000
Surab	55301-2339279-7	35	192,500
Rehmat	55501-0340825-9	35	192,500
Fateh	54400-8521035-9	33	181,500
Khair	56301-5324375-3	33	181,500
Muhib	55301-2340317-3	29	135,200
Hayat	55301-7249289-9	34	163,200
Total			8,206,000
15% BSTS			1,230,900

AIR Para No. 1, Deputy Commissioner, Nushki

S. No.	Name of work	Name of contractor	Amount	BSTs less deducted
Construction of Toilets, Surface Water Tank, Boundary Wall, Electrification various places, missing facilities of Polling Stations in District Nushki				
1	Government Boys Primary School Jamal Abad (Male)	M/s National Builders	1,895,863	227,504
2	Government Boys Primary School Qadir Abad East (Male)	M/s Khan Construction Company	1,895,863	227,504
3	Government Boys Primary School Killi Muhammad Noor Khan (Male)	M/s Kamran Khan and Brothers	873,863	104,864
4	Government Boys Primary School Gori Combined	M/s Farooque Construction Company	1,895,863	227,504
5	Government Primary School Killi Lal Jan Singboor Combined	M/s Aziz Ahmed and Brothers	1,895,863	227,504
6	Government Primary School Killi Abdul Rasheed (Combined)	M/s Adil Brothers	1,895,863	227,504

S. No.	Name of work	Name of contractor	Amount	BSTS less deducted
7	Government Boys Primary School Peer Jan Gari Combined	M/s Tootan Construction Company	1,895,863	227,504
8	Government Primary School Atta Muhammad Baidi Combined	M/s Gul -e-Qais	1,895,863	227,504
9	Government Boys Primary School Hazarjuft Combined	M/s Sarfraz Khan Mengal & Brothers	1,895,863	227,504
10	Government Girls Primary School Killi Hashim Kuchaki Cha (Combined)	M/s Hunain Enterprises	873,863	104,864
11	Government Primary School Killi Jan Shan (Combined)	M/s Abdul Ghani & Brothers	1,895,863	227,504
Total			18,810,494	2,257,259

AIR Para No. 1, Commissioner, Naseerabad Division

(Rs.in million)

Total payment of civil works (Rs.)	BSTS 15 %
90.844 million	11.849 million

AIR Para No. 1, Commissioner, Zhob Division

(Rs.in million)

S. No.	Name of work	Executing agency	Running bill No.	MB No. and page No.	Total payment	BSTS
1	Construction of 02 roundabouts at Killa Saifullah Town under CMDDP	B&R-II Killa Saifullah	1 st running bill	36/Prov. B&R-IIKSF 2016-17, page 4-6	3,361,389	0.504
2	Repair/Renovation of Circuit House At Killa Saifullah		1 st and final bill	33/Prov. B&R-IIKSF 2016-17, page 57	3,966,680	0.595

S. No.	Name of work	Executing agency	Running bill No.	MB No. and page No.	Total payment	BSTS
	Town under CMDDP					
3	Construction of public toilets at Killa Saifullah under CMDDP		1 st running bill	Nil, page 11-18	1,997,680	0.300
4	Providing of Mini Dumper, Tractor, Trolley, Water Bowzer and Front Blade	ADLG Killa Saifullah	2 nd and final bill	Providing of Machinery under CMDDP page 3-4	3,496,500	0.525
5	Construction/Black Topping of District complex roads/streets at Killa Saifullah under CM DD Package	B&R-I Killa Saifullah	1 st running bill	02A.KSF/page	11,223,938	1.684
6	Construction/ improvement of Black Topping roads/ streets at Killa Saifullah under CM DD Package	B&R-I Killa Saifullah	1 st running bill	03A.KSF/page 22-29	3,463,920	0.520
7	Construction of Family Park at Killa Saifullah	B&R-II Killa Saifullah	1 st running bill	37/Prov. B&R-II KSF 2017-18/ page -06-09	6,816,661	1.023
8	Construction of Library at Killa Saifullah under CM Package	B&R-II Killa Saifullah	2 nd running bill	28/Prov. B&R-II KSF 2017-18/ page -06-09	6,059,163	0.909
9	Establishment of Sports Complex at District: Headquarter Killa Saifullah	B&R-II Killa Saifullah	1 st running bill	32/Prov. B&R-II KSF 2017-18/ page -20-23	3,760,834	0.564

S. No.	Name of work	Executing agency	Running bill No.	MB No. and page No.	Total payment	BSTS
10	Construction of Culverts and Drains in Zhob Town	ADLG Zhob	1 st running bill	2- Dev/LG/CM/ZB/2016-17 page 04-06	5,939,365	0.891
11	Double Arm Street Lights 94 No	ADLG Killa	1 st running bill	SDB/1254-56/CM Package dated 30.05.2017	16,619,000	2.493
12	Single Arm Street Lights 50 No	Saifullah	1 st running bill		11,630,000	1.745
Total					78.335	11.753

AIR Para No. 1, Deputy Commissioner, Kharan

S. No.	Name of the Driver	Vehicle No.	From	To	Total period	Rate Per Day Per Vehicle (Rs.)	Amount (Rs.)	15% BSTS (Rs.)
1	Azizullah	KG-0132	13-03-2017	16-04-2017	35 Days	3,000	105,000	15,750
2	Liaquat Ali	PAA-010					105,000	15,750
3	Habibullah	WAD-2423					105,000	15,750
4	Muhammad Afzal	PAH-905					105,000	15,750
5	Muhammad Kaseem	CP-9651					105,000	15,750
6	Muhammad Wazir	PAJ-022					105,000	15,750
7	Haji Abdul Samad	WAE-854					105,000	15,750
8	Nazir Ahmed	PAB-592					105,000	15,750
9	Khalil Ahmed	CB-8252					105,000	15,750
10	Muhammad Khan	PY-1070					105,000	15,750
11	Allah Bux	PP0053					105,000	15,750
12	Imtiaz Ahmed	CK-8793					105,000	15,750
13	Zahoor Ahmed	PAA-091					105,000	15,750

S. No.	Name of the Driver	Vehicle No.	From	To	Total period	Rate Per Day Per Vehicle (Rs.)	Amount (Rs.)	15% BSTS (Rs.)
14	Abdul-ur-Rab	PAD-502					105,000	15,750
15	Muhammad Ali	PAB-130					105,000	15,750
16	Abdul -ul- Basit	PAJ-795					105,000	15,750
17	Muhammad Ibrahim	QAJ-3564					105,000	15,750
18	Rahmatullah	PAH-1376					105,000	15,750
19	Zahir Ali	PAD-228					105,000	15,750
20	Sudheer Ahmed	BBD-6450					105,000	15,750
21	Khuda-e-Nazar	KN-773					105,000	15,750
22	Muhammad Saleem	G-1852					105,000	15,750
23	Ghulam Jan	Q-852					105,000	15,750
24	Azizullah	WAG-757					105,000	15,750
25	Zakir Ali	KN-8891					105,000	15,750
26	Muhammad Ayoub	WAB-489					105,000	15,750
27	Asadullah	AAC-699					105,000	15,750
28	Nawab Ali	QAE-455					105,000	15,750
29	Balach Khan	PAG-494					105,000	15,750
30	Liaquat Ali	PAK-355					105,000	15,750
31	Saifullah	WAK-922					105,000	15,750
32	Khuda Bux	PAG-7421					105,000	15,750
33	Noor Ahmed	CK-6708					105,000	15,750
34	Atta Muhammad	CF-1012					105,000	15,750
35	Naseem Haidar	PAP-132					105,000	15,750
36	Badal Khan	CN-7530					105,000	15,750
37	Badal Khan	WAD-294					105,000	15,750
38	Imran Khan	PAE-688					105,000	15,750
39	Naseer Ahmed	LNA-055					105,000	15,750
40	Abdul Giyas	KS-0408					105,000	15,750
41	Meer Khan	CN-1540					105,000	15,750

S. No.	Name of the Driver	Vehicle No.	From	To	Total period	Rate Per Day Per Vehicle (Rs.)	Amount (Rs.)	15% BSTS (Rs.)
42	Muhammad Younis	PAA-246					105,000	15,750
43	Ali Ahmed	KN-8888					105,000	15,750
44	Izatullah	PAD-155					105,000	15,750
45	Noor Nabi	PKF-9138					105,000	15,750
46	Ubaidullah	PAG-825					105,000	15,750
47	Saifullah	PF-786					105,000	15,750
48	Muhammad Ramzan	CK-8862					105,000	15,750
49	Azmatullah	WAF-249					105,000	15,750
50	Din Muhammad	PA-2008					105,000	15,750
51	Mahboob Ali	WAZ-347					105,000	15,750
52	Qadir Bux	PAE-041					105,000	15,750
53	Asadullah	WAA-322					105,000	15,750
54	Amjad Khan	WAF-355					105,000	15,750
55	Wazir Ahmed	KF-5181					105,000	15,750
56	Abdul Hameed	PAA-557					105,000	15,750
57	Bashir Ahmed	PAD-503					105,000	15,750
58	Abdul Qayum	KG-115					105,000	15,750
59	Manzoor Ahmed	RD-144					105,000	15,750
60	Haji Nazar Muhammad	ALP-276					105,000	15,750
61	Inayatullah	Zimbad Irani					105,000	15,750
62	Zafar Ali	Zimbad Irani					105,000	15,750
63	Abdul Shakoor	Zimbad Irani					105,000	15,750
64	Abdul Nabi	Zimbad Irani					105,000	15,750
65	Abdullah	Zimbad Irani					105,000	15,750

S. No.	Name of the Driver	Vehicle No.	From	To	Total period	Rate Per Day Per Vehicle (Rs.)	Amount (Rs.)	15% BSTS (Rs.)
66	Khalil-ur-Rehman	Zimbad Irani					105,000	15,750
67	Ameer Ahmed						105,000	15,750
Total							7,035,000	1,055,250

AIR Para No. 2, Deputy Commissioner, Panjgur**(Amount in Rs.)**

S. No.	Name of Driver/owner	Vehicle No.	Amount	15% BSTS
1	Umar Khan	KM 33354	193,375	29,006
2	Abdul Wahab	31751461	193,375	29,006
3	Muhammad Umar	29473714	193,375	29,006
4	Riaz Ahmed	24554465	193,375	29,006
5	Rashid	PG 158	193,375	29,006
6	Zakir	QAJ 2431	193,375	29,006
7	Haider	S/Cab	193,375	29,006
8	Bazan Khan	WAH 789	193,375	29,006
9	Rehmat Ullah	PY 0094	193,375	29,006
10	Sana Ullah	E 0296	193,375	29,006
11	Muhammad Aslam	43296861	193,375	29,006
12	Naimat Ullah	383	193,375	29,006
13	Muhammad Anwar	PAJ 893	193,375	29,006
14	Muhammad Shakir	ISB 67295	193,375	29,006
15	Sami Ullah	LSC 5522	193,375	29,006
16	Waheed	2837E37114	193,375	29,006
17	Basher Ahmed	AAE 286	193,375	29,006
18	Muhammad Sadiq	0694	193,375	29,006
19	Abdul Nabi	KP 6850	193,375	29,006
20	Abdul Samad	979	193,375	29,006
21	Abdul Majeed	55771932	193,375	29,006
22	Abdul Razaq	25C9895	193,375	29,006
23	Muhammad Ishaq	22C45595	193,375	29,006
24	Mansoor Ahmed	PG 786	193,375	29,006
25	Naeem Ahmed	PG 88239	193,375	29,006
26	Muneer Ahmed	PG 9339	193,375	29,006
27	Muhammad Anwar	PG 5009	193,375	29,006
28	Sorat Khan	PG 263	193,375	29,006
29	Allao Ud Din	PG 998	193,375	29,006
30	Imdad Ali	PG 7566	193,375	29,006
31	Basher Ahmed	-	193,375	29,006
32	Ghullam Mustafa	PG 103	193,375	29,006

S. No.	Name of Driver/owner	Vehicle No.	Amount	15% BSTS
33	Muhammad Saleem	-	193,375	29,006
34	Sultan Khan	-	193,375	29,006
35	Shah Nawaz	4385	193,375	29,006
36	Haji Naseer Ahmed	PG 624	193,375	29,006
37	Muhammad Kamran	19536	193,375	29,006
38	Muhammad Ayaz	PG 625	193,375	29,006
39	Muhammad Khalid	-	193,375	29,006
40	Muhammad Sarwar	PG 7144	193,375	29,006
41	Muhammad Akhtar	28356	193,375	29,006
42	Paras	57078	193,375	29,006
43	Ahmed Sohail	PG 7473	193,375	29,006
44	Muhammad Afzal	54165	193,375	29,006
45	Khuda Rahim	35185	193,375	29,006
46	Zahid Khan	84785	193,375	29,006
47	Shoukat	59685	193,375	29,006
48	Habib	55995	193,375	29,006
49	Imtiaz	14465	193,375	29,006
50	Abdul Khaliq	2530513	193,375	29,006
51	Atta Ur Rehman	15418	193,375	29,006
52	Amid Ali	20407	193,375	29,006
53	Naveed Ahmed	770	193,375	29,006
54	Hashim Jan	952385	193,375	29,006
55	Muhammad Asif	545	193,375	29,006
56	Rafiq	6699295	193,375	29,006
57	Muhammad Imdad	8383195	193,375	29,006
58	Munir Ahmed	974	193,375	29,006
59	Rashid	1684624	193,375	29,006
60	Ali Muhammad	4661	193,375	29,006
61	Khuda-e-Raham	410	193,375	29,006
62	Tabish Hussain	S/Cab	193,375	29,006
63	Muhammad Ramzan	22626	193,375	29,006

S. No.	Name of Driver/owner	Vehicle No.	Amount	15% BSTS
64	Muhammad Ayub	1016	193,375	29,006
65	Mehboob Ali	PEA 950	193,375	29,006
66	Muhammad Kareem	CJ 1177	193,375	29,006
67	Muhammad Anwar	S/Cab	193,375	29,006
68	Nihal Khan	98 J 53414	193,375	29,006
69	Zakir	QAJ 2431	193,375	29,006
70	Dil Murad	S/Cab	193,375	29,006
71	Allah Bux		193,375	29,006
72	Siraj Ahmed	S/Cab	193,375	29,006
73	Junaid	7714	193,000	28,950
Total			14,116,000	2,117,382

AIR Para No. 1, Deputy Commissioner, Loralai

(Amount in Rs.)

S. No.	Cheque No. and date	Name of contractor	Description	Amount	BSTS @ 15%	I. T @ 10%	Total (Rs.)
1	717451, 05.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin, @ 3,400 per day from 22.04.2017 to 26.05.2017	1,300,000	195,000	130,000	325,000
2	717452, 10.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin @ 3,400 per day from 22.04.2017 to 26.05.2017	800,000	120,000	80,000	200,000
3	717453, 10.05.2017 NBP Loralai	Haji Naseem Khan, CNIC No. 54400-6488599-1, Resident of street No. 2 Mohalla Kurd Abad, Raisani Road, Quetta	Hire of 50 Double Cabin @ 3,400 per day from 22.04.2017 to 26.05.2017	800,000	120,000	80,000	200,000
4	717455, 23.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin @ 3,400 per day from 22.04.2017 to 26.05.2017	14,000,000	2,100,000	1,400,000	3,500,000

S. No.	Cheque No. and date	Name of contractor	Description	Amount	BSTS @ 15%	I. T @ 10%	Total (Rs.)
4	717456, 27.05.2017 NBP Loralai	Haji Naseem Khan, CNIC No. 54400-6488599-1, Resident of street No. 2 Mohalla Kurd Abad, Raisani Road, Quetta	Hire of 50 Double Cabin @ 3,400 per day from 22.04.2017 to 26.05.2017	3,000,000	450,000	300,000	750,000
5	717457, 27.05.2017 NBP Loralai	Syed Mohammad, CNIC No. 56401-2073400-3, Resident of Tehsil & District Musa Khel	Hire of 200 Double Cabin @ 3,400 per day from 22.04.2017 to 26.05.2017	7,700,000	1,155,000	770,000	1,925,000
6	43149189, 28.05.2017	Haji Naseem Khan, CNIC No. 54400-6488599-1, Resident of street No. 2 Mohalla Kurd Abad, Raisani Road, Quetta	Hire of 50 Double Cabin @ 3,400 per day from 22.04.2017 to 26.05.2017	2,150,000	322,500	215,000	537,500
Total				29,750,000	4,462,500	2,975,000	7,437,500

AIR Para No. 1, Deputy Commissioner, Sohbat Pur**(Rs. in million)**

S. No.	Name of work	Work order	Date	Amount	Contractor
1	Construction of Boundary wall Rasheed Khosa	353	01/06/2018	0.792	M/s Masood
2	Construction of Boundary wall Government Boys Middle School Amin Kanrani	283	01/06/2018	0.712	M/s Asif
3	Construction of Toilet Government Boys Middle School Amin Kanran	286	01/06/2018	0.942	M/s Asif
4	Construction of Toilet Government Boys Middle School Malguzar	280	01/06/2018	0.564	M/s Rehmatullah
5	Construction of Toilet Government Boys Middle School Malguzar	277	01/06/2018	0.712	M/s Rehmat
6	Construction of Toilet Government Boys Middle School Naseebullah	325	01/06/2018	0.91	M/s Ahsan Ali
7	Construction of Boundary wall Naseeb	322	01/06/2018	0.712	M/s Ahsan Ali
8	Construction of Toilet Noor Muhammad	207	01/06/2018	0.643	M/s NK
9	Construction of Boundary wall Muhammad Jarwar	304	01/06/2018	0.712	M/s NK
10	Construction of Toilet Mohammad Jarwar	304	01/06/2018	0.643	M/s NK
11	Construction of Boundary Wall Dharbani	310	01/06/2018	0.712	M/s Asif
12	Construction of Boundary Wall Dharbani	313	01/06/2018	0.623	M/s Asif
13	Construction of Boundary wall Bahadurabad	328	01/06/2018	0.712	M/s Ahsan Ali
14	Construction of Toilet Government Boys Primary School Bahadur Khan	331	01/06/2018	0.623	M/s Ahsan Ali

S. No.	Name of work	Work order	Date	Amount	Contractor
15	Construction of Boundary wall Daulatpur	298	01/06/2018	0.712	M/s NK
16	Construction of Toilet Government Boys Primary School Daulatpur	301	01/06/2018	0.643	M/s NK
17	Construction of Boundary wall Noor Mouhammed	337	01/06/2018	0.712	M/s NK
18	Construction of Toilet Government Boys Primary School Noor Muhammad	334	01/06/2018	0.623	M/s NK
19	Construction of Boundary wall Hamza Khan	295	01/06/2018	0.702	M/s NK
20	Construction of Toilet Government Boys Primary School Malguzar	343	01/06/2018	0.93	M/s Asif
21	Construction of Boundary wall Malguzar	340	01/06/2018	0.712	M/s Asif
22	Construction of Boundary wall Wandh Lashari	289	01/06/2018	0.712	M/s NK
23	Construction of Boundary wall Lashari	292	01/06/2018	0.875	M/s NK
24	Construction of Boundary wall Abdul Qadir	316	01/06/2018	0.712	M/s Rehmatullah
25	Construction of Boundary wall Abdul Qadir	319	01/06/2018	0.871	M/s Rehmatullah
26	Repair of Boundary wall Izhar Hussain	362	01/06/2018	0.623	M/s NK
27	Construction of Toilet Government Boys Primary School Bura Khan	349	01/06/2018	0.623	M/s Asif
28	Construction of Boundary wall Bura Khan	346	01/06/2018	0.712	M/s Asif
29	Repair of Agri Office, Sohbatpur	359	01/06/2018	0.98	M/s Hussani
30	Construction of Boundary wall Agriculture Office	356	01/06/2018	0.376	M/s Hussani

S. No.	Name of work	Work order	Date	Amount	Contractor
Cost				21.53	
15% BSTS (A)				3.20	
Hiring of transport during election					
	No of vehicles hired	Type of vehicles	Firm	Number of days + tat	
	24	Pickup		3@10,000	0.720
15% BSTS (B)					0.108
Total (A+B)					3.33

AIR Para No. 6, Deputy Commissioner, Kech at Turbat

(Rs. in million)

Head	MB No./ page	Details	Amount	Contractor name
Election Fund	425/P-01	Repair and Renovation of various schools for Election 2018	3.458	M/s Zarif Rind, Government Contractor
	425/P-04		5.499	
	425/P-03		5.097	
	425/P-05		5.031	
	425/P-02		1.754	
	Total		20.839	
	BSTS @ 15%		3.125	

AIR Para No. 5, Deputy Commissioner, Zhob

(Rs. in million)

S. No.	Name of work	Amount	BSTS
1	Repair/improvement of various civil dispensaries, basic health units and schools in district Zhob	3.712	0.557
Total		3.712	0.484

AIR Para No. 1, Commissioner, Quetta Division

(Rs. in million)

Name of work	Name of contractor	Name of department	Expenditure	BSTS
Improvement / Re-carpeting of Mall Road Chaman (PSDP No. 2290, 2016-17)	M/s Amir Khan Government Contractor	Provincial B&R-II Killa Abdullah	23.968	3.595

AIR Para No. 2, Deputy Commissioner, Jaffarabad

Name of Transporter	Cheque No. & Date	Particulars	Amount Paid	BSTS @15%
M/s Dost Ali Lehri Transport Service	11152386, 24.3.2017	Hiring charges of 101 vehicles @ 4,490 per day for Census Monitoring Duty for 35 days from 12.3.2017 to 15.4.2017	1,000,000	150,000
	11152394, 28.3.2017		5,000,000	750,000
	11152412, 03.4.2017		5,000,000	750,000
	11152421, 12.4.2017		4,000,000	600,000
	11152427, 26.4.2017		872,150	130,822
Do	11152431, 12.5.2017	Rent of 36 vehicles for one month @ 70,000	2,520,000	378,000
Total				2,758,822

Annexure 4.7

**4.2.12 Unauthorized execution of works without administrative approval -
Rs. 192.285 million**

AIR Para No. 5, Commissioner, Sibi Division

(Rs. in million)

S. No.	Name of contractor	Name of work	Amount
Sibi District			
1	M/S Haji Gul Muhammad	Establishment of Women and Children Park Bukhari Ground	9.975
2	M/S Al Noor, GC	Renovation and Furnishing of Auditorium at Jirga Hall, Sibi	8.278
3	M/S United Construction Company	Construction of Hand Cart Market at Sibi	2.460
4	M/S Hassan Enterprises	Establishment of Bus/Truck/Mini Bus Adda at Sibi	8.078
5	M/S Haji Gul Muhammad	Establishment of Fruit/Vegetable Market at Sibi	5.699
6	M/S Attock Petroleum Ltd Karachi	Supply of Bitumen	4.142
7	M/S Haji Gul Muhammad	Establishment of Fruit/Vegetable Market at Sibi	19.747
8	M/S Hassan Enterprises	Construction of Sardar Chakar Khan Domki Sports Complex, Sibi	3.502
9	M/S Sher Jan Marri	Construction of Horse Ridding Track Near Mela Ground, Sibi	2.853
10	M/S Rahim Dil Khan	Rehabilitation Improvement of Existing Drainage System, Sibi	6.325
Harnai District			
1	M/S Abdul Mateen & Bro.	Construction of External Sewerage System in District Harnai	5.523
2	M/S Sheikh Mehmood	Construction/Reconditioning of Various Roads at Harnai Town	5.764
Ziarat District			
1	M/S Muhammad Zahir Khan	Construction of Slaughter House at Ziarat	2.078

S. No.	Name of contractor	Name of work	Amount
2	M/S Arbab Brothers	Installation and Commissioning of 5 Ultra Filtration Plants with Arsenic Media etc. at Ziarat	1.200
3	M/S Arbab Brothers		0.600
4	Rehman Construction Company	Construction of Bus Terminal, Truck Adda, Fruit and Vegetable Market at Ziarat	4.211
Kohlu District			
1	M/S Zarar Khan Kakar	Renovation of old Rest House, Kohlu	1.476
2	M/S Zarar Khan Kakar	Construction of Sports Complex Old Town, Kohlu	5.644
3	M/S Zarar Khan Kakar	Construction of Trauma Centre at Kohlu	0.961
4	M/S Zarar Khan Kakar	Construction of (5) Additional Class Rooms for GGHS, Kohlu	4.450
5	M/S Al Watan Government Contractor	Provision and Fixation of Solar Street Lights with Poles at Old Town, Kohlu	4.454
6	M/S Bashir Ahmed	Construction of Women and Children Park at Old Town, Kohlu	3.286
Dera Bugti District			
1	M/S Sorat Khan	Construction of Mir Ghulam Qadir Bugti Sports Complex	10.224
2	M/S Muhammad Alam	WSS (4) at Grid Station Snairy Zaireen Killi Juma Khan, Haji Naseer	0.775
3	M/S Khaduzai Associate	Killi Lohar, Killi Muhammad Khan Rahija Washuri, Dera Bugti Town	1.484
4	M/S Amanullah and Brothers	Construction of B/T Road Killi Khan Muhammad Rahija	2.629
5	M/S Nadeem Ahmed	Beautification of Dera Bugti Town	2.500
Total			128.320

AIR Para No. 22, Commissioner, Kalat Division**(Rs. in million)**

S. No.	Name of scheme	Expenditure 2017-2018
1	Construction of Public Library Town, Kharan	2.383
2	Black topping and public toilets in bus Adda, Washuk	4.000
3	Drilling and Development of 3 Tube wells in Manzoor Channel village Western limestone formation, Khuzdar city, District Khuzdar	8.422
4	Construction of waiting Shades at various areas and purchase of Machinery for Washuk Town	5.000
5	Construction of Public Park Town, Kharan	5.100
6	Laying of new main and Distribution system Khuzdar city, Khuzdar	6.060
7	Improvement of Drainage system at city area, District Mastung	4.000
8	Installation of steel walking bridge on RCD Highway N-25 at Mondra Chowk, Hub	5.000
9	Construction of Public Toilets at Gaddani Stop Municipal Corporation, Hub	5.000
10	Drilling WSS at Killi Haji Sahib Khan Purdozai, Kaliqabad	2.500
11	Drilling WSS at Killi Mir Razaq Mengal, Kaliqabad	2.500
12	Carpeting/black top tough tile of different approach roads/streets of Uthal city	4.000
13	Road / Median plantation + Greening/ Plantation of Parks at Mastung	4.000
14	Construction of PCC Street/Drain, Blacktop Road Ward No.24 Jaffarabad Khuzdar	2.500
15	Construction of PCC Street/Drain at Gage Ward, Khuzdar	3.500
Total		63.965

Annexure 4.8

4.2.12 Unauthorized Drawal of project allowance - Rs. 2.295 million

AIR Para No. 1, Commissioner, Sibi Division

(Rs. in million)

S. No.	Name	Designation	Period	Rate	Amount
1	Mr. Mohammad Younas Mengal	Settlement Officer	20.06.17 to 31.06.17	60,000	0.080
2	Mr. Haji Abdul Sattar	Assistant Extra Settlement Officer	Apr-17 to Jul-17	50,000	0.200
3	Mr. M Umar Ababaki	Tehsildar	Apr-17 to Jul-17	40,000	0.160
4	Mr. Matiullah	Naib Tehsildar	Apr-17 to Jul-17	30,000	0.120
5	Mr. Jan Mohammad	Naib Tehsildar	Apr-17 to Jul-17	30,000	0.120
6	Mr. Allah Nawaz	Qanungo	Apr-17 to Jul-17	25,000	0.100
7	Mr. Abdul Fateh	Qanungo	Apr-17 to Jul-17	25,000	0.100
8	Mr. Ali Mohammad	Patwari	Apr-17 to Jul-17	20,000	0.080
9	Mr. Abdul Haq	Patwari	Apr-17 to Jul-17	20,000	0.080
10	Mr. Naseer Ahmed	Patwari	Apr-17 to 08.05.17	25,160	0.025
11	Mr. Ghulam Qadir	Patwari	Apr-17 to Jul-17	20,000	0.080
12	Mr. Mohammad Murad	Patwari	Apr-17 to Jul-17	20,000	0.080
13	Mr. Mohammad Akbar	Patwari	Apr-17 to Jul-17	20,000	0.080
14	Mr. Malang Shah	Driver	Apr-17 to Jul-17	18,000	0.072
15	Mr. Hamid Hussain	Driver	Apr-17 to Jul-17	18,000	0.072
16	Mr. Sanaullah	Driver	Apr-17 to Jul-17	18,000	0.072
17	Mr. Munir Ahmed	Driver	Apr-17 to Jul-17	18,000	0.072
18	Mr. Ghulam Farooq		Jun-17 to Jul-17	18,000	0.036
19	Mr. Ghulam Qadir	Driver	Mar-17	18,000	0.018
20	Mr. Abdul Hameed	Driver	Apr-17 to May-17	18,000	0.072
21	Mr. Bacha Khan	NQ	Apr-17 to Jul-17	18,000	0.072
22	Mr. Mohammad Khan	NQ	Apr-17 to Jul-17	18,000	0.072

S. No.	Name	Designation	Period	Rate	Amount
23	Mr. Mohammad Akram	Chowkidar	Apr-17 to Jul-17	18,000	0.072
24	Mr. Amir Bakhsh	Chowkidar	Apr-17 to Jul-17	18,000	0.072
25	Mr. Zarak Khan	Cook	Apr-17 to Jul-17	18,000	0.072
26	Mr. Karam Ali	Cook	Apr-17 to Jul-17	18,000	0.072
27	Mr. Khadim Hussain	Sweeper	Apr-17 to Jul-17	18,000	0.072
28	Mr. Zahid Hussain	Sweeper	Apr-17 to Jul-17	18,000	0.072
Total					2.295

Annexure 4.9

4.2.13 Drawal of pay in excess of sanctioned strength - Rs. 106.044 million

AIR Para No. 11, Deputy Commissioner, Pishin

(Rs. in million)

S. No.	Name of post	Total sanctioned strength as per budget book	Total working strength	Surplus	Average monthly pay	Total for the financial year 2017-18
1	Risaldar (BPS-14)	6	10	4	0.040	1.920
	Daffadar (BPS-7)	73	108	35	0.028	11.760
	Senior Clerk	1	7	6	0.040	2.880
		80	125	45		16.560

AIR Para No. 11, Deputy Commissioner, Awaran

(Rs. in million)

S. No.	Name of post	Total sanctioned strength as per budget book	Total working strength	Surplus	Average monthly pay	Total for the financial year 2017-18
2	Risaldar (B-14)	7	9	2	0.040	0.960
	Daffadar (B-7)	15	50	35	0.028	11.760
	Driver (B-4)	2	6	4	0.025	1.200
		24	65	41		13.920

AIR Para No. 17, Deputy Commissioner, Nushki

(Rs. in million)

S. No.	Name of post	Total sanctioned strength as per budget book	Total working strength	Surplus	Average monthly pay	Total for the financial year 2017-18
3	Risaldar (B-14)	3	4	1	0.040	0.480
	Daffadar (B-7)	18	78	60	0.028	20.160
	Driver (B-4)	5	6	1	0.025	0.300
		26	88	62		20.940

AIR Para No. 6, Deputy Commissioner, Khuzdar**(Rs. in million)**

S. No.	Name of post	Total sanctioned strength as per budget book	Total working strength	Surplus	Average monthly pay	Total for the financial year 2017-18
4	Risaldar (B-14)	1	12	11	0.040	5.280
	Daffadar (B-7)	15	125	110	0.028	36.960
		16	137	121		42.240

AIR Para No. 2, Deputy Commissioner, Chaghi**(Rs. in million)**

S. No.	Name of post	Total sanctioned strength as per budget book	Total working strength	Surplus	Average monthly pay	Total for the financial year 2017-18
4	Risaldar (B-14)	2	4	2	0.040	0.960
	Daffadar (B-7)	16	50	34	0.028	11.424
		18	54	36		12.384

Annexure 5.1

5.2.1 Overpayment due to allowing excess quantities/rates - Rs. 100.870 million

(Rs. in million)

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
1	Maintenance Division-I, Quetta	Construction of MPA'S Lodges at MPA Hostel, Quetta	2017-18, AIR-6	P/F superior quality Kail wood door frame complete	(Sft.)	8,943	542	8,401	5,321	4.470
				Superior quality marble slabs tiles	(Sft.)	5,307	901	4,406	359	1.582
				P/F superior quality granite tiles	(Sft.)	69,558	4,497	65,061	425	2.765
				P/F of superior quality Lasani sheet both side lamination	(Sft.)	5,994	671	5,323	1,147.31	6.107
				P/F 38mm thick superior quality deodar wood shutter fully paneled complete	(Sft.)	6,642	865	5,777	3,720	2.149
				P/F of deodar	(Sft.)	5,284	496	4,788	535.31	2.563

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
				wood superior quality paneling on door frame						
				P/F of deodar wood superior quality beading	(Sft.)	8,932	1,358	7,695	522.05	4.017
				P/C of PPRC pipe	(Sft.)	9,971	1,237	8,734	210	1.834
				P/C of PPRC pipe	(Sft.)	9,660	393	9,267	255	2.363
Sub Total										27.850
2	Maintenance Division-I, Quetta	Upgradation/construction of GGMH School, Lwarr Karez, Munir Ahmed Mengal, Road Quetta	2017-18, AIR-7	Providing and Fixing of superior quality of Kail wood dolly Chowkat complete with all respect (NSR)	(Rft.)	4,631.60	3,831.50	800.100	532	0.426
Total										0.426
3	B&R Division-I, Barkhan	Construction of BT road remaining portion Dubla to Nahar Kot	2017-18, AIR-6	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40	(Ton)	3.43	12.953	9.523	33,326	0.317

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
		Barkhan								
		Construction of B/T road (A) Haji Noor Muhammad Badani (B) Dr. Ghaffar Qasmani, Rakhni, Barkhan			(Ton)	2.14	7.33	5.19	34,059.1	0.177
Total										0.494
Add Premium 201% above on CSR, 1998										0.993
Sub Total										1.487
4	PD, Construction/upgradation of Dargai Shabozai to Taunsa Sharif Road	Construction/upgradation of Dargai Shabozai to Taunsa Sharif Road (Package 5)	2017-18, AIR-3	Making earthen embankment with earth taken from approved borrow pits	(Cum.)	45,272.54	14,114.08	31,158.46	163.25	5.087
Add Premium @ 29% above on CSR, 1998										1.475
Sub Total										6.562

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
5	Project Director, Construction/upgradation of Dargai Shabozai to Taunsa Sharif Road	Construction/upgradation of Dargai Shabozai to Taunsa Sharif Road (Package 4)	2017-18, AIR-4	Preparation and compaction upto 90% AASHTO of natural ground SI No. 21-9/a	(Sqm)	174,900	99,200	75,700	8.15	0.617
				Making earthen embankment with earth taken from approved borrow pits SI No. 21-6/c+21-9	(Cum.)	368,546.12	238,123.22	130,422.90	163.25	21.292
Total										21.909
Add Premium @ 28.20% above on CSR, 1998										6.178
Sub Total										28.087
6	PD, Construction/upgradation of Dargai Shabozai to Taunsa Sharif Road	Construction/upgradation of Dargai Shabozai to Taunsa Sharif Road (Package 1)	2017-18, AIR-5	Preparation and compaction upto 90% AASHTO of natural ground SI No. 21-9(a)	(Sqm)	277,365.52	153,870	123,495.52	8.15	1.006
Add Premium @ 27.50% above on CSR, 1998										0.277

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
Sub Total										1.283
7	B&R Division-II, Zhob	Construction of Culture Complex at District Zhob	2017-18, AIR-1	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40(a)(h)	(Ton)	28.4	34.4739	6.0739	36700.7	0.223
		Construction of Residential College at Zhob PHASE-III, District Zhob				278.211	331.055	52.844	36700.7	1.939
Add Premium @195% and 207 % above on CSR, 1998										2.465
Total										6.627
8	B&R Division-I, Musa Khel	Construction of BT road from Allah Dad Thdani Kingri, Musa Khel	2017-18, AIR-7	Excavation or cutting in soft rock sorting and stacking the excavated material within a lift 1.50mm (5 Ft.) and lead upto 30m (100 Ft.) SI No. 21-3	(Cum.)	13,664.52	0	13,664.52	145.35	1.986

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
Add Premium @30.90 % above on CSR, 1998										0.615
Sub Total										2.601
9	B&R Division-I, Musa Khel	PCC road Darwaza to Landa Drug Town District Musa Khel	2017-18, AIR- 9	Making earthen embankment and compaction SI No. 21-6+21-9	(Cft.)	148,500	297,000	148,500	431.85	0.641
		BT road Killi, Silli Hamzazai Musa Khel			(Cum.)	5,452.683	17,395.71	11,943	152.5	1.821
Add Premium 31% and 21% above on CSR, 1998										0.581
Sub Total										3.043
10	B&R Division-II, Turbat	Construction of Kech Cultural Center at Turbat	2017-18, AIR- 4	Providing, fabricating and laying mild steel reinforcement for all kinds of RCC work in foundation SI No. 5-40 (a)+h	(Ton)	176.065	178.882	2.817	36,700	0.103
						27.072	27.505	0.433	36,040.31	0.016
Total										0.119

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
Add Premium @ 212.85% and 209.70 % above on CSR, 1998										0.252
Sub Total										0.371
11	B&R Division-I Pishin	Construction of Tore shah, Kamalzai, Malik Yar, Sarkhanzai Tora Murgha Road	2017-18, AIR- 2	Excavation or cutting to a required grade, gravelly soil, SI No.21-1c	(Sqm.)	4,095	14,438	10,343	53.65	0.555
Add premium @ 21.90 % above on CSR, 1998										0.121
Sub Total										0.676
12	B&R Division-II, Killa Saifullah	Construction of Vocational Training Center at Killa Saifullah	2018-19, AIR- 1	Providing and fixing 6.4 mm nominal thickness glazed tiles of any color and size in dado/skirting in ground floor SI No. 14-63	(Sft.)	7,390	1,531.25	5,858.75	13,186.20	0.773
Add Premium @ 104.92% above on CSR, 1998										0.811
Sub Total										1.584
13	B&R Division-I,	Cutting Blasting/	2018-19, AIR- 2	Making earthen embankment SI	(Cum.)	140,718.72	97,073.33	43,645.39	152.50	6.656

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
	Duki	Construction of BT Road from Nana Sahib Ziarat Road, NA-70 DG Khan Road, Shabozai Via Salezai Ponga		No. 21-6/a+21-9						
Add Premium @27.95 % above on CSR, 1998										1.860
Sub Total										8.516
14	B&R Division-II, Kachi at Bolan	Construction of Quarters for Hospital Staff, Shorn District Kachhi	2018-19, AIR- 4	Providing, fabricating and laying tor steel reinforcement for all kind of RCC work SI No. 5-40(a+h)	(Ton)	29.49	24.861	4.629	36,040.31	0.167
Add Premium @210% above on CSR, 1998										0.350
Sub Total										0.517
	B&R Division-I, Awaran	Construction of Levies Line, Awaran	2018-19, AIR- 7	Excavation in foundation of building, bridges	(Ton)	13,238.9	6,164.56	70,74.340	342.82	0.024

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity paid	Quantity payable	Difference	Rate	Amount
		Town		PL hand mixed 1:4:8 cement concrete using shingle	(Ton)	1,169.5	758.92	410.580	4,194.8	0.017
				PL cement concrete 1:2:4 in foundation	(Ton)	2,223.48	1,456.45	767.030	7,071.03	0.054
				PL cement concrete 1:2:4 in Column	(Ton)	1,038.67	213.18	825.490	1,1743.6	0.097
				PL cement concrete 1:2:4 n Slab	(Ton)	2,900.98	2,139.91	761.070	1,1947.4	0.091
Add Premium @110% above on CSR, 1998										0.311
Sub Total										0.594
Grand Total										89.630

Overpayment due to allowing higher rates beyond PC-I - Rs. 11.240 million

(Rs. in million)

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity	Rate paid	Rate payable	Excess rate	Amount
1	B&R Division-I, Lasbela at Uthal	Construction of Hub Bypass Road, District Lasbela at Uthal	2017-18, AIR-8	Making earthen embankment with earth taken from approved borrow pits under SI No. 21-6 (a)	(Cum..)	151,585.79	71.50	60.75	10.75	1.630
Add Premium @20% above on CSR, 1998										0.342
Sub Total										1.972
2	B&R Division-I, Killa Abdullah	Construction of BT road from Panjpai Gazaband to Gulistan, District Killa Abdullah (60.00 Km)	2017-18, AIR-4	P/L 50 mm (2") thick hot mix bituminous concrete in road pavement laid etc. SI No. 21-31/b	(Cum..)	188,063	186,395.60	1,667.40	33	0.055
Add premium @102.90% above on CSR, 1998										0.057
Sub Total										0.112
3	B&R Division-I, Jaffarabad	Construction of Sewerage System at Usta Mohammad,	2017-18, AIR-3	1:2:4 in slab upto 300 mm (6" to 12") thick	(Cft.)	32,650.32	11,058.93	7,994.00	3,064.93	1.001
				1:2:4 in slab upto		960.00	10,478.99	7,994.00	2,484.99	0.024

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity	Rate paid	Rate payable	Excess rate	Amount
		District Jaffarabad		300 mm (12") thick						
Add Premium @ 97% above on CSR, 1998										0.994
Sub Total										2.018
4	B&R Division-I, Nushki	Construction/Re-Improvement/Re-Carpeting of Jamaldini, Hazar Juft Road District Nushki	2017-18, AIR-2	P/L 100 mm (4") not leaner than 1:2:4 cement concrete in road paths" Under SI No. 21-37a+b	(Sqm.)	2,342.57	407.90	274.10	133.80	0.313
Add Premium @ 108% above on CSR, 1998										0.339
Sub Total										0.652
5	B&R Division-II, Kachi	Construction of BT Road Shoran to Bhag Road District Kachhi PSDP-1020 for 2017-18	2017-18, AIR-5	S/S natural pitrun gravel SI No. 21-19/ii	(Cft.)	94,710.00	8,1180.00	13,530.00	1,209.45	0.164
				Laying Pitrun gravel in Sub base or base course SI No. 21-23/b		63,140.00	5,4120.00	9,020.00	601.20	0.054
Add premium @ 30% above on CSR, 1998										0.065
Sub Total										0.283
6	B&R Division-II, Kachi	Construction of Boundary Wall	2017-18, AIR -8	Providing, fabricating and	(Ton)	165.50	151.935	13.57	140,000	1.899

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity	Rate paid	Rate payable	Excess rate	Amount
		with Concertina Wire with Lighting arrangement and Tuff Pavers of Entrance at Central Jail Mach, District Kachhi		laying tor mild steel reinforcement 60 Psi for all kinds of RCC work in foundation (NSR)						
Total										1.899
7	B&R Division-II, Kharan	Construction of Black Top Road for Killi, Maghribi Shahwani District Kharan	2017-18, AIR -1	Prime Coat on NSR basis	(Sqm.)	8,360	20,290	(11,930)	33	0.394
				P/L2" Premix Consolidated thickness of asphalt premix. under SI No. 21-31/b	(Sqm.)	8,360	20,290	(11,930)	221.45	2.642
Sub Total										3.036
8	B&R Division-I, Dera Bugti	Construction of Black Top Road from Main Kashmore Road to Mari Sui,	2017-18, AIR -3	Providing cement concrete pipe moulded SI No. 5-4/e +5-42/c	(Cft.)	528	7,071.42	4,938.69	2,132.73	0.011
				Providing cement	(Cft.)	84	39,968	24,719	15,249	0.013

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity	Rate paid	Rate payable	Excess rate	Amount
		District Dera Bugti		concrete pipe moulded with cement concrete 1:1:5:3 with spigot socket SI No. 25-1/b vi +25-2/Viii						
				Providing cement concrete pipe moulded with cement concrete SI No. 5-4/e +5-42/c	(Cft.)	352	7,071.42	4,938.69	2,132.73	0.008
				for total quantity 528 % Cft.	(Cft.)	56	39,968	24,719	15,249	0.009
				Providing cement concrete pipe moulded with cement concrete using shingle or bajri 19mm (3/4) and down gauge in foundation SI	(Cft.)	1584	7,071.42	4,938.69	2,132.73	0.034

S. No.	Name of division	Name of work	Audit year	Item of work	Unit	Quantity	Rate paid	Rate payable	Excess rate	Amount
				No. 5-4/e +5-42/c						
Total										0.074
Add Premium @109.50% above on CSR, 1998										0.081
Sub Total										0.155
9	B&R Division-II, Saifullah Killa	Construction of Vocational Training Center at Killa Saifullah	2018-19, AIR-5	P/F mild steel reinforcement for all kinds of RCC SI No. 5-40/a+h+i	(Ton)	65.788	36,700.71	36,040.31	660.40	0.043
Add Premium @ 204.91% above on CSR, 1998										0.089
Sub Total										0.132
10	B&R Division-I, Ziarat	BT Road from Green Juniper to prospectus point to Malik Muhammad Anwar	2017-18, AIR-8	P/L asphalt concrete road mix using bitumen SI No. 21-31(c)	(Sqm.)	8845	221.200	178.15	43.00	0.472
Add Premium @ 108% above on CSR, 1998										0.509
Sub Total										0.981
Grand Total										11.240

Annexure 5.2

5.2.2 Overpayment of lead carriage charges for earthwork - Rs. 67.672 million

(Rs. in million)

S. No.	Name of division	Year	Name of work	Item	Quantity (Cum)	Lead charges (Per Cum)	Amount
1	B&R Division-I, Gwadar	2017-18, AIR-3	Construction of BT Road from Gunaz shore to Pishukan including structure work (19.500 Km), District Gwadar	Graded aggregate base course conforming to AASHTO classification approved by the Engineer. SI No. 21-19+1-5	8,826.82	581.35	5.131
Add Premium @ 34.60% above on CSR, 1998							1.775
Sub Total							6.906
2	B&R Division-I, Killa Abdullah	2017-18, AIR-3	Construction of BT road from Panjpai Gazaband to Gulistan, District Killa Abdullah (60.00 Km)	Making earth embankment with earth taken from approved barrow pits for all kind of soil under SI No. 21-1/a	296,341.20	94.00	27.856
				Supply and Staking Natural pitrun gravel 50 mm (2") and down gauge under SI No.	41,377.84	93.90	3.885

S. No.	Name of division	Year	Name of work	Item	Quantity (Cum)	Lead charges (Per Cum)	Amount
				21-19/ii			
Total							31.745
Add Premium @ 22.95% above on CSR, 1998							7.284
Sub Total							39.025
3	B&R Division-II, Loralai	2017-18, AIR-2	Construction of Sports Stadium at Bori, District Loralai	Filling, watering and ramming earth under floor lead within 02 km	44,388.78 (Cft)	1,214.20	0.539
Add Premium @25% above on CSR, 1998							0.135
Sub Total							0.634
4	B&R Division-I, Jhal Magsi	2017-18, AIR-2	Widening and reconditioning of BT Road from Jhal Magsi to Naushera, Length (38 Km)	Natural pitrun gravel	2,136,701	121.9	2.605
				Stone Ballast	1,424,828	121.9	1.737
				Murum over stone metal	76,205	89.45	0.068
				Natural pitrun gravel	1,394,614	196.9	2.746
				Stone Ballast	437,039	196.9	0.861
				Murum over stone metal	57,929	150.95	0.087

S. No.	Name of division	Year	Name of work	Item	Quantity (Cum)	Lead charges (Per Cum)	Amount
			Border) Length From 00 Km to 35.2 Km (Length 35.20 Km Group-I)				
			Widening of and Reconditioning of BT Road from Jhal Magsi Kot Magsi up to Lundi Bridge and Chukhi (Sindh Border) Length From 35.2 Km to 52 Km (Length 16.8 Km Group-II)	Natural pitrun gravel	1,191,500	196.9	2.346
				Stone Ballast	488,554.43	196.9	0.962
				Murum over stone metal	62,989.26	150.95	0.095
Add Premium @30% above on CSR, 1998							3.452
Sub Total							14.959
5	B&R Division-I, Naseerabad	2017-18, AIR-3	Construction of BT road from Manjhoo Shori, Ghafoor Abad Tehsil Tambo, (Km-15 to	Supply and stacking of machine crashed stone ballast SI No. 21-16/L+1-5	118,008	902.5	1.065
				Supply and Stacking	59,040	1082.5	0.639

S. No.	Name of division	Year	Name of work	Item	Quantity (Cum)	Lead charges (Per Cum)	Amount
			Km-19)	natural pitrun gravel. SI. No. 21-19/ii+1-5			
			Construction of BT road from Manjhoo Shori, Ghafoor Abad Tehsil Tambo (Km-22.5 to Km-26.5) Group-II	Supply & stacking of machine crashed stone ballast SI No. 21-16/L+1-5	127,746	902.5	1.152
				Supply and Stacking natural pitrun gravel. SI No. 21-19/ii+1-5	59,040	1,082.5	0.639
			Construction of BT road from Manjhoo Shori, Ghafoor Abad Tehsil Tambo (Km-19.00 to Km-22.5) Group-II	Supply & stacking of machine crashed stone ballast SI No. 21-16/L+1-5	121,316	902.5	1.094
				Supply and Stacking natural pitrun gravel. SI No. 21-19/ii+1-5	51,660	1,082.5	0.559
Total							5.148
Add Premium @20.20% above on CSR, 1998							1.040
Sub Total							6.148
Grand Total							67.672

Annexure-5.3

5.2.3 Overpayment due to allowing incorrect higher rate of steel - Rs. 6.137 million

(Rs. in million)

S. No.	Name of division	Audit year	Name of work	Item of work	Quantity (Ton)	Rate paid (Per Ton)	Rate payable (Per Ton)	Difference (Per Ton)	Amount
1	B&R Division-II, Pishin,	2016-17, AIR-1	Construction of Boys Inter College, Bostan, District Pishin	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40	77.407	36,700.71	34,719.51	1,981.20	0.153
					35.390	37,063.50	35,082.30	1,981.2	0.070
Total									0.223
Add Premium @ 202.30% above on CSR, 1998									0.452
Sub Total									0.676
2	B&R Division-II, Pishin,	2016-17, AIR-3	Upgradation of different Boys and Girls College	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40	125.627	36700.7	34,719.51	1,981.20	0.249
Add premium @ 202.30% above on CSR, 1998									0.503
Sub Total									0.752
3	B&R	2017-18,	Construction of	Providing,	47.17	36,700.7	34,051	2,649.7	0.125

S. No.	Name of division	Audit year	Name of work	Item of work	Quantity (Ton)	Rate paid (Per Ton)	Rate payable (Per Ton)	Difference (Per Ton)	Amount
	Division-I, Chaghi at Dalbandin	AIR-9	Police Line Building clothing Kot, M/s Mir Badal Khan Sasoli, GC	fabricating, laying of tor steel in all kind of RCC work SI No. 5-40					
			construction Judicial Complex at Dalbandin, M/s Haji Abdul Rauf and Brothers, GC		117.667	37,600.7	34,051	2,649.7	0.312
Add Premium @ 208% above on CSR, 1998									0.908
Sub Total									1.345
4	B&R Division-II, Harnai	2017-18, AIR-11	Construction of Women Children hostel	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40 (a)+(h)	6.959	37,600.7	34,051	2,649.7	0.018
			Construction of Hostel		26.535	37,600.7	34,051	2,649.7	0.070

S. No.	Name of division	Audit year	Name of work	Item of work	Quantity (Ton)	Rate paid (Per Ton)	Rate payable (Per Ton)	Difference (Per Ton)	Amount
Add Premium @ 200% above on CSR, 1998									0.177
Sub Total									0.266
5	B&R Division-II, Zhob	2017-18, AIR – 4	Construction of Culture Complex at Zhob	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40 (a)+(h)	34.739	36,700.71	34,059.11	2,641.6	0.092
Add Premium @ 200% above on CSR, 1998									0.179
Sub Total									0.271
6	B&R Division-II, Sohbatpur	2017-18, AIR-4	Construction of Quarter 11-14 at inter College	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40 (a)+(h)	11.24	36,700	34,059	2,641	0.030
			Construction of Quarter 5-10/at Inter College		12.548	36,700	34,059	2,641	0.033
			Construction of Government Primary School Goth at Amanullah		0.96	36,700	34,059	2,641	0.033

S. No.	Name of division	Audit year	Name of work	Item of work	Quantity (Ton)	Rate paid (Per Ton)	Rate payable (Per Ton)	Difference (Per Ton)	Amount
Add Premium @208% above on CSR, 1998									0.200
Sub Total									0.296
7	B&R Division-II, Washuk	2017-18, AIR-2	Construction of Academic Block Boys Inter College, Basima	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40 (a)+(h)	55.920	36,700.71	34,542.01	2,158.7	0.121
			Construction of Bachelors Hostel Boys Inter College, Basima		17.568	36,700.71	34,542.01	2,158.7	0.038
			Construction of Quarters 1-4 and 11-14 Boys Inter College, Basima		28.880	36,700.71	34,542.01	2,158.7	0.062
Add Premium @210 % above on CSR, 1998									0.464
Sub Total									0.685
8	B&R Division-II Loralai	2017-18, AIR-4	Rehabilitation of Building of Government	Providing, fabricating, laying of tor	215.418	36,700.71	34,719.51	1,981.20	0.427

S. No.	Name of division	Audit year	Name of work	Item of work	Quantity (Ton)	Rate paid (Per Ton)	Rate payable (Per Ton)	Difference (Per Ton)	Amount
			Degree College, Loralai	steel in all kind of RCC work SI No. 5-40 (a)+(h)					
Add Premium @204.90 % above on CSR, 1998									0.875
Sub Total									1.301
9	B&R Division-II, Kachi at Bolan	2018-19, AIR-2	Construction of Shoran to Bhag Road	Providing, fabricating, laying of tor steel in all kind of RCC work SI No. 5-40 (a)+(h)	94.545	36,040.31	34,059.11	1,981.20	0.187
Add Premium 210 % above on CSR, 1998									0.394
Sub Total									0.581
Grand Total									6.173

Annexure 5.4

5.2.7 Overpayment due to allowing excess premium - Rs. 1.483 million

(Rs. in million)

S. No.	Name of division	Audit year	Name of work	Item of work	Description	Gross amount	Premium paid	Premium payable	Difference
1	B&R Division-I, Killa Saifullah	2017-18, AIR-2	Construction of Judicial Complex at Killa Saifullah	Supply and Stacking Natural Pitrun Gravel SI No. 21-19ii	Premium paid @ 108 above instead of 28% above on CSR, 1998	0.610	0.659	0.171	0.488
				Laying Natural Pitrun gravel SI No. 21-23b		0.612	0.661	0.171	0.489
Sub Total						1.222	1.320	0.342	0.977
2	B&R Division-I, Kalat	2016-17, AIR-5	Construction of various blacktop Roads at Khaliqabad Mangocher	Supplying and stacking Natural Pitrun gravel SI No. 21-19ii	Premium paid @ 103 above instead of 23% above on CSR, 98	0.632	0.651	0.145	0.506
				Laying and spreading Natural Pitrun gravel, SI No. 21-23/b)					
Sub Total						0.632	0.651	0.145	0.506
Grand Total						1.854	1.971	0.487	1.483

Annexure 5.5

5.2.8 Non-deduction of cost of tack coat - Rs. 32.768 million

(Rs. in million)

S. No.	Name of division	Name of work	Quantity (Sqm.)	Rate of tack coat (Per Sqm.)	Amount
1	B&R Division, Killa Abdullah, 2017-18, AIR-6	Construction of BT road Landi Karez (Chaman Master Plan to Main NHA) 3.00 KM Chaman	22,958.46	52.700	1.209
Add Premium @ 99.95%% above on CSR, 1998					1.209
Sub Total					2.418
2	Project Division -I, Quetta, 2017-18, AIR-9	Construction BT Road Killi Kakaran to Killi Sufi, Quetta	33,197.97	52.700	1.750
Add premium @99.53% above on CSR, 1998					1.741
Sub Total					3.491
3	B&R Division-I, Pishin, 2017-18, AIR-3	Construction of Tore shah, Kamalzai, Malik Yar, Sarkhanzai, Tora Murgha Road	66,872	52.700	2.207
Add Premium @ 101% above on CSR, 1998					2.229
Sub Total					4.436
4	Project Division -I, Quetta,	Construction of Dual	248,821	52.700	13.113

S. No.	Name of division	Name of work	Quantity (Sqm.)	Rate of tack coat (Per Sqm.)	Amount
	2017-18, AIR-3	Carriage way eastern bypass road, Quetta			
Add Premium @71% above on CSR, 1998					9.310
Sub Total					22.423
Grand Total					32.768

Annexure 5.6

5.2.9 Non-deduction of stacking charges - Rs. 8.071 million

(Rs. in million)

S. No.	Name of division	Year	Name of work	Item of work	Quantity (Cum..)	Rate (Per Cum..)	Amount
1	B&R Division-I, Killa Abdullah	2017-18, AIR-1	Construction of cutting BT road from Farakhie via Bunyadi Kuch Adozai via Khadar via Takari via To Qadani Malazai (35.00 Km)	Excavation or cutting in soft rock under SI No. 21-2	238,190.491	26.71	6.362
Add Premium @ 22.98% above on CSR, 1998							1.431
Sub Total							7.793
2.	B&R Division-I, Kachi at Dhadar	2017-18, AIR-2	Construction/Improvement of BT Road from Kolpur to Marow Splinji Road, Length 40 Km, District Mastung	Excavation in Soft rock by blasting SI. No. 21-3	256,415.135	26.71	0.114
				Excavation in hard rock by blasting SI. No. 21-4	643,370.170	26.71	0.180
Less Premium @ 5.25% above on CSR, 1998							0.015
Sub Total							0.278
Grand Total							8.071

Annexure 5.7

5.2.14 Unauthorized expenditure due to change in specifications - Rs. 22.001 million

(Rs. in million)

S. No.	Item of work	Description at MB page	Quantity paid (Ton)	Quantity payable	Excess quantity (Ton)	Excess rate	Amount
1	Making earthen embankment with earth taken from approved borrow pits SI No. 21-6/a +21-9	Widening Portion 7' wide 0.5' thick	964,320	688,800	275,520	431.85	1.190
2	S/S Natural pitrun gravel SI No. 21-19/ii	17-19 Widening Portion 7' wide 0.75' thick	241,080	172,200	68,880	594.95	0.410
3	L/S Pitrun gravel SI No. 21-23/b	19-20 Widening Portion 7' wide 0.5' thick	160,720	147,600	13,120	601.20	0.079
4	S/S hand broken stone ballast SI No. 21-15/d	21-22 Widening Portion 6' wide 0.375' thick	103,320	73,800	29,520	922.60	0.272
5	S/S hand broken stone ballast SI No. 21-15/d	33-34 18' wide 0.375' thick road way	516,600	442,800	73,800	922.60	0.681
6	L/S hand broken stone ballast SI No. 21-15/d	22-24 Widening Portion 6' wide 0.25' thick	68,880	49,200	19,680	460.15	0.091
7	L/S hand broken stone ballast SI No. 21-15/d	34-36 18' wide 0.25' thick	344,400	295,200	49,200	460.15	0.226

S. No.	Item of work	Description at MB page	Quantity paid (Ton)	Quantity payable	Excess quantity (Ton)	Excess rate	Amount
8	Supplying, stacking and spreading murum SI No. 21-20	34-36 18' wide 0.25' thick	82,656	68,880	13,776	1,298.35	0.179
Total							3.128
Add Premium @ 30% above on CSR, 1998							0.938
Sub Total							4.066
9		1x3m Box Culvert	7	4	3	1.785	5.355
10		2x3m Box Culvert	7	2	5	2.528	12.640
Sub Total							17.995
Grand Total							22.001

Annexure 5.8

5.2.15 Non/less deduction of governmental taxes - Rs. 717.317 million

(Rs. in million)

S. No.	AIR Para	Name of division	Financial year	Amount	BSTS 15%
1	AIR-6	B&R Division-II, Pishin	2016-17	219.727	32.959
2	AIR-1	B&R Division-I, Barkhan	2016-17	269.395	40.409
3	AIR-1	B&R Division-I, Sibi	2017-18	32.926	4.939
4	AIR-1	B&R Division-II, Sibi	2017-18	16.741	2.511
5	AIR-4	B&R Division-I, Lasbela at Uthal	2017-18	207.901	31.185
6	AIR-6	B&R Division-II, Gwadar	2017-18	49.552	1.292
7	AIR-3	Project Division-II, Quetta	2017-18	4.000	6.000
8	AIR-6	B&R Division-II, Killa Abdullah	2017-18	73.993	9.651
9	AIR-9	B&R Division-I, Killa Abdullah	2017-18	1080.65	162.08
10	AIR-7	B&R Division- I, Harnai	2017-18	31.510	4.700
11	AIR-2	B&R Division-I, Barkhan	2017-18	135.589	20.338
12	AIR-7	B&R Division-I, Barkhan	2017-18	7.119	1.424
13	AIR-6	E&M Workshop Division, Quetta	2017-18	162.362	24.354
14	AIR-1	B&R Division-II, Nushki	2017-18	28.331	3.400
15	AIR-12	B&R Division-II, Harnai	2017-18	119.265	17.889
16	AIR-4	B&R Division-I, Nushki	2017-18	65.295	7.835
17	AIR-4	B&R Division-I, Sherani	2017-18	42.075	6.311
18	AIR-7	PD Sherani Town, District Sherani	2017-18	14.836	2.227
19	AIR-7	B&R Division-I, Sohbatpur	2017-18	1.840	0.276

S. No.	AIR Para	Name of division	Financial year	Amount	BSTS 15%
20	AIR-5	B&R Division-I, Sohbatpur	2017-18	10.911	1.5
21	AIR-1	B&R Division-I, Loralai	2017-18	161.976	24.296
22	AIR-8	B&R Division-I, Kharan	2017-18	174.189	26.128
23	AIR-8	B&R Division-II, Kharan	2017-18	88.367	13.255
24	AIR-2	B&R Division-I, Musa Khel	2017-18	93.517	14.028
25	AIR-2	B&R Division-I, Awaran	2017-18	16.700	2.505
26	AIR-7	B&R Division-I, Naseerabad	2017-18	280.413	36.575
27	AIR-3	B&R Division-II, Naseerabad	2017-18	72.276	9.427
28	AIR-5	B&R Division-II, Lasbela	2017-18	151.074	19.039
29	AIR-2	B&R Division-II, Turbat	2017-18	202.917	30.438
30	AIR-1	B&R Division-I, Turbat	2017-18	231.625	34.744
31	AIR-1	Maintenance Division II, Quetta	2017-18	36.000	5.400
32	AIR-11	B&R Division-I, Pishin	2017-18	140.200	21.030
33	AIR-10	B&R Division-II, Pishin	2017-18	75.840	11.376
34	AIR-2	B&R Division-II, Killa Saifullah	2018-19	130.495	19.574
35	AIR-4	B&R Division-II Pishin	2018-19	75.066	9.291
36	AIR-1	B&R Division-II, Sibi	2018-19	52.574	6.857
37	AIR-8	B&R Division-I, Pishin	2018-19	37.460	2.248
38	AIR-5	B&R Division-I, Kachi	2018-19	311.703	17.644
39	AIR-5	B&R Division-II, Kachi	2018-19	21.818	0.617
Total				4,928.228	685.752

(Rs. in million)

S No.	Name of work	CB voucher No. and date	Gross amount of bill	Amount of income tax due @ 6.5%	Income tax deducted	Variation
1	Construction of BT Road, Karchap to Baranchina	01, 20.01.2014	4.950	0.322	0.297	0.025
2	Construction of BT Road from Zard Jagsoor to Zard Abdullah Road	05, 20.01.2014	4.900	0.319	0.294	0.025
3	Restoration of Flood Damages, various Road in Mangocher	10, 20.01.2014	4.700	0.306	0.282	0.024
4	Construction of BT Road from Anjera to Dam	01, 01.03.2014	2.772	0.180	0.018	0.163
5	Restoration of Flood Damages various Road in Mangocher	02, 06.03.2014	3.000	0.195	0.180	0.015
6	Restoration of Flood Damages various Road in Mangocher	03, 06.03.2014	5.385	0.350	0.323	0.027
7	Restoration of Flood Damages various Road in Mangocher	07, 20.03.2014	1.600	0.104	0.100	0.004
8	Restoration of Flood Damages various Road in Mangocher	10, 20.03.2014	0.618	0.040	0.038	0.002
9	Restoration of Flood Damages various Road in Mangocher	03, 07.04.2014	4.277	0.278	0.277	0.001
10	Restoration of Flood Damages various Road in Mangocher	05, 18.04.2014	0.468	0.030	0.028	0.002

S No.	Name of work	CB voucher No. and date	Gross amount of bill	Amount of income tax due @ 6.5%	Income tax deducted	Variation
11	Construction of BT Road from Anjera to Dam	11, 14.05.2014	6.000	0.390	0.360	0.030
Sub Total						0.317
Financial y 2014-15						
1	Construction BT Road from Zard Jagsoor to Zard Abdullah	02, 29.09.2014	9.580	0.719	0.623	0.096
2	Widening and Re-carpeting of Makran Road to Killi Zabar at Surab	04, 26.11.2014	12.200	0.915	0.793	0.122
3	Widening and Re-carpeting of Road from Kalgali to Killi Shadozai	05, 26.11.2014	6.000	0.450	0.390	0.060
4	Construction of various Blacktop Roads in Surab	06, 26.12.2014	12.050	0.904	0.844	0.060
5	Construction of BT Road at Baranchana Karchap Road to Killi Sumalani	08, 26.12.2014	3.800	0.285	0.266	0.019
6	Construction of various Blacktop Roads in Surab	01, 07.01.2015	12.000	0.900	0.840	0.060
7	Construction of Blacktop Road from N-25 to Killi Malang Zai Chotank at Mangocher, District Kalat	02, 08.01.2015	4.850	0.364	0.340	0.024
8	Construction of Blacktop Road from Mehmood Gohram Road to Killi	03, 09.01.2015	3.620	0.272	0.253	0.018

S No.	Name of work	CB voucher No. and date	Gross amount of bill	Amount of income tax due @ 6.5%	Income tax deducted	Variation
	Yousafzai at Mangocher, (3.75 Km)					
9	Construction Blacktopping of Road at Mal Shaorai	01, 02.02.2015	2.000	0.150	0.140	0.010
10	Construction of various Blacktop Roads in Surab	02, 04.02.2015	9.700	0.728	0.679	0.049
11	Construction of various Blacktop Roads in Surab	04, 04.02.2015	2.000	0.150	0.140	0.010
12	Construction of Blacktop Road from N-25 to Killi Mir Kamal Khan at Mangocher	01, 06.03.2015	4.212	0.316	0.029	0.286
13	Construction of Blacktop Road from N-25 to Killi Malang Zai Chotank at Mangocher, District Kalat	03, 09.03.2015	6.050	0.454	0.424	0.030
14	Construction of 12 Km Various Blacktop Roads at Khaliqabad, Mangocher	01, 03.04.2015	5.400	0.405	0.378	0.027
15	Construction of BT Road at Mal Shaorai	05, 16.04.2015	2.000	0.150	0.140	0.010
16	Construction of BT road from Makran Road to Killi Sana Abad	06, 16.04.2015	7.900	0.593	0.553	0.040
17	Widening and Re-carpeting of Road	04,	1.300	0.098	0.091	0.007

S No.	Name of work	CB voucher No. and date	Gross amount of bill	Amount of income tax due @ 6.5%	Income tax deducted	Variation
	from Kalgali to Killi Shadozai	04.05.2015				
18	Construction of various BT road in Surab	05, 04.05.2015	6.600	0.495	0.462	0.033
19	Construction BT Road from Zard Jagsoor to Zard Abdullah	01, 01.06.2015	4.820	0.362	0.337	0.024
Sub Total						0.985
FY 2016-17						
1	Improvement and Rehabilitation of various Roads in Surab City	99233, 14.06.2017	25.508	1.913	1.688	0.225
2	Establishment of New PS at Killi Mohammad Umar Moli Gidder, Killi Mir Khanzai, Tehsil Surab	820016, 29.06.2017	0.775	0.058	0.006	0.052
Sub Total						0.277
Total						1.579

(Rs. in million)

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
1	B&R Division-II, Pishin	2016-17, AIR-7	Construction of colony for Christen Community in District Pishin	50.000	0.125
			Construction of building of Inter College at Bostan	81.206	0.203
			Upgradation of GGMS, Zarghoon into High School	7.600	0.019
2	Maintenance Division-I, Quetta	2017-18, AIR-10	Extension of C.M Secretariat & C.M Annecy, Quetta	686.180	1.715
			Construction of Add: Raising of BW at CM Camp Hunna	349.463	0.874
			Construction of RCC B.W at Balochistan House Islamabad	114.021	0.285
			Construction of I.B technical wing at Whyte Road, Quetta	57.328	0.143
3	Project Division-II, Quetta	2017-18, AIR-11	Construction of Boys Inter college at Eastern Bypass, Quetta	84.714	0.212
			Extension of Institute Building New Admn. block BINUQ	999.690	2.499
			Construction of Road sewerage line and missing facilities: PCC street tiles in Halqa 53, Hazara Town Brewery, Kerane Hazar Ganji, Quetta	44.961	0.312

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
4	B&R Division-II, Killa Abdullah	2017-18, AIR-7	Inter college at Inyatullah Karez, Gulistan	44.500	0.111
			Upgradation of GMS into High level Killi Shahmir Pir Alizai,	9.897	0.025
			Provision of building for existing Schools provision of missing facilities, PB-12	11.080	0.028
			Construction of Government Boys College, Killi Habibzai	46.124	0.115
			Upgradation of GBPS Killi Haji Shoail Khan into Middle level	4.961	0.012
			Construction of Information Technology Centre, Chaman, Killa Abdullah	9.058	0.023
5	B&R Division-I, Killa Abdullah	2017-18, AIR-5	Upgradation of GPS into Middle Level, Majak Killa Abdullah	4.717	0.012
			Construction of B/T of road Killi Master Shah Wali, Killa Abdullah	19.803	0.050
			Construction of B/T Road at u/c Boghra, Eid Gah Mehmood Abad, Chaman	34.656	0.087
			Construction/Re-carpeting of roads in u/c Boghra Eid Gah, Mehmood Abad, Chaman	17.157	0.043
			Construction of B/T Road from Haji Abdul Haleem Pehlwaan to Killi, Ghulam Sarwar, etc. (2.00 Km)	9.868	0.025

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Construction of B/T Road, Killi Hassan Tehkadar Chaman	7.352	0.018
			Construction of B/T Road, Killa Abdullah Khan, District Killa Abdullah (5.00 Km)	29.412	0.074
			Construction of B/T Road Murda Karez Badin Aka to FC Picket Mauja Top, Chaman (7.00 Km)	39.214	0.098
6	Maintenance Division-III, Quetta	2017-18, AIR-9	Construction of Misc. Surgical Unit, Fatima Jinnah Hospital	195.137	0.487
			Establishment of GEI, Quetta	97.316	0.243
			Construction of Staff Nurses Hostel	86.032	0.215
			Construction of Tuff Pavers Pathways	12.467	0.031
			Construction of Admin Block, Doctor Flats	90.787	0.226
			Construction of OPT at Directorate of Social	67.170	0.167
			Construction of Main Hospital of Lifts BINS	288.530	0.721
			Missing Facilities at Government Girls College, Quetta Cantt	10.658	0.026
7	E&M Workshop Division, Quetta	2017-18, AIR -4	Construction of bachelor lodges/Flats in Degree Colleges, Quetta	272.982	0.682
8	B&R	2017-18,	Different schemes	458.718	1.145

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
	Division-II, Harnai	AIR -18			
9	E&M Workshop Division, Khuzdar	2017-18, AIR-18	Construction of BT Link Road from Talafi to Karang Tehsil Karkh (6 Km)	29.405	0.073
			Construction of BT Link Road from Togo to Shattothorn Tehsil Karkh (5 Km)	19.908	0.049
			Construction of BT Link Road from Motorway to Sunchako Tehsil Karkh (2.5 Km)	9.801	0.024
			Construction of C&W Rest House at Karkh, District Khuzdar	29.708	0.074
			Construction of BT Link Road from Karkh from Motorway to Sumbachi Tehsil Karkh (4 Km)	19.607	0.049
10	Project Director, Construction /upgradation of Dargai Shabozai to Taunsa Sharif Road	2017-18, AIR-6	Package 3, M/s Origin Enterprises	454.156	1.135
			Package 4, M/s Origin Enterprises	513.061	1.283
11	B&R Division-I,	2017-18, AIR-9	Construction of B/T Road, Maghribi Sopak Kharan.	14.808	0.037

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
	Kharan		Construction of Guest House, Kharan and Sar Kharan	47.547	0.119
			Construction of Road from Zome Kour to Noroz-e-Kalat at District Kharan	53.725	0.134
			Construction of B/T Road Kharan to Quetta Road District Kharan	59.400	0.149
			Construction of B/T Road Killi Razai at District Kharan	49.514	0.124
			Construction of Inter College at Miskan-e-Kalat District Kharan	102.976	0.257
12	B&R Division-I, Pishin	2017-18, AIR-9	Black Top road Murgha Zakaryzai to Peshi, tor Tangi, Churmi Karazat and various Link (28.50 Km)	241.897	0.341
			Black Top road from Kuth Muhammad Shah to Killa Haji Khan cross Anjini, Saboora (46 Km)	254.791	0.167
			Black Top roads in Tehsil Huramzai (Section I)	80.000	0.020
			Black Top roads in Tehsil Huramzai (Section II)	30.000	0.075
			Black Top roads in Tehsil Huramzai	18.700	0.046
13	B&R Division-I, Duki	2018-19, AIR-7	Cutting blasting of road from Nana Sahib, Ziarat Road, Duki, to Shabozai N 70 DG Khan Road via Salezai Ponga, Loralai	199.929	0.499

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
14	B&R Division-II, Pishin	2018-19, AIR-10	Construction of shelter less GBPS, Bari Abad Tora Shah, District Pishin	8.918	0.022
			Construction of shelter less GGPS, Raagha Bagh Barshore, District Pishin	8.918	0.022
			CM program for provision of Drinking water and toilets in schools of Tehsil Pishin, District Pishin	20.040	0.050
			CM program for provision of Drinking water and toilets in schools of Tehsil Karazat, District Pishin	21.700	0.054
			CM program for provision of Drinking water and toilets in schools of Tehsil Barshore, District Pishin	5.452	0.014
			Construction of boundary wall at GBHS, Huramazai, district, Pishin	2.000	0.005
			Construction of additional rooms, boundary walls at Killi Yaroo, Malak Kata Tora, Malak Kata Tora Malak Yar etc. Construction of two classrooms and boundary wall and surface water tank at GGPS, Killi Malak Kata, District Pishin	5.000	0.013
			Construction of additional rooms boundary walls at Killi Yaroo Malak Kata Tora Malak kata Tora, Malak Yar etc. Construction of two classrooms	5.000	0.013

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			and boundary wall and surface water tank at GBPS, District Pishin		
			Construction of Law College Building at Pishin	87.793	0.219
			Construction of mines and minerals check post at Pishin	11.191	0.028
15	B&R Division-II, Quetta	2018-19, AIR-3	Construction of additional class rooms Rindghar, GGPS Maroof Town, GPS Sadar Town, GPS Barechabad, GBPS Killi, Musa colony	6.944	0.017
			Construction of 3 additional class rooms at Khilji Colony	4.000	0.01
			Construction of Police Post, PAF Base	11.274	0.028
			Construction of Police Post, Surpul	11.274	0.028
			Construction of Police Post, Akhtarabad	11.274	0.028
			Installation of weigh bridges, Hana	13.679	0.034
			Construction of foot stadium fences, flood light, Special High School	21.841	0.054
			Construction of additional class rooms Rindghar, GGPS Maroof Town, GPS Sadar Town, GPS Barech Abad, GBPS Killi Ali, Musa colony	4.792	0.011
16	B&R Division-I,	2018-19, AIR-2	Construction of B/T Road Taib Link Road to Dohi Village Km 5, District Kachhi	58.404	0.146

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
	Kachi at Bolan		Construction of B/T Road from Link Mehsar to Mud Sharbat, Tehsil Khattan, District Kachhi	17.435	0.044
			Construction of B/T Road from Mehsar Khattan Road to Link Goth Kori 1.20, District Kachhi	11.953	0.030
			Widening of B/T Road N 65 to Haft Wali Cross 6 KM (Remaining Work), Tehsil Sunni, District Kachhi	76.055	0.190
			Widening of B/T Road Lindsay to Bazdan 9.345 KM, District Kachhi	151.464	0.379
			Remaining work of Lindsay to Mud Sharbat via Chandar Ghazi and Bashkia 48 Km, District Kachhi	50.686	0.127
17	B&R Division-II, Kachi at Bolan	2018-19, AIR-3	Construction of Shoran to Bhag Road	79.208	0.198
			Construction of Sunni Shoran Road	98.962	0.247
			Construction of Road in Jalalabad Bhag, Mach, Shoran to Bhag and PCC Streets Dhadar and Rind Ali	19.802	0.050
			Construction of Quarters for Hospital Staff in Shoran	9.902	0.025
			Construction of Missing Infrastructure MS Haji, 2- Rooms for Primary School Jangoo and 2 Rooms for High School Shoran, District Kachhi	11.000	0.028

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
18	B&R Division-II, Pishin	2017-18, AIR-6	Construction of Building for Government Boys inter College at Bostan	80.416	0.201
			Construction of Judicial Complex at Karazat, Khanozai	37.575	0.094
			Construction of Livestock Hospital and Residences Packages I, THQ, Khanozai	21.193	0.053
			Construction of Livestock Hospital and Residences Packages IV, THQ, Khanozai	9.609	0.024
			Construction of Livestock Hospital and Residences Packages III, THQ Khanozai	25.425	0.064
			Construction of Bachelor flats at Degree College at Pishin	34.390	0.086
			Establishment of 4 Girls and 3 new primary school in Union Council, Rod Mulazai	21.525	0.054
			Upgradation of GBMS into High level school at Killi Kamalzai	9.852	0.025
			Construction of Boundary wall for existing GMS, Pishin	6.862	0.017
			Construction of Upgradation of GBMS into High level at Sarkhanozai, Pishin	8.159	0.020
19	B&R Division-I,	2016-17, AIR-10	Construction/extension of C&W Rest House at Surab, Kalat	20.000	0.050

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
	Kalat		Construction of Levies Check post at Yousafzai Khaliqabad, Kalat	3.790	0.009
			Construction of Levies Check post at Soro, Khaliqabad, Kalat	3.790	0.009
			Construction of Levies Check post at Killi Khurasani, Khaliqabad, Kalat	3.790	0.009
			Construction of Levies Check post at Shum Top, Khaliqabad, Kalat	3.790	0.009
			Construction of Additional Work of Levies Check post Chori, Khaliqabad	2.671	0.007
			Construction of Rest House at Khaliqabad	25.000	0.063
			Rehabilitation of Patwar Khanas	2.580	0.006
			Construction of DAO/Residence, Kalat	3.000	0.008
			Upgradation of BHU into RHC at Malshorai, Kalat	6.480	0.016
			Upgradation of CD into BHU at Killi Zibber Shakkar Dan Gidder, Tehsil Surab	5.000	0.013
			Upgradation of CD into BHU at Killi Mat Sanari Gidder, Tehsil Surab	5.000	0.013
			Upgradation of RHC into RHC Plus, Tehsil Surab	12.000	0.030
			Construction of 50 bedded hospital at Kalat	112.065	0.280

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Strengthening of 08 DHQ and Construction of Bachelor Hostel for Doctors at Kalat	20.000	0.050
			Rehabilitation of BHUs at Killi Peer Haji Hashim Langove Nawashar, Khaliqabad	3.988	0.010
			Rehabilitation of BHUs at Killi Muhammad Alam Kuloi, Khaliqabad	3.988	0.010
			Rehabilitation of BHUs at Haji Hamza Goharizai Rodengi, Khaliqabad	3.988	0.010
			Rehabilitation of BHU at Killi Rodengi, Khaliqabad	3.988	0.010
			Construction of Quarters Grade 1-4 for BHU at Koohak Gajan	1.380	0.003
			Construction of BHU at Killi Salarzai	5.000	0.013
			Construction of BHU at Killi Chayemast, Khaliqabad	5.000	0.013
			Construction of BHU at Killi Shaheed Haneef Yousafzai, Khaliqabad	5.000	0.013
			Construction of BHU at Killi Haji Khan Zehrazai, Khaliqabad	5.000	0.013
			Construction of BHU at Killi Koor Rehmatzai, Khaliqabad	5.000	0.013

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Construction of BHU at Killi Toghu, Khaliqabad	5.000	0.013
			Construction of BHU at Killi Korkai, Khaliqabad	5.000	0.013
			Construction of Football Stadium at Barinchina, Khaliqabad	20.000	0.050
			Construction of Football Stadium at Killi Korkai Khaliqabad, Kalat	13.500	0.034
			Construction of Football Stadium at Killi Zehrazai Khaliqabad, Kalat	13.500	0.034
			Construction of Football Stadium at Killi Nichara, Khaliqabad, Kalat	13.500	0.034
			Establishment of football stadium Shaheed Mir Mehrullah Khan Zehri at Gidder, Tehsil Surab	11.250	0.028
			Construction of Shaheed Mir Abdul Khaliq Cricket Stadium, Kalat	14.445	0.036
			Rehabilitation/Restocking of L/S for Needy poor farmers, Surab	9.720	0.024
			Construction of Civil veterinary Hospital at Killi Behramzai, Khaliqabad	1.500	0.004
			Construction of Veterinary Hospital at Jeewa Tehsil Surab	2.500	0.006
			Construction of Veterinary Hospital at Killi Dasht	2.500	0.006

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Hajika, Tehsil Surab		
			Construction of Veterinary Hospital at Killi Marab, Tehsil Surab	2.500	0.006
			Construction of Veterinary Hospital at Killi Mat Sanari Gider, Tehsil Surab	2.500	0.006
			Construction of Wildlife Farm for Wild Animals at Anjeera	14.500	0.036
			Re-vegetation & Restoration of Rangeland	3.000	0.008
			Construction of Quarter Grade 11-14 for Forest Department at Surab	1.600	0.004
			Construction of Levies check post at Grid Station Zard Ghulam Jan, Khaliqabad	4.950	0.012
			Construction of Primary School Near Madni Masjid, Kalat	2.000	0.005
			Construction of Primary School Jamia Waliullah, Kalat	5.000	0.013
			Construction/Rehabilitation of Recruit training center at District Kalat	8.000	0.020
			Rehabilitation of Press Club at Khaliqabad	4.000	0.010
			Rehabilitation of Levies Check post at Sarband, Khaliqabad	2.000	0.005

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Providing and fixing of Non-glazed tiles on 3 Monument gate, Kalat	5.000	0.013
			Rehabilitation of Haji Haider Khan Langove Library at Khaliqabad	10.000	0.025
			Construction of workshop at Kalat	2.500	0.006
			Construction of Polytechnic Institute for Boys at Khaliqabad	320.000	0.800
			Construction Government Girl Inter College at Khaliqabad, Kalat	101.717	0.254
			Construction of Levies Thana at Main Road N-70, Khaliqabad	5.000	0.013
			Construction of Haji Haider Khan Library at Khaliqabad	6.400	0.016
			Primary Education-0911102	152.312	0.381
			Secondary Education-091101	80.932	0.202
			Construction of various blacktop Roads at Mangocher, District Kalat	153.442	0.384
			Construction of Blacktop Road from Killi Shaheed Haji Khan Juma Langove to Meeranzi Khaliqabad, District Kalat	28.000	0.070
			Restoration of Flood Damages of B/T Road 02	10.000	0.025

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Km Johri Road Gidder, Tehsil Surab		
			Construction of B/t roads Killi Haji Rasheed Muhammad Hasni, Killi Wahid Bakhsh, Killi Yar Muhammad at Gidder, Tehsil Surab	20.000	0.050
			Construction of Blacktop Road from NHA to Loopo Dam at Tehsil Surab	16.200	0.041
			Construction/blacktopping of 12.00 Km Road from Zard Jagsoor to Zard Abdullah	70.000	0.175
			Rehabilitation of Black Top Road Pashat and Chori at Khaliqabad	10.000	0.025
			Cutting/Improvement of Road from Anjeera to Gorital, District Kalat	50.000	0.125
20	B&R Division-I, Mastung	2016-17, AIR-6	Re-carpeting of BT road Killi Dabtu, District Mastung	8.000	0.020
			Construction of BT Road Killi Sufi Shamir Road, Akbarabad Matora Killi, Jatak Speezend	15.000	0.038
			Construction of Multipurpose sports hall at Mastung	54.808	0.137
			Construction of Library at Mastung	9.900	0.025
			Construction of BT Roads in district Mastung (N 65)	36.139	0.090

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Upgradation of GBPS to middle School at Isplinji Dasht, District Mastung	8.495	0.021
			Construction of Shelter less GPS, Talkh-e-Kavi Dasht, District Mastung	3.499	0.009
			Construction of Additional works in Mosque PCC street, PCC Drain, tuff tiles in area Mastung	12.812	0.032
			Additional works of BHU Killi Mal Sarparah and Upgradation of BHU into RHC, Paringabad	10.389	0.026
			Repair of BT Road from N 40 Kotal to Shaptch, Mastung	3.959	0.010
			Construction of GBPS at Killi Agha Muhammad Micro Union Council Farooq Abad, District Mastung	2.473	0.006
			Construction of Community Hall Killi Dr. Mohammad Ismail Dehwar, Mastung	2.499	0.006
			Upgradation of GBMS Shamsabad into high level, Mastung	7.031	0.018
			Upgradation of GGPS Killi Dinar Khan, Dasht into Middle level, Mastung	6.151	0.015
			Construction of Additional Classroom and Boundary wall for GGPS, Killi Hakeem Isplenji Dasht, Mastung	3.500	0.009

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Construction of Community Hall at Killi Asimabad Dasht, District Mastung	3.000	0.007
			Construction of BT Roads at Killi Haji Muhammad Ayoub Terri, length 1.5 Km (Package I)	5.237	0.013
			Construction of BT Roads at Killi Hasan Abad to Killi Raheem Abad, Khadkucha, length 1.5 Km (Package II)	5.300	0.013
			Construction of BT Road Killi Anjari, length 1.0 Km (Package III)	3.520	0.009
			Construction of BT Road, Killi Hassan Khadkucha, length 1.0 Km (Package IV)	3.344	0.008
			Construction of BT Road Killi, Mir Khush Muhammad Guru, length 1.0 Km (Package V)	3.785	0.009
			Construction of BT Road, Killi Mulla Abdul Hayee Sorazai, length 1.0 Km (Package VI)	3.609	0.009
			Construction of BT Road Killi Jang Baig Zaheer Farooq Abad Khadkuch, length 1.0 Km (Package VII)	3.433	0.009
			Construction of BT Road Killi, Malik Dura Khan to Paringabad, length 1.0 Km (Package VIII)	3.432	0.009
			Construction of BT Road Killi Jalal Khan	3.344	0.008

S. No.	Name of division	Financial year/AIR para	Name of work	Contract value	Stamp duty
			Shahwani, length 1.0 Km (Package IX)		
			Construction of BT Road Killi, Raheem Abad Mehmoodzai Farooq Abad, Khadkucha, length 1.0 Km (Package X)	3.520	0.009
			Construction of BT Road Killi, Dasht-e-Matura, length 1.0 Km (Package XI)	3.432	0.009
			Construction of BT Road Killi, Doctor Abdul Wahab 13 Miles Dasht, (Package-XII)	3.520	0.009
			Construction of BT Road, Killi Khudayedad, Killi Bahar Khan to Killi Haji Abdul Aziz, (Package XIII)	7.030	0.018
21	B&R Division-I, Ziarat	2017-18, AIR-9	Different works	117.600	0.294
22	B&R Division-II, Ziarat	2017-18, AIR-8	Different works	109.600	0.274
Total				9,615.276	21.964

(Rs. in million)

S. No.	Name of work	Name of contractor	CV No. and date	Gross amount	Security deposit
Project Director, Improvement of Quetta City Roads, 2017-18 AIR-1					
1	Supply of Crush and Stone dust for carpeting of Quetta City Roads	M/s Haji Shah Mohammad, GC	1, 12.06.18	4.846	0.485
2	Scarifying and wearing surface of flexible pavement	M/s Haji Shah Mohammad, GC	2, 12.06.18	3.548	0.355
3	Labor for applying tack coat and poring material	M/s Al Rahman Shahwani, GC	3, 12.06.18	1.622	0.162
4	Supply of firewood for premix carpeting	M/s Ali Bhoy and Sons, GC	4, 03.06.18	1.149	0.115
5	Carriage of bitumen from Attock Refinery to Quetta	M/s Communication Construction, GC	6, 1 03.06.18	1.914	0.191
6	Construction of Killi Shabo and Samungli Road (Package 14)	M/s Sohbat Khan, GC	7, 13.06.18	1.600	0.160
7	Supply of Crush and Stone dust for carpeting of Quetta City Roads	M/s Haji Shah Mohammad, GC	11, 27.06.18	4.000	0.400
8	Road marking, TP paints and ancillary works	M/s Haji Shah Mohammad, GC	12, 27.06.18	1.400	0.140
9	Construction of Drains Jan Mohammad and Abdul Quds Roads	M/s Mohammad Siddiq, GC	13, 27.06.18	5.000	0.500
10	Road marking, TP paints and ancillary works	M/s Jameel Ahmad, GC	14, 27.06.18	1.400	0.140
11	Construction of Drains at Pashtoonabad	M/s Ghulam Hussain, GC	15, 27.06.18	1.500	0.150

S. No.	Name of work	Name of contractor	CV No. and date	Gross amount	Security deposit
12	Construction of McCongy Road Drain, (Package 8)	M/s Akbar Construction Co.	16, 28.06.18	1.500	0.150
13	Road marking, TP paints and ancillary works	M/s Jameel Ahmad, GC	1, 16.01.18	4.324	0.432
14	Construction of Drain at McCongy Road, (Package 8)	M/s Akbar Construction Co.	2, 19.01.18	2.703	0.270
15	Construction of road and Pashtoon Abad Drains	M/s Ghulam Hussain, GC	3, 19.01.18	1.081	0.108
16	Hire charges Premix Carpeting, Quetta	M/s Haji Shah Mohammad GC	2, 15.12.17	2.169	0.217
17	Scarifying and wearing surface of flexible pavement	M/s Haji Shah Mohammad, GC	3, 15.12.17	4.731	0.473
18	Scarifying and wearing surface of flexible pavement	M/s Haji Shah Mohammad, GC	4, 15.12.17	2.792	0.279
19	Supply of Crush and Stone dust for carpeting of Quetta City Roads	M/s Haji Shah Mohammad, GC	5, 15.12.17	3.837	0.384
20	Labor for applying tack coat and pouring material	M/s Al-Rahman Shahwani, GC	6, 15.12.17	1.276	0.128
21	Supply of T&P for Premix Carpeting	M/s Ghulam Hussain, GC	7, 15.12.17	1.218	0.122
22	Supply of firewood for premix carpeting	M/s Ali Bhoy and Sons, GC	10, 15.12.17	1.500	0.150
23	Construction of Drains Jan Mohammad and Abdul Qadus Road	M/s Mohammad Siddiq, GC	12, 15.12.17	6.000	0.600

S. No.	Name of work	Name of contractor	CV No. and date	Gross amount	Security deposit
24	Carriage of bitumen from Attock Refinery to Quetta	M/s Communication Construction, GC	13, 27.12.17	1.710	0.171
25	Road marking, TP paints and ancillary works	M/s Jameel Ahmad, GC	16, 27.12.17	5.405	0.541
26	Road marking, TP paints and ancillary works	M/s Haji Shah Mohammad, GC	17, 27.12.17	5.405	0.541
Sub Total				73.630	7.364
B&R Division-I, Pishin. 2018-19, AIR- 9					
27	Repair of Grader	M/s Al Bolan, GC	28.03.19	1.497	0.150
28	Construction of BT Road at Various Killi Around, Khanozai and Balozai Area	M/s Companion, GC	25.06.19	0.445	0.045
29	Construction of Road Yaroo, Pishin	M/s Noor Mohammad and Sons, GC	14.01.19	0.540	0.054
30	Re-conditioning of Yaroo Bostan Link Road, 11.50 Km	M/s Sami Agha Builders, GC	25.06.19	4.100	0.410
Total (B)				6.582	0.658
Grand Total				80.212	8.022

Annexure 5.9

5.2.16 Execution of works without technical sanctions - Rs. 9,941.752 million

(Rs. in million)

S. No.	Name of division	Audit year	Name of work	Amount
1	B&R Division-II, Loralai	2016-17, AIR-4	Construction of transport Adda at Tehsil Duki, District Loralai	19.797
		2016-17, AIR-5	Construction of Pavilion Cricket Stadium, Tehsil Duki, District Loralai	9.899
2	B&R Division-II, Pishin	2016-17, AIR-8	Construction of colony for Christen Community, District Pishin	50.000
			Construction of building of Inter College at Bostan	81.206
			Upgradation of GGMS, Zarghoon into High School	7.600
			Construction of Boundary Wall and Two Bath rooms at Foot Ball ground	8.300
			Construction of Examination Hall, Labs in GHS Yaroo, District Pishin	5.000
3	B&R Division-I, Barkhan	2016-17, AIR-2	BT Road from Basti Haji Dad Ali Road to Basti Salarani Raheemani, District Barkhan (5.20 Km)	18.000
			BT Road from Dubla Kasmani, District Barkhan	30.000
			BT Road Sadarani to Kurwa, District Barkhan	12.000
			BT Road remaining portion of Uchri Road, District Barkhan	8.000
			BT Road from Basti Hazar Khan to Mainji Mastana Road	20.000

S. No.	Name of division	Audit year	Name of work	Amount
			Barkhan, District Barkhan	
			BT Road from Basti Salarani to Basti Warshi Rehimyani Baghao, District, Barkhan	16.000
			BT Road from Basti Ali Khan Mihnai, Kachi to Basti Dhola Gair, District, Barkhan	18.000
			BT Road from Zohri to Basti Karamdani, District, Barkhan	8.000
			BT Road from Nahar Kot Road to Basti Zakwani, District Barkhan	15.000
			BT Road from Dada Jund Road via Wadera Rehman to Basti Dost Muhammad Rind, District Barkhan	16.000
4.	Provincial B&R-II, Quetta	2017-18, AIR-8	Construction of indoor sports complex at Hazara town Quetta	50.000
			Construction of sports stadium at Spiny road behind livestock officer colony, Quetta	87.243
			Construction of football ground at railway football ground	50.000
			Construction 33 rd national games at Ayub stadium, Quetta	800.000
			Construction of meeting hall at ground floor and barracks at first floor police line, Quetta	38.100
			Construction establishment of 8 police posts at Quetta	65.906
			Construction of police station Bakra Mandi eastern bypass industrial zone Sariab road, Quetta	70.000
			Construction of police station, Jinnah town, Quetta	50.000

S. No.	Name of division	Audit year	Name of work	Amount
			Construction of police station new Kuchlak, Quetta	50.000
			Construction of police station Killi Umer near Chiltan housing scheme, Quetta	50.000
			Construction of warehouse/Mal Khana/Muhafiz Khana/record room at Kuchlak for Saddar and city Division, Quetta	50.000
			Construction of Takhtani By Pass Ghousabad To Sariab Link Road, Quetta	50.000
			Construction of roads from Mahmoudabad bridge to Takhtani by pass road, Quetta	50.000
			Construction of roads, sewerage, street lights, flood Drains, PCC at U/C 27,28,29,30,31,32,33,34,42,43,44,45	43.200
			Construction of school in PB 04 and upgradation of Government girls' high school, Chashma Khudu, Quetta	37.000
			Construction of Academic block at Government science college, Quetta	49.515
			Construction of building for up gradation to degree level of government girl's college, Kachi Baig, Quetta	40.000
			construction of inter college at Nawa Killi and Pashtoonabad and Bostan, Quetta	44.000
			Construction of Academic block and uplifting of Government girls' college, Quetta Cantt.	68.000

S. No.	Name of division	Audit year	Name of work	Amount
5	B&R Division-II, Gwadar	2017-18, AIR-4	Construction of boat repairing workshop at Pishukan, Gawadar	26.486
			Construction boat repairing workshop at Pasni	26.486
			Construction Government Girl Inter College, Jiwani	34.730
6	Maintenance Division-I, Quetta	2017-18, AIR-9	Construction of Chief Minister residence	800.71
			Construction of cafeteria	106.684
			Construction of Additional raising of BW at CM Camp, Hana	349.463
			Construction of RCC boundary wall protection wall watch tower at Balochistan Assembly, Quetta	147.455
7	Project Division-II, Quetta	2017-18, AIR-12	Construction of sports complex, swimming pool, cricket Academy and servant quarter at major Muhammad Shaheed road, Quetta	58.942
8	B&R Division-II, Killa Abdullah	2017-18, AIR-3	Inter college at Inyatullah Karez, Gulistan	44.500
			Upgradation of GMS into High level, Killi Shahmir, Pir Alizai,	9.897
			Provision of building for existing Schools provision of missing facilities PB 12	11.080
			Construction of Government Boys College, Killi Habibzai	46.124
			Upgradation of GBPS, Killi Haji Shoail Khan into Middle level	4.961
			Construction of Information Technology Centre, Chaman	9.058

S. No.	Name of division	Audit year	Name of work	Amount
			Killa Abdullah	
			Upgradation of GPS into Middle Level Majak, Killa Abdullah	4.717
9	B&R -I Killa Abdullah	2017-18, AIR-12	Construction of BT of road Killi, Master Shah Wali, Killa Abdullah	19.803
			Construction of BT Road at U/C Boghra, Eid Gah Mehmood Abad, Chaman	34.656
			Re-carpeting of roads in U/C Boghra Eid Gah, Mehmood Abad, Chaman	17.157
			Construction of BT Road from Haji Abdul Haleem Pehlwaan to Killi Ghulam Sarwar, (2 Km)	9.868
			Construction of BT Road, Killi Hassan Tehkadar, Chaman	7.352
			Construction of BT Road, Killa Abdullah Khan, District Killa Abdullah (5 Km)	29.412
			Construction of BT Road Murda Karez Badin Aka to FC Picket, Mauja Top, Chaman (7 Km)	39.214
10	Project Division-I,	2017-18, AIR-13	Balochistan Housing Scheme for P&D Officer at Quetta	190.200
			Construction of Helicopter Hanger at Quetta International Airport	100.00
11	B&R Division-I Barkhan	2017-18, AIR-3	Rehabilitation of Rakhni Road to Kodi and Bibar Tak Barkhan	20.000
			Construction of remaining portion BT Nahar Kot, Manora	33.939

S. No.	Name of division	Audit year	Name of work	Amount
			to Gambark, Dubla to Nahar, Choti, Road, Zakwani Road	
			BT Road Kauary, Rakhni and Qasmani, Babani area Rakhni, Barkhan	39.775
			BT Road main Rakhni Barkhan to Basti Lal Jan Wagh, Dada Shah Muhammad to Kheero Deham	14.000
			BT Road from Wanga to Basti Wadera Lal Bandian, Salarani to Basti The Jamal, Barkhan	13.000
			BT Road from Basti Salarani to Basti Warshi Rehimyani Baghao Barkhan	8.000
			Construction of three Community Halls, at Tomni, Watakari and Basti Bakhsh Hussaini and Barkhan	9.000
12	B&R Division-II, Nushki	2017-18, AIR-8	Construction of Shelter for Eid Gah, Killi Jamadini	43.516
			Construction of Futsal (Indoor Football Hall), Nushki	83.848
			Construction of Sports Rooms & Karaty Hall in U/Cs of District Nushki, Ahmed Wall Stadium Change over room	161.585
			Construction of Sports Rooms & Karaty Hall in U/Cs of District Nushki	311.558
			Construction of Boundary Wall for Graveyard, Killi Gharibabad and Rehabilitation of Public Park	600.507
13	B&R Division-I, Khuzdar	2017-18, AIR-5	Improvement/Reconditioning of B/T Road from RCD N-25 Oranch cross via Oranch Bazar to Nindo Dumb	37.682
			Construction of BT Road from Cheel Gresha to Gwani	99.063

S. No.	Name of division	Audit year	Name of work	Amount
			Gresha	
			Construction of BT Road from Mabat Faqeer to Shah Noorani	68.601
			Construction of black top road Gwani Gresha Tehsil Nall, District Khuzdar	79.125
			Improvement / Re-conditioning of BT Road from RCD N-25 Oranch cross via Oranch Bazar to Nindo Dumb	37.682
14	E&M Workshop Division, Khuzdar	2017-18, AIR-5	Construction of BT Link Road from Talafi to Karang Tehsil Karkh (6 Km)	29.405
			Construction of BT Link Road from Togo to Shattohorn, Tehsil Karkh (5 Km)	19.908
			Construction of C&W Rest House at Karkh, District Khuzdar	29.708
			Construction of BT Link Road from Karkh from Motorway to Sumbachi, Tehsil Karkh (4 Km)	19.607
15	B&R Division-II, Nushki	2017-18, AIR-10	Construction and Improvement/recarpeting of Jamaldini to Razar Juft Road	99.00
			Extension of Judicial Complex, Nushki.	69.078
16	B&R Division-I, Sherani	2017-18, AIR-5	Construction of Levies Line, District Sherani	50.000
			Construction of BT Road from N 50 Killi Pervaizan to Mangalzai, District Sherani	60.000
17	B&R Division-	2017-18,	Construction of BT Road Kharwandi Shingar Via Omza at	16.728

S. No.	Name of division	Audit year	Name of work	Amount
	I, Zhob	AIR-3	District Zhob	
			Construction of BT Makhrani Sadozai Gharada Babar Road, District Zhob	80.800
			Construction of court building at District Zhob	37.000
18	B&R Division-I, Sohbatpur	2017-18, AIR-2	Repair of Chatanipati to Goth Abdul Hameed, District Sohbatpur	29.73
			BT Road Bhand to Manjhipur, District Sohbatpur	31.1
19	B&R Division-II, Barkhan	2017-18, AIR-2	Construction of DPO Office and Residence in District Barkhan	13.000
			Construction of Police Line Building in District Barkhan	45.000
			Construction of Additional class Room in various Shelter less Schools, District Barkhan	16.000
			Construction of BHU at Basti Alam Khan Roater, Lakhibeher and Dooran Jamaidar, Barkhan	14.250
			Upgradation of Boys/Girls Schools at Bahanda, Juma Khan Waga, Kuch Baghao and Dooran Jamaidar, Murad Ali Rind	25.000
			Construction of new primary school and Additional Class rooms, Barkhan	30.000
20	B&R Division-II, Loralai	2017-18, AIR-6	Construction of sports stadium at Bori, District Loralai	38.548
			Construction of Building new PS up gradation of Primary and Middle School B/wall and additional class rooms the Mekhter, Loralai	29.670

S. No.	Name of division	Audit year	Name of work	Amount
			Rehabilitation of Building for Government Boys Degree College, Loralai	90.000
21	B&R Division-II, Dera Bugti	2017-18, AIR-5	Construction of additional components of military college, Sui	100.000
			Construction of Mir Ghulam Qadir Bugti inter college, Baiker Pehlawagh	39.999
			Construction of Mir Ghulam Qadir Bugti, Tehsil Head Quarter Hospital, Baiker Pehlawagh	58.000
22	Project Director, Dera Bugti Development Package	2017-18, AIR-6	Construction of BT Road from Lehri to Sangsillah starting from Zain Loti via Thobo to Lehri upto Chatter Cross (15 Km)	86.997
			Construction of BT road from Lehri to Sangsillah from Zain top to Lehri via Thobo, phase II (10 Km)	68.791
			Construction of BT road Lehri to Sangsillah via Thobo (from Lehri to chatter cross), Phase III (16-26 Km)	69.745
			Construction of BT road from Lehri to Sangsillah (renamed from Zain to Lehri via Thobo, (30 Km)	244.395
			Construction of Weir/Dam at Pehlawagh D/B	27.500
			Construction of BT road from Dera Bugti to Pitokh, Habib Rahi Wadera, Killi Mureed, (32.90 Km)	14.622
			Construction of WSS, sui town source, Gopat, Dera Bugti	25.480
23	B&R Division	2017-18,	Construction of BT Road Maghribi Sopak, Kharan	14.808

S. No.	Name of division	Audit year	Name of work	Amount
	- I, Kharan	AIR-9	Construction of Guest House, Kharan and Sar Kharan	47.547
			Construction of Road from Zome Kour to Noroz-e-Kalat at District Kharan	53.725
			Construction of BT Road Kharan to Quetta Road, District Kharan	59.400
			Construction of BT Road Killi Razai at District Kharan	49.514
			Construction of Inter College at Miskan -e- Kalat, District Kharan	102.976
24	B&R Division-II, Kharan	2017-18, AIR-9	Construction of Black Top Road for Killi Maghribi Shahwani, District Kharan	19.804
			Construction of Black Top Road from Killi Nottani, Kharan	29.628
			Construction of Laboratories and Library in Government Degree College, District Kharan	15.761
			Strengthen of DHQ and Construction of Bachelor Hostel for Doctors at Kharan	55.688
25	B&R Division-I, Musa Khel	2017-18, AIR-I	Construction of BT road Killi Silli Hamzazai, Musa Khel (045202-Highway and Bridges)	15.00
			Construction of BT road from Tap Khudezai Killi Ramzan to Killi Muhammad Zai	100.00
			Construction of BT road Killi Malik Nazree Khan Zam Shamozei	40.00
			Construction of road Allah Dad, Thadni Kingri	40.00

S. No.	Name of division	Audit year	Name of work	Amount
			Construction of PCC roads from Darwaza to Landa Dr.ug town	20.00
			Construction of building for sub Tehsil, Tayyar Essote, MKL	19.963
26	B&R Division-I, Dera Bugti	2017-18, AIR-5	Construction of B/T road at tehsil sui, District Dear Bugti	156.497
			Construction of B/T road at tehsil, Phelawagh, District Dera Bugti	9.967
			Construction of B/T roads at tehsil Dera Bugti, District Dera Bugti	62.000
			Rehabilitation of BT from Sui to Jani Beri (25 Km)	50.000
			Construction of BT Road from Sui Dera Bugti to Gandoi Bugti	30.000
			Construction of Black Top Road from Killi, Sher Dil Kherazai to Killi Kavelhan, Masoori Bugti	20.000
			Construction of BT Road from Matt Kund to Bhal Road, District Dera Bugti	15.000
27	B&R Division-I, Pishin	2017-18, AIR-10	Construction/Rehabilitation/Improvement of Surkhab Khanozai, Road	40.000
			Construction of remaining work of Black Top road from Kuth Muhammad Shah to Killa Haji Khan Cross Anjini, Saboora (46 Km)	362.918
			Construction of road from Yaroo to Pishin	444.821

S. No.	Name of division	Audit year	Name of work	Amount
			Construction of road from Khanozai to Murgha Zakriazai	50.000
			Construction of Shingary Kakazai Road	170.000
28	B&R Division-I, Kachi at Bolan	2017-18, AIR-9	Construction of Road in Jalalabad Bhag, Mach, Shoran to Bhag and PCC Streets, Dhadar and Rind Ali	19.802
			Construction of Quarters for Hospital Staff in Shoran	9.902
29	B&R Division-II, Pishin	2017-18, AIR-7	Construction of Judicial Complex	38.33
			Construction of Building for Government Boys Inter College at Bostan	80.416
			Livestock Hospital for extension of THQ, Khanozai	139.312
			Bachelor/flats at Government Boys at Degree college, Pishin	34.500
			Establishment of 4 Girls and 3 New Primary schools in Union Council, Rod Mulazai	21.740
			Upgradation of GBMS into High Level, Pishin	8.200
			Upgradation of GBMS into High Level School at Killi Kamalzai	9.870
Total				9,941.752

Annexure 6.1

**6.2.4 Non/less deduction of governmental taxes - Rs. 180.679 million
(Rs. in million)**

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
1	1, 06-06-18	Construction of Bachelor Hostel at Cadet College, Pishin	M/s A. Ghaffar and Sons, GC	4.632	0.604
2	2, 06-06-18	Construction of Boundary Wall at Cadet College, Pishin (Hostel)	M/s A. Ghaffar and Sons, GC	1.942	0.253
3	07, 06-06-18	Conversion of Intermediate & Secondary School for Afghan Refugees Complex to Cadet College, Pishin	M.D Balochistan Engineering Services Agency, Quetta	4.658	0.608
4	81, 27-06-18	Construction of Intermediate and Secondary School for Afghan Refugees at Cadet College, Pishin	M/s A. Ghaffar and Sons, GC	6.331	0.826
5	82, 27-06-18	Construction of Bungalows/ Quarters at Cadet College, Pishin	M/s A. Ghaffar and Sons, GC	2.475	0.323
6	83, 27-06-18	Drilling/ Development of Tube-well and Solar Energy at Cadet College, Pishin	M/s Khan Brothers, GC	0.225	0.029
7	85, 27-06-18	Construction of Dhobi Ghat at Cadet College, Pishin	M/s Zainullah Kakar, GC	0.917	0.120
8	84, 27-06-18	Construction of Student Hostel at Cadet College, Pishin	M/s Syed Noor and Sons, GC	3.396	0.443
9	86, 27-06-18	Construction of Dispensary at Cadet College, Pishin	M/s Zainullah Kakar, GC	0.277	0.036

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
10	5, 06-06-18	Establishment of Cadet College, Killa Saifullah, Nasai (Package VII)	M/s Haji Haleem Mandokhail, GC	2.672	0.348
11	18, 11-06-18	Drilling/ Development of Tube-well and Solar Energy at Cadet College, Killa Saifullah	M/s Nawabzada Zulqarnain, GC	5.199	0.678
12	133, 29-06-18	Preparation of Multipurpose Ground and Shed at Cadet College, Pishin	M/s Sahib Jan and Sons, GC	0.448	0.058
13	92, 2018	Construction of Cadet College, Mess, Nushki	M/s Farhan Qudoos and Co.	8.281	1.080
14	21, 11-06-18	External Electrification for Cadet College, Kohlu	M/s Haji Mohammad Azeem and Sons, GC	11.592	1.512
15	98, 28-06-18	Construction of Sewerage & Water Supply at Cadet College, Kohlu	M/s Haji Mohammad Haleem Mandokhel, GC	14.832	1.935
16	101, 28-06-18	Construction of Underground + Overhead Water tank with W/S/ Pipeline at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	1.042	0.136
17	102, 28-06-18	Construction of Underground + Over-head Water tank with W/S/ Pipeline at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	0.880	0.115
18	104, 28-06-18	Construction of Student Hostel, Generator 50/40 KVA and Land Scraping at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	7.432	0.969

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
19	71, 26-06-18	Construction of Boundary Wall, Main Gate, Road & Path at Cadet College, Jaffarabad	M/s Khan Brothers, GC	10.685	1.394
20	27, 23-05-18	Establishment of Cadet College, Panjgur	M/s Ittafaq Construction Co.	6.198	0.808
21	28, 13-06-18	Construction of Residence Category-VI at Cadet College, Panjgur	M/s Farhad Construction Co.	14.439	1.883
22	9, 06-06-18	Drilling/Development of Tube-well and Solar Energy at Cadet College, Killa Abdullah	M/s M. Ismail Mengal, GC	2.436	0.318
23	15, 11-06-18	Construction of Boundary Wall, at Cadet College, Kharan	M/s M. Ismail Mengal, GC	6.952	0.907
24	126, 29-06-18	Provision of Security Arrangements at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	2.102	0.274
25	125, 29-06-18	Security Arrangements at Cadet College, Killa Saifullah	M/s Hassan Khan & Kutub Khan Mandokhel, GC	5.328	0.695
26	121, 29-06-18	Construction of Compound Wall around Hostel and Mess at Cadet College, Pishin	M/s Rizwan Yousafzai, GC	0.999	0.130
27	135, 29-06-18	Security Arrangements at Cadet College, Pishin	M/s Shah Electric Works, GC	2.369	0.309
28	122, 29-06-18	Provision of Security Arrangements at Cadet College, Jaffarabad	M/s Farhan Qaddos and Co.	0.726	0.095
29	124, 29-06-18	Provision of Security Arrangements at Cadet College, Panjgur	M/s Nawazish Ali, GC	2.102	0.274
30	123, 29-06-18	Provision of Security Arrangements at Cadet College, Mastung	M/s Haji Hazoor Bakhsh Bangulzai and Brothers, GC	2.078	0.271

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
31	72, 26-06-18	Provision of Security Arrangements at Cadet College, Nushki	M/s WSKB & Co, GC	5.016	0.654
32	103, 07-05-18	Construction of Main Gate at Cadet College, Pishin	M/s A. Ghaffar and Sons, GC	1.293	0.169
33	104, 07-05-18	Construction of Boundary Wall, at Cadet College, Pishin (Boys Hostel)	M/s A. Ghaffar and Sons, GC	2.382	0.311
34	105, 07-05-18	Construction of Tuck Shop, at Cadet College, Pishin	M/s Moiz Khan, GC	0.847	0.111
35	122, 09-05-18	Construction of Students Hostel at Cadet College, Pishin	M/s Syed Noor & Sons, GC	12.727	1.660
36	147, 23-05-18	Remaining work Construction of Residence at Cadet College, Pishin	M/s Haji Sahib Jan & Sons, GC	2.181	0.284
37	133, 25-05-18	Construction of Internal Road at Cadet College, Pishin	M/s Ghazi Enterprises, GC	1.275	0.166
38	167, 25-05-18	Construction of College Building at Cadet College, Killa Saifullah	M/s Abdul Raziq & Brothers	15.548	2.028
39	128, 14-05-18	Construction of Staff Residence 14 at Cadet College, Nushki	M/s Haji Abdul Karim Badini, GC	14.841	1.936
40	169, 25-05-18	Construction of Masjid and Parking Shed at Cadet College, Kohlu	M/s Khan Brothers, GC	3.000	0.391
41	219, 29-05-18	Construction of Student Hostel at Cadet College, Jaffarabad	M/s Haji Zarif Khan Hussainzai and Brothers	15.279	1.993
42	81, 02-05-18	Construction of Student Hostel at Cadet College, Panjgur	M/s Rab Construction Co.	14.007	1.827
43	116,	Construction of Cadet	M/s NPI	71.667	9.348

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
	09-05-18	College, Killa Abdullah	Construction & Engineering, GC		
44	112, 07-05-18	Construction of Boundary-wall 11000 Rft. Fencing, Gate House and 9 Watch Towers at Shaheed Sikandar Zehri Cadet College, Awaran	M/s Syed Abdullah & Co., GC	11.227	1.464
45	192, 25-05-18	Design Consultancy Services of Cadet College, Awaran	M/s Shehzad Gul Architects + Urban Designers, Rawalpindi	5.328	0.695
46	216, 28-05-18	Construction of Boundary-wall 11000 Rft. Fencing, Gate House & 9 Watch Towers at Shaheed Sikandar Zehri Cadet College, Awaran	M/s Syed Abdullah & Co., GC	33.844	4.414
47	161, 25-05-18	Construction of Cadet College Kharan (Civil, Steel, Electrical, Plumbing Works etc.)	M/s Farhad Construction Co., GC	110.036	14.353
48	109, 07-05-18	Security Arrangements at Cadet College, Pishin	M/s Shah Electric Works, GC	5.223	0.681
49	164, 2018	Construction of Compound Wall around Hostel & Mess at Cadet College Pishin	M/s Rizwan Yousafzai, GC	4.295	0.560
50	150, 24-05-18	Provision of Security Arrangements at Cadet College, Jaffarabad	M/s Zarif Khan Hussainzai and Brothers, GC	9.856	1.286
51	119, 09-05-18	Security arrangements at Cadet College, Panjgur	M/s Mohammad Essa Baloch, GC	0.888	0.116
52	211, 28-05-18	Security arrangements at Cadet College, Mastung (Civil Works)	M/s Hazoor Bakhsh, GC	0.825	0.108
53	108,	Construction of Cadet	M/s Malik A.	4.776	0.623

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
	07-05-18	College, Nushki - Solar System Tube-well/Drilling	Ghaffar and Brothers, GC		
54	147, 17-04-18	Construction of Residence Category-V at Cadet College, Killa Saifullah	M/s Haji Shash & Sons, GC	5.228	0.682
55	23, 04-04-18	Construction of Service Block at Cadet College, Kohlu	M/s Zarif Khan Hussainzai & Brothers, GC	2.101	0.274
56	23, 04-04-18	Construction at Cadet College, Kohlu Category - III Lecturers/Teacher's Block	M/s Zarif Khan Hussainzai and Brothers, GC	6.429	0.839
57	25, 04-04-18	Construction at Cadet College, Kohlu Category-II Associate. Professors' Block	M/s Zarif Khan Hussainzai and Brothers, GC	4.654	0.607
58	26, 04-04-18	Construction of Dispensary at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	1.792	0.234
59	27, 04-04-18	Construction of Dhobi Ghat at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	1.044	0.136
60	160, 30-04-18	Construction of Road, Path and Fencing of Boundary wall at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	4.428	0.578
61	20, 03-04-18	Construction of Residence Category-IV at Cadet College, Panjgur	M/s Zarif Khan Hussainzai and Brothers, GC	14.576	1.901
62	129, 10-04-18	Construction of Watch Tower at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	2.805	0.366
63	131, 10-04-18	Security arrangements for Cadet College, Killa Saifullah (Civil Works)	M/s Zarif Khan Hussainzai and Brothers, GC	4.157	0.542
64	130,	Construction of	M/s Zarif Khan	2.220	0.290

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
	10-04-18	Compound-wall around Hostel & Mess at Cadet College, Pishin	Hussainzai and Brothers, GC		
65	137, 12-04-18	Provision of Security Arrangements at Cadet College, Jaffarabad	M/s Haleemi Traders, Quetta	7.920	1.033
66	144, 12-04-18	Provision of Security Arrangements at Cadet College, Nushki	M/s Farhad Construction Co., GC	10.939	1.427
67	134, 10-04-18	Construction of Cadet College, Kharan, Civil Electrical	M/s Zarif Khan Hussainzai and Brothers, GC	76.834	10.02 2
68	151, 30-04-18	Construction of Cadet College, Kharan, Civil Electrical	M/s Hassan Khan & Kutub Khan Mandokhel, GC	52.434	6.839
69	40, 21-03-18	Establishment of Cadet College, Panjgur	M/s Rizwan Yousafzai, GC	2.337	0.305
70	43, 21-03-18	Construction of Student Hostel, Generator 50/40 KVA & Land Scraping at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	2.347	0.306
71	49, 28-03-18	Construction of Sewerage & Water Supply at Cadet College, Kohlu	M/s WSKB & Co., GC	1.208	0.158
72	45, 27-03-18	Construction of Staff Residence 14 No. at Cadet College, Nushki	M/s Farhad Construction Co., GC	34.886	4.550
73	46, 27-03-18	Construction of Cadet College, Nushki - Mess (Dining Hall)	M/s Farhad Construction Co., GC	7.340	0.957
74	15, 13-02-18	Construction of Residence Category-V at Cadet College, Killa Saifullah	M/s Haji Mohammad Haleem Mandokhel, GC	16.820	2.194
75	23, 15-02-18	Construction of Teacher/Bachelor Hostel at Cadet College, Kohlu	M/s Haji Abdul Karim Badini, GC	1.000	0.130

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
76	16, 13-02-18	Construction of Student Hostel (1) at Cadet College, Jaffarabad	M/s Farhan Quddus & Co. GC	1.318	0.172
77	14, 19-01-18	Construction of Bachelor Hostel at Cadet College, Pishin	M/s Ghaznavi, GC	11.463	1.495
78	22, 23-01-18	Construction of Internal Road at Cadet College, Pishin	M/s Ghaznavim GC	1.356	0.177
79	17, 22-01-18	Construction of Cadet College, Nushki (Masjid)	M/s Haji Zarif Khan Hussainzai and Brothers, GC	8.046	1.049
80	18, 22-01-18	Construction of Cadet College, Nushki (Dhobi Ghat)	M/s Zarif Khan Hussainzai and Brothers, GC	2.112	0.276
81	160, 30-04-18	Construction of Road, Path and Fencing of Boundary-wall at Cadet College, Kohlu	M/s Abdul Ghaffar and Sons, GC	4.428	0.578
82	19, 22-01-18	Construction of Cadet College, Nushki (Dispensary)	M/s Ghazi Enterprises, GC	2.011	0.262
83	31, 26-01-18	Construction of Teacher Hostel and Fencing of Boundary-wall at Cadet College, Nuhski	M/s Haji Abdul Karim Badini, GC	2.352	0.307
84	42, 30-01-18	Construction of Road, Path and Fencing of Boundary-wall at Cadet College, Kohlu	M/s Haji Abdul Karim Badini, GC	2.107	0.275
85	40, 26-12-17	Construction of Residence (Grade 1-4) at Cadet College, Pishin	M/s Zarif Khan Hussainzai and Brothers, GC	4.365	0.569
86	41, 27-12-17	Construction of boys Hostel at Cadet College, Pishin	M/s Haji Abdul Karim Badini, GC	1.348	0.176
87	42,	Construction of	M/s Regal	0.379	0.049

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
	22-12-17	Boundary-wall at Cadet College, Pishin	Furniture Dealers, Quetta, GC		
88	43, 22-12-17	Construction of Intermediate and Secondary School for Afghan Refugees at Cadet College, Pishin	M/s Haji Abdul Karim Badini, GC	3.294	0.430
89	44, 27-12-17	Construction of Bungalows/Quarters at Cadet College, Pishin	M/s Haji Zarif Khan Hussainzai and Brothers, GC	2.644	0.345
90	45, 27-12-17	Construction of Tuck Shop, at Cadet College, Pishin	M/s Syed Noor & Sons, GC	2.380	0.310
91	48, 27-12-18	Construction of Dispensary at Cadet College, Pishin	M/s Abdul Ghaffar and Sons, GC	0.894	0.117
92	49, 27-12-17	Construction of Dhobi Ghat at Cadet College, Pishin	M/s Abdul Ghaffar and Sons, GC	0.765	0.100
93	27, 21-12-17	Establishment Of Cadet College Killa Saifullah, Nasai (Package VII)	M/s Abdul Ghaffar and Sons, GC	2.450	0.320
94	37, 26-12-17	Construction of Multipurpose Hall at Cadet College, Killa Saifullah	M/s Abdul Ghaffar and Sons, GC	9.313	1.215
95	38, 26-12-17	Construction of Garages & Sheds at Cadet College, Killa Saifullah	M/s Moiz Khan, GC	1.767	0.231
96	50, 27-12-17	Construction of College Building at Cadet College, Killa Saifullah	M/s Zainullah Kakar, GC	11.293	1.473
97	18, 20-12-17	Construction of Cadet College ,Nushki (Masjid)	M/s Zainullah Kakar, GC	5.951	0.776
98	19, 20-12-17	Construction of Cadet College, Nushki (Dispensary)	M/s Haji Haleem Mandokhel, GC	2.365	0.309

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
99	20, 20-12-17	Construction of Cadet College, Nushki (Dhobi Ghat)	M/s Haji Abdul Raziq & Brothers, GC	6.450	0.841
100	21, 20-12-17	Construction of Teacher Hostel and Fencing on Boundary-wall at Cadet College, Nushki	M/s Sahib Jan & Sons, GC	1.313	0.171
101	22, 20-12-17	Construction of Roads, Path & Horticulture at Cadet College, Nushki	M/s Abdul Raziq & Brothers	0.814	0.106
	23, 20-12-17	Construction of Cadet College, Nushki (Mess/ Dining Hall)	M/s Abdul Karim Badini, GC	6.450	0.841
103	30, 26-02-18	Construction of Dispensary at Cadet College, Kohlu	M/s Abdul Karim Badini, GC	3.730	0.486
104	31, 26-02-18	Construction of Dhobi Ghat at Cadet College, Kohlu	M/s Abdul Karim Badini, GC	2.702	0.352
105	33, 26-02-18	Construction at Cadet College Kohlu - Category-III Lecturers/Teacher's Block	M/s Abdul Karim Badini, GC	12.811	1.671
106	34, 26-02-18	Construction at Cadet College Kohlu - Category-II Associate Professors Block	M/s Abdul Karim Badini, GC	10.399	1.356
107	35, 26-02-18	Construction at Cadet College Kohlu - Category-IV Steno-typist Block	M/s Abdul Karim Badini, GC	2.615	0.341
108	52, 28-12-17	Construction of Cadet College, Kharan (Civil Electrical)	M/s Zarif Khan Hussainzai and Brothers, GC	118.186	15.41 6
109	1, 03-11-17	Construction of Cadet College, Nushki (Mess)	M/s Zarif Khan Hussainzai and Brothers, GC	8.618	1.124
110	2,	Construction of Cadet	M/s Zarif Khan	2.213	0.289

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
	03-11-17	College, Nushki (Dhobi Ghat)	Hussainzai and Brothers, GC		
111	3, 03-11-17	Construction of Cadet College, Nushki (Dispensary)	M/s Zarif Khan Hussainzai and Brothers, GC	3.370	0.440
112	157, 27-10-17	Construction of Cadet College, Nushki (SH. External Electrification)	M/s Zarif Khan Hussainzai and Brothers, GC	5.516	0.720
113	156, 26-10-17	Construction of Student Hostel at Cadet College, Panjgur	M/s Farhan Construction Co., GC	2.285	0.298
114	160, 27-10-17	Construction of Resident Category IV at Cadet College, Panjgur	M/s Farhan Quddus & Co., GC	4.862	0.634
115	161, 27-10-17	Construction of Cadet College Panjgur (SH. Internal Electrification of Admin/Academic Block, Mess)	M/s Abdul Karim Badini, GC	0.813	0.106
116	154, 26-10-17	Construction of Cadet College Kharan (Civil Electrical and Plumbing Works)	M/s Abdul Karim Badini, GC	104.272	13.60 1
PD, Construction of Cadet Colleges in Balochistan, Quetta			A. Sub Total	1,125.32 5	146.7 83
	Nil	Construction of Admin and Academic Block in Polytechnic Institute for Boys, Sibi	M/s R.A.B. Construction Co.	19.725	2.958
	Nil	Construction of Bachelor Ledge Government Polytechnic Institute Boys, Sibi	M/s M. Akram and Abdul Wahab, GC	6.710	1.007
	Nil	Cons. of Bachelor Ledge Government Polytechnic Institute Boys, Sibi	M/s Shahwani & Sons, GC	17.628	2.644
PD, Restructuring of Technical Education			B. Sub Total	44.063	6.609

S. No.	CV No. and date	Name of work	Name of contractor	Amount	BSTS
		& Vocational Training Project, Balochistan, Quetta			
	Nil	Rehabilitation of Government Science College, Quetta	M/s B. K. Builders	9.217	1.382
	1418876, 29.06.18			22.867	3.430
		Principal, Government Science College, Quetta	C. Sub Total	32.084	4.812
	Nil	Repair of G/G Degree College, Quetta Cantt.	M/s The Fame Builders	2.954	0.443
		Principal, Government Girls Degree College, Quetta Cantt.	D. Sub Total	2.954	0.443
Grand Total (A+B+C+D)				1,204.426	158.647

(Rs. in million)

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
1	Construction of Intermediate and Secondary School for Afghan Refugees at Cadet College, Pishin	M/s A. Ghaffar and Sons, GC	6.331	0.300	0.475	0.175
2	Construction of Bungalows/ Quarters at Cadet College, Pishin	M/s A. Ghaffar and Sons, GC	2.475	0.148	0.185	0.377
3	Drilling/ Development of Tube-well and Solar Energy at Cadet College, Pishin	M/s Khan Brothers, GC	0.225	0	0.017	0.017
4	Construction of Student Hostel at Cadet College, Pishin	M/s Syed Noor & Sons, GC	3.396	0.225	0.254	0.029
5	Drilling/ Development of Tube well and Solar Energy at Cadet College, Killa Saifullah	M/s Nawabzada Zulqarnain GC	5.199	0.247	0.390	0.143
6	Construction of Sewerage and Water Supply at	M/s Haji M. Haleem Mandokhel, GC	14.832	0.130	1.112	0.982

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
	Cadet College, Kohlu					
7	Construction of Underground+ Overhead Water tank with W/S/ Pipeline at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	1.042	0	0.078	0.078
8	Construction of Underground Over-head Water tank with W/S/ Pipeline at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	0.880	0	0.066	0.066
9	Construction of Student Hostel, Generator 50/40 KVA and Land Scalping at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	7.432	0	0.557	0.557
10	Construction of Boundary Wall, Main Gate, Road and Path at Cadet College, Jaffarabad	M/s Khan Brothers, GC	10.685	0.496	0.801	0.305

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
11	Construction of Residence Category VI at Cadet College, Panjgur	M/s Farhad Construction Co.	14.439	0.448	1.083	0.635
12	Drilling/ Development of Tube well and Solar Energy at Cadet College, Killa Abdullah	M/s M. Ismail Mengal, GC	2.436	0.117	0.183	0.066
13	Provision of Security Arrangements at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	2.102	0	0.157	0.157
14	Security Arrangements at Cadet College, Killa Saifullah (Civil Works)	M/s Hassan Khan & Kutub Khan Mandokhel GC	5.328	0	0.400	0.400
15	Security Arrangements at Cadet College, Pishin	M/s Shah Electric Works, GC	2.369	0.150	0.178	0.028
16	Supply & Installation of Generator for Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers	2.718	0.049	0.204	0.155
17	Construction of College Building at Cadet College,	M/s Abdul Raziq & Brothers	15.548	0	1.166	1.166

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
	Killa Saifullah					
18	Construction of Cadet College, Killa Abdullah	M/s NPI Construction & Eng. GC	71.667	4.767	5.375	0.608
19	Purchase of vehicles	M/s Toyota Zarghoon Motors, Quetta	13.626	0	1.022	1.022
20	Purchase of vehicles	M/s Toyota Zarghoon Motors, Quetta	13.626	0	1.022	1.022
21	Construction of Compound Wall around Hostel & Mess at Cadet College, Pishin	M/s Rizwan Yousafzai, GC	4.295	0.156	0.322	0.166
22	Construction of Cadet College, Nushki - Solar System Tube well/ Drilling	M/s Malik A. Ghaffar and Brothers, GC	4.776	0.208	0.358	0.150
23	Construction of Residence Category V at Cadet College, Killa Saifullah	M/s Haji Shash & Sons, GC	5.228	0	0.392	0.392
24	Construction of Service Block at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	2.101	0	0.157	0.157

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
25	Construction at Cadet College, Kohlu Category III Lecturers/Teacher's Block	M/s Zarif Khan Hussainzai and Brothers, GC	6.429	0	0.482	0.482
26	Construction at Cadet College, Kohlu Category II Associate/Assistant Professor's Block	M/s Zarif Khan Hussainzai and Brothers, GC	4.654	0	0.349	0.349
27	Construction of Dispensary at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	1.792	0	0.134	0.134
28	Construction of Dhobi Ghat at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	1.044	0	0.078	0.078
29	Construction of Road, Path and Fencing of Boundary-wall at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	4.428	0	0.332	0.332
30	Construction of Watch Tower at Cadet	M/s Zarif Khan Hussainzai	2.805	0	0.210	0.210

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
	College, Kohlu	and Brothers, GC				
31	Security arrangements for Cadet College, Killa Saifullah (Civil Works)	M/s Hassan Khan & Kutub Khan Mandokhel, GC	4.157	0	0.312	0.312
32	Construction of Compound-wall around Hostel and Mess at Cadet College, Pishin	M/s Rizwan Yousafzai, GC	2.220	0.117	0.167	0.050
33	Construction of Cadet College, Kharan, Civil Electrical	M/s Farhad Construction Co., GC	76.834	1.830	5.763	3.933
34	Construction of Cadet College, Kharan, Civil Electrical	M/s Farhad Construction Co., GC	52.434	3.066	3.933	0.867
35	Construction of Student Hostel, Generator 50/40 KVA and Land Scalping at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers, GC	2.347	0	0.176	0.176
36	Construction of Sewerage	M/s Haji M. Haleem	1.208	0	0.090	0.090

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
	and Water Supply at Cadet College, Kohlu	Mandokhel, GC				
37	Construction of Residence Category V at Cadet College, Killa Saifullah	M/s Haji Shash & Sons, GC	16.8120	0	1.261	1.261
38	Construction of Teacher/Bachelor Hostel at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers, GC	1.000	0	0.075	0.075
39	Supply and Installation of 630 KVA Transformer & Allied work at Cadet College, Pishin	M/s Shah Brothers, GC	1.709	0.127	0.128	0.001
40	Procurement of Furniture for Cadet College, Nushki	M/s Regal Furniture Dealers, Quetta, GC	0.472	0.021	0.035	0.014
41	Construction of Road, Path and Fencing of Boundary wall at Cadet College, Kohlu	M/s Haji Zarif Khan Hussainzai and Brothers, GC	2.106	0	0.158	0.158
42	Construction of Residence (Grade 1-4) at Cadet College,	M/s Syed Noor & Sons, GC	4.365	0.309	0.327	0.017

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
	Pishin					
43	Establishment of Cadet College, Killa Saifullah, Nasai (Package VII)	M/s Haji Haleem Mandokhel, GC	2.450	0	0.183	0.183
44	Construction of Multipurpose Hall at Cadet College, Killa Saifullah	M/s Haji Abdul Raziq & Brothers, GC	9.312	0	0.698	0.698
45	Construction of Garages & Sheds at Cadet College, Killa Saifullah	M/s Sahib Jan & Sons, GC	1.767	0	0.132	0.132
46	Construction of College Building at Cadet College, Killa Saifullah	M/s Abdul Raziq & Brothers	11.293	0	0.847	0.847
47	Construction of Cadet College, Nushki (Dhobi Ghat)	M/s Abdul Karim Badini, GC	6.450	0.121	0.484	0.363
48	Construction of Dispensary at Cadet College, Kohlu	M/s Zarif Khan Hussainzai and Brothers, GC	3.729	0	0.279	0.279
49	Construction of Dhobi Ghat	M/s Zarif Khan	2.702	0	0.202	0.202

S. No.	Name of work	Name of contractor	Amount of the bill	Income tax deducted	Income tax to be deducted	Diff.
	at Cadet College, Kohlu	Hussainzai and Brothers, GC				
50	Construction at Cadet College Kohlu— Category III Lecturers/ Teacher's Block	M/s Zarif Khan Hussainzai and Brothers, GC	12.811	0	0.961	0.961
51	Construction at Cadet College Kohlu— Category II Associate/ Assistant. Professors Block	M/s Zarif Khan Hussainzai and Brothers, GC	10.399	0	0.779	0.779
52	Construction at Cadet College Kohlu – Category IV Steno-typist Block	M/s Zarif Khan Hussainzai and Brothers, GC	2.615	0	0.196	0.196
Total			463.100	13.032	34.725	22.032

Annexure 7.1

7.2.2 Irregular expenditure on development projects - Rs. 614.296 million

Director General, Electricity (North), Quetta (Rs. in million)

S. No.	Cheque No. & Date	Name of Work	Name of Contractor	Running Bill No.	Amount
1	895334, 26.06.19	Installation of Solar street lights at Chandni Chowk, University of Balochistan Chowk, Satellite Town etc. District Quetta	M/s AL-Watan Associates, (Pvt.) Ltd.	1 st & Final bill	8.528
2	918787, 14.06.19	Provision of Solar Home system for PB-20 PSDP 2217	M/s Rising Technologies	3 rd & Final Bill	7.000
3	895330, 25.06.19	Provision of solar home system and Village Electrification in Tehsil Toiser and Others in PB-15	M/s XIPh Technologies, (Pvt.) Ltd.	1 st Running & Final Bill	4.141
Total					19.669

Director General, Electricity (South), Quetta (Rs. in million)

S. No.	Cheque No. & Date	Name of Work	Up-to-date Expenditure	Expenditure during the year
1	918602, 27.11.2018	Provision and installation of one solar system at wireless loop new Jungian and 20 solar pumping system at WSS U/Cs PSDP 2084 New PSDP2546	34.107	11.527
2	918641, 03.06.2019	Provision of Solar home system and Tube wells in Districts Jaffarabad, Kech and Kharan etc. PSDP 2198 PSDP 4451	16.472	5.000
3	918642, 03.06.2018	Solar Electrification of various villages of Zamuran, PSDP 2198	34.988	5.024
4	918639, 13.06.2019	Provision of Solar home system at Jhal Magsi, PSDP 2586 Z2016.0032	17.743	8.934
5	918651, 21.06.2019	Provision of Solar home system & Tube wells in Districts Jaffarabad, Kech and Kharan etc. PSDP 2198 PSDP4451	28.046	11.575

6	533201, 21.06.2019	Solar for Agriculture in Tehsil Dasht District Kech, PSDP 4422212222015.0551(2016-17)	16.475	11.784
7	918657, 21.06.2019	Solar home system for Kanraj,, Uthal, Bela and Lakhra in District Lasbela, PSDP 2191 Z2016-0295	14.528	7.604
8	918661, 24.06.2019	Provision and installation of one solar system at wireless loop tower Jungian and 20 solar pumping systems at WSS U/CS Washuk, PSDP 2084 New PSDP 2546	41.536	7.429
9	918673, 26.06.2019	Solar electrification of various villages in Zamuran	38.989	4.001
10	918674, 20.06.2019	Solarization of WSS of Kharan, PSDP 2151, 2015, 1113	13.523	9.534
11	918675, 26.06.2019	Provision of solar home system at Jhal Magsi, PSDP 586, Z2016.0032	19.274	1.532
12	918679, 26.06.2019	Provision of solar home system and tube wells in Districts Jaffarabad, Kech and Kharan etc. PSDP 2198	41.235	13.189
Total			316.916	97.133

Director, Electricity (North), Quetta		(Rs. in million)	
S. No.	Particulars	PSDP No.	Amount
1	Provision of Solar Tube well of Shoran Tehsil Sanni and 15 Solar Tube wells for Sibree, District Kachhi	2598	10.000
2	Solarization of Hospital Cold Store Rooms and Mortuaries in all DHQs of Balochistan	2563	0.282
3	Installation of Solar Street Lights on Double Road, Mini Market, Saryab Road, UOB, Quetta	2269	13.934
4	Installation of Solar Street Lights at Chandni Chowk, University of Balochistan Chowk, Satellite Town, Quetta	2607	2.000
5	Provision of Solar Home System for PB-20 Qilla Saifullah	2606	14.996
Total			41.212

Director, Electricity (South), Quetta		(Rs. in million)	
S. No.	Particulars	PSDP No.	Amount
1	Provision of Solar System for Agriculture Purpose at Ganjdori, Mastung	2601	4.902
2	Solar Energy Projects Tehsil Usta Muhammad and Gandakha	2597	9.918
3	Solarization of Hospital Cold Store Rooms and 11 Mortuaries in all DHQs of Balochistan	2563	8.439
4	Provision of Solar Home System Off-Grid at Hub Chowki, Bela	2560	3.817
5	Provision of Electric Pool in UC of Tehsil Naal and Drinking Water Through Solar Energy to UC Naal etc.	2602	10.002
6	Provision of Solar System in Mosque Tehsil Sohbatpur, Hairdin, Panhwar etc.	2614	9.989
Total			47.067

(Rs. in million)

S. No.	Cheque No. and date	Name of work	Name of contractor	Running bill No.	Amount
DG, Electricity (North), Quetta					
1	895334, 26.06.19	Installation of Solar street lights at Chandni Chowk, University of Balochistan Chowk, Satellite Town, etc., District Quetta	M/s Al-Watan Associates, (Pvt.) Ltd.	1 st and final bill	8.528
2	918787, 14.06.19	Provision of Solar Home system for PB 20, PSDP No. 2217	M/s Rising Technologies	3 rd and final bill	7.000
3	895330, 25.06.19	Provision of solar home system and Village Electrification in Tehsil Toiler and Others in PB 15	M/s XIPh Technologies, (Pvt.) Ltd.	1 st running and final bill	4.141
4	895309, 21.06.19	Provision of Solar Tube well of Shoran Tehsil Sanni and Solar Tube wells for Sibree, District	M/s Smart Internationals	3 rd and final bill	7.752

S. No.	Cheque No. and date	Name of work	Name of contractor	Running bill No.	Amount
		Kachi			
5	895329, 25.06.19	Provision of solar home system at Abdullahzai and Kibzai area, PB 18, District Zhob	M/s Nizam Energy, (Pvt.) Ltd.	4 th and final bill	13.040
Total					40.461

DG, Electricity (South), Quetta					
S. No.	Cheque No. and date	Name of work	Name of contractor	Running bill No.	Amount
1	918649, 19.06.2019	Provision of Solar Home System for Panjgur, PSDP 2591	M/s XIP Technology, (Pvt.) Ltd	3 rd and final bill	14.703
2	533201, 21.06.2019	Solar for Agriculture in Tehsil Dasht, Kech, PSDP No. 4422	M/s Nizam Energy, (Pvt.) Ltd	2 nd and final bill	16.475
3	918657, 21.06.2019	Solar home system for Kanraj, Uthal, Bela and Lakhra in District Lasbela, PSDP No. 2191	M/s Nizam Energy, (Pvt.) Ltd	2 nd and final bill	14.528
4	918661, 24.06.2019	Provision and installation of one solar system at wireless loop tower Jungian and 20 solar pumping systems at WSS U/Cs Washuk, PSDP No. 2084 New PSDP No. 2546	M/s AL-Khuwat Enterprise, JV, M/s Al Watan Associates, (Pvt.) Ltd	9 th and final bill	41.536
5	918673, 26.06.2019	Solar electrification of various villages in Zamuran	M/s Rising Technologies, JV, M/s Nizam Energy, (Pvt.) Ltd	5 th and final bill	38.989
6	918674, 20.06.2019	Solarization of WSS of Kharan, PSDP No. 2151, No. 2015, No. 1113	M/s Nizam Energy, (Pvt.) Ltd	3 rd and final bill	13.523
7	918675, 26.06.2019	Provision of solar home system at Jhal Magsi, PSDP No. 586, Z	M/s Solar Tech, (Pvt.) Ltd.	5 th and final bill	19.274

		2016.0032			
8	918679, 26.06.2019	Provision of solar home system & tube wells in Districts Jaffarabad, Kech and Kharan etc. PSDP 2198	M/s Nizam Energy, (Pvt.) Ltd.	4 th and final bill	41.235
Total					200.263

Director, Energy (North), Quetta

(Rs. in million)

S. No.	Particulars	PSDP No.	Amount
1	Provision of Solar Tube well for Shoran Tehsil Sanni Sabri Kachhi	2196	17.751
2	Providing Solar Home System (Off Grid) For U/C Kot Khan Muhammad, District Musa Khel	2570	1.518
3	Providing Solar Home System (Off Grid) For U/C Dakian, District Musa Khel	2572	1.897
4	Provision of Solar Home System for PB 20	2217	38.960
5	Solar Home System at Abdullah Zai and Kibzai area, Zhob	2579	40.000
6	Provision of Solar Home System for Kachhi	2132	19.200
Total			119.326

Director, Energy (South), Quetta

S. No.	Particulars	PSDP No.	Amount
1	Solar Energy Projects, Tehsil Usta Muhammad and Gandakha	2597	9.918
2	Provision of Solar Home System for Panjgur	2591	7.000
3	Solarization of Hospital Cold Store Rooms and 11 Mortuaries in all DHQs of Balochistan	2563	8.439
4	Provision of Solar Home System Off-Grid at Hub Chowki, Bela	2560	3.817
5	Provision of Electric Pool in U.C of Tehsil Naal and Drinking Water Through Solar Energy to UC Naal etc.	2602	10.002
6	Provision of Solar System in Mosque Tehsil Sohbatpur, Hairdin, Panhwar etc.	2614	9.989

	Total	49.165
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Annexure 8.1

8.2.3 Non-imposition of penalty on property owners - Rs. 8.055 million

Excise and Taxation Office, Gawadar

(Rs. in million)

S. No.	Name of owner	Period	Amount	Penalty
1	Haji Muhammad	2005 to 2018	0.286	0.029
2	Haji Karim Dad Dashti	2000 to 2018	0.297	0.030
3	Mr. Abdul Rehman	2005 to 2018	0.163	0.016
4	Haji Abdul Ghani	2000 to 2018	0.167	0.017
5	Haji Murad	2005 to 2018	0.137	0.137
6	Mr. Faiz Muhammad Bezanjo	2005 to 2018	0.217	0.022
7	Mr. Manzoor Ahmed	2000 to 2018	0.134	0.013
8	Waja Suleman Shah	2005 to 2018	0.344	0.034
9	Mr. Saleh Muhammad	2005 to 2018	0.272	0.027
10	Mr. Abdul Sttar, Abdul	2005 to 2018	0.157	0.016
11	Mr. Murad Baksh	2000 to 2018	0.591	0.059
12	Mr. Kahuda Muhammad	2000 to 2018	0.235	0.024
13	Mulla Ghulam Rasool	2000 to 2018	0.382	0.038
14	Mr. Muhammad Hanif	2005 to 2018	0.396	0.040
15	Haji Ali Khosa	2003 to 2018	0.930	0.092
16	Haji Abdul Ghani	2000 to 2018	0.243	0.024
17	Haji Umer	2005 to 2018	0.626	0.063
18	Mr. Abdul Lateef	2005 to 2018	0.169	0.017
19	Mr. Shay Noor Shah	2005 to 2018	0.182	0.018
20	Haji Bakshi	2005 to 2018	0.125	0.013
Total			6.053	0.729

Excise and Taxation Office, Jaffarabad

(Rs. in million)

S. No.	Name of owner	Period	Amount	Penalty
1	M/s Baloch, Rice mill	2016-18	2.000	0.200
2	M/s Faiq, Ice factory	2016-18	1.600	0.160

Total	0.360
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Excise and Taxation Office, Dera Murad

(Rs. in million)

S. No.	Name of owner	Period	Amount	Penalty
1	M/s Haji Abdul Wahid Khosa, Rice Mill	1999-2017	8.300	0.830
2	M/s Muhammad Shoaib, Rice mill	1999-2017	3.325	0.325
3	M/s M. Das, Rice mill	1999-2017	4.920	0.492
4	M/s Ghosia, Rice mill	1999-2017	2.490	0.249
5	M/s Muhammad Nawaz Mengal, Rice mill	1999	5.080	0.508
6	M/s Roshan, Rice mill	1999	0.260	0.026
7	M/s Nodan Khan, Rice mill	1999	0.260	0.026
Total			24.635	2.456

Annexure 8.2

8.2.4 Outstanding dues of Bed tax on daily rents - Rs. 3.602 million

Rs. in million

S. No.	Name of hotel	Address	Period	Amount
1	M/s Royal Hotel	Jinnah Road, Quetta	July 2002 to June 2018	0.096
2	M/s Maryton Hotel	Jinnah Road, Quetta	July 2004 to June 2018	0.336
3	M/s Shah Fahad Hotel	Abdul Sattar Road, Quetta	July 2011 to June 2018	0.061
4	M/s Lahore Hotel	Abdul Sattar Road, Quetta	July 2014 to June 2018	0.041
5	M/s Grand Makah Hotel	Abdul Sattar Road, Quetta	July 2015 to June 2018	0.036
6	M/s Old Farhad Hotel	Abdul Sattar Road, Quetta	Jan 2013 to June 2018	0.116
7	M/s Al-Abbas Hotel	Abdul Sattar Road, Quetta	July 2014 to June 2018	0.035
8	M/s Al-Bilal Hotel	Abdul Sattar Road, Quetta	July 2002 to June 2018	0.164
9	M/s Al-Samee Hotel	Abdul Sattar Road, Quetta	July 2003 to June 2018	0.131
10	M/s Faran Hotel	Liaquat Bazar Road, Quetta	July 2014 to June 2018	0.050
11	M/s Sharjah Hotel	Liaquat Bazar Road, Quetta	July 2014 to June 2018	0.037
12	M/s Al-Farooq Hotel	Koocha Sher Mohammad Liaquat Bazar, Quetta	July 2003 to June 2018	0.068
13	M/s Moudlen Hotel	Moti Ram Road, Quetta	July 2016 to June 2018	0.023
14	M/s Liaquat View	Prince Road, Quetta	July 2004 to June 2018	0.176
15	M/s Glacier Hotel	Prince Road, Quetta	July 2001 to June 2018	0.243
16	M/s City Hotel	Prince Road, Quetta	July 2011 to June 2018	0.153

S. No.	Name of hotel	Address	Period	Amount
17	M/s Al-Hayat Hotel	Ain-ud-din Street, Quetta	July 2015 to June 2018	0.035
18	M/s Chaman Hotel	Masjid Road, Quetta	July 2013 to June 2018	0.038
19	M/s Raja Hotel	Masjid Road, Quetta	July 2008 to June 2018	0.102
20	M/s Kashmir Hotel	Chohar Mal Road, Quetta	July 2015 to June 2018	0.011
21	M/s Al-Karim Hotel	Ali Bhai Road, Quetta	July 2014 to June 2018	0.023
22	M/s Sheehan Hotel	Chohar Mal Road, Quetta	July 2011 to June 2018	0.066
23	M/s Clifton Hotel	Suraj Ganj Bazar, Quetta	July 2015 to June 2018	0.055
24	M/s Al-Mohib Hotel	Art School Road, Quetta	July 2014 to June 2018	0.029
25	M/s Al-Khair Hotel	Art School Road, Quetta	July 2009 to June 2018	0.102
26	M/s Meher Hotel	Ali Bhai Road, Quetta	July 2012 to June 2018	0.033
27	M/s Ziarat Hotel	Circular Road, Quetta	July 2015 to June 2018	0.055
28	M/s Standard Hotel	Mission Road, Quetta	July 2015 to June 2018	0.016
29	M/s Naveed Hotel	Mission Road, Quetta	July 2015 to June 2018	0.016
30	M/s Zain Hotel	Rusi Gali, Quetta	July 2004 to June 2018	0.299
31	M/s Al-Mashriq Hotel	Fatima Jinnah Road, Quetta	July 2008 to June 2018	0.094
32	M/s Palace Hotel	Najeeb Street, Quetta	July 2009 to June 2018	0.159
33	M/s Marhaba Hotel	Tahir Khan Road, Quetta	July 2013 to June 2018	0.027
34	M/s Bloom Star Hotel	Stewart Road, Quetta	July 2015 to June 2018	0.055
35	M/s Al-Saddat	Faiz Mohammad	July 2012 to	0.051

S. No.	Name of hotel	Address	Period	Amount
	Hotel	Road, Quetta	June 2018	
36	M/s National Park Hotel	Usman Jomezai Street, Quetta	July 2007 to June 2018	0.217
37	M/s Four Season Hotel	Abdul Sattar, Quetta	July 2012 to June 2018	0.070
38	M/s Pak Afghan Hotel	Circular Road, Quetta	July 2013 to June 2018	0.016
39	M/s Green Ziarat Hotel	Old Bus Stand Satellite Town, Quetta	July 2015 to June 2018	0.018
40	M/s Sada Bahar Hotel	Saryab Link Road, Quetta	July 2002 to June 2018	0.204
41	M/s Grace Hotel	Faiz Mohammad Road, Quetta	July 2014 to June 2018	0.044
Grand total				3.602

Annexure 9.1

9.2.5 Unauthorized payment of electricity charges of government residences and conveyance allowance - Rs. 2.476 million

(Rs. in million)

S. No.	Name of employee	Period (07.2015 to 06.2017)	Electricity charges Per Month	Amount
1	Dr. Abbas Ali, MS	24 months	1,200	0.029
2	Dr. Mansoor Ahmed, MO	24 months	1,200	0.029
3	Dr. Rasool Bux, Dental Surgeon	24 months	1,200	0.029
4	Dr. Ghulam Nabi Baber, MO	24 months	1,200	0.029
5	Dr. M Ibrahim, MO	24 months	1,200	0.029
6	Dr. Bashir Ahmed, MO	24 months	1,200	0.029
7	Ms. Ruhi Nazneen, Staff Nurse	24 months	1,200	0.029
8	Ms. Sumera Nazneen, Staff Nurse	24 months	1,200	0.029
9	Ms. Alila Khadim, Staff Nurse	24 months	1,200	0.029
10	Ms. Shahista Naz, Staff Nurse	24 months	1,200	0.028
11	Ms. Aster Akber, Staff Nurse	24 months	1,200	0.028
12	Ms. Noor Jan, Staff Nurse	24 months	1,200	0.028
13	Syed Ibban Shah, WB	24 months	200	0.005
14	Mr. Abdul Majeed, MT	24 months	300	0.007
15	Mr. Abdul Qadir, Driver	24 months	200	0.005
16	Mr. Abdul Wahab, Dispenser	24 months	300	0.007
17	Mr. Abdul Ghafoor, X-Ray Assistant	24 months	300	0.007
18	Mr. Fazal Ahmed, N/Q	24 months	200	0.005
19	Ms. Hawa Bibi, LHV	24 months	200	0.005
20	Mr. Wajid Mehmood, Dispenser	24 months	300	0.007
21	Mohammad Yaqoob, Peon	24 months	200	0.005
22	Mr. Bashir Ahmed, OT Assistant	24 months	200	0.005
23	Mr. Nematullah, Cook	24 months	200	0.005
24	Mr. Abdul Jabbar, NO	24 months	200	0.005
Total				0.413

(Rs. in million)

S. No.	Name of employee	CA per month	Period (07.2015 to 06.2017)	Amount
1	Dr. Abbas Ali, MS	5,000	24 months	0.120
2	Dr. Mansoor Ahmed, MO	5,000	24 months	0.120
3	Dr. Rasool Bux, Dental Surgeon	5,000	24 months	0.120
4	Dr. Ghulam Nabi Baber, MO	5,000	24 months	0.120
5	Dr. M Ibrahim, MO	5,000	24 months	0.120
6	Dr. Bashir Ahmed, MO	5,000	24 months	0.120
7	Ms. Ruhi Nazneen, Staff Nurse	5,000	24 months	0.120
8	Ms. Sumera Nazneen, Staff Nurse	5,000	24 months	0.120
9	Ms. Alila Khadim, Staff Nurse	5,000	24 months	0.120
10	Ms. Shahista Naz, Staff Nurse	5,000	24 months	0.120
11	Ms. Aster Akber, Staff Nurse	5,000	24 months	0.120
12	Ms. Noor Jan, Staff Nurse	5,000	24 months	0.120
13	Syed Ibban Shah, WB	1,785	24 months	0.043
14	Mr. Abdul Majeed, MT	2,856	24 months	0.068
15	Mr. Abdul Qadir, Driver	1,932	24 months	0.046
16	Mr. Abdul Wahab, Dispenser	2,856	24 months	0.068
17	Mr. Abdul Ghafoor, X-Ray Assistant	2,856	24 months	0.068
18	Mr. Fazal Ahmed, N/Q	1,785	24 months	0.043
19	Ms. Hawa Bibi, LHV	1,785	24 months	0.043
20	Mr. Wajid Mehmood, Dispenser	2,856	24 months	0.069
21	Mohammad Yaqoob, Peon	1,785	24 months	0.043
22	Mr. Bashir Ahmed, OT Assistant	1,932	24 months	0.046
23	Mr. Nematullah, Cook	1,785	24 months	0.043
24	Mr. Abdul Jabbar, NO	1,785	24 months	0.043
Total				2.063

Annexure 9.2

9.2.6 Non-deduction of governmental taxes - Rs. 30.147 million

(Rs. in million)

S. No.	Name of scheme	Name of contractor	Total cost	Stamp papers
1	Package 01 Construction of Principal House and Guest House	M/s Fast Associate Co.	40.656	0.102
2	Package 2 Construction of Residence Type A	M/s Lalaz Construction Co.	125.719	0.314
3	Package 3 Construction of Residence Type B	M/s Fast Associate Co.	190.785	0.477
4	Package 4 Construction of Residence Type C	M/s Sayad Muhammad, GC	38.759	0.097
5	Package 5 Construction of Residence Type C	M/s Muhammad Assa, GC	35.159	0.088
6	Package 6 Construction of Residence Type C	M/s Ali Mayar Dashti, GC	36.895	0.092
7	Package 7 Construction of Residence Type C	M/s Zubair Ahmad, GC	35.905	0.090
8	Package 8 Construction of Residence Type C	M/s Muhammad Assa, GC	35.198	0.088
9	Package 9 Construction of Residence Type C	M/s Jameel & Brothers Construction Co.	35.624	0.089
10	Package 10 Construction of Residence Type D	M/s Mir Construction Co.	109.998	0.275
11	Package 11 Construction of Residence Type D	M/s Moahammad Assa, GC	67.044	0.168
12	Package 12 Construction of Residence type D	M/s Tagran, Co.	37.376	0.093
13	Package 13 Construction of Residence Type D	M/s Ali Mayar Dashti, GC	37.734	0.094
14	Package 14 Construction of Residence Type D	M/s Ali Mayar Dashti, GC	36.688	0.092
15	Package 15 Construction of Residence Type D	M/s Gorgaij Construction Co.	37.353	0.093
16	Package 17 Construction of Administration Bloch	M/s PA&S Builders, GC	72.325	0.181

S. No.	Name of scheme	Name of contractor	Total cost	Stamp papers
17	Package 18 Construction of Academic Block	M/s Mir Construction Co.	317.313	0.793
18	Package 19 Construction of Boys hostel 1	M/s PA&S Builders GC	72.014	0.180
19	Package 20 Construction of Boys hostel 2	M/s Jameel & Brothers Construction Co.	72.902	0.182
20	Package 21 Construction of Girls Hostel 1	M/s Khuda Bux Dashti, GC	82.332	0.206
21	Package 22 Construction of Internal Road	M/s Bismillah Construction Co.	230.505	0.576
22	Package 24 Construction of Water Supply	M/s Mir, Construction Co.	34.677	0.087
23	Package 25 Construction of Internal Boundary wall	M/s Mir, Construction Co.	71.089	0.178
24	Package 26 Construction of External Electrification	M/s Mir Construction Co.	177.724	0.444
25	Package 27 Construction of Auditorium	M/s R.A.B, Construction Co.	99.201	0.248
26	Package 28 Construction of Gymnasium	M/s PA&S Builders, GC	85.410	0.214
27	Package 29 Construction of Mosque (masjid)	M/s Ali Mayar Dashti, GC	40.373	0.101
28	Package 31 Construction of Girls Hostel	M/s Zubair Ahmid, GC	79.369	0.198
29	Package 32 Construction of Dr. Hostel Male	M/s R.A.B, Construction Co.	76.985	0.192
30	Package 33 Construction of Dr. Hostel Female	M/s R.A.B, Construction Co.	76.733	0.192
31	Package 34 Construction of Gate Office	M/s R.A.B, Construction Co.	42.282	0.106
32	Package 35 Construction of Over Head Tank, STP, Water Strom Drain	M/s PA&S Builders, GC	81.503	0.204
33	Package 36 Construction of Sub-Station & Generator Room	M/s PA&S Builders, GC	42.524	0.106
Total			2,656.154	6.640

Annexure 9.3

9.2.7 Non-deduction of house rent and conveyance allowance - Rs. 6.112 million

(Rs. in million)

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
A-Type Bungalow								
1	Dr. Amir Muhammad Gichki	Executive Director, (BS-20)	01.07.2017 to 30.06.2018	8,856	0.106	5,000	12	0.060
Sub Total-I					0.106			0.060
B-Type Bungalows								
1	Dr. Mehmood Ahmed	Senior Medical Officer (BS-18)	01.07.2017 to 30.06.2018	5,810	0.069	5,000	12	0.060
2	Mr. Muhammad Aslam	Pharmacist (BS-17)	01.07.2017 to 30.06.2018	0	0	5,000	12	0.060
3	Dr. Muhammad Ismail	Ex-Senior Medical Officer (BS-18)	01.07.2017 to 30.06.2018	0	0	5,000	12	0.060
4	Dr. Wali Muhammad	Medical Officer (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
6	Dr. Salim Abro	Ex-Deputy Director Admn (BS-18)	01.07.2017 to 30.06.2018	5,810	0.069	5,000	12	0.060
7	Dr. Zakir Baloch	CMO-18	01.07.2017 to	5,810	0.070	5,000	12	0.060

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
			30.06.2018					
8	Dr. Noor Ahmad	SMO BPS-18	01.07.2017 to 30.06.2018	5,810	0.070	5,000	12	0.060
9	Dr. Muhammad Ayoub	CMO (BS-19)	01.07.2017 to 30.06.2018	8,856	0.106	5,000	12	0.060
Sub Total-II					0.438			0.480
C-Type Flats								
1	Mr. Zahoor Ahmed	Ex-APS (BS-16)	01.07.2017 to 30.06.2018	2,727	0.032	5,000	12	0.060
2	Mr. Rafiq Ahmed Khosa	Telephone Operator (BS-14)	01.07.2017 to 30.06.2018	2,214	0.026	2,000	12	0.024
3	Mr. Sajjad Ahmed	Dental Technician (BS-09)	01.07.2017 to 30.06.2018	1,719	0.021	1,500	12	0.018
4	Mr. Mushtaque Ahmed	Assistant (BS-16)	01.07.2017 to 30.06.2018	2,727	0.033	5,000	12	0.060
5	Mr. Jahangir Khan	Cashier (BS-11)	01.07.2017 to 30.06.2018	1,852	0.022	2,000	12	0.024
6	Mr. Shah Nazar	Assistant Store Keeper	01.07.2017 to	1,589	0.019	1,500	12	0.018

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
		(BS-07)	30.06.2018					
7	Mr. Bashir Ahmed	L.D.C (BS-07)	01.07.2017 to 30.06.2018	1,589	0.019	1,500	12	0.018
8	Mr. Pareez Iqbal	Ex-L.D.C (BS-07)	01.07.2017 to 30.06.2018	1,589	0.019	1,500	12	0.018
9	Dr. Raheela Jamali	LMO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
10	Dr. Maria Gul	LMO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
11	Dr. Waheed Korajo	MO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
12	Dr. Ghulam Akbar	MO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
13	Dr. Munir Ahmed	MO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
14	Dr. Khadim Hussain	MO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
15	Dr. Abdullah Jan	Ex- MO (BS-17)	01.07.2017 to 30.06.2018	4,443	0.053	5,000	12	0.060
16	Dr. Bashir Ahmed	SMO (BS-18)	01.07.2017 to 30.06.2018	5,810	0.070	5,000	12	0.060
Sub Total-III					0.635			0.720
D-Type Flats								
1	Mr. Behram Khan	Driver (BS-04)	01.07.2017 to 30.06.2018	1,458	0.017	1,700	12	0.020
2	Mr. Jamil Ahmed	Driver (BS-04)	01.07.2017 to 30.06.2018	1,458	0.017	1,700	12	0.020
3	Mr. Abdul Rasool	Driver (BS-04)	01.07.2017 to 30.06.2018	1,458	0.017	1,700	12	0.020
4	Ms. Shazia	Ayah (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
5	Ms. Parveen Gul	Ayah (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
6	Mr. Abdul Rahim	Cleaner (BS-01)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
7	Mr. Abdul Hadi	Dispatch Rider (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
8	Mr. Abdul Qadir Marri	Naib Qasid (BS-01)	01.07.2017 to 30.06.2018	1,337	0.016	1,700	12	0.020
9	Mr. Murad Shah	Plumber (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
10	Mr. Muhammad Rafiq	Stretcher Barrier (BS-01)	01.07.2017 to 30.06.2018	1,337	0.016	1,700	12	0.020
11	Mr. Abdul Nafey	Ward Boy (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
12	Mr. Mehboob Shah	POP Technician (BS-05)	01.07.2017 to 30.06.2018	1,503	0.018	1,840	12	0.020
13	Mr. Inayatullah	Mali (BS-01)	01.07.2017 to 30.06.2018	1,337	0.016	1,700	12	0.020
14	Mr. Muhammad Hashim	Driver (BS-04)	01.07.2017 to 30.06.2018	1,458	0.017	1,700	12	0.020
15	Mr. Muneer Ahmed	Stretcher Barrier (BS-01)	01.07.2017 to 30.06.2018	1,337	0.016	1,700	12	0.020
16	Mr. Sher Zaman	Stretcher Barrier (BS-01)	01.07.2017 to 30.06.2018	1,337	0.016	1,700	12	0.020

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
17	Mr. Nouroz Khan	Driver (BS-04)	01.07.2017 to 30.06.2018	1,458	0.017	1,700	12	0.020
18	Mr. Samiullah	Ward Boy (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
19	Mr. Ahmed Zahir	Attendant (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
20	Mr. Raza Lehri	Naib Qasid (BS-02)	01.07.2017 to 30.06.2018	1,366	0.016	1,700	12	0.020
21	Mr. Abdul Salam	O.T Technician (BS-09)	01.07.2017 to 30.06.2018	1,719	0.021	1,840	12	0.022
22	Mr. Ghulam Murtaza	Dresser (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022
23	Mr. Nisar Ahmed	Dresser (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022
24	Mr. Muhammad Khalid	Dresser (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022
25	Mr. Imtiaz	Dresser (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022
26	Mr. Muhammad Naeem	Dresser (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022

S. No.	Name of allottee	Designation	Period	House rent	Amount	Conveyance allowance	Number of months	Total
27	Mr. Sher Ali	O.T Technician (BS-09)	01.07.2017 to 30.06.2018	1,719	0.021	1,840	12	0.022
28	Mr. Ali Akbar	Vaccinator (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,850	12	0.022
29	Mr. Nasir	Vaccinator (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022
30	Mr. Muhammad Umar	Ward Master (BS-06)	01.07.2017 to 30.06.2018	1,544	0.019	1,840	12	0.022
Sub Total-IV					0.522			0.630
Grand total					1.701			1.890

(Rs. in million)

S. No.	Name	Designation	Scale	Period	Rate of HR	Number of months	Amount
1	Dr. Naseem	RMO	19	01-07-15 to 30-06-18	8,856	36	0.319
2	Dr. Munir Iqbal	RMO	19		8,856	36	0.319
3	Dr. Taj Mohammad	RMO	19		8,856	36	0.319
4	Dr. Kabir	Medical Officer	18		5,310	36	0.191
5	Dr. Najam	Medical Officer	18		5,310	36	0.191
6	Dr. Auranzaib	Pharmacist	17		4,433	36	0.160

S. No.	Name	Designation	Scale	Period	Rate of HR	Number of months	Amount
7	Farooq	Assistant	16		2,727	36	0.098
8	Asmat	Clerk	16		2,727	36	0.098
9	Sherjan	Clerk	11		1,852	36	0.067
10	Raz Mohammad	L/Assistant	9		1,719	36	0.062
11	Riaz	L/Assistant	9		1,719	36	0.062
12	Wazir	Nursing Ord.	4		1,458	36	0.052
13	Malik Raheem	Valve-man	4		1,458	36	0.052
Total							1.990

Annexure 10.1**10.2.1 Advance payment on abstract bill - Rs. 609.616 million**

**Secretary, Government of Balochistan, Home and Tribal Affairs
Department, Quetta 2014-15 to 2015-16**

(Rs. in million)

Cheque No.	Date	Cheque issued to	Amount Drawn for	Cash paid to	Amount
1027181	12.08.2015	SO, B&A, Home	Pur Aman Balochistan	HQ Southern Command	50.00
1077919	24.11.2015				100.00
1090696	20.01.2016				25.00
1090695	20.01.2016				100.00
Sub-Total, A					275.00

**Secretary, Government of Balochistan, Home and Tribal Affairs
Department, Quetta 2014-15 to 2015-16**

(Rs. in million)

Cheque No.	Date	Cheque issued to	Drawn out of	Amount paid to	Amount
1027124	11.08.2015	SO, B&A, Home	Seminar/Conference/ workshop on raising of Balochistan	Mr. Sohail Ahmad Khan, PS to Home	2.500
Sub-Total, B					2.500

**Secretary, Government of Balochistan, Home and Tribal Affairs
Department, Quetta 2016-17**

(Rs. in million)

Cheque No.	Date	Cheque issued to	Amount drawn for	Amount paid to	Amount
1175683	03.08.2016	Additional Session Judge, Killa Abdullah on Account of Prisoners languishing due to non-payment of fine/diyat out	Different Purposes	Additional Session Judge, Killa Abdullah	2.116
1238413	16.02.2017	HQs, Southern Command		HQ Southern Command	200.00
1221685	17.01.2017	CM, secret service		CM, secret service	30.00
1291865	28.03.2017				50.00
1268156	11.05.2017				30.00
Sub Total C					312.116

**Secretary, Government of Balochistan, Home and Tribal Affairs
Department Quetta 2017-18**

(Rs. in million)

Cheque No.	Date	Cheque issued to	Particulars	Amount paid to	Amount
1260033	29.11.17	HQs, Southern Command, Quetta	3 days National Security Workshop	HQ Southern Command	20.00
Sub Total D					20.00
Total A+B+C+D					609.616

Annexure 11.1**11.2.1 Loss due to less-realization of ground rent - Rs. 27.585 million****(Rs. in million)**

S. No.	File No.	Firm name	Ground rent
1	98	Mumtaz Ghee Mill	0.039
2	97	Ahmed Flour Mill	0.026
3	96	Chaghi Onyx Marble Factory	0.074
4	95	Mujadid Marble Factory	0.069
5	93	Nayab Enterprises	0.039
6	92	Insaf Flour Mill	0.040
7	92 A	Insaf Flour Mill Go down	0.022
8	90	Telephone & Telegraph	0.192
9	86	Bolan PVC Pipe	0.036
10	84	Muslim Flour Mill	0.054
11	82	Arsalan Flour Mill	0.043
12	80	Akbar Plastic Industries	0.256
13	77 A	Chevron Pakistan Limited	0.627
15	77	Sui Southern Gas Co. Limited	0.073
16	76	National Ghee Mill	1.344
17	75	Quality Super Garments	0.004
18	74 A	Ziauddin Feed & Oil Mill	0.025
19	74	Star Food & Fruit Industries	0.039
20	71	Quetta Chemical	0.157
21	60	Chiltan Concrete	0.857
22	49	Momin Engineering Works	0.031
23	200	Kharan Marble Factory	0.090
24	187	Al Saleem Stone Factory	0.008
25	186	Bolan Bitumen Packing Unit	0.059
26	184	Saqib Enterprises	0.004
27	181	Al-Abid Ice Plant & Cold Storage	0.051
28	179	Gilani Marble	0.052
29	178	Qazi Steel Mill	0.089
30	177	Ghulam Ali & Sons	0.093
31	171	Islamic Cotton Waste Factory	0.014
32	168	Usama Flour Mill	0.115
33	167	Hammas Flour Mill	0.007
34	166	Daniyal Trading	0.505

S. No.	File No.	Firm name	Ground rent
35	164	Yamin Furniture Works	0.171
36	161	Dawood Oil & Ghee	0.015
37	160	Masood & Company	0.190
38	159	Tito Bito & Company	0.008
39	156	Bolan Ceramic Industry	0.089
40	142	Ahsan & Brothers Quetta	0.003
41	143	Al Falah Flour Mill	0.076
42	155	Dostak Spinning Wool Center	0.081
43	152	Bolan Glass Works	0.060
44	149	Quetta Beverages	0.181
45	150	Quetta Printing & Packaging Co.	0.095
46	147	TATA Electric & Gas Pvt. Ltd.	0.052
47	117	Jugnu Plastic Industry	0.025
48	113	Balochistan Board Factory	0.012
49	112	Hammas Flour Mill	0.015
50	141	Standard Cement Factory	0.096
51	111	Ibrahim Ice Factory	0.013
52	107	Master Plastic Industry	0.008
53	101	Quetta Flour Mill	0.0878
54	280	Haroon Industries	0.086
55	278	Bolan Printing & Packaging Co.	0.072
56	274	Hashmi Soap Factory	76,775
57	273	Durrani Cold Storage Cum. Ice Factory	0.151
58	271	Mumtaz Steel Furniture Industry	0.072
59	270	Jawaharlal Wooden Furniture	0.092
60	299	Ashraf & Sons Quetta	0.136
61	298	Gul Marble & Tiles Industry	0.023
62	297	Kamran Food Processing Industry	0.162
63	296	Khan Marble Factory	0.009
64	295	Mirza Soap Factory	0.017
65	293	Ali Brothers, Quetta	0.097
66	291	Mary Packing Industry	0.063
67	286	Khan Re Processing Plant	0.094
68	285	Hadi Steel Furniture Industries	0.043
69	264	Kansu Marble Factory	0.168
70	263	Inshaari Enterprises, Quetta	0.085

S. No.	File No.	Firm name	Ground rent
71	262	Awais Fruit Product Factory	0.078
72	261	Koyel Fruit Products	0.089
73	260	Ramzan Unani Pharmacy	0.055
74	259	Balochistan Garments	0.078
75	258	Shadai Unani Pharmacy Industries	0.085
76	256	Arif Plastic Industry	0.052
77	254	Lal Muhammad Tin Industry	0.085
78	253	Nazar Plastic Industry	0.085
79	251	Mehrab Industry	0.085
80	249	Bolan Marble	0.090
81	248	Sardar Muhammad & Co.	0.004
82	245	Abbasi PVC Pipe Industry	0.118
83	241	Malik & Brothers	0.008
84	240	Khateeb & Co.	0.056
85	238	Weldone Soap Industry	0.090
86	237	Tareen Marble	0.021
87	232	Habib Marble Factory	0.092
88	230	Asad Industries	0.009
89	229	Safeena Saleem Chiltan Cold Storage	0.169
90	228	Sahib Jan Soap Factory	0.004
91	227	Sami Plastic Industries	0.089
92	225	Zarina Iqbal Fahad Industries	0.071
93	224	F J Garments	0.089
94	223	Sumbar Wood & Steel Industries	0.088
95	222	Jahangir Enterprises	0.052
96	221	Ghulam Rasool Enterprises	0.059
97	220	Hussain Industry	0.047
98	219	Maisam Pharmaceutical	0.047
99	213	Saleheen Tomato Paste Industry	0.019
100	211	New National Distemper	0.110
101	208	Shaista Woolen Factory	0.078
102	206	Sattar Confectionary	0.058
103	302	Qazi Rashid Marble Tiles Industry	0.050
104	306	Malik Enterprises	0.089
105	307	Qadir Furniture	0.089
106	308	Safat Steel Furniture Industry	0.081

S. No.	File No.	Firm name	Ground rent
107	309	Chanda Plastic Industry	0.091
108	310	Salman Plastic Industry	0.108
109	317	Mazher PVC Pipe	0.092
110	318	Samad Biscuit Factory	0.100
111	320	Pakistan Standard Institute	0.030
112	323	SMY Seizer Mill	0.004
113	329	Magsi & Company	0.011
114	331	Abid Marble Cutting Factory	0.090
115	332	Waleed Marble Industry	0.090
116	334	Al Naseer Industry	0.094
117	338	S.S Packing Industry	0.012
118	340	Ashraf Khan Tanoli	0.191
119	339	Naveed Enterprises	0.029
120	341	United Flour Mill	0.099
121	349	Salman Plastic Industry	0.029
122	351	Ali PVC Pipe Industry	0.012
123	352	Shan Pharmaceutical	0.004
124	355	Shafiq Garments Industry	0.096
125	356	Hassain & Brothers Marble Industry	0.092
126	357	Zubair Marble Industry	0.096
127	358	Ghaznfer RCC Pipe	0.073
128	362	Rascoh Wood Furniture Industry	0.090
129	367	National Mining Exploration	0.026
130	370	Azhar Furniture Factory	0.168
131	371	Thair Biscuit factory	0.081
132	372	Bilal Fruit Processing	0.118
133	378	Malik Furniture	0.055
134	379	Al Marof Kharkhi Carpet Industry	0.090
135	380	Naseer Marble Industry	0.090
136	385	Asim Plastic Industries	0.087
137	386	Chiltan Printers and Publishers	0.092
138	393	Usman Marble Industry	0.099
139	396	Manzoor RCC Pipe	0.016
140	399	M.H. industry	0.052
141	405	Quetta Confectionary Industry	0.019
142	407	Mian Enterprises	0.056

S. No.	File No.	Firm name	Ground rent
143	408	G.A Cold Storage	0.082
144	410	Joint Chemical Industry	0.083
145	417	Achakzai Fruit Products	0.164
146	418	Gulistan Ready Made Garments	0.073
147	422	Rehmatullah Khan and Sons	0.082
148	423	Mohammad Rahim	0.075
149	425	Pashtoon RCC Pipe Factory	0.082
150	428	Achakzai Marble Industry	0.569
151	429	Waheed Wooden Industry	0.454
152	430	Gulistan RCC Pipe Industry	0.171
153	431	Hameed Soap Factory	0.602
154	432	Habib Marble Industry	0.170
155	434	Time Chemical Industry	0.080
156	437	Muhammad Shereen & Co.	0.084
157	438	Al Tauheed Woolen Industries	0.084
158	439	Ahmed Biscuit Factory	0.124
159	440	Yasin Woolen Industry	0.081
160	441	Shah Soap Factory	0.080
161	444	Raisani & Sons	0.115
162	445	Habib Soap Factory	0.143
163	446	Balochistan Plasco	0.013
164	447	Irfan RCC Pipe Industry	0.081
165	448	Bolan Iron Works, Quetta	0.081
166	449	Akhtar Iron and Steel Works	0.099
167	450	Shah G I Pipe Factory	0.081
168	451	Nasir Cooking Oil Factory	0.081
169	452	Azeem Soap Factory	0.084
170	453	Mavra Industry	0.085
171	454	Khair Steel Industry	0.026
172	455	New Chiltan Flour Mill	0.032
173	458	Sarwar Raza Mir & Co.	0.163
174	459	M.R Engineering Company	0.055
175	460	Hakeem Gummy Industry	0.082
176	461	Hussain Electric Industry	0.079
177	462	Ali Furniture Industry	0.080
178	463	Qurban Cooking Oil Factory	0.080

S. No.	File No.	Firm name	Ground rent
179	464	Syed Marble Tile Factory	0.052
180	467	Zaman Marble Factory	0.077
181	468	Hazara Plastic Industry	0.076
182	469	Watan Engineering Works	0.161
183	471	Faladi Iron Factory	0.077
184	472	Hazara Sweet and Biscuit Industry	0.095
185	473	Hazara Steel Industry	0.091
186	474	Hard Rock Laborites	0.058
187	475	Jan Hozri Mill	0.080
188	476	Sasi Marble Industry	0.174
189	477	Saleh Muhammad & Brother	0.017
190	478	Alamdard Cooking & Soap Industry	0.351
191	479	Bismillah Steel Works	0.079
192	480	Arif Steel Furniture Industry	0.075
193	481	Ali Steel Works, Quetta	0.134
194	482	Unity Plastic Works	0.075
195	484	Qasim Hatchery Poultry	0.009
196	485	Lehri Marble Industry	0.009
197	486	Malik Garments Industry	0.079
198	487	Bolan Feed Plastic Industry	0.009
199	488	Shoukat Foundry Works	0.078
200	489	Naseeb Ullah PVC Pipe Industry	0.082
201	490	Wahab Foundry Works	0.079
202	491	Yahya Food Industry	0.079
203	496	Safdar Ali & Co.	0.008
204	497	Standard Hatchery Industry	0.011
205	499	Farooq Steel Industry	0.190
206	500	Butt Steel Industry	0.075
207	501	Pearl Soap Factory	0.012
208	503	Aftab Garment Industries	0.013
209	505	Farooq Re Rolling Mill	0.496
210	510	Saffar Ghee & Soap Factory	0.079
211	505 A	Farooq Flour Mill	0.136
212	505 B	Abdul Razzaq Dall & Flour Mill	0.013
213	507	Gulzar Ahmed Leather Industry	0.075
214	509	Amam Dad Sweet Factory	0.079

S. No.	File No.	Firm name	Ground rent
215	511	Sharif Oil/Soap Industry	0.079
216	512	Ali Spicy Industry	0.065
217	514	Reham Steel Industry	0.079
218	515	Hakim Confectionary	0.150
219	516	Reham Steel Industry	0.075
220	517	Marhaba Cosmetics	0.299
221	520	Durrani Confectionary	0.181
222	521	Durrani Chiltan Ghee Mill	0.312
223	522	Durrani Syrup Industry	0.297
224	524	Bilal Flour Mill	0.041
225	526	Musa Wooden Furniture	0.066
226	527	Bilal Feed Mills	0.294
227	529	Aryana Flour Mill	0.009
228	532	Syed Flour Mill	0.352
229	533	Bolan Flour Mill	0.397
230	542	Islamabad Flour Mill	0.540
231	544	PharmAChem Private Ltd.	0.069
232	546	Zia Ud Din Flour Mill	0.136
233	549	Sadam Flour Mill	0.067
234	552	Farooq Cold Storage	0.645
235	554	Hamid Soap Industry	0.025
236	559	Samad Zehri & Co.	0.032
237	561	Al-Aziz Enterprises	0.034
238	562	Balochistan Lime Industry	0.068
239	565	Etihad Juice Factory	0.259
240	567	New Asia Block Industry	0.111
241	574	Al-Hamid Lubricant	0.017
242	577	Fazal Marble	0.129
243	583	Shahzad Howson Gate & Bones Factory	0.022
244	584	Ehsan Ghee Mill	0.069
245	538 (A)	New Shahzad Howmason Gate & Bones	0.021
246	586	Aitehad Biscuit	0.110
247	590	Zeshan Electronics Factory	0.006
248	591	New Quetta Nursery	0.047
249	592	S. Masood Bukhari	0.060
250	594	Stone Club Industry	0.073

S. No.	File No.	Firm name	Ground rent
251	607	Unique Marble	0.047
252	615	Live Stoke Poultry Feed	0.051
253	618	Alnajeeb Paper & Nimko	0.012
254	623	Shah Chilli Mirch Factory	0.004
255	624	Syed Anwar Ahmed Steel	0.086
256	631	Star Mining Industry	0164
257	634	Taj Food Industry	0.043
258	644	Al Jabal Food Industry	0.102
259	674	Hashim Khan Cold Storage	0.127
260	677	Hassan Tobacco Factory	0.056
261	678	Rizwan Oil & Ghee Mill	0.052
262	681	Khilji Soup and Material Factory	0.009
263	685	Sariab Feed Go down	0.024
Total			27.586

Annexure 11.2**11.2.2 Loss due to less realization of cost of land - Rs. 21.819 million****(Rs. in million)**

S. No.	File No.	Firm name	Installment
1	200	Kharan Marble Factory	0.074
2	155	Dostak Spinning Wool Center	0.008
3	152	Bolan Glass Works	0.036
4	149	Quetta Beverages	0.150
5	150	Quetta Printing & Packaging Co.	0.067
6	280	Haroon Industries	0.075
7	278	Bolan Printing & Packaging Co.	0.075
8	274	Hashmi Soap Factory	0.015
9	273	Durrani Cold Storage Cum. Ice Factory	0.015
10	270	Jawahar Wooden Furniture	0.060
11	297	Kamran Food Processing Industry	0.150
12	264	Kansi Marble Factory	0.135
13	262	Awais Fruit Product Factory	0.052
14	261	Koyel Fruit Products	0.052
15	260	Ramzan Unani Pharmacy	0.052
16	259	Balochistan Garments	0.060
17	258	Shadai Unani Pharmacy Industries	0.030
18	254	Lal Muhammad Tin Industry	0.045
19	253	Nazar Plastic Industry	0.030
20	251	Mehrab Industry	0.015
21	245	Abbasi PVC Pipe Industry	0.135
22	232	Habib Marble Factory	0.075
23	224	F J Garments	0.037
24	223	Sumbar Wood & Steel Industries	0.015
25	306	Malik Enterprises	0.030
26	307	Qadir Furniture	0.075
27	308	Safat Steel Furniture Industry	0.075
28	310	Salman Plastic Industry	0.067
29	331	Abid Marble Cutting Factory	0.075
30	332	Waleed Marble Industry	0.075
31	340	Ashraf Khan Tanoli	0.246
32	355	Shafiq Garments Industry	0.022
33	356	Hassain & Brothers Marble Industry	0.015

S. No.	File No.	Firm name	Installment
34	358	Ghaznfer RCC Pipe	0.065
35	370	Azhar Furniture Factory	0.151
36	372	Bilal Fruit Processing	0.032
37	386	Chiltan Printers and Publishers	0.042
38	393	Usman Marble Industry	0.085
39	396	Manzoor RCC Pipe	0.012
40	408	G.A Cold Storage	0.024
41	410	Joint Chemical Industry	0.047
42	418	Gulistan Ready Made Garments	0.071
43	425	Pashtoon RCC Pipe Factory	0.023
44	428	Achakzai Marble Industry	0.582
45	429	Waheed Wooden Industry	0.697
46	430	Gulistan RCC Pipe Industry	0.047
47	431	Hameed Soap Factory	0.582
48	432	Habib Marble Industry	0.232
49	444	Raisani & Sons	0.051
50	445	Habib Soap Factory	0.067
51	449	Akhtar Iron and Steel Works	0.115
52	450	Shah GI Pipe Factory	0.051
53	451	Nasir Cooking Oil Factory	0.115
54	452	Azeem Soap Factory	0.115
55	453	Mavra Industry	0.081
56	458	Sarwar Raza Mir & Co.	0.224
57	459	M.R Engineering Company	0.005
58	460	Hakeem Gummy Industry	0.077
59	461	Hussain Electric Industry	0.115
60	462	Ali Furniture Industry	0.051
61	463	Qurban Cooking Oil Factory	0.051
62	467	Zaman Marble Factory	0.089
63	468	Hazara Plastic Industry	0.128
64	469	Watan Engineering Works	0.102
65	471	Faladi Iron Factory	0.128
66	472	Hazara Sweet and Biscuit Industry	0.128
67	473	Hazara Steel Industry	0.128
68	475	Jan Hozri Mill	0.115
69	476	Sasi Marble Industry	0.255

S. No.	File No.	Firm name	Installment
70	478	Alamdar Cooking & Soap Industry	0.511
71	479	Bismillah Steel Works	0.115
72	480	Arif Steel Furniture Industry	0.115
73	481	Ali Steel Works, Quetta	0.102
74	482	Unity Plastic Works	0.128
75	486	Malik Garments Industry	0.128
76	488	Shoukat Foundry Works	0.128
77	489	Naseeb Ullah PVC Pipe Industry	0.303
78	490	Wahab Foundry Works	0.115
79	491	Yahya Food Industry	0.089
80	499	Farooq Steel Industry	0.280
81	500	Butt Steel Industry	0.140
82	505	Farooq Re Rolling Mill	1.127
83	510	Saffar Ghee & Soap Factory	0.083
84	507	Gulzar Ahmed Leather Industry	0.098
85	509	Amam Dad Sweet Factory	0.140
86	511	Sharif Oil/Soap Industry	0.126
87	514	Reham Steel Industry	0.126
88	515	Hakim Confectionary	0.253
89	516	Reham Steel Industry	0.126
90	517	Marhaba Cosmetics	0.561
91	520	Durrani Confectionary	0.281
92	521	Durrani Chiltan Ghee Mill	0.561
93	522	Durrani Syrup Industry	0.561
94	526	Musa Wooden Furniture	0.056
95	527	Bilal Feed Mills	0.561
96	532	Syed Flour Mill	0.657
97	533	Bolan Flour Mill	0.684
98	552	Farooq Cold Storage	1.448
99	559	Samad Zehri & Co.	0.090
100	562	Balochistan Lime Industry	0.160
101	565	Etihad Juice Factory	0.535
102	567	New Asia Block Industry	0.446
103	577	Fazal Marble	0.272
104	592	S. Masood Bukhari	0.203
105	607	Unique Marble	0.092

S. No.	File No.	Firm name	Installment
106	624	Syed Anwar Ahmed Steel	0.441
107	631	Star Mining Industry	0.736
108	644	Al Jabal Food Industry	0.409
109	674	Hashim Khan Cold Storage	0.162
110	675	Zeno Industries	1.127
111	684	Chiltan Go down	0.032
112	685	Sariab Feed Go down	0.497
Total			21.819

Annexure 12.1

12.2.1 Allowing inadmissible item of work - Rs. 24.000 million

(Rs. in million)

Division	Name of work/contractor	Item of work	Quantity paid Cft	Rate (Rs. Per %Cft.)	Amount (Rs.)
Drainage Irrigation, Dera Allah Yar	Improvement of Hairdin Drainage System in Naseerabad Division/M/s Mohammad Yousaf	Earthwork for embankment lead upto 30 m and ramming	4,136,675	50.69	2.097
	Add Premium @29.89%				0.627
	Total				2.724
	Improvement of Hairdin Drainage System in Naseerabad Division /M/s Yar Mohammad	Earthwork for embankment lead upto 30 m and ramming	14,490,987.64	50.69	7.345
	Add Premium @29.89%				2.160
	Total				9.505
	Construction of Flood Protection Bund around Dera Allah Yar/ M/s Rahim Dad	Extra for wet earthwork (Supporting man's weight)	3,045,607.50	50.69	1.544
	Add Premium @29%				0.448
	Total				1.992
	Construction of Flood Protection Bund around Dera Allah Yar/ M/s Ittehad Construction	Extra for wet earthwork (Supporting man's weight)	3,011,231.77	50.69	1.526

Division	Name of work/contractor	Item of work	Quantity paid Cft	Rate (Rs. Per %Cft.)	Amount (Rs.)
	Company				
	Add Premium @29%				0.427
	Total				1.954
Executive Engineer Irrigation Division, Killa Saifullah	Construction of Qalandar delay Action dam in District Killa Saifullah/M/s Rod Jomezai	Excavation in Hard Rock requiring blasting and disposal of excavated material Group II (Grade IV to VI) (SI No. 3-12/i/b)	773,621	678.28	5.247
	Add premium @18.25%				0.958
	Total				6.205
Executive Engineer, Irrigation Division, Ziarat		Cleaning of roots (21-9-b)	1,122,425	118.90	1.330
	Add premium 27% above				0.360
	Total				1.690
	Grand Total				24.000

Annexure 12.2

12.2.3 Overpayment due to non-utilization of available earth - Rs. 21.496 million

(Rs. in million)

Division	Name of scheme/ contractor	Description	Quantity of available earth (Cft.)	Rate Paid %Cft.	Rate Payable %Cft.	Rate Overpaid %Cft.	Amount
Executive Engineer, Irrigation Division, Zhob	Construction of delay Action dams in PB-18 district Sherani M/s Amir Khan	Earthwork for embankment lead up to 30 m SI No. 3-5/d-i	1,698,839.50	472.81	346.36	126.41	2.147
Add Premium @ 14.203% above							0.305
Total Over Payment							2.452
Executive Engineer, Irrigation Division Kachhi at Dhadar	Construction of Pir Puchi Check Dam District Kachhi /M/s Al-Raziq International Traders	Earthwork embankment in hard soil SI No. 3-5/c	69,120.00	246.25	99.12	147.13	0.102
		Earthwork embankment in shingle gravel SI No. 3-5/d	46,080.00	334.75	109.88	224.87	0.104
Total							0.205
Add Premium @28.97%							0.059

Division	Name of scheme/ contractor	Description	Quantity of available earth (Cft.)	Rate Paid %Cft.	Rate Payable %Cft.	Rate Overpaid %Cft.	Amount
Grand Total							0.470
Executive Engineer Irrigation Division, Killa Saifullah	Construction of Kan Tangi Delay Action Dam Kan Mehterzai Area, Muslim Bagh/M/s Haji Khan Gul	Earthwork embankment	7,08,041	202.45	50.7	151.75	1.074
		Earthwork embankment	28,88,937	172.05	50.7	121.35	3.506
Total							4.580
Executive Engineer, Irrigation Division, Kharan	Construction of various small flood Spurs/Bunds u/c Nouroz Kalat, Sarawan and different areas of Kharan M/s Jamil Ahmed	Earthwork for embankment ----- -----etc. Shingle or Gravel under SI No. 3-21/d, Less 3-4/d	234,320	108.33	336.17	227.84	0.534
Sub Total							0.534

Division	Name of scheme/ contractor	Description	Quantity of available earth (Cft.)	Rate Paid %Cft.	Rate Payable %Cft.	Rate Overpaid %Cft.	Amount
Add Premium @ 30% above on CSR, 1998							0.160
Total							0.694
Executive Engineer, Irrigation Division, Kharan	Construction of Flood Protection Bund/Spurs and Walls in Different Areas of Kharan to M/s Jamil Ahmed	Earthwork for embankment ----- -----etc. Hard Soil Under SI No. 3-6/c, Less 3-4/c	60,334	105.78	247.52	141.74	0.086
		Earthwork for embankment etc. Shingle or Gravel Under SI No. 3-6/d, Less 3-4/d.	108,574	108.33	336.17	227.84	0.247
Sub-Total							0.333
Add Premium @ 30% above on CSR, 1998							0.100
Total							0.433
Executive Engineer, Irrigation Division, Sibi	Construction of Arand Delay Action Dam in District Sibi/ M/s Allah Noor	Earthwork for embankment	484,225.09	246.25	144.29	101.96	0.494

Division	Name of scheme/ contractor	Description	Quantity of available earth (Cft.)	Rate Paid %Cft.	Rate Payable %Cft.	Rate Overpaid %Cft.	Amount
Add premium @ 22.95%							0.113
Total							0.607
Executive Engineer, Irrigation Division, Ziarat	Construction of Mazo dam /Saad ullah	Earthwork for embankment	14,656	520			0.076
	Construction of Gharkhwa dam/Nasir	Earthwork for embankment	15,836	520			0.082
	Construction of Ghargut dam/Nasir	Earthwork for embankment	36,550	520			0.190
Add premium @ 28 %							0.098
Total							0.446
Grand Total							21.496

Annexure 12.3

12.2.3 Overpayments due to allowing higher rates of premium - Rs. 10.384 million

(Rs. in million)

Division	Name of work/ contractor	Item of work	Quantity	Rate	Amount
Executive Engineer, Irrigation Division, Zhob	Construction of delay Action dams in PB 18 district Sherani/ M/s Amir Khan	Excavation in foundation of buildings bridges and other structure for Dam body in shingle or gravel	83,042 Cft.	178. 84% Cft.	0.149
			558,057.50 Cft.	342. 82% Cft.	1.780
		Excavation of trenches for water supplying pipe lines upto 1.5 m depth from ground floor level	12,385 Cft.	147. 27% Cft.	0.018
			5,308 Cft.	314. 78% Cft.	0.017
		Excavation in hard rock requiring blasting and disposal of blasted material	276,725.50 Cft.	678. 28 % Cft.	1.877
		Earthwork excavation undressed	280,500 Cft.	177. 15 5 Cft.	0.497
Total					4.337
Premium paid @ 92% above on CSR (A)					3.990

Division	Name of work/ contractor	Item of work	Quantity	Rate	Amount
Less premium payable @ 14.203% above on CSR (B)					0.616
Overpaid on earthwork (A-B)					3.374
Executive Engineer Irrigation Division, Saifullah	Killa Construction of Gut Shalezai Gravity Dam in Muslim Bagh in District Killa Saifullah/M/s Ghulam Sarwar	Providing and installing M.S. blind pipe socketed seamless welded joint or hand welded joint, or hand welded joint, MS reducer where necessary in tube well bore hole (S. No. 27-20/j)	250 Rft.	166,088. 1 Per % Rft.	0.415
Amount					0.415
Premium paid @ 208% above					0.863
Premium admissible @ 108% above					0.448
Overpaid amount of Premium					0.415
Project Director 100 Dams, Quetta	Construction of Arrah Dam Awaran/M/s Muhammad Khan Khilji		126.821		6.595
Total					10.384

Annexure 12.4

12.2.4 Overpayment due to allowing incorrect higher rates - Rs. 1.478 million

(Rs. in million)

Division	Item of work	Rate paid	Rate to be paid	Difference	Quantity (Cft.)	Total
Executive Engineer, Irrigation Division, Kalat	In Shingle gravel 30%	342.82	227.84	114.98	256,300	0.295
Total						0.295
Add 23% above						0.068
Total						0.362
Executive Engineer, Irrigation Division, Kalat	In hard soil 70%	342.82	227.84	114.98	315,000	0.362
	In Shingle gravel 30%	178.84	126.59	52.25	135,000	0.071
Total						0.433
Add 23% above						0.099
Total						0.532
Executive Engineer, Irrigation Division, Kachi at Dhadar	Excavation in foundation of buildings Hard Soil SI No. 3-21/c	178.84	126.59	52.25	353,200	0.185
	Excavation in foundation of buildings Shingle	342.42	227.84	114.58	232,322	0.266

Division	Item of work	Rate paid	Rate to be paid	Difference	Quantity (Cft.)	Total
	gravel SI No. 3-21/d					
Total						0.451
Add Premium @29.50%						0.133
Total						0.584
Grand Total						1.478

Annexure 12.5

12.2.5 Non-recovery of mobilization advances - Rs. 477.687 million

(Rs. in million)

Division	Name of work	Name of contractor	Mobilization advance Paid	Mobilization advance deducted	M. advance deductible @20%	Less deduction
Project Director, Construction of Basol Dam, Gwadar	Construction of irrigation, Water supply, Command Area and building works Package II	M/s Noor-ul-Haq	419.747	96.705	251.847	155.142
Project Director, Construction of Toiwar Batozai Storage Dam, Killa Saifullah	Main Dam Work	M/s SMABD and MN Construction Co.	347.324	168.549	347.324	178.775
	Additional Work		213.485	69.715	213.485	143.770
Total						322.545
Grand Total						477.687

Annexure 12.6

12.2.6 Non-deduction of governmental taxes - Rs. 228.945 million

(Rs. in million)

Division	Name of work	Name of contractor	Total amount	15% BST
Executive Engineer, Irrigation Division, Harnai	Construction of Irrigation Scheme, Abdullah Abad	M/s Abdul Salam,GC	5.00	0.750
	Construction of Water Channels, Harnai	M/s Hafeezullah,GC	20.00	3.000
	Supply and Installation of Pipes, Khost	M/s Salam,GC	1.997	0.300
	Construction of Water Channels, Harnai	M/s Wali,GC	11.00	1.650
	Repair of Rest House,Wam	M/s Syedzai, GC	0.5	0.075
	Construction of Flood Protection Wall, Sharag	M/s Wahid,GC	29.948	4.492
	Construction of Water Channels, TorGhar	M/s Syedzai, GC	10.00	1.500
	Construction of Delay Action Dam, Sozo	M/s Hakeem khan, GC	49.719	7.458
	Construction of Water Channels, Spintangi	M/s Azim, GC	20.00	3.000
	Construction of Delay Action Dam, Kamalkach,Sorgut	M/s Nasir, GC	17.737	2.661
	Construction of Water Channels, Killi Urbooz	M/s Saeedullah,GC	28.00	4.200
	Construction of Flood Protection Wall, Harnai	M/s Habib, GC	30.00	4.500
	Construction of Flood Protection Wall, Harnai	M/s Tariq, GC	70.00	10.500
	Construction of Water Channels, Killi Godja	M/s Syedzai, GC	40.00	6.000
	Construction of Delay Action Dam, Sarobi	M/s Sarwar, GC	7.198	1.080
Construction of water Delay Action Dam	M/s Habib, GC	14.82	2.223	

Division	Name of work	Name of contractor	Total amount	15% BST
	Darloon,Sore			
	Construction of Delay Action Dam, Choki	M/s Zahir, GC	2.9	0.435
	Construction of Delay Action Dam, Sazo	M/s Hakeem khan, GC	24.59	3.689
	Construction of Water Channels,Taritangi	M/s Habib, GC	3.9	0.585
	Construction of Water Channels,Wamtangi	M/s Saad, GC	19.77	2.966
	Repair of Water Channels,Wam	M/s Syedzai, GC	0.5	0.075
	Repair of Sub Divisional Officer,House	M/s Anwar, GC	0.5	0.075
	Repair of Sub Divisional Officer, office	M/s Wahid, GC	0.5	0.075
	Repair of Rest House, Sharag	M/s Wahid, GC	0.5	0.075
	Construction of room at Irrigation office, Harnai	M/s Anwar, GC	0.7	0.105
	Repiar of transport	M/s Syedzai, GC	0.3	0.045
	Repair of transport	M/s Syedzai, GC	0.272	0.041
	Repair of transport	M/s Syedzai, GC	0.273	0.041
Total				66.450
Executive Engineer, Irrigation Division, Sibi	Construction of Arand Delay Action Dam Khajjak Area, Sibi	M/s Allah Noor, GC	29.506	4.426
	Construction of Ghulozawar Delay Action Dam Luni Area, Sibi	M/s Sohbat Khan, GC	28.893	4.334
	Maintenance of Nari Canal, Sibi	Mir Hassan Marghzani Enterprises, GC	2.500	0.375

Division	Name of work	Name of contractor	Total amount	15% BST
	Repair of Labour Quarter Irrigation Division, Sibi	M/s Yar Muhammad Solangi, GC	0.500	0.075
	Repair and Maintenance of XEN Bungalow, Sibi	Mir Hassan Marghzani Enterprises, GC	0.700	0.105
	Repair and Maintenance of Mosque at Irrigation, Sibi	M/s Yar Muhammad Solangi, GC	0.500	0.075
	Repair and Maintenance of SE Bungalow Irrigation Circle, Sibi	Missed work order	0.300	0.045
Total				9.435
Executive Engineer, Irrigation Division, Hub	R&M of Bela Canal		0.908	0.136
	R/o Vehicles, Tractor, Loader	M/s Haji Shah Muhammad, GC	3.861	0.463
	R/o Residential Buildings		0.399	0.048
	Restoration flood protection Bund Amri Wari Dhora of Main Lasbela Canal		3.999	0.480
	R/o DADs in Dureji Tehsil	M/s Haji Shah Muhammad, GC	0.533	0.064
	R/o DADs in Dureji Tehsil		0.449	0.054
	C/o Bahloor Kinnarri Delay Action Dam Tehsil Dureji	M/s Haji Dad Muhammad, GC	89.069	11.430
	C/o Check Dams Tehsil Dureji	M/s Haji Shah	39.551	4.746
	Silt Clearance and Patch Work of Lasbela Canal	Muhammad, GC	1.781	0.214

Division	Name of work	Name of contractor	Total amount	15% BST
Total				17.635
Project Director, Basol Dam, Gwadar	Consultancy services for detail design	M/s Associate consulting Engineers ACE(Pvt.) Limited Karachi	39.905	2.073
Executive Engineer, Irrigation Division, Gwadar	Construction/Restoration of Small Irrigation Bundat water ponds in diff area of Gwadar	M/s Asad & Sons	2.970	0.387
	Construction/Restoration of Small Irrigation Bundat water ponds in diff area of Gwadar		1.930	0.252
Total				0.639
Executive Engineer, Irrigation Division, Bela at Uthal	C/o Dambi Check Dam, Lakhra Area	M/s Faws G/c AND GoS	12.600	1.512
	Remedial Measures for Dhanna Sadoori Flood Irrigation Scheme on Porali River Bela	M/s Riaz Ahmed AND Co., GC	48.508	5.821
Total				7.333
Executive Engineer, Irrigation Division, Zhob	Construction of delay Action dams in PB-18 district Sherani under Chief Minister Program for construction of 30 Dams in Balochistan	M/s Amir Khan	34.688	5.203
	Construction of Khowranai delay Action Dam at Murgha Kibzai area Kakhao PB 18, district Zhob (PSDP-1435)	M/s Abdul Malik	29.550	4.433

Division	Name of work	Name of contractor	Total amount	15% BST
	Construction of flood protection wall in PB 18, Zhob/Sherani	M/s Mohammad Afzal	82.495	12.374
	Construction of flood protection wall/water courses and channels and land leveling Huramzai, Abdullahzai Zhob (PSDP No. 1389)	M/s Miraj-u-Din	18.660	2.799
	Construction of small dams in district Zhob Package No. 03 (PSDP No. 1457)	M/s Mohammad Sidique and Brothers	12.700	1.905
	Construction of small dams in district Zhob Package No. 02 (PSDP No. 1457)	M/s Abdul Rauf and Sons	27.500	4.125
	Construction of small dams in district Zhob Package No. 01 (PSDP No. 1457)	M/s Fiza Group	17.000	2.550
	Construction of flood protection wall/Drilling bores, Water courses and land leveling Kibzai and Abdullahzai District Zhob (PSDP No. 1388)	M/s Fazal Khalique	19.770	2.966
	Construction of F/P in Daraband, Kaza mina Sambaza, Khawo etc. PB-18 District Zhob (PSDP No. 1317)	M/s Roshan and Brothers	14.800	2.220
	Construction of flood protection wall in Daraband, Kaza, Mena Sambaza Khawo etc. PB 18, District Zhob (PSDP No. 1337)	M/s Roshan and Brothers	11.800	1.770

Division	Name of work	Name of contractor	Total amount	15% BST
	Construction of Gabion/Stone Masonry Flood Protection Walls for protection of Agriculture Lands/House of peoples in 13 union councils and municipal area under PSDP No. 1386 in PB 18, Zhob.	M/s S.S. Zaman	19.653	2.948
	Construction of flood protection wall in PB-18 Zhob Cum. Sherani (PSDP No. 1347)	M/s Ideal Construction Company	19.708	2.956
Total				46.249
Executive Engineer, Irrigation Division, Kharan	Construction of Various Small/Spur Bunds in U/C Nouroz Kalat, Kharan	M/s Jamil Ahmed & Brothers, GC	16.999	2.040
	Construction of Flood Protection Bund/Spurs and Walls in Different Areas of District: Kharan.	M/s Jamil Ahmed & Brothers, GC	14.999	1.800
	Construction of Protection Walls for Irrigation Purpose Tehsil Basima, Shaogari, Plantak District Washuk	M/s Mehboob Ali, GC	4.999	0.600
	Restoration of Bandaat and Improvement of Spillway of Bundat of Sargurdan District Kharan	M/s Qazi Ahmed Jan & Sons, GC	19.793	2.375
Total			56.791	6.815
Executive Engineer, Irrigation Division,	Rehabilitation of Bore Nallah Irrigation Channel, Nushki	M/s Balochistan Engineering Works	10.000	1.200

Division	Name of work	Name of contractor	Total amount	15% BST
Nushki	Construction of Protection Bunds in District Nushki	M/s Ali Muhammad & Sons	0.500	0.075
	Construction of Protection Bund, Walls etc. in U/Cs, District Nushki.	M/s Tootan Construction Co., GC	7.499	0.900
	Purchase and Renting Decoration Material for Celebration 70 th Independence Day	M/s Balochistan Egg: Works.	0.050	0.007
	Strengthening of Diversion Various Bands at Nushki	M/s Tootan Construction Co., GC	1.120	0.134
	Repair and Maintenance of Rest House	M/s Naseeb & Brothers, GC	0.800	0.096
	Repair of 7 BACHelor Quarters	M/s Tootan Construction Co., GC	0.500	0.060
	Repair and Maintenance of Office Building.		0.300	0.036
	Repair and Maintenance of Mosque		0.250	0.030
Total			21.019	2.539
PD, Construction of	Consultancy services	M/s Associated	2.028	0.251

Division	Name of work	Name of contractor	Total amount	15% BST
Toiwar Batozai Storage Dam Killa Saifullah		Consulting Engineers- ACE (Pvt.) Ltd. in Association and CAMEOS Consultant (CAMEOS Share)	8.126	1.050
			6.990	0.913
Total			17.144	2.155
Executive Engineer, Irrigation Division, Turbat	Improvement of Dukram Delay Action Dam Turbat	M/s Khan Mohammad	24.752	3.713
	Re-habilitation and restoration of small storage ponds/protection walls (Package No. 01)	M/s Meer and Sons, GC	7.621	1.143
	Package No. 02		3.954	0.593
	Package No. 03		2.276	0.341
	Package No. 04		2.000	0.300
	Package No. 05		5.939	0.891
	Package No. 06		7.423	1.113
	Package No. 07		2.276	0.341
	Package No. 08		2.400	0.360
	Construction of Pullani Protection Wall Turbat	M/s Kulber, Construction Co.	4.946	0.742
Protection Bandat, Wall, cleaning and maintenance of Karezs and small Dams in PB 49 Kech II	M/s Khan Mohammad, GC	1.484	0.223	

Division	Name of work	Name of contractor	Total amount	15% BST
	(Package No. 09)			
	(Package No.08)		3.969	0.595
	(Package No.07)		2.870	0.431
	(Package No.06)		1.978	0.297
	(Package No.05)		1.950	0.293
	(Package No.04)		5.813	0.872
	(Package No.03)		4.874	0.731
	(Package No.02)		5.427	0.814
	(Package No.01)		11.223	1.683
	Flood protection of land along left and right bank of Kech Kaur in District Kech” (Package No. 09)	M/s Zubair Ahmad 6 th running bill	3.854	0.578
Total			107.029	16.054
Executive Engineer, Irrigation Division, Panjgur	“Construction of Water Storage Dam Gazain, Gawash District Panjgur”	M/s Sadiq Mengal & Brothers	23.802	3.570
PD, Shadi Kaur Dam Quetta	Consultancy Service for Construction of Shadi Kour Dam	M/S Associated Consulting Engineer ACE (Pvt.) Ltd	6.252	0.938
Executive Engineer, Irrigation Division,	C/o small irrigation schemes, Musa Khel	Ms. Afghan Construction Co.	4.00 3.00	2.25

Division	Name of work	Name of contractor	Total amount	15% BST
Musakhel			8.00	
	C/o flood protection at Koat Kach, Baqidad	Ms. Two friends	3.5	0.525
	C/o flood protection wall UC Rarasham Kingri Koat Khan Muhammad, Ghuryasa	Ms. Two friends	3.5 6.5	1.5
	C/o flood protection wall Koat Khan Muhammad Lori Tang	Ms. Afghan Construction Co.	3.6 2.00	0.84
	C/o flood protection wall UC Kingri Drug Wah Hassan Khial	Ms. Sher Jan	3.4 4.00 3.6	1.65
	C/o delay Action Dam Haji Hazar Khan Salmezai Paswandai Area	Ms. Nasir construction	10.00	1.5
	C/o flood protection wall & bunds check dams in tehsil Saddar, Musakhel	Ms. Haji Hayat Khan	10.00 20.00 9.587	5.938
	C/o Khar Tangi Delay Action dam in Wah Hassan Khel	Ms. Afghan Construction Co.	2.00 8.00	1.5
			8.250	1.238
Total				15.703
Executive Engineer, Irrigation Division, Ziarat	Karazat schemes	Saad	50.027	7.504
	Con/o/Sui /Kan Depot, Payo	Khan, GC	3.176	0.476
	Misc. works	M. Naeem	0.689	0.103

Division	Name of work	Name of contractor	Total amount	15% BST
Total				9.320
Executive Engineer, Irrigation Division, Mastung	Repair work	M/s Hamza Shahwani & Brothers, GC	0.896	0.107
Executive Engineer, Irrigation Division, Sibi	Construction of Arand Delay Action Dam Khajjak Area, Sibi	M/s Allah Noor, GC	48.819	5.585
Grand Total				236.130

(Rs. in million)

Division	Name of work	Name of contractor	Estimated/ tendered cost	Stamp duty 0.25%
Executive Engineer, Irrigation Division, Harnai	Construction of Irrigation Scheme, Abdullah Abad	M/s Abdul Salam, GC	5.000	0.013
	Supply and Installation of Pipes, Khost	M/s Salam, GC	1.997	0.005
	Construction of Water Channels, Harnai	M/s Wali,GC	11.000	0.028
	Construction of Flood Protection Wall , Sharag	M/s Wahid,GC	29.948	0.075
	Construction of Water Channels , Tor Ghar	M/s Syedzai, GC	10.000	0.025

Division	Name of work	Name of contractor	Estimated/ tendered cost	Stamp duty 0.25%
	Construction of Water Channels, Spintangi	M/s Azim, GC	20.000	0.050
	Construction of Flood Protection Wall, Harnai	M/s Habib,GC	30.000	0.075
	Construction of Flood Protection Wall, Harnai	M/s Tariq, GC	70.000	0.175
	Construction of Water Channels, Godja	M/s Syedzai, GC	40.000	0.100
	Construction of Delay Action Dam,Choki	M/s Zahir, GC	2.900	0.007
	Construction of Delay Action Dam, Zarkhail	M/s Naeem, GC	33.180	0.083
	Construction of Delay Action Dam,Sozo	M/s Hakeem khan, GC	24.590	0.061
Total				0.695
Executive Engineer, Irrigation Division, Sibi	Construction of Arand Delay Action Dam Khajjak Area, Sibi	M/s Allah Noor, GC	49.005	0.123
	Construction of Ghulozawar Delay Action Dam Luni Area, Sibi	M/s Sohbat Khan, GC	28.607	0.072
	Maintenance of Nari Canal, Sibi	Mir Hassan Marghzani Enterprises, GC	2.500	0.006
	Repair of Labour Quarter Irrigation Division, Sibi	M/s Yar Muhammad	0.495	0.001

Division	Name of work	Name of contractor	Estimated/ tendered cost	Stamp duty 0.25%
		Solangi, GC		
	Repair and Maintenance of XEN Bungalow, Sibi.	Mir Hassan Marghzani Enterprises, GC	0.696	0.002
	Repair and Maintenance of Mosque at Irrigation, Sibi	M/s Yar Muhammad Solangi, GC	0.495	0.001
	Repair and Maintenance of S.E Bungalow Irrigation Circle, Sibi	Missed work order	0.300	0.001
Total				0.205
Project Director, Basol Dam, Gwadar	Construction of Basol Dam Project, Package I	N/m	5,377.493	13.444
	Consultancy services	M/s Associate Consulting Engineers ACE (Pvt.) Limited, Karachi	273.258	0.683
Total				14.127
Executive Engineer, Irrigation	Construction of Flood Protection Bunds in District Kharan	M/s Dad Muhammad Mosiani, GC	22.070	0.055

Division	Name of work	Name of contractor	Estimated/ tendered cost	Stamp duty 0.25%
Division, Kharan	Construction of Palantak Dam in District Washuk	M/s Zeeshan Agha, GC	15.380	0.038
	Construction of Flood Protection Bunds (12) at Shikari Bent Jungle, Rei Kalag etc.	M/s Suresh Lal, GC	15.500	0.039
	Construction of Flood Protection Bunds at U/C Norouz Kalat, Raskoh etc., Kharan	M/s Associates Enterprises, GC	15.000	0.037
	Construction of Various Small /Spur Bunds in U/C Nouroz Kalat, Kharan	M/s Jamil Ahmed & Brothers, GC	17.000	0.043
	Construction of Flood Protection Bund/Spurs and Walls in Different Areas of Kharan	M/s Jamil Ahmed & Brothers, GC	15.000	0.038
	Construction of Protection Walls for Irrigation Purpose Tehsil Basima, Shaogari, Plantak, District Washuk	M/s Mehboob Ali, GC	4.998	0.012
	Restoration of Bandaat and Improvement of Spillway of Bundat of Sargurdan, District Kharan	M/s Qazi Ahmed Jan & Sons, GC	19.793	0.049
Total				0.312
Executive Engineer, Irrigation	Construction of Punjab Thar DA Dam, Khaliqabad	Ms. Saifullah Mohammad Shai, GC	46.100	0.115

Division	Name of work	Name of contractor	Estimated/ tendered cost	Stamp duty 0.25%
Division, Kalat	Construction of Reko Peon Chur DA Dam, Khaliqabad	Ms. New Shah, Builders, GC	82.990	0.207
	Construction Of DA Dam Sinjidi, Khaliqabad	Ms. Saifullah Mohammad Shai, GC	55.830	0.140
	Construction of Koh e Nazo Delay Action Dam at Surab, District Kalat	Ms. Agha Mohammad, GC	121.250	0.303
Total				0.765
XEN, Irrigation, Panjgur	Construction of Storage Dam Gazain Gawash, District Panjgur	N/m	59.700	0.150
Project Director, construction of 100 Dams in Quetta	Construction of 3 small check Dams in Killa Abdullah	M/S Origin Enterprises	83.739	0.209
	Construction of 2 small check Dams in Killa Abdullah	M/S Jan Brothers	69.741	0.174
	Construction of Sanjadi Dam in Quetta	M/S Zahir Khan & brothers	370.503	0.926
	Construction of Kuchani Dam in Quetta	M/S Siddique & Brothers	120.790	0.302
	Construction of Khaisar Dam in Noshki	M/S Nizam Baloch & Brother	349.510	0.873

Division	Name of work	Name of contractor	Estimated/ tendered cost	Stamp duty 0.25%
	Construction of Washuk Dam in Washuk	M/S Haji Noorullah Baloch & Brothers	611.430	1.529
Total				4.013
Grand Total				20.723

Annexure 12.7

12.2.7 Non-obtaining of performance security - Rs. 25.429 million

(Rs. in million)

Division	Name of Firms	Contract value	Performance security
Executive Engineer, Irrigation Division, Killa Saifullah	M/s Haji Noor Muhammad & Sons	29.435	2.943
	M/s Rud Jomezai Construction Company	26.335	2.633
	M/s Munawar Khan Jomezai and Co.	56.23	5.623
Executive Engineer Irrigation Division, Musa Khel	Ms. Afgan CC	80.00	14.23
Total		192.00	25.429

Annexure 12.8

12.2.9 Non/less deduction and premature release of security deposits - Rs. 56.925 million

(Rs. in million)

Division	Name of work	Total work done	Security deposit deducted	Security deposit to be deducted	Less deduction	% security deducted
Executive Engineer, Irrigation Division, Kalat	Construction of Kot Langove Delay Action Dam, Khaliqabad, District Kalat	19.800	Nil	2.000	2.000	0%
Project Director, Shadi Kor Dam, Quetta	Construction of Access Road Causeway Crossing	27.254	1.363	2.725	1.363	5%
Project Director, construction of 100 Dams in Quetta	Construction of Machka Manda Dam, District Killa Abdullah	35.595	Nil	3.562	3.562	0%
Total					6.925	

Annexure 13.1

13.2.1 Loss to the government due to less production of milk - Rs. 5.052 million

(Rs. in million)

S. No.	Period	Average daily strength of milking cows	Total milk produced (Liters)	Average daily production of each milking cow (Liters)	Milk to be produced @ 18.6 Liter Per Day (Liters)	Diff: (Col: 4-6) (Liters)	Fed to calves (Liters)	Balance (Liters)	Cost of milk	
									@	Rs.
1	2	3	4	5	6	7	8	9	10	11
1	July	38	13,659	11.60	21,204	7,545	1,662	5,883	68	0.400
2	August	39	14,598	12.80	21,762	7,164	2,760	4,404	68	0.299
3	September	40	15,044	12.54	22,320	7,276	3,198	4,078	68	0.277
4	October	44	17,163	12.59	24,552	7,389	4,452	2,937	68	0.200
5	November	48	17,117	11.89	26,784	9,667	3,960	5,707	68	0.388
6	December	52	19,427	12.06	29,016	9,589	3,960	5,629	68	0.383
7	January	55	21,021	12.33	30,690	9,669	4,080	5,589	68	0.380
8	February	55	18,441	11.98	30,690	12,249	3,342	8,907	68	0.606
9	March	53	19,695	11.99	29,574	9,879	3,102	6,777	68	0.461
10	April	51	18,354	12.00	28,458	10,104	1,980	8,124	68	0.552
11	May	46	16,056	11.26	25,668	9,612	1,608	8,004	68	0.544
12	June	43	14,784	11.46	23,994	9,210	942	8,268	68	0.562
Total			205,359		314,712	7,545	35,046	74,307		5.052

Annexure 13.2

**13.2.4 Non-deduction of BSTS on execution of work from contractors -
Rs. 1.441 million**

(Rs. in million)

S. No.	Name of firm	Voucher No. and date of Bill	Description	Amount	15% BSTS amount
1	M/s Madan Lal Traders, Nushki	Nil/ July & Aug-15	7450 Kg Mixed dairy ration	0.283	0.042
2	M/s Haji Mubarak Khan, Government Contractor & General Order Supplier, Nushki	13 to 17/ July&Aug-16	26,374 Kg Green fodder	0.271	0.041
3	M/s Haji Siraj-ul-Din Brothers, Nushki	6965 to 6979/ Jan & Feb-16	5,000 Kg Mixed dairy ration	0.192	0.029
4		6981 to 6995/ Mar-16	5,000 Kg Mixed dairy ration	0.192	0.029
5	M/s Haji Abdul Karim Mengal Toll, Nushki	14 to 23/ January-16	16,620 Kg Green fodder	0.170	0.026
6		24 to 31/ Feb-16	13,474 Kg Green fodder	0.139	0.021
7		12,17,21,2632, 36,41,42 & 45/ Nov-15 & Jan to Mar-16	20,400 Kg Wheat Straw	0.224	0.034
8		33 to 40 & 43/ Mar & Jan-16	16,760 Kg Green fodder	0.172	0.026
9		60 to 70/ April-16	11,840 Kg Green fodder	0.124	0.019
10	M/s Insaf Chara and Haji Siraj-ul-Din Brothers, Nushki	391,383,381 and 7173to 183/ May-16	3,375 Kg Mixed dairy ration	0.130	0.019
11	M/s Insaf Chara Depot, Quetta	6 to 12/ May-16	2,625 Kg Mixed dairy	0.101	0.015

S. No.	Name of firm	Voucher No. and date of Bill	Description	Amount	15% BSTS amount
			ration		
12	M/s Haji Abdul Karim Mengal Toll, Nushki	89 to 100/ June-16	14,020 Kg Green fodder	0.139	0.021
13		127 to 134/ Aug-16	10,639 Kg Green fodder	0.126	0.019
14		102 to 110/Jul&Aug-16	12,240 Kg Wheat Straw	0.135	0.020
15		135 to 141/Sept-16	12,180 Green fodder	0.125	0.019
16		111 to 119/Sept& Jul-16	13,801 Wheat Straw	0.143	0.022
17		120 to 126 / Jul & Aug-16	10,569 Kg Green fodder	0.108	0.016
18		M/s Insaf Chara Depot, Quetta	25 to 35/Aug-16	4,063 Kg Mixed dairy rations	0.156
19	13 to 24 /July-16		4,488 Kg Mixed dairy ration	0.157	0.024
20	M/s Muhammad Ali Government Contractor & General Order Supplier. Nushki	28 to 31/ Dec-16	13,000 Wheat Straw	0.143	0.021
21		25 to 27/ Dec-16	10,980 Green fodder	0.113	0.017
22		21 to 24/ Nov-16	17,300 Green fodder	0.177	0.027
23		16 to 18/Dec-16	3,750 Kg Mixed dairy ration	0.144	0.022
24		11 to 15 /Nov-16	5,000 Kg Mixed dairy ration	0.192	0.029
25		6 to 10 /Oct-16	5,000 Kg Mixed dairy ration	0.192	0.029

S. No.	Name of firm	Voucher No. and date of Bill	Description	Amount	15% BSTS amount
26		2 to 5 / Sept-16	3,744 Kg Mixed dairy ration	0.144	0.022
27		50 to 54/Mar-17	22,989 Green fodder	0.236	0.035
28		45 to 49/Feb& Mar-17	17,558 Green fodder	0.180	0.027
29		40 to 44/Jan & Feb-17	16,559 Green fodder	0.170	0.025
30		55 to 59/April-17	21,473 Green fodder	0.220	0.033
31		60 to 64/May-17	5,625 Kg Mixed dairy ration	0.216	0.032
32		65 to 75/May-17	18,240 Kg Green fodder and 1,250 Kg Mixed dairy ration	0.235	0.035
33		002&14/28-12-16	8,050 Kg Shazor Wanda Feed (Dairy)	0.655	0.098
34		90 to 98/31-07-17	8,800 Kg Wheat Straw, Kg 16,217 Green Fodder and 4,620 Kg Mixed dairy ration	0.443	0.066
35		102 to 111/Sept-17	8,750 Kg Mixed dairy ration 15,320 Kg Green Fodder and 5,700 Kg Wheat Straw	0.536	0.080

S. No.	Name of firm	Voucher No. and date of Bill	Description	Amount	15% BSTS amount
36	M/s Hi-Tech Feeds (Pvt.) Ltd.	113&114/30-09-17	10,455 Kg Green fodder	0.102	0.015
37		124 to 130/Nov&Dec-17	26,090 Kg Green fodder	0.267	0.040
38		171 to 179 / Feb&Mar-18	11,180 Kg Green fodder	0.123	0.018
39		166 to 170/April-18	11,900 Kg Green fodder	0.122	0.018
40		153 to 165/Feb&Mar-18	25,930 Kg Green fodder	0.266	0.040
41		033,004&63/Oct & Dec-17 and Feb-18	30,000 Kg Dairy Feed (Pallet)	1.166	0.175
42	181 to 185/April-18	11,550 Kg Wheat Straw, 1,000 Kg Mixed dairy ration	0.222	0.033	
43	189, 190&193/May-18	2,000 Kg Wheat Straw, 9,322 Kg Green Fodder	0.118	0.018	
44	195 to 198/June-2018	5,220 Kg Wheat Straw, 8,015 Kg Green Fodder	0.140	0.021	
Total				9.609	1.441

Annexure 14.1

14.2.1 Less realization of royalty - Rs. 154.345 million

(Rs. in million)

S. No.	Block No.	Name of contractor	Period	Contract amount	Amount Deposited	Recoverable
1	Block-I&II	M/s Naveed & Company	21.06.17 to 20.10.17	68.750	48.750	20.000
2	Block-V (Quetta)	M/s Bashir Ahmed	04.09.17 to 03.09.18	77.066	60.750	16.316
3		M/s Mir Liaquat Ali Lehri	04.03.16 to 03.03.17	37.950	36.950	1.000
4			04.03.17 to 03.09.17	20.873	16.679	4.194
5			15.02.17 to 14.02.18	29.712	16.057	13.655
6	Block-IV (Bolan, Mach & Ab-e-Gum)	M/s Bashir Ahmed	15.03.17 to 14.03.18	55.896	34.611	21.285
7	Block-VII	M/s Mir Liaquat Ali Lehri	20.03.16 to 19.03.17	22.000	21.968	0.032
8			20.03.17 to 29.07.17	8.739	7.600	1.139
9		M/s Bashir Ahmed	01.08.17 to 30.07.18	101.000	74.067	26.933
10	Block-VIII (Duki, Barkhan Musa)	M/s Bashir Ahmed	1.06.17 to 31.05.18	167.316	117.525	49.791

S. No.	Block No.	Name of contractor	Period	Contract amount	Amount Deposited	Recoverable
	Khel, excluding Chamalan g)					
Total						154.345

Annexure 14.2

14.2.2 Less realization/non-depositing of royalty collected departmentally - Rs. 139.291 million

**Annexure 14.2-A
(Rs. in million)**

S. No.	Company name	ML No.	Total tonnage (From 01-06-18 to 30-09-18)	Tonnage during auction period	Net tonnage (Total - auction period)	Amount due (Net Tonnage x Rate)	Amount deposited	Amount Recoverable
1	M/s Murtaza Coal	53(1717)	3,369.6	732	2637.6	0.343	0.130	0.213
2	M/s Kala Khan Coal Company	53(1455)	3,594.6	135	3459.6	0.450	0.053	0.396
3	M/s Dumar Coal Company	53(869)	13,164.7	262	12902.7	1.677	1.281	0.396
4	M/s Nasar & Brothers Coal Co.	53(1642)	23,056	4988	18068	2.349	1.483	0.865
5	M/s Muhammad Akbar Nasar & Bros. Co.	53(1643)	3,512.8	987	2525.8	0.328	0.155	0.173
6	M/s Sardar Mir Usman Tareen Coal	53(1438)	2,610.9	377	2233.9	0.290	0.114	0.177
7	M/s Sardar Mir Usman Tareen Coal	53(1505)	2,681.8	138	2543.8	0.331	0.170	0.161
8	M/s Mir Haji Tareen Coal Company	53(1499)	6,480.1	1016	5464.1	0.710	0.160	0.550

S. No.	Company name	ML No.	Total tonnage (From 01-06-18 to 30-09-18)	Tonnage during auction period	Net tonnage (Total - auction period)	Amount due (Net Tonnage x Rate)	Amount deposited	Amount Recoverable
9	M/s Mohammad Israr Tareen Coal Company	53(1831)	6,613.3	960	5653.3	0.735	0.166	0.569
10	M/s Malak Bahar khan Tareen Coal	53(1725)	6,427.6	1706	4721.6	0.614	0.200	0.414
11	M/s Kala Khan Tareen Coal (Qadir group)	53(1488)	11,997.9	2000	9997.9	1.300	0.982	0.318
12	M/s Haji Muhammad Shareef and Brothers Coal	53(1576)	52,529.7	9803	42726.7	5.554	0.440	5.114
13	M/s Raksun Coal Company	53(1886)	32,134.7	8698	23436.7	3.047	0.250	2.797
14	M/s Akbar khan Tareen Coal Co.	53(1504)	2,588.1	472	2116.1	0.275	0.150	0.125
15	M/s Haji Malak Dotani Coal	53(1811)	9,595.4	52	9543.4	1.241	0.550	0.691
16	M/s Jeand Coal Company	53(1772)	2,136.7	506	1630.7	0.212	-	0.212
17	M/s Jeand Coal Company	53(1772)	2,555.3	415	2140.3	0.278	0.179	0.099
18	M/s Itefaq Nasar Coal Company	53(1015)	10,608.3	616	9992.3	1.299	0.173	1.126
19	M/s Tribal Coal Company	53(1567)	7,976.4	591	7385.4	0.960	0.260	0.700
20	M/s Nasar Coal Company	53(1292)	8,868.6	426	8442.6	1.098	0.212	0.885
21	M/s New Quetta Coal	53(1486)	6,481.2	526	5955.2	0.774	0.200	0.574

S. No.	Company name	ML No.	Total tonnage (From 01-06-18 to 30-09-18)	Tonnage during auction period	Net tonnage (Total - auction period)	Amount due (Net Tonnage x Rate)	Amount deposited	Amount Recoverable
	Company							
22	M/s Warezai Coal	53(1825)	8,581.3	625	7956.3	1.034	0.040	0.994
23	M/s United Marble	Marble (3273)	935	280	655	0.052	0.040	0.012
24	M/s Shah Coal Company	53(1881)	11,348.1	2461	8887.1	1.155	0.100	1.055
25	M/s New Royal Coal	53(1782)	4,444.7	210	4234.7	0.551	-	0.551
26	M/s Noor Coal	53(1842)	13,298.2	2933	10365.2	1.347	-	1.347
27	M/s Muhammad Umar Coal	53(1729)	8,109.5	1232	6877.5	0.894	0.060	0.834
28	M/s Gulistan Nasar	53(1790)	1,691.5	35	1656.5	0.215	0.070	0.145
29	M/s Nawabzada Asadullah Khan Jomezai	53 (1675A)	5,282.1	1712	3570.1	0.464	0.194	0.270
30	M/s Asmatullah Coal	53(1744)	1,829.8	233	1596.8	0.208	-	0.208
31	M/s Real Coal Company	53(1864)	7,728	554	7174	0.933	-	0.933
32	M/s Sardar Qasim Khan Luni Coal	53(1586)	1,635.8		1635.8	0.213	-	0.213
33	M/s New Zamindar Coal Company	53(1844)	1,129.3	254	875.3	0.114	-	0.114
34	M/s Malak Zarif Tareen Coal	53(1715)	2,363.4	343	2020.4	0.263	-	0.263
35	M/s Zamindar Coal	53(1845)	1,400		1400	0.182	0.155	0.027

S. No.	Company name	ML No.	Total tonnage (From 01-06-18 to 30-09-18)	Tonnage during auction period	Net tonnage (Total - auction period)	Amount due (Net Tonnage x Rate)	Amount deposited	Amount Recoverable
36	M/s New Marhaba	53(1868)	22,822.3	7601	15221.3	1.979	-	1.979
37	M/s Bilal Coal	53((1840)	9,720.9	1363	8357.9	1.087	-	1.087
38	M/s New Makkah Coal	53(1798)	3,110.6	35	3075.6	0.400	0.050	0.350
39	M/s Asif ur Rehman Coal	53(1780)	1,459	229	1230	0.160	-	0.160
40	M/s Malak Zarfi Khan M/s Luni Coal company	53(1808)	1,559.8	0	1559.8	0.203	0.200	0.003
41	M/s Attaullah Coal	53(1812)	1,478	519	959	0.125	-	0.125
42	M/s Legal Coal	53(1827)	537		537	0.070	-	0.070
43	M/s Haji Amir Mohammad Coal	53(1826)	3,183	466	2717	0.353	0.030	0.323
46	M/s Habibullah Fluorite		190		190	0.061	0.059	0.002
47	M/s Haji Naimatullah Alizai Marble	Marble-3206	1,256	320	936	0.075	-	0.075
48	M/s Zarif Khan Marble	Marble-2989	830	140	690	0.055	-	0.055
50	M/s Juma Khan Dumar Coal	53(1638)	488.6		488.6	0.064	0.016	0.048
51	M/s United Ordinary Marble	Marble-3043	280	120	160	0.013	-	0.013
Total						36.133	8.323	27.810

Annexure-14.2-B**(Rs. in million)**

S. No.	Name of mineral	Unit	Quantity	Rate	Amount
1	Barite	Ton.	37,957	200	7.591
2	Basalt	Ton.	122	280	0.034
3	Chromite	Ton.	8,801	400	3.520
4	Iron Ore	Ton.	51,767	160	8.283
5	Lime Stone (Other than cement factory)	Ton.	99,303	40	3.972
6	Marble (Other than onyx)	Ton.	858,840.064	100	85.884
7	Magnesite	Ton.	4,097	120	0.492
8	Mineral Sand	Ton.	28,287	20	0.566
9	Marble Onyx	Ton.	2,345.253	450	1.055
10	Pumice	Ton.	1,399	60	0.084
Total					111.481

Annexure - 14.3

14.2.4 Non-realization of government taxes - Rs. 525.452 million

(Rs. in million)

S. No.	Name of firm	Description	Payment Date	Amount	BSTS due
1	M/s Ali Zahid Rahim	Local Legal Council	06.07.15	5.000	0.652
2	M/s Usman Raza Jameel	Local Legal Council	06.07.15	5.000	0.652
3	M/s Rashid Malik,	Geological Analyst	07.07.15	1.000	0.130
4	M/s Sardar Azmat Babar	Financial Analyst	07.07.15	5.000	0.652
5	M/s Ali Zahid Rahim	Local Legal Council	16.09.15	1.350	0.176
6	M/s Usman Raza Jameel	Local Legal Council	22.09.05	0.200	0.026
7	M/s Barrister Asghar Khan	Local Legal Council	22.09.15	0.550	0.072
8	M/s Ali Zahid Rahim	Local Legal Council	29.10.15	0.300	0.039
9	M/s Usman Raza Jameel	Local Legal Council	29.10.15	0.200	0.026
10	M/s Ali Zahid Rahim	Local Legal Council	16.11.15	0.600	0.078
11	M/s Barrister Asghar Khan	Local Legal Council	17.11.15	0.275	0.036
12	M/s Usman Raza Jameel	Local Legal Council	19.11.15	0.200	0.026
13	M/s Barrister Asghar Khan	Local Legal Council	11.12.15	0.275	0.036
14	M/s Barrister Asghar Khan	Local Legal Council	21.12.15	0.275	0.036
15	M/s Ali Zahid Rahim	Local Legal Council	22.12.15	0.300	0.039
16	M/s Usman Raza Jameel	Local Legal Council	22.12.15	0.200	0.026
17	M/s Ali Zahid Rahim	Local Legal Council	03.01.16	0.300	0.039
18	M/s Usman Raza Jameel	Local Legal Council	03.01.16	0.200	0.026
19	M/s Barrister Asghar Khan	Local Legal Council	11.01.16	0.275	0.036

S. No.	Name of firm	Description	Payment Date	Amount	BSTS due
20	M/s Barrister Asghar Khan	Local Legal Council	11.02.16	0.275	0.036
21	M/s Ali Zahid Rahim	Local Legal Council	02.03.16	0.300	0.039
22	M/s Usman Raza Jameel	Local Legal Council	02.03.16	0.200	0.026
23	M/s Barrister Asghar Khan	Local Legal Council	02.03.16	0.275	0.036
24	M/s Just. (R) Tasaduq Jillani	Local Legal Council	21.03.16	3.000	0.391
25	M/s Ali Zahid Rahim	Local Legal Council	22.03.16	0.300	0.039
26	M/s Usman Raza Jameel	Local Legal Council	22.03.16	0.200	0.026
27	M/s Barrister Asghar Khan	Local Legal Council	22.04.16	0.275	0.036
28	M/s Ali Zahid Rahim	Local Legal Council	23.05.16	0.300	0.039
29	M/s Usman Raza Jameel	Local Legal Council	23.05.16	0.200	0.026
30	M/s Ali Zahid Rahim	Local Legal Council	23.06.16	0.300	0.039
31	M/s Usman Raza Jameel	Local Legal Council	23.06.16	0.200	0.026
32	M/s Barrister Asghar Khan	Local Legal Council	23.06.16	0.550	0.072
33	M/s Ali Zahid Rahim	Local Legal Council	09.09.16	0.600	0.078
34	M/s Usman Raza Jameel	Local Legal Council	09.09.16	0.400	0.052
35	M/s Ali Zahid Rahim	Local Legal Council	26.09.16	1.200	0.157
36	M/s Usman Raza Jameel	Local Legal Council	26.09.16	1.100	0.143
37	M/s Ali Zahid Rahim	Local Legal Council	21.10.16	0.600	0.078
38	M/s Usman Raza Jameel	Local Legal Council	21.10.16	0.500	0.065
39	M/s Ali Zahid Rahim	Local Legal Council	15.11.16	0.600	0.078
40	M/s Usman Raza Jameel	Local Legal Council	15.11.16	0.500	0.065
41	M/s Barrister Asghar Khan	Local Legal Council	29.11.16	1.375	0.179

S. No.	Name of firm	Description	Payment Date	Amount	BSTS due
47	M/s Inam Rabbani & Nadeem Iftikhar	Interpreters	11/16	0.900	0.117
48	M/s Ali Zahid Rahim	Local Legal Council	15.12.16	0.600	0.078
49	M/s Usman Raza Jameel	Local Legal Council	15.12.16	0.500	0.065
50	M/s Barrister Asghar Khan	Local Legal Council	09.01.17	0.550	0.072
51	M/s Ali Zahid Rahim	Local Legal Council	02.01.17	0.600	0.078
52	M/s Usman Raza Jameel	Local Legal Council	02.01.17	0.500	0.065
53	M/s Ali Zahid Rahim	Local Legal Council	15.02.17	0.600	0.078
54	M/s Usman Raza Jameel	Local Legal Council	15.02.17	0.500	0.065
55	M/s Ali Zahid Rahim	Local Legal Council	17.03.17	0.600	0.078
56	M/s Usman Raza Jameel	Local Legal Council	17.03.17	0.500	0.065
57	M/s Ali Zahid Rahim	Local Legal Council	18.04.17	0.600	0.078
58	M/s Usman Raza Jameel	Local Legal Council	18.04.17	0.500	0.065
59	M/s Ali Zahid Rahim	Local Legal Council	04.05.17	0.106	0.014
60	M/s Usman Raza Jameel	Local Legal Council	04.05.17	0.058	0.008
61	M/s Ali Zahid Rahim	Local Legal Council	22.05.17	0.600	0.078
62	M/s Usman Raza Jameel	Local Legal Council	22.05.17	0.500	0.065
63	M/s Ali Zahid Rahim	Local Legal Council	20.06.17	0.600	0.078
64	M/s Usman Raza Jameel	Local Legal Council	20.06.17	0.500	0.065
65	M/s Usman Raza Jameel	Local Legal Council	07.07.17	0.091	0.012
66	M/s Ali Zahid Rahim	Local Legal Council	11.08.17	0.600	0.078
67	M/s Usman Raza Jameel	Local Legal Council	11.08.17	0.500	0.065
68	M/s Ali Zahid Rahim	Local Legal Council	12.09.17	0.700	0.091

S. No.	Name of firm	Description	Payment Date	Amount	BSTS due
69	M/s Usman Raza Jameel	Local Legal Council	12.09.17	0.600	0.078
70	M/s Ali Zahid Rahim	Local Legal Council	10/17	0.700	0.091
71	M/s Usman Raza Jameel	Local Legal Council	10/17	0.600	0.078
72	M/s Ali Zahid Rahim	Local Legal Council	10.11.17	0.700	0.091
73	M/s Usman Raza Jameel	Local Legal Council	10.11.17	0.600	0.078
74	M/s Ali Zahid Rahim	Local Legal Council	05.12.17	3.256	0.425
75	M/s Ali Zahid Rahim	Local Legal Council	14.12.17	0.700	0.091
76	M/s Usman Raza Jameel	Local Legal Council	14.12.17	0.600	0.078
77	M/s Ali Zahid Rahim	Local Legal Council	Jan.-18	7.590	0.990,
78	M/s Ali Zahid Rahim	Local Legal Council	Apr.-18	0.700	0.091
79	M/s Usman Raza Jameel	Local Legal Council	Apr.-18	0.600	0.078
80	M/s Ali Zahid Rahim	Local Legal Council	20.04.18	15.395	2.008
81	M/s Ali Zahid Rahim	Local Legal Council	May-18	0.700	0.091
82	M/s Usman Raza Jameel	Local Legal Council	May-18	0.600	0.078
83	M/s Ali Zahid Rahim	Local Legal Council	01.06.18	0.700	0.091
84	M/s Usman Raza Jameel	Local Legal Council	01.06.18	0.600	0.078
85	M/s Ali Zahid Rahim	Local Legal Council	13.07.18	0.800	0.104
86	M/s Usman Raza Jameel	Local Legal Council	13.07.18	0.700	0.091
87	M/s Ali Zahid Rahim	Local Legal Council	09.08.18	0.800	0.104
88	M/s Usman Raza Jameel	Local Legal Council	09.08.18	0.700	0.091
89	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	16.07.15	40.035	5.222
90	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	16.09.15	32.155	4.194

S. No.	Name of firm	Description	Payment Date	Amount	BSTS due
91	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	11.12.15	70.782	9.232
92	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	08.01.16	10.565	1.378
93	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	27.01.16	24.330	3.174
94	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	05.05.16	36.195	4.721
95	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	28.03.16	7.774	1.014
96	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	28.03.16	24.060	3.138
97	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	06.04.16	13.480	1.758
98	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	22.04.16	1.359	0.177
99	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	05.05.16	13.036	1.700
100	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	21.10.16	13.042	1.701
101	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	21.06.16	2.234	0.291
102	Mr. Khawar Qureshi	Foreign Legal Council	12.08.16	7.856	1.025
103	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	08.12.16	171.667	22.391
104	M/s GPW / Allen & Ovary, LLP. UK	Foreign Legal Council	16.12.16	3.472	0.453
105	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	23.06.17	284.664	37.130
106	M/s Credibility Consulting LLC	Foreign Legal Council	27.04.17	6.766	0.883
107	M/s Behr Dolbear Int. Ltd.	Foreign Legal Council	27.04.17	4.205	0.548
108	M/s Credibility Consulting LLC	Foreign Legal Council	01.06.17	6.769	0.883
109	M/s Mineral Resources Professional Ltd.	Foreign Legal Council	30.06.17	0.993	0.130
110	M/s Behr Dolbear Int. Ltd.	Foreign Legal Council	30.06.17	3.105	0.405
111	M/s Water Resource Associates	Foreign Legal Council	30.06.17	2.258	0.295
112	M/s GPW & Co. Ltd.	Foreign Legal Council	30.06.17	0.436	0.057

S. No.	Name of firm	Description	Payment Date	Amount	BSTS due
113	M/s Credibility Consulting LLC	Foreign Legal Council	30.06.17	5.333	0.696
114	Dr. Kadri Dagdelen	Foreign Legal Council	30.06.17	14.474	1.888
115	M/s GST, LLP	Foreign Legal Council	10.08.17	96.314	12.562
116	M/s Curtis, LLP	Foreign Legal Council	05.12.17	6.866	0.896
117	M/s Water Resource Associates	Foreign Legal Council	05.12.17	5.662	0.738
118	M/s GST, LLP	Foreign Legal Council	04.12.17	208.537	27.201
119	M/s GST, LLP	Foreign Legal Council	02.02.18	15.262	1.991
120	M/s GST, LLP	Foreign Legal Council	21.03.18	16.811	2.193
121	M/s GST, LLP	Foreign Legal Council	11.04.18	6.182	0.806
122	M/s GST, LLP	Foreign Legal Council	11.04.18	23.610	3.080
123	M/s GST, LLP	Foreign Legal Council	25.04.18	3.316	0.433
124	M/s GST, LLP	Foreign Legal Council	04.05.18	161.694	21.091
125	M/s Allen & Ovary, LLP. UK	Foreign Legal Council	25.05.18	359.942	46.949
126	M/s High Technology Engineering Co. Islamabad	Contractor / Firm	03.04.17	9.773	1.275
Total				1,798.610	233.601

(Rs. in million)

Name of firm	Type	Gross Amount paid	Income tax due
M/s Ali Zahid Rahim	Local Legal Council	49.697	4.970
M/s Barrister Asghar Khan	Local Legal Council	4.950	0.495
M/s Inam Rabbani & Nadeem Iftikhar	Local Legal Council	0.900	0.090
M/s Just. (R), Tasaduq Jillani	Local Legal Council	3.000	0.300
M/s Rashid Malik,	Local Legal Council	1.000	0.100
M/s Sardar Azmat Babar	Local Legal Council	5.000	0.500
M/s Usman Raza Jameel	Local Legal Council	19.050	1.905
M/s Allen & Ovary, LLP. UK	Foreign Legal Council	1,105.321	110.531
Mr. Khawar Qureshi	Foreign Legal Council	7.856	0.786
M/s GPW/Allen & Ovary, LLP. UK	Foreign Legal Council	3.472	0.347
M/s GPW & Co. Ltd.	Foreign Legal Council	0.437	0.043
M/s Credibility Consulting LLC	Foreign Legal Council	18.868	1.887
M/s Behr Dolbear Int. Ltd.	Foreign Legal Council	7.310	0.731
M/s Mineral Resources Professional Ltd.	Foreign Legal Council	0.993	0.099
M/s Water Resource Associates	Foreign Legal Council	7.920	0.792
Dr. Kadri Dagdelen	Foreign Legal Council	14.474	1.447
M/s Curtis, LLP	Foreign Legal Council	6.866	0.687
M/s GST, LLP	Foreign Legal Council	531.726	53.173
M/s High Technology Engineering Company Islamabad	Contractor/ Firm	9.773	0.733
Total		1,798.613	179.616

(Rs. in million)

S. No.	Name of contractor	Area	Period	Bid/contract amount	Income tax due @ 10%	Penalty amount	Total recoverable
1	M/s Saleh Muhammad	Block-I	01.4.18 to 31.03.19	179.700	17.970	1.797	19.767
2	M/s Naeem Khan Kakar, Quetta	Block-II	15.05.18 to 14.05.19	64.383	6.438	0.644	7.082
3	M/s Naveed & Company	Block-I&II	21.06.16 to 20.06.17	125.000	12.500	1.250	13.750
4	M/s Naveed & Company		Ext. 21.06.17 to 20.10.17	68.750	6.875	0.688	7.563
5	M/s Mir Liaqat Ali Lehri, Quetta	Block-IV	15.02.17 to 14.02.18	16.000	1.600	0.160	1.760
6	M/s Mir Liaqat Ali Lehri, Quetta		16.02.18 to 16.03.18	2.724	0.273	0.027	0.300
7	M/s Saleh Muhammad		17.03.18 to 16.03.19	30.300	3.030	0.303	3.333
8	M/s Bashir Ahmed, Quetta	Block-V	04.09.17 to 03.09.18	41.500	4.150	0.415	4.565
9	M/s Mir Liaqat Ali Lehri, Quetta		05.03.16 to 4.3.17	37.950	3.795	0.380	4.175
10	M/s Bashir Ahmed, Quetta	Block-VI	15.03.17 to 14.03.18	30.100	3.010	0.301	3.311
11	M/s Bashir Ahmed, Quetta		15.03.18 to	5.124	0.512	0.051	0.563

S. No.	Name of contractor	Area	Period	Bid/contract amount	Income tax due @ 10%	Penalty amount	Total recoverable
			14.03.18				
12	M/s Saleh Muhammad		15.04.18 to 14.04.19	60.000	6.000	0.600	6.600
13	M/s Mir Liaqat Ali Lehri, Quetta		20.03.16 to 19.03.17	22.000	2.200	0.220	2.420
14	M/s Mir Liaqat Ali Lehri, Quetta	Block-VII	20.03.17 to 31.07.17	8.739	0.874	0.087	0.961
15	M/s Bashir Ahmed, Quetta		01.08.17 to 30.07.18	40.400	4.040	0.404	4.444
16	M/s Bashir Ahmed, Quetta	Block-VIII	01.06.17 to 31.05.18	167.316	16.732	1.673	18.405
17	M/s Mir Liaqat Ali Lehri, Quetta		15.11.15 to 30.04.17	120.333	12.033	1.203	13.236
Total				1020.319	102.032	10.203	112.235

Annexure - 14.4

14.2.5 Non-recovery of security deposits from the auction contractors Rs. 212.622 million

(Rs. in million)

S. No.	Name of contractor	Block No.	Award letter	Period	Contract amount	Security deposit 25 %
1	M/s Saleh Muhammad, Government Royalty Contractor	Block-I (Lasbela)	DG(MM)/ Auction / Royalty / Block No. I/ 5650-55 16.03.18	01.04.18 to 31.03.19	179.700	44.925
2	M/s Naeem Khan Kakar, Quetta	Block-II (Khuzdar, Kalat & Mastung)	6915-19 04.05.18	15.05.18 to 14.05.19	64.383	16.096
3	M/s Naveed & Company	I&II	DGMM-Actts/ Royalty/ Block No. I&II/ 2016/ 1727-31, dt. 23.06.06	21.06.16 to 20.06.17	125.000	31.250
			3968-76, dt. 20.6.17	Extension 21.06.17 to 0.12.17	687.500	17.187
4	M/s Mir Liaqat Ali Lehri, Quetta	IV	Block No. (IV)/ 921-29, dt. 14.02.17	15.02.17 to 14.02.18	16.000	4.000
5	M/s Saleh Muhammad, Government Royalty Contractor	IV	Block No. (IV)/ 5638-45, dt. 16.03.18	17.03.18 to 16.03.19	30.300	7.575
6	M/s Bashir Ahmed, Quetta	V	Block No. (V)/ 3888-95, dt. 16.06.17	04.09.17 to 03.09.18	41.500	10.375
			Revised 05.10.17	05.10.17	35.565	8.891

S. No.	Name of contractor	Block No.	Award letter	Period	Contract amount	Security deposit 25 %
7	M/s Mir Liaquat Ali Lehri, Quetta	V	Block No. (V)/ 1359-63, dt. 7.3.16	05.03.16 to 4.3.17	37.950	9.488
8	M/s Bashir Ahmed, Quetta	VI	Block No. (VI)/ 1175-80, dt. 6.3.16	15.03.17 to 14.03.18	30.100	7.525
9	M/s Saleh Muhammad, Government Royalty Contractor	VI	Block No. (VI)/5894-5901, dt. 26.03.18	15.04.18 to 14.04.19	60.000	15.000
10	M/s Mir Liaquat Ali Lehri, Quetta	VII	Block No. (VII)/1731-35, dt. 18.03.18	20.3.16 to 19.3.17	22.000	5.5000
			1650-55, dt. 16.03.17	20.03.17 to 31.07.17	8.739	2.185
11	M/s Bashir Ahmed, Quetta	VII	Block No. (VII)/ 3460-65, dt. 26.5.17	01.08.17 to 30.07.18	40.400	10.100
12	M/s Bashir Ahmed, Quetta	VIII	Block No. (VIII)/ 2334-43, dt. 11.04.17	01.06.17 to 31.05.18	90.100	22.525
Total					1469.237	212.622

Annexure - 14.5

14.2.9 Unjustified payment to legal firms - Rs. 1.821 billion

(Rs. in million)

S. No.	Date	Name of firm	Amount
1	16.07.15	M/s Allen & Ovary, LLP. UK	40.035
2	16.09.15		32.155
3	11.12.15		70.782
4	08.01.16		10.565
5	27.01.16		24.330
6	05.05.16		36.195
7	28.03.16		7.774
8	28.03.16		24.060
9	06.04.16		13.480
10	22.04.16		1.359
11	05.05.16		13.036
12	21.10.16		13.042
13	21.06.16		2.234
14	12.08.16	Mr. Khawar Qureshi	7.856
15	08.12.16	M/s Allen & Ovary, LLP. UK	171.667
16	16.12.16	M/s GPW/Allen & Ovary, LLP. UK	3.472
17	23.06.17	M/s Allen & Ovary, LLP. UK	284.664
18	27.04.17	M/s Credibility Consulting LLC	6.766
19	27.04.17	M/s Behr Dolbear Int. Ltd.	4.205
20	01.06.17	M/s Credibility Consulting LLC	6.769
21	30.06.17	M/s Mineral Resources Professional Ltd.	0.993
22	30.06.17	M/s Behr Dolbear Int. Ltd.	3.105
23	30.06.17	M/s Water Resource Associates	2.258
24	30.06.17	M/s GPW & Co. Ltd.	0.437
25	30.06.17	M/s Credibility Consulting LLC	5.333
26	30.06.17	Dr. Kadr I. Dagdelen	14.474
27	10.08.17	M/s GST, LLP	96.314
28	05.12.17	M/s Curtis, LLP	6.866
29	05.12.17	M/s Water Resource Associates	5.662
30	04.12.17	M/s GST, LLP	208.537
31	30.11.17	ICSIC Fee (6th Advance)	31.680
32	02.02.18	M/s GST, LLP	15.262
33	21.03.18		16.811

S. No.	Date	Name of firm	Amount
34	11.04.18		6.182
35	11.04.18		23.610
36	25.04.18		3.316
37	04.05.18		161.694
38	25.05.18	M/s Allen & Ovary, LLP. UK	359.942
Total payment to foreign legal firms			1,736.922
Total payment to local legal firms			83.597
Total payments to legal firms			1,820.520

Annexure 15.1

15.2.1 Non-realization of BSTS - Rs. 3.927 million

(Rs. in million)

The District Police Officer Sibi 2017-18.				
Firm name	Bill No. & Date	Particulars	Amount	BSTS 15%
Shaukat tent service	Nil, 23-03-2018	Lunch Boxes	38,000	0.006
	Nil, 27-02-2018		288,750	0.043
	Nil, 04-03-2018		402,800	0.060
	Nil, 05-03-2018		456,000	0.068
Quetta 2017-18.	70, nil		85,900	0.013
	71, nil		71,600	0.011
	412, 22-09-2017		5,000	0.001
	411, 23-09-2017		10,200	0.002
	410, 24-09-2017		12,100	0.002
	409, 25-09-2017		11,900	0.002
	407, 26-09-2017		9,400	0.001
	nil, 28-09-2017		7,000	0.001
	nil, 27-09-2017		12,900	0.002
Sub-Total, A			1,411,550	0.212

(Rs. in million)

The Senior Superintendent of Police-Acting DIG, Special Branch Quetta 2017-18.

Name of Firm	Voucher No. & Date	Cheque No. & Date	Amount	15% BSTS
HM Abdullah & Sons	571, 572 & 573, 12.09.2017	1298784, 05.01.2017	52,881	0.007
	601 to 608, 30.11.2017	129937, 16.01.2018	134,006	0.017
	611, 612, 620, 908, 23.12.2017	1269949, 26.01.2018	78,366	0.010
	643, 645, 646, 652, 654, 655, 661, 31.01.2018	1357852, 11.06.2018	182,492	0.024

Name of Firm	Voucher No. & Date	Cheque No. & Date	Amount	15% BSTS
	647, 648, 650, 651, 656, 659, 660, 13.04.2018	1356119, 30.05.2018	234,503	0.031
	674, 676, 678, 09.05.2018	1356253, 29.05.2018	34,691	0.005
	644, 649, 653, 31.03.2018	1356756, 31.05.2018	87,891	0.011
	641, 642, 24.04.2018	1356755, 31.05.2018	80,590	0.011
	662, 05.03.2018	1357092, 05.06.2018	47,090	0.006
	684, 702, 703, 704, 707,708, 709, 06.06.2018	1358648, 19.06.2018	263,253	0.034
	705, 706, 04.06.2018	1358673, 19.06.2018	93,600	0.012
Sub-Total, B			1,289,363	0.168

(Rs. in million)

The Senior Superintendent of Police ATF 2015-16 to 2017-18.				
Name of Firm	Bill No & Date	Particulars	Amount	BSTS @15%
Police ATF Mess Quetta	01, 14.08.2015	Lunch Boxes	79,200	0.012
	071, 25.10.2015		90,000	0.014
	601, 05.10.2015		86,850	0.013
	Nil-Nil		57,150	0.009
	602, 05.10.2015		96,000	0.014
	79, 23.10.2015		58,500	0.009
	603, 12.10.2015		75,000	0.011
	604, 13.10.2015		92,500	0.014
	77, 21.10.2015		61,975	0.009
	608, 26.03.2016		69,258	0.010
	Nil, 24.03.2016		83,830	0.013

The Senior Superintendent of Police ATF 2015-16 to 2017-18.				
Name of Firm	Bill No & Date	Particulars	Amount	BSTS @15%
	72, 73, 25.10.2015		87,000	0.013
	90, 16.04.2016		96,250	0.014
Police ATF Mess Quetta	240, 06.08.2016		32,500	0.005
	237, 05.08.2016		19,500	0.003
	243, 09.08.2016		39,000	0.006
Police ATF Mess Quetta	50, 03.10.2016		20,700	0.003
	49, 04.10.2016		31,050	0.005
	48, 05.10.2016		31,050	0.005
	47, 06.10.2016		31,050	0.005
	46, 07.06.2016		31,050	0.005
	45, 08.10.2016		31,050	0.005
	51, 09.10.2016		82,800	0.012
	44, 10.10.2016		41,400	0.006
	43, 11.10.2016		41,400	0.006
	42, 12.10.2016		34,200	0.005
Police ATF Mess Quetta	613, nil		75,520	0.011
	53, 26.10.2016		38,000	0.006
	54, 07.11.2016		33,600	0.005
	56, nil		91,200	0.014
	621, nil		44,000	0.007
	620, nm		44,000	0.007
	623, nil		46,300	0.007
	622, nil		46,300	0.007
	619, nil		46,300	0.007
	618, nil		46,300	0.007
	616, nil		26,000	0.004
	615, nil		26,000	0.004
Mehrab Enterprises	69, 21.04.2017		36,900	0.006
	68, 03.05.2017		48,000	0.007
	67, 14.04.2017		22,330	0.003
	66, 28.03.2017		95,360	0.014

The Senior Superintendent of Police ATF 2015-16 to 2017-18.				
Name of Firm	Bill No & Date	Particulars	Amount	BSTS @15%
	Nil-Nil		71,600	0.011
	Nil-Nil		91,200	0.014
	103, 03.11.2017		37,000	0.006
	104, nil		37,000	0.006
	102, 03.11.2017		37,000	0.006
	101, nil		37,000	0.006
	145, 01.12.2017		78,600	0.012
	501, 19.01.2018		90,000	0.014
	503, nil		87,000	0.013
	503, Nil		71,810	0.011
	504, nil		34,000	0.005
	505, nil		48,000	0.007
	505, nil		37,000	0.006
	506, Nil		48,000	0.007
Sub-Total, C			3,071,583	0.461

(Rs. in million)

District Police Officer Jaffarabad 2016-17

V. No.	Date	Firm	Amount	BSTS@15%	Income Tax 6.5%
Nil	19-06-2017	Wahab Autos Sukkur	14,900	0.210	0.090
	16-06-2017		14,900		
	20-6-2017		14,900		
	19-6-2017		14,900		
	18-6-2017		9,800		
	18-6-2017		9,800		
	17-6-2017		9,800		
	20-6-2017		9,800		
	20-6-2017		9,800		
	19-6-2017		9,800		
	21-6-2017		9,800		
	15-6-2017		9,800		

V. No.	Date	Firm	Amount	BSTS@15%	Income Tax 6.5%
	19-6-2017		9,800		
	17-6-2017		9,800		
	15-6-2017		9,800		
	16-6-2017		8,500		
	17-6-2017		8,500		
	17-6-2017		8,500		
	15-6-2017		8,500		
	15-6-2015		14,800		
	15-6-2017		14,800		
	15-6-2017		14,800		
	16-6-2017		14,800		
	17-6-2017		17,900		
	18-6-2017		17,900		
	12-4-2017		14,800		
	10-4-2017		14,800		
	11-04-2017		14,800		
	13-4-2017		14,800		
	20-4-2017		9,800		
	20-4-2017		9,800		
	21-4-2017		9,800		
	18-4-2017		9,800		
	2016-17	Jheta Mal	1,003,922		
	26-8-2016	Shahzad Tent	56,100		
	06-4-2017	Qadri	29,470		
	29-1-2017	Qadri	58,630		
Sub-Total, D				0.210	0.090
Total BST and Income Tax				0.300	

(Rs. in million)

CCPO-Deputy Inspector General of Police, Quetta 2015-16 to 2016-17						
V. No.	Date of Bill	Firm	Cost	15%BSTS	Income Tax 7%	
Nil- Nil	Nil- Nil	Musical soul band	72,000	2.290	-	
		Burak Telecommunication	25,000			
		Maqsood cushion	629,880			
		Al Abrar	77,665			
		Rehmanconst co	4,173,801			
		Ali traders	7,200,000			
		Super Tek	484,000			
		Truckers	2,600,000			182,000
		Time printer	108,000			-
Sub-Total, E			15,262,346	2.290	0.182	
Total BSTS and Income Tax				2.472		
Commandant Balochistan Constabulary, Quetta 2017-18						
Name of Firm	Bill No. & Date	Particulars	Amount	BSTS @15%	Income Tax 10%	
Indus Motor Company Limited	No.TZM-051-18	38 units Toyota Hilux Single Cabin Ex-Factory Transportation charges Karachi to Quetta	855,000	0.128	0.086	
		14 units Toyota Hilux IMV Double Cabin Pickup Transportation charges	329,000	0.049	0.033	
		01 unit Toyota Fortuner Sigma Transportation charges Karachi to Quetta	31,500	0.005	0.003	
		01 unit Toyota Hilux Pickup Double cabin Transportation charges	24,500	0.004	0.002	

		Karachi To Quetta			
		01 unit Toyota Hilux Pickup Double cabin New Revo transportation charges Karachi to Quetta	24,500	0.004	0.002
Sub-Total, F				0.190	0.126
Total BSTS and Income Tax				0.316	
G.Total, A+B+C+D+E+F				3.927	

Annexure 15.2

15.2.2 Non realization of security charges from borrowing departments/agencies - Rs. 59.189 million

(Rs. in million)

DPO, Jaffarabad 2015-16, 2016-17 and 2017-18						
Name of agency	Rate Per Month	Period	Total amount	Recovered	Total outstanding	
NBP Branch Jaffarabad	19,905	1-2016 to 2-2018	517,530	Nil	0.517	
Sub Total A					0.517	
The Deputy Inspector General of Police, Quetta 2015-16 and 2016-17.						
Name of Agency	Rate Per Month	Period	Months	One month dues	Total outstanding	
Sui Southern Gas Company	32,000	1-2016 to 6-2017	12	160,000	1.920	
Sub Total B					1.920	
DPO, Uthal 2015-16 and 2016-17 (Rs. in million)						
NBP Uthal	221,727	01.07.2015 to 30.06.2016	2,660,724	479,736	2.181	
	233,470	01.07.2016 to 30.04.2017	2,801,640	-	2.802	
Sub Total C					4.983	
DPO. Gwadar 2010 -11 to 2017-18 (Rs. in million)						
Radio Pakistan Gwadar	183,312	01.07.2010 to 30.06.2017	17,597,952	-	17.598	
PTCL Office Gwadar	28,385		2,724,960	-	2.725	
Dom Set Gwadar	176,917		16,984,032	-	16.984	
Sub Total D					37.307	

DPO, Naseerabad 2016-17 to 2017-18					(Rs. in million)	
NBP Naseerabad	125,000	01.07.2016 to 30.06.2018	3,000,000	477,840	2.522	
Uch Power (Pvt.) Ltd. and Uch power station	575,000		13,800,000	4,586,568	9.213	
Sub Total E					11.735	
Total A+B+C+D+E					56.462	

Annexure 16.1

16.2.2 Non-deduction of BSTS - Rs. 49.150 million

(Rs. in million)

S. No.	Name of division	Name of contractors	Amount	BST due	BSTs recovered	BSTs balance
1	PHE, Kohlu	M/s Mir Meero Khan, GC	2.681	0.402	0	0.402
2		M/s Habibullah, GC	0.280	0.042	0	0.042
3		M/s Mazar Khan, GC	1.824	274	0	0.274
4		M/s Muhammad Sadiq & Sons, GC	2.064	0.310	0	0.310
Total						1.028
1	PHE, Sherani	M/s Abdul Rehman Abdullah Zai, GC	0.610	0.090	0	0.090
2		M/s Abdul Malik And Brothers, GC	0.610	0.090	0	0.090
3			0.610	0.090	0	0.090
4		M/s Sun Khail Construction Group, GC	0.610	0.090	0	0.090
5		M/s Rehmat Ullah Qureshi And Sons, GC	0.610	0.090	0	0.090
6		M/s Akhtar Shah Waten Ost And Sons, GC	0.610	0.090	0	0.090
7		M/s Sarwer Khan Sanzer Khail And Brothers, GC	0.610	0.090	0	0.090
8		Zaxman and Brothers	0.610	0.090	0	0.090
9		M/s Kamal Khan Sherani And Sons, GC	0.610	0.090	0	0.090
10		M/s Haji Takar Construction Co., GC	0.610	0.090	0	0.090
11		M/s Shair Shah and Brothers	0.760	0.110	0	0.110

S. No.	Name of division	Name of contractors	Amount	BST due	BSTS recovered	BSTS balance
12		M/s Akhtar Shah	0.760	0.110	0	0.110
13		Waten Dost and Sons, GC	0.690	0.100	0	0.100
14		M/s Shifat and Khalid Khan and Brothers, GC	0.690	0.100	0	0.100
15		Kamal Khan Sherani and Sons	0.630	0.090	0	0.090
16		M/s Abdul Malik and Brothers, GC	0.790	0.120	0	0.120
17		M/s Murad Ali and Sons, GC	0.660	0.100	0	0.100
18		M/s Jan and Sons, GC	0.820	0.120	0	0.120
19		M/s Shamas-ud-Din Babar and Brothers, GC	1.080	0.160	0	0.160
20		M/s Kamal Khan Sherani and Sons, GC	0.550	0.080	0	0.080
21			0.570	0.090	0	0.090
Total			14.10	2.120	0	2.120
1	PHE, Kharan	M/s Al-Rehman	1.500	0.200	0	0.200
2		Engineering Works	1.500	0.200	0	0.200
3		Quetta, GC	1.500	0.200	0	0.200
4		M/s Ittifaq UPVC Pipe Factory, Quetta	2.800	0.400	0	0.400
5		M/S Al-Rehman Engineering Works Quetta, GC	2.000	0.300	0	0.300
6			2.000	0.300	0	0.300
7		M/s Prime Star Industries (Pvt.) Ltd., GC	4.600	0.700	0	0.700
8		M/s Mir Haji Aqal, GC	1.600	0.200	0	0.200
9		M/s Prime Star Industries (Pvt.)	17.300	2.600	0	2.600

S. No.	Name of division	Name of contractors	Amount	BST due	BSTS recovered	BSTS balance
		Ltd., GC				
10		M/s Mir Latif, GC	2.700	0.400	0	0.400
11		M/s Al-Rehman Engineering Works Quetta, GC	7.200	1.100	0	1.100
12		M/s Mir Latif, GC	2.700	0.400	0	0.400
13		M/s Hussain Ahmed, GC	2.800	0.400	0	0.400
14		M/s Haji Muhammad Ibrahim Deyani, GC	0.900	0.100	0	0.100
15		M/s Prime Star Industries (Pvt.) Ltd., GC	0.700	0.100	0	0.100
16		M/s National PVC Pipe Factory Quetta, GC	0.800	0.100	0	0.100
17		M/s Prime Star Industries (Pvt.) Ltd., GC	21.300	3.200	0	3.200
Total			73.700	11.000	00	11.048
1	PHE, Chaghi	M/s Haji Ali Muhammad, GC	23.690	2.700	00	2.700
Total			23.690	2.700	00	2.700
1	PHE, Mastung	M/s Shahwani & Sons, GC	12.270	1.470	00	1.470
2		M/s Al-Soaib Enterprises, GC	4.820	0.580	00	0.580
3		M/s New Awais & Co., GC	2.210	0.270	00	0.270
4		M/s Kamal Engineering Quetta, GC	1.800	0.260	00	0.260
5		M/s Khilji Construction Co., Quetta	13.640	1.640	00	1.640

S. No.	Name of division	Name of contractors	Amount	BST due	BSTS recovered	BSTS balance
6		M/s Muhammad Qasim, GC	4.500	0.540	00	0.540
7		M/s Malik Muhammad Rahim, GC	7.710	0.920	00	0.920
8		M/s Arshad Drilling Co., GC	3.380	0.410	00	0.410
9		M/s Farhan Qudous, GC	4.610	0.550	00	0.550
10		M/s Haji & Sarawan Co., GC	2.490	0.300	00	0.300
11		M/s Haji Hammed and Sons, GC	2.620	0.310	00	0.310
12		M/s New Awais & Co., GC	3.460	0.420	00	0.420
Total			74.310	9.200	00	9.200
1	PHE, Lasbella	M/s Muhammad Sadiq Bandicha, GC	10.540	1.580	0.000	1.580
2		M/s Chaman Das, GC	1.590	0.240	0.000	0.240
3		M/s Mehtab Alam, GC	1.950	0.290	0.010	0.290
4		M/s Habibullah, GC	2.230	0.330	0.000	0.330
5		M/s Muhammad Javed, GC	1.480	0.220	0.010	0.210
6		M/s Sagar Construction Co., GC	14.380	2.160	0.350	1.810
7		M/s Din Muhammad Chhutta, GC	4.080	0.610	0.050	0.560
8		M/s Muhammad Sikander, GC	2.960	0.440	0.030	0.420
9		M/s HGC Co., GC	2.340	0.350	0.070	0.280
10		M/s Shafiq Ahmed,	0.260	0.040	0.010	0.030

S. No.	Name of division	Name of contractors	Amount	BST due	BSTS recovered	BSTS balance
		GC				
11		M/s Manooj Kumar, GC	0.250	0.040	0.010	0.030
12		M/s Dharam Pall, GC	8.250	1.240	0.010	1.220
Total			58.350	8.750	0.660	8.090
1	PHE, Gwadar	M/s Gwadar Engineering Works Gwadar, GC	0.419	0.055	000	0.011
2			0.319	0.042	000	0.008
3			0.627	0.082	000	0.016
4			0.588	0.077	000	0.015
5			0.561	0.073	000	0.015
6			0.882	0.115	000	0.023
7			0.706	0.092	00	0.018
8			0.708	0.092	00	0.018
9			1.496	0.195	00	0.039
10			315.187	41.111	00	8.22
Total			321.493	41.934	00	8.385
1	PHE, Sibi	M/s Vesta Pipes Industry Quetta, GC	9.240	1.386	00	1.386
2		M/s Malik Arif Ali & Company, GC	1.791	0.269	00	0.269
3			1.791	0.269	00	0.269
4			1.791	0.269	00	0.269
5			1.791	0.269	00	0.269
Total			16.404	2.461	00	2.461
1	PHE, Nushki	M/s Korian Enterprises, GC	1.800	0.300	0.100	0.200
2			1.800	0.300	0.100	0.200
3		M/s Faisal Alizai Enterprise, GC	2.000	0.300	0.100	0.200
4		M/s Korian Enterprises & Co. GC	1.700	0.300	0.100	0.200
5			2.40	0.400	0.100	0.300
6			3.000	0.400	0.100	0.400
7			2.300	0.300	0.100	0.300
8		M/s Al-Ahmed, Builders & GC	2.300	0.300	0.100	0.300
9			2.300	0.300	0.100	0.300
10		M/s Farooq	2.000	0.300	0.100	0.200

S. No.	Name of division	Name of contractors	Amount	BST due	BSTS recovered	BSTS balance
11		Construction	2.000	0.300	0.100	0.200
Total			23.300	3.500	0.700	2.800
1	PHE, Sibi	M/s Vesta Pipes Industry Quetta, GC	9.240	1.386	00	1.386
2		M/s Malik Arif Ali & Company, GC	1.791	0.269	00	0.269
3			1.791	0.269	00	0.269
4			1.791	0.269	00	0.269
5			1.791	0.269	00	0.269
Total			16.405	2.461	00	2.461
1	PHE, Harnai	M/s Zahid Hussain,	1.388	0.181	00	0.181
2		M/s Nasrullah, GC	0.92	0.120	00	0.120
3			1.230	0.160	00	0.160
4			M/s Zahid Hussain,	0.756	0.098	00
5		M/s Mussa, GC	0.963	0.125	00	0.125
6		M/s Allah Noor, GC	1.392	0.181	00	0.181
7			1.102	0.143	00	0.143
8		M/s Shahmaloonk, GC	0.296	0.038	00	0.038
9		M/s Saudi, GC	0.348	0.045	00	0.045
10		M/s Habib, GC	1.714	0.223	00	0.223
Total						1.310
Grand Total						49.648

Annexure 17.1

**17.2.2 Doubtful expenditure on Travelling and 14th August ceremony -
Rs. 10.926 million**

(Amount in Rs.)

S. No.	Cheque No.	Cheque date	DDO code	Cheque title	Amount
1	1323030	25.08.2017	QA4005	Section Officer (B&A)	58,360
2	1326703	01.11.2017	QA4005	Section Officer (B&A)	58,360
3	1326703	01.11.2017	QA4005	Section Officer (B&A)	58,360
4	1327517	04.11.2017	QA4005	Section Officer (B&A)	58,360
5	1326984	04.11.2017	QA4005	Section Officer (B&A)	58,360
6	1328718	20.11.2017	QA4005	Section Officer (B&A)	58,360
7	1244829	15.03.2018	QA4005	Abdul Sattar	58,360
8	1244872	15.03.2018	QA4005	Abdul Sattar	58,360
9	1244832	15.03.2018	QA4005	Abdul Sattar	58,360
10	1351995	12.04.2018	QA4005	Abdul Sattar	58,360
11	1352181	16.04.2018	QA4005	Abdul Sattar	58,360
12	1354622	11.05.2018	QA4005	Abdul Sattar	58,360
13	1358980	20.06.2018	QA4006	Abdul Sattar	58,360
14	1306258	27.03.2018	QA4005	Abdul Nasir	58,360
15	1431819	23.05.2018	QA4006	Arshad Khan Kasi	58,360
16	1307346	25.01.2018	QA4005	Baz Muhammad	58,360
17	1307346	25.01.2018	QA4005	Baz Muhammad	58,360
18	1306147	16.03.2018	QA4005	Jahanzain	58,360
19	1306270	27.03.2018	QA4005	Muhammad Hashim	58,360
20	1308079	22.02.2018	QA4005	Muhammad Nawaz	58,360
21	1436214	26.06.2018	QA4006	Muhammad Nawaz	58,360
22	1351002	26.03.2018	QA4005	Muhammad Rahim	58,360
23	1298873	02.01.2018	QA4005	Muhammad Rahim	58,360
24	1418373	28.06.2018	QA4006	Muhammad Rahim	58,360
25	1266107	26.01.2018	QA4005	Muhammad Tahir	58,360
26	1350296	21.03.2018	QA4005	Munir Ahmed	58,360
27	1176621	12.09.2017	QA4005	Munir Ahmed	58,360
28	1352179	16.04.2018	QA4005	Shair Ahmed	58,360
29	1308588	26.03.2018	QA4005	Shair Ahmed	58,360
30	1359602	25.04.2018	QA4005	Shakar-ud-Din	58,360
31	1324328	08.12.2017	QA4005	Section Officer (B&A)	77,720
32	1323467	29.08.2017	QA4005	Section Officer (B&A)	77,270

S. No.	Cheque No.	Cheque date	DDO code	Cheque title	Amount
33	1359603	25.04.2018	QA4005	Abdul Razzaq Bathi	77,720
34	1350487	22.03.2018	QA4005	Ghulam Shock	77,720
35	1306135	13.03.2018	QA4005	Muhammad Khan	77,720
36	1298291	21.12.2017	QA4005	Muhammad Khan	77,720
37	1260294	05.12.2017	QA4005	Muhammad Khan	77,720
38	1306272	27.03.2018	QA4005	Abdul Samad	66,780
39	1298966	09.01.2018	QA4005	Abdul Samad	66,780
40	1356011	24.05.2018	QA4005	Abdullah Khan	102,000
41	1351527	06.04.2018	QA4005	Abdullah Khan	102,000
42	1417847	26.06.2018	QA4005	Agha Sher Zaman	204,000
43	1352311	17.04.2018	QA4005	Agha Sher Zaman	204,000
44	1350233	20.03.2018	QA4005	Amber Ali Khan	81,200
45	1299267	08.01.2018	QA4005	Amber Ali Khan	81,200
46	1436278	27.06.2018	QA4005	Azizullah	87,960
47	1306422	28.03.2018	QA4005	Azizullah	87,960
48	1431816	23.05.2018	QA4005	Bashrat Hussain	47,000
49	1306141	16.03.2018	QA4005	Bashrat Hussain	47,000
50	1213502	06.11.2017	QA4005	Ghulam Farooq	93,080
51	1262351	17.08.2017	QA4005	Ghulam Farooq	93,080
52	1418324	28.06.2018	QA4005	Samandar Khan	93,080
53	1356012	24.05.2018	QA4005	Samandar Khan	93,080
54	1356019	24.05.2018	QA4005	Samandar Khan	93,080
55	1417857	25.06.2018	QA4005	Javed Nabi	166,400
56	1269935	26.01.2018	QA4005	Javed Nabi	166,400
57	1354952	15.05.2018	QA4005	Junaid Iqbal	83,200
58	1264569	15.02.2018	QA4005	Junaid Iqbal	83,200
59	1356020	24.05.2018	QA4005	Muhammad Rashid	83,200
60	1354951	15.05.2018	QA4005	Muhammad Rashid	83,200
61	1299266	08.01.2018	QA4005	Muhammad Rashid	83,200
62	1351941	12.04.2018	QA4005	Ahmed Aziz Tarar	116,800
63	1264313	14.02.2018	QA4005	Ahmed Aziz Tarar	116,800
64	1356021	24.05.2018	QA4005	Muhammad Riaz Nazir Gara	120,800
65	1351142	03.04.2018	QA4005	Muhammad Riaz Nazir Gara	120,800
66	1306288	26.03.2018	QA4005	Obaidullah	31,660

S. No.	Cheque No.	Cheque date	DDO code	Cheque title	Amount
67	1306288	26.03.2018	QA4005	Obaidullah	31,660
68	1417851	25.06.2018	QA4006	Obaidullah	31,660
69	1417759	26.06.2018	QA4006	Obaidullah	31,660
70	1266027	24.01.2018	QA4005	Ahsan Naveed	31,660
71	1358979	20.06.2018	QA4006	Ahsan Naveed	31,660
72	1350799	28.03.2018	QA4005	Shah Muhammad	31,660
73	1269451	02.03.2018	QA4005	Shah Muhammad	31,660
74	1417775	13.06.2018	QA4006	Shah Muhammad	31,660
75	1260457	07.12.2017	QA4005	Section Officer (B&A)	30,770
76	1327602	09.11.2017	QA4005	Section Officer (B&A)	30,770
77	1323984	12.09.2017	QA4005	Section Officer (B&A)	30,770
78	1323645	31.08.2017	QA4005	Section Officer (B&A)	30,770
79	1351384	05.04.2018	QA4006	Section Officer (B&A)	30,770
80	1322523	15.08.2017	QA4005	Section Officer (B&A)	30,770
81	1328718	20.11.2017	QA4005	Section Officer (B&A)	18,670
82	1321881	08.08.2017	QA4005	Section Officer (B&A)	18,670
83	1321848	08.08.2017	QA4005	Section Officer (B&A)	18,670
84	1323030	25.08.2017	QA4005	Section Officer (B&A)	18,670
85	1213510	08.11.2017	QA4005	Section Officer (B&A)	65,380
86	1214390	31.10.2017	QA4005	Section Officer (B&A)	65,380
87	1327473	30.10.2017	QA4005	Section Officer (B&A)	65,380
88	1327471	30.10.2017	QA4005	Section Officer (B&A)	65,380
89	1219792	04.11.2017	QA4005	Section Officer (B&A)	41,000
90	1308589	27.03.2018	QA4005	Syed Abdul Salam	41,000
91	1269453	02.03.2018	QA4005	Syed Abdul Salam	41,000
92	1299328	09.01.2018	QA4005	Syed Abdul Salam	41,000
93	1244734	14.03.2018	QA4005	Syed Ghulam Muhammad	41,000
94	1298946	03.01.2018	QA4005	Syed Ghulam Muhammad	41,000
95	1359477	25.06.2018	QA4006	Syed Ghulam Muhammad	41,000
96	1417855	25.06.2018	QA4005	Wajih Ullah Kundi	104,000
97	1351355	05.04.2018	QA4005	Wajih Ullah Kundi	104,000
98	1269714	18.01.2018	QA4005	Wajih Ullah Kundi	104,000
99	1359474	22.06.2018	QA4006	Akbar Askani	405,000

S. No.	Cheque No.	Cheque date	DDO code	Cheque title	Amount
100	1352551	19.04.2018	QA4006	Akbar Askani	405,000
101	1352552	19.04.2018	QA4006	Akbar Askani	405,000
102	1322914	21.08.2017	QA4006	Muhammad Asif	59,320
103	1322914	21.08.2017	QA4006	Muhammad Asif	59,320
104	1350965	30.03.2018	QA4006	Rasool Bakhsh	41,620
105	1238732	21.11.2017	QA4005	Muhammad Younas	41,620
106	1328437	12.10.2017	QA4006	Section Officer (B&A)	41,620
107	1357337	07.06.2018	QA4006	Shoaib Ahmed	41,620
108	1418243	26.06.2018	QA4005	Khalid Wali	21,560
109	1192119	17.10.2017	QA4006	Section Officer (B&A)	21,560
110	1431279	10.05.2018	QA4006	Umm-e -Salma	15,000
111	1431276	10.05.2018	QA4006	Umm-e -Salma	15,000
Total					8,139,670

(Rs. in million)

S. No.	Cheque No. and date	Name of firm	Bill No. and date	Details	Amount
1	1324032, 04.12.2017	M/s Haji Dawood & Co	015, 14.11.2017	Illumination of 12 Government Buildings on 13 th and 14 th August	1.200
2	1299145, 09.01.2018	M/s Popular Tent & Catering Services, Quetta	56, Nil	Sitting arrangement for 1000 guests during flag hoisting ceremony with pitching of Tentage, seating, Sofa's, Chairs, red runners, carpets, for 1,000 persons along with sound system	0.415
3	1299145, 09.01.2018	M/s Popular Tent & Catering Services, Quetta	57, Nil	1-Light refreshment for 1000 persons @800 (Cake, Pastry, Patties, Biscuits, Rusgullay, Samosa, Tea, Cold Drink, mineral water, tissue	1.171

				<p>paper, 2-Breakfast for 200 school children on 13th and 14th August - Sandwich, Juice, Tea, Sweet gift 1/2 Kg @ 200, 3- sweet gift 1/2 Kg @ 200 for 200 persons, 4,200 Pakistani flags (3*3) @ 100, 5-03 Building flags @ 2,000 each, 6-15 Pana flex banners (8*6)@5,000 each, 7-1,000 invitation cards @ 20</p>	
Total					2.786

Annexure 17.2

17.2.4 Non-recovery of Conveyance Allowance from Secretariat employees and unjustified expenditure on POL of buses - Rs. 21.428 million

(Amount in Rs.)

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
1	1321799, 02.08.2017	CH-17153	Staff Bus (Kirdgap)	57974, 31.05.2017	1,925 liters HSD, 12 tins mobil oil, 04 oil filters, 02 fuel filters, 04 services	2,00,112
2	Do	QBA-1363	Staff Bus (Tire)	58074, 31.05.2017	990 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	94,207
3	Do	QAY-1370	Staff Bus (Pashtoonabad)	58066, 31.05.2017	480 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	49,324
4	Do	QBA-132	Staff Bus (Muslim Bagh)	58072, 31.05.2017	Bill missing	1,93,131
5	Do	QAF-9459	Staff Bus (Qambrani)	58010, 31.05.2017	630 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	61,819
6	Do	QBA-1063	Staff Bus (Sariab)	58044, 31.05.2017	960 liters HSD, 04 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	93,988
7	Do	QAM-9970	Staff Bus (Mastung)	58032, 31.05.2017	1,530 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,53,089
8	Do	QAM-9972	Staff Bus (Aghburg)	58033, 31.05.2017	1,520 liters HSD, 08 tins	1,52,256

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	
9	Do	QAM-9973	Staff Bus (Pishin)	58034, 31.05.2017	1,680 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,65,584
10	Do	QBA-1064	Staff Bus (Churmian)	58045, 31.05.2017	1,815 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,76,829
11	Do	QAT-112	Staff Bus(Marriabad)	58050, 31.05.2017	525 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	53,147
12	Do	QAT-113	Staff Bus (Kolpur)	58051, 31.05.2017	1,120 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,14,376
13	Do	QAT-114	Staff Bus (Saranan)	58052, 31.05.2017	1,035 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	97,955
14	Do	QAT-127	Staff Bus (Nawan Killi)	58053, 31.05.2017	875 liters HSD, 06 tins mobil oil, 02 oil filters, 02 service, 03 Fuel Filters	95,167
15	Do	QAV-5444	Staff Bus (Qambrani)	58063, 31.05.2017	840 liters HSD, 03 tins mobil	79,312

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					oil, 01 oil filter, 01 service	
16	Do	QAV-5333	Staff Bus (Kanak)	58062, 31.05.2017	1,035 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	1,04,895
17	Do	QAV-5115	Staff Bus (Brewery)	58061, 31.05.2017	960 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	93,988
18	Do	QBA-1363	Staff Bus (Bypass)	58073, 31.05.2017	753 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	80,704
19	1325274, 21.09.2017	CH-17153	Staff Bus (Kirdgap)	58847, 30.06.2017	1,810 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services, 02 Fuel Filters	1,76,997
20	Do	QBA-1363	Staff Bus (Tire)	58934, 30.06.2017	1165 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	1,12,560
21	Do	QAY-1370	Staff Bus (Pashtoonabad)	58927, 30.06.2017	480 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	50,956
22	Do	QBA-132	Staff Bus (Muslim Bagh)	58933, 30.06.2017	1,700 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services, 02 Fuel Filters	1,69,310
23	Do	QAF-	Staff Bus	58875,	735 liters HSD,	71,474

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
		9459	(Qambrani)	30.06.2017	03 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	
24	Do	QBA-1063	Staff Bus (Sariab)	58904, 30.06.2017	840 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	80,248
25	Do	QAM-9970	Staff Bus (Mastung)	58894, 30.06.2017	1,530 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,36,621
26	Do	QAM-9972	Staff Bus (Aghburg)	58895, 30.06.2017	1,320 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,33,484
27	do	QAM-9973	Staff Bus (Pishin)	58896, 30.06.2017	1,260 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,14,562
28	Do	QBA-1064	Staff Bus (Churmian)	58905, 30.06.2017	1,485 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,32,944
29	Do	QAT-112	Staff Bus(Marriabad)	58911, 30.06.2017	450 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	46,105
30	Do	QAT-113	Staff Bus (Kolpur)	58912, 30.06.2017	1,120 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	1,10,184
31	Do	QAT-114	Staff Bus (Saranan)	58913, 30.06.2017	805 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	84,448

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
32	Do	QAT-127	Staff Bus (Nawan Killi)	58916, 30.06.2017	875 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	79,527
33	Do	QAV-5444	Staff Bus (Qambrani)	58924, 30.06.2017	735 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	71,789
34	do	QAV-5333	Staff Bus (Kanak)	58923, 30.06.2017	805 liters HSD, 06 tins mobil oil, 02 oil filter, 04 fuel filters, 02 services	89,248
35	do	QAV-5115	Staff Bus (Brewery)	58922, 30.06.2017	790 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	76,163
36	do	QBA-1365	Staff Bus (Bypass)	58935, 30.06.2017	700 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	74,570
37	1327488, 28.10.2017	CH-17153	Staff Bus (Kirdgap)	59968, 31.07.2017	1,295 liters HSD, 06 tins mobil oil, 02 oil filters, 02 service, 04 Fuel Filters	1,27,339
38	do	QBA-1363	Staff Bus (Tire)	60058, 31.07.2017	745 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services, 01 Fuel Filter	78,329
39	do	QAY-1370	Staff Bus (Pashtoonabad)	60053, 31.07.2017	470 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	45,734
40	do	QBA-	Staff Bus	60057,	1,190 liters	1,13,918

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
		132	(Muslim Bagh)	31.07.2017	HSD, 06 tins mobil oil, 02 oil filters, 01 fuel filter, 01 service	
41	do	QAF-9459	Staff Bus (Qambrani)	60000, 31.07.2017	630 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	69,206
42	do	QBA-1063	Staff Bus (Sariab)	60031, 31.07.2017	720 liters HSD, 04 tins mobil oil, 01 oil filter, 01 services, 02 Fuel Filters	71,764
43	do	QAM-9970	Staff Bus (Mastung)	60020, 31.07.2017	1,275 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	1,16,275
44	do	QAM-9972	Staff Bus (Aghburg)	60021, 31.07.2017	950 liters HSD, 04 tins mobil oil, 02 oil filters, 01 service	88,910
45	do	QAM-9973	Staff Bus (Pishin)	60022, 31.07.2077	1,050 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	95,830
46	do	QBA-1064	Staff Bus (Churmian)	60032, 31.07.2017	1,155 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	1,06,651
47	do	QAT-112	Staff Bus(Marriabad)	60037, 31.07.2017	625 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	59,465
48	do	QAT-	Staff Bus	60038,	640 liters HSD,	63,068

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
		113	(Kolpur)	31.07.2017	03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	
49	do	QAT-114	Staff Bus (Saranan)	60039, 31.07.2017	850 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	77,510
50	do	QAT-127	Staff Bus (Nawan Killi)	60041, 31.07.2017	495 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	49,039
51	do	QAV-5444	Staff Bus (Qambrani)	60050, 31.07.2017	630 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	59,866
52	do	QAV-5333	Staff Bus (Kanak)	60049, 31.07.2017	575 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	55,455
53	do	QAV-5115	Staff Bus (Brewery)	60048, 31.07.2017	960 liters HSD, 04 tins mobil oil, 01 oil filter, 02 fuel filter, 01 service	91,012
54	do	QBA-1365	Staff Bus (Bypass)	60059, 31.7.2017	600 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	59,860
55	1326552, 31.10.2017	CH-17153	Staff Bus (Kirdgap)	60896, 31.80.2017	2,035 liters HSD, 12 tins mobil oil, 04 oil filters, 01 fuel filter, 04 services	1,97,604
56	do	QBA-1363	Staff Bus (Tire)	60995, 31.08.2017	1,045 liters HSD, 06 tins mobil oil, 02 oil filters, 02	1,00,351

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					services	
57	do	QBA-1370	Staff Bus (Pashtoonabad)	60989, 31.08.2017	560 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	53,252
58	do	QBA-132	Staff Bus (Muslim Bagh)	60954, 31.08.2017	1,870 liters HSD, 09 tins mobil oil, 03 oil filter, 03 services, Fuel Filters 04	1,78,969
59	do	QAF-9459	Staff Bus (Qambrani)	60929, 31.08.2017	630 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service, 01 BP @3,600	62,153
60	do	QAS-1063	Staff Bus (Sariab)	60962, 31.08.2017	960 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	86,812
61	do	QAM-9970	Staff Bus (Mastung)	60950, 31.08.2017	1,530 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, Fuel Filters 02	1,45,158
62	do	QAM-9972	Staff Bus (Aghburg)	60951, 31.08.2017	1,610 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, Fuel Filters 02	1,51,212
63	do	QAM-9973	Staff Bus (Pishin)	60952, 31.08.2017	1,675 liters HSD, 08 tins mobil oil, 02 oil filters, 01 service, 01 Fuel Filter	1,54,225
64	do	QAS-1064	Staff Bus (Churmian)	60963, 31.08.2017	1,815 liters HSD, 12 tins	1,79,110

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					mobil oil, 03 oil filters, 02 services, 02 Fuel Filters	
65	do	QAT-112	Staff Bus(Marriabad)	60971, 31.08.2017	450 liters HSD,03 tins mobil oil, 01 oil filter, 01 service	44,680
66	do	QAT-113	Staff Bus (Kolpur)	60972, 31.08.2017	1,280 liters HSD, 06 tins mobil oil, 02 oil filters, 02 service, 01 Fuel Filter	1,20,136
67	do	QAT-114	Staff Bus (Saranan)	60973, 31.08.2017	920 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services, Fuel Filters 02	92,851
68	do	QAT-127	Staff Bus (Nawan Killi)	60975, 31.08.2017	790 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service, Fuel Filter 01	72,548
69	do	QAV-5444	Staff Bus (Qambrani)	60985, 31.08.2017	40 liters petrol, 735 liters HSD, 06 tins mobil oil,02 oil filters, 02 services, 02 Fuel Filters	81,244
70	do	QAV-5333	Staff Bus (Kanak)	60984, 31.08.2017	1035 liters HSD,03 tin mobil oil,01 oil filter, 01 service, 02 Fuel Filters	92,734
71	do	QAV-5115	Staff Bus (Brewery)	60983, 31.08.2017	890 liters HSD, 04 tins mobil oil, 01 oil filter,	83,573

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					01 service, 02 Fuel Filters	
72	do	QBA-1365	Staff Bus (Bypass)	60996, 31.08.2017	800 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	72,000
73	1266425, 02.02.2018	CH-17153	Staff Bus (Kirdgap)	61817, 30.09.2017	1,665 liters HSD, 9 tins mobil oil, 04 oil filters, 02 fuel filters, 03 services	1,60,890
74	do	QBA-1363	Staff Bus (Tire)	61912, 30.09.2017	950 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	85,555
75	do	QBA-1370	Staff Bus (Pashtoonabad)	61907, 30.09.2017	400 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	40,420
76	do	QBA-132	Staff Bus (Muslim Bagh)	61911, 30.09.2017	1,530 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services, 02 Fuel Filters	1,49,301
77	do	QAF-9459	Staff Bus (Qambrani)	61849, 30.09.2017	525 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	50,132
78	do	QBA-1063	Staff Bus (Sariab)	61881, 30.09.2017	720 liters HSD, 04 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	69,964
79	do	QAM-9970	Staff Bus (Mastung)	61869, 30.09.2017	1,275 liters HSD, 08 tins mobil oil, 02 oil filters, 02	1,24,707

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					services, 02 Fuel Filters	
80	do	QAM-9972	Staff Bus (Aghburg)	61870, 30.09.2017	1,330 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,26,581
81	do	QAM-9973	Staff Bus (Pishin)	61871, 30.09.2017	18,30 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,65,431
82	do	QBA-1064	Staff Bus (Churmian)	61882, 30.09.2017	1,485 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	1,29,404
83	do	QAT-112	Staff Bus(Marriabad)	61890, 30.09.2017	525 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	52,532
84	do	QAT-113	Staff Bus (Kolpur)	61891, 30.09.2017	1,130 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,08,881
85	do	QAT-114	Staff Bus (Saranan)	61892, 30.09.2017	920 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	80,824
86	Do	QAT-127	Staff Bus (Nawan Killi)	61894, 30.09.2017	490 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	47,413
87	Do	QAV-5444	Staff Bus (Qambrani)	61904, 30.09.2017	775 liters HSD, 03 tins mobil oil, 01 oil filter,	69,557

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					01 service	
88	Do	QAV-5333	Staff Bus (Kanak)	61903, 30.09.2017	920 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	88,864
89	Do	QAV-5115	Staff Bus (Brewery)	61902, 30.09.2017	800 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	76,180
90	Do	QBA-1365	Staff Bus (Bypass)	61913, 30.09.2017	920 liters HSD, 06 tins mobil oil, 02 oil filters, 04 fuel filters, 02 services	94,964
91	Do	QAE-7389	Spare Staff Bus (Pishin during Raiwand Ijtama Lahore)	61843, 30.09.2017	420 liters HSD, 04 tins mobil oil, 01 oil filter, 01 fuel filter, 01 service	45,454
92	1266427, 02.02.2018	CH-17153	Staff Bus (Kirdgap)	62740, 31.10.2017	2,035 liters HSD, 09 tins mobil oil, 03 oil filter, 02 fuel filters, 03 services	1,92,609
93	Do	QBA-1363	Staff Bus (Tire)	62847, 31.10.2017	1,070 liters HSD, 09 tins mobil oil, 03 oil filters, 02 fuel filters, 03 services	1,15,699
94	Do	QAY-1370	Staff Bus (Pashtoonabad)	62841, 31.10.2017	560 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	53,972
95	Do	QBA-132	Staff Bus (Muslim Bagh)	62846, 31.10.2017	1,700 liters HSD, 09 tins	1,63,510

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					mobil oil, 03 oil filters, 03 services	
96	Do	QAF-9459	Staff Bus (Qambrani)	62773, 31.10.2017	735 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	70,319
97	Do	QAS-1063	Staff Bus (Sariab)	62812, 31.10.2017	840 liters HSD	66,948
98	Do	QAM-9970	Staff Bus (Mastung)	62795, 31.10.2017	1,530 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,47,581
99	Do	QAM-9972	Staff Bus (Aghburg)	62796, 31.10.2017	1,330 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,31,641
100	Do	QAM-9973	Staff Bus (Pishin)	62797, 31.10.2017	1,470 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,42,799
101	Do	QAS-1064	Staff Bus (Churmian)	62813, 31.10.2017	1,815 liters HSD, 12 tins mobil oil, 03 oil filters, 02 fuel filters, 03 services	1,81,915
102	Do	QAT-112	Staff Bus(Marriabad)	62823, 31.10.2017	375 liters HSD	29,887
103	Do	QAT-113	Staff Bus (Kolpur)	62824, 31.10.2017	1,535 liters HSD , 06 tins mobil oil, 02 oil filters, 03	1,41,019

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					services	
104	Do	QAT-114	Staff Bus (Saranan)	62825, 31.10.2017	115 liter petrol, 920 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,02,891
105	Do	QAT-127	Staff Bus (Nawan Killi)	62828, 31.10.2017	500 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	49,190
106	Do	QAT-125	Do	62827, 31.10.2017	125 liters HSD	9,962
107	Do	QAV-5444	Staff Bus (Qambrani)	62838, 31.10.2017	500 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	61,951
108	Do	QAV-5333	Staff Bus (Kanak)	62837, 31.10.2017	1,535 liters HSD, 06 tins mobil oil, 02 oil filters, 02 Fuel filters, 02 services	1,03,569
109	Do	QAV-5115	Staff Bus (Brewery)	62836, 31.10.2017	11,20 liters HSD, 04 tins mobil oil, 01 oil filter, 01 Service	1,00,884
110	Do	QBA-1365	Staff Bus (Bypass)	62848, 31.10.2017	900 liters HSD, 03 tins mobil oil, 01 oil filter, 01 Service	81,070
111	1352524, 19.4.2018	CH-17153	Staff Bus (Kirdgap)	63612, 30.11.2017	2,035 liter HSD, 12 tins mobil oil, 04 oil filters, 02 fuel filters, 04 services	2,12,531

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
112	Do	QBA-1363	Staff Bus (Tire)	63714, 30.11.2017	1,045 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,09,800
113	Do	QBA-1370	Staff Bus (Pashtoonabad)	63708, 30.11.2017	1,045 liters HSD	61,128
114	Do	QBA-132	Staff Bus (Muslim Bagh)	63713, 30.11.2017	1,870 liters HSD, 12 tins mobil oil, 04 oil filters, 02 fuel filters, 04 services	1,98,323
115	Do	QAF-9459	Staff Bus (Qambrani)	63649, 30.11.2017	630 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	62,827
116	Do	QBA-1063	Staff Bus (Sariab)	63683, 30.11.2017	1,200 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,25,120
117	Do	QAM-9970	Staff Bus (Mastung)	63671, 30.11.2017	1,465 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,50,018
118	Do	QAM-9972	Staff Bus (Aghburg)	63672, 30.11.2017	1,520 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,54,688
119	Do	QAM-9973	Staff Bus (Pishin)	63673, 30.11.2017	1,890 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,86,101

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					services	
120	Do	QBA-1064	Staff Bus (Churmian)	63684, 30.11.2017	1,815 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,76,683
121	Do	QAT-112	Staff Bus(Marriabad)	63691, 30.11.2017	600 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	60,280
122	Do	QAT-113	Staff Bus (Kolpur)	63692, 30.11.2017	1,245 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,26,780
123	Do	QAT-114	Staff Bus (Saranan)	63693, 30.11.2017	10,35 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,08,951
124	Do	QAT-127	Staff Bus (Nawan Killi)	63695, 30.11.2017	625 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	64,802
125	Do	QAV-5444	Staff Bus (Qambrani)	63705, 30.11.2017	770 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	84,053
126	Do	QAV-5333	Staff Bus (Kanak)	63794, 30.11.2017	920 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	87,448
127	Do	QAV-5115	Staff Bus (Brewery)	63703, 30.11.2017	960 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	93,124

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
128	Do	QBA-1365	Staff Bus (Bypass)	63715, 30.11.2017	820 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	78,958
129	1352522, 19.4.2018	CH-17153	Staff Bus (Kirdgap)	64626, 31.12.2017	1,665 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services, 02 Fuel Filters	1,74,109
130	Do	QBA-1363	Staff Bus (Tire)	64728, 31.12.2017	950 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	1,00,665
131	Do	QBA-1370	Staff Bus (Pashtoonabad)	64723, 31.12.2017	670 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	67,161
132	Do	QBA-132	Staff Bus (Muslim Bagh)	64727, 31.12.2017	1,700 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services	1,74,730
133	Do	QAF-9459	Staff Bus (Qambrani)	64662, 31.12.2017	555 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	57,236
134	Do	QBA-1063	Staff Bus (Sariab)	64698, 31.12.2017	870 liters HSD	75,081
135	Do	QAM-9970	Staff Bus (Mastung)	64686, 31.12.2017	1,275 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,21,652
136	Do	QAM-9972	Staff Bus (Aghburg)	64687, 31.12.2017	1,140 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,21,622
137	Do	QAM-	Staff Bus	64688,	1,470 liters	1,38,481

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
		9973	(Pishin)	31.12.2017	HSD, 04 tins mobil oil, 01 oil filter, 01 service	
138	Do	QAS-1064	Staff Bus (Churmian)	64699, 31.12.2017	1,650 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 service	1,68,035
139	Do	QAT-112	Staff Bus(Marriabad)	64706, 31.12.2017	555 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	57,236
140	Do	QAT-113	Staff Bus (Kolpur)	64707, 31.12.2017	1,280 liters HSD, 06 tins mobil oil, 02 oil filters, 06 services, 06 Anti-Freeze @880	1,34,424
141	Do	QAT-114	Staff Bus (Saranan)	64708, 31.12.2017	920 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	88,736
142	Do	QAT-127	Staff Bus (Nawan Killi)	64710, 31.12.2017	905 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	96,781
143	Do	QAV-5444	Staff Bus (Qambrani)	64720, 31.12.2017	660 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service, 02 Fuel Filters	68,698
144	Do	QAV-5333	Staff Bus (Kanak)	64719, 31.12.2017	805 liters HSD, 06 tins mobil oil, 02 oil filters, 02 service, 02 Fuel Filters	90,551

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
145	Do	QAV-5115	Staff Bus (Brewery)	64718, 31.12.2017	1,150 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,10,865
146	Do	QBA-1365	Staff Bus (Bypass)	64729, 31.12.2017	830 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	80,969
147	1352524, 19.4.2018	CH-17153	Staff Bus (Kirdgap)	65615, 31.01.2018	2,220 liters HSD, 12 tins mobil oil, 04 oil filters, 02 fuel filters, 04 services	2,39,148
148	Do	QBA-1363	Staff Bus (Tire)	65719, 31.01.2018	1,140 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,24,136
149	Do	QBA-1370	Staff Bus (Pashtoonabad)	65714, 31.01.2018	480 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	64,472
150	Do	QBA-132	Staff Bus (Muslim Bagh)	65718, 31.01.2018	1,870 liters HSD, 12 tins mobil oil, 04 oil filters, 02 fuel filters, 04 services	2,08,808
151	Do	QAF-9459	Staff Bus (Qambrani)	65653, 31.01.2018	840 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services	1,02,656
152	Do	QAS-1063	Staff Bus (Sariab)	65688, 31.01.2018	1,080 liters HSD, 04 tins mobil oil, 01 oil	1,11,652

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					filter, 02 fuel filters, 01 service	
153	Do	QAM-9970	Staff Bus (Mastung)	65675, 31.01.2018	1,785 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filter, 02 services	1,87,004
154	Do	QAM-9972	Staff Bus (Aghburg)	65676, 31.01.2018	1900 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,97,400
155	Do	QAM-9973	Staff Bus (Pishin)	65677, 31.1.2018	1,890 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,94,096
156	Do	QBA-1064	Staff Bus (Churmian)	65689, 31.1.2018	1,815 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,87,316
157	Do	QAT-112	Staff Bus (Marriabad)	65695, 31.01.2018	525 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	68,540
158	Do	QAT-113	Staff Bus (Kolpur)	65696, 31.01.2018	1,280 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,36,792
159	Do	QAT-114	Staff Bus (Saranan)	65697, 31.01.2018	1,035 liters HSD, 06 tins mobil oil, 02 oil	1,14,644

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					filters, 02 fuel filters, 02 services	
160	Do	QAT-127	Staff Bus (Nawan Killi)	65699, 31.01.2018	875 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	88,440
161	Do	QAV-5444	Staff Bus (Qambrani)	65709, 31.01.2018	735 liters HSD, 03 tins mobil oil, 01 oil filter, 02 fuel filters, 01 service	78,184
162	Do	QAV-5333	Staff Bus (Kanak)	65708, 31.01.2018	1,150 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,25,040
163	Do	QAV-5115	Staff Bus (Brewery)	65707, 31.01.2018	1,120 liters HSD, 08 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,26,888
164	Do	QBA-1365	Staff Bus (Bypass)	65720, 31.01.2018	900 liters HSD, 06 tins mobil oil, 02 oil filters, 02 fuel filters, 02 services	1,01,140
165	1359164, 22.06.2018	CH-17153	Staff Bus (Kirdgap)	66679, 28.02.2018	1,665 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services, 02 Fuel Filter	1,91,313
166	Do	QBA-1363	Staff Bus (Tire)	66782, 28.02.2018	950 liters HSD, 06 tins mobil oil, 02 oil filters, 02	1,10,550

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					services	
167	Do	QBA-1370	Staff Bus (Pashtoonabad)	66776, 28.02.2018	640 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	71,148
168	Do	QBA-132	Staff Bus (Muslim Bagh)	66781, 28.02.2018	1,700 liters HSD, 09 tins mobil oil, 03 oil filters, 03 services, 02 Fuel Filters	1,94,680
169	Do	QAF-9459	Staff Bus (Qambrani)	66741, 28.02.2018	735 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	80,287
170	Do	QBA-1063	Staff Bus (Sariab)	66752, 28.02.2018	960 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,04,292
171	Do	QAM-9970	Staff Bus (Mastung)	66737, 28.02.2018	1,730 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,90,306
172	Do	QAM-9972	Staff Bus (Aghburg)	66738, 28.02.2018	1,520 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,70,104
173	Do	QAM-9973	Staff Bus (Pishin)	66739, 28.02.2018	1,470 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	1,67,694
174	Do	QBA-1064	Staff Bus (Churmian)	66753, 28.2.2018	1,650 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02	1,85,010

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					Fuel Filters	
175	Do	QAT-113	Staff Bus (Much Bolan)	66758, 28.02.2018	1,280 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service, 01 Fuel Filter	1,32,716
176	1356471, 30.05.2018	QBA-1363	Staff Bus (Tire)	67811, 31.03.2018	1,045 liters HSD, 06 tin mobil oil, 04 oil filters, 02 services, 04 Fuel Filters	1,27,206
177	Do	QBA-1370	Staff Bus (Pashtoonabad)	67804, 31.03.2018	560 liters HSD, 03 tins mobil oil, 01 oil filter, 01 service	63,608
178	Do	QBA-132	Staff Bus (Muslim Bagh)	67810, 31.03.2018	1,700 liters HSD, 09 tins mobil oil, 03 oil filter, 03 services	1,96,700
179	Do	QAF-9459	Staff Bus (Qambrani)	67742, 31.03.2018	735 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	94,578
180	Do	QBA-1063	Staff Bus (Sariab)	67781, 31.03.2018	1,080 liters HSD, 04 tins mobil oil, 01 oil filter, 01 service	1,17,344
181	Do	QAM-9970	Staff Bus (Mastung)	67765, 31.03.2018	1,785 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	2,02,638
182	Do	QAM-9972	Staff Bus (Aghburg)	67766, 31.03.2018	1,710 liters HSD, 08 tins	1,95,228

S. No.	Cheque No. and date	Vehicle number	Route	Bill No. and date	Details	Amount
					mobil oil, 02 oil filters, 02 services, 02 Fuel Filters	
183	Do	QAM-9973	Staff Bus (Pishin)	67767, 31.03.2018	1,680 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,89,864
184	Do	QBA-1064	Staff Bus (Churmian)	67782, 31.03.2018	1,650 liters HSD, 08 tins mobil oil, 02 oil filters, 02 services	1,86,900
185	Do	QAT-112	Staff Bus (Marriabad)	67787, 31.03.2018	600 liters HSD, 06 tins mobil oil, 02 oil filters, 02 services	78,440
Total						21,428,425

Annexure 17.3**17.2.5 Non-realization of Government dues - Rs. 17.662 million****(Amount in Rs.)**

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
1	Mr. Sheer Muhammad, DC Kachi	10508	02.07.2017	2,200	0	0	2,200
2	Mr. Nabi Bakhsh, Zahir Khan PS to General (Retd.) Abdul Qadir Baloch	10555	07.07.2017	4,400	100	0	4,500
3	Mr. Ali Hassan, Passenger Service, PIA	10566	09.07.2017	4,000	100	0	4,100
4	Mr. Mati ur Rehman, DC Khuzdar	10665	20.07.2017	4,400	100	0	4,500
5	Mr. Ghani, Guest of Asghar Harifal Secretary, Social Welfare	10667	20.07.2017	4,400	100	0	4,500
6	Mr. Darmoon Bawani, Deputy Secretary, S&GAD	10692	24.07.2017	2,400	100	0	2,500
7	Mr. Rashid, Guest of Mr. Shakeel Durrani, DC Khuzdar	10694	25.07.2017	3,000	50	2,120	5,170
8	Mr. Aziz, Guest of Mr. Lal Jan Jafar, CM Secretariat, Balochistan	10741	30.07.2017	2,200	50	0	2,250
9	Maulana Abdul Jameel, Guest of General (Retd.) Abdul Qadir	10745	31.07.2017	8,800	0	0	8,800

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Baloch						
10	Mr. Izhar Hussain Khosa, MPA	10746	31.07.2017	0	0	500	500
11	Mr. Shahzad Zulfiqar, Guest of & Mr. Hasil Bizenjo, Senator	10750	01.08.2017	8,800	200	0	9,000
12	Mr. Ayub Tareen, Guest of Mr. Hasil Bizenjo, Senator	10751	01.08.2017	8,800	200	0	9,000
13	Mr. Saleem Shahid, Guest of Mr. Hasil Bizenjo, Senator	10752	01.08.2017	8,800	200	0	9,000
14	Mr. Usman Badini, MNA	10765	03.08.2017	7,500	250	0	7,750
15	Major (Retd.) Zaman, Guest of Mr. Abdul Qadir Baloch, Federal Minister	10773	04.08.2017	2,000	0	0	2,000
16	Mr. Taseer Jamal, Secretary, P&D	10776	04.08.2017	0	0	2,450	2,450
17	Mr. Nasrullah Zere, MPA	10782	05.08.2017	10,800	450	6,000	17,250
18	Mr. Niaz Kakar, Guest of Mr. Obaidullah Babat, Minister	10798	08.08.2017	6,600	0	0	6,600
19	Mr. Izhar Hussain Khosa, MPA	10823	09.08.2017	0	0	920	920
20	Agha Shahzeb Durrani, Senator	10832	11.08.2017	3,600	150	0	3,750
21	Mr. Aryan, Guest of Nasrullah Zere, MPA	10843	14.08.2017	8,400	350	0	8,750
22	Mr. Muhammad Shah Shah,	10849	14.08.2017	0	0	3,500	3,500

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Guest of Mr. Hasil Bizenjo, Senator						
23	Mr. Muhammad Farooq, Additional Secretary, Secondary Education	10887	21.08.2017	0	0	2,900	2,900
24	Mr. Nasrullah Zere, MPA	10901	23.08.2017	0	0	1,900	1,900
25	Dr. Hayatullah, Guest of Mr. Nasrullah Zere, MPA	10902	23.08.2017	2,400	100	500	3,000
26	Mr. Anwar ul Haq Kakar, Adviser to CM, Balochistan	10906	24.08.2017	0	0	2,100	2,100
27	Mr. Attaullah Baloch, Member Baitul Maal	10914	25.08.2017	42,000	1,050	0	43,050
28	Dr. Javed Tareen, DG Agriculture Department	10981	01.09.2017	3,600	150	0	3,750
29	Major Rizwan c/o ADC to Governor, Balochistan	10998	07.09.2017	4,000	100	0	4,100
30	Mr. Kashif Gulzar, Joint Secretary, Establishment	10999	07.09.2017	4,000	100	0	4,100
31	Mr. Mujeeb ur Rehman, Commandant, Balochistan Constabulary	11000	08.09.2017	1,200	50	0	1,250
32	Mr. Mukhtar, Government Officer & Usman Kakar, Senator	11005	08.09.2017	4,400	100	0	4,500

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
33	Mr. Rasheed, Secretary Inter-Provincial Coordination	11027	12.09.2017	0	0	4,500	4,500
34	Sardar Kamal Khan Bangulzai, MNA	11083	18.09.2017	0	0	18,915	18,915
35	Dr. Khalil, Medical Officer, Health Department	11085	18.09.2017	1,200	50	0	1,250
36	Mr. Asghar Achakzai (Guest)	11098	20.09.2017	4,400	100	0	4,500
37	Mr. Nawab Khan Shabozai, PML(N)	11100	21.09.2017	4,400	100	0	4,500
38	Mr. Ghulam Fareed, Commissioner, Zhob	11152	27.09.2017	0	0	8,150	8,150
39	Mr. Ainullah Shams, Ex-Minister	11171	28.09.2017	22,000	500	0	22,500
40	Mr. Aziz Umrani, Government Officer & Mr. Shakeel Durrani, Chairman DC Khuzdar	11199	03.10.2017	2,200	50	0	2,250
41	Mr. Naseebullah, PML(N)	11208	04.10.2017	4,400	100	0	4,500
42	Mir Abdur Razzaq Zehri, Comptroller, CM House	11212	05.10.2017	4,800	200	0	5,000
43	Mr. Tariq Butt, PML(N)	11213	05.10.2017	8,800	200	0	9,000
44	Mr. Younis Baloch, Deputy Mayor, Quetta	11231	06.10.2017	11,000	250	0	11,250
45	Nawabzada	11237	07.10.2017	17,000	250	0	17,250

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Shahdain Shahwani, Coordinator to CM						
46	Mr. Abdur Rauf c/o Mir Muhammad Ali Rind	11284	16.10.2017	6,600	150	0	6,750
47	Mr. Abid Memon, Guest of Sardar Kamal Khan Bangulzai, MNA	11320	21.10.2017	6,600	150	0	6,750
48	Mr. Anwar ul Haq Kakar, Advisor to CM, Balochistan	11321	21.10.2017	1,200	50	0	1,250
49	Mr. Sohail, PS to Home Minister	11324	22.10.2017	3,600	150	0	3,750
50	Mr. Sohail, PS to Home Minister	11327	22.10.2017	0	0	2,600	2,600
51	Mr. Ahmed Shah, Government Officer, Mr. Usman Kakar, Senator	11328	22.10.2017	8,800	0	0	8,800
52	Mr. Nazeer Ahmed Zehri, Superintending Engineer, C&W Department	11392	31.10.2017	3,600	150	350	4,100
53	Mr. Abdul Hameed Mengal, Chief Engineer, Irrigation Department	11400	01.11.2017	1,200	50	0	1,250
54	Mr. Qambir Bugti, Executive Engineer, C&W Department	11411	02.11.2017	1,500	50	0	1,550
55	Prince Ahmed Ali, MPA	11427	03.11.2017	0	0	2,300	2,300
56	Mr. Naqeebullah	11447	06.11.2017	1,200	0	0	1,200

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Tareen, Coordinator to CM, Balochistan						
57	Agha Nawab Shah, Special Assistant to CM, Balochistan	11448	06.11.2017	1,200	50	0	1,250
58	Nawabzada Shahdain Shahwani, Coordinator to CM	11449	06.11.2017	1,200	50	0	1,250
59	Malik Zahir Shah, Political Secretary to CM, Balochistan	11450	06.11.2017	1,200	50	0	1,250
60	Dr. Ishaq Baloch, Coordinator to CM, Balochistan	11478	09.11.2017	1,200	0	0	1,200
61	Mr. Amjad Warraich, Government Officer	11518	14.11.2017	8,800	200	0	9,000
62	Mr. Durra Baloch, Additional Secretary, Industries	11524	14.11.2017	2,400	100	0	2,500
63	Syed Zawar Shah, Assistant Engineer, BHI	11573	20.11.2017	1,200	50	0	1,250
64	Mr. Haleem Nasir, DHO, Loralai	11580	21.11.2017	1,200	0	0	1,200
65	Mr. Amber Ali Khan, Deputy Secretary (Cabinet), S&GAD Department	11582	21.11.2017	1,200	50	0	1,250
66	Mr. Younis Molazai, Ex- Minister,	11596	22.11.2017	0	0	650	650

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
67	Mr. Ameer Tareen, Legal Advisor to Speaker, Balochistan Assembly	11612	16.11.2017	2,400	100	0	2,500
68	Madam Nafeesa Hafeez, MNA	11622	27.11.2017	0	0	500	500
69	Mr. Qamar Rais, Guest of Mr. Razzaq Zehri, Comptroller, CM House, Balochistan	11639	29.11.2017	33,000	0	0	33,000
70	Mr. Kareem, Guest of Hafiz Hamdullah, Senator	11656	01.12.2017	6,600	150	0	6,750
71	Sardar Juma Khan, Magistrate, Quetta	11659	02.12.2017	3,600	150	0	3,750
72	Dr. Ashoke Kumar, Senator	11694	08.12.2017	0	0	500	500
73	Mr. Ahsan, Deputy Manager, SAINDAK Project	11700	08.12.2017	16,000	400	0	16,400
74	Guest of Mr. Zawar Shah, Sub Engineer, C&W, BHI	11712	09.12.2017	2,200	0	0	2,200
75	Mr. Shakeel, Deputy Registrar, Balochistan High Court	11785	12.12.2017	0	0	1,200	1,200
76	Ms. Batool Asadi, Assistant Commissioner, Quetta	11795	20.12.2017	4,800	200	0	5,000
77	Dr. Muhammad Aslam, Secretary,	11810	21.12.2017	0	0	9,530	9,530

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	PHE Department						
78	Mr. Idrees, Guest of Sardar Raza Barrech, Law Minister	11817	22.12.2017	1,200	50	1,500	2,750
79	Mr. Shafqat, Guest of Rana Naseer, Ex-Secretary, S&GAD Department	11838	26.12.2017	2,200	50	0	2,250
80	Mr. Ahsan Kakar s/o Mr. Irfan, PA to Minister, PHE	11839	26.12.2017	15,400	0	0	15,400
81	Mr. Rashid, Secretary, Labour Department	11889	30.12.2017	0	0	8,370	8,370
82	Mr. Anjum Bashir, PA to Secretary, C&W Department	11892	30.12.2017	28,600	0	0	28,600
83	Mr. Dur Muhammad Nasar, Advisor to CM, Balochistan	11901	02.01.2018	0	0	700	700
84	Mr. Kaleemullah s/o Obaidullah Babat, Minister	11940	06.01.2018	4,800	0	0	4,800
85	Mr. Sarwar Javed, Ex- Member Board of Revenue	11981	11.01.2018	0	0	500	500
86	Mr. Qamar Rais, Guest of Mr. Razzaq Zehri, Comptroller, CM House, Balochistan	12024	16.01.2018	8,800	200	0	9,000
87	Mr. Faizullah, Executive Engineer, C&W	12049	18.01.2018	2,400	0	0	2,400

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Department						
88	Mr. Faraj, Guest of Muhammad Usman Badini, MNA	12058	19.01.2018	6,600	150	0	6,750
89	Mr. Khalil Dummar, MPA	12086	23.01.2018	0	0	500	500
90	Mr. Nadeem Yousafzai, Staff Officer to Speaker Balochistan Assembly	12090	23.01.2018	2,400	100	0	2,500
91	Mr. Muhammad Farooq, Additional Secretary, Secondary Education	12101	25.01.2018	2,400	100	0	2,500
92	Mr. Balach Aziz, DC Pishin	12108	25.01.2018	0	0	700	700
93	Ms. Arifa Siddiqui, MPA	12115	26.01.2018	0	0	1,820	1,820
94	Mr. Muhammad Farooq, Additional Secretary, Secondary Education	12116	26.01.2018	0	0	320	320
95	Mr. Ghaffar Kakar, Director, P&D Department	12134	29.01.2018	6,000	250	0	6,250
96	Haji Muhammad Nawaz, Ex-Minister	12143	30.01.2018	15,400	350	0	15,750
97	Mr. Nasrullah Zere, MPA	12147	30.01.2018	16,500	550	0	17,050
98	Mr. Manzoor Kakar, Minister, Revenue, Balochistan	12157	01.02.2018	1,200	50	0	1,250

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
99	Prince Ahmed Ali, Minister Science & Technology	12158	01.02.2018	1,200	50	0	1,250
100	Mr. Muhammad Farooq, Additional Secretary, Secondary Education	12173	02.02.2018	1,200	50	0	1,250
101	Mr. Khalil Dummar, MPA	12175	02.02.2018	0	0	500	500
102	Mr. Younis James, PS to Minister Agriculture	12199	05.02.2018	2,400	0	0	2,400
103	Mr. Yousif James, Superintendent, S&GAD Department	4	06.02.2018	2,400	0	0	2,400
104	Mr. Mehrab Shah, Project Director, Awaran	45	08.02.2018	0	0	500	500
105	Mr. Nadeem Yousafzai, Staff Officer to Speaker	94	15.02.2018	2,400	100	0	2,500
106	Mr. Sabir Ali, (Guest)	124	19.02.2018	0	0	500	500
107	Sardar Asad, Relative of Mir Khalid Langove, MPA	145	20.02.2018	4,800	100	0	4,900
108	Mrs. Shahida Rauf, MPA	149	21.02.2018	1,200	50	0	1,250
109	Mr. Abdul Samad Achakzai, Government Officer	174	23.02.2018	3,600	150	0	3,750
110	Agha Shahzaib Durrani, Senator	238	01.03.2018	3,18,000	10,600	0	3,28,600

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
111	Mr. Amanullah Kanrani, Advocate General	251	02.03.2018	1,200	50	0	1,250
112	Mr. Manzoor Kakar, Minister Revenue	260	03.03.2018	1,200	50	0	1,250
113	Mr. Khalid Noor, Guest of Mir Razzaq Zehri	268	04.03.2018	4,400	0	0	4,400
114	Mir Mazdak, Guest of Mir Razzaq Zehri	277	05.03.2018	1,48,800	6,200	0	1,55,000
115	Mr. Abdul Majeed, Guest of Dr. Shakir Baloch, DG Health	326	11.03.2018	4,800	0	0	4,800
116	Mr. Naseebullah Bazai	376	16.03.2018	0	0	4,120	4,120
117	Sardar Najeeb Sanjrani, Guest of Chairman Senate	399	19.03.2018	17,600	400	0	18,000
118	Haji Abdur Raheem, Guest of Mr. Anwar ul Haq, Senator	423	21.03.2018	12,000	0	0	12,000
119	Mr. Abdullah Jan, Secretary Colleges	424	21.03.2018	2,400	100	0	2,500
120	Mr. Asif Khan, Director, Board of Investment	455	24.03.2018	1,200	50	0	1,250
121	Mr. Safdar Ali, Guest of Comptroller, PM House	464	25.03.2018	2,200	0	0	2,200
122	Mr. Sher Khan Bazai, Secretary GoB	467	26.03.2018	0	0	1,220	1,220
123	Mrs. Abida Azeem	468	26.03.2018	0	0	500	500

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
124	Mr. Asad Nasir, SSP Quetta	492	28.03.2018	2,400	100	0	2,500
125	Mr. Abdur Rauf, relative of Ms. Shama Ishaq, MPA	500	28.03.2018	3,600	150	0	3,750
126	Mr. Bilal Ahmed, Guest of Mrs. Kulsoom Parveen, Senator	529	31.03.2018	5,200	100	0	5,300
127	Mr. Aurangzaib Magsi, Guest of Governor Balochistan	534	31.03.2018	4,400	100	0	4,500
128	Mr. Babar, Guest of Haji Muhammad Aslam, MPA	547	02.04.2018	1,200	0	0	1,200
129	Mr. Nasrullah Khan, ADC Balochistan	620	09.04.2018	9,600	400	0	10,000
130	Mr. Gul Muqaddas, Guest of Chairman Senate	627	10.04.2018	13,200	300	0	13,500
131	Mr. Manzoor Ahmed Kakar, MPA	646	11.04.2018	0	0	500	500
132	Mr. Zaman, DG Excise, Balochistan	662	12.04.2018	1,200	50	0	1,250
133	Mr. Nasrullah Zere, MPA	664	12.04.2018	3,000	100	0	3,100
134	Mr. Obaidullah Babat, MPA	665	12.04.2018	3,000	100	0	3,100
135	Mr. Mansab Jakhriani, Ex-Minster, Sindh	691	16.04.2018	0	0	1,220	1,220
136	Mr. Mazdak, Guest of Mir Razzaq Zehri	693	16.04.2018	46,200	0	0	46,200

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
137	Mr. Anwar ul Haq Kakar, Senator	701	17.04.2018	0	0	18,820	18,820
138	Mr. Muhammad Qasim, OSD, S&GAD	722	19.04.2018	6,000	250	0	6,250
139	Raja Irshad Hayat, (Guest)	807	29.04.2018	4,400	100	0	4,500
140	Agha Nasir/Mr. Yousaf Khan, National Book Festival	813	30.04.2018	17,600	400	0	18,000
141	Mr. Muhammad Tariq Coordinator, (HR)	814	30.04.2018	4,000	100	0	4,500
142	Mr. Esa Rind, Guest of Minister, S&GAD (Aamir Rind)	825	01.05.2018	3,600	150	0	3,750
143	Mr. Faheem ullah, Guest of Senator Anwarul Haq	828	01.05.2018	2,200	50	0	2,250
144	Mr. Amjad, Guest of Mr. Zahoor Hussain Khosa, Ex-MPA	899	06.05.2018	9,000	0	0	9,000
145	Mr. Zahoor Ahmed Mengal (Judge), Member Labor Court	910	07.05.2018	6,000	250	0	6,250
146	Mr. Tariq Mehmood Advocate, Guest of Mir Razzaq Zehri	941	09.05.2018	2,200	50	0	2,250
147	Senator Agha Shahzaib Durrani	946	10.05.2018	0	0	5,460	5,460
148	Agha Nawab Shah, Advisor to CM	989	11.05.2018	1,500	50	0	1,550

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
149	Mr. Hamaun Aziz Kurd, Ex-Federal Minister	995	12.05.2018	8,800	200	900	9,900
150	Mr. Hamaun Aziz Kurd, Ex-Federal Minister	996	12.05.2018	0	0	900	900
151	Meer Deenar Domki, Guest of Mir Sarfraz Ahmed Bugti, Ex-MPA	1018	14.05.2018	1,200	0	1,800	3,000
152	Mr. Nasir, Guest of Mir Sarfraz Ahmed Domki, Ex-MPA	1019	14.05.2018	2,200	50	0	2,250
153	Mr. Kutab Khan, Additional Secretary, Population Welfare Department	1046	16.05.2018	2,400	100	0	2,500
154	Mr. Raheem Ullah, Guest of Senator Anwar ul Haq	1089	21.05.2018	8,800	200	0	9,000
155	Mr. Lala Jan Achakzai, Coordinator to CM	1097	22.05.2018	14,800	300	0	15,100
156	Mr. Ahmed Khan, Guest of Jam Kamal, Ex-Federal Minister	1098	22.05.2018	6,600	0	0	6,600
157	Senator Naseeb Ullah Bazai	1100	23.05.2018	0	0	350	350
158	Mr. Sanjar Jamali, Guest of Commissioner, Naseerabad	1102	23.05.2018	4,400	0	0	4,400
159	Senator Agha Shahzaib Durrani	1106	23.05.2018	0	0	6,810	6,810
160	Senator Aanwarul	1117	25.05.2018	0	0	36,970	36,970

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Haq Kakar						
161	Senator Agha Shahzaib Durrani	1133	27.05.2018	0	0	1,500	1,500
162	Mr. Mustafa Tareen, MPA	1135	28.05.2018	0	0	500	500
163	Senator Shafeeq Tareen	1141	29.05.2018	0	0	2,150	2,150
164	Senator Naseeb Ullah Bazai	1142	29.05.2018	0	0	720	720
165	Senator Naseeb Ullah Bazai	1150	30.05.2018	0	0	1,000	1,000
166	Mr. Usman, Guest of Razzaq Zehri	1179	01.06.2018	17,600	400	0	18,000
167	Senator Shafeeq Tareen	1184	04.06.2018	0	0	625	625
168	Mr. Muhammad Jan, Deputy Secretary, Population Welfare Department	1186	04.06.2018	7,200	0	3,200	10,400
169	Senator Naseeb Ullah Bazai	1188	04.06.2018	0	0	2,910	2,910
170	Mr. Sana Baloch, Ex-Senator	1191	05.06.2018	0	0	900	900
171	Mir Zafarullah Khan Zehri, Ex-MPA	1192	05.06.2018	0	0	2,300	2,300
172	Mr. Mojeeb ur Rehman Hasni, Ex-MPA	1193	05.06.2018	0	0	500	500
173	Senator Shafeeq Tareen	1194	05.06.2018	0	0	1,320	1,320
174	Mr. Sultan Shirazi, Chairman, District Council	1200	05.06.2018	4,400	0	0	4,400
175	Mir Asim Kurd Gelo, Ex-MPA	1217	07.06.2018	0	0	3,900	3,900

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
176	Malik Yaseen Kakar, Guest of Nasrullah Zere, Ex-MPA	1224	07.06.2018	2,200	50	1,300	3,550
177	Senator Shafeeq Tareen	1227	08.06.2018	0	0	600	600
178	Mr. Riaz Advocate, Guest of Senator Dr. Jahanzaib Jamaldini	1234	08.06.2018	4,400	100	1,583	6,083
179	Mr. Attaullah Langove, Guest of Senator Dr. Jahanzaib Jamaldini	1235	08.06.2018	4,400	100	0	4,500
180	Mir Asim Kurd Gelo, Ex-MPA	1271	20.06.2018	0	0	15,050	15,050
181	Mr. Sultan Shirazi, Chairman, District Council	1288	22.06.2018	0	0	950	950
182	Khawaja Khawar, Guest of Amjad Hashmi	1295	24.06.2018	4,400	100	0	4,500
183	Mr. Aneesul Islam, Guest of Sarfraz Ahmed Bugti, Ex-MPA	1332	27.06.2018	13,200	0	0	13,200
184	Mr. Ghulam Gilani, Guest of Minister Finance	1412	05.07.2018	2,400	100	0	2,500
185	Mr. Hafeez Irfan, Guest of Chairman Senate	1481	11.07.2018	0	0	2,540	2,540
186	Senator Anwar ul Haq Kakar	1495	12.07.2018	0	0	33,850	33,850
187	Mr. Sarfraz Bugti, Ex- Minister Home	1532	16.07.2018	0	0	950	950

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
188	Mr. Ali Raza, Guest of Mir Zubair, Member, FPSC, Islamabad	1545	18.07.2018	35,200	0	0	35,200
189	Syed Nayyar Ali, Guest of Tariq Malik Director, FIA	1557	19.07.2018	41,800	950	0	42,750
190	Senator Naseeb Ullah Bazai	1570	20.07.2018	0	0	350	350
191	Syed Nayyar Ali, Guest of Tariq Malik, Director, FIA	1576	21.07.2018	2,200	50	0	2,250
192	Dr. Ruqia Saeed Hashmi, Ex-MPA	1597	23.07.2018	11,000	250	0	11,250
193	Mr. Nazeer Zehri, Chief Engineer, C&W Department	1611	25.07.2018	1,200	50	0	1,250
194	Mir Khan Kurd, Guest of Mir Asim Kurd, Ex-MPA	1625	29.07.2018	2,200	50	0	2,250
195	Mr. Saeed Hashmi, Ex- Senator	1654	01.08.2018	0	0	3,200	3,200
196	Syed Fazal Agha, MNA	1659	01.08.2018	0	0	5,020	5,020
197	Senator Agha Shahzaib Durrani	1671	02.08.2018	2,29,500	7,650	0	2,37,150
198	Mir Zubair, Member, FPSC, Islamabad	1680	03.08.2018	99,000	1,650	0	1,00,650
199	Mir Zubair, Member, FPSC, Islamabad	1681	03.08.2018	21,000	350	0	21,350
200	Mir Zubair, Member, FPSC, Islamabad	1682	03.08.2018	15,400	350	0	15,750

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
201	Ahga Ahsan Baloch, MNA	1699	04.08.2018	3,600	150	0	3,750
202	Major Ali Azad, Chief Pilot to CM	1702	05.08.2018	6,600	150	0	6,750
203	Mr. Arif Muhammad Muhammad Hasni, MPA	1713	06.08.2018	0	0	900	900
204	Senator Anwar-ul-Haq Kakar	1715	07.08.2018	0	0	35,930	35,930
205	Mr. GM Zehri, XEN, C&W	1716	07.08.2018	2,400	100	0	2,500
206	Maulana Abdul Wasay, MNA	1717	07.08.2018	0	0	6,840	6,840
207	Mir Yousaf Notezai, Guest of Chairman Senate	1756	11.08.2018	50,600	1150	5,850	57,600
208	Mir Asim Kurd Gelo, Ex-MPA	1779	14.08.2018	0	0	24,830	24,830
209	Hafiz Hamdullah, Ex- Senator	1792	16.08.2018	0	0	3,240	3,240
210	Mr. Hashim Notezai, MNA	1805	17.08.2018	6,000	250	5,830	12,080
211	Maulana Abdul Wasay, MNA	1816	18.08.2018	0	0	9,600	9,600
212	Mr. Babar Ali Bhutto, Guest of Chairman Senate	1840	21.08.2018	2,200	50	0	2,250
213	Mir Asim Kurd Gelo, Ex-MPA	1852	27.08.2018	6,600	150	0	6,750
214	Mir Asim Kurd Gelo, Ex-MPA	1853	27.08.2018	9,000	150	0	9,150
215	Mir Asim Kurd Gelo, Ex-MPA	1854	27.08.2018	50,600	1,150	0	51,750
216	Mir Asim Kurd Gelo, Ex-MPA	1859	28.08.2018	0	0	4,770	4,770
217	Syed Ehsan Shah,	1863	28.08.2018	0	0	3,700	3,700

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	MPA						
218	Syed Fazal Agha, MNA	1864	28.08.2018	0	0	5,250	5,250
219	Mir Asim Kurd Gelo, Ex-MPA	1870	29.08.2018	0	0	900	900
220	Mr. Saleem Kurd G/o Mir Asim Kurd, Ex-MPA	1880	30.08.2018	0	0	900	900
221	Mr. Nasrullah Zere, MPA	1895	31.08.2018	2,400	100	0	2,500
222	Senator Naseebullah Bazai	1908	31.08.2018	0	0	3,900	3,900
223	Mir Asim Kurd Gelo, Ex-MPA	1909	31.08.2018	0	0	1,950	1,950
224	Guest of Chairman Senate	1928	03.09.2018	4,500	0	0	4,500
225	Syed Fazal Agha, MNA	1931	03.09.2018	0	0	2,300	2,300
226	Senator Agha Shahzaib Durrani	1936	03.09.2018	46,500	1,550	0	48,050
227	Mr. Azizur Rehman Guest of Speaker, Balochistan Assembly	1939	03.09.2018	37,400	0	0	37,400
228	Mr. Abdur Rehman Kehtran, Minister IT	1949	04.09.2018	0	0	4,095	4,095
229	Mr. Abdur Rehman Kehtran, Minister IT	1950	04.09.2018	1,200	50	0	1,250
230	Mr. Imran, Guest of Chairman Senate	1991	07.09.2018	2,200	50	0	2,250
231	Mr. Atta Rauf, Advocate General Balochistan	1993	07.09.2018	0	0	4,900	4,900
232	Mr. Firoz, Guest of	1994	07.09.2018	11,000	0	0	11,000

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Abdul Latif Kakar, Additional Accountant General						
233	Mr. Sarfraz Bugti Ex-Minister Home	1995	07.09.2018	0	0	1,800	1,800
234	Mr. Sarfraz Bugti Ex-Minister Home	1996	07.09.2018	0	0	1,900	1,900
235	Mr. Zafar Kaleem, Guest of Zmarak Khan, Minister Agriculture	1998	07.09.2018	6,600	0	0	6,600
236	Mr. Mujeeb Muhammad Hasni, Ex-Minister	2007	08.09.2018	0	0	9,390	9,390
237	Mr. Akhtar Hussain Langove, MPA	2010	08.09.2018	8,800	400	0	9,200
238	Mr. Ejaz, Guest of Principal Secretary to Governor Balochistan	2012	09.09.2018	4,400	100	0	4,500
239	Mr. Muhammad Tayyab, Guest of Mir Asim Kurd, Ex-MPA	2048	12.09.2018	24,000	400	0	24,400
240	Haji Muhammad Nawaz, MPA	2049	12.09.2018	0	0	900	900
241	Senator Anwarul Haq Kakar	2053	13.09.2018	0	0	29,870	29,870
242	Mrs. Shanaz Baloch, MNA	2066	13.09.2018	0	0	1,300	1,300
243	Mr. Ayub, PS to Minister Information Technology	2071	14.09.2018	0	0	3,200	3,200
244	Mir Asim Kurd	2074	14.09.2018	0	0	28,100	28,100

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Gelo, Ex-MPA						
245	Mr. Zaka Ullah, Guest of Abdur Rauf Rind, MPA	2078	15.09.2018	4,800	200	0	5,000
246	Mr. KD Rind, Guest of Abdur Rauf Rind, MPA	2079	15.09.2018	6,000	150	0	6,150
247	Mr. KD Rind, Guest of Abdur Rauf Rind, MPA	2080	15.09.2018	0	0	6,750	6,750
248	Maulana Abdul Wasay, MNA	2100	16.09.2018	0	0	1,220	1,220
249	Mr. Amanullah, Guest of Mr. Zahoor Ahmed, Secretary to Speaker	2103	17.09.2018	8,800	0	0	8,800
250	Sardar Sikander Hayat Jomezai, Ex-Federal Minister	2109	17.09.2018	0	0	900	900
251	Mr. Fayyaz Khoso, Guest of Mr. Saleem Khoso, Minister Home	2111	17.09.2018	4,500	0	0	4,500
252	Mr. Azizur Rehman, Guest of Speaker, Balochistan Assembly	2118	17.09.2018	33,000	0	0	33,000
253	Mr. Abdul Bari, Guest of Haji Muhammad Nawaz, MPA	2120	18.09.2018	13,200	300	0	13,500
254	Mr. Qasim Khan Soori, Deputy Speaker, National Assembly	2123	18.09.2018	63,000	1,050	0	64,050

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
255	Mr. Israr Tareen, MNA	2132	19.09.2018	0	0	1,400	1,400
256	Mr. Ashfaq, Caretaker, Balochistan House, Karachi	2133	19.09.2018	0	0	1,100	1,100
257	Mrs. Zubaida Jalal, Federal Minister for Defence Production	2139	19.09.2018	0	0	300	300
258	Mr. Madni Baloch, PS to Shahzain Bugti, MNA	2147	20.09.2018	33,000	750	0	33,750
259	Mr. Tariq Zehri, Deputy Director, Environment Balochistan	2152	20.09.2018	1,200	50	0	1,250
260	Mr. Aurangzaib, Guest of Minister, Information Technology	2173	22.09.2018	2,400	100	0	2,500
261	Mr. Asmatullah Kakar, Secretary, Transport Department	2176	24.09.2018	34,800	1,450	0	36,250
262	Captain Farrukh Atiq, DC Kachhi	2180	24.09.2018	2,400	100	0	2,500
263	Mr. Irfan Baig, DG, NAB	2182	24.09.2018	0	0	1,200	1,200
264	Mr. Samiullah, Deputy Director, Levies	2196	26.09.2018	3,600	150	0	3,750
265	Mr. Azhar Hashmi, Guest of Saeed Hashmi, Ex-Minister	2197	26.09.2018	0	0	2,200	2,200
266	Mr. Shakeel	2198	26.09.2018	0	0	1,250	1,250

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Baloch, XEN						
267	Agha Fazal Rehman, Guest of Agha Mehmood Shah, MNA	2200	26.09.2018	11,000	250	0	11,250
268	Mrs. Zubaida Jalal, Federal Minister for Defence Production	2202	26.09.2018	0	0	1,400	1,400
269	Mr. Saeed Hashmi, Ex- Senator	2222	28.09.2018	0	0	21,175	21,175
270	Guest of Senator Agha Shahzaib Durrani	2232	29.09.2018	2,200	50	0	2,250
271	Mr. Jaffer Khan Mandokhail, MPA	2241	29.09.2018	0	0	2,450	2,450
272	Mir Asim Kurd Gelo, Ex-MPA	2262	30.09.2018	0	0	24,945	24,945
273	Mr. Firoz, Guest of Mr. Abdul Latif Kakar, Addition Accountant General	2267	01.10.2018	0	0	750	750
274	Colonel Tanveer, Pilot to Chief Minister/Governor	2269	01.10.2018	0	0	4,050	4,050
275	Mr. Intekhab Hassan Baloch, SSP Balochistan Police	2273	02.10.2018	45,000	1,500	0	46,500
276	Senator Agha Shahzaib Durrani	2274	02.10.2018	45,000	1,500	0	46,500
277	Mr. Abdul Khaliq Hazara, Minister Sports Department	2278	02.10.2018	5,700	200	0	5,900
278	Mr. Aziz ur Rehman, Guest of	2293	04.10.2018	37,400	0	0	37,400

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
	Speaker, Balochistan Assembly						
279	Mr. Zia Langove, Minister, Forest Department	2300	05.10.2018	4,200	150	0	4,350
280	Mr. Waheed Ahmed, Security Officer to Minister for Forest	2311	06.10.2018	4,800	0	0	4,800
281	Mr. Abdul Waris, PS to Minister Forest	2312	06.010.2018	3,600	0	0	3,600
282	Arbab Tahir Advocate, Guest of Mr. Zmarak Khan, Minister	2337	07.10.2018	4,400	100	0	4,500
283	Mr. Zia Langove, Minister for Forest	2342	08.10.2018	1,200	50	0	1,250
284	Senator Anwar ul Haq Kakar	2348	09.10.2018	0	0	21,070	21,070
285	Rana Akber, Guest of Chairman Senate	2368	11.10.2018	8,800	200	0	9,000
286	Mr. Amanullah Kanrani, Ex- Advocate General	2375	11.10.2018	0	0	400	400
287	Mr. Zahid Hussain, Guest of Mir Asim Kurd, Ex-MPA	2387	12.10.2018	41,800	0	0	41,800
288	Guest of Nawabzada Shahzain Bugti, MNA	2392	13.10.2018	57,200	1,300	0	58,500
289	Guest of Nawabzada Shahzain Bugti, MNA	2393	13.10.2018	55,000	1,250	0	56,250

S. No.	Name of guest	B. No.	Date	Room	Tele	TPT	Total
290	Major Atta Sarparah, Guest of Mr. Muhammad Afzal, Ex-Comptroller, Balochistan House, Islamabad	2399	13.10.2018	4,000	100	0	4,100
291	Mr. Sana Baloch, MPA	2408	15.10.2018	0	0	2,075	2,075
292	Nawabzada Gohram Bugti, MPA	2409	15.10.2018	36,000	1,500	0	37,500
293	Mr. Faisal Awan, Secretary, Forest Department	2419	16.10.2018	0	0	800	800
294	Major Ali Azad, Chief Pilot to Chief Minister	2447	17.10.2018	2,400	100	0	2,500
295	Mr. Farooq Haider, Guest of Mir Asim Kurd, Ex-MPA	2451	17.10.2018	4,400	100	0	4,500
296	Mr. Tariq Ramzani, Under Secretary, S&GAD	2452	17.10.2018	2,400	0	0	2,400
297	Mr. Madni Baloch, PS to Nawabzada Shahzain Bugti	2453	17.10.2018	0	0	420	420
298	Mr. Hashim Notezai, MNA	2454	17.10.2018	0	0	900	900
299	Mr. Ahsan Reki, MNA	2455	17.10.2018	0	0	900	900
300	Mr. Madni Baloch, PS to Nawabzada Shahzain Bugti	2458	18.10.2018	0	0	820	820
301	Senator Serfraz Ahmed Bugti	2468	19.10.2018	0	0	1,050	1,050
Total				26,07,500	62,400	5,58,053	32,28,353

(Amount in Rs.)

S. No.	Name of guest and designation	Flat No	Rent due for months	Number of months	Room rent	Amount
New Juniper House						
1	Ms. Saira Atta, (OSD)	1	01.03.2018 to 30.11.2018	9	8,000	72,000
2	Mr. Abdul Jabbar, (OSD)	2	01.07.2018 to 30.11.2018	5	8,000	40,000
3	Mr. Zafar Ali Shah Bukhari, (Revenue Department Member-II)	3	01.07.2017 to 31.10.2017 and 01.03.2018 to 30.11.2018	13	8,000	1,04,000
4	Dr. Ghulam Haider, (OSD)	4	01.06.2018 to 30.11.2018	6	8,000	48,000
5	Dr. Zubia Bugti, (Senior Registrar SHQ)	5	01.07.2017 to 31.08.2017, and 01.06.2018 to 30.11.2018	8	8,000	64,000
6	Mr. Tariq Zehri, (DG Environment)	6	01.12.2017 to 30.11.2018	12	8,000	96,000
7	Mr. Farukh Atiq, (OSD)	7	01.12.2017 to 30.11.2018	12	8,000	96,000
8	Dr. Umar Babar, (OSD)	8	01.09.2016 to 30.11.2018	27	8,000	2,16,000
9	Mr. Javed Anwar Shahwani, (Commissioner Makran)	9	01.05.2017 to 30.11.2018	17	8,000	1,36,000
10	Qaiser Nasar, (DC)	10	01.02.2018 to 30.11.2018	10	8,000	80,000
11	Mr. Zafar Buledi, (Secretary Culture)	11	01.11.2017 to 30.11.2018	13	8,000	1,04,000
12	Mr. Nasrullah Tareen, (Senior Secretary, BoR)	12	01.03.2018 to 30.11.2018	9	8,000	72,000
Sub Total (1)						11,28,000
Old Juniper House						
1	Dr. Gohar Rehman	1	01.12.2017 to	12	3,000	36,000

S. No.	Name of guest and designation	Flat No	Rent due for months	Number of months	Room rent	Amount
			30.11.2018			
2	Ms. Farzana	2	01.06.2018 to 30.11.2018	6	3,000	18,000
3	Mr. Rana Tariq, (DG PDMA)	3	01.04.2018 to 30.11.2018	8	3,000	24,000
4	Mr. Syed Faisal Agha, (Chief Polio)	4	01.12.2017 to 30.11.2018	12	3,000	36,000
5	Mr. Muhammad Arshad, Javed (Chief Pilot)	5	01.6.2018 to 30.11.2018	6	3,000	18,000
6	Mr. Dawood Barrech, (Federal Secretary)	6	01.7.2017 to 30.11.2018	17	3,000	51,000
7	Mr. Munawar Shahwani, (Ex-Session Judge)	7	01.6.2018 to 30.11.2018	6	3,000	18,000
8	Mr. Shakeel Baloch, (Executive Engineer)	8	01.2.2018 to 30.11.2018	10	3,000	30,000
9	Mr. Tufail Baloch, (DC Killa Saifullah)	9	01.8.2017 to 30.11.2018	16	3,000	48,000
Sub Total (2)						2,79,000
Khojak House						
1	Mr. Muhammad Jan, (DC Washuk)	1	01.06.2018 to 30.11.2018	6	3,000	18,000
2	Dr. Samina Mengal, (Lady Medical Officer)	2	01.07.2017 to 30.11.2018	17	3,000	51,000
3	Ms. Rukhsana Nazeer, (Social Welfare Officer)	3	01.01.2018 to 30.11.2018	11	3,000	33,000
4	Mr. Muhammad Naeem, (Deputy Secretary, S&GAD)	4	01.07.2018 to 30.11.2018	5	3,000	15,000
5	Dr. Ehsan ul Haq	5	01.10.2017 to 30.11.2018	14	3,000	42,000
6	Mr. Shafiq ur Rehman and Hafiz Tahir	6	01.07.2017 to 31.12.2017 and	11	3,000	33,000

S. No.	Name of guest and designation	Flat No	Rent due for months	Number of months	Room rent	Amount
			01.07.2018 to 30.11.2018			
7	Mr. Noshewan	7	01.06.2018 to 30.11.2018	6	3,000	18,000
8	Mr. Arshad Masood, (XEN)	8	01.09.2017 to 30.11.2018	15	3,000	45,000
9	Mr. Aurangzeb Kasi	9	01.06.2018 to 30.11.2018	6	3,000	18,000
10	Mr. Qamar Masood	10	01.07.2017 to 30.11.2018	17	3,000	51,000
11	Mr. Muhammad Hashim, (Member CMIT)	11	01.04.2018 to 30.11.2018	8	3,000	24,000
Sub Total (3)						3,48,000
Grand Total						17,55,000

S No.	Name/ designation of guest	Duration		Room No./ vehicle No.	Room charges	Transport Charges	Total
1	Nawabzada Shahdain Shahwani	28.07.2017	31.07.2017	1	3,600	0	19,200
		28.07.2017	31.07.2017	2	3,600	0	
		22.11.2017	26.11.2017	4	4,800	0	
		30.12.2017	05.01.2018	1	7,200	0	
2	Malik Naseer Shahwani	03.08.2017	27.08.2017	3/ QAR-6646	28,800	1,550	31,180
		08.11.2017	08.11.2017	QAR-6646	0	830	
3	Mr. Agha Muhammad	13.08.2017	21.08.2017	1	9,600	0	9,600
4	Mr. Khizar	24.09.2017	25.09.2017	4	1,200	0	1,200
5	Mr. Usman	26.02.2018	28.02.2018	2	2,400	0	2,400
6	Mir Majid	23.03.2018	26.03.2018	1	3,600	0	3,600

	Rind	01.04.2018	11.04.2018	1	12,000	0	12,000
8	Mr. Abdul Ahad Baraech	11.04.2018	11.04.2018	3	1,200	0	1,200
9	Mr. Abdur Raheem Kakar	06.05.2018	09.05.2018	2	3,600	0	3,600
10	Wadera Shireen Khan	20.07.2017	22.07.2017	QAR- 6646	0	2,960	2,960
11	Kabir Muhammad Shahi	02.01.2018	10.01.2018	QAR- 6646	0	5,180	5,180
12	Sardar Kamal Khan Bangulzai	28.02.2018	28.02.2018	QAS- 8030	0	640	640
		01.03.2018	10.03.2018	QAS- 8030	0	9,810	9,810
Total							1,02,570

(Amount in Rs.)

S. No.	Name of guest and designation	Flat No.	Rent due for months	Number of months	Room rent	Rent due	Rent paid	Outstanding
Bachelor Flats								
1	Mr. Afzal, (Deputy Secretary)	1	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
2	Office	2	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
3	Mr. Shan ul Haq, (Secretary)	3	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
4	Major Ali Azad, (Pilot)	4	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
5	Major Malik Shahid Nawaz,	5	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
6	Mr. Amber Khan Afridi, (Deputy Secretary)	6	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000

7	Major Bashir, (DS/B-18)	7	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
8	Mr. Wajeeullah Kundi, (AS/B-19)	8	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
9	Capt. Mir Baz Khan, (DS/B- 18)	9	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
10	Mr. Liaquat Ali Kashani	10	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
11	Mr. Iftikhar Ilahi, (DS/B- 18)	11	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
12	Mr. Abdul Rauf, (AS/B- 19)	12	July, 2017 to Nov, 2018	12	8,000	96,000	16,000	80,000
13	Mr. Abbas Khosro	13	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
14	Mr. Raisat Ali	14	July, 2017 to Nov, 2018	12	8,000	96,000	16,000	80,000
15	Mr. Saeed Umrani	15	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
16	Mr. Aminullah Nasar	16	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
17	Crew Staff	17	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
18	Do	18	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
19	Do	19	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
20	Do	20	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
21	Mr. Najeebullah	21	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
22	Mr. Javed Akhtar	22	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
23	Mr. Shafqat	23	July, 2017 to	12	8,000	96,000	0	96,000

	Shahwani		Nov, 2018					
24	Mr. Aziz Jamali	24	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
25	Mr. Tariq Mengal	25	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
26	Mr. Javed Mehmood	26	July, 2017 to Nov, 2018	12	8,000	96,000	0	96,000
Sub Total (1)								24,64,000
Family Flats								
1	Mr. Mustafa	1	July, 2017 to Nov, 2018	12	12,000	1,44,000	78,000	34,000
2	Dr. Liaquat	2	July, 2017 to Nov, 2018	12	12,000	1,44,000	60,000	84,000
3	Mr. Niaz Kakar	3	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
4	Mr. Imran Gichki	4	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
5	Mr. Qambeer Bugti	5	July, 2017 to Nov, 2018	12	12,000	1,44,000	84,000	60,000
6	Mr. Riaz Baloch	6	July, 2017 to Nov, 2018	12	12,000	1,44,000	72,000	72,000
7	Mr. Pasand Khan Buledi	7	July, 2017 to Nov, 2018	12	12,000	1,44,000	84,000	60,000
8	Mr. Hameed	8	July, 2017 to Nov, 2018	12	12,000	1,44,000	12,000	1,32,000
9	Colonel Sagheer	9	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
10	Do	10	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
11	Mr. Babar	11	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
12	Mr. Imran Khan	12	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
13	Mr. Ruhail Baloch	13	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000
14	Mr. Hashim Ghilzai, (Secretary/B-20)	14	July, 2017 to Nov, 2018	12	12,000	1,44,000	0	1,44,000

15	Mr. Sajjad Bhutta, (Principal Secretary)	15	July, 2017 to Nov, 2018	12	12,000	1,44,000	84,000	60,000
16	Ms. Batool, (AC/BPS-17)	16	July, 2017 to Nov, 2018	12	12,000	1,44,000	36,000	1,08,000
Sub Total (2)							17,62,000	
Total							42,26,000	

S No.	Name of guest and designation	Room No.	Rent due for months	Number of months	Room rent	Amount
1	Dr. Shakir Baloch, DG Health	804	July, 2017, May-June, 2018	3	12,000	36,000
2	Mr. Ejaz Pathan (PAS), AS Forest Department	805	Dec, 2017 to June, 2018	7	12,000	84,000
3	Mr. Naseer Ahmed Kashani, Ex-Secretary, Science and Technology	806	April, 2017 to June, 2018	15	12,000	1,80,000
4	Mr. Aziz Ahmed Jamali (PAS), CEO PPHI	807	Oct, 2017 to June, 2018	09	12,000	1,08,000
5	Mr. Khurram Shahzad, Caretaker Minister for Information	808	July, 2017 to June, 2018	12	9,000	1,08,000
6	Mr. Khurram Shahzad, Caretaker Minister for Information	809	Jul-Oct, 2017 & Apr-June, 2018	7	9,000	63,000
7	Mr. Lawang Rathore, Advisor to Chairman BRA C/o EX-CM Balochistan	810	July, 2017 to June, 2018	12	9,000	1,08,000
8	Mr. Taseer (PAS), EX- Secretary P&D Department (OSD)	811	July, 2017 to June, 2018	12	9,000	1,08,000
9	Mr. Yar Muhammad,	812	Aug, Nov, Dec,	09	9,000	81,000

	Engineer Irrigation Department		2017 & Jan-June, 2018			
10	Shown Vacant the whole year	813	July, 2017 to June, 2018	12	9,000	1,08,000
11	Mr. Misri Ludhani, Chairman BRA	814	July-Sep, 2017, & April-June, 2018	6	9,000	54,000
12	Mr. Nasir Mehmood (PAS), AS PHE	815	March, 2017 to June, 2018	15	9,000	1,35,000
Total						11,73,000

S No.	Room No.	Rent due for months	Number of months	Room rent	Rent due	Remarks
1	1	July, 2017 to Nov, 2018	17	7,000	1,19,000	
2	2	July, 2017 to Nov, 2018	17	7,000	1,19,000	Shown non-functional from 01.09.2018 to date
3	3	July, 2017 to Nov, 2018	17	7,000	1,19,000	
4	4	July, 2017 to Nov, 2018	17	7,000	1,19,000	0
5	5	July, 2017 to Nov, 2018	17	7,000	1,19,000	0
6	Guest Room	July, 2017 to Nov, 2018	17	7,000	1,19,000	Room status not shown in receipts statement
7	1/1	July, 2017 to Nov, 2018	17	7,000	1,19,000	0
8	½	July, 2017 to Nov, 2018	17	7,000	1,19,000	0
9	1/3	July, 2017 to Nov, 2018	17	7,000	1,19,000	Room status not shown in receipts statement
10	1/4	July, 2017 to Nov,	17	7,000	1,19,000	Room status

		2018				not shown in receipts statement
Total rent due					11,90,000	
Amount deposited through challans					4,65,500	
Outstanding amount					7,24,500	

(Amount in Rs.)

S. No.	Period	Rent per month due	Number of Months	Rent due	Rent recovered	Rent outstanding
1	From July, 2017 to February, 2018	71,500	8	5,72,000	5,20,000	52,000
2	From March, 2018 to June, 2018	78,650	4	3,14,600	78,000	2,36,600
Total						2,88,600

S No.	Name of contractor	Particulars	Period	Rate per Month	Total amount
1	M/s M. Gul	PCO Table	July, 2017 to June, 2018	4,500	54,000
2	M/s Sheraz Shakeel	PCO Booth	July, 2017 to June, 2018	3,000	36,000
Total					90,000

S No.	Period	Rent Per Month due	Number of months	Rent due	Rent recovered	Rent outstanding
Rent of Gul General Store/Canteen						
1	From April 1, 2007 to March 31, 2010	5,000	36	1,80,000	10,800	1,69,200
2	From April 1, 2010 to March 31, 2013	6,250	36	2,25,000	10,800	2,14,200
3	From April 1, 2013 to March 31, 2016	7,810	36	2,81,250	10,800	2,70,450
4	From April 1, 2016 to June 30, 2018	9,765	27	2,63,655	10,800	2,52,855

Rent of Tandoor in Canteen Premises						
5	From Feb 01, to June 30, 2018	5,000	5	25,000	0	25,000
Total						9,31,705

Annexure 17.4

**17.2.6 Non-deduction of house rent and conveyance allowance - Rs.
1.205 million**

(Amount in Rs.)

Name	House No.	Period/ total months	House req.	Conveyance allowance	Utility allowance gas	Utility allowance electric.	Total	Total overpay ment
Mr. Farrukh Wazir, Assistant	Flat	29	21,587	5,000	3,000	3,000	32,587	945,000
Total								9,45,000

S. No.	Vehicle No.	Allotted to	Date of allotment	Total	Rate of CA/Month	Total amount
1	BH-22 (QAK-8956)	Mr. Abid, Assistant Protocol Officer	Nil	36	5,000	1,80,000
2	BH-13 (QAK-9553) & QAU-3020	Mr. Naqeebullah, Assistant Comptroller, BHI	Nil	16	5,000	80,000
Total						2,60,000

Annexure 17.5

17.2.8 Illegal retention of Government receipts - Rs. 5.824 million

(Amount in Rs.)

S. No.	Month	Amount	Total	Deposited	Balance
1	2	3	4 (6+3)	5	6 (4-5)
1	Jun-17	Opening Balance	9,456,180	-	9,456,180
2	Jul-17	1,218,537	10,674,717	-	10,674,717
3	Aug-17	927,368	11,602,085	-	11,602,085
4	Sep-17	1,786,690	13,388,775	-	13,388,775
5	Oct-17	905,650	14,294,425	10,478,060	3,816,365
6	Nov-17	1,201,773	5,018,138	-	5,018,138
7	Dec-17	1,389,000	6,407,138	-	6,407,138
8	Jan-18	1,712,680	8,119,818	-	8,119,818
9	Feb-18	1,355,335	9,475,153	-	9,475,153
10	Mar-18	1,319,040	10,794,193	-	10,794,193
11	Apr-18	1,300,255	12,094,448	-	12,094,448
12	May-18	2,849,525	14,943,973	-	14,943,973
13	Jun-18	6,606,566	21,550,539	-	21,550,539
14	Jul-18	2,213,980	23,764,519	-	23,764,519
15	Aug-18	1,709,665	25,474,184	-	25,474,184
16	Sep-18	1,454,715	26,928,899	-	26,928,899
17	Oct-18	1,745,260	28,674,159	-	28,674,159
(A) Total amount realized from house up to November, 2018					28,674,159
(B) Total amount realized from G-8 Flats up to November, 2018					5,823,500
Grand Total (A+B)					34,497,659
Say million					5.824

Annexure 17.6

**17.2.9 Irregular arrears payment of Air Passage Subsidy Charges for
APUG Officers - Rs. 4.952 million**

(Amount in Rs.)

S No.	Cheque No. and date	Name of officer	Year	Fair for	Date of travel	Details of members and charges claimed	Gross amount
1	1327355, 27.10.2017	Muhammad Jaffar	2016-17	Gwadar-Khi-Peshawar-Khi-Gwadar	1 st Quarter	Mr. Muhammad Jaffar @ Rs. 28,000, Mrs. Shamoma Jaffar @ Rs. 28,000, Ms. Areeba Jaffar @ Rs. 28,000, Mr. Safiullah @ Rs. 24,000, Mr. Samiullah @ Rs. 24,000	1,32,000
2	1327355, 27.10.2017	Abdullah Khan	2017-18	Qta-Isd-Qta	1 st Quarter	Mr. Abdullah Khan @ Rs. 10,400x2, Ms. Safia Bibi, @ Rs. 10,400x2, Mr. Salman Abdullah (Son), @ Rs. 10,400x2, Ms. Zainab Bibi (Daughter) @ Rs.10,400 x 2, Mr. Zehran Abdullah @ Rs.9,400x2	1,02,000
3	1327355, 27.10.2017	Manzoor Sarwar Chaudhri	2016-17	Lhr-Qta-Lhr	3 rd and 4 th quarter	Mr. Manzoor Sarwar, Mrs. Manzoor Sarwar, Mst. Maryam Manzoor, Mr. Umer Manzoor, Mr. Uzair Manzoor @ Rs. 8,500x20,	1,70,000
4	1327355, 27.10.2017	Aijaz Ali Pathan	2016-17 & 2017-18	Qta-Lhr-Qta	4 th and 1 st Quarter	Mr. Aijaz Ali Pathan, Mrs. Noorin Zarif (Wife), Ms. Iqra Aijaz, Ms. Sara Ijaz @ Rs. 8,500x8 and @ Rs. 10,400x8, Mr. Faraz Ahmed @ Rs. 7,500x2 and @ Rs. 9400x2	1,85,000
5	1327355, 27.10.2017	Abdul Waheed	2016-17	Isd-Qta-Isd	3 rd quarter	Mr. Abdul Waheed, Mrs. Safia Gul, Mr. Ahmed Waheed Khan, Mr. Asad Waheed, Mr. Asfand Waheed Khan @ Rs. 8,500x10,	85,000

S No.	Cheque No. and date	Name of officer	Year	Fair for	Date of travel	Details of members and charges claimed	Gross amount
6	1327355, 27.10.2017	Shan ul Haq	2016-17 &2017-18	Qta-Isd-Qta	4 th and 1 st Quarter	Mr. & Mrs. Shan ul Haq @ Rs. 8,500x4 (4th qtr.) and @ Rs. 10,400x4 (1st qtr. after minimum rate of airfare enhanced from Rs. 8,500 to Rs. 10,400)	75,600
7	1327355, 27.10.2017	Muhammad Waseem	2016-17 & 2017-18	Qta-Lhr-Qta	3 rd , 4 th and 1 st quarter	Mr. Mohammad Waseem with Father, Mother, wife, daughter @ Rs. 8,500x24 and @ Rs. 7,500x6	2,49,000
8	1327355, 27.10.2017	Imran Qureshi	2013-14, 2014-15, 2015-16	Khi-Qta-Khi	3 rd and 4 th Quarter of 2013-14 and all 4 quarters of 2014-15 to 2015-16	Mr. Imran Qureshi with Wife, Father @ Rs. 6,500x12 for 2013-14 and @ Rs. 8,500x48 for 2014-15 to 2015-16, Mr. Shahzain (Son) @ Rs. 5,500x4 and @Rs. 7,500x16, Pir Shahzaib (Son) @ Rs. 300x16	6,32,800
9	1325288, 25.9.2017	Mathar Niaz Rana	2012-13, 2013-14,2014-15	Khi-Qta-Khi	4 th Quarter of 2012-13 and all four quarters of 2013-14 and 03 quarters of	Mathar Riaz with wife mother, @ Rs. 8,500x6 (2012-13), @ Rs. 8,500x12 & @ Rs. 6,500x12 (2013-14), 8,500x18 (2014-15), for 02 sons, @ Rs. 33,300+3,200 for 2012-13 last quarter to 2014-15 third quarter	4,21,500

S No.	Cheque No. and date	Name of officer	Year	Fair for	Date of travel	Details of members and charges claimed	Gross amount
					2014-15		
10	1325288, 25.09.2017	Syed Faisal Ahmed	2012-13 to 2016-17	Isd-Qta-Isd	4 th Quarter of 2012-13 and all four quarters upto 2016-17	Mr. Syed Faisal Ahmed @ Rs. 8,500x2 (2012-13), 8,500x4/6,500x4 (2013-14), 8,500x8 (2014-15), 8,500x8 (2015-16), 8,500x8 (2016-17)	2,81,000
11	1325288, 25.09.2017	Sheryar Taj	2016-17	Isd-Qta-Isd	04 Quarters	Shehryar Taj with wife, Father, Mother @ Rs. 8,500x32, 02 sons & 01 daughter @ Rs. 7,500x24	4,52,000
12	1325141, 22.09.2017	Naseer Khan Kashani	2012-13 to 2016-17	Isd-Qta-Isd	4 th Quarter of 2012-13 and all four quarters upto 2016-17	Naseer Khan Kashani with wife, mother, son, daughter @ Rs. 8,500x10 (2012-13), Rs. 8,500x20 & Rs. 6,500x20 (2013-14), Rs. 8,500x40 (2014-15), Rs. 8,500x40 (2015-16), Rs. 8,500x40 (2016-17)	14,05,000
13	1325141, 22.09.2017	Hussain Habib Imtiaz	2016-17	Qta-Lhr-Qta	04 th quarter	Hussain Habib Imtiaz with wife, son and daughter @ Rs. 8500x8	68,000
14	1325141, 22.09.2017	Sajjad Ahmed	2016-17	Isd-Qta-Isd	01 st quarter	for himself @ Rs. 9,500 (01.5.2017), Rs. 11,300 (06.6.2017), Rs. 12,850 (02.7.2017),	43,550

S No.	Cheque No. and date	Name of officer	Year	Fair for	Date of travel	Details of members and charges claimed	Gross amount
						Rs. 9,900 (05.7.2017)	
15	1325141, 22.09.2017	Humayun Khan	2016-17	Isd-Qta-Isd	2 nd to 4 th quarter	Mr. Humayun Khan with wife and 03 daughters @ Rs. 8,500x12 and Rs. 7,500x18	2,37,000
16	1325141, 22.09.2017	Asif Ikram	2016-17	Khi-Qta-Khi	4 th quarter	Asif Ikram with wife @ Rs. 8,500x4 and daughter @ Rs. 7,500x2	49,000
17	1325141, 22.09.2017	Taha Saleem	2016-17	Khi-Qta-Khi	3 rd and 4 th quarter	Taha Saleem with wife father and mother @ Rs. 8,500x12 and Rs. 8,500x2 (for only fourth quarter of wife)	1,19,000
18	1325141, 22.09.2017	Major (R) Muhammad Faisal	2016-17	Qta-Isd-Qta	4 th quarter	Faisal Qayyum with wife @ Rs. 8,500x4, 02 daughter and 01 son @ Rs. 7,500x6	79,000
19	1325141, 22.09.2017	Suleman Sultan Rana	2016-17	Qta-Lhr-Qta	4 th quarter	Suleman Sultan with wife, daughter, 02 sons @ Rs. 8,500x10	85,000
20	1325141, 22.09.2017	Kashif Alam	2016-17	Isd-Qta-Isd	4 th quarter	Kashi Alam with wife and mother @ Rs. 8,500x6 and 02 daughters @ Rs. 7,500x4	81,000
Total							49,52,450

Annexure 17.7

**17.2.10 Non-deduction of Income tax and BSTS from rent of hired Bungalow - Rs. 0.969 million
(Rs. in million)**

Name of landlord	Cheque No. and date	Particulars	Amount paid	I.T @ 10%	BSTS @ 15%	Total
Mr. Khwaja Saad Masood	1324867, 19.09.2017	Rent of H No. 412/6, Shahrah-e-Abbas, Cantt from July to September, 2017 and security deposit	1.078	0.108	0.162	0.270
	1289165, 21.12.2017	Rent of H No. 412/6, Shahrah-e-Abbas, Cantt for October 2017	0.293	0.029	0.044	0.073
	1272496, 12.03.2018	Rent of H No. 412/6, Shahrah-e-Abbas, Cantt from November to December, 2017	0.586	0.059	0.088	0.146
	1353970, 03.05.2018	Rent of H No. 412/6, Shahrah-e-Abbas, Cantt from January to March, 2018	0.878	0.088	0.132	0.220
	1418073, 27.06.2018	Rent of H No. 412/6, Shahrah-e-Abbas, Cantt from April to June, 2018	1.040	0.104	0.156	0.260
Total			3.875	0.387	0.581	0.969

Annexure 18.1

18.1.1 Revenue loss due to non-deduction of BSTS - Rs. 7.157 million

S. No.	Bill No. and date	Name of firm	Amount (Rs.)	BSTS recoverable (Rs.)
F.Y.-2016-17				
1	12.08.16	Abdul Karim & Brothers	72,000	10,800
2	12.08.16	Abdul Karim & Brothers	60,000	9,000
3	47, 13.08.16	Al Zulfiqar Catering & Pakwan	114,350	17,153
4	48, 13.08.16	Al Zulfiqar Catering & Pakwan	27,320	4,098
5	45, 13.08.16	Al Zulfiqar Catering & Pakwan	1,137,400	170,610
6	46, 13.08.16	Al Zulfiqar Catering & Pakwan	252,780	37,917
7	Nil, 13.08.16	Al Zulfiqar Catering & Pakwan	796,350	119,453
8	Nil, 14.08.16	Mushtaq Catering & Decorator Service	727,600	109,140
9	Nil	Bolan Pastry Shop	90,000	13,500
10	44, 13.08.16	Al Zulfiqar Catering & Pakwan	582,400	87,360
11	8921, 05.07.16	Shamshad Amin & Associates	10,000,000	1,500,000
12	8923, 20.07.16	Shamshad Amin & Associates	30,952,000	4,642,800
13	Nil	Al Zulfiqar Stage Designing	550,000	82,500
14	06.08.16	Mushtaq Catering & Decorator Service	135,500	20,325
15	Nil	Mushtaq Catering & Decorator Service	887,440	133,116
16	Nil	Mushtaq Catering & Decorator Service	131,320	19,698
17	07.08.16	Mushtaq Catering & Decorator Service	186,000	27,900
18	135, Nil	Mohammad Daoud Goods Transport Co.	84,000	12,600
19	05.08.16	Hotel Shad Ban	219,000	32,850

S. No.	Bill No. and date	Name of firm	Amount (Rs.)	BSTS recoverable (Rs.)
Sub Total (A)			47,005,460	7,050,820
Financial year 2017-18				
20	1401, 29.08.17	Usmania Tandoori Restaurant, Quetta	475,800	71,370
21	190,29.08.17	Zaibal 2.0 D car service	234,000	35,100
Sub Total (B)			709,800	106,470
Grand Total (A+B)			47,715,260	7,157,290