



**AUDIT REPORT  
ON  
THE ACCOUNTS OF  
LOCAL COUNCILS/GOVERNMENTS  
BALOCHISTAN  
AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**

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## ABBREVIATIONS AND ACRONYMS

ADs	Assistant Directors
BLGA	Balochistan Local Government Act 2010
BLG Board	Balochistan Local Government Board
BT	Black Top
CNIC	Computerized National Identity Card
CPWA	Central Public Work Accounts
CPWD	Central Public Works Department
C&W	Communication and Works
CSR	Composite Schedule of Rates
DAC	Departmental Accounts Committee
DC	District Council
DDO	Drawing and Disbursing Officer
DO	Development Officer
E&D	Efficiency and Discipline
FAPs	Foreign Aid Projects
FIR	First Information Report
FBR	Federal Board of Revenue
FDR	Finance Department Regulation
FTR	Federal Treasury Rules
GFR	General Financial Rules
GoB	Government of Balochistan
Govt.	Government
HRD	Human Resource Development
HRM	Human Resource Management
IPSAS	International Public Sector Accounting Standards
MB	Measurement Book
MC	Municipal Committee
MD	Managing Director
MFDAC	Memorandum for Departmental Accounts Committee
MMD	Machinery Maintenance Department
MOF	Ministry of Finance
MPA	Minister of Provincial Assembly
NAM	New Accounting Model

NOC	No Objection Certificate
NSL	Natural Surface Level
NSR	Non Schedule Rate
NTN	National Tax Number
PAC	Public Accounts Committee
PIFRA	Project for Improvement Reporting and Auditing
PSDP	Public Social Development Programme
PRP	Public Representative Programme
PWA	Public Works Authority
PWD	Public Works Department
P&D	Planning and Development
QMC	Quetta Métropolitain Corporation
RCC	Renforcement Cement Concrete
Rft.	Running Feet
Sft.	Square Feet
STR	Sales Tax Registration
SR	Schedule Rate
S&GAD	Service & General Administration Department
UC	Union Council

## **PREFACE**

Article 169 &170 of the Constitution of Islamic Republic of Pakistan 1973, read with Balochistan Local Government Act, 2010 and amendments therein, require the Auditor General of Pakistan to conduct Audit of the receipts and expenditures 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 Local Councils and Department of Local Governments and Rural Development, Government of Balochistan for the Financial Year 2014-15. The Director General Audit, Local Councils / Governments, Balochistan, a field audit office of Auditor General of Pakistan, conducted audit during 2015-16 on test check basis with a view to ascertaining that the expenditure conform to the purpose for which the funds were provided and to reporting significant findings to the parliament and relevant stakeholders.

The main body of the Audit Report includes only the systemic issues and audit findings carrying value of Rs.1 million or more. Relatively less significant issues are listed 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 through the next year's Audit Report.

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

All the observations included in the report have been finalized in the light of discussions in the DAC meetings.

The Audit Report is submitted to the Governor of Balochistan in pursuance of Article 171 of the Constitution of the Islamic Republic of Pakistan, 1973 read with Balochistan Local Government Act, 2010 and amendments therein for causing it to be laid before Provincial Assembly.

Dated:

**(Rana Assad Amin)**  
**Auditor General of Pakistan**

## **EXECUTIVE SUMMARY**

The Directorate General Audit, Local Councils and Local Governments, Balochistan, a field audit office of Department of the Auditor General of Pakistan is responsible to carry out the audit of Local Councils and Departments of Local Governments in Balochistan.

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

The Directorate General Audit, Local Councils and Local Governments, Balochistan has a human resource of 09 including 07 officers and 02 staff resulting in 2268 man-days. The annual budget for the financial year 2014-15 was Rs 32.546 million. The Directorate General is mandated to conduct the audit of compliance with authority, which includes regularity audit, proprietary audit, audit of sanctions and probity audit on test check basis. The objective of audit is to have the assurance that the funds were spent for the purpose for which these were provided with a view to reporting significant findings to the Parliament and relevant stakeholders for taking appropriate action.

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

The total Budget of the Local Councils, Balochistan for the financial year 2014-15 was Rs 3,793 million pertaining to 533 formations and Local Governments, Balochistan for the financial year 2014-15 was Rs 1,659 million pertaining to 97 formations. Total overall expenditure of Local Councils and Local Governments for the financial year 2014-15 was Rs 5,452 million. However, in view of the available human resources of the Directorate General Audit, Local Councils/Local Governments Balochistan, the audit of expenditure of Rs 4,050 million, which is 74% of total expenditure pertaining to one PAO and 500 formations were conducted during the audit year 2015-16, which was 99% achievement of the total audit planned.

The receipts of the Local Councils, Balochistan for the financial year 2014-15 was Rs 380 million. Out of this, audited receipt of Rs 312 million, which is 82% of total receipt.

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

Recovery of Rs 242.51 million was pointed out by audit, out of which recovery of Rs 8.778 million was affected at the instance of Audit during 2014-15 till the finalization of this Report. Out of the total recoveries Rs 139.517 million was accepted by the executive/management.

**c. Audit Methodology**

The audit year 2015-16 witnessed intensive application of desk audit techniques and scrutiny of relevant record as per FAM. Desk audit methodology helped Auditors in completion of the audit coverage as per approved audit plan for 2015-16 besides discussion of the audit observations with the executives/management.

**d. Audit Impact**

On pointing out by audit, the departments agreed to realize recoverable amounts as soon as possible and further to make efforts to improve internal control environment, risk management and governance structure. The department started realizing shops recovery besides revision of contract rent agreements.

**e. Comments on Internal Control and Internal Control Department**

Internal control system is the most effective tool of management for good governance and financial discipline. It facilitates timely remedial measures and check the deviations from prescribed rules and regulations to prevent malpractices. Audit of the Local Governments Department and its subordinate offices, conducted during the year, indicated that effective internal controls were not in place in most of the formations. Recurrence of similar irregularities pointed out by statutory audit, year after year, is a reflection upon the level of ineffective internal controls. However, internal audit was introduced/instituted on the recommendation of audit during 2014-15 and its effectiveness has not proved to be fruitful till date.

**f. Key Audit findings of the Report:**

- i) Non Production of Record – Rs 56.658 million noted in 1 case<sup>1</sup>
- ii) Doubtful/Irregular expenditure – Rs 28.547 million noted in 6 cases<sup>2</sup>
- iii) Irregular/unjustified expenditure – Rs 354.915 million noted in 14 cases<sup>3</sup>
- iv) Unauthorized expenditure – Rs 283.765 million noted in 15 cases<sup>4</sup>
- v) Expenditure due to non obtaining of technical sanction – Rs.259.282 million noted in 4 cases<sup>5</sup>
- vi) Non-recovery of Government dues – Rs 233.728 million noted in 16 cases<sup>6</sup>
- vii) Less Recovery – Rs 1.12 million of departmental receipts noted in 1 case<sup>7</sup>
- viii) Retention of Government receipts – Rs.3.246 million noted in 1 case<sup>8</sup>
- ix) Overpayment– Rs. 4.416 million due to allowing extra rates noted in 2 cases<sup>9</sup>

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<sup>1</sup> Para 1.1.1

<sup>2</sup> Para 1.1.5, 1.1.3, 3.1.9, 2.1.2, 2.1.10, 3.1.4

<sup>3</sup> Para 1.1.4, 1.1.8, 1.1.17, 3.1.13, 3.1.7, 2.1.3, 3.1.5, 3.1.2, 3.1.3, 4.1.2, 4.1.3, 5.1.1, 6.1.1, 6.1.3

<sup>4</sup> Para 1.1.16, 1.1.15, 1.1.18, 2.1.9, 3.1.10, 3.1.8, 2.1.1, 3.1.6, 6.1.11, 6.1.2, 6.1.8, 6.1.9, 6.1.7, 6.1.5, 6.1.6

<sup>5</sup> Para 1.1.2, 3.1.1, 4.1.1, 6.1.4

<sup>6</sup> Para 1.1.9, 1.1.11, 1.1.13, 1.1.12, 1.1.7, 1.1.6, 2.1.8, 2.1.7, 2.1.5, 2.1.4, 2.1.6, 3.1.12, 3.1.11, 4.1.5, 4.1.4, 6.1.12

<sup>7</sup> Para 2.1.10

<sup>8</sup> Para 1.1.10

<sup>9</sup> Para 1.1.14, 6.1.10

**g. Recommendations**

- i. Non-production of record hinders statutory function of Audit. PAO needs to take disciplinary action against those official(s) found responsible for non-production of record to audit.
- ii. PAO needs to ensure compliance with the Rules, Regulations, general instructions and Procedures to avoid irregularities/violations such as pointed out by Audit.
- iii. PAO needs to ensure maintenance of accounts of all receipts and expenditures in all Local Councils according to the prescribed format.
- iv. PAO needs to ensure recovery of overpaid/unjustified payments.
- v. Inquiries need to be conducted for loss, misappropriations, frauds, doubtful expenditure and violation of Rules, responsibilities fixed for taking appropriate actions against responsible and amounts recovered besides registration of FIRs.
- vi. PAO needs to ensure instituting and strengthening of internal controls in Local Governments Department and field offices to ensure prevention of irregularities and losses.
- vii. PAO needs to ensure the submission of response to the Audit observations by the authorities concerned, convening of timely DAC meetings and compliance of DAC decisions.

## SUMMARY OF TABLES

**Table 1: Audit Work Statistics**

(Rs in million)

S. No.	Description	No.	Budget	Receipts	Total Current Year 2014-15
1	Total entities (PAOs) in Audit jurisdiction	1	5452	380	5832
2	Total formations in Audit jurisdiction	630	5452	380	5832
3	Total entities (PAOs/DDOs) Audited	500	4050	312	4362
4	Total formations Audited	500	4050	312	4362
5	Audit Inspection Reports	500	4050	312	4362
6	Special Audit Reports	-	0	0	0
7	Performance Audit Reports	-	0	0	0
8	Other Reports [Foreign-Aided Projects(FAPs)]	-	0	0	0

**Table 2: Audit Observations Classified by Categories**

(Rs in million)

S. No.	Description	Amount under Audit Observation
1	Unsound asset management	3.724
2	Weak financial management	200.612
3	Weak internal controls	134.463
4	Others	891.009
<b>Total</b>		<b>1,229.808</b>

**Table 3: Outcome Statistics**

(Rs in million)

<b>S. No.</b>	<b>Description</b>	<b>Expenditure on acquiring physical assets (Procurement)</b>	<b>Civil Works</b>	<b>Receipts</b>	<b>Others</b>	<b>Total Current Year 2014-15</b>	<b>Total Last Year</b>
1	Outlays Audited	3.724	1472	312	2,574	4362	3,198
2	Amount Placed under Audit observation /irregularities of Audit	3.724	896.155	271.367	58.562	1,229.808	544.25
3	Recoveries Pointed Out at the instance of Audit	-	10.202	212.287	20.021	242.51	255.886
4	Recoveries Accepted /Established at the instance of Audit	-	0.867	123.25	15.4	139.517	77.25
5	Recoveries realized at the instance of Audit	-	1.35	6.24	1.188	8.778	2.933

**Table 4: Irregularities pointed out by Audit**

(Rs in million)

<b>S. No.</b>	<b>Description</b>	<b>Amount under Audit observations</b>
1	Violation of rules, regulations and principal of propriety and probity in public operations	308.161
2	Reported cases of fraud, embezzlement and thefts	0
3	Accounting Errors (accounting policy departure from IPSAS, misclassification, over or understatement of account balances) that are significant but are not material enough to result in the qualification of audit opinions on the financial statements.	0
4	Weaknesses of internal control systems	134.463
5	Recoveries and overpayments, representing cases of establishment overpayment or misappropriations of public money.	139.517
6	Non-production of record	56.658
7	Others, including cases of accidents, negligence etc.	591.009
<b>Total:</b>		<b>1,229.808</b>

**Table 5: Cost-Benefit Ratio**

(Rs in million)

<b>S. No.</b>	<b>Description</b>	<b>Amount</b>
1	Outlays Audited	4,362
2	Expenditure on Audit	3.8
3	Recoveries realized at the instance of Audit	8.778
	Cost-Benefit Ratio	2.31

**CHAPTER-1**  
**LOCAL COUNCILS**

## **LOCAL COUNCILS**

### **I. Introduction:-**

As per Balochistan Local Government Act 2010 and amendments therein, Local Councils comprise of Secretary Balochistan Local Government Board who is the Incharge of Local Councils Departments, Metropolitan Corporation for the Capital City, Municipal Corporation for each Division, Municipal Committee for each Municipality, District Councils for each District, Union Council for each Union and Secretary, Local Government and Rural Development is the Principal Accounting Officer (PAO) for these Local Councils Departments.

### **II Functions:-**

**a.** As per Balochistan Local Government Act 2010 and amendments therein, following are functions of Local Councils.

#### **Public Health**

- i Maintenance of sanitation
- ii Removal, collection and disposal of waste.
- iii Provision and maintenance of private and public toilets.
- iv Prevention and cure of infectious disease.
- v Registration of Births and Deaths.
- vi Reservation of places for digging pits for storing and preservation of composite and farmyard manure.

**b. Water supply**

- vii Regulate water supply.
- viii Regulate inspection and control of private sources of water supply within Municipal limits.

**c. Drains**

- ix Regulate drainage and sewerage and for commercial and industrial area (s) for the adequate drainage and disposal of their waste.

**d. Articles of Food and Drinks**

- x Regulate markets established for the sale of articles of food or drink or animals.
- xi Provision and maintenance of slaughter house.

- e.           Animals and Cattle**
  - xii       Prohibition on picketing or tethering of animals in streets.
  - xiii      Regulate keeping and maintaining animals.
  - xiv      Control over dangerous animals.
  - xv        Regulate disposal of carcasses.
  
- f.           Education**
  - xvi      Establish, maintain and manage for promotion of education such educational institutions as may be required and approved by the Government.
  - xvii     Enforcement of compulsory primary education.
  
- g.           Public Safety**
  - xviii    Maintenance of fire-fighting.
  - xix      Civil Defense.
  - xx      Relief measures in the event of fire, flood, famine, hail storm or other natural calamities.
  - xxi     Control over dangerous and offensive trades.
  
- h.           Town Planning**
  - xvii     Master planning for development, expansion and improvement of any area.
  
- i.           Building Control**
  - xviii    Regulate erection and re-erection of buildings.
  - xxiv     Regulate construction of buildings and development of sites.
  
- j.           Streets**
  - xxv     Provision and maintenance of public streets and other means of public communication, Regulation of private streets.
  - xxvi     Communication, Regulation of private streets.
  - Xxvii    Measures for the prevention of encroachments. Proper lighting of streets and roads.
  - xxviii   Adopt measures for the watering of public streets for the comfort and convenience of public.
  - xxvix    Regulation of traffic and public vehicles.

### III Comments on Budget and Accounts (Variance Analysis)

Salary, Non-Salary, development funds and receipts amounting to Rs 4,372 million were allocated to the 533 formations of Local Councils during financial year 2014-15. Against the said allocations, an expenditure of Rs 4,173 million was incurred as summarized below:

(Rs in million)

S. No	Name of Formation with Nos.	Actual Grant			Actual Expenditure			Balance	% Balance
		Salary	Non-Salary	Total	Salary	Non-Salary	Total		
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5(3+4)</b>	<b>6</b>	<b>7</b>	<b>8(6+8)</b>	<b>9(5-8)</b>	<b>9/5*100</b>
1	Balochistan Local Government Board(01)	36	8	44	32	6	37	7	16%
2	Metropolitan Corporation (01)	275	79	354	265	71	336	18	5%
3	Municipal Corporations (04)	134	54	188	129	49	178	10	5%
4	Municipal Committees (48)	1610	645	2256	1570	638	2208	48	2%
5	Balochistan Local Council Election (01)	22	4	26	19	3	22	4	17%
6	District Councils (30)	215	64	278	206	60	266	12	4%
7	Union Councils (448)	369	92	460	362	85	447	13	3%
<b>Total Non-Development</b>		<b>2,661</b>	<b>946</b>	<b>3,607</b>	<b>2,583</b>	<b>912</b>	<b>3,494</b>	<b>113</b>	<b>53%</b>
8	Development(MPA/PSDP)	0	0	315	0	0	299	16	5%
<b>Total Development</b>		<b>0</b>	<b>0</b>	<b>315</b>	<b>0</b>	<b>0</b>	<b>299</b>	<b>16</b>	<b>5%</b>
9	Receipts	0	0	450	0	0	380	70	15%
<b>Total Receipts</b>		<b>0</b>	<b>0</b>	<b>450</b>	<b>0</b>	<b>0</b>	<b>380</b>	<b>70</b>	<b>15%</b>
<b>Grand Total (Non-Development+ Development+Receipts)</b>		<b>2,661</b>	<b>946</b>	<b>4372</b>	<b>2,583</b>	<b>912</b>	<b>4173</b>	<b>199</b>	<b>73%</b>

**a) Non-Development Expenditure**

In the financial year 2014-15, there was a savings of Rs 113 million i.e. 53%. The reasons of which may be provided by authorities concerned.

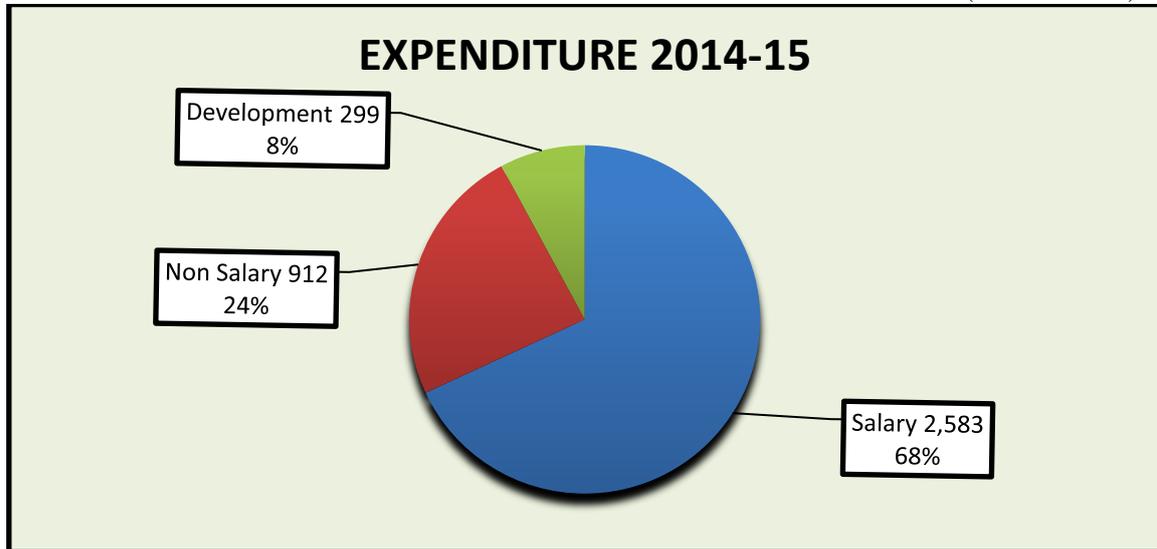
**b) Development Expenditure**

In the year 2014-15, there was a savings of Rs 16 million i.e. 5% for which the authorities concerned may provide reasons.

**c) Receipts:** In the year 2014-15, there was a shortfall of Rs 70 million i.e. 15% for which the authorities concerned may provide reasons.

#### IV Chart and Graph

(Rs in million)



For the financial year 2014-15, the salary, non-salary and development expenditure comprised 68%, 24% and 8% of total expenditure respectively.

#### V Comments on the status of compliance with PAC directives

Public Accounts Committee has recently been formed in Balochistan but no Audit Report of Local Councils/Governments has been discussed in the PAC as yet.

## 1. QUETTA METROPOLITAN CORPORATION

### 1.1 AUDIT PARAS

#### Non Production of Record

#### 1.1.1 Non Production of Record –Rs 56.658 Million

According to Annexure (A) Sl. No. (2) & (4) Para-17, read with Para-192 of GFR; Vol.-I, and as per provision of clause -115 (5) BLGA-2010 and Para-14 (i) of the Auditor General's (Functions, Powers & Terms and Conditions of Service) Ordinance-2001, "Every Officer, Government Department / Office is responsible to provide all documents demanded by the Audit and that no such information or any books or other documents to which Audit has a statutory right of access may be withheld from the Audit and any officer / Department violating these rules shall be treated under misconduct and disciplinary proceedings shall be initiated under E&D rules".

QMC did not provide record of Building Control Branch for the last three years involving receipts of Rs 56,658,275 for Audit verification. Detail is given as under:

(Amount in Rs)				
S. No.	Branch	Head of Account	Financial year	Amount
1	Building Control Branch	Map fee	2012-13	14,200,000
			2013-14	31,689,000
			2014-15	10,769,275
<b>Total:</b>				<b>56,658,275</b>

In the absence of record, collection of map fees on prescribed rate cannot be ascertained. This trend indicates willful act of negligence & lack of internal control within the organization of QMC.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15 January 2016, the PAO showed concern over the non production of record to Audit and directed the building control branch to provide all the relevant record to Audit for verification. No further progress was intimated till finalization of this Report.

Audit recommends that all the relevant record be provided to Audit for verification besides holding accountable those official(s) who are responsible.

[AIR Para Nos: 41]

### **Irregularity & Non Compliance**

#### **1.1.2 Expenditure Without Technical Sanction–Rs 79.109 Million**

According to CPWD Para-56 and also under the notification of the Finance Department Government of Balochistan No:FDR-11/2-24/2000/1324-1525 date 29-3-01, “The Technical sanction must be obtained from the competent authority and as per Para-153 Section III of the Audit code”.

According to instructions communicated vide Local Government Balochistan letter No. SO/LG/4834-4959 dated July 23, 2011, Technical Sanction of all the estimates exceeding Rs 1.00 million should be obtained from the Director General Local Government.

QMC approved and executed different development schemes at the cost of Rs 79,109,000 during the financial year 2014-15 without obtaining technical sanction from the Director General Local Government. Detail is in **Annexure-2**

QMC unauthorizedly approved the schemes beyond their competence, which caused financial indiscipline.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January 2016, and it was informed that the Technical sanction is yet to be obtained which will be provided to Audit in due course of time. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends for fixing responsibility against the official(s) at fault besides regularization of the expenditure under intimation to Audit.

[AIR Para Nos: 2,12]

### **1.1.3 Unjustified Expenditure on Sanitation– Rs 11.369 Million**

According to Para-10 of GFR Vol-1, “Every officer is expected to exercise the same vigilance in respect of expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure”.

QMC incurred an expenditure of Rs 11,369,612 on sanitation work/cleaning of Nalas in Quetta City through various private contractors, while QMC has more than 900 number of sanitation staff who are drawing salaries of millions per month and hiring of private firm for sanitation purpose was unjustified. Detail in **Annexure-3**.

Following irregularities were noticed in this regard:

- i. Estimates of works and report of the sanitation Incharge regarding the work done were not prepared.
- ii. Actual dates and quantities of the garbage disposed were not recorded.
- iii. Sanctions of the competent authority were not obtained.
- iv. Acknowledgement receipts were also not obtained.
- v. The site / place of disposal of garbage were not mentioned.

Incurrence of expenditure in violation of rules may lead to risk of misappropriation of funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, it was intimated by the department that no fresh recruitments of sanitation staff have been made since long in the QMC and to meet the shortage of sweepers they had to hire private sweepers. DAC however, directed that sanction and working strength of sweepers and their deployment be provided to Audit for verification. No further compliance was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure may either be justified or the amount be recovered. Moreover, the responsibility be fixed against the official(s) involved under intimation to Audit.

[AIR Para Nos:16]

#### **1.1.4 Expenditure Without Physical Verification of Development Schemes–Rs 9.960 Million**

As per instruction issued vide letter No.SO-1(LG)5(2)/2012/6164-74 Date 31<sup>st</sup> July, 2012 that Director General, Local Government Department along with nominated body shall carry out periodically inspection of the schemes and submit their reports to the Government.

QMC incurred an expenditure of Rs 9,960,000 on development schemes without physical inspection of the schemes by the authorized officer of the Local Government during the financial year 2014-15. Detail is in **Annexure-4**.

Schemes without physical inspection is violation of Government orders and created doubts about the execution of the schemes.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January 2016, wherein the authorities concerned were directed to get all the schemes physically verified from the Divisional Director concerned and Director Technical of the Local Government within one week. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends immediate inspection of all the schemes by the Divisional Director concerned under intimation to Audit.

[AIR Para No:10]

### **1.1.5 Irregular/Doubtful Expenditure Due to Splitting–Rs 6.720 Million**

According to Para 146 of GFR, Vol.-I provides that purchase/work order should not be split up to avoid the necessity for obtaining the sanction of higher authority.

QMC incurred an expenditure of Rs 6,720,001 on construction of road crosses and repair of sewerage lines by splitting the work to avoid the open tendering process. Detail is in **Annexure-5**.

Incurring expenditure by splitting to avoid the open tender resulted in loss to local fund.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, the concerned department failed to justify the expenditure because every work approximated to Rs 99,000 and were awarded to mostly the same contractors repeatedly which seems that the open competitive bidding was avoided in order to give financial benefits to some one. DAC directed that complete record be provided to Audit for further verification. No further progress was intimated till finalization of this Report.

Audit recommends that the matter needs regularization besides fixing the responsibility against official(s) at fault under intimation to Audit.

[AIR Para Nos: 13]

### **Performance**

### **1.1.6 Loss Due to Non-Collection/Imposition of Penalty on Various High Raised Buildings –Rs 50.589 Million**

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 114 (1) “A Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charge, surcharges and levies specified in the second schedule.

Further as per Rule-44 of Building Code for Quetta Municipality 1937. The total height of building of type –1 must not exceed 27 feet exclusive of any additional height

due to the inclusion of a pent roof. Prescribed rates of fine are to be imposed by QMC on violation of building codes in the schedule of rates of fine.

QMC failed to impose the penalty on 106 high raised buildings, identified by the Audit team, that exceeded the 27 feet height in violation of building codes which resulted into a loss of approximately Rs 50,589,000 to the QMC. Detail is in **Annexure-06**.

Non-collection/imposition the plenty on high raised buildings was due to weak financial management which caused a loss to QMC receipts.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, the department failed to justify the matter. PAO took a serious note of non maintenance of record and non-imposition of penalties prescribed under the rules. DAC directed to affect the recovery immediately and initiate action to prevent the construction of such buildings in future, under intimation to Audit. No further progress was intimated till finalization of this Report.

Audit recommends that disciplinary action be taken against officials(s) responsible in respect to non-collection/imposition the plenty on high raised buildings in Quetta and loss amount of Rs. 50,589,000 needs to be realized from concerned building owners under intimation to Audit.

[AIR Para Nos:37]

### **1.1.7 Loss Due to Non-Recovery of Rent of Shops/Flats/Cabins–Rs 32.709 Million**

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

According to Balochistan Local Government Act, 2010 vide Section 111 (1) “Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act”.

QMC did not collect rents from the tenants/occupants of various shops/flats/cabins on monthly basis and since a long time, this resulted into loss of Rs 32,709,814 to the QMC receipts. Detail is in **Annexure-07**.

Non-recovery of rents was due to weak financial management which caused a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received

In the DAC meeting held on 15 January, 2016, the department assured that recovery will be affected and complete record will be provided to Audit. PAO took a serious note for non recovery and directed to affect the recovery at the earliest under intimation to audit. No further progress was intimated till finalization of this Report.

Audit recommends that Government dues on account of rent of shops of Rs 32,709,814 need to be realized at the earliest under intimation to Audit.

[AIR Para No's:38,39]

### **1.1.8 Irregular Purchases of Transport Items– RS. 9.218 Million**

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

As per Rule 148 of GFR Vol-I, “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer. The officer receiving the stores is also required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

QMC incurred an expenditure of Rs 9,217,921 on purchase of various transport items without maintaining stock and issuance record in the stock register and without assessing the requirements of the Corporation. Detail is in **Annexure-08**.

Purchase of store without assessing the actual requirements, proper stocktaking and issuance of store items transpired lack of internal and financial control of the QMC. Non compliance of rules may lead to misuse of Government funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15 January, 2016, the office failed to justify the expenditure and provide record of stock taking and issuance. The concerned office was directed to provide the complete record in original. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that complete record be provided to Audit in addition to justify the expenditure.

[AIR Para Nos:26]

### **1.1.9 Loss Due to Non-Revision of Rent of Bill Boards– Rs 3.652 Million**

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 114 (1) A Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charges, surcharges and levies specified in the second schedule further according to the instructions of Taxation Committee of QMC dated 26-04-2014, rate of Bill boards have been fixed in Quetta city.

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

The rates fixed by QMC have not been revised in comparison to the rates of bill boards fixed by Cantonment board Quetta. As a result of non revision of rates a loss of Rs 3,652,746 was made to the Local Fund. Detail is in **Annexure-09**.

The Non-revision of rent of bill boards as compared to Cantonment board rates was due to weak financial management which caused a loss to QMC receipts.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15 January, 2016, the authorities concerned intimated that the matter was subjudice in the court of law and through court judgment the rates were revised, which will be implemented soon. DAC took a serious note of non-revision of rates and directed QMC to provide a copy of the court judgment. No further progress was intimated till finalization of this Report.

Audit recommends that enhancement of rent of bill boards be made effective in the light of the court decision at the earliest, under intimation to audit.

[AIR Para Nos:29]

#### **1.1.10 Retention of Government Receipts – Rs 3.246 Million**

“According to section 4(A)(ii), Sales Tax Special Procedure( withholding) Rules, 2007, in case of purchases by departments under provincial or district governments, the Accountant General of province or the District Accounts Officer, as the case may be, shall credit the amount deducted at source during a month to the head of account G12777- sales Tax deductions at source under sales tax special procedure(with holding) rules 2007. Cheque for the amount will be prepared by the Accountant General or District Account officer, as the case may be, in the name of collector having jurisdiction by debit to the aforesaid head of account and sent to the collector by the 15<sup>th</sup> of the following month”

According to Section 153 of Income Tax Ordinance, 2001 amended from time to time, “Every Drawing and Disbursing Officer is responsible to make the deduction of income tax at prescribed rate, while making payment to the contractors for execution of contract, the deducted amount should be deposited in the Government treasury in time.

According to 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.

QMC deducted Rs. 3,246,207 on account of GST @ 16% and 17% amounting to Rs 2,082,262 from different unregistered firms and Income Tax amounting to Rs. 1,163,945 from the bills of the contractor, but the same was not deposited into Government Treasury since long as required under the rules mentioned above. As a result, the Government dues remained outside the Government account. Detail is as under: (Further Detail is in **Annexure-10**).

(Amount in Rs)

S. No.	Financial year	Gross Amount	General Sales Tax	Income Tax	Total Retention amount
1	2011 to 2015	12,326,379	2,082,262		2,082,262
2	2009-10	18,235,146		1,163,945	1,163,945
<b>Total</b>		<b>30,561,525</b>	<b>2,082,262</b>	<b>1,163,945</b>	<b>3,246,207</b>

Due to negligence of QMC administration, Government taxes were retained unlawfully. Non-depositing of General Sales Tax and Income Tax into the Government treasury within the stipulated time limit resulted into public receipt out of Government ex-chequer and loss to the Government.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15 January, 2016, the department intimated that due to not having a NTN/STR No. from FBR, the department could not deposit the amount. DAC took a serious note of the laxity and directed that the whole amount be deposited in the Government treasury at the earliest. No further progress was intimated till finalization of this Report.

Audit recommends that the amount of Rs 3,246,207 be deposited into the Government treasury immediately, under intimation to Audit.

[AIR Para No: 9, 20]

### **1.1.11 Anticipated Loss Due to Non- Collection of Ziarat Rest House Fees –Rs 3.125 Million**

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 114 (1) “A Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charge, surcharges and levies specified in the second schedule. Further as per Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited into the Public Account”.

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

QMC did not collect reservation fees of Ziarat Rest house from visitors since five years who visited and stayed in the rest house. Audit estimates that this resulted into loss of Rs 3,125,000 to the QMC receipts, with comparison to other Government owned rest houses at Ziarat. Furthermore, the record / register regarding number of visitors per day / month was not prepared. Detail is as under.

(Amount in Rs)

<b>S. No</b>	<b>Period</b>	<b>No. of Years</b>	<b>No.of Rooms</b>	<b>Proposed Rate/Room</b>	<b>Estimated No.of visitors per year</b>	<b>Total Loss(Approx.)</b>
1	2010-11 to 2014-15	5	5	500	250	3,125,000
<b>Total</b>						<b>3,125,000</b>

Non-collection of reservation fees and non-availability/maintenance of the record was due to weak financial management which caused a loss to QMC receipts.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, the department intimated that renovation work was completed in the rest house and collection of fees from the Ziarat rest house will be started in future. PAO took a serious note of non-recovery and directed QMC to affect the recovery and fix responsibility against the person(s). No further progress was intimated till finalization of this Report.

Audit recommends recovery of Rs. 3,125,000 in addition to fixing of responsibility on the official(s) involved who did not maintain the relevant record under intimation to audit.

[AIR Para Nos:31]

#### **1.1.12 Loss Due to Non- Recovery of Income Tax – Rs 2.422 Million**

As per section 153 Income Tax Ordinance 2001 as amended from time to time. “Income tax is required to be deducted @ 4.5 % and 7.5% from the bills of registered suppliers/dealers/ and services providers/ contractors respectively”.

QMC awarded various contracts to various Government contractors of Rs. 32,301,452 for collection of slaughter house fees, Cycle and Motor cycle stand fees and Car parking fees in various locations around the Quetta city, but QMC did not recover income tax at source @ 7.5% from the contractors. This resulted a loss of Rs 2,422,609 was made to the QMC receipts. Detail is in **Annexure-11**.

Non-recovery of Government taxes was due to weak financial management causing a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15 January, 2016 the authorities concerned agreed to affect recovery on account of Income Tax. DAC directed that recovery of Income Tax from the contractor concerned may be realized at earliest under intimation to Audit. No further progress was intimated till finalization of this Report.

Audit recommends that responsibility be fixed for non-recovery of income tax amounting Rs 2,422,609 and amount may be recovered from contractors under intimation to Audit.

[AIR Para Nos:36]

### **1.1.13 Loss Due to Non Revision of Road Cutting Fees Worth – Rs 2.166 Million**

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 114 (1) A Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charges, surcharges and levies specified in the second schedule.

Further according to Annexure-A (1) of GFR Vol-I, it is primarily responsibility of the departmental authorities to see that all revenue or other debts due to Government, which have to be brought to account, or correctly and promptly assessed, realized and credited to public account.

QMC did not properly assess the road cutting fee or revise it or collect it from commercial departments promptly for the last five years. As a result of this a loss of Rs 2,166,126 was made to the Local Fund. Detail is in **Annexure-12**.

Improper assessment, non-revision and less collection of road cutting fee from commercial departments indicates weak financial management of QMC which caused a loss to QMC receipts.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, the authorities agreed with the Audit point of view and intimated that the revision of rates has been prepared and shall be revised accordingly. PAO directed QMC that rates of road cutting from commercial departments be revised immediately under intimation to audit. No further progress was intimated till finalization of this Report.

Audit recommends to fix the responsibility on the official(s) involved besides enhancement of road cutting fees from commercial departments and loss of Rs. 2,166,126 be affected from the commercial departments under intimation to audit.

[AIR Para Nos:32]

#### **1.1.14 Overpayment Due to Allowing Escalation Charges- Rs.1.071 Million**

As per Government of Balochistan, P&D Notification No.P&D.ROCT(1)129/2008/2383 dated June 14, 2008, “A lump sum increase of 6% is to be added in PC-I during its approval as provisional sum for the schemes up-to Rs.50 million, 8% provisional sum for the schemes up-to Rs 100 million and 10% provisional sum for the schemes more than Rs 100 million on account of escalation for all new schemes. The payment will be made as per clause (I-d) below”; “The size of the scheme be kept in a limit to be completed with a maximum period of 5 years. The escalation would be payable on the 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> year of completion 7%, 14%, 21% and 28% for works other than road and road structure respectively”.

QMC paid an amount of Rs 35,708,000 to M/s Zarak Construction Company, Government Contractor for construction of Metropolitan Plaza at Joint Road Quetta by allowing 10% escalation charges on gross work done instead of 7% escalation charges in violation of above stated instructions, which resulted loss of Rs.1,071,240. Detail is given below.

(Amount in Rs)

<b>S. No.</b>	<b>Name of Work</b>	<b>Work done Amount</b>	<b>Paid 10% Escalation</b>	<b>Payable 7% Escalation</b>	<b>Difference/ Loss</b>
1	construction of Metropolitan Plaza at Joint Road Quetta	35,708,000	3,570,800	2,499,560	1,071,240

Excess payment by allowing 10% escalation charges lead to non-compliance of the applicable rules/ regulations and loss to the local funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, the authority concerned could not justify the overpayment or presented any documentary evidence. The DAC directed that recovery of overpayment from the contractor concerned be made at earliest under intimation to Audit. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that overpayment of Rs. 1,071,240 be recovered from contractor concerned beside fixation of responsibility against the official(s) under intimation to audit. .

AIR Para Nos:07]

### **Internal Control Weaknesses**

#### **1.1.15 Unauthorized Expenditure Without Approval of the Rates and Administrative Approval–Rs 19.489 Million**

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

“No construction and major repair work should be executed until and unless detail estimates are prepared and sanctioned from the competent authority under to Para-56 of CPWD Code”.

QMC awarded a contract to M/s Waste Buster Lahore for the work “one time cleaning activity for lifting of garbage of 05 different zones in Quetta City ” at the cost of Rs 19,489,000 but lowest rates offered by the firm was approved without getting approval from the nominated standing committee of the Local Government, further administrative approval was not obtained from the competent authority. Detail of rate is offered by the said firm is as under:

(Amount in Rs)

S. No	List of Garbage	Rate offered by M/s Waste Buster, Lahore	Amount Paid
1	Zone(1)	675/- per Ton	19,488,000
2	Zone (2)	900/- per ton	
3	Zone (3)	900/- per ton	
4	Zone (4)	750/- per ton	
5	Zone (5)	980/- per ton	

QMC approved the lowest rate without getting approval from the nominated standing committee and without administrative approval shows weak internal controls which resulted into unauthorized expenditure.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January 2016, the authorities failed to provide administrative approval and approval of rate analysis from the competent authority. The concerned were directed to provide the rate analysis and verify the record from Audit. No further progress was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure be got regularized by providing approval of the rates duly verified by the competent authority under intimation to Audit.

[AIR Para No. 19]

#### **1.1.16 Unauthorized Expenditure Due to Allowing Non Schedule Rates Without Analysis–Rs.10.159 Million**

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

QMC awarded and executed different schemes at the cost of Rs 10,159,000 on NSR basis without preparing detailed analysis of the items and getting its approval from the competent authority. Detail is in Annexure-13.

Due to weak internal controls, amount for NSR items were paid without obtaining rate analysis from the competent authority.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15 January 2016, the authorities concerned were directed to provide the rate analysis and verify the record from Audit. No further progress was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure either be got regularized or recovered from person(s) at fault under intimation to Audit.

[AIR Para No. 3]

#### **1.1.17 Unverified Expenditure on Purchase of Batteries and Brushes For Machines– Rs 7.253 Million**

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

As per Rule 148 of GFR Vol-I, “All materials received should be examined, counted, measured or weighed as the case may be, when delivery is taken, and they should be taken in charge by a responsible Government officer. The officer receiving the stores is also required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register”.

QMC incurred an expenditure of Rs 7,253,200 on purchase of huge quantity of batteries and brush machines without assessing the requirements of the Corporation. The stock and issuance record was also not maintained. Detail is as under:

(Amount in Rs)

<b>Cheque No/ Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
29747911/ 12-6-15	M/S Mohammad Idress and Brothers	Purchase of 158 Battery 120 Amp @ 12000 per battery and 26 Nos. Battery 200 amp @ 23000 per battery	2,494,000
29747913/ 12-6-15	-do-	Purchase of 24 Nos. Main brushes machine for sweeping 67" @ 99500 per machine	2,388,000
29747915/ 15-6-15	-do-	Purchase of 48 Nos. of side brushes for sweeping machine 35" dia	2,371,200
<b>Total:</b>			<b>7,253,200</b>

Purchase of huge quantity of store in bulk without assessing the actual requirements, proper stocktaking and issuance of store items transpired lack of internal and financial control of the QMC. Non compliance of rules may lead to misuse of Government funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during January 2016 but no reply was received.

In the DAC meeting held on 15<sup>th</sup> January, 2016, wherein the authorities failed to justify the expenditure. The concerned were directed to provide all the relevant record to Audit. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends inquiries at the appropriate forum for fixing of the responsibility under intimation to Audit.

[AIR Para Nos:24]

[AIR Para No:22]

## **2. MUNICIPAL CORPORATIONS**

### **2.1 AUDIT PARAS**

#### **Irregularity & Non Compliance**

##### **2.1.1 Unauthorized Expenditure on Development Works –Rs 19.550 Million**

According to Clause 6 of contract agreement, "On completion of the work, the contractor shall be furnished with certificate by the Engineer-in-charge of such completion".

The Municipal Corporation, Pishin incurred an expenditure of Rs 19,550,000 on development schemes during the financial year 2014-15 without obtaining completion certificates from contractors and end -users. Detail is in **Annexure-14**.

Due to non-availability of details and relevant record, the risk of misappropriation of funds cannot be ruled out.

The matter was reported to authorities concerned during October 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, DAC directed the authorities concerned to show all the relevant record to Audit. No further progress was intimated till finalization of this Report.

Audit recommends to inquire the matter and responsibility be fixed besides taking appropriate departmental action against the official(s) at fault for incurring unauthorized expenditure under intimation to Audit.

[AIR Para Nos: 14]

##### **2.1.2 Doubtful / Irregular Expenditure On Account Of POL– Rs 1.061 Million**

According to Rule-20 of Staff Car Rules 1980 as amended in 2001, "The logbook, History Sheet and Petrol Account Register shall be maintained for each official vehicle". Further, as per Para-96 of GFR; Vol-I, "every D.D.O. is responsible for correctness & strict accuracy of the accounts for the expenditure incurred from the public money".

The Municipal Corporation, Turbat incurred an expenditure of Rs 1,061,599 during the financial year 2014-15 on account of POL without maintenance of logbooks and vehicle movement registers. Detail is in **Annexure-15**.

Expenditure on POL without maintaining logbooks rendered the expenditure irregular.

The matter was reported to authorities concerned during November, 2015 but no departmental reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the authorities concerned were directed to provide the relevant record to audit. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that either expenditure be justified or action be taken against the official(s) besides recovery under intimation to Audit.

[AIR Para No's:8]

### 2.1.3 Irregular Expenditure on Disposal of Garbage– Rs 1.049 Million

According to Para-10 of GFR Vol-1, “Every officer is expected to exercise the same vigilance in respect of expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure”.

The following Municipal Corporations incurred an expenditure of Rs 1,049,011 on disposal of garbage by making payments for tractor hours, loads and labor charges during the financial year 2014-15. Detail is in **Annexure-16**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Municipal Corporation Khuzdar	315,700
2	Municipal Corporation Chaman	733,311
<b>Total</b>		<b>1,049,011</b>

Following irregularities were noticed in this regard:

- i. Estimates of works and report of the sanitation In charge regarding the work done were not prepared;
- ii. Actual dates and quantities of the garbage disposed were not recorded;
- iii. Sanctions of the competent authority were not obtained;
- iv. Acknowledgement receipts were not obtained; and
- v. The sites / place of disposal of garbage were not mentioned.

Expenditure in violation of rules poses risk of misappropriation of funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December, 2015 but no reply was received till finalization of this Report.

In the DAC meeting held on 06<sup>th</sup> January, 2016, it was directed that the expenditure be justified by providing all the relevant record to Audit for verification. No further compliance was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure may either be justified or the amount be recovered. Moreover, the responsibility be fixed against the official(s) involved under intimation to Audit.

[AIR Para Nos:6,6]

## **Performance**

### **2.1.4 Loss Due to Non-Revision of Rent of Shops– Rs 32.414 Million**

According to Section-112 of Balochistan Local Government Act, 2010, “The Local rate in each District shall bear such proportion to the rent or land revenue in the Local Area as Government may, by notification from time to time fix, and shall be collected in the prescribed manner along with the rents or land revenue by the revenue official(s) responsible for its collection and the proceeds thereof shall be credited to the Local Fund of the District council.

Further as per Provincial Rent Law, lease of shops is required to be revised after every 11 months @ 10% or every three years @ 30%”.

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

The following Municipal Corporations did not revise the rates of rent of shops since the lease of shops. As a result of non revision of rent of shops a loss of Rs 32,413,840 was caused to the Local Fund. Detail is in **Annexure-17**.

(Amount in Rs)

S.No.	Name of Office	Amount
1	Municipal Corporation Khuzdar	1,920,100
2	Municipal Corporation Pishin	4,101,000
3	Municipal Corporation Chaman	26,392,740
<b>Total</b>		<b>32,413,840</b>

Municipal Corporations rented out shops on nominal rates instead of competitive market rates which signify weak internal control and management in recovery of the Government dues which caused a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October/December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the authorities concerned assured that all the shops would be rented out at market rates in future. However, the PAO took a serious note of non-revision of rent and directed the concerned offices to revise the rent by 20<sup>th</sup> January. No further progress was intimated till finalization of this Report.

Audit recommends that the unrealized rents from tenants be recovered and an inquiry may be conducted to fix responsibility on the official(s) involved besides enhancement of rent of shops as per Provincial Rent Laws, under intimation to Audit.

[AIR Para Nos:2,1,4]

### **2.1.5 Loss Due to Non-Recovery of Octroy Tax–Rs 22.60 Million**

According to Para-28 of GFR Vol-I, “No amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable, the orders of competent authority for their adjustment must be sought”.

The Municipal Corporation Chaman awarded a contract for collection of Octroi to M/s Haji Abdul Qadir Contractor @ Rs 20 million for one year i.e. 1998-99. The contractor deposited Rs 1.100 million into the account of MC, but remaining amount of Rs 18.900 million was not deposited despite lapse of 17 years. The inclusion of taxes and fine the amount has increased to the tune of Rs. 22,600,000 which was still recoverable against the said contractor.

Further, a Civil Suit Case filed by the contractor against MC, Chaman in the High Court of Balochistan which is still under process. It seemed that the case was not properly `pleaded in the court of law by the local office according to the agreements executed at the time of awarding the contract.

Audit is of the view that non recovery of long outstanding octroi taxes was undue favor to the individual contractor and lack of accountability causing loss of Rs 22,600,000 to the public exchequer.

This loss was also reported to the Secretary, Local Government Board, Balochistan, Quetta and Chief Officer concerned during December, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January 2016, the authorities concerned explained that some amount on the account has been recovered while the remaining amount will be recovered in the shortest possible time. DAC directed for recovery of the remaining amount besides provision of evidence of recovery already made. No further progress was made till finalization of this Report.

Audit recommends that Government revenue on account of octroi taxes to the extent of Rs 22.60 million should be recovered without further delay and the case was properly pleaded in the court of law on merits and fix the responsibility for the undue favor to the contractor under intimation to Audit

[AIR Para No:1]

#### **2.1.6 Loss Due to Non-Recovery of Pension Contribution to Their Staff –Rs 20.021 Million**

Under Section (2) of the function of Balochistan Local Government Board, it is the duty of the Board “to operate pension Fund, Group Insurance Fund, Benevolent fund and other funds for the benefits of services.”

The Municipal Corporation Turbat did not recover pension contributions from their staff since their appointment amounting to Rs. 20,021,304 in violation of the above rule. Detail is in **Annexure-18**.

Non-recovery of pension contribution from their staff indicates weak financial management which caused insecurity to the staff of the concerned office.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officer concerned during October 2015, but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the department assured that a separate account will be opened for the purpose and recovery will be affected accordingly. PAO took a serious note of non-recovery of pension contribution and directed the office to recover the entire amount of pension contribution in addition to starting deduction of pension contribution forthwith. No further progress was intimated till finalization of this Report.

Audit recommends that pension contribution of Rs 20,021,304 be deducted from the pay of concerned employees, under intimation to Audit.

[AIR Para No:3]

### 2.1.7 Loss Due to Non-Recovery of Rent of Shops / Buildings–Rs 10.016 Million

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

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

The following Municipal Corporations did not recover rent of Rs 1,015,985 during the financial year 2014-15 from the tenants of various shops and occupants of QMC owned buildings. Detail of shops is in **Annexure-19**.

(Amount in Rs)

S.No.	Name of Office	Recoverable amount of rent
1	Municipal Corporation Khuzdar	135,000
2	Municipal Corporation Pishin	592,985
3	Municipal Corporation Turbat	288,000
4	Municipal Corporation Chaman	9,069,000
<b>Total</b>		<b>10,084,985</b>

Non-recovery of rent indicates weak financial management which caused a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October 2015, but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January 2016, the department assured that recovery will be affected. PAO took a serious note of non recovery and directed the concerned offices to affect the recovery by 20<sup>th</sup> January, 2016. No further progress was intimated till finalization of this Report.

Audit recommends that Government dues on account of rent of properties amounting to Rs 1,015,985 be realized at the earliest, under intimation to Audit.

[AIR Para No's:1,5,2,3]

### **2.1.8 Loss Due to Non-Recovery of Long Outstanding Dues–Rs 4.989 Million**

According to Para-28 of GFR Vol-I, “No amount due to Government should be left outstanding without sufficient reason, and where any dues appear to be irrecoverable, the orders of competent authority for their adjustment must be sought”.

The Municipal Corporation chaman did not collect the outstanding dues from defaulters amounting to Rs. 4.989 million. Detail is in **Annexure-20**.

Non-recovery of the stated dues resulted into financial loss to the local fund and non-compliance of the above stated rule.

The matter was reported to the Secretary, Local Government Board, Balochistan, Quetta and Chief Officer concerned during December, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January 2016, DAC directed for recovery of outstanding dues from the defaulters. No further progress was made till finalization of this Report.

Audit recommends for recovery of the amount of Rs. 4.989 million at the earliest, under intimation to Audit.

[AIR Para No:3]

## **Internal Control Weaknesses**

### **2.1.9 Unauthorized Expenditure Due to Allowing Non Scheduled Rates Without Analysis –Rs 5.579 Million**

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

Municipal Corporation, Pishin awarded contracts for execution of different schemes at the cost of Rs 5,578,850 for NSR items without preparing detailed analysis of the items and getting its approval from the competent authority. Detail is in **Annexure-21**.

Due to weak internal controls, rates for NSR items were paid without obtaining rate analysis from the competent authority.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and QMC authorities during December 2015 but no reply was received.

In the DAC meeting held on 06 January, 2016, the authorities concerned were directed to provide the rate analysis and get the record verified by Audit. No further progress was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure be got regularized by providing approval of the rates duly verified by the competent authority under intimation to Audit.

[AIR Para No. 12]

#### **2.1.10 Loss Due to Less Realization of Departmental Receipts - Rs. 1.12 Million**

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

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

Municipal Corporation, Chaman, realized less amount on account of departmental receipts of Rs 1,117,855 for the financial year 2014-15 causing loss to the department concerned. Detail is in **Annexure-22**.

Less realization of receipts indicates lack of internal control and non-compliance of rules and regulations.

The loss was reported to the Secretary, Local Government Board, Balochistan, Quetta and Chief Officer concerned during December, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the authority concerned assured that efforts are being made to realize the departmental receipts. The PAO directed the field office that explanations be issued to the tax collecting authority besides taking concrete steps for achieving the target of departmental receipts. No further progress was intimated till finalization of this Report.

Audit recommends that departmental receipts be realized at the earliest and disciplinary action be taken against the official(s) responsible, under intimation to Audit.

[AIR Para No:5]

### **3. MUNICIPAL COMMITTEES**

#### **3.1 AUDIT PARAS**

##### **Irregularity & Non Compliance**

##### **3.1.1 Expenditure Without Technical Sanction–Rs 72.263 Million**

According to instructions communicated vide Local Government Balochistan letter No. SO/LG/4834-4959 dated July 23, 2011, Technical Sanction of all the estimates exceeding Rs 1.00 million should be obtained from the Director General Local Government. Further, according to CPWD Para-56, “the Technical sanction must be obtained from the competent authority prior to commencement of development work.

The following MCs approved and executed different development schemes at the cost of Rs 72,263,000 during the financial year 2014-15 without obtaining technical sanctions from the Director General Local Government. Detail is in **Annexure-23**.

(Amount in Rs)

<b>S.No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	Municipal Committee Sorab	2,965,000
2	Municipal Committee Jiwani	2,000,000
3	Municipal Committee Ormara	8,826,000
4	Municipal Committee Tump	8,049,000
5	Municipal Committee D.M.Jamali	24,000,000
6	Municipal Committee Harnai	26,423,000
<b>Total:</b>		<b>72,263,000</b>

The above mentioned MCs unauthorizedly approved the schemes beyond their competence, which caused financial indiscipline.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the offices informed that the technical sanctions are yet to be obtained which shall be provided to Audit in due course

of time. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that technical sanctions, duly approved by the competent authority, be provided to Audit to regularize the expenditure. It is also recommended that an inquiry may be conducted to fix responsibility in order discourage the trend.

[AIR Para Nos:1,3,4,2,13]

### **3.1.2 Expenditure on Development Schemes Without Third Party Validation Rs– 56.300 Million**

According to instructions communicated vide Finance Department Balochistan letter No. FD.P.A./AFS(PFC)3/06 dated March 27, 2006, “Monitoring of the Development projects shall be carried out by the Government or an agency authorized by it for third party validation”.

The following MCs incurred an expenditure of Rs 56,300,000 on development schemes without obtaining validation from the third party. Detail is in **Annexure-24**.

(Amount in Rs)

<b>S. No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	Municipal Committee Dureji	28,300,000
2	Municipal Committee Hub	28,000,000
<b>Total</b>		<b>56,300,000</b>

Schemes executed without third party validation hold suspicion about the completion of the schemes.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during November and December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, it was directed that all the schemes be inspected through Director Development of P&D Department and inspection reports be provided to Audit. No further progress was intimated till finalization of this Report.

Audit recommends that all the schemes be immediately got inspected by the nominated body of the Government, under intimation to Audit.

[AIR Para Nos: 6,8]

### **3.1.3 Expenditure Without Physical Verification Of Development Schemes– Rs 13.247 Million**

As per instructions issued vide letter No.SO-1(LG)5(2)/2012/6164-74 date 31<sup>st</sup> July, 2012, Director General, Local Government Department along with the nominated body of the Government shall carry out periodical inspections of the schemes and submit their reports to the Government.

As per instructions issued by the P&D Department, the Divisional Directors Planning & Development Department in the Division will also inspect the schemes and submit their report separately to the P&D Department with a copy to Local Government & Rural Development.

The following MCs incurred an expenditure of Rs 13,247,000 on development schemes out of Senator / MPA funds without physical inspection of the schemes by the authorized officers of the Government during the financial year 2014-15. Detail is in **Annexure-25**.

(Amount in Rs)

<b>S. No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	Municipal Committee Pasni	2,421,000
2	Municipal Committee Jiwani	2,000,000
3	Municipal Committee Ormara	8,826,000
<b>Total</b>		<b>13,247,000</b>

Execution of schemes without periodical physical verifications required under the above mentioned rules resulted into serious violation of rules and regulations.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during November, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, wherein the authorities concerned were directed to get all the schemes physically verified by the Divisional Directors and Director Technical of the Local Government within a period of one week. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends immediate inspection of all the schemes by the Director Technical concerned under intimation to Audit.

[AIR Para No:2,2,5]

### 3.1.4 Doubtful/Irregular Expenditure on Account of POL– Rs 7.169 Million

According to Rule-20 of Staff Car Rules 1980 as amended in 2001, “The logbook, History Sheet and Petrol Account Register shall be maintained for each official vehicle”. Further, as per Para-96 of GFR; Vol-I, “every D.D.O. is responsible for correctness & strict accuracy of the accounts for the expenditure incurred from the public money”.

The following MCs incurred an expenditure of Rs 7,169,347 during the financial year 2014-15 on account of POL without maintenance of logbooks and vehicle movement registers. Detail is in **Annexure-26**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Municipal Committee Hub	5,392,803
2	Municipal Committee Nushki	962,595
3	Municipal Committee Dalbandin	563,642
4	Municipal Committee Jhal Magsi	250,307
<b>Total</b>		<b>7,169,347</b>

Expenditure on POL without maintaining logbooks rendered the expenditure irregular.

The matter was reported to authorities concerned during December, 2015 but no departmental reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016 the authorities concerned were directed to provide the original logbooks and relevant record to audit. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that either expenditure be justified or action be taken against the official(s) besides recovery under intimation to Audit.

[AIR Para No's:6,5,4,2]

### 3.1.5 Irregular Expenditure on Disposal of Garbage– Rs 4.312 Million

According to Para-10 of GFR Vol-1, “Every officer is expected to exercise the same vigilance in respect of expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure”.

The following MCs incurred an expenditure of Rs 4,312,685 on disposal of garbage through tractor hours, loads and labor charges during the financial year 2014-15. Detail is in **Annexure-27**.

(Amount in Rs)

S.No.	Name of Office	Amount
1	Municipal Committee Sorab	634,690
2	Municipal Committee Gwadar	617700
3	Municipal Committee Bar khan	147,800
4	Municipal Committee Dera Bugti	299,445
5	Municipal Committee Sui	651,400
6	Municipal Committee Muslim Bag	581,250
7	Municipal Committee Kohl	425,100
8	Municipal Committee Duke	232,800
9	Municipal Committee Musa Hail	185,600
10	Municipal Committee Saran an	396,300
11	Municipal Committee Ziarat	140,600
<b>Total:</b>		<b>4,312,685</b>

Following irregularities were noticed in this regard:

- i. Estimates of works and report of the sanitation In charge regarding the work done were not prepared;
- ii. Actual dates and quantities of the garbage disposed were not recorded;
- iii. Sanctions of the competent authority were not obtained;
- iv. Acknowledgement receipts were also not obtained; and
- v. The site / place of disposal of garbage were not mentioned.

Incurrence of expenditure in violation of rules may lead to risk of misappropriation of funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during November and December 2015 but no reply is received till finalization of this Report.

In the DAC meeting held on 06<sup>th</sup> January, 2016, it was directed that complete record be provided to Audit for verification. No further compliance was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure be regularized by the competent authority and complete record be provided to audit for verification.

[AIR Para Nos:6,6,1,4,1,1,1.1,4,5,1,4,]

### **3.1.6 Unauthorized Expenditure Without Open Tenders–Rs 3.394 Million**

According to Para-11 of GFR Vol-I, “Each head of department is responsible for financial order and strict economy at every step. He is personally responsible for observance of all relevant financial rules and regulations both by his own Office and by subordinate disbursing officers”.

According to Finance Department Government of Balochistan Notification No. SO(COD/PIFRA/1-47/2011/913-1098 dated 24-9-2011, “Open tenders through leading newspapers should be invited where the value of purchase exceeds the limit of Rs 0.10 million”.

The MC, Mach District Kachhi incurred an expenditure of Rs 3,394,000 on purchase of pipes during the financial year 2014-15 without calling for open tenders to get economical rates through market competition. Neither details of supply and locations of fixing of pipes were prepared / available on the record nor completion certificates of work done were obtained from the concerned contractors. Detail is in **Annexure-28**

Incurring public expenditure without inviting open tenders and non-maintenance of relevant record may result into misuse of public money.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officer concerned during December, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the departmental authorities failed to provide justification regarding the expenditure. DAC directed the office to get the expenditure regularized by the competent authority. No further progress was intimated till finalization of this Report.

Audit recommends that the expenditure be got regularized by the competent authority besides fixing the responsibility against official(s) at fault, under intimation to Audit.

[AIR Para No:2]

### **3.1.7 Irregular Expenditure on Repair of Vehicles –Rs 3.225 Million**

According to Rule 15(11) of Staff Car Rules, “Logbook of the vehicles should be maintained by the officer in charge, which shall form a permanent historical record of the vehicle, including all brief descriptions, repair/accidents during its life”.

The following MCs incurred an expenditure of Rs 3,225,462 on repair and maintenance of Government vehicles. Neither NOC from MMD was obtained nor the record of replaced parts was maintained. Besides, history sheet and fitness certificates were not prepared. Detail is in **Annexure-29**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Municipal Committee Gwadar	1,000,000
2	Municipal Committee Dureji	696,815
3	Municipal Committee Gadani	571,967
4	Municipal Committee Hub	956,680
<b>Total</b>		<b>3,225,462</b>

Repair of vehicles without NOC from MMD and non-maintenance of record holds the risk of misuse of public money.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during November, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January 2016, the officers concerned were directed to get the expenditure regularized by obtaining NOC from MMD and providing complete record to Audit. No further progress was intimated till finalization of this report.

Audit recommends that the expenditure be got regularized by the competent authority in addition to providing complete record to Audit.

[AIR Para Nos.4,3,4,4]

### **3.1.8 Unauthorized Expenditure on Installation of Streetlights–Rs 2.378 Million**

According to Para-11 of GFR Vol-I, each head of department is responsible for financial order and strict economy at every step. He is personally responsible for observance of all relevant financial rules and regulations both by his own Office and by subordinate disbursing officers.

The following MCs purchased streetlights and accessories valuing Rs 2,378,402 during the financial year 2014-15 without obtaining sanctions from the Secretary Balochistan Local Government Board. The details of supply and locations of fixing streetlights were not prepared / available on record. The completion certificates of works were also not obtained from the end-users. Detail is in **Annexure-30**.

(Amount in Rs)

<b>S. No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	Municipal Committee Bela	204,994
2	Municipal Committee Uthal	223,880
3	Municipal Committee Sui	569,715
4	Municipal Committee Saran an	197,800
5	Municipal Committee Zhob	367,330
6	Municipal Committee Dhadar	149,463
7	Municipal Committee Sobat Pur	384,090
8	Municipal Committee Usta Muhammad	281,130
<b>Total</b>		<b>2,378,402</b>

Non-maintenance of relevant record holds the risk of misappropriation of funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during November and December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016 the authorities concerned failed to provide justifications regarding the expenditure. DAC directed that the relevant record along with completion reports from the end users be provided to Audit for verification. No further progress was intimated to Audit till finalization of this Report.

Audit recommends that the expenditure be justified by providing the required record to Audit in addition to fixing responsibility against official(s) at fault.

[AIR Para No:5,4,9,10,4,5,4,5,3]

### **3.1.9 Irregular / Doubtful Expenditure Due to Splitting–Rs 1.108 Million**

According to Para 146 of GFR, Vol.-I, “purchase / work order should not be split up to avoid the necessity of obtaining the sanction of the higher authority”.

The following MCs incurred an expenditure of Rs 1,108,227 on purchase of miscellaneous items by splitting the work order in order to avoid getting the sanction of the competent authority and the open tendering process. Detail is in **Annexure-31**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Municipal Committee Dera Bugti	537,680
2	Municipal Committee Sui	570,547
<b>Total</b>		<b>1,108,227</b>

Incurring expenditure by splitting to avoid the open tender resulted loss to local fund.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during December, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the concerned department was directed to get the expenditure regularized from the competent authority. No further progress was intimated till finalization of this Report.

Audit recommends that the expenditure be got regularized by the competent authority in addition to fixing the responsibility against official(s) at fault, under intimation to Audit.

[AIR Para Nos: 7,10]

### **3.1.10 Unauthorized Expenditure on Cleaning of Sewerage Lines –Rs 1.090 Million**

According to Para 56 of CPWD Code, "no construction and major repair work should be executed until and unless detailed estimates are prepared and sanctioned from the competent authority. Para 146 of GFR, Vol.-I provides that "purchase / work order should not be split up to avoid the necessity for obtaining the sanction of higher authority".

Further, according to Clause 6 of contract agreement, "On completion of the work, the contractor shall be furnished with certificate by the Engineer-in-charge of such completion". Furthermore, according to Para 334 of PWD Code and 280-283 of PWA Code, "for detailed measurement on the basis of actual work done, Measurement Book (MB) is required to be maintained by the Engineer concerned under whom the work was executed as required".

Municipal Committee Dera Allah Yar, District Jafferabad incurred an expenditure of Rs 1,090,020 on cleaning of sewerage lines by splitting the work to avoid open tendering process and without preparing detailed estimates, MBs, written agreements with contractors and issuing work orders before execution of works. Besides, works were executed without approval of PC-I from competent authority. Detail is in **Annexure-32**.

Incurring public expenditure by splitting the work to avoid calling of open tenders and non-maintenance of relevant record may result into misuse of public money.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officer concerned during December, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the departmental authorities failed to provide justification regarding the expenditure, it was directed to provide all the relevant record to Audit within a week time. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that responsibility be fixed on the official(s) for unauthorized expenditure, under intimation to Audit.

[AIR Para No's]

## **Performance**

### **3.1.11 Loss Due to Non-Revision of Rent Of Shops– Rs 9.895 Million**

According to Section-112 of Balochistan Local Government Act, 2010, "The Local rate in each District shall bear such proportion to the rent or land revenue in the Local Area as Government may, by notification from time to time fix, and shall be collected in the prescribed manner along with the rents or land revenue by the revenue official(s) responsible for its collection and the proceeds thereof shall be credited to the

Local Fund of the District council. Further as per Provincial Rent Law, lease of shops required to be revised after every 11 months @ 10% or every three years @ 30%”.

The following MCs did not revise the rates of rent of shops since the dates of their lease. As a result of non revision of rent of shops a loss of Rs 9,895,200 was made to the Local Fund. Detail in **Annexure-33**.

(Amount in Rs)

S.No.	Name of Office	Amount
1	Municipal Committee Sorab	168,000
2	Municipal Committee Ormara	108,000
3	Municipal Committee Dera Allah Yar	2,151,600
4	Municipal Committee Usta Muhammad	5,853,600
5	Municipal Committee D.M.Jamali	902,400
6	Municipal Committee, Dalbadin	711,600
<b>Total</b>		<b>9,895,200</b>

The above mentioned MCs rented out shops on nominal rates instead of competitive market rates which depicts weak internal control and management in recovery of the Government dues causing loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the authorities concerned assured that all the shops would be rented out on market rates in future. The PAO took a serious note of non-revision of rents and directed the offices to revise the rents by 20<sup>th</sup> January. No further progress was intimated till finalization of this Report.

Audit recommends that the rates of rents of shops be revised forthwith in consonance with market rates, under intimation to Audit.

[AIR Para Nos:2,7,2,2,1,2]

### 3.1.12 Loss Due to Non-Recovery of Rent of Shops–Rs 6.964 Million

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 114 (1) “A Local Council subject to the provisions of any other law may, and subject to approval by the Government shall, levy all or any of the taxes, fees, rates, rents, tolls, charge, surcharges and levies specified in the second schedule. Further as per Para-26 of GFR Vol-I, it is the duty of Controlling Officer to see that all the sums due to Government are regularly and promptly assessed, realized and duly credited into the Public Account”.

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

The following MCs failed to recover rent of shops amounting to Rs 6,964,528 during the financial year 2014-15 from the tenants. Detail is in **Annexure-34**.

(Amount in Rs)

S.No.	Name of Office	Recoverable amount of rent
1	Municipal Committee Sorab	43,500
2	Municipal Committee Gwadar	268,800
3	Municipal Committee Harnai	472,362
4	Municipal Committee Killa Saifullah	3,528,000
5	Municipal Committee Loralai	130,752
6	Municipal Committee Mastung	257,700
7	Municipal Committee Zhob	196,200
8	Municipal Committee Sibi	1,334,914
9	Municipal Committee Nushki	180,900
10	Municipal Committee Dera Allah Yar	217,900
11	Municipal Committee Usta Muhammad	184,200

S.No.	Name of Office	Recoverable amount of rent
12	Municipal Committee D.M.Jamali	149,300
<b>Total outstanding</b>		<b>6,964,528</b>

Non-recovery of rent indicates weak financial management which caused a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December 2015, but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the department assured that recovery will be affected. PAO took a serious note of non recovery and directed the MCs to affect the recovery as early as possible and progress be conveyed to Audit by 20<sup>th</sup> January. No further progress was intimated till finalization of this Report.

Audit recommends that Government dues on account of rent of shops of Rs 6,964,528 be realized at the earliest, under intimation to Audit.

[AIR Para No's: 1,7,3,3,4,3,2,1,3,2,1,2]

### **Unsound asset management**

#### **3.1.13 Unauthorized Expenditure on Purchase Of Vehicle –Rs 3.724 Million**

According to Rule 11 of GFR Vol-I, each head of department is responsible for financial order and strict economy at every step. He is personally responsible for observance of all relevant financial rules and regulations both by his own Office and by subordinate disbursing officers.

Municipal Committee Naal District Khuzdar incurred an expenditure of Rs 3,724,000 on purchase of vehicle for the Chairman of Municipal Committee without obtaining approval of relaxation of ban from Honorable Chief Minister Balochistan. Detail is given below.

(Amount in Rs)

<b>Bill No</b>	<b>Date</b>	<b>Paid to</b>	<b>Particular</b>	<b>Amount</b>
1112	12-5-15	Toyota Indus Motors	Toyota Hilux 4x4 (Vigo Champ GX)	3,724,000

Purchase of vehicle without obtaining approval of ban relaxation may result into misuse of public money.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officer concerned during November 2015 but no reply is received till finalization of this Report.

In the DAC meeting held on 06<sup>th</sup> January, 2016 the officers concerned were directed to get expenditure regularized by obtaining approval of ban relaxation by the Chief Minister. No further progress was intimated till finalization of this report.

Audit recommends that expenditure be regularized or responsibility be fixed against official(s) at fault under intimation to Audit.

[AIR Para Nos. 1]

## 4. DISTRICT COUNCILS

### 4.1 AUDIT PARAS

#### Irregularity & Non Compliance

##### 4.1.1 Expenditure Without Technical Sanction–Rs 38.210 Million

According to CPWD Para-56 “The Technical sanction must be obtained from the competent authority and as per Para-153 Section III of the Audit code”.

According to instructions communicated vide Local Government Balochistan letter No. SO/LG/4834-4959 dated July 23, 2011, Technical Sanction of all the estimates exceeding Rs 1.00 million should obtain from the Director General Local Government.

The following District Councils approved and executed different development schemes at the cost of Rs 38,210,121 during the financial year 2014-15 without obtaining technical sanction from the Director General Local Government. Detail is in **Annexure-35**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	District Council Kharan	19,468,000
2	District Council Turbat	18,742,121
<b>Total</b>		<b>38,210,121</b>

District Councils unauthorized approved the schemes beyond their competence, which caused financial indiscipline.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, and it was informed that the technical sanction from the concerned Engineer is available. DAC directed that technical

sanction by the Director General Local Government be provided within a week time. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that to regularize the expenditure and to fix the responsibility against the official(s) at fault, under intimation to Audit.

[AIR Para Nos:9,1]

#### 4.1.2 Irregular Expenditure on Disposal of Garbage– Rs 1.257 Million

According to Para-10 of GFR Vol-1, “Every officer is expected to exercise the same vigilance in respect of expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure”.

The following District Councils incurred an expenditure of Rs 1,257,440 on disposal of garbage through tractor hours, loads and labor charges during the financial year 2014-15. Detail is in **Annexure-36**.

(Amount in Rs)		
S. No.	Name of Office	Amount
1	District Council Quetta	555,900
2	District Council ziarat	106,440
3	District Council Killa Abdullah	216,200
4	District Council Sibi	100,800
5	District Council Washuk	156,300
6	District Council Dalbandin	121,800
<b>Total</b>		<b>1,257,440</b>

Following irregularities were noticed in this regard:

- i. Estimates of works and report of the sanitation In charge regarding the work done were not prepared;
- ii. Actual dates and quantities of the garbage disposed were not recorded;
- iii. Sanctions of the competent authority were not obtained;

- iv. Acknowledgement receipts were also not obtained; and
- v. The site / place of disposal of garbage were not mentioned.

Incurrence of expenditure in violation of rules may lead to risk of misappropriation of funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during November and December 2015 but no reply is received till finalization of this Report.

In the DAC meeting held on 06<sup>th</sup> January, 2016, District Councils, Sibi and Dalbandin did not attend the meeting, the rest were directed to justify the expenditure by providing all the relevant record to Audit for verification. No further compliance was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure may either be justified or the amount be recovered. Moreover, the responsibility be fixed against the official(s) involved under intimation to Audit.

[AIR Para Nos:2,3,1,3,4,1]

#### **4.1.3 Expenditure Without Physical Verification of Chairman Office District Council –Rs 1.025 Million**

As per instruction issued vide letter No.SO-1(LG)5(2)/2012/6164-74 Date 31<sup>st</sup> July, 2012 that Director General, Local Government Department along with nominated body shall carry out periodically inspection of the schemes and submit their reports to the Government.

As per instruction issued by the P&D Department, the Divisional Directors Planning & Development Department's in the Division will also inspect the schemes and submit their report separately to the P&D Department with a copy to Local Government & Rural Development.

District Council, Gwadar incurred an expenditure of Rs 1,025,000 on Repair and Renovation of Chairman's office of District Council without physical inspection of the work by the authorized officers during the financial year 2014-15. Detail is given below.

(Amount in Rs)

S. No.	Name of Work	Name of Contractor	Allocation
1	Repair and Renovation of Chairman office District Council	M/S Moheen Construction Co	1,025,000
<b>Total</b>			<b>1,025,000</b>

Execution of work without periodical physical verifications required under the above mentioned rules resulted into serious violation of rules and regulations.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officer concerned during November, 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, wherein the authorities concerned were directed to get all the schemes physically verified from the Divisional Director concerned and Director Technical of the Local Government within one week. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends immediate inspection of work by the Director Technical, under intimation to Audit.

[AIR Para No:4]

## Performance

### 4.1.4 Loss Due to Non-Revision of Rent Of Shops– Rs 26.498 Million

According to Section-112 of Balochistan Local Government Act, 2010, “The Local rate in each District shall bear such proportion to the rent or land revenue in the Local Area as Government may, by notification from time to time fix, and shall be collected in the prescribed manner along with the rents or land revenue by the revenue official(s) responsible for its collection and the proceeds thereof shall be credited to the Local Fund of the District council. Further as per Provincial Rent Law, lease of shops required to be revised after every 11 months @ 10% or every three years @ 30%”.

The following District Councils did not revise the rates of rent of shops since the lease of shops. As a result of non revision of rent of shops a loss of Rs 26,498,400 was made to the Local Fund. Detail is in **Annexure-37**.

(Amount in Rs)

S.No.	Name of Office	Amount
1	District Council Naseerabad	26,208,000
2	District Council Jaffarabad	290,400
<b>Total</b>		<b>26,498,400</b>

District Councils rented out shops on nominal rate instead of the competitive market rates which transpired weak internal control and management in recovery of the Government dues which caused a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December 2015 but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the authorities concerned assured that all the shops would be given on rent as per market rate. PAO took a serious note for non-revision of rent and directed to revise the rent by 20<sup>th</sup>, January. No further progress was intimated till finalization of this Report.

Audit recommends that the rates of rents of shops be revised forthwith in consonance with market rates, under intimation to Audit.

[AIR Para Nos:1,6]

#### **4.1.5 Loss Due to Non-Recovery of Rent of Shops/Quarters/Residential –Rs 4.470 Million**

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

According to Balochistan Local Government Act, 2010 and amendments therein, vide Section 111 (1) “ Every Mayor/Chairman, official or servant of a Local Council, every member of a Local Council, and every person charged with the administration and management of the property of a Local Council shall be personally responsible for any loss or waste, financial or otherwise, if any property belonging to a Local Council which is a direct consequence of decision made by him personally or under his directions in violation of any provisions of this Act.

The following District Councils did not recover rent of Rs 4,470,000 during the financial year 2014-15 from the tenants of various shops/quarters/residential. Detail is in **Annexure-38**.

(Amount in Rs)

<b>S. No.</b>	<b>Name of Office</b>	<b>Recoverable amount of rent</b>
1	District Council Kalat	674,400
2	District Council Zhob	1,530,000
3	District Council Gwadar	1320000
4	District Council Nushki	840,000

<b>S. No.</b>	<b>Name of Office</b>	<b>Recoverable amount of rent</b>
5	District Council Jaffarabad	105,600
<b>Total</b>		<b>4,470,000</b>

Non-recovery of rent was due to weak financial management which caused a loss to public exchequer.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Chief Officers concerned during October and December 2015, but no reply was received.

In the DAC meeting held on 06<sup>th</sup> January, 2016, the department assured that recovery will be affected. PAO took a serious note for non-recovery and directed to affect the recovery as early as possible and progress be made by 20<sup>th</sup> January. No further progress was intimated till finalization of this Report.

Audit recommends that Government dues on account of rent of shops of Rs 4,470,000 be realized at the earliest, under intimation to Audit.

[AIR Para No's: 3,3,1,2,5]

## 5. UNION COUNCILS

### 5.1 AUDIT PA RAS

#### Irregularity & Non Compliance

##### 5.1.1 Irregular Expenditure on Disposal of Garbage– Rs 1.619 Million

According to Para-10 of GFR Vol-1, “Every officer is expected to exercise the same vigilance in respect of expenditure from public money, as person of ordinary prudence would exercise in respect of his own expenditure”.

The following Union Councils in Balochistan incurred an expenditure of Rs 1,619,650 on disposal of garbage through tractor hours, loads and labor charges during the financial year 2014-15. Detail is in **Annexure-39**.

(Amount in Rs)

S.No.	Name of Office	Amount
1	Union Councils Mehmood Goraam Kalat	67,450
2	Union Council, Kahan Methertzai Killa Saifullah	86,100
3	Union Council Kanak ,Mastung	63,000
4	Union Council, Drug Musa Hail	60,000
5	Union Council, Kawan Musa Hail	66,000
6	Union Council Murgha Kibzai ,Zhob	67,000
7	Union Council Gulistan-I Killa Abdullah	80,000
8	Union Council Mazai-I Killa Abdullah	70,000
9	Union Council Abdul Rehmanzai Killa Abdullah	95,000
10	Union Council Habibzai Killa Abdullah	65,000
11	Union Council Segi Killa Abdullah	80,000
12	Union Council Daman Ashezai Killa Abdullah	84,000
13	Union Council Roghani-II Chaman	96,000
14	Union Council, Ledgisht Washuk	280,000
15	Union Council, Jali District Dalbandin	97,000
16	Union Council Taftan, Dalbandin	133,000
17	Union Council, Saddar Samalang Ziarat	130,100
<b>Total</b>		<b>1,619,650</b>

Following irregularities were noticed in this regard:

- i. Estimates of works and report of the sanitation In charge regarding the work done were not prepared;
- ii. Actual dates and quantities of the garbage disposed were not recorded;
- iii. Sanctions of the competent authority were not obtained;
- iv. Acknowledgement receipts were also not obtained; and
- v. The site / place of disposal of garbage were not mentioned.

Incurrence of expenditure in violation of rules may lead to risk of misappropriation of funds.

The matter was reported to the Secretary, Balochistan Local Government Board, Quetta and Secretaries concerned during November and December 2015 but no reply is received till finalization of this Report.

In the DAC meeting held on 06 January, 2016, wherein maximum UCs did not attend the meeting, the rest were directed that the expenditure be justified by providing all the relevant record to Audit for verification within a week time. No further compliance was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure may either be justified or the amount be recovered. Moreover, the responsibility be fixed against the official(s) involved under intimation to Audit.

[AIR Para Nos: 1,1,4,1,1,1,1,1,1,1,1,1,2,1,1,5]

**CHAPTER-2**  
**LOCAL GOVERNMENTS**

## **LOCAL GOVERNMENTS**

### **I Introduction:-**

Local Governments consist of Director General who is the Incharge of Local Government and Rural Development Departments at Provincial Level i.e. Directors Local Government for each Division, Assistant Directors for each District and Development Officers for each Tehsil level and Secretary, Local Government and Rural Development is the Principal Accounting Officer (PAO) for these Local Bodies.

### **II Functions:-**

As per BLG Act, 2010 and amendments therein, following are the functions laid down for Local Government.

- i. Administrative Support/HRM/HRD to Local Councils (Metropolitan Corporation, Municipal Committees, District Councils and Union Councils).
- ii. Service matters of Local Councils Service and employees of Local Councils Service.
- iii. Fiscal Support to Local Councils through Local Councils grants Committee.
- iv. Monitoring of the Local Councils.
- v. Supervision and coordination of Local Government Reforms.
- vi. Coordination and monitoring of Federal, Provincial and Foreign Aided Projects of Local Councils.
- vii. Capacity building of Local Council elected representatives and functionaries of Local Councils through Provincial/Federal Training Institutions.
- viii. Rules, by laws and policies under the Balochistan Local Government Act, 2010 and amendments therein.
- ix. Liaison with Provincial Government Departments and Local Governments.
- x. Coordination in the matters relating to Audit and accounts of Local Councils/Secretarial Support for Local Councils Accounts Committee.
- xi. Judicial power for Councils/Local Governments and Muslim Family laws.

- xii. Matters relating to Kacchi Abadies.
- xiii. Matter relating to writ petitions, civil suits instituted against Local Councils.
- xiv. Budget of Local Councils.
- xv. Imposition of Taxation by Local Councils.
- xvi. Assistance to Federal Government for census.
- xvii. Functions relating to Balochistan Local Council Election Cell and Coordination with Election Commission of Pakistan in matters relating to National/Provincial assemblies and Local Councils elections.
- xviii. Spatial planning and Housing.
- xix. Coordinating National/Provincial Fairs and Exhibitions.
- xx. Conduct of elected members.
- xxi. Assistance in improvement of the municipal services.
- xxii. Building control.
- xxiii. Matters relating to movable and immoveable property of Local Councils.

### III Comments on Budget and Accounts (Variance Analysis)

Development and Non-Development Funds amounting to Rs 1,693 million were allocated for 97 formations of Local Governments during 2014-15. Against the said allocation, an expenditure of Rs 1,659 million was incurred as summarized below:

(Rs in million)

<b>Non-Development</b>									
S. No	Name of Formation	Actual Grant			Actual Expenditure			(-) Excess/ (+) Saving	% Age
		Salary	Non-Salary	Total	Salary	Non-Salary	Total		
1	Secretary, Local Government Balochistan(1)	25	8	<b>33</b>	23	7	<b>30</b>	3	9%
2	Director General, Local Government Balochistan(1)	39	24	<b>63</b>	37	22	<b>59</b>	4	6%
3	Directors, Local Government, Balochistan(6)	66	7	<b>73</b>	65	6	<b>71</b>	2	2%
4	Rural Development Academy(1)	21	10	<b>31</b>	19	8	<b>27</b>	4	12%
5	Assistant Directors, Local Government, Balochistan(30)	297	26	<b>323</b>	292	25	<b>317</b>	6	2%
6	Development Officers, Balochistan(58)	370	42	<b>411</b>	367	40	<b>407</b>	4	1%
<b>Total</b>		<b>817</b>	<b>117</b>	<b>934</b>	<b>803</b>	<b>108</b>	<b>911</b>	23	<b>33%</b>
<b>Development</b>									
Public Sector Dev. Program		0	0	<b>432</b>	0	0	<b>427</b>	<b>5</b>	1%
Pak and DGS		0	0	<b>159</b>	0	0	<b>156</b>	<b>3</b>	2%
CM Special		0	0	<b>168</b>	0	0	<b>165</b>	<b>3</b>	2%
<b>Total (Development)</b>		<b>0</b>	<b>0</b>	<b>759</b>	<b>0</b>	<b>0</b>	<b>748</b>	<b>11</b>	<b>5%</b>
<b>Grand Total</b>		<b>817</b>	<b>117</b>	<b>1693</b>	<b>803</b>	<b>108</b>	<b>1659</b>	<b>34</b>	<b>38%</b>

**a) Non-Development Expenditure**

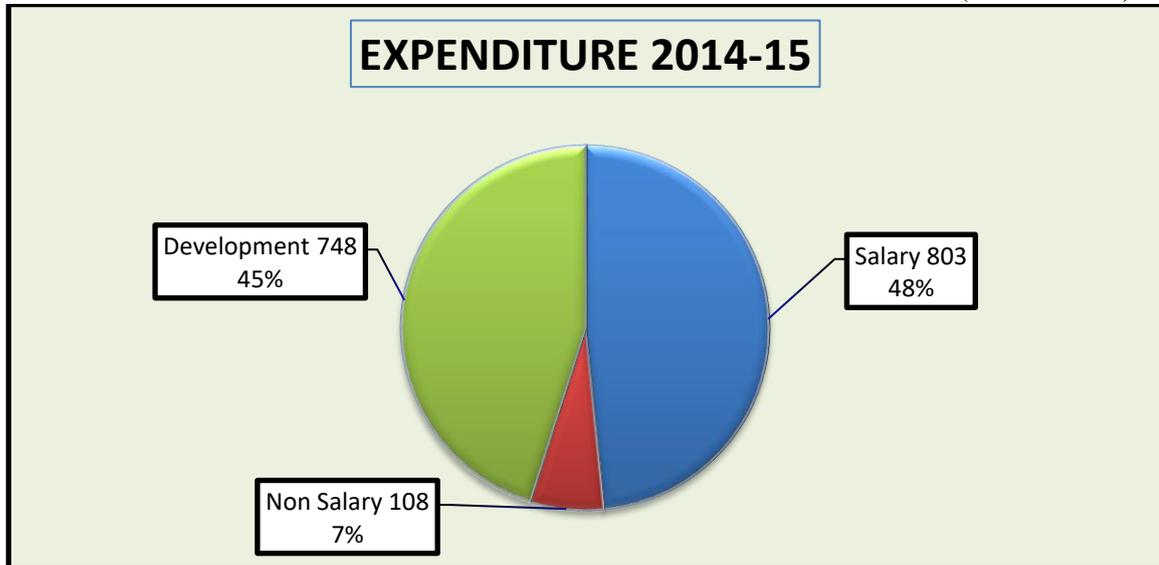
In the financial year 2014-15, there was a saving of Rs 23 million i.e. 33%. The reasons of which may be provided by authorities concerned.

**b) Development Expenditure**

In the year 2014-15, there was a saving of Rs 11 million i.e. 5% for which the authorities concerned may provide reasons.

#### IV Chart and Graph

(Rs in million)



For the financial year 2014-15, the salary, non-salary and development expenditure comprised 48%, 7% and 45% of total expenditure respectively.

#### V Comments on the status of compliance with PAC directives

Public Accounts Committee has recently been formed in Balochistan but no Audit Report of Local Councils/Governments has been discussed in the PAC as yet.

## 6. ASSISTANT DIRECTORS, LOCAL GOVERNMENT

### 6.1 AUDIT PARAS

#### Irregularity & Non Compliance

##### 6.1.1 Expenditure Without Physical Verification of Development Schemes–Rs 149.041 Million

As per instruction issued vide letter No.SO-1(LG)5(2)/2012/6164-74 Date 31<sup>st</sup> July,2012 that Director General, Local Government Department along with nominated body shall carry out periodically inspection of the schemes and submit their reports to the Government.

The following Assistant Directors Local Government incurred an expenditure of Rs 149,041,000 on development schemes out of Senator/MPA fund without physical inspection of the schemes by the authorized officer of the Local Government during the financial year 2014-15. Detail is in **Annexure-40**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Assistant Director Local Government, Lasbella	116,800,000
2	Assistant Director Local Government, Mastung	32,241,000
<b>Total</b>		<b>149,041,000</b>

The unauthorized execution of schemes resulted in violation of rules.

The matter was reported to concerned authorities during December, 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January 2016, wherein the authorities concerned were directed to get all the schemes physically verified from the Divisional Director concerned and Director Technical of the Local Government within one week. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends immediate inspection of all the schemes by the Director Technical, under intimation to Audit.

[AIR Para No:11,10]

### **6.1.2 Expenditure Without Maintaining Measurement Books- Rs 116.800 Million**

According to Para 334 of PWD Code and 280-283 of PWA Code for detailed measurement on the basis of actual work done, Measurement Book (MB) is required to be maintained by the Engineer concerned under whom the work was executed as required.

The Assistant Director Local Government, Lasbella incurred an expenditure of Rs 116,800,000 on development works during the financial year 2014-15 without preparing Measurement Books. Further physical verification and third party validation were also not carried out of all the schemes. Detail is given in Annexure-41.

Incurring expenditure without preparing Measurement Books may result misuse of public money.

The matter was reported to concerned authorities during December, 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January, 2016 wherein the concerned authority was directed to provide all the MBs in original to audit for scrutiny. No further progress was intimated till finalization of this Report.

Audit recommends that responsibility be fixed against official(s) at fault for incurring expenditure on development works without maintaining MBs under intimation to Audit.

[AIR Para No:17]

### 6.1.3 Expenditure on Development Schemes Without Third Party Validation Rs–102.903 Million

According to instructions communicated vide Finance Department Balochistan 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”.

The following Assistant Directors Local Government incurred an expenditure of Rs 102,903,990 on development schemes without obtaining validation from the third party. Detail is in **Annexure-42**.

(Amount in Rs)

S.No.	Name of Office	Amount
1	Assistant Director Local Government Khuzdar	9,900,000
2	Assistant Director Local Government Quetta	79,911,990
3	Assistant Director Local Government Ziarat	3,800,000
4	Assistant Director Local Government Gwadar	8,242,000
5	Assistant Director Local Government Jaffarabad	1,050,000
<b>Total</b>		<b>102,903,990</b>

Schemes executed without third party validation hold suspicion about the completion of the schemes.

The matter was reported to concerned authorities during November and December, 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January, 2016, it was directed that all the schemes be inspected through Director Development of P&D Department. Inspection report in this regard may be provided to Audit. No further progress was intimated till finalization of this Report.

Audit recommends that all the schemes need immediate inspection by the Director Development concerned under intimation to Audit.

[AIR Para Nos: 5,10,14,4]

#### 6.1.4 Expenditure Without Technical Sanction—Rs 69.700 Million

According to CPWD Para-56, “The Technical sanction must be obtained from the competent authority and as per Para-153 Section III of the Audit code”.

According to instructions communicated vide Local Government Balochistan letter No. SO/LG/4834-4959 dated July 23, 2011, Technical Sanction of all the estimates exceeding Rs 1.00 million should obtain from the Director General Local Government.

The following Assistant Directors Local Government approved and executed different development schemes at the cost of Rs 69,700,000 during the financial year 2014-15 without obtaining technical sanction from the Director General Local Government. Detail is in **Annexure-43**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Assistant Director Local Government, Jafferabad	10,500,000
2	Assistant Director Local Government, Naseerabad	2,000,000
3	Assistant Director Local Government, Lasbella	57,200,000
<b>Total</b>		<b>69,700,000</b>

ADLGs unauthorized approved the schemes beyond their competence, which caused financial indiscipline.

The matter was reported to authority concerned during December 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January, 2016, and it was informed that the Technical sanction is yet to be obtained which will be provided to Audit in due course of time. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends for fixing responsibility against the official(s) at fault besides regularization of the expenditure under intimation to Audit.

[AIR Para Nos:6,7,8]

### 6.1.5 Unauthorized Expenditure on Development Due to Allowing Change of Location Schemes -Rs 27.000 Million

As per direction mention in Office Order No. SO-I (LG) 5 (2)/2012/6164-74 dated 31<sup>st</sup> July, 2012. The PC-I should be prepared on prescribed format. i.e. detail / design/ location/ public benefit etc,

The Assistant Director Local Government lasbella got approved an expenditure of Rs.27,000,000 for construction of 27 No. of Community Halls at uthal,Lakhra and Kanraj District lasbella as per PC-I, but locations have been changed to winder,lyari, Sonmiani, Dureji, Bela, Lavi Kannar, Jam Yousabad, Shawok Sariwari, Gaddore, Baag without any approval from competent authority. Detail is given below.

(Amount in Rs)

S. No.	Schemes Mentioned in PC-I	Change to	Estimated Cost
1	Construction of 27 Nos Community Halls at Uthal, Lakhra and Kanraj District Lasbella.	Winder, Lyari, Sonmiani, Dureji, Bela, Lavi Kannar, Jam Yousafabad, Shawok Sariwari, Gaddore, Baag.	27,000,000
<b>Total</b>			<b>27,000,000</b>

Change of location of Schemes without approval from competent authority created doubts and the risk of misappropriation of funds cannot be ruled out.

The matter was reported to the Director General Balochistan Local Government, Quetta and authority concerned during December, 2015 but no reply was received.

In the DAC meeting held on 08 January, 2016, it was intimated that the work were carried out as per PC-I. DAC however, directed the authorities concerned to show the relevant record to Audit within a week time. No further progress was intimated till finalization of this Report.

Audit recommends to inquire the matter and responsibility be fixed besides taking appropriate departmental action against the official(s) at fault for un-authorized change of location of schemes under intimation to Audit.

[AIR Para Nos: 10]

### **6.1.6 Unauthorized Execution of Work Before Release of Budget -Rs 20.000 Million**

As per Para-15 of GFR Vol-I, “no expenditure should be incurred, nor any commitment of fund made for any project not included in the annual development programme, nor any works started, contract awarded, any down payment made, letters of credit opened for which there is no budgetary provision.

According to Para 56 of CPWD Code, "no construction and major repair work should be executed until and unless detail estimates are prepared and sanctioned from the competent authority."

According to Rule 88 & 89 of CPWD Code, “The agreements with the contractors must be in writing and should be precisely and definitely expressed.

The Assistant Director Local Government Lasbella approved and executed different development schemes at the cost of Rs 20,000,000 during the financial year 2014-15 before release of budget i.e. on 04-6-2015. The tender was called for in newspaper on 03-05-2015 while opened on 19-05-2015 and work order issued to the contractors on 20-05-2015. Further development schemes were started without receiving call deposit from contractor, without preparing detailed estimates and written agreements with contractors. Detail is in **Annexure-44**.

Execution of work by giving undue favour to contractor before release of budget and non-availability of details and relevant record was a serious irregularity on the part of management which transpired the misuse of Government funds

The matter was reported to the Director General Balochistan Local Government, Quetta and authority concerned during December, 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January, 2016, the PAO showed great concern and directed to provide all the relevant record to Audit. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends to inquire the matter and responsibility be fixed besides taking appropriate departmental action against the official(s) at fault for un-authorized execution of work before release of budget under intimation to Audit.

[AIR Para Nos: 15]

### **6.1.7 Unauthorized Expenditure on Development Schemes –Rs 20.000 Million**

According to Para 56 of CPWD Code, "no construction and major repair work should be executed until and unless detail estimates are prepared and sanctioned from the competent authority."

According to Rule 88 & 89 of CPWD Code, "The agreements with the contractors must be in writing and should be precisely and definitely expressed.

According to Clause 6 of contract agreement, "On completion of the work, the contractor shall be furnished with certificate by the Engineer-in-charge of such completion".

The Assistant Directors Local Government, Jhal Magsi incurred an expenditure of Rs 20,000,000 on development schemes during the financial year 2014-15 without preparing detailed estimates, written agreements with contractors and without obtaining satisfactory completion certificates from contractors. Detail is in **Annexure-45**.

Due to non-availability of details and relevant record the risk of misappropriation of funds cannot be ruled out.

The matter was reported to authorities concerned during December 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January, 2016, DAC directed the authorities concerned to show all the relevant record to Audit. No further progress was intimated till finalization of this Report.

Audit recommends to inquire the matter and responsibility be fixed besides taking appropriate departmental action against the official(s) at fault for incurring unauthorized expenditure under intimation to Audit.

[AIR Para Nos: 1,3]

### **6.1.8 Unauthorized Expenditure Without Satisfactory Completion Certificate—Rs 9.768 Million**

According to Clause 6 of contract agreement, "On completion of the work, the contractor shall be furnished with certificate by the Engineer-in-charge of such completion".

The following Assistant Directors Local Government incurred an expenditure of Rs 9,767,912 on development schemes during the financial year 2014-15 without obtaining completion certificates of work done from the concerned contractors. Detail is in **Annexure-46**.

(Amount in Rs)

<b>S. No.</b>	<b>Name of Office</b>	<b>Amount</b>
1	Assistant Director Local Government, Kohl	2,767,912
2	Assistant Director Local Government, Musa Hail	7,000,000
<b>Total</b>		<b>9,767,912</b>

Unauthorized payment without completion certificate would not authenticate the satisfactory completion of work, which caused financial indiscipline.

The matter was reported to authorities concerned during November 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January 2016, DAC directed the authorities concerned to show the completion reports of the concerned engineers and contractors along with the relevant record to Audit. No further progress was intimated till finalization of this Report.

Audit recommends to inquire the matter and responsibility be fixed besides taking appropriate departmental action against the officials at fault for incurring unauthorized expenditure under intimation to Audit.

[AIR Para Nos: 4,7]

### **6.1.9 Unauthorized Booking of Expenditure in Shape of Security Deposit to Avoid Lapse of Budget- Rs 1.479 Million**

As per Para 2.66 of B&R Code and Clause 19 of conditions of contract agreement, “Security deposit @ 10% should be deducted from the payment made to the contractor for work done and refunded after three (3) months of the completion of scheme.”

The Assistant Director Local Government, Quetta, excess deducted security deposit of Rs.1,479,025 without work done basis to avoid the lapse of budget grant. Detail is in **Annexure-47**.

Drawal of Government money from public ex-chequer as security deposit over and above the admissible limit to avoid lapse of budget was a serious irregularity on the part of management which transpired of the misuse of Government funds.

The matter was reported to authority concerned during November 2015 but no reply was received

In the DAC meeting held on 08<sup>th</sup> January, 2016, the DAC directed responsibility be fixed for unauthorized drawal of public money against development schemes without work done and placing it as security deposit to avoid the lapse of budget besides obtaining regularization from the competent authority. No progress was reported till finalization of report.

Audit recommends that the matter be inquired for fixing of the responsibility against the officials besides regularization from the competent authority under intimation to Audit.

[AIR Para Nos: 8]

## **Performance**

### **6.1.10 Overpayment Due to Allowing Additional Rates on Civil Works - Rs. 3.345 Million**

According to Para-65 of GFR Vol-I, when the expenditure upon a work exceeds or is found likely to exceed, the amount administratively approved for it by more than 10%, revised administrative approval must be obtained from the competent authority to approve the cost, as so enhanced.

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

The Assistant Director Local Government, Lasbella paid significant amount to various contractors by giving additional rates on different items of civil works against CSR rate. This resulted loss of Rs. 3,345,713. Detail is in **Annexure-48**.

Excess payment of additional rates lead to non-compliance of the applicable rules/ regulations and loss to the local funds.

The matter was reported to the Director General Balochistan Local Government, Quetta and authority concerned during December, 2015 but no reply was received.

In the DAC meeting held on 08 January, 2016, the authorities concerned intimated that the schemes were carried out as per PC-I. The DAC directed that all the record i.e. approved estimates, work order, copies of agreement, MBS, completion report and physical verification may be provided to Audit for verification within a week. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends to provide the necessary record immediately or recovery be effected from contractor concerned under intimation to audit. .

[AIR Para Nos: 2]

### Internal Control Weaknesses

#### 6.1.11 Expenditure Allowing Non Schedule Rates Without Analysis –Rs 26.588 Million

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

The following Assistant Directors Local Government awarded and executed different schemes at the cost of Rs 26,588,052 on NSR basis without preparing detailed analysis of the items and getting its approval from the competent authority. Detail is in **Annexure-49**.

(Amount in Rs)

S. No.	Name of Office	Amount
1	Assistant Director Local Government, Lasbella	10,183,125
2	Assistant Director Local Government, Quetta	15,689,727
3	Assistant Director Local Government, Jafferabad	2,170,110
4	Assistant Director Local Government, Naseerabad	715,200
<b>Total</b>		<b>26,588,052</b>

Due to weak internal controls, amount for NSR items were paid without obtaining rate analysis from the competent authority.

The matter was reported to authorities concerned during November and December 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January 2016, the authorities concerned were directed to provide the rate analysis duly approved from the competent authority. No further progress was intimated till finalization of this Report.

Audit recommends that unauthorized expenditure be got regularized by providing approval of the rates duly verified by the competent authority under intimation to Audit.

[AIR Para Nos: 6,7,2,4]

**6.1.12 Non-Deduction of Call Deposits @2% From the Contractors on Civil Works  
–Rs 1.198 Million**

As per Clause-1 of the Contract, “Whose tender may be accepted, shall permit Government at the time of making any payment of him for work done under the contract to deduct call deposit @ 2% of the contract amount”.

The Assistant Director Local Government, Lasbella executed different development schemes at the cost of Rs 95,400,000 but call deposit @ 2% amounting to Rs 1,198,000 was not received from the contractors concerned. Detail is in **Annexure-50**.

Non receipt of call deposit from contractors was due to weak internal controls.

The matter was reported to authority concerned during December 2015 but no reply was received.

In the DAC meeting held on 08<sup>th</sup> January 2016 the authority concerned explained that record regarding receipt of call deposit from contractors will be shown to Audit at shortest possible time. No further progress was intimated to Audit in compliance of the DAC directives till finalization of this Report.

Audit recommends that either the expenditure without receipt of call deposit be justified or it may be regularized under intimation to Audit.

[AIR Para Nos: 7]

## ANNEXURE-1

## MFDAC PARAS

(Rs in million)

S. No	Para No.	Subject	Amount
<b>METROPOLITAN CORPORATION QUETTA</b>			
1	4	Non realization of revenue stamp duty	0.17
2	5	Less deduction of income tax and recovery	0.49
3	8	Less deduction of Income tax	0.02
4	11	Execution of civil works project without third party validation	9.96
5	14	Recovery on account of 2% penalty due to late completion of development work.	0.09
6	15	Less deduction of Income tax	0.04
7	17	Less deduction of Income tax	0.35
8	21	Less deduction of income tax on account of development work	0.09
9	23	less deduction of income tax on account of purchase of various items	0.05
10	25	less deduction of income tax on account of repair of transportation	0.02
11	30	Loss due to none revision of hospital wastage.	1.007
12	27	irregular expenditure due to splitting up the expenditure to avoid the tendering process	0.38
13	28	loss due to non-recovery of rent of bill boards	0.86
14	33	unauthorized issuance of NOC for road cutting	0.70
15	34	Loss due to non- collection of license fees	1.125
16	35	Non- recovery of income tax	0.42
<b>MUNICIPAL CORPORATIONS / COMMITTEES</b>			
17	5	Losses to the government due to non deposition	0.22
18	7	Un-authorized expenditure per month on account of daily wages	0.23
19	1	Unauthorized expenditure on account of purchase of vehicle for MC chairman	3.7

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
20	2	Losses due to non deposition of 1/5 GST deducted from supplier's bill	0.1
21	3	Doubtful expenditure on removal of rubbish	0.3
22	4	Execution of work without obtaining technical sanction	3.0
23	5	Execution of work without obtaining administrative approval	3.0
24	3	Doubtful expenditure on removal of rubbish	0.3
25	4	Execution of work without obtaining technical sanction	3.0
26	5	Execution of work without obtaining administrative approval	3.0
27	3	Insecure mode of payment of staff salaries amounting	5.5
28	4	Irregular expenditure on account of purchase of furniture	0.6
29	5	Irregular expenditure on account of minor repair works	0.5
30	3	Irregular expenditure on account of POL without maintenance of log book	0.1
31	5	Irregular expenditure on account of repair of vehicle	0.1
32	1	Doubtful expenditure of on account of cleaning of sewerage line/garbage	0.2
33	2	Non-realization of property rent and recovery from rented property	0.0
34	3	Non realization of property/ building rented out and recovery	0.0
35	8	Execution of civil works project without third party validation	8.8
36	2	Un-authorized expenditure on account of purchase of sanitation articles.	0.4
37	5	Execution of development work without technical sanction worth	6.8
38	6	Overpayment due to allowing higher rate of premium	0.0
39	5	Irregular expenditure on purchase of street light items.	0.2
40	6	Irregular expenditure on repair and maintenance of vehicle	0.2
41	1	Recovery of GST	0.2
42	4	Irregular purchase of POL/ diesel	0.4
43	9	Unauthorized expenditure on purchase of street lights accessories.	0.2
44	2	Non deposition of Income Tax	0.01
45	4	Irregular expenditure on repair and maintenance of vehicle	0.6

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
46	7	Development/ repair of schemes without third party validation	0.8
47	3	Unauthorized expenditure on purchase of dengue mosquitoes spray.	0.3
48	9	Unauthorized expenditure on purchase of electric items.	0.2
49	5	Unauthorized expenditure on purchase of dengue mosquitoes spray.	0.4
50	7	Irregular purchases	0.3
51	8	Unauthorized expenditure on development charges	0.6
52	10	Non recovery of time over run Penalty	0.1
53	6	Unauthorized expenditure on sanitation items.	0.2
54	8	Non-accountal of valuable items in stock register	0.3
55	2	Non- recovery of general sales tax	0.0
56	10	Irregular expenditure on account of purchase of electric items	0.2
57	2	Non- recovery of general sales tax	0.1
58	4	Non recovery of income tax	0.0
59	9	Irregular expenditure of Rs. 106,500/- on repair of vehicles	0.1
60	8	Irregular purchases of	0.1
61	11	Non recovery of stamp duty	0.0
62	15	Expenditure without physical verification of development schemes	19.6
63	6	Irregular purchase of electric items	0.2
64	8	Unauthorized/doubtful expenditure	0.1
65	13	Irregular purchases of	0.5
66	1	Non deduction of income tax	0.0
67	2	Loss to the government due to non-realization of shops rents-	0.2
68	5	Un-justified P.O.L expenditure	1.0
69	6	Unauthorized/ irregular expenditure on account of bajri charges	0.1
70	1	Recovery of general sales tax	0.0
71	1	Non deposition of income tax	0.1
72	5	Non realization of shops rents	0.3
73	8	Unauthorized expenditure on purchase of electric items	0.8

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
74	1	Execution of work without obtaining technical sanction	3.5
75	2	Less deduction of income tax on account of civil work	0.0
76	3	Insecure mode of payment of staff salaries amounting	1.2
77	4	Non deposition of income tax into government treasury	0.2
78	4	Unauthorized expenditure on account of purchase of hand pump	0.1
79	5	Irregular expenditure on account of pol	0.4
80	6	Irregular & doubtful expenditure on account of sports fund	0.2
81	7	Non- recovery of general sales tax	0.1
82	13	Execution of work without obtaining technical sanction -	24.0
83	3	Irregular expenditure on repair of vehicle to the tune	0.1
84	4	Irregular expenditure on account of blade work	0.5
<b>DISTRICT COUNCIL</b>			
85	5	Irregular expenditure e on blade work	0.09
86	7	Irregular purchase on account of hardware/ electric items	0.09
87	3	Doubtful expenditure due to splitting up the expenditure	0.39
88	1	Un-authorized expenditure on account of purchase of electric generator	0.12
89	3	Non- realization of shop rent and recovery	0.67
90	5	Un-authorized expenditure on account of purchase of electric articles	0.15
91	1	Non recovery of income tax	0.01
92	2	Non recovery of sales tax	0.02
93	3	Irregular expenditure on account of sports	0.16
94	6	Non accountal of valuables into stock register	0.18
95	4	Unauthorized expenditure on purchase of electric items.	0.11
96	6	Irregular purchases	0.15
97	1	Irregular payment of general sales tax	0.02
98	3	Irregular p.o.l expenditure	0.09
99	4	Irregular purchase of stationery	0.10
100	1	Non recovery of GST	0.02

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
101	2	Unauthorized expenditure on repair of vehicles	0.08
102	2	Non recovery of income tax	0.01
103	1	Non- recovery of income tax	0.01
104	2	Non- recovery of general sales tax	0.01
105	4	Unjustified pol expenditure	0.08
106	3	Execution of development work without technical sanction	6.78
107	6	Un-authorized expenditure on account of purchase of electric generator.	0.16
108	1	Non- recovery of general sales tax	0.00
109	8	Non recovery of stamp duty	0.05
110	1	Recovery of general sales tax	0.01
111	3	Less deduction of income tax	0.01
112	4	Less deduction of income tax	0.01
113	3	Non recovery of income tax	0.06
114	1	Non recovery of income tax	0.01
115	2	Un-justified purchase of pol/diesel	0.11
116	3	Unauthorized expenditure on repair of vehicles	0.08
117	1	Irregular/doubtful expenditure on removal of rubbish	0.12
118	2	Non recovery of income tax	0.04
119	3	Doubtful expenditure due to splitting up the expenditure	0.19
120	4	Irregular purchases	0.35
121	5	Unjustified pol expenditure	0.19
122	6	Unauthorized/doubtful expenditure	0.09
<b>UNION COUNCILS</b>			
123	2	Non recovery of sales tax	0.01
124	1	Suspicious expenditure on account of purchase of firewood for office	0.05
125	1	Unauthorized expenditure per year on account of pay and allowances	0.14
126	1	Unauthorized expenditure per year on account of pay and allowances	0.08

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
127	1	Unauthorized expenditure per year on account of pay and allowances	1.09
128	1	Unauthorized expenditure per year on account of pay and allowances	0.08
129	1	Non recovery of income tax	0.01
130	2	Non recovery of sales tax	0.01
131	3	Non-accountal of valuable items in stock register	0.09
132	1	Irregular/unauthorized expenditure on laying of shingle bajri	0.09
133	1	Irregular / doubtful expenditure on land leveling amounting	0.09
134	3	Doubtful payment on account of health & sanitation.	0.09
135	5	Unauthorized expenditure on land leveling.	0.08
136	1	Non recovery of gst	0.01
137	3	Irregular purchases	0.07
138	2	Irregular expenditure on cleaning charges	0.09
139	3	Irregular purchases	0.05
140	2	Irregular expenditure on account cleaning charges	0.07
141	1	Irregular/doubtful expenditure on removal of rubbish	0.07
142	1	Irregular/doubtful expenditure on removal of rubbish	0.07
143	2	Unauthorized/doubtful expenditure	0.06
144	1	Irregular/doubtful expenditure on removal of rubbish	0.07
145	1	Irregular/doubtful expenditure on removal of rubbish	0.06
146	2	Irregular purchases	0.06
147	3	Unjustified pol expenditure	0.33
148	4	Unauthorized/doubtful expenditure	0.06
149	1	Irregular/doubtful expenditure on removal of rubbish	0.06
150	1	Irregular/doubtful expenditure on removal of rubbish	0.07
151	1	Non recovery of gst	0.01
152	2	Non recovery of GST	0.00
153	1	Non deposit of income tax	0.01
154	2	Less deduction of income tax	0.01

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
155	3	Money retained outside government chest	0.04
156	4	Unjustified POL expenditure	0.07
157	6	Unauthorized/doubtful expenditure on repair of transport	0.09
158	8	Irregular expenditure on account of sports grant	0.08
159	9	Irregular expenditure on account of purchase of furniture	0.09
160	10	Irregular purchases	0.26
<b>ASSISTANT DIRECTORS, LOCAL GOVERNMENT</b>			
161	3	Recovery of GST	1.0
162	5	Tendering process without following PPRA/BPPRA rules	116.8
163	12	Irregular purchase of pol/diesel	0.4
164	21	Irregular expenditure without cube testing	13.0
165	23	Work executed without bricks testing Note: As per DAC decision, the facility of laboratory of bricks is not available in the Lasbella District	48.1
166	3	Overpayment due to allowing excess premium	0.2
167	4	Less deduction of income tax	0.0
168	6	Payment to contractors on account of execution of development schemes without satisfactory completion certificate and physical verification.	9.9
169	8	Irregular expenditure on execution of development	9.9
170	5	Expenditure without physical verification of development schemes	2.8
171	1	Non recovery of sales tax	0.0
172	8	Less deduction of income tax on development schemes	0.1
173	1	Irregular expenditure due to allowing excess quantity	0.01
174	2	Un-justified expenditure due to allowing un-necessary item of work.	1.5
175	3	Loss of due to skipping of an item of work	7.4
176	4	Un-authorized expenditure of due to allowing excess quantities.	0.2
177	10	Non recovery of time over run penalty	0.0

<b>S. No</b>	<b>Para No.</b>	<b>Subject</b>	<b>Amount</b>
178	11	Non-surrender of government fund.	2.2
179	12	Irregular expenditure of on account of development projects without physical inspection of the schemes by the government nominated authorities.	3.8
180	13	Unauthorized expenditure on development schemes	3.8
181	4	Non recovery of income tax	0.0
182	1	Irregular expenditure on repair and maintenance of Government buildings	8.2
183	2	Less deduction of income tax and recovery	0.1
184	1	Less deduction of income tax amounting to	0.0
185	1	Less deduction of income tax – on account of construction work	0.1
186	5	Irregular expenditure on development schemes	10.5
<b>Development Officers</b>			
187	1	Irregular POL expenditure	0.075
188	1	Un-justified P.O.L expenditure	0.087
189	2	Irregular expenditure on POL	0.103
190	4	Irregular purchases	0.068

**QUETTA METROPOLITAN CORPORATION**

**Annexure-2**  
**[Para 1.1.2]**

**Expenditure without technical sanction**

(Amount in Rs)

<b>S. No</b>	<b>Contractor</b>	<b>Name of Scheme</b>	<b>Allocation</b>
1	M/S Zarak construction co.	Construction of Metropolitan plaza at joint road, Sariab Phattak, Quetta.	69,149,000
2	M/S Mohammad Khan & Brothers	Earth filling, land leveling and construction of boundary wall at Raisani road adjacent Raisani house Quetta	1,146,000
3	M/S Abdul Qayoom Govt contractor.	Construction of protection wall for grave yard and tuff tiles street at H# 41 Pashtoon Abad	490,000
4	M/S Allah Dad Govt. Contractor.	Lifting of garbage from different areas of QMC	2,000,000
5	M/S Mukhtar Govt contractor.	Repair of Quarter No 15 Municipal colony Quetta	398,000
6	M/S Malik Jhangir Khan & Sons	Repair of Quarter No1-7 Municipal Colony Mansafi Road Quetta.	431,000
7	M/S Mohammad Ramzan Achakzai Govt: Contractor	Supply and fixing of street light Pashtoon Abad II and different streets of H# 39 Quetta	4,545,000
8	M/S Allah Dad & Co	Repair of fire brigade station Double road Quetta.	950,000
<b>Total</b>			<b>79,109,000</b>

**Annexure-3**  
**[Para 1.1.3]**

**Unjustified expenditure on sanitation**

(Amount in Rs)

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
25127381	1-5-15	Abdul Khaliq and Abdul Malik	Paid to Various labours	96,000
6617228	25-9-14	Abdul Malik and Co.	8 labours on account of Rs. 1200/- per person	67,200
29747633	1-6-15	Abdul Malik and Co.	Paid to Various labours	122,300
6617947	27-1-15	Abdul Qayum Govt. contractor	Paid to Various labours	144,000
6617977	27-1-15	AJ Kasi	Paid to Various labours	96,000
25127362	24-4-15	AJ Kasi	Paid to Various labours	76,800
29747665	30-6-15	Allah Dad and Co.	Paid to Various labours	2,000,000
6617282	30-9-14	Chikan Shah Govt. Contractor	paid to 12 labours	49,500
6836553	18-12-14	Ghulam Mohiuddin GC	Paid to Various labours	531,600
6836551	18-12-14	Ghulam Mohiuddin GC	paid to 5 labour @ 1200	30,000
25127340	24-4-15	Ghulam Mohiuddin GC	Paid to Various labours	115,200
29747621	15-6-15	Ghulam Mohiuddin GC	Paid to Various labours	240,000
29747621	15-6-15	Ghulam Mohiuddin GC	Paid to Various labours	120,000
29747619	15-6-15	Ghulam Mohiuddin GC	Paid to Various labours	120,000
29747617	15-6-15	Ghulam Mohiuddin GC	Paid to Various labours	120,000
29747693	4-6-15	Haji Mohammad	Paid to Various	342,500

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
		Yousaf Engineer	labours	
5403243	20-1-15	Heights Groups	Paid to Various labours	24,000
5403241	20-1-15	Heights Groups	Paid to Various labours	24,000
6617968	27-1-15	M/s Abdul Rahim	Paid to Various labours	99,000
6617920	27-1-15	M/s Mir Mohammad Hamza GC	Running and Final Bill	81,500
6616494	20-1-15	M/s Mir Mohammad Hamza GC	Paid to Various labours	120,000
29747639	18-06-15	M/s Mir Mohammad Hamza GC	Paid to Various labours	180,000
6617908	27-1-15	M/S Saeed and Co.	Running and Final Bill	96,000
6617911	27-1-15	M/S Saeed and Co.	Running and Final Bill	97,528
6617914	27-1-15	M/S Saeed and Co.	Running and Final Bill	93,000
6617914	27-1-15	M/S Saeed and Co.	Running and Final Bill	96,000
5403237	20-1-15	M/S Saeed and Co.	Paid to Various labours	60,000
5403239	20-1-15	M/S Saeed and Co.	Paid to Various labours	30,000
6617500	20-1-15	M/S Saeed and Co.	Paid to Various labours	30,000
		Mohammad Iddress and Brothers	5 labours @ 1200 (16 Days)	96,000
4547725	18-7-14	Mohammad Khan and Co.	5 labours @ 1200 (16 Days)	96,000
6180573	7-8-14	Mohammad Khan and Co.	Paid to Various labours	264,000
25127383	1-5-15	Mohammad Amin and Co.	Paid to Various labours	48,000
6836536	2-12-14	Mohammad Anwar Sanitary Inspector	paid to 20 labours 2 1200 per day (04 days)	96,000

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
25127342	20-4-15	Mohammad Anwar Sanitary Inspector	Paid to Various labours	24,000
25127343	20-4-15	Mohammad Anwar Sanitary Inspector	Paid to Various labours	12,000
29747658	19-06-15	Mohammad Anwar Sanitary Inspector	Paid to Various labours	50,000
6617414	7-1-15	Mohammad Idress and Co.	Paid to Various labours	49,200
25127327	17-4-15	Mohammad Idress and Co.	Paid to Various labours	96,000
4547724	18-7-14	Mohammad Khan and Co.	5 labours @ 1200 (16 Days)	96,000
6617288	2-9-14	Mohammad Khan and Co.	On	99,000
6617703	27-1-15	Mohammad Khan and Co.	Paid to Various labours	109,200
25127387	13-4-15	Mohammad Rahim GC	Paid to Various labours	324,000
29747645	19-06-15	Saadat and Co.	Paid to Various labours	234,000
4547716	11-7-14	Saleem Khan Govt. Contractor	8 labours on account of Rs. 1200/- per person	76,800
6617236	25-9-14	Saleem Khan Govt. Contractor	various labours	46,800
6524202	3-9-14	Saleem Khan Govt. Contractor	10 labours @ 1200 (10 days)	120,000
6836507	15-12-14	Saleem Khan Govt. Contractor	paid to 8 labours @ 1200 per day	48,000
6836508	15-12-14	Saleem Khan Govt. Contractor	paid to labours @ 1200 (10 days)	96,000
6837000	15-12-14	Saleem Khan Govt. Contractor	paid to 5 labours @ 1200	60,000
6836552	12-12-14	Saleem Khan Govt. Contractor		180,000
6836517	2-12-14	Saleem Khan Govt. Contractor	Paid to Various labours	56,400
6617917	27-1-15	Saleem Khan Govt.	Paid to Various	14,400

<b>Cheque No</b>	<b>Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
		Contractor	labours	
6617997	27-1-15	Saleem Khan Govt. Contractor	Paid to Various labours	60,000
6617999	27-1-15	Saleem Khan Govt. Contractor	Paid to Various labours	24,684
25127398	13-4-15	Saleem Khan Govt. Contractor	Paid to Various labours	67,200
25127300	13-4-15	Saleem Khan Govt. Contractor	Paid to Various labours	24,000
25127396	13-4-15	Saleem Khan Govt. Contractor	Paid to Various labours	96,000
25127394	13-4-15	Saleem Khan Govt. Contractor	Paid to Various labours	46,800
25127392	13-4-15	Saleem Khan Govt. Contractor	Paid to Various labours	90,000
25127385	13-4-15	Saleem Khan Govt. Contractor	Paid to Various labours	60,000
667902	27-01-15	M/s Yousaf Bangulzai Construction Co.	Cleaning of City Nalla Court	3,207,000
<b>Total:</b>				<b>11,369,612</b>

**Annexure-4**  
**[Para 1.1.4]**

**Expenditure without physical verification of Development Schemes**

(Amount in Rs)

<b>S. No</b>	<b>Name of Contractor</b>	<b>Name of Scheme</b>	<b>Allocation</b>
1	M/S Mohammad Khan & Brothers	Earth filling, land leveling and construction of boundary wall at Raisani road adjacent Raisani house Quetta	1,146,000
2	M/S Abdul Qayoom Govt contractor.	Construction of protection wall for grave yard and tuff tiles street at H# 41 Pashtoon Abad	490,000
3	M/S Allah Dad Govt. Contractor.	Lifting of garbage from different areas of QMC	2,000,000
4	M/S Mukhtar Govt contractor.	Repair of Quarter No 15 Municipal colony Quetta	398,000
5	M/S Malik Jhangir Khan & Sons	Repair of Quarter No1-7 Municipal Colony Mansafi Road Quetta.	431,000
6	M/S Mohammad Ramzan Achakzai Govt: Contractor	Supply and fixing of street light Pashtoon Abad II and different streets of H# 39 Quetta	4,545,000
7	M/S Allah Dad & Co	Repair of fire brigade station Double road Quetta.	950,000
<b>Total</b>			<b>9,960,000</b>

**Annexure-5**  
**[Para 1.1.5]**

**Irregular/doubtful expenditure due to splitting**

Amount in Rs

<b>Chque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Head of Account</b>	<b>Amount</b>
6617050	5-6-15	Mohammad Idress and Brothers	Cont: Road cross	93,207
25127613	5-6-15	Mohammad Idress and Brothers	Cont: Road cross	92,990
2974594	23-6-15	Abdul Jabbar Enterprises	Cont: Road cross	97,500
2974594	23-6-15	Abdul Jabbar Enterprises	Cont: Road cross	99,000
2974594	23-6-15	M/s Bahaudedin and Brothers	Cont: Road cross	91,352
25127613	5-6-15	M/s Mohammad Idress and Brs.	Cont: Road cross	91,152
25127603	4-6-15	M/s Asif and Company	Cont: Road cross	99,000
25127587	3-6-15	M/s Asif and Company	Cont: Road cross	89,000
6617974	27-1-15	M/s Mohammad Idress and Brs.	Cont: Road cross	84,376
6617979	27-1-15	M/s S.N Construction Co.	Cont: Road cross	93,000
6617958	27-1-15	M/s Rozi Khan Achakzai GC	Cont: Road cross	96,970
6617944	27-1-15	M/s Rozi Khan Achakzai GC	Cont: Road cross	96,000
6617949	27-1-15	M/s Rozi Khan Achakzai GC	Cont: Road cross	97,000
6617952	27-1-15	M/s Rozi Khan Achakzai GC	Cont: Road cross	96,000
6617955	27-1-15	M/s Rozi Khan Achakzai GC	Cont: Road cross	98,473
6617935	27-1-15	M/s Abdul Khaliq GC	Cont: Road cross	99,900
6617917	27-1-15	M/s Mir Mohammad Hamza CC	Cont: Road cross	93,944
25127336	17-4-15	Mohammad idress and Brs	Cont: Road cross	94,000
25127311	16-4-15	M/S DK and Co.	Cont: Road cross	97,000
25127308	16-4-15	M/S Salahuddin and Son	Cont: Road cross	98,500
25127389	13-4-15	M/s Rozi Khan Achakzai	Cont: Road cross	97,500

		GC		
25127366	10-4-15	Abdul Bari and Abdul Khaliq	Cont: Road cross	91,146
25127360	10-4-15	Abdul Qayum GC	Cont: Road cross	97,500
25127352	10-4-15	Allah Dad and Co.	Cont: Road cross	98,935
25127351	10-4-15	Allah Dad and Co.	Cont: Road cross	100,000
25127343	10-4-15	Ehsan Builders	Cont: Road cross	98,500
6617109	21-8-14	M/s Shaik Shai and Brothers	Cont: Road cross	100,000
6617111	21-8-14	M/s Shaik Shai and Brothers	Cont: Road cross	98,750
4547782	15-8-15	m/S Mohammad Asif and Co	Cont: Road cross	95,980
4547754	8-8-15	Mohammad idress and Brs	Cont: Road cross	99,518
4547757	8-8-15	Mohammad idress and Brs	Cont: Road cross	98,624
4547751	8-8-15	Mohammad idress and Brs	Cont: Road cross	89,360
6617281	30-9-14	M/s Saeed and Co.	Cont: Road cross	99,000
6617271	26-9-14	M/s Lucky and Sons	Cont: Road cross	97,800
6617273	26-9-14	M/s Lucky and Sons	Cont: Road cross	98,500
6617253	26-9-14	M/s Mohammad Ameen and Co.	Cont: Road cross	96,000
6617237	25-9-14	M/s Mohammad Rahim Durrani	Cont: Road cross	92,953
6617222	25-9-14	M/s Saeed and Co.	Cont: Road cross	99,000
6617225	25-9-14	M/s Mohammad Amin and Co.	Cont: Road cross	39,870
6617229	25-9-14	M/s Ehsan Builder	Cont: Road cross	100,000
6524275	17-9-14	M/S Salahuddin and Son	Cont: Road cross	97,000
6524275	2-9-14	M/s Chakkan Shah GC	Cont: Road cross	100,000
6617179	1-9-14	Mohammad idress and Brs	Cont: Road cross	96,661
6617175	1-9-14	Mohammad idress and Brs	Cont: Road cross	98,500
6617416	7-1-15	M/s Samiullah and Brothers	Repair of Sewerage Line	98,000
6617410	7-1-15	M/s Abdul Qauym GC	Const. of Drain at Hashim street	425,392
6617929	27-1-15	Attifaq Const. Co.	Const. of Drain at Hashim Street	98,890
6617988	27-1-15	M/s Haji Khan & Sons	Const. of Drain at	99,800

			Hashim	
6617961	27-1-15	M/s Khalid Const. Company	Const. of sewerage Line	100,000
6617923	27-1-15	M/s S.N Consultant Co.	Const. of sewerage Line	97,500
25127364-65	24-4-15	Syed Sanaullah GC	Const. of sewerage Line	273,000
25127354	23-4-15	Chakan Shah GC	Const. of sewerage Line	325,100
25127324	17-4-15	M/s Salahuddin and Co.	Const. of sewerage Line	97,858
25127357	10-4-15	M/s Dur Mohammad and Co.	Const. of sewerage Line	170,000
25127412	1-5-15	Mir Akhyan Mohammad Hassani and Brs.	Const. of sewerage Line	356,000
6617276	29-6-14	M/s Lucky and Sons	Const. of sewerage Line	100,000
6617270	26-9-14	M/s Lucky and Sons	Const. of sewerage Line	100,000
6524278	17-9-14	M/s Salahuddin and Co.	Const. of sewerage Line	99,500
6617199	2-9-14	M/s Haji Khudai Dad	Const. of sewerage Line	99,500
<b>Total:</b>				<b>6,720,001</b>

**Annexure-6**  
**[Para 1.1.6]**

**Loss due to non-collection/imposition of penalty on various high raised buildings**  
(Amount in Rs)

<b>S. No</b>	<b>No of Years</b>	<b>Locations</b>	<b>No.of Buildings</b>	<b>Up to Area</b>	<b>Rate of penalty /Day</b>	<b>Amount of penalty/ Day</b>	<b>Amount of penalty/ Year</b>	<b>Total Amount of Penalty (Approx.)</b>
1	3 years	Prince Road	5	1000	300	1500	547500	1,642,500
2	3 years	Prince Road	2	2000	500	1000	365000	1,095,000
3	3 years	Prince Road	3	3000	800	2400	876000	2,628,000
4	3 years	Liaqaut Bazar	5	1000	300	1500	547500	1,642,500
5	3 years	Liaqaut Bazar	5	2000	500	2500	912500	2,737,500
6	3 years	Qawari Road	4	1000	300	1200	438000	1,314,000
7	3 years	Qawari Road	3	2000	500	1500	547500	1,642,500
8	3 years	Qawari Road	2	3000	800	1600	584000	1,752,000
9	3 years	Zarghoon Road	6	1000	300	1800	657000	1,971,000
10	3 years	Zarghoon Road	3	2000	500	1500	547500	1,642,500
11	3 years	Zarghoon Road	6	3000	800	4800	1752000	5,256,000
12	3 years	Ainuddin Street	3	1000	300	900	328500	985,500

S. No	No of Years	Locations	No.of Buildings	Up to Area	Rate of penalty /Day	Amount of penalty/ Day	Amount of penalty/ Year	Total Amount of Plenty (Approx.)
13	3 years	Ainuddin Street	3	2000	500	1500	547500	1,642,500
14	3 years	Sorag Gunj Bazar	5	1000	300	1500	547500	1,642,500
15	3 years	Sorag Gunj Bazar	4	2000	500	2000	730000	2,190,000
16	3 years	Jinnah Road	6	1000	300	1800	657000	1,971,000
17	3 years	Jinnah Road	5	2000	500	2500	912500	2,737,500
18	3 years	Jinnah Road	4	3000	800	3200	1168000	3,504,000
19	3 years	Satellite town	25	1000	300	7500	2737500	8,212,500
20	3 years	Satellite town	1	2000	500	500	182500	547,500
21	3 years	Satellite town	2	3000	800	1600	584000	1,752,000
22	3 years	Mezan chowk	2	1000	300	600	219000	657,000
23	3 years	Mission Road	1	2000	500	500	182500	547,500
24	3 years	Mission Road	1	3000	800	800	292000	876,000
<b>Total</b>			<b>106</b>			<b>46,200</b>	<b>16,863,000</b>	<b>50,589,000</b>

## Annexure-07

[Para 1.1.7]

## Loss due to non-recovery of rent of shops/flats/cabins

(Amount in Rs)

S. No.	Location	No. of Shops/Flats/Cabins	Monthly rent for total shops	Total Balance
1	Shops Jinnah Cloth Market jinnah Road	32	2,900	348,000
2	Shops Thanah Road near Jinnah road	10	422	50,640
3	Shops Mochi Bazar Jamal Uddin Afghani road	10	2,550	306,000
4	Shops Mutton Market Kasi road Mezan Chowk	54	3,485	418,200
5	Shops Beef Market Kasi road	25	32500	3,900,000
6	Shops Meezan market at Sharah e Iqbal	55	66,400	1,532,900
7	Shops at Circular Road	55	88,575	2,691,000
8	Cabins at Circular road	91	60,550	4,381,300
9	Cabins near city Tanna	36	27,829	582,710
10	Cabins at Circular road	87	61,500	1,223,238
11	Shops at Kasi Road	49	65,400	1,665,800
12	Cabins at Kasi Road	66	21,300	1,022,400
13	Flats at Meezan market Shara e Iqbal	18	14,400	885,990
14	Shops at Prince road	8	2,250	25,200
15	News Paper shops Kasi road Mezan Chowk	14	10,113	13,200
16	Shops at Dr bano Road	11	6,500	37,000
17	Shops at Baldia Plaza Meezan Chock	69	73,250	3,044,900
18	Shops at Fire brigade Plaza opp city Tanna	73	64,200	534,000
19	Cabins at Tolla Ram road near city tanna	35	46,481	1,132,236
20	Shops First floor Fire brigade Plaza opp city Tanna	101	51,100	8,903,700
21	Ground Rent at Different areas	7	1,800	11,400
<b>Total</b>		<b>906</b>	<b>703,505</b>	<b>32,709,814</b>

**Annexure-08**  
**[Para 1.1.8]**

**Irregular expenditure on account of purchase of transport items**

(Amount in Rs)

<b>Ch. No</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Vr. No</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
6617353	11-10-14	Wazir Mohammad and Co.	Nil	Nil	Supply of transport items	563,248
6617351	11-10-14	Mohammad Idress and Brothers	0077	8-9-14	Supply of transport items	832,320
6617452	8-1-15	Mohammad Amin and Co.	45	Nil	Supply of transport items	13,461
5403296	26-01-15	Mohammad Amin and Co.	24	Nil	Supply of transport items	35,000
5403262	26-01-15	Mohammad Amin and Co.	19	Kasi	Supply of transport items	36,325
5403267	26-01-15	Mohammad Amin and Co.	20	Nil	Supply of transport items	56,410
29747943	19-6-15	Mohammad Amin and Co.	1	Nil	Supply of transport items	54,701
2512773	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	18	Nil	Supply of transport items	81,966
25127231	9-4-15	AJ Kasi and Asif Brothers Al-Gilani Road, Quetta	19	Nil	Supply of transport items	36,000
6524227	9-9-14	Abdul malik, Abdul Khaliq and Co.	38	Nil	Supply of transport items	28,633
6524234	9-9-14	Ehsan Builders, Qta	42		Supply of transport items	24,614

<b>Ch. No</b>	<b>Date</b>	<b>Name of Firm</b>	<b>Vr. No</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
6617248	26-9-14	Mohammad Amin and Co. (Non Reg)	44		Supply of transport items	17,393
29747911	12-61-5	Mohammad Idress and Brothers	0079	26-06-15	Supply of transport items	2,494,000
29747913	12-61-5	Mohammad Idress and Brothers	0086	26-06-15	Supply of transport items	2,388,000
29747915	15-6-15	Mohammad Idress and Brothers	0086	26-06-15	Supply of transport items	2,371,200
06617061	9-6-15	Mohammad Idress and Brothers	0081	26-06-15	Supply of transport items	184,650
<b>Total</b>						<b>9,217,921</b>

**Annexure-09**  
**[Para 1.1.9]**

**Loss due to non-revision of rent of bill boards**

(Amount in Rs)

<b>S. No.</b>	<b>Name of Company</b>	<b>No. of Boards</b>	<b>Size</b>	<b>Yearly rent Per Sq.ft</b>	<b>Yearly Actual total rent of bill boards</b>	<b>Proposed Yearly rent Per Sq.ft</b>	<b>Proposed total rent of bill boards</b>	<b>Total Loss Amount</b>
1	Dotani Group	22	7865	18	141,570	100	786,500	644,930
2	Ravi Advertising	24	4575	18	82,350	100	457,500	375,150
3	Mughal Advertising	9	2480	18	44,640	100	248,000	203,360
4	Hider Advertising	24	7700	18	138,600	100	770,000	631,400
5	Safa Advertising	13	3775	18	67,950	100	377,500	309,550
6	Diamond Advertising	18	5275	18	138,600	100	527,500	388,900
7	Qalam Car Advertising	24	12208	18	219,744	100	1,220,800	1,001,056
8	Ali Advertiser	1	1200	18	21,600	100	120,000	98,400
<b>Total</b>		<b>135</b>	<b>45078</b>	<b>18</b>	<b>811,404</b>	<b>100</b>	<b>4,507,800</b>	<b>3,652,746</b>

**Annexure-10**  
**[Para 1.1.10]**

**Retention of Government receipts**

(Amount in Rs)

S. No	Financial Year	Gross Amount	GST 16% &17%
1	2011-12	1,322,250	211,560
2	2012-13	2,029,341	344,988
3	2013-14	2,970,588	505,000
4	2014-15	6,004,200	1,020,714
<b>Total</b>		<b>12,326,379</b>	<b>2,082,262</b>

(Amount in Rs)

Cheque No.	Date	Name of Government Contractor	Amount	Income Tax	Particulars
1884412	14-12-09	Mohammad Rahim and Company	10,000,000	640,000	Construction of Bus Terminal Circular Road, Qta
1884426	31-12-09	Mohammad Rahim and Company	8,235,146	523,945	Construction of Bus Terminal Circular Road, Qta
<b>Total</b>			<b>18,235,146</b>	<b>1,163,945</b>	

**Annexure-11**  
**[Para 1.1.12]**

**Loss due to non- recovery of Income Tax**

(Amount in Rs)

S. No	Name of Contractors	Nature of Contract Fees	Bid Price	Income Tax 7.5%
1	M/S Zia ud Din	Slater fees	405,000	30,375
2	M/S Fazal ur Rehman	Motor/Cycle Stand Fees Jelani/Gelani Hospital Satellite town Quetta	800,000	60,000

<b>S. No</b>	<b>Name of Contractors</b>	<b>Nature of Contract Fees</b>	<b>Bid Price</b>	<b>Income Tax 7.5%</b>
3	M/S Abdul Hadi	Motor/Cycle Stand Fees Underground fire brigade Plaza Quetta	1,500,000	112,500
4	M/S Muhammad Salim	Motor/Cycle Stand Fees Sonehry Market Abdul Sattar road Quetta	1,050,000	78,750
5	M/S Nizam ud Din	Motor/Cycle Stand Fees Sonehry Market Abdul Sattar road Quetta	1,750,000	131,250
6	M/S Hameed ullah	Motor/Cycle Stand Fees Shahwani Market Sattar road Quetta	9,200,000	690,000
7	M/s Abdul Malik	Animals entry fees Bakra Piri eastern bypass Quetta	12,000,000	900,000
8	M/S Abdul Hadi	Baldia car parking underground Baldia Plaza Quetta	5,596,452	419,734
<b>Total</b>			<b>32,301,452</b>	<b>2,422,609</b>

**Annexure-12**  
**[Para 1.1.13]**

**Loss due to none revision of road cutting fees**

(Amount in Rs)

S. No	Department	Location	Sft	Rate/ Sft	Amount Received	Proposed Rate/Sft	Total Proposed Amount	Total Loss
1	M/S Sui Southern Gas Comp	Jinnah Road Fayaz Lab for Pit No.1	165	200	3,200	400	66,000	62,800
2		Cutting Kamalo Hazar Ganji Road Quetta	118 .08	200	23,616	400	47,232	23,616
3		Achakzai Mohalla Killi Gul Mohammad	984	200	196,800	400	393,600	196,800
4		Madarsa Road Satellite Town Quetta	656	200	131,200	400	262,400	131,200
5	M/s Faws Const & General Order Supply Quetta	Various Roads	6435	200	1,287,000	400	2,574,000	1,287,000
6		Various Roads	721.6	856	617,690	1500	1,082,400	464,710
<b>Total</b>					<b>2,259,506</b>		<b>4,425,632</b>	<b>2,166,126</b>

## Annexure-13

[Para 1.1.16]

## Unauthorized expenditure due to allowing non schedule rates without analysis

(Rs in million)

Item No & MB page	Name of Schemes	Name of Contractor	Items of work	Expenditure
29/132	Construction of Metropolitan plaza at joint road, Sariab Phattak, Quetta	M/S Zarak Construction Co.	Providing asphalt membrane sheet on vertical surface of RCC wall from back side.	0.606
34/133			3/8" thick cement plaster chips 1:2 cement chips ratio on inside wall and columns in basement for treatment seepage i/c making edges, corner, curing complete etc	0.495
39/134			Providing and fixing paver tuff tiles nominal thick of any color and size in G/floor laid over Murom/khaka i/c jointly and concreting the sides and curing complete.	1.714
40/135			Providing and lying 20 mm thick granite type glazed tiles of approved quality, color and size 16*16 on any type of flooring straight or curved as per drawing laid with cement slurry over cement rubbing, polishing etc	2.587
41/135			Providing and lying floor of marble slabs fine dressed on surface without winding in G/Floor and laid over 25mm(1") thick C/M 1:2 setting tiles with Portland cement slurry over cement water, jointing and washing the tiles/slabs with white cement slurry etc	0.286

<b>Item No &amp; MB page</b>	<b>Name of Schemes</b>	<b>Name of Contractor</b>	<b>Items of work</b>	<b>Expenditure</b>
59/139			P/fixing 10 Amps polycarbonate flame retardant s,p switch with fancy required gang plate etc .	0.042
28/131			P/fixing superior quality shutters with channel frame folding spring and pipe box etc	4.403
60/140			P/fixing & connecting of Clipsal make 5 amp, 3 pin switch socket etc	0.026
<b>Total</b>				<b>10.159</b>

## MUNICIPAL CORPORATIONS

**Annexure-14**  
**[Para 2.1.1]**

**Unauthorized expenditure on Development works**  
Municipal Corporation Pishin

(Amount in millions)

<b>S. No.</b>	<b>Name of Contractors</b>	<b>Name of Schemes</b>	<b>Total Value</b>
1	M/S Abdul Manan Govt. Const	Construction of PCC Street & Sewerage Drains killi Lamran	1.485
2	M/S Abdul Musavir Govt. Const	Construction of PCC Street & Sewerage Drains killi Lamran	1.980
3	M/S Al-Asmat Govt Const.	Construction of PCC Street & Sewerage Drains Killi Huramzai	1.980
4	M/S Al-Asmat Govt. Const	Construction of PCC Street & Sewerage Drains Killi Huramzai	1.485
5	M/S Al-Asmat Govt Const	Construction of PCC Street & Sewerage Drains Killi Huramzai	1.485
6	M/S Abdul Manaf Govt. Const	Construction of PCC Street & Sewerage Drains Killi Huramzai	1.485
7	M/S Omer Shah Tareen Govt. Const	Construction of PCC Street & Sewerage Drains Killi Seemzai	1.980
8	M/S Zia Ullah Khan Kakar Govt. Const	Construction of PCC Street & Sewerage Drains Killi Seemzai	1.980
9	M/S Noor ullah Jan Kaker Govt. Const	Cleaning of Karez & Springs Karez Dub Khanuzai	1.980
10	M/S Abdul Manan Govt. Const	Cleaning of Karez & Springs Karez Dub Khanuzai	1.730
11	M/S Haji Sultan Govt. Const	Cleaning of Karez & Springs Karez Kamalzai	1.980
<b>Total</b>			<b>19.55</b>

**Annexure-15****[Para 2.1.2]**

(Amount in Rs)

**Municipal Corporation Turbat**

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
POL	953115	9.3.15	173 2	Feb, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of Feb-2015	25,200
POL	953115	9.3.15	173 4	Feb, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of Feb-2015	25,200
POL	953143	15.4.15	175 8	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	15,540
POL	953143	15.4.15	176 6	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	19,825
POL	953146	15.4.15	155 4	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	11,375
POL	953146	15.4.15	155 3	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	7,150
POL	953146	15.4.15	155 1	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	9,750
POL	953146	15.4.15	155 0	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	9,750
POL	953146	15.4.15	154 9	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	5,200
POL	953146	15.4.15	155 6	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	5,525
POL	953146	15.4.15	154 8	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	4,550
POL	953146	15.4.15	154 7	March, 2015	Khalid Essa Petroleum	POL for the Month of	6,825

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
					Service, Turbat	March-2015	
POL	953146	15.4.15	1555	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	5,525
POL	953146	15.4.15	1544	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	6,800
POL	953146	15.4.15	1543	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	5,848
POL	953146	15.4.15	1541	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	6,120
POL	953146	15.4.15	1542	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	3,944
POL	953146	15.4.15	1540	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	3,536
POL	953146	15.4.15	1539	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	3,808
POL	953146	15.4.15	1536	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	2,992
POL	953146	15.4.15	1537	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	2,720
POL	953146	15.4.15	1538	March, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of March-2015	3,128
POL	957615	30.6.15	1630	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	7,888
POL	957615	30.6.15	1671	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	5,780

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
POL	957615	30.6.15	1670	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	4,760
POL	957615	30.6.15	1669	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	5,100
POL	957615	30.6.15	1673	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	6,256
POL	957615	30.6.15	1674	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	5,168
POL	957615	30.6.15	1677	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	3,808
POL	957615	30.6.15	1678	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	3,536
POL	957615	30.6.15	1675	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	5,848
POL	957615	30.6.15	1682	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	15,275
POL	957615	30.6.15	1685	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	14,495
POL	957615	30.6.15	1686	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	17,225
POL	957615	30.6.15	1687	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	14,950
POL	957615	30.6.15	1689	May, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of May-2015	11,700
POL	957615	30.6.15	169	May,	Khalid Essa	POL for the	12,350

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
			3	2015	Petroleum Service, Turbat	Month of May-2015	
POL	953176	25.5.15	1518	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	7,752
POL	953176	25.5.15	1520	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	9,383
POL	953176	25.5.15	1515	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	3,646
POL	953176	25.5.15	1517	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	4,080
POL	953176	25.5.15	1516	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	4,624
POL	953176	25.5.15	1523	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	19,856
POL	953176	25.5.15	1522	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	12,104
POL	953176	25.5.15	1525	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	5,440
POL	953176	25.5.15	1527	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	2,992
POL	953176	25.5.15	1528	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	5,712
POL	953176	25.5.15	1514	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	1,950
POL	953176	25.5.15	150	April,	Khalid Essa	POL for the	8,775

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
			5	2015	Petroleum Service, Turbat	Month of April-2015	
POL	953176	25.5.15	1504	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	8,775
POL	953176	25.5.15	1506	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	14,950
POL	953176	25.5.15	1509	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	22,100
POL	953176	25.5.15	1532	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	6,175
POL	953176	25.5.15	1508	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	14,300
POL	953176	25.5.15	1503	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	9,100
POL	953176	25.5.15	1511	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	13,000
POL	953176	25.5.15	1572	April, 2015	Khalid Essa Petroleum Service, Turbat	POL for the Month of April-2015	11,050
POL	13291356	2.2.15	1664	1.2.15	Khalid Essa Petroleum Service, Turbat	POL for the Month of January-2015	16,100
POL	13291356	2.2.15	1661	1.2.15	Khalid Essa Petroleum Service, Turbat	POL for the Month of January-2015	27,300
POL	13291356	2.2.15	1662	1.2.15	Khalid Essa Petroleum Service, Turbat	POL for the Month of January-2015	27,300
POL	13291358	2.2.15	1384	19.1.15	Muhammad Khalid	POL for the Month of	20,125

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
					Petroleum Service, Turbat	November-2014	
POL	Nil	Nil	1649	1.1.15	Muhammad Khalid Petroleum Service, Turbat	POL for the Month of January-2015	16,380
POL	Nil	Nil	1650	1.1.15	Muhammad Khalid Petroleum Service, Turbat	POL for the Month of January-2015	17,745
POL	Nil	Nil	1653	1.1.15	Muhammad Khalid Petroleum Service, Turbat	POL for the Month of January-2015	12,600
POL	739192	5.7.14	1357	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	28,800
POL	739192	5.7.14	1359	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	28,800
POL	739192	5.7.14	1361	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	12,000
POL	739192	5.7.14	1363	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	28,800
POL	739192	5.7.14	1364	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	14,400
POL	739192	5.7.14	1365	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	32,200
POL	739192	5.7.14	1366	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	16,100
POL	739192	5.7.14	1367	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	17,250

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
POL	739192	5.7.14	1368	1.7.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of July-2014	15,525
POL	741905	7.7.14	1370	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	28,800
POL	741905	7.7.14	1373	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	28,800
POL	741905	7.7.14	1374	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	21,600
POL	741905	7.7.14	1375	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	20,700
POL	741905	7.7.14	1377	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	30,000
POL	741905	7.7.14	1379	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	11,040
POL	741905	7.7.14	1380	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	8,280
POL	741905	7.7.14	1381	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	11,040
POL	741905	7.7.14	1382	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	6,900
POL	741905	7.7.14	1383	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	16,800
POL	741905	7.7.14	1384	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	16,800
POL	741905	7.7.14	138	1.8.14	Khalid Essa	POL for the	9,600

Head of Account	Cheque No.	Cheque Date	Vr. No	Vr. Date	Name of Firm	Particulars	Amount
			5		Petroleum Service, Turbat	Month of August-2014	
POL	741905	7.7.14	1386	1.8.14	Khalid Essa Petroleum Service, Turbat	POL for the Month of August-2014	9,600
<b>Total</b>							<b>1,061,599</b>

**Annexure-16**  
**[Para 2.1.3]**

**Irregular expenditure on disposal of garbage**

Municipal Corporation Khuzdar

(Amount in Rs)

Cheque No.	Date	Name of Government Contractor	Particulars	Amount
281353	8-5-15	M/s National Construction Co.	Removal of Rubbish	49,400
280713	12-2-15	M/s Mir Akbar	Removal of Rubbish	40,300
280723	21-2-15	M/s Mir Akbar	Removal of Rubbish	54,500
280710	12-2-15	M/s Zahoor Ahmed	Removal of Rubbish	58,700
280719	12-2-15	M/s Mahmoodani	Removal of Rubbish	64,800
280751	10-3-15	M/s Mir Akbar	Removal of Rubbish	48,000
<b>Total:</b>				<b>315,700</b>

Municipal Corporation Chaman

(Amount in Rs)

Cheque No.	Date	Name of Payee	Particulars	Amount
54702	29-8-15	Various Labors	Removal of Rubbish	87,000
54713	26-9-14	Al Ahmad Loading Unloading Co.	Removal of Rubbish	186,000
54778	8-1-15	<b>Abdul Hameed GC</b>	Removal of Rubbish	104,995
58344	19-12-14	Various Labors	removal of rubbish	73,000
610034	27-5-15	Mohammad Mir Tractor Malik	Removal of Rubbish	92,500
4628687	23-7-14	Various Labours	Removal of Rubbish	53,700
54715-	30-9-14	Rafi and Co. Chaman	Removal of Rubbish	86,116

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Particulars</b>	<b>Amount</b>
16				
61005	5-3-15	Various Labours	Removal of Rubbish	50,000
<b>Total:</b>				<b>733,311</b>

**Annexure-17**

**[Para 2.1.4]**

**Loss due to non-revision of rent of shops**

Municipal Corporation, Khuzdar

(Amount in Rs)

S. No	Location	No. of shops	Monthly rent	Prevailing market rate	Annual rent	Proposed yearly rent	Annual income
1	Meat market	22	200	5000	52800	1,320,000	1,267,200
2	Karkh Road	8	200	7000	19200	672,000	652,900
<b>Total:</b>							<b>1,920,100</b>

Municipal Corporation, Pishin

(Amount in Rs)

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
1	Hamid ullah s/o Faiz Muhammad	1	Surkhab Road Pishin	315	3780	5000	60,000	56,220
2	Haji Mohd s/o Sultan Mohd	2	Surkhab Road Pishin	315	3780	5000	60,000	56,220
3	Safar Mohd s/o Sultan Mohd	3	Surkhab Road Pishin	315	3780	5000	60,000	56,220
4	Bismillah s/o Mursil	4	Surkhab Road Pishin	315	3780	5000	60,000	56,220
5	Safar Mohd s/o Abdul Rahim	5	Surkhab Road Pishin	315	3780	5000	60,000	56,220
6	Shahab ud din s/o Din Mohd	6	Surkhab Road Pishin	315	3780	5000	60,000	56,220
7	Haji Shams ullah s/o Noor Mohd	7	Surkhab Road Pishin	315	3780	5000	60,000	56,220
8	Haji Shams ullah s/o Noor Mohd	8	Surkhab Road Pishin	315	3780	5000	60,000	56,220
9	S.A Hadi and Abdullah	9	Surkhab Road Pishin	315	3780	5000	60,000	56,220
10	S.A Hadi and Abdullah	10	Surkhab Road Pishin	315	3780	5000	60,000	56,220
11	Rozi khan s/o Kamal Khan	11	Surkhab Road Pishin	315	3780	5000	60,000	56,220
12	Abdul Rashid	12	Surkhab Road Pishin	315	3780	5000	60,000	56,220
13	Haji Mohd s/o Sultan Mohd	13	Surkhab Road Pishin	315	3780	5000	60,000	56,220
14	Abdul Saleem s/o Abdul Naeem	14	Surkhab Road Pishin	315	3780	5000	60,000	56,220

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
15	Mohd Arif	15	Surkhab Road Pishin	315	3780	5000	60,000	56,220
16	Kalim ullah	16	Surkhab Road Pishin	315	3780	5000	60,000	56,220
17	Haji shah mohd s/o Ghos mohd	17	Surkhab Road Pishin	315	3780	5000	60,000	56,220
18	Kalim ullah s/o Abdul Majeed	18	Surkhab Road Pishin	315	3780	5000	60,000	56,220
19	Sharaf ud din s/o Saeed Mohd	19	Surkhab Road Pishin	315	3780	5000	60,000	56,220
20	Kalakh khan s/o Sahib Khan	20	Surkhab Road Pishin	315	3780	5000	60,000	56,220
21	Abdul Qadeem s/o Abdul Shakoor	21	Surkhab Road Pishin	370	4440	5000	60,000	55,560
22	Abdul Qadeem s/o Abdul Shakoor	22	Surkhab Road Pishin	370	4440	5000	60,000	55,560
23	Doulat Khan s/o Abdul Shakoor	23	Surkhab Road Pishin	370	4440	5000	60,000	55,560
24	Abdul Qaeem s/o Abdul Zahir	24	Surkhab Road Pishin	370	4440	5000	60,000	55,560
25	Abdul Qaeem s/o Abdul Zahir	25	Surkhab Road Pishin	370	4440	5000	60,000	55,560
26	via Abdul Naseer	26	Surkhab Road Pishin	370	4440	5000	60,000	55,560
27	Din Mohd s/o Adam Khan	27	Surkhab Road Pishin	370	4440	5000	60,000	55,560
28	Haji Abdul Haq s/o Abdul shakoor	28	Surkhab Road Pishin	370	4440	5000	60,000	55,560
29	Gulzar s/o Suleman	29	Surkhab Road Pishin	370	4440	5000	60,000	55,560
30	Mst. Alam bibi w/o Abdul Hai	30	Surkhab Road Pishin	370	4440	5000	60,000	55,560
31	Abdul Rahim s/o Abdul Zahir	31	Surkhab Road Pishin	370	4440	5000	60,000	55,560
32	Abdul Zahir s/o syed mohd jan	32	Surkhab Road Pishin	370	4440	5000	60,000	55,560
33	Haji mohd s/o Abdul ghani	33	Surkhab Road Pishin	370	4440	5000	60,000	55,560
34	Saz ud din s/o	34	Surkhab	370	4440	5000	60,000	

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
	Khudai rahim		Road Pishin					55,560
35	Saz ud din s/o Khudai rahim	35	Surkhab Road Pishin	370	4440	5000	60,000	55,560
36	Abdul wali s/o haji jan mohd	36	Surkhab Road Pishin	370	4440	5000	60,000	55,560
37	Abdul Baqi s/o Khair mohd	37	Surkhab Road Pishin	370	4440	5000	60,000	55,560
38	Gulzar s/o Suleman	38	Surkhab Road Pishin	370	4440	5000	60,000	55,560
39	Abdul Rashim s/o abdul Qayum	39	Surkhab Road Pishin	370	4440	5000	60,000	55,560
40	Abdul Wahab s/o Abdul Karim	40	Surkhab Road Pishin	370	4440	5000	60,000	55,560
41	Syed Haji Naik mohd	41	Meat market, Pishin	164	1968	1000	12,000	10,032
42	Anwar Alam	42	Meat market, Pishin	400	4800	1000	12,000	7,200
43	Noor ud din s/o Nek Mohd	43	Meat market, Pishin	164	1968	1000	12,000	10,032
44	Gul Dad shah s/o Haji Nek Mohd	44	Meat market, Pishin	164	1968	1000	12,000	10,032
45	Moaz ud din s/o Naik mohd	45	Meat market, Pishin	164	1968	1000	12,000	10,032
46	Malik Hamid ullah s/o Malik mohd din	46	Meat market, Pishin	300	3600	1000	12,000	8,400
47	Haji Abdul Samad s/o Ghulam mohd	1	Band Road, Pishin	310	3720	5000	60,000	56,280
48	Raz Mohd s/o Lal Mohd	2	Band Road, Pishin	310	3720	5000	60,000	56,280
49	Mohd Qasim s/o Ghos mohd	3	Band Road, Pishin	310	3720	5000	60,000	56,280
50	Abdul Hadi s/o Mohd Amin	4	Band Road, Pishin	310	3720	5000	60,000	56,280
51	Abdul Hameed	5	Band Road, Pishin	310	3720	5000	60,000	56,280
52	Syed Idress shah	6	Band Road, Pishin	310	3720	5000	60,000	56,280
53	Haji mohd s/o Gul baran	7	Band Road, Pishin	310	3720	5000	60,000	56,280

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
54	Abdul Manan s/o Abdul Razzaq	8	Band Road, Pishin	310	3720	5000	60,000	56,280
55	Shaista khan s/o Mohd Akbar	9	Band Road, Pishin	310	3720	5000	60,000	56,280
56	Haji sultan mohd s/o Ghulam mohd	10	Band Road, Pishin	310	3720	5000	60,000	56,280
57	Haji Tarkai s/o Abdul Qayum	11	Band Road, Pishin	310	3720	5000	60,000	56,280
58	Zahoor Ahmed s/o Fazal karim	12	Band Road, Pishin	310	3720	5000	60,000	56,280
59	Mohd yousuf s/o Mursil	13	Band Road, Pishin	310	3720	5000	60,000	56,280
60	Mohd yousuf s/o Mursil	13	Band Road, Pishin	310	3720	5000	60,000	56,280
61	Shah Mohd s/o Gul mohd	15	Band Road, Pishin	310	3720	5000	60,000	56,280
62	Abdul Rashid s/o Abdul Ghafoor	16	Band Road, Pishin	310	3720	5000	60,000	56,280
63	Dr. Arshad Ali s/o Khurshid Ali	17	Band Road, Pishin	310	3720	5000	60,000	56,280
64	Rehmatullah s/o Asmat ullah	18	Band Road, Pishin	310	3720	5000	60,000	56,280
65	Jallat khan s/o Juma khan	19	Band Road, Pishin	310	3720	5000	60,000	56,280
66	Syed Muhiuddin s/o Juma khan	20	Band Road, Pishin	310	3720	5000	60,000	56,280
67	Maula dad	21	Band Road, Pishin	310	3720	5000	60,000	56,280
68	Habib ullah s/o Mahboob Shah	22	Band Road, Pishin	310	3720	5000	60,000	56,280
69	Haider khan s/o Zaqom	23	Band Road, Pishin	310	3720	5000	60,000	56,280
70	Abdul Ali s/o Fateh Khan	24	Band Road, Pishin	310	3720	5000	60,000	56,280
71	Abdul Malook s/o Mohammad Alim	25	Band Road, Pishin	373	4476	5000	60,000	55,524
72	Abdul Wahab	26	Band Road, Pishin	236	2832	5000	60,000	57,168
73	Haji Ghulam	1	Vegetable	169	2028	1000	12,000	

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
	Jailanai		Market, Pishin					9,972
74	Haji Akram s/o Haji ahmed jan	2	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
75	Abdul Ghaffar and sons	3	Vegetable Market, Pishin	200	2400	1000	12,000	9,600
76	Nek Mohd s/o Abdul Ghaffar	4	Vegetable Market, Pishin	200	2400	1000	12,000	9,600
77	Mohd Naseem s/o Akram	5	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
78	Syed Abdul Majeed	6	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
79	Din Mohd Agha s/o syed Haji Wazir Ali	7	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
80	Ghulam Dastagir s/o Jailani	8	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
81	Ghulam Rasool s/o Jailani	9	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
82	Alam Gul s/o Mohd Raza	10	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
83	Tawakkal khan s/o Abdul Ghaffar	11	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
84	Noor ullah s/o Awlia	12	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
85	Mohd Naseem s/o Mohd Qaseem	13	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
86	Khair ullah s/o Awlia	14	Vegetable Market, Pishin	162	1944	1000	12,000	10,056

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
87	Rahim ud din s/o Saif ud din	15	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
88	Haji Alam Gul s/o Mohd Raza	16	Vegetable Market, Pishin	162	1944	1000	12,000	10,056
89	Khudai Rahim	17	Vegetable Market, Pishin	200	2400	1000	12,000	9,600
90	Akhtar Mohd s/o Fazal mohd	1	Old Bus Adda, Pishin	170	2040	1000	12,000	9,960
91	Akhtar Mohd s/o Fazal mohd	2	Old Bus Adda, Pishin	150	1800	1000	12,000	10,200
92	Akhtar Mohd s/o Fazal mohd	3	Old Bus Adda, Pishin	150	1800	1000	12,000	10,200
93	Fateh khan via Najeeb ullah	4	Old Bus Adda, Pishin	170	2040	1000	12,000	9,960
94	Akhtar Mohd s/o Fazal mohd	5	Old Bus Adda, Pishin	150	1800	1000	12,000	10,200
95	Mahboob khan s/o safar mohd	6	Band Road, Pishin	130	1560	1500	18,000	16,440
96	Fida Hussain s/o Mohd Hussain	7	Atta Chungi, Pishin	150	1800	1000	12,000	10,200
97	Hafiz Mohd Tahir s/o Taj Mohd	8	Surkhab Road Pishin	300	3600	3000	36,000	32,400
98	Khudai Rahim s/o Urf Ghash	19	Vegetable Market, Bund Road Pishin	200	2400	3000	36,000	33,600
99	Ghulam Rasool s/o Ghulam Jelani	18	Vegetable Market, Bund Road Pishin	200	2400	3000	36,000	33,600
<b>Total :-</b>					<b>333,000</b>		<b>4,434,000</b>	<b>4,101,000</b>

Municipal Corporation, Chaman

(Amount in Rs)

S. No.	type of building	location	No. of shops	Monthly rent	Annual rent	Proposed rent P/Month	Annual income	Difference (H-F)
A	B	C	D	E	F	G	H	I
1	Railway Road Market	Railway road	106	300	381,600	8,000	10,176,000	9,794,400
2	Afghan Gali Khoka	Mall Road	41	55	27,060	8,000	3,936,000	3,908,940
3	Small shops	Mall Road	10	275	33,000	8,000	960,000	927,000
4	Market mall road	Mall Road	22	275	72,600	8,000	2,112,000	2,039,400
5	Market Trench road	trench road	8	150	14,400	8,000	768,000	753,600
6	Mutton market	Jogi ram road	26	275	85,800	8,000	2,496,000	2,410,200
7	Vegetable market	Boghra road	68	50	40,800	8,000	6,528,000	6,487,200
8	Library building	Mall Road	1	3,000	36,000	9,000	108,000	72,000
<b>Total :-</b>					<b>691,260</b>		<b>27,084,000</b>	<b>26,392,740</b>

**Annexure-18**  
**[Para 2.1.6]**

**Loss due to non-recovery of pension contribution to their staff**

Municipal Corporation, Turbat

(Amount in Rs)

S. No.	Name	BPS	Date of Appointment	Total
1	Mumtaz Nasir	17	25.7.1995	649,744
2	Muhammad Hussain	16	6.10.1995	505,078
3	Abdul Ghani	16	1.1.1995	512,863
4	Nisar Ahmed	15	28.7.1985	502,056

<b>S. No.</b>	<b>Name</b>	<b>BPS</b>	<b>Date of Appointment</b>	<b>Total</b>
5	Muhammad Ashraf	5	1.1.1989	408,514
6	Muhammad Amin	5	1.1.1990	406,364
7	Zafar Ali	2	1.11.1999	270,238
8	Rasheed	2	1.1.1992	311,193
9	Sabir Habib	2	28.10.2007	185,035
10	Abdul Majeed	2	1.12.1991	316,723
11	Muhammad Rafique	2	1.12.1992	311,983
12	Nadil	2	15.5.1997	286,288
13	Abdul Ghafoor	2	4.11.1995	289,498
14	Muhammad Akbar	2	1.11.1995	289,498
15	Naseer Ahmed	8	17.10.1996	430,264
16	Waqar Iqbal	5	1.4.2013	83,700
17	Karim Bakhsh	2	5.11.1988	327,204
18	Tayab	2	21.2.1993	306,058
19	Zarif	2	20.3.1986	333,324
20	Muhammad Karim	2	28.10.1999	270,773
21	Khuda Bakhsh	2	4.11.1995	295,918
22	Moosa	2	1.10.1992	312,378
23	Abdullah Haider	2	1.10.1992	312,378
24	Sarduk	2	12.7.1989	325,896
25	Ghulam Hussain	2	12.7.1989	325,896
26	Abbass	2	3.2.1989	326,681
27	Kachkol	2	31.12.1999	317,318
28	Muhammad Ashraf	2	10.10.1992	312,378
29	Murad Bakhsh	2	1.10.1992	312,378
30	Sowali Dad Muhammad	2	1.10.1992	312,378
31	Assa Badddur	2	1.2.1988	329,413
32	Muhammad Ibrahim	2	17.8.1995	297,523
33	Taj Muhammad	2	19.8.1996	291,103
34	Nasreen Mashi	2	1.10.1982	341,024
35	Shoman Mashi	2	12.5.1998	279,868
36	Aslam Mashi	2	1.11.1999	270,238
37	Yaqoob	2	1.10.1992	312,773
38	Shoukat Ali	2	31.1.1989	416,548
39	Karim Bakhsh	2	2.12.1986	320,051
40	Abdullah Faqir	2	30.11.2012	85,866

<b>S. No.</b>	<b>Name</b>	<b>BPS</b>	<b>Date of Appointment</b>	<b>Total</b>
41	Luqman	2	1.1.1988	329,688
42	Jangiyan	2	1.10.1992	312,773
43	Hashim	2	1.2.1991	334,893
44	Luqman	2	1.10.1992	312,773
45	Kahoor	2	1.1.1992	316,328
46	Ghulam Haider	2	20.1.1993	311,588
47	Sabo	2	1.2.1993	311,193
48	Dil Murad	2	4.11.1995	304,478
49	Dost Muhammad	2	1.12.1995	304,478
50	Abdul Wahid	2	1.12.1995	304,478
51	Saleh Muhammad	2	1.11.1996	304,478
52	Rahim Bakhsh	2	1.12.1995	304,478
53	Murad	2	1.11.1999	304,478
54	Sohail	2	1.1.2000	304,478
55	Pervaiz	2	9.10.1995	304,478
56	Rahim Bakhsh	2	1.1.2000	304,478
57	Muhammad Naseem	2	28.10.2007	183,766
58	Lal Bakhsh	2	28.10.2007	183,766
59	Murad Jan	2	28.10.2007	183,766
60	Adil Nasreen	2	28.10.2007	183,766
61	Alla Dad	2	28.10.2007	183,766
62	Jumma	2	28.10.2007	183,766
63	Khalil-ur-Rehman	2	31.11.2012	76,988
64	Farhad Ahmed	2	30.11.20.12	76,988
65	Moroj Naseer	2	31.11.2013	57,116
66	Khalid Mashi	2	9.10.1995	296,453
67	Shah Nawaz	2	30.11.2012	76,983
68	Abdullah	2	1.11.1999	270,238
<b>Total</b>				<b>20,021,304</b>

**Annexure-19****[Para 2.1.7]****Loss due to non-recovery of rent of shops**

Municipal Corporation, Khuzdar

(Amount in Rs)

<b>Number of Shops</b>	<b>Monthly Rent</b>	<b>Duration</b>	<b>Total outstanding amount for three years</b>	<b>Location</b>
22	200	12 months	52,800	Meat Market
8	200	12 months	19,200	Karkh Road
35	150	12 months	63,000	Thada at Sabzi Mandi
<b>Total:</b>			<b>135,000</b>	

Municipal Corporation, Pishin

(Amount in Rs)

<b>S. No</b>	<b>Name of Allottee</b>	<b>Shop No.</b>	<b>Location</b>	<b>Monthly Rent</b>	<b>Total Balance</b>
1	Muhammad Akbar s/o Safer Muhammad	1	Surkhab Road Pishin	315	13,005
2	Haji Mohd s/o Sultan Mohd	2	Surkhab Road Pishin	315	8,520
3	Safar Mohd s/o Sultan Mohd	3	Surkhab Road Pishin	315	8,400
4	Bismillah s/o Mursil	4	Surkhab Road Pishin	315	18,450
5	Safar Mohd s/o Abdul Rahim	5	Surkhab Road Pishin	315	54,975
6	Shahab ud din s/o Din Mohd	6	Surkhab Road Pishin	315	21,420
7	Haji Shams ullah s/o Noor Mohd	7	Surkhab Road Pishin	315	1,890
8	shamsullah s/o Noor Muhammad	8	Surkhab Road Pishin	315	5,670
9	Abdul Rashid	12	Surkhab Road	315	13,005

<b>S. No</b>	<b>Name of Allottee</b>	<b>Shop No.</b>	<b>Location</b>	<b>Monthly Rent</b>	<b>Total Balance</b>
			Pishin		
10	Haji Mohd s/o Sultan Mohd	13	Surkhab Road Pishin	315	8,550
11	Abdul Saleem s/o Abdul Naeem	14	Surkhab Road Pishin	315	8,550
12	Mohd Arif	15	Surkhab Road Pishin	315	8,550
13	Kalim ullah	16	Surkhab Road Pishin	315	8,550
14	Haji shah mohd s/o Ghos mohd	17	Surkhab Road Pishin	315	8,550
15	Kalim ullah s/o Abdul Majeed	18	Surkhab Road Pishin	315	8,550
16	Sharaf ud din s/o Saeed Mohd	19	Surkhab Road Pishin	315	8,550
17	Kalakh khan s/o Sahib Khan	20	Surkhab Road Pishin	315	13,170
18	Doulat Khan s/o Abdul Shakoor	23	Surkhab Road Pishin	370	18,120
19	Abdul Qaeem s/o Abdul Zahir	24	Surkhab Road Pishin	370	2,220
20	Abdul Qaeem s/o Abdul Zahir	25	Surkhab Road Pishin	370	2,220
21	Muhammad Sadam s/o Haji Mosa	26	Surkhab Road Pishin	370	1,110
22	Din Mohd s/o Adam Khan	27	Surkhab Road Pishin	370	22,300
23	Gulzar s/o Suleman	29	Surkhab Road Pishin	370	13,660
24	Mst. Alam bibi w/o Abdul Hai	30	Surkhab Road Pishin	370	15,480
25	Abdul Rahim w/o Abdul Zahir	31	Surkhab Road Pishin	370	26,920
26	Abdul Zahir s/o syed mohd jan	32	Surkhab Road Pishin	370	15,040
27	Haji mohd s/o Abdul Ghani	33	Surkhab Road Pishin	370	23,180
28	Saz ud din s/o Khudai	34	Surkhab Road	370	10,200

<b>S. No</b>	<b>Name of Allottee</b>	<b>Shop No.</b>	<b>Location</b>	<b>Monthly Rent</b>	<b>Total Balance</b>
	rahim		Pishin		
29	Saz ud din s/o Khudai rahim	35	Surkhab Road Pishin	370	10,200
30	Abdul wali s/o haji jan mohd	36	Surkhab Road Pishin	370	22,300
31	Abdul Baqi s/o Khair mohd	37	Surkhab Road Pishin	370	2,960
32	Gulzar s/o Suleman	38	Surkhab Road Pishin	370	8,880
33	Abdul Rashid s/o Abdul Qayum	39	Surkhab Road Pishin	370	17,900
34	Abdul Wahab s/o Abdul Karim	40	Surkhab Road Pishin	370	17,900
35	Anwar Alam s/o Haji ahmed shah	42	Meat market, Pishin	400	1,500
36	Malik Hamid ullah s/o Malik mohd din	46	Meat market, Pishin	300	8,400
37	Syed Idress shah	6	Band Road, Pishin	310	8,060
38	Haji mohd s/o Gul baran	7	Band Road, Pishin	310	3,720
39	Abdullah/o Abdul Ghafoor	16	Band Road, Pishin	310	2,480
40	Jallat khan s/o Juma khan	19	Band Road, Pishin	310	1,860
41	Haji Ghulam Jailanai	1	Vegetable Market, Pishin	169	5,712
42	Muhammad Ibrahim s/o Aman ullah	2	Vegetable Market, Pishin	162	4,944
43	Abdul Ghaffar and sons	3	Vegetable Market, Pishin	200	8,538
44	Mohd Naseem s/o Akram	5	Vegetable Market, Pishin	162	7,608
45	Syed haji Abdul Majeed	6	Vegetable Market, Pishin	162	1,944
46	Din Mohd Agha s/o syed Haji Wazir Ali	7	Vegetable Market, Pishin	162	4,260
47	Ghulam Dastagir s/o	8	Vegetable	162	4,260

S. No	Name of Allottee	Shop No.	Location	Monthly Rent	Total Balance
	Jailani		Market, Pishin		
48	Tawakkal khan s/o Abdul Ghaffar	11	Vegetable Market, Pishin	162	972
49	Noor ullah s/o Awlia	12	Vegetable Market, Pishin	162	12,072
50	Khair ullah s/o Awlia	14	Vegetable Market, Pishin	162	13,080
51	Rahim ud din s/o Saif ud din	15	Vegetable Market, Pishin	162	6,192
52	Khudai Rahim	17	Vegetable Market, Pishin	200	2,148
53	Mahboob khan s/o safar mohd	6	Band Road, Pishin	130	3,840
54	Fida Hussain s/o Mohd Hussain	7	Atta Chungi, Pishin	150	3,900
55	Hafiz Mohd Tahir s/o Taj Mohd	8	Surkhab Road Pishin	300	28,950
56	Khudai Rahim s/o Urf Ghash	19	Vegetable Market, Bund Road Pishin	200	4,800
57	Ghulam Rasool s/o Ghulam Jelani	18	Vegetable Market, Bund Road Pishin	200	4,800
<b>Total :-</b>					<b>592,985</b>

Municipal Corporation, Turbat

(Amount in Rs)

S.No.	Name of Defaulters	Amount Due
<b>Meva Market Municipal Committee Turbat</b>		
1	Khadim Pathan	9,600
2	Bashir Ahmed	9,600
3	Nabi Baksh	9,600
4	Muhammad Ayub	7,800
5	Faqir Muhammad	4,800
6	Ubaidullah	4,800
7	Zubad	4,800

<b>Shops Masjid Road</b>		
8	Ahmed Ali	13,400
9	Muhammad Raheem	13,400
10	Haji Ghulam Muhammad	13,400
11	Ghulam	52,900
12	Khadda Wajadar	13,400
<b>Residential Quarters M.C Turbat</b>		
13	Rafeeq Ahmed	19,600
14	Amadullah	46,900
15	Mir Ahmed	64,000
<b>Total</b>		<b>288,000</b>

(Amount in Rs)

<b>S. No.</b>	<b>Name of defaulters</b>	<b>Total dues</b>
1.	Rent of office building against Agriculture office Chaman	3,100,000
2.	Rent of office building against Development Officer Chaman	1,800,000
3.	Rent of Power House Building against QESCO Chaman	4,169,000
<b>Total :</b>		<b>9,069,000</b>

**Annexure-20**  
**[Para 2.1.8]**

**Loss due to non-recovery of long outstanding dues and taxes**  
Municipal Corporation, Chaman

(Amount in Million)

<b>S. No.</b>	<b>Name of defaulters</b>	<b>Total dues</b>
1.	Pay for the month of March/April/May 2002 from DCO Office	2.789
2.	Property tax against Revenue Department, Chaman	2.200
<b>Total :</b>		<b>4.989</b>

**Annexure-21****[Para 2.1.9]****Unauthorized expenditure due to allowing non schedule rates without rate analysis**  
Municipal Corporation, Pishin

(Amount in Rs)

S. No.	Item of Work	Qty	Rate Per/ Cft	Amount
1	Excavation/Cutting in hard rock for Karez i/c Disposal of Excavated Material	5087.5 /Cft	385/Cft	1,958,688
2	Excavation/Cutting in bed in soft rock/shingle for Karez i/c Disposal of Excavated Material	4425 /Cft	382/CFT	1,690,350
3	Excavation/Cutting in bed in soft rock/shingle for Karez i/c Disposal of Excavated Material	5012.5 /Cft	385/CFT	1,929,813
<b>Total:</b>				<b>5,578,850</b>

**Annexure-22****[Para 2.1.10]****Loss due to less realization of departmental receipts**

Municipal Corporation, Chaman

(Amount in Rs)

S. No.	Nature of recovery	Actual Dues	Collected	Shortfall
1	Ground Rent	200,000	12,068	187,932
2	Conservancy Tax	350,000	72,280	277,720
3	Water Tax	250,000	96,668	153,332
4	Slaughter Fee	45,000	10,900	34,100
5	License Fee	80,000	16,300	63,700
6	Property Tax	100,000	62,030	37,970
7	Fine Copying Fees	400,000	232,626	167,374
8	Building/Rep Fees	100,000	11,400	88,600
9	Rent of Quarters From Pay Bills	550,000	442,873	107,127
<b>Total :</b>		<b>2,075,000</b>	<b>957,145</b>	<b>1,117,855</b>

## MUNICIPAL COMMITTEES

**Annexure-23**  
**[Para 3.1.1]**

### Expenditure without technical sanction

Municipal Committee Sorab

(Rs in Millions)

S. No	Name of Schemes	Allocation
1	Removing/ Dismantling of rotten building/ lying of earth work and construction of boundary wall for office of MC Surab , District Kalat	2.965
<b>Total</b>		<b>2.965</b>

Municipal Committee Jiwani

(Rs in Millions)

S. No	Name of Schemes	Name of Contractor	Allocation
1	Lying of PVC pipeline Shezada Bazar	M/S Mohammad Akhtar	1.00
2	Construction of one number shade for fisher talsar Bazar	M/S Haroon Govt Contractor	1.00
<b>Total</b>			<b>2.00</b>

Municipal Committee Ormara

(Rs in Millions)

S. No.	Name of the Scheme/Work	Name of Govt. Contractor	Allocation
1	Construction of Rest House of M.C Ormara	M/s Ghulam Rasool	1.896
2	Lying of PVC Pipe line Jalal Din House to Mohammad Ali House	M/s Sana ullah	6.930
<b>Total</b>			<b>8.826</b>

## Municipal Committee Tump

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Amount</b>
1	Construction of Protection Band Asiabad	335,329
2	Construction of Protection Band Chavagi Karez	279,441
3	Construction of Protection Bund Balochi Bazar Nazarabad	237,525
4	Construction of Protection Band Kalatuk Asiabad Tump	251,497
5	Construction of Protection Band Dozin Tump	307,268
6	Construction of Protection Band Aziyan Tump	348,520
7	Construction of Protection Band Nakhlistan Nching Kor	167,601
8	Construction of Protection Band at Pachin Kor Asiabad Tump	391,070
9	Construction of Protection Band at Kolaho Tump	209,502
10	Digging of 33 Nos Sewerage Well MC area Tump	1,863,558
11	Laying of Water Supply Pipe Line Asiabad Nozarabad	1,562,000
12	Construction of Sewerage Line at Tump city	2,096,665
<b>Total</b>		<b>8,049,976</b>

## Municipal Committee D.M.Jamali

(Amount in Rs)

<b>S.No</b>	<b>Name of Schemes</b>	<b>Total Value</b>
1	Construction of footpath at DAM	5,000,000
2	Construction of Boundary wall office Building	4,000,000
3	Construction of PCC Road town Area ED.M.	10,000,000
4	Construction of Various Protection Bund at DAM	5,000,000
<b>Total</b>		<b>24,000,000</b>

## Municipal Committee Harnai

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Expenditure</b>
1	Cons. Of PC Streets/Drains and Culverts in Nayan Muhallah Jalalabad	600,000
2	Const. of PCC Streets / Drains and Culverts Muhallah Haji and Dad Mohammad new Jalalabad	600,000
3	Const. of PCC Streets / Drains and Culverts Muhallah Malik Murad Khan new Jalalabad	600,000
4	Const. of PCC Streets / Drains and Culverts Muhallah Habib-ur-Rehman Akhtarabad Mill Colony	600,000
5	Const. of PCC Streets/Drains and culverts in Muhallah Rehmat Shah Akhtarabad	600,000
6	Const. of PCC Streets/Drains and Culverts in Muhallah Jamal Shah Akhtarabad	600,000
7	Const. of PCC Streets/Drains and Culverts in Muhallah Haji Abdullah Shah Garibabad	600,000
8	Const. of PCC Streets / Drains and Culvert in Muhallah Mohammad Saleem Gharibabad	600,000
9	Const. of PCC Streets/Drains and Culverts in Muhallah Abdul Razzaq Islamabada	600,000
10	Const. of PCC Streets / Drains in Muhallah Miani	600,000
11	Const. of PCC Drains and Culverts in Muhallah Habibullah Shah Saeedabad	600,000
12	Const. of PCC Streets / Drains and Culverts in Muhallah Syed Ghafoor Shah Babe Muhallah	533,000
13	Const. of Boundary wall in Shamsan Ghat Nuresh Kumar	600,000
14	Prevision and fixing of 100 kv Electric Transformer in Muhallah Noorullah Shah	600,000
15	Const. Of PCC street and Drains Harnai Town	3,440,000
16	Const. Of PCC street/Drains/culverts Foot path at Harnai Town	4,450,000
17	Purchase of Fire Brigade for Municipal committee, Harnai	8,200,000
18	Purchase of Tractor / Trolley / Blade for Municipal Committee, Harnai	2,000,000
<b>Total:</b>		<b>26,423,000</b>

**Annexure-24****[Para 3.1.2]****Expenditure on Development schemes without third party validation**  
Municipal committee Dureji

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Amount</b>
1	Construction of Water Pound / Talab at Talanga Dureji	400,000
2	Construction of 2 Nos Latrine at Dureji	300,000
3	Construction of Parada Wall Near Girls Primary School, Dureji	400,000
4	Plantation of Roads & Streets for Beautification of Dureji	850,000
5	Cleaning Dureji River Bed & Hindu Muhallah Street Work in Dureji Town Municipal Area District lasbella	20,000,000
6	Construction of PCC Street R.H.C to Dak Khana at Dureji Town	500,000
7	Repair of Boundary Wall Different Places of Dureji Town Damaged due to Cyclone	350,000
8	Establishing Municipal Own Solar Operated Water Sources for Maintaining Public Parks, Plants Horticulture, Leaning with Casing & Laying 4" Dia P.V.C Pipe Line at Dureji	5,400,000
9	Construction of Sewerage Line Various Mohallah Dureji Town	100,000
	<b>Total</b>	<b>28,300,000</b>

## Municipal committee Hub

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Estimated Cost</b>
1	Repair and Maintenance of Street Lights for Various Places Hub City	8,000,000
2	Repair and Maintenance of Drain/ Sewerage System and Manholes Various Places Hub City	8,000,000
3	Electric Sub-Grid Station for Civic Centre Building Hub	6,500,000
4	Purchase of Fire Fighting Items	5,000,000
5	Purchase of Anti Malaria Spray and Fire Fighting Foam	500,000
	<b>Total</b>	<b>28,000,000</b>

## Annexure-25

[Para 3.1.3]

**Expenditure without physical verification of Development Schemes**

Municipal committee Pasni

(Rs in million)

S. No.	Name of the Scheme/Work	Name of Govt. Contractor	Allocation (Million)
1	Repair of Fish Market Pasni	M/s Noor Bux Govt Contractor	0.324
2	Construction of Sewerage line Hasan House to Main sewerage line.	M/s Jabeen Enterprise	1.726
3	Repair of cricket club Pasni	M/s Aliq Govt Contractor	0.371
<b>Total</b>			<b>2.421</b>

Municipal committee Jiwani

(Rs in million)

S. No	Name of Schemes	Name of Contractor	Allocation
1	Lying of PVC pipeline Shezada Bazar	M/S Mohammad Akhthar	1.00
2	Construction of one number shade for fisher talsar Bazar	M/S Haroon Govt Contractor	1.00
<b>Total</b>			<b>2.00</b>

Municipal committee Ormara

(Amount in Rs)

S. No	Name of the Scheme/Work	Name of Govt. Contractor	Allocation
1	Construction of Rest House of M.C Ormara	M/s Ghulam Rasool	1.896
2	Lying of PVC Pipe line Jalal Din House to Mohammad Ali House	M/s Sana ullah	6.930
<b>Total</b>			<b>8.826</b>

**Annexure-26****[Para 3.1.4]****Doubtful/Irregular expenditure on account of POL**

Municipal committee Hub

(Amount in Rs)

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
6739663	19.8.14	422	July-2014	Marhaba Filling Station	Purchase of POL for the Month of July 2014	1,116,799
6740581	24.11.14	361	Sept-2014	Marhaba Filling Station	Pol Charges for the Month of Sept 2014	1,361,696
6742020	16.1.15	529	Dec-14	Marhaba Filling Station	Purchase of POL for the Month of Dec 2014	1,044,876
6742878	26.5.15	1727	Apr-15	Marhaba Filling Station	Purchase of POL for the Month of April-2015	998,912
37997229	9.6.15	1684	May—2015	Marhaba Filling Station	POL Charges for the Month of May 2015	870,520
<b>Total</b>						<b>5,392,803</b>

Municipal committee Nushki

(Amount in Rs)

S No	Cheque No & Date	Vouch No & Date	Name Firm	Particulars	Amount
1	648719-26/7/2014	827-06/2014	Aziz Ahmed Shah P/Service Nushki	POL Fire brig.	72,960
2	648719-26/7/2014	830-06/2014	Aziz Ahmed Shah P/Service Nushki	POL Russy Tractor-4411	82,080
3	648719-26/7/2014	831-06/2014	Aziz Ahmed Shah P/Service Nushki	POL Loader	82,080
4	648723-26/7/2014	536-03/2014	Aziz Ahmed Shah P/Service Nushki	POL Massy-1	48,000
5	6487651-16/12/2014	517-07/2014	Aziz Ahmed Shah P/Service Nushki	POL Massy-2	45,600
6	6487651-16/12/2014	518-07/2014	Aziz Ahmed Shah P/Service Nushki	POL Massy-1	45,600
7	648787-15/1/2015	501-08/2014	Aziz Ahmed Shah	POL 2D Car	40,700

S No	Cheque No & Date	Vouch No & Date	Name Firm	Particulars	Amount
			P/Service Nushki		
8	648787-15/1/2015	502-08/2014	Aziz Ahmed Shah P/Service Nushki	POL Fire brig.	63,840
9	648787-15/1/2015	503-08/2014	Aziz Ahmed Shah P/Service Nushki	POL Fire brig.	69,084
10	648788- 15/1/20150	766-09/2014	Aziz Ahmed Shah P/Service Nushki	POL 2D Car	63,600
11	648788- 15/1/20150	767-09/2014	Aziz Ahmed Shah P/Service Nushki	POL Fire brig.	70,680
12	28964116- 27/5/2015	907-11/2014	Aziz Ahmed Shah P/Service Nushki	POL Fire brig.	66,300
13	28964116- 27/5/2015	908-11/2014	Aziz Ahmed Shah P/Service Nushki	POL Massy-2	40,800
14	28964116- 27/5/2015	909-11/2014	Aziz Ahmed Shah P/Service Nushki	POL Massy-1	40,800
15	28964119-Nil	318-Nil	Khan P/Service Nushki	POL Loader	42,956
16	28964137- 30/6/2013	330-Nil	Khan P/Service Nushki	POL Massy-2	36,465
17	28964137- 30/6/2013	332-Nil	Khan P/Service Nushki	POL Loader	51,050
<b>TOTAL</b>					<b>962,595</b>

Municipal committee Dalbandin

(Amount in Rs)

Cheque No.	Date	Payee's Name	Vr. No	Date	Particulars	Amount
62707401	2-7-14	Rakhshani Brothers, Dalbandin	302	30-3-14	Generator	25,300
62707401	2-7-14	Rakhshani Brothers, Dalbandin	303	30-3-14	Fire brigade	62,150
62707401	2-7-14	Rakhshani Brothers, Dalbandin	305	30-3-14	Ci-2532	35,952
62707401	2-7-14	Rakhshani Brothers, Dalbandin	306	30-3-14	tractor -1	42,350

<b>Cheque No.</b>	<b>Date</b>	<b>Payee's Name</b>	<b>Vr. No</b>	<b>Date</b>	<b>Particulars</b>	<b>Amount</b>
62707401	2-7-14	Rakhshani Brothers, Dalbandin	307	30-3-14	tractor -2	39,930
62707401	2-7-14	Rakhshani Brothers, Dalbandin	706	30-5-14	Fire brigade	84,180
62707401	2-7-14	Rakhshani Brothers, Dalbandin	705	30-4-14	QAG-9806	72,030
62707401	2-7-14	Rakhshani Brothers, Dalbandin	703	30-4-14	Tractor-2	46,500
62707401	2-7-14	Rakhshani Brothers, Dalbandin	702	30-4-14	Tractor-1	48,590
62707401	2-7-14	Rakhshani Brothers, Dalbandin	<b>807</b>	<b>30-5-14</b>	<b>Generator</b>	30,400
62707401	2-7-14	Rakhshani Brothers, Dalbandin	804	<b>30-5-14</b>	<b>CI-2008</b>	76,260
<b>Total:</b>						<b>563,642</b>

Municipal committee Jhal Magsi

(Amount in Rs)

<b>S. No</b>	<b>Name of Firms</b>	<b>Vr. &amp; Date</b>	<b>Particulars</b>	<b>Amount</b>
1	M/S Magsi filling station, Gandawah	Nil, 8-14	POL	64,400
2	M/S Magsi filling station, Gandawah	Nil, 10-14	POL	57,267
3	M/S Magsi filling station, Gandawah	Nil, 12-14	POL	56,640
4	M/S Magsi filling station, Gandawah	Nil, 1-15	POL	57,261
5	M/S Magsi filling station, Gandawah	Nil, 8-1-15	POL	14,739
<b>Total :-</b>				<b>250,307</b>

**Annexure-27**  
**[Para 3.1.5]**

**Irregular expenditure on disposal of garbage**

Municipal Committee Shoran

(Amount in Rs)

S.No	Dated	Cheque No.	Name of Firm	Particulars	Amount
1	25-7-14	0192833	M/S Abdul Sattar Contractor	Removal of rubbish	85,500
2	25-3-15	0367665	M/S Manzoor Ahmed	-Do-	98,500
3	05-6-15	0161605	-Do-	-Do-	95,600
	05-3-15	0367650	-Do-	-Do-	97,500
4	17-2-15	0367635	-Do-	-Do-	80,750
5	30-4-15	0367692	M/S Abdul Sattar	-Do-	96,300
6	17-12-14	0367363	-Do-	-Do-	80,240
<b>Total</b>					<b>634,690</b>

Municipal committee Gwadar

(Amount in Rs)

S.No	dated	Cheque No.	Name of Firm	Particulars	Amount
1	15/9/14	0320128	M/s Mohammad Akbar Contractor	Cutting of bushes	36,000
2	30/06/15	29897616	Hired different labours	Do	100,000
3	18/8/14	0320152	Hired different Tanker Drivers	Removal of rain water	297,000
4	18/8/14	0320153	Do	Do	184,700
<b>Total</b>					<b>617700</b>

Municipal committee Barkhan

(Amount in Rs)

S. No	Name of firms	vr no & date	Particulars	Amount
1	M/S Karim, tractor driver	0941491/2-11-14	garbage disposal	10,000
2	M/S Gulzar, tractor driver	0941493/23-12-14	garbage disposal	30,500

S. No	Name of firms	vr no & date	Particulars	Amount
3	M/S Aslam, tractor driver	0941493/23-12-14	garbage disposal	25,800
4	M/S Bajar khan, tractor driver	0941495/23-12-14	garbage disposal	14,500
5	M/S Farooq khan, tractor driver	0941495/23-12-14	garbage disposal	24,000
6	M/S Suleman, tractor driver	0943212/30-1-15	garbage disposal	28,500
7	M/S Sher zaman, tractor driver	0943216/3-3-15	garbage disposal	14,500
<b>Total :</b>				<b>147,800</b>

Municipal committee Dera Bugti

(Amount in Rs)

Cheque No.	Date	Name of Payee	Particulars	Amount
930213	30-9-14	Tufail Ahmed bugti contractor	removal of rubbish	9,000
920230	17-12-14	Tufail Ahmed bugti contractor	removal of rubbish	24,100
920237	17-12-14	Tufail Ahmed bugti contractor	removal of rubbish	24,800
920235	17-12-14	Tufail Ahmed bugti contractor	removal of rubbish	7,500
26750750	19-5-15	Tufail Ahmed bugti contractor	removal of rubbish	27,000
26750750	19-5-15	Tufail Ahmed bugti contractor	removal of rubbish	28,295
26750705	6-3-15	Tufail Ahmed bugti contractor	Removal of rubbish	9,000
921992	10-7-14	M/S Hameedullah contractor and Gen order supply	removal of rubbish	24,000
921992	10-7-14	M/S Hameedullah contractor and Gen order supply	removal of rubbish	24,000
921992	10-7-14	M/S Hameedullah contractor and Gen	removal of rubbish	22,000

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Particulars</b>	<b>Amount</b>
		order supply		
930206	29-9-14	<u>Tufail Ahmed bugti contractor</u>	removal of rubbish	24,750
930212	30-9-14	Tufail Ahmed bugti contractor	removal of rubbish	18,000
930215	30-9-14	Tufail Ahmed bugti contractor	removal of rubbish	15,000
26750734	16-4-15	Tufail Ahmed bugti contractor	removal of rubbish	18,000
930300	16-2-15	Tufail Ahmed bugti contractor	removal of rubbish	24,000
<b>Total:</b>				<b>299,445</b>

Municipal committee Sui

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Vr. No</b>	<b>V. date</b>	<b>Particulars</b>	<b>Amount</b>
0925164	7-8-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	3-8-14	Removal of rubbish	24,200
0925164	7-8-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	3-8-14	Removal of rubbish	24,200
0925166	8-8-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	3-8-14	Removal of rubbish	23,100
941559	04-9-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	1-9-14	Removal of rubbish	10,400
941573	26-9-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	8-9-14	Removal of rubbish	24,400
941573	26-9-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	8-9-14	Removal of rubbish	25,700
930821	12-12-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	5-12-14	Removal of rubbish	22,400

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Vr. No</b>	<b>V. date</b>	<b>Particulars</b>	<b>Amount</b>
930821	12-12-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	5-12-14	Removal of rubbish	23,100
930834	22-12-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	6-12-14	Removal of rubbish	23,100
930850	9-1-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	3-1-15	Removal of rubbish	24,800
9305601	3-1-15	M/S Raj Kumar GC and Gen. Order Supply DB	Nil	3-12-14	Removal of rubbish	24,000
9305601	3-1-15	M/S Raj Kumar GC and Gen. Order Supply DB	Nil	3-1-15	Removal of rubbish	24,900
9305620	3-2-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	1-2-15	Removal of rubbish	21,800
9305620	3-2-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	1-2-15	Removal of rubbish	22,000
9305620	3-2-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	1-2-15	Removal of rubbish	24,200
9305623	3-2-15	M/S Raj Kumar GC and Gen. Order Supply DB	Nil	3-2-15	Removal of rubbish	24,600
9305623	3-2-15	M/S Raj Kumar GC and Gen. Order Supply DB	Nil	3-2-15	Removal of rubbish	24,700
9305624	4-2-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	3-2-15	Removal of rubbish	18,700
9305624	4-2-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	3-2-15	Removal of rubbish	24,700
0925166	8-8-14	M/S Raj Kumar GC and Gen. Order	Nil	3-8-14	Removal of rubbish	19,800

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Vr. No</b>	<b>V. date</b>	<b>Particulars</b>	<b>Amount</b>
		Supply DB				
0925166	8-8-14	M/S Raj Kumar GC and Gen. Order Supply DB	Nil	3-8-14	Removal of rubbish	8,800
0925166	8-8-14	M/S Raj Kumar GC and Gen. Order Supply DB	Nil	3-8-14	Removal of rubbish	22,400
0925157	2-8-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	2-8-14	Removal of Rubbish 22 trolley @ Rs.11 per trolley	24,200
0925157	2-8-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	Nil	removal of rubbish 22 trolley @ Rs.1100 per trolley	11,000
941554	01-9-14	Sarwan Kumar Govt. Contractor Gen Order Supply	Nil	31-8-14	removal of rubbish	24,200
941554	01-9-14	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	31-8-14	removal of rubbish	24,600
9343837	2-6-15	MS Juman Ram GC DB	Nil	Nil	Removal of rubbish	19,800
9343837	2-6-15	MS Juman Ram GC DB	Nil	Nil	Removal of rubbish	23,100
9343837	2-6-15	MS Juman Ram GC DB	Nil	Nil	Removal of rubbish	22,000
935889	9-3-15	Sarwan Kumar Govt. contractor and General Order Supplier	Nil	Nil	Removal of rubbish	16,500
<b>Total:</b>						<b>651,400</b>

Municipal committee Muslim Bagh

(Amount in Rs)

<b>Cheque #</b>	<b>Date</b>	<b>Name of Tractor Driver</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
27981117	13-3-15	Mohammad Shah	97,200	Removal of Rubbish	97,200
27981122	20-4-15	Mohammad Shah	99,750	Removal of Rubbish	99,750
4734786	6-8-14	Rasool Khan	90,200	82 load @ 1100 per load	90,200
4734786	6-8-14	AMIR Mohammad	97,750	88 load @ 1100 per load	97,750
4734787	18-8-14	AMIR Mohammad	<b>96,600</b>	90 load @ 1100 per load	<b>96,600</b>
4734790	2-9-14	Mohammad Shah	99,750	99 load for the month of August	99,750
<b>Total:</b>					<b>581,250</b>

Municipal committee Kohlu

(Amount in Rs)

<b>S. No</b>	<b>Cheq No / date</b>	<b>Name of Tractor Drivers</b>	<b>No. of Load</b>	<b>Rate per Load</b>	<b>Amount</b>
1	152123/26.7.14	M/s Shanoor Tractor Trolley	42	1400	58,800
2	152123/26.7.14	M/s Shanoor Tractor Trolley	29	1350	39,150
3	152133/9.9.14	M/s Shanoor Tractor Trolley	38	1300	49,400
4	152133/9.9.14	M/s Shanoor Tractor Trolley	40	1350	54,000
5	152147/3.1.15	M/s Ashraf Tractor Trolley	79	1250	98,750
7	154563/21.4.15	M/s Ashraf Tractor Trolley	35	1500	52,500
8	0154565/7.5.15	M/s Ashraf Tractor Trolley	28	1250	35,000
9	0154565/7.5.15	M/s Ashraf Tractor Trolley	30	1250	37,500
<b>Total</b>					<b>425,100</b>

## Municipal committee Duki

(Amount in Rs)

S.No	Dated	Name of Tractor Driver	Loads	Rate per Hrs	Amount
1	Nil	Abdullah	13	1500	19,500
2	Nil	Abdul Wahid	03	1000	3,000
3	17-04-15	Kallah Khan	06	800	4,800
4	01-10-14	Hazarat	25	1500	37,500
5	16-10-14	Adam Khan	30	1500	45,000
6	14-03-15	Nisar Ahmed	30	1500	45,000
7	14-03-15	Hazrat Khan	28	1500	42,000
8	18-12-14	Gul Mohammad	24	1500	36,000
<b>Total</b>					<b>232,800</b>

## Municipal committee Musa Kheil

(Amount in Rs)

Cheque #	Date	Paid to	Particulars	Amount
140022	29-5-15	Mohammad Ashraf Govt. Tractor	Removal of rubbish	30,000
140034	10-5-15	Abdul Aziz Government contractor	Removal of rubbish	27,600
462431	18-7-14	Various labours	Removal of rubbish	11,100
462436	18-7-14	Abdul Aziz Government Contractor	Removal of rubbish	30,000
462439	15-8-14	Mohammaddin Government contractor	Removal of rubbish	52,000
1400230	29-5-15	Miraq Tractor Driver	Removal of rubbish	10,000
1400237	11-6-15	Mohammad Ashraf Govt. Tractor	Removal of rubbish	24,900
<b>Total:</b>				<b>185,600</b>

Municipal committee Saranan

(Amount in Rs)

S. No.	Cheq No.& Dated	Firm	Particular	Amount
1	217806/24.9.14	M/s Abdul Satar KhanTareen Govt Contractor	Disposal of Garbage	99,500
2	217831/25.11.14	M/s Abdul Satar KhanTareen Govt Contractor	Disposal of Garbage	99,000
3	217850/27.1.15	M/s Abdul Satar KhanTareen Govt Contractor	Disposal of Garbage	99,500
4	217878/21.6.15	M/s Abdul Satar KhanTareen Govt Contractor	Disposal of Garbage	98,300
<b>Total</b>				<b>396,300</b>

Municipal committee Ziarat

(Amount in Rs)

S. No	Name of firms	Vr. no & Date	Particulars	Amount
1	M/S Ali ahmed & sons, ziarat	882575/16-1-15	garbage disposal	69,300
2	M/S Ziarat construction company, ziarat	882587/19-2-15	garbage disposal	71,300
<b>Total :-</b>				<b>140,600</b>

**Annexure-28**  
**[Para 3.1.6]**

**Unauthorized expenditure without open tender**

Municipal committee Mach

(Amount in Rs)

Head of Account	Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
Sanitation Items	5562458	13.1.15	Nil	Nil	Al Hameed Sanitary Mart, Mach	1400 ft Pipe, etc	490,000
Electric Items	5562460	13.1.15	Nil	Nil	Farooq Electric Centre, Quetta	30 Street Lights , energy saver etc	392,000

<b>Head of Account</b>	<b>Check No.</b>	<b>Check Date</b>	<b>V. No</b>	<b>V. Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
Sanitation Items	5562475	1.4.15	Nil	Nil	Haji Rehmatullah & Sons Pipe Store, Quetta	620 ft pipe, etc	252,000
Sanitation Items	5562416	28.7.14	Nil	Nil	Nehmatullah, Habibullah Pipe Store, Quetta	Pipe Different Size	560,000
Sanitation Items	5562423	18.9.14	Nil	17.9.14	Nehmatullah, Habibullah Pipe Store, Quetta	1400 ft 8" G.I Pipe, 1000 ft Pipe	900,000
Sanitation Items	5562435	18.12.14	Nil	12.12.14	Nehmatullah, Habibullah Pipe Store, Quetta	2150 ft Pipe, etc	800,000
<b>Total</b>							<b>3,394,000</b>

**Annexure-29**

**[Para 3.1.7]**

**Irregular expenditure on repair of vehicles**

Municipal committee Gwadar

(Rs in Million)

S. No	Name of Scheme	Name of Contractor	Allocation
1	Repair of Parado Land Cruiser	M/s Etehad Construction Co & Govt: Contractor	1.0
			1.0

Municipal committee Dureji

(Amount in Rs)

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
223683	26.9.14	Nil	26.9.14	Barkat Ali Arain Government Contractor	Tyre size 920 , Tractor front & Rare tyres, Battery	469,200
6737088	13.1.15	51	8.1.15	Liaqat Tractor Workshop Hub	Rep: works	9,865
223700	11.2.15	Nil	10.2.15	Abdul Rehman Govt Contractor, Hub	2 Tractor trolley tyres	79,000
246703	16.2.15	Nil	16.2.15	Abdul Rehman Govt Contractor, Hub	2 Tractor front tyres	61,000
6743103	19.3.15	Nil	17.2.15	Quetta Diesel Service, Karachi	Pump Atomizer,	29,000
6743103	19.3.15	882	17.2.15	Iqra Car Air Conditioning, Karachi	Rep of AC	3,500
6743106	25.3.15	22	18.3.15	Mashallah Engineering Works, Hub	Rep: works	8,250
6743146	22.6.15	716	17.6.15	King Battery Service, Hub	Purchase of 2 Batteries 200 MPR	37,000
<b>Total</b>						<b>696,815</b>

Municipal committee Gadani

(Amount in Rs)

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
308658	15.7.14	24	28.6.14	Mehmand Oil Changing and Pressure Compressing Service, Karachi	M. Oil, Filter etc	3,590
308658	15.7.14	Nil	27.6.14	Waleed Generator Workshop, Hub	Rep of Fire Brigade D. Watering Pump	2,500
308658	15.7.14	Nil	4.6.14	Abas Kamani Maker, Karachi	Rep Work	1,400
94983	22.7.14	Nil	21.7.14	Waleed Generator Workshop, Hub	Rep of Engine	20,600
94983	22.7.14	Nil	17.7.14	Lucky Autos, Hub	Rep Work	5,280
94983	22.7.14	12	Nil	Waleed Generator Workshop, Hub	Rep Work	5,400
94983	22.7.14	128	19.7.14	Hameed Autos, Karachi	Rep Work	1,900
94991	24.7.14	261	24.7.14	Al Sadat Gulistan Autos,	Rep Work	9,820
308665	5.8.14	326	25.7.14	Shaheen Autos Electrician , Hub	Rep of Generator	5,600
308672	11.8.14	13	9.8.14	Waleed Generator Workshop, Hub	Rep of Generator	5,000
308681	19.8.14	1602	16.8.14	Brother Car A/C & Battery, Karachi	Filter etc	5,000
308681	19.8.14	1055	16.8.14	Brother Car A/C & Battery, Karachi	New Battery	7,000
308681	19.8.14	253	13.8.14	Al Sadat Gulistan Autos,	Master Cylinder, Break oil etc	7,960
308685	1.9.14	2818	Nil	Kashmir	2 Shocks	7,000

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
				Automobiles, Karachi		
308685	1.9.14	2222	23.8.14	Arm , Karachi	Lower arm bush, Cut bush	2,550
308685	1.9.14	1230	23.8.14	Baloch Autos, Karachi	Rep Work	2,000
308694	3.9.14	254	20.8.14	Al Sadat Gulistan Autos,	Rep Work	10,790
308694	3.9.14	Nil	20.8.14	New Bela Auto Store, Hub	Rep Work	2,512
308694	3.9.14	171	20.8.14	Bismillah Bolan Motor Garage, Hub	Rep Work	6,000
308694	3.9.14	509	22.8.14	Bismillah Kamani Maker Hub	4 Kamani	10,000
308694	3.9.14	510	23.8.14	Bismillah Kamani Maker Hub	Rep Work	9,720
308704	12.9.14	370	6.9.14	Shaheen Autos Electrician , Hub	Rep Work	6,570
308704	12.9.14	130	6.9.14	Noor Jack Makers, Hub	Jack Repair	450
308735	29.9.14	Nil	26.9.14	New Bela Auto Store, Hub	Rep Work	6,100
308744	1.10.14	Nil	28.9.14	Sanwal Traders, Hub	Rep Work	4,700
308754	17.10.14	Nil	6.10.14	Muhammad Baloch Workshop, Karachi	Rep / Service of PTO Fire Brigade	30,000
308754	17.10.14	Nil	6.10.14	Muhammad Baloch Workshop, Karachi	Labour Charges of Fitting PTO Fire Brigade	8,600
308757	21.10.14	258	20.10.14	Al Sadat Gulistan Autos,	Rep Work	6,710
308768	30.1.0.14	Nil	29.10.14	Waleed Generator	Repair of	12,500

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
				Workshop, Hub	Foker Spray Machine	
308777	11.11.14	806	11.11.14	Arbaz Traders, Hub	Pur of 1 Battery	7,100
309031	2.1.15	273	25.12.14	Al Sadat Gulistan Autos,	Clutch Barring, clip etc	9,980
309031	2.1.15	127	26.12.14	Shaheen Autos Electrician , Hub	Self& Generator repair	9,800
309031	2.1.15	Nil	25.12.14	Balochistan Motor Garage, Hub	Clutch Buster repair	3,300
309031	2.1.15	Nil	25.12.14	Al Murtaza Autos, Hub	Break oil, grees etc	9,780
309031	2.1.15	Nil	25.12.14	Balochistan Motor Garage, Hub	Wheel alignment	4,500
309037	8.1.15	189	8.1.15	Lucky Autos, Hub	Clutch Kit, head etc	10,000
309037	8.1.15	108	29.12.14	Shaheen Autos Electrician , Hub	Self, armchair, etc	9,495
309037	8.1.15	117	8.1.15	Liaqat Tractor Workshop, Hub	Rep Work	2,800
309037	8.1.15	136	6.1.15	Shaheen Autos Electrician , Hub	Rep Work	1,800
95000	16.1.15	Nil	12.1.15	Zehri General Store, Hub	Suction Pipe 40ft 3"	9,600
95000	16.1.15	196	Nil	Lucky Autos, Hub	Rep Work	9,960
309227	30.1.15	807	30.1.15	Arbaz Traders, Hub	Pur of Tyre size 920	70,000
309234	10.2.15	Nil	9.8.14	Muhammad Baloch Workshop, Karachi	Repair of P.T.O system Fire brigade	48,000
309535	11.5.15	Nil	11.5.15	Naseer Ahmed Baloch Govt	pur of 2 tyres and 4	99,500

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
				Contractor	tubes	
309252	24.6.15	Nil	15.6.15	New Bela Auto Store, Hub	Rep Work	9,900
309252	24.6.15	325	Nil	Shaheen Autos Electrician , Hub	Rep Work	4,000
309252	24.6.15	292	Nil	Al Sadat Gulistan Autos,	Cluck Plate, barring etc	11,400
309252	24.6.15	587	12.6.15	New Balochistan International Diesel Service, Hub	Pump Service	6,200
309252	24.6.15	Nil	Nil	Al Sadat Gulistan Autos,	Side Mirror etc	7,600
309252	24.6.15	Nil	Nil	Amjad Kamani Maker, Hub	Kamani Repair	2,200
309252	24.6.15	Nil	Nil	Balochistan Motor Garage, Hub	Pump repair	6,500
309252	24.6.15	658	12.6.15	Hassan Baloch Auto Engineering works Hub	Repair of seats	7,500
309253	25.6.15	Nil	13.6.15	Darbar Oil Changer , Karachi	M. Oil, Filter etc	3,800
<b>Total</b>						<b>571,967</b>

Municipal committee Hub

(Amount in Rs)

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
36712339	30.6.15	Nil	21.6.15	Ghosia Balochistan Battery Centre, Hub	Battery	5,500
36712339	30.6.15	1254	20.6.15	King Battery Service, Hub	Self, bush etc	6,300
36712339	30.6.15	540	26.6.15	New Chena Motors & Auto parts	Wheel Ring etc	9,350

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
6739647	7.8.14	Nil	Nil	New Bolan Autos & Oil Traders	Purchase/Repair of Parts for Blade Tractor No. LS 4297	79,500
6739652	18.8.14	Nil	3.8.14	Muhammad Ishaque, Driver	Rim Nozel	9,800
6739652	18.8.14	59	4.8.14	New Chena Motors & Auto Parts, Hub	Main Kamani	9,800
6739652	18.8.14	418	6.8.14	Mamoon Silencer & Engineering Works, Karachi	Rep works	9,800
6739652	18.8.14	Nil	1.8.14	Madina Autos, Karachi	A.C Condenser	9,500
6739652	18.8.14	Nil	1.8.14	Madina Autos, Karachi	Clutch barring etc	9,900
6739658	18.8.14	Nil	21.7.14	New Bela Auto Store, Hub	Wheel Cylinder etc,	3,160
6739658	18.8.14	66	7.7.14	Al Madina Tyres, Hub	Puncher charges	300
6739658	18.8.14	Nil	3.8.14	Haneef Tractor Works, Hub	Rep works	2,780
6739658	18.8.14	Nil	2.7.14	Haneef Tractor Works, Hub	Shawal Jack repair	8,440
6739658	18.8.14	Nil	2.7.14	Haneef Tractor Works, Hub	Break repair	1,500
6739658	18.8.14	Nil	20.7.14	Abdullah Engineering Works, hub	Rep works	2,500
6739658	18.8.14	1064	22.7.14	Mughal Lucky Engineering Works, Hub	welding charges	3,100
6739658	18.8.14	Nil	4.7.14	New Bolan Autos & Oil Traders	Filter, Diesel Tank Pipe, etc	4,140
6739658	18.8.14	Nil	3.8.14	New Bolan Autos & Oil Traders	safty valve, Hydraulic etc	12,320
6739658	18.8.14	Nil	2.7.14	New Bolan Autos & Oil Traders	Jack kit etc	1,000

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
6739658	18.8.14	30	31.7.14	Sher Muhammad Tyre Works, Hub	Puncher charges	6,760
6739659	19.8.14	498	27.6.14	King Battery Service, Hub	Fuel box, Cut out etc	5,550
6739659	19.8.14	1059	7.7.14	Mughal Lucky Engineering Works, Hub	welding charges	1,600
6739659	19.8.14	Nil	28.6.14	Al Baqir Motor Garage, Hub	Booster Kit, Oil Seal etc	6,350
6739665	19.8.14	Nil	Nil	National Balochistan General Tractor Workshop, Hub	Oil Pump, Clutch Plate, Labour Charges etc	65,500
6739673	25.8.14	Nil	23.7.14	Pak Balochistan Shah Gee Autos, Hub	Repair of Vehicles,	1,820
6739673	25.8.14	754	12.8.14	Pak Balochistan Shah Gee Autos, Hub	Repair of Vehicles,	2,640
6739673	25.8.14	Nil	12.8.14	New Bela Auto Store, Hub	Repair of Vehicles,	1,000
6739673	25.8.14	Nil	Nil	New Bela Auto Store, Hub	Repair of Vehicles,	8,250
6739684	28.8.14	298	12.8.14	New Itaifaq Battery Service & Auto Electrician, Hub	1 Battery New	9,500
6739684	28.8.14	1842	14.2.14	Bismillah Stationers & Photostat Service	Denting Works	9,800
6739684	28.8.14	483	16.8.14	Saleem Auto, Karachi	Water Body, fan	9,700
6739684	28.8.14	Nil	20.8.14	Syed Ali Autos, Karachi	Wind Screen with fitting charges	9,800
6739684	28.8.14	Nil	22.8.14	AA Autos, Karachi	Generator service	9,500

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
6739690	2.9.14	301	15.8.14	New Chena Motors & Auto Parts, Hub	Wheel Barring etc	9,860
6739690	2.9.14	15	17.8.14	Azeem Auto Electrician , Hub	Self & Generator Service	9,800
6739690	2.9.14	Nil	5.5.14	Lucky Autos, Hub	Pin	200
6739690	2.9.14	18	5.8.14	Lucky Autos, Hub	Engine Oil etc	3,710
6739696	2.9.14	Nil	9.8.14	Haneef Tractor Works, Hub	fitting charges	5,920
6739696	2.9.14	1083	12.8.14	Mughal Lucky Engineering Works, Hub	wheel Pressure Plate	4,400
6739696	2.9.14	Nil	25.8.14	Tariq Tyres, Karachi	Tyre, tube	7,500
6739696	2.9.14	1085	30.8.14	Mughal Lucky Engineering Works, Hub	Welding	1,700
6739696	2.9.14	35	31.8.14	Sher Muhammad Tyre Works, Hub	Puncher charges	5,400
6739696	2.9.14	Nil	12.8.14	Al Baqir Motor Garage, Hub	Clutch Cylinder rep	3,700
6740530	23.9.14	Nil	12.9.14	New Bolan Autos & Oil Traders	Nuts, bolts etc	12,570
6740530	23.9.14	708	8.9.14	Nial Autos Hub	Kamani etc	14,650
6740530	23.9.14	Nil	8.9.14	Al Baqir Motor Garage, Hub	Rep works	4,250
6740557	30.9.14	1934	9.9.14	Liaquat Motor Mechanic, Karachi	Disk Wheel, grees etc	12,500
6740557	30.9.14	Nil	25.9.14	New General Autos, Karachi	Cluck Barring etc	5,285
6740557	30.9.14	Nil	26.9.14	New General Autos, Karachi	Wheel etc	1,785
6740585	24.11.14	Nil	1.11.14	Al Shahbaz Motor Garage, Hub	Tank Repair	9,500
6740585	24.11.14	363	2.11.14	Shaheen Auto Electrician, Karachi	Engine Injector	9,900

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
6740585	24.11.14	380	6.11.14	Bismillah Stationers & Photostat Service	Generator and Self Repair	9,700
6740585	24.11.14	####	6.11.14	Barkat Battery Centre, Karachi	Battery	9,000
6740585	24.11.14	####	7.11.14	Amjad Auto Corporation, Karachi	Rep works	2,500
6740585	24.11.14	1255	8.11.14	Umer Silencer Welding Works, Karachi	Dolki Fitting	9,200
6740585	24.11.14	90	9.11.14	Lucky Autos, Hub	Door Channel	6,500
6740585	24.11.14	Nil	12.11.14	Saeed Autos, Karachi	Head Light	8,500
6741491	8.1.15	Nil	22.12.14	Madina Autos, Karachi	AC Condenser, Clutch repair	6,000
6741491	8.1.15	389	23.12.14	Qadri Mamoon Silencer & Engineering Works, Karachi	Replacement of Cylinder	9,800
6741492	8.1.15	Nil	4.12.14	Pak Balochistan Shah Gee Autos, Hub	Center Rubber, Oil etc	2,930
6741492	8.1.15	222	6.12.14	Ajmal Lucky Motor Garage, Hub	Shock front etc	11,050
6741492	8.1.15	273	6.12.14	New Zehri Autos Car A.C & CNG Works, Hub	Generator & Self wiring	1,000
6741492	8.1.15	835	6.12.14	King Battery Service, Hub	Battery EXIDE	6,000
6742006	14.1.15	670	16.12.14	Shaheen Kamani Makers Hub	Kamani, etc	2,240
6742006	14.1.15	714	22.12.14	New Chena Motors & Auto Parts, Hub	Tyre Road etc	5,420
6742047	26.1.15	768	23.1.15	New Chena	Break shoe etc	3,000

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
				Motors & Auto Parts, Hub		
6742050	27.1.15	Nil	1.1.15	Akbar & Co. Karachi	Shaft repair	9,800
6742050	27.1.15	1911	5.1.15	Malik Old Body parts, Karachi	Rep works	9,500
6742050	27.1.15	Nil	7.1.15	New Bela Auto Store, Hub	4 Kamani	9,000
6742050	27.1.15	Nil	9.1.15	Madina Autos, Karachi	A.C Gas Charges	8,900
6742050	27.1.15	9099	13.1.15	New Barkat Battery Centre, Karachi	Battery EXIDE	9,900
6742050	27.1.15	493	15.1.15	Mamoon Silencer & Engineering Works, Karachi	Repair of Cylinder	9,800
6742050	27.1.15	137	19.1.15	Quetta Diesel Service, Karachi	Pump atomizer repair	9,700
6742050	27.1.15	322	21.1.15	New Chena Motors & Auto Parts, Hub	Rep works	9,500
6742050	27.1.15	Nil	23.1.15	New Bela Auto Store, Hub	Water Body, fan	9,300
6742050	27.1.15	1075	24.1.15	New Zaheer Autos, Karachi	Oil etc	2,200
6742879	26.5.15	428	8.5.15	Karachi Electric Works, Hub	Barring etc	1,100
6742879	26.5.15	897	2.5.15	New Chena Motors & Auto Parts, Hub	Break Leather etc	4,750
37997231	9.6.15	158	4.6.15	Malik Old Body parts, Karachi	cabin used Suzuki made	209,000
37997236	11.6.15	Nil	10.6.15	Abdullah Engineering Works, hub	Rep works	2,500
37997250	18.6.15	3068	18.6.15	Mansoor Tyres, Karachi	4 Tyres @ 19350 each	99,800
<b>Total</b>						<b>956,680</b>

**Annexure-30**  
**[Para 3.1.8]**

**Unauthorized expenditure on account of streetlights**  
Municipal committee Bela

(Amount in Rs)

<b>Ch. No.</b>	<b>Ch. Date</b>	<b>V. No</b>	<b>V. Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
153728	21.7.14	109	20.6.14	Gulshan Hardware Electric, General Order Supplier, Uthal	Pur: of Street Light Items	32,360
153774	29.9.14	626	11.8.14	Gulshan Hardware Electric, General Order Supplier, Uthal	Pur: of Street Light Items	35,900
154416	8.12.14	681	13.10.14	Shah Electric Store, Bela	Pur: of Street Light Items	38,994
154429	8.10.14	2027	Nil	Gulshan Hardware Electric, General Order Supplier, Uthal	Pur: of Street Light Items	27,000
154434	Nil	826	12.12.14	Shah Electric Store, Bela	Pur: of Street Light Items	33,980
154445	19.2.15	853	12.1.15	Shah Electric Store, Bela	Pur: of Street Light Items	36,760
					<b>Total</b>	<b>204,994</b>

Municipal committee Uthal

(Amount in Rs)

<b>Cheque No.</b>	<b>Cheque Date</b>	<b>V. No</b>	<b>V. Date</b>	<b>Name of Firm</b>	<b>Particulars</b>	<b>Amount</b>
667136	15.9.14	1372	4.7.14	Gulshan Hardware Electrics, General Order Supplier	Purchase of Street Light Items	47,400
667152	29.10.14	168	20.10.14	Mojahid General Store, Karachi	Wire, Energy Saver Etc	30,900
667167	18.11.14	2026	29.10.14	Gulshan Hardware Electrics, General Order Supplier	2 Coil Wire, Energy Saver etc	41,180
674428	8.4.15	70	2.4.15	New Lasbela Hardware Electrics Uthal	Energy Savers, etc	7,773
674428	8.4.15	68	26.3.15	New Lasbela Hardware	Street Light	47,427

Cheque No.	Cheque Date	V. No	V. Date	Name of Firm	Particulars	Amount
				Electrics Uthal	Items	
674460	3.6.15	1508	29.4.15	Gulshan Hardware Electrics, General Order Supplier	Street Light Items	49,200
<b>Total</b>						<b>223,880</b>

Municipal committee Uthal

(Amount in Rs)

Cheque No	Date	Name of contractor	Particular	Amount
930806	1-12-14	Raj Kumar	Supply and fixing of street lights	94,800
930813	4-12-14	Sarwan Kumar	Supply and fixing of street lights	98,600
935880	12-2-15	Noor Hussain ,	Supply and fixing of street lights	98,500
941562	5-9-14	Juman Kumar	Supply and fixing of street lights	93,500
935819	21-5-15	Noor Hussain	Supply and fixing of street lights Tehsil Colony, Sui	93,215
935829	2-6-15	Hazar Khan	Supply and fixing of street lights Tehsil Colony, Sui	91,100
<b>Total</b>				<b>569,715</b>

Municipal committee Saranan

(Amount in Rs)

S. No.	Cheq No.& Dated	Firm	Particular	Amount
1	217811/26.9.14	M/s Agha Electric Center	P/o Street Lights	98,900
2	217828/11.11.14	M/s Agha Electric Center	P/o Street Lights	98,900
<b>Total</b>				<b>197,800</b>

## Municipal committee Zhob

(Amount in Rs)

S. No.	Cheq No.& Dated	Firm	Particular	Amount
1	300083/9.7.14	M/S Fazal Glass House	P/o Electric items	44,750
2	300072/4.8.14	M/S Habib Electric	P/o Electric items	45,380
3	300094/1.10.14	M/S Fazal Glass House	P/o Electric items	39,500
4	300094/1.10.14	M/S Fazal Glass House	P/o Electric items	38,000
5	334862/10.11.14	M/S Habib Electric	P/o Electric items	49,950
6	334876/12.12.14	M/S Fazal Glass House	P/o Electric items	40,000
7	351660/9.3.15	M/S Habib Electric	P/o Electric items	50,350
8	35666552/18.5.15	M/S Fazal Glass House	P/o Electric items	21,400
9	35666565/15.6.15	M/S Fazal Glass House	P/o Electric items	38,000
<b>Total</b>				<b>367,330</b>

## Municipal committee Dhadar

(Amount in Rs)

Check No.	Check Date	V. No	V. Date	Name of Firm	Particulars	Amount
5575701	Nil	Nil	14.10.14	United Electronics, Dhadar	3 Fans @ 3300 each	9,900
5575702	16.12.14	8182	28.10.14	Super Caina Electric Store, Quetta	30 Energy Savers	9,000
Nil	Nil	309	6.11.14	Al Saeed Electronics, Sibi	Electricity items	3,200
Nil	Nil	338	Nil	Al Shakoor Electric Store, Sibi	wire, energy Saver etc	12,763
5575726	2.5.15	Nil	30.4.15	Raziq Electric Store, Quetta	10 Street Lights	13,500
5575726	2.5.15	193	24.4.15	Gulshan T.v Centre, Sibi	4 fans etc	27,900
5575711	15.1.15	Nil	Nil	Insaf Hardware & Sanitary Store, Dhadar	wire, energy Saver etc	13,400
5575714	30.1.15	140	19.1.15	Super Caina Electric Store, Quetta	10 Globes	16,000
5575730	1.6.15	Nil	7.5.15	Shahbaz Electric Store, Quetta	30 Street Lights etc	43,800
<b>Total:</b>					<b>Total</b>	<b>149,463</b>

## Municipal committee Sobat Pur

(Amount in Rs)

Cheque No	Date	Paid to	Vr. No	Date	Particulars	Amount
079620	25-7-14	Shashan Hardware and General Order Supplier	128	24-7-14	Purchase of Electric Items	74,500
7680952	25-7-14	Ishawar Point and Hardware Store Jaffarabad	327	24-7-14	Purchase of Electric Items	87,650
768100	25-7-14	GS General and Electric Store,	Nil	Nil	Purchase of Electric Items	56,500
24278279	2-2-15	Babar Furniture Sukkur	177	2-2-15	Purchase of Electric Items	76,000
20304866	20-12-14	Chila Tiles and point center	831	19-12-14		46,600
20304867	20-12-14	China Tiles and point center	830	19-12-14		42,840
<b>Total:</b>						<b>384,090</b>

## Municipal committee Usta Muhammad

(Amount in Rs)

Cheque No	Date	Paid to	Vr. No	Date	Particulars	Amount
12403563	19-01-15	Sagar Light and Electronics	Nil	19-01-15	Purchase of Electric Items	77,129
12403564	19-01-15	Sagar Light and Electronics	Nil	19-01-15	Purchase of Electric Items	43,855
12403565	19-01-15	Sagar Light and Electronics	Nil	31-10-15	Purchase of Electric Items	75,181
12403566	20-01-15	Sagar Light and Electronics	Nil	28-11-14	Purchase of Electric Items	84,965
<b>TOTAL:</b>						<b>281,130</b>

**Annexure-31**  
**[Para 3.1.9]**

**Irregular/doubtful expenditure due to splitting**

Municipal committee Dera Bugti

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of firm</b>	<b>Purchase of Misc: items</b>	<b>Amount</b>
925126	15-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Removal or Rubbish	24,000
925126	15-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Removal or Rubbish	24,000
925126	15-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Removal or Rubbish	24,000
925126	15-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Sui	Removal or Rubbish	20,000
925127	16-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Removal or Rubbish	20,000
925127	16-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Removal or Rubbish	22,000
925127	16-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Removal or Rubbish	20,000
925127	16-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Water Supply	22000
925127	16-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Water Supply	20000
925130	19-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Water Supply	24000
925130	19-7-14	M/s Hameedullah Transporter Contractor and General Order Supply Su i	Water Supply	26400

<b>Cheque No.</b>	<b>Date</b>	<b>Name of firm</b>	<b>Purchase of Misc: items</b>	<b>Amount</b>
930213	30-9-14	Porn Kumar Transport and Gen Order Supply	Supply of water	12,000
930212	30-9-14	Lal Mohammad Suppliers and Water	water supply	7,200
930212	30-9-14	Lal Mohammad Suppliers and Water	water supply	7,200
930212	30-9-14	Lal Mohammad Suppliers and Water	water supply	16,700
930212	30-9-14	Lal Mohammad Suppliers and Water	water supply	15,000
930213	30-9-14	Lal Mohammad Suppliers and Water	water supply	14,400
26750748	19-5-15	Kareem Bugti Spray Center	Spray	24,220
26750750	19-5-15	Kareem Bugti Spray Center	Spray	4,400
26750750	19-5-15	Kareem Bugti Spray Center	Spray	24,620
26750750	19-5-15	Kareem Bugti Spray Center	Spray	23,620
26750750	19-5-15	<b>Kareem Bugti Spray Center</b>	Spray	24,620
26750749	18-5-15	<b>Fateh Electric and Machinery Store,</b>	Purchase of Electric Store	30,000
26750749	18-5-15	<b>Bugti Electric Store,</b>	Purchase of Electric Store	42,300
26750749	18-5-15	Purchase of Electric Store	Purchase of Electric Store	45,000
<b>Total:</b>				<b>537,680</b>

## Municipal committee Sui

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Contractor</b>	<b>Name of scheme</b>	<b>Amount</b>
935605	20-1-15	Juman Ram	Repair of PVC Water Supply	99,700
935344	7-1-15	Hazar Khan	Repair of sewerage Line	97,520
941562	5-9-14	Juman Kumar	Supply and fixing of street lights	93,500
941564	5-9-14	Juman Ram	Supply and fixing of street lights	94,700
935819	21-5-15	Noor Hussain	Supply and fixing of street lights Tehsil Colony, Sui	93,215
935822	21-5-15	Sarwan Kumar	Supply and fixing of street lights Tehsil Colony, Sui	91,912
<b>Total:</b>				<b>570,547</b>

Annexure-32  
[Para 3.1.10]**Unauthorized expenditure on cleaning of sewerage lines**

Municipal committee Dera Allah Yar

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Government Contractor</b>	<b>Amount</b>	<b>Particulars</b>
767977	7-7-14	M/s Khadim Hussain	95,040	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	93,240	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	98,640	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	99,360	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	94,500	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	88,200	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	97,740	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	86,400	Cleaning of Sewerage Line

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Government Contractor</b>	<b>Amount</b>	<b>Particulars</b>
767977	7-7-14	M/s Khadim Hussain	85,500	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	96,600	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	89,100	Cleaning of Sewerage Line
767977	7-7-14	M/s Khadim Hussain	65,700	Cleaning of Sewerage Line
<b>Total:</b>			<b>1,090,020</b>	

**Annexure-33**  
**[Para 3.1.11]**

**Loss due to non-revision of rent of shops**

**Municipal Committee Sorab**

(Amount in Rs)

<b>S. No</b>	<b>Name</b>	<b>Monthly Rent</b>	<b>Proposed Monthly rent</b>	<b>Difference</b>	<b>Suspected yearly Losses</b>
1	Mir Habib Rodini	250	2000	1750	21,000
2	Mr. Mohammad Qasim	250	2000	1750	21,000
3	Mr. Nazeer Ahmed	250	2000	1750	21,000
4	Mr. Sultan Mohammad	250	2000	1750	21,000
5	Mr. Manzoor Ahmed	250	2000	1750	21,000
6	Mr. Noor Ahmed	250	2000	1750	21,000
7	Mr. Abdul Nabi	250	2000	1750	21,000
8	Haji Mola Bux	250	2000	1750	21,000
<b>Total</b>					<b>168,000</b>

**Municipal Committee Ormara**

(Amount in Rs)

Location	Total Nos. of Shops	Rent realized Monthly	Rent Realized yearly	Market Rate per shop	Rent to be realized Yearly	Difference
Main Bazar	05	200	12,000	2,000	120,000	108,000

**Municipal Committee Dera Allah Yar**

(Amount in Rs)

Location	Total Nos. of Shops		Rent realized Monthly	Rent Realized yearly	Market Rate per shop	Rent to be realized Yearly	Difference
New bus Ada	26	6	800	57,600	2,000	144,000	86,400
		6	1200	86,400	2,000	144,000	57,600
		14	700	117,600	2,000	336,000	218,400
Puran bus Ada	56	15	900	162,000	2,000	360,000	198,000
		18	700	151,200	2,000	432,000	280,800
		14	600	100,800	2,000	336,000	235,200
		2	1800	43,200	3,000	72,000	28,800
		7	500	42,000	2,000	168,000	126,000
Sobat Pur chowk	29	29	1300	452,400	2,500	870,000	417,600
Quetta Road	36	14	800	134,400	2,000	336,000	201,600
		13	900	140,400	2,000	312,000	171,600
		9	1300	140,400	2,500	270,000	129,600
<b>Total:</b>				<b>1,628,400</b>		<b>3,780,000</b>	<b>2,151,600</b>

**Municipal Committee Usta Muhammad**

(Amount in Rs)

Location	Number of Shops	Rent realized Monthly	Rent Realized yearly	Market Rate per shop	Rent to be realized Yearly	Difference
A	B	C	D	E	F	G
Jinnah Road	22	700	184,800	20,000	5,280,000	5,095,200
Tehsil road	4	300	14,400	2,000	96,000	81,600
Shahi Bazar Sabzi Market	9	500	54,000	2,500	270,000	216,000
Bus Ada	32	300	115,200	1,500	576,000	460,800
<b>Total:</b>			<b>368,400</b>		<b>6,222,000</b>	<b>5,853,600</b>

**Municipal Committee D.M.Jamali**

(Amount in Rs)

S. No.	Shop Alloted to	Shop No.	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
<b>Shops in Jelani Market</b>							
1	Sona Khan	1	1200	14,400	5,000	60,000	45,600
2	Selah Muhammad	2	1200	14,400	5,000	60,000	45,600
3	Kehar Khan	3	1200	14,400	5,000	60,000	45,600
4	Jawaid Iqbal	4	1200	14,400	5,000	60,000	45,600
5	Aman Ullah	5	1200	14,400	5,000	60,000	45,600
6	Muhammad Yaqoob	6	1200	14,400	5,000	60,000	45,600
7	Sultan Ahmed	7	1200	14,400	5,000	60,000	45,600
8	GulMir	8	1200	14,400	5,000	60,000	45,600
9	Muhammad Anwar	9	1200	14,400	5,000	60,000	45,600
10	Bashir Ahmed Bangulzai	10	1200	14,400	5,000	60,000	45,600

S. No.	Shop Alloted to	Shop No.	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
11	Mola Bux	11	1200	14,400	5,000	60,000	45,600
12	Muhammad Ibrahim	12	1200	14,400	5,000	60,000	45,600
13	Allah Bux	13	1200	14,400	5,000	60,000	45,600
14	Gulam Rasool	14	1200	14,400	5,000	60,000	45,600
15	Muhammad Anwar	15	1200	14,400	5,000	60,000	45,600
16	Muhammad Ibrahim	16	1200	14,400	5,000	60,000	45,600
<b>Shops in Main Bazar Road</b>							
17	Abdul Feteah	01 bazar	600	7,200	3,000	36,000	28,800
18	Muhammad Akhtar Mangee	02 bazar	600	7,200	3,000	36,000	28,800
19	Abdul Nabi	03 bazar	600	7,200	3,000	36,000	28,800
20	Nawab Khan	04 bazar	600	7,200	3,000	36,000	28,800
21	Babu Khan	05 bazar	600	7,200	3,000	36,000	28,800
22	Abdul Kareem	06 bazar	600	7,200	3,000	36,000	28,800
<b>Total</b>				<b>273,600</b>		<b>1,176,000</b>	<b>902,400</b>

Location	Nature of Property	Name of Owner	Rent realized Monthly	Rent Realized yearly	Market Rate per shop	Rent to be realized Yearly	Difference
A	B		C	D	E	F	G
Main Bazar	Hotel	Shaliq Dad S/o Abdul Karim	2,750	0	15,000	180,000	180,000
Main Bazar	Shop	Muhammad Hashim S/o Mohammad	650	7,800	5,000	60,000	52,200

Location	Nature of Property	Name of Owner	Rent realized Monthly	Rent Realized yearly	Market Rate per shop	Rent to be realized Yearly	Difference
		Hassan Khan					
Main Bazar	Shop	H. Shafi S/o Lal Mohammad	650	7,800	5,000	60,000	52,200
Main Bazar	Shop	Mir Inayatullah S/o Saki Dost	1,000	12,000	5,000	60,000	48,000
Main Bazar	Shop	H. Hassan Dashi	1,200	14,400	8,000	96,000	81,600
Main Bazar	Shop	Lal Mohammad S/o Baloch Khan	600	7,200	10,000	120,000	112,800
Main Bazar	Shop	Juma Khan S/o Assha Khan	1,000	12,000	10,000	120,000	108,000
Daro Bazar	Shop	Madad Khan S/o Juma Khan	450	5,400	2,000	24,000	18,600
Daro Bazar	Shop	M. Waseem S/o Sardar Hashim Khan	550	6,600	2,000	24,000	17,400
Daro Bazar	Shop	Habib ullah S/o Rado Khan	800	9,600	2,000	24,000	14,400
Hindu Mohala	Shop	Jayram Hindu	800	9,600	3,000	36,000	26,400
<b>Total:</b>				<b>122,400</b>		<b>804,000</b>	<b>711,600</b>

**Annexure-34**  
**[Para 3.1.12]**

**Loss due to non-recovery of rent of shops**  
**Municipal Committee Sorab**

(Amount in Rs)

<b>S. No</b>	<b>Name</b>	<b>Monthly Rent(Rs)</b>	<b>Number of Month</b>	<b>Amount out standing</b>
1	Mir Habib Rodini	250	60	18,000
2	Mr. Mohammad Qasim	250	30	7,500
3	Mr. Nazeer Ahmed	250	12	3,000
4	Mr. Sultan Mohammad	250	12	3,000
5	Mr. Manzoor Ahmed	250	12	3,000
6	Mr. Noor Ahmed	250	12	3,000
7	Mr. Abdul Nabi	250	12	3,000
8	Haji Mola Bux	250	12	3,000
<b>Total</b>				<b>43,500</b>

**Municipal Committee Gwadar**

(Amount in Rs)

<b>S. No</b>	<b>Renter</b>	<b>Location</b>	<b>Monthly rent</b>	<b>Total Months for which rent outstanding</b>	<b>Total Outstanding Amount</b>
1	Mohammad Naeem Salah uddin	Buldia shopping Center	4000	12	120,000
2	Aziz ullah	Do	2200	17	37,000
3	Abdul Sattar National Video	Do	1700	38	64,900
5	Master Mohammad Yousuf	Do	2200	25	46,900
<b>Total</b>					<b>268,800</b>

**Municipal Committee Harnai**

(Amount in Rs)

S. No.	Name of Rent Holder	Amount
01	Boom Bahra Previous	96,387
02	Safai Tax Previous	67,575
03	Majeed Shah S/o Sabir Shah	36,000
04	Ilahi Bux S/o Qahim Khan	36,000
05	Majeed Shah S/o Sabir Shah	43,200
06	Asadullah S/o Haji Ayub Shah	24,000
07	Muhsat Shah S/o Kareem Shah	36,000
08	Baliel Khan S/o Qahim Khan	36,000
09	Mohammad Anwar Shah S/o Ghulam Nabi	21,600
10	Hafezullah S/o Nehmat Khan	14,400
11	Mehrban S/o Murad Khan	13,200
12	Piaho Shah S/o Haji Rahim Shah	21,600
13	Gul Mohammad S/o Haji Mohammad Hayat	7,200
14	Hafiz Moieden S/o Mohammad Gul	14,400
15	Bismillah S/o Haji Baz Mohammad Shah	4,800
<b>Total:-</b>		<b>472,362</b>

**Municipal Committee Killa Saifullah**

(Amount in Rs)

Number of Shops	Monthly Rent	Duration	Total outstanding amount for three years	Location
98	1000	36 months	3,528,000	Bus Ada Killa Saifullah

**Municipal Committee Loralai**

(Amount in Rs)

S. No	Detail of Property/Lease	Shop No.	Total outstanding dues
1	Children Park (Shreeh Khan S/o Abdullah)	2071	16,600
2	Children Park (Jan Mohammad S/o Nehmatullah)	2069	25,200
3	Adil Market (Gulistan Khan)	1471	17,000

S. No	Detail of Property/Lease	Shop No.	Total outstanding dues
4	Adil Market (Azghar Ali)	1472	15,626
5	Sabzi Market (Ahmed Shah S/o Parud Din	695	20,252
6	Sabzi Market (Niaz Mohammad S/o Wali Mohammad)	698	15,000
7	Goshat Market (Faqeer Mohammad)	476	15,074
8	Adil Market (Noor Mohammad)	1588	3,000
9	Adil Market (Faiz Mohammad)	1589	3,000
<b>Total</b>			<b>130,752</b>

#### Municipal Committee Mastung

(Amount in Rs)

S. No	Name	Amount out standing
1	Haji Fakir Mohammad	39,600
2	Haji Abdul Rehman	187,500
3	Abdul Nabi	13,500
4	Ghulam Sarwar	5,400
5	Ubaidullah	1,800
6	Haji Qayoom	2,700
7	Khalil Ahmed	7,200
<b>Total:-</b>		<b>257,700</b>

#### Municipal Committee Zhob

(Amount in Rs)

S. No	Shop No.	Duration	Monthly Rent	Name of Defaulters	Outstanding Amount
1	G-204/B	6 months	1500	Bashir Ahmed	9,000
2	G-204/E	6 months	1500	Wali Khan	9,000
3	G-204/F	6 months	1500	Ali Baz Khan	9,000
4	H-194	6 months	600	Akbar Shah	3,600
5	H-195	6 months	600	Ashraf	3,600
6	H-196	6 months	600	Mohammad Akbar	3,600
7	H-197	6 months	600	Wazir Khan	3,600
8	H-198	6 months	600	Haji Mir Gul	3,600
9	D-225	12 months	1350	Qadam jan kakar	16,200

S. No	Shop No.	Duration	Monthly Rent	Name of Defaulters	Outstanding Amount
10	G-204	9 months	4000	Abdul Ghaffar	36,000
11	D-226	12 months	1300	Hakim Shah Harifl	15,600
12	D-227	12 months	1200	Wali Jan	14,400
13	D-228	12 months	1100	Mula sher Mohammad	13,200
14	D-229	12 months	1100	Shikar khan deceased	13,200
15	D-230	12 months	1050	Akhtar Mohammad	12,600
16	D-231	12 months	1350	Fazal Rahman	16,200
17	D-232	12 months	1150	Marjan Harifal	13,800
<b>Total</b>					<b>196,200</b>

**Municipal Committee Sibi**

(Amount in Rs)

S. No	Name of Rent Holder	Location	Shop/Market	Outstanding Amount
01	Haji Mohammad Yaqoob Khajak	Old fruit Market	shop No. 03	2,900
02	Mir Hazar Gorgaje	-do-	Shop No. 05	900
03	M Zia and Sons	Jargha hall	Shop no. 07	3,120
04	Saleem Khan	-do-	Shop No. 08	36,400
05	Abdul Ghani	-do-	Shop no. 09	80,920
06	Tango Khan	-do-	Shop no. 10	82,470
07	Allah Dihta	Mutton Market	Shop no. 02	48,201
08	Faryad	-do-	Shop no. 03	110,130
09	Mohammad Ameen	-do-	Shop no. 04	84,572
09	Shazad Hussain	-do-	Shop no. 06	29,120
10	Mohammad Akhtar	Saqi Chowk	Cabin	216
11	EDO social welfare	Iqbal road	Parda club	900
12	Abdul Sattar	Station road	Railway Chungi	16,200
13	Salahuddin welding	Bus stand	Shop no. 01	1,500
14	Syed Habib Shah	-do-	Shop no. 02	8,100
15	Raza Mohammad	-do-	Shop no. 03	600
16	Bashir ahmed	-do-	Shop no. 04	8,100
17	Abdur Raheem kosa	Subat Sarhe	08 rooms	543,000
18	Easha Khan	Station road	Bolan market	8,100

S. No	Name of Rent Holder	Location	Shop/Market	Outstanding Amount
19	Noor Mahi	-do-	-do-	8,100
20	Abdur Rahim	-do-	-do-	8,100
21	Abdul Khaliq	-do-	-do-	8,100
22	Achan Miah	-do-	-do-	8,100
23	Ghulam Mustafa	-do-	-do-	8,300
24	Ghulam Hussain	-do-	-do-	16,365
25	Achan Miah	-do-	-do-	8,100
26	Mohammad Ramzan	-do-	-do-	1,500
27	Rukun ud Din	-do-	-do-	8,100
28	Abdul Wahab	-do-	-do-	600
29	Abdul Latif	-do-	-do-	8,100
30	Abdul Latif	-do-	-do-	8,100
31	Abdur Rehman	-do-	-do-	8,100
32	Ali Anwar Mithal	-do-	-do-	8,100
33	Allah Dina	-do-	-do-	8,100
34	Allah Dina	-do-	-do-	8,100
35	Agriculture Dep.	Chakkar road	Garden	145,500
<b>Total:</b>				<b>13,34,914</b>

#### Municipal Committee Dera Allah Yar

(Amount in Rs)

Number of Shops	Monthly Rent	Location	Total outstanding amount
26	700/800/1200	New Bus Ada	27,300
58	500 to 1000	Purana Bus Ada	156,700
29	1300	Sobat Pur Chowk	19,500
36	800, 900 and 1800	Quetta Road	14,400
<b>Total:</b>			<b>217,900</b>

#### Municipal Committee Usta Muhammad

(Amount in Rs)

Number of Shops	Monthly Rent	Location	Total outstanding amount for three years
22	700	Jinnah Road	92,400
04	300	Tehsil Road	7,200
09	500	Shahi Bazar Sabzi Market	27,000
32	300	Bus Ada	57,600
<b>Total:</b>			<b>184,200</b>

**Municipal Committee D.M.Jamali**

(Amount in Rs)

S. No.	Name of Shopkeeper	Shop No.	Monthly Rent	Amount
<b>Shops in Jelani Market</b>				
1	Sona Khan	1	1200	2,400
2	Selah Muhammad	2	1200	8,400
3	Kehar Khan	3	1200	1,200
4	Jawaid Iqbal	4	1200	6,000
5	Aman Ullah	5	1200	9,200
6	Muhammad Yaqoob	6	1200	2,400
7	Sultan Ahmed	7	1200	9,000
8	Gul Mir	8	1200	7,200
9	Muhammad Anwar	9	1200	2,400
10	Bashir Ahmed Bangulzai	10	1200	2,400
11	Mola Bux	11	1200	7,300
12	Muhammad Ibrahim	12	1200	7,900
13	Allah Bux	13	1200	4,800
14	Gulam Rasool	14	1200	7,200
15	Muhammad Anwar	15	1200	3,600
16	Muhammad Ibrahim	16	1200	3,600
<b>Shops in Main Bazar Road</b>				
17	Abdul Fethay	01 bazar	600	15,100
18	Muhammad Akhtar Mangee	02 bazar	600	17,800
19	Abdul Nabi	03 bazar	600	13,800
20	Nawab Khan	04 bazar	600	1,200
21	Babu Khan	05 bazar	600	15,200
22	Abdul Kareem	06 bazar	600	1,200
<b>Total</b>				<b>149,300</b>

## DISTRICT COUNCILS

Annexure-35  
[Para 4.1.1]

**Expenditure without technical sanction**  
**District Council Kharan**

(Amount in Rs)

<b>S. No</b>	<b>Name of Work</b>	<b>Expenditure</b>
1	Release of Funds for the Rehabilitation of roads from Eeri Kallag cross to Sungir wadh on different reaches	9,593,000
2	Release of Funds for the Rehabilitation of roads in Kharan District from Barshoonki Cross to highway on different reaches damaged due to flood on 29 <sup>th</sup> and 30 <sup>th</sup> June, 2007	9,875,000
<b>Total:-</b>		<b>19,468,000</b>

**District Council Turbat**

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Amount</b>
1	Purchase and Supply of Tractor, Cultivators, Blade, Trolley, Water tanker for District Council Kech	8,958,500
2	Purchase & Supply of Rig Bore Machine with Heavy Duty Axle for District Council Kech	8,000,000
3	Repair & Purchase of Furniture for Office Building for District Council Kech	1,783,621
<b>Total</b>		<b>18,742,121</b>

## Irregular expenditure on disposal of garbage

## District Council Quetta

(Amount in Rs)

S. No.	Cheque No & Date	Vouch No & Date	Name of Firm	Particulars	Amount
1	6114648-1/9/2014	Nil-25/8/2014	AmeerHamza Tractor & Loader Service	63 loads Removal of Garbage @ 1200*	75,600
2	6114675-7/11/2014	Nil-5/11/2014	Haji Khan Tractor & Loader Service	14 loads Removal of Garbage @ 1500*	21,000
3	6114688-25/11/2014	Nil-24/11/2014	Haji Khan Tractor & Loader Service	84 loads Removal of Garbage @ 1000*	84,000
4	18899763-2/1/2015	Nil-12/2014	Akbar Tractor & Loader Service	89 loads Removal of Garbage @ 1000*	89,000
5	911830-27/3/2015	Nil-27/3/2015	Tariq Tractor & Loader Service	64 loads Removal of Garbage @ 1000*	64,000
6	911854-16/4/2015	Nil-31/3/2015	Haji Khan Tractor & Loader Service	Garbage	24,300
7	0503444-27/5/2015	Nil-27/5/2015	Abdul Zahir Tractor & Loader Service	58 loads Removal of Garbage @ 1000*	58,000
8	0503443-27/5/2015	Nil-27/5/2015	Aurangzeb Tractor & Loader Service	60 loads Removal of Garbage @ 1000*	60,000
9	6114699-16/12/2014	Nil-15/12/2014	Haji Khan Tractor & Loader Service	80 loads Removal of Garbage @ 1000*	80,000
<b>TOTAL</b>					<b>555,900</b>

**District Council Ziarat**

(Amount in Rs)

S. No	Name of firms	Vr. No & Date	Cashed On	Particulars	Amount
1	M/S Shakir khan, tractor owner	Nil, 14-7-14	NIL	50 load earth & 5 load sand	55,000
2	M/S Muhammad Khan tractor owner	Nil, 20-11-15	20-1-15	supply of bajri, earth	7,000
3	Nil	Nil, Nov-14		supply of bajri, earth	7,000
4	M/S M. Khan, tractor owner	Nil, 20-1-15	26-1-15	disposal of garbage 20 loads	12,480
5	M/S Shams ullah, tractor owner	Nil, 20-1-15	26-1-15	disposal of garbage 20 loads	12,480
6	M/S M. salam, tractor owner	Nil, 20-1-15	26-1-15	disposal of garbage 20 loads	12,480
<b>Total :</b>					<b>106,440</b>

**District Council Killa Abdullah**

(Amount in Rs)

Cheque No.	Date	Name of Payee	Particulars	Amount
56202	5-9-14	Rehmatulah and Co.	removal of rubbish	48,000
56202	5-9-14	Rehmatulah and Co.	removal of rubbish	36,000
56217	2-10-14	Abdul Sattar Contractor Tractor	removal of rubbish	50,600
56217	2-10-14	various labours	removal of rubbish	24,400
56227	15-10-14	Abdul Sattar Contractor Tractor	removal of rubbish	57,200
<b>Total:</b>				<b>216,200</b>

**District Council Sibi**

(Amount in Rs)

S. No	Name of Firms	Dated	No. of Loads	Rate per Load	Amount
01	Noor Tractor Contractors Company	14-07-14	36	1,350	48,600
03	Noor Tractor Contractors Company	25-09-14	36	1,450	52,200
<b>Total:-</b>					<b>100,800</b>

**District Council Washuk**

(Amount in Rs)

S.No	Name of firms	Vr. No & date	Particulars	Amount
1	M/S Abdul Salam tractor driver	Nil, 22-7-14	46 load garbage	48,300
2	M/S Abdul Salam tractor driver	Nil, 29-11-14	48 load sand @ 1250/-	60,000
3	M/S Abdul Salam tractor driver	Nil	40 hr blade work @ 1200/-	48,000
<b>Total :</b>				<b>156,300</b>

**District Council Dalbandin**

(Amount in Rs)

Cheque No.	Date	Name of Payee	Particulars	Amount
901268	29-4-15	Various labours	Removal of rubbish	48,000
901256	3-10-14	Various labours	Removal of rubbish	33,000
901257	7-11-14	Various labours	Removal of rubbish	40,800
<b>Total:</b>				<b>121,800</b>

**Annexure-37**  
**[Para 4.1.4]**

**Loss due to non-revision of rent of shops**

**District Council Naseerabad**

(Amount in Rs)

S. No.	Location	Shop No.	Monthly Rent	Annually Rent	Proposed Monthly Rent	Proposed Annually Rent	Loss Amount
1	Market No.1	8	1100	13,200	12,000	144,000	130,800
2	Market No.1	1	800	9,600	10,000	120,000	110,400
3	Market No.1	7	700	8,400	7,000	84,000	75,600
4	Market No.1	6	300	3,600	3,000	36,000	32,400
5	Market No.2	24	500	6,000	5,000	60,000	54,000
6	Market No.3	10	600	7,200	6,000	72,000	64,800
	<b>Total</b>	<b>56</b>		<b>48,000</b>		<b>516,000</b>	<b>468,000</b>
<b>Total Loss (468000x56) 26,208,000</b>							<b>26,208,000</b>

**District Council Jaffarabad**

(Amount in Rs)

Location	Number of Shops	Rent realized Monthly	Rent Realized yearly	Market Rate per shop	Rent to be realized Yearly	Difference
A	B	C	D	E	F	(F-D)
Bus Ada	22	400	105,600	1,500	396,000	290,400

**Annexure-38**  
**[Para 4.1.5]****Loss due to non-recovery of rent of shops/quarters/residential****District Council Kalat**

(Amount in Rs)

S.No	Name	Location of shop	Total Amount
1	Gordan Das	Shahi Bazar Kalat	30,000
2	Hazoor Bux	Do	30,000
3	Ramesh kumar	Do	30,000
4	Ali Ahmed	Do	30,000
5	Mohammad Ali	Do	69,300
6	Noor Ahmed	Do	69,300
7	Habib ullah	Do	69,300
8	Abdul Samad	Do	69,300
9	Abdul Karim	Do	69,300
10	Ghulam Sarwan	Do	69,300
11	Kalimullah	Do	69,300
12	Gul mohd	Do	69,300
<b>Total</b>			<b>674,400</b>

**District Council Zhob**

(Amount in Rs)

<b>S. No</b>	<b>Name of Defaulters</b>	<b>Nature/Type of Building</b>	<b>Monthly Rent</b>	<b>Outstanding dues from last 5 years</b>	<b>Outstanding Dues</b>
1	Mr. Janan Musakhail Garnder High Court	Rest House	2,000	60 months	120,000
2	Mr. Juma Khan Driver D.C	Banglow-1	2,000	60 months	120,000
3	Mr. Janzaib PPHI	Banglow-2	2,000	60 months	120,000
4	ADC Revenue	Banglow-3	2,000	60 months	120,000
5	Mr. Khawaja, Sub Engineer LG Sherani	Big Quarter-1	2,000	60 months	120,000
6	Saied Taimoor Shah Stenographer DC Office	Big Quarter-2	2,000	60 months	120,000
7	Abdul Sattar Dhobi DC Office	Big Quarter-3	2,000	60 months	120,000
8	Irfan Khusti Secretary UC	Small Quarter-1	2,000	60 months	120,000
9	Hameed JC DC office	Small Quarter-2	1000	60 months	60,000
10	Mangal Khan Secretary UC Sherani	Small Quarter-3	1000	60 months	60,000
11	Mr. Hyat Khan Assistant DC office	Small Quarter-4	1000	60 months	60,000
12	Khadim Hussain Chowkidar DC Office	Small Quarter-5	1000	60 months	60,000
13	Mohammad Qasim Grader Operator District Councils Zhob	Small Quarter-6	1000	60 months	60,000

S. No	Name of Defaulters	Nature/Type of Building	Monthly Rent	Outstanding dues from last 5 years	Outstanding Dues
14	Haji Jameel Ahmed Pensioner LG Zhob	Medium Quarter	1500	60 months	90,000
15	Jalal Uddin S/o Late Buchy Khan Pensioner	Big Quarter	2000	60 months	120,000
16	Asad Khan Grader Helper	Small Quarter	1000	60 months	60,000
<b>Total:</b>					<b>1,530,000</b>

#### District Council Gwadar

(Amount in Rs)

S. No	Renter	Category of Property	Monthly rent	Total Outstanding Amount
1	Mr. Rafique Ahmed GDA office Gwadar	House	2,500	150,000
2	Syed Uk Rehman	-do-	2,500	150,000
3	Mr. Riaz Ahmed	-do-	5,000	240,000
5	Mr. Elahi Bux Accountant Dc office	-do-	1,500	90,000
6	Mr. Nazeer Ahmed Accountant Sangar	-do-	2,000	120,000
7	Mr. Nazeer Police Department	-do-	2,000	120,000
8	Mr. Abdul Rehman Accountant Revenue office	-do-	1,500	90,000
9	Mr. Mohammad Yakoob D. council	-do-	1,500	90,000
10	Mr. Shakil Ahmed	-do-	1,500	90,000
11	Mr. Shaymureed Assistant DC office	-do-	1,500	90,000
12	Mr. Khudadad.	-do-	1,500	90,000
<b>Total</b>				<b>1,320,000</b>

**District Council Nushki**

(Amount in Rs)

S. No	Name of Defaulters	Nature/Type of Building	Monthly Rent	Outstanding dues from last 4 years	Outstanding Dues
1	Xen PHE, Nushki	Bungalow of Chief Officer	2,000	48 months	96,000
2	DPO Nushki	Bungalow of ADLG	2,000	48 months	96,000
3	Qazi Mohammad Qasim, Majlas-e-Shoura Nushki	Quarter-1	1,500	48 months	72,000
4	Judicial Magistrate, Nushki	Quarter-2	1,500	48 months	72,000
5	Asstt. Engineer Local Govt. Nushki	Quarter-3	1,500	48 months	72,000
6	Essa Shah SC Local Government Nushki	Quarter-4	1,500	48 months	72,000
7	Ghulam Abbas, S/Clerk MC Chaman	Quarter-5	1,500	48 months	72,000
8	Abida Rehim JV Teacher Education, Nushki	Quarter-6	1,500	48 months	72,000
9	Bibi Sahera JV	3	1,500	48 months	72,000
10	Munir Ahmed Civil Judge, Nushki	Quarter-8	1,500	48 months	72,000
11	Hameedullah JC DC Office, Nushki	Quarter-9	1,500	48 months	72,000
<b>TOTAL</b>					<b>840,000</b>

**District Council Jaffarabad**

(Amount in Rs)

Number of Shops	Monthly Rent	Location	Total outstanding amount for three years
22	400	New Bus Ada Dera Allah `Yar	105,600
<b>Total:</b>			<b>105,600</b>

## UNION COUNCILS

Annexure-39  
[Para 5.1.1]

### Irregular expenditure on Removal of Rubbish Union Councils Mehmood Goraam District Kalat

(Amount in Rs)

S.No	Chq/ dated	Paid to	Particulars	Amount
1	20479586 17/2/15	Aman ullah Tractor Driver	71 loads of Garbage Rs 950 per load	67,450
<b>Total</b>				<b>67,450</b>

### Union Council, Kahan Metherzai Musa Khail Killa Saifullah

(Amount in Rs)

Cheque #	Date	Name of Tractor Driver	Particulars	Amount
376177	4-9-13	Raz Mohammad T. Driver	Removal of Rubbish	37,700
3761797	11-51-5	Raz Mohammad T. Driver	Removal of Rubbish	48,400
<b>Total:</b>				<b>86,100</b>

### Union Council Kanak ,Mastung

(Amount in Rs)

Cheque Dated	Cheque No	Particulars	Amount
27-04-15	50376042	Removal of Rubbish	24,000
29-01-15	50376037	Removal of Rubbish	24,000
07-01-15	50376034		15,000
<b>TOTAL:</b>			<b>63,000</b>

### Union Council, Drug Musa Khail

(Amount in Rs)

Cheque No	Date	Name of Tractor Driver	Particulars	Amount
706678	18-8-14	Khair Mohammad	Removal of Rubbish	15,000
706678	18-8-14	Amanullah	Removal of Rubbish	30,000
706678	18-8-14	Khair Mohammad	Removal of Rubbish	15,000
<b>Total:</b>				<b>60,000</b>

Union Council, Kawan Musa Khail

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Tractor Driver</b>	<b>Amount</b>	<b>Particulars</b>	<b>Amount</b>
714449	18-8-14	Mohammad Ramzan	17,500	Removal of rubbish	17,500
714449	18-8-14	Sadullah	17,500	Removal of rubbish	17,500
714450-	8-9-14	Mohammad Tariq Khan	15,000	Removal of rubbish	15,000
714450-	8-9-14	Mohammad Tariq Khan	16,000	Removal of rubbish	16,000
<b>Total:</b>					<b>66,000</b>

Union Council Murgha Kibzai ,Zhub

(Amount in Rs)

<b>S. No</b>	<b>Cheq No / date</b>	<b>Name of Tractor Driver</b>	<b>Total Feet</b>	<b>Rate per Feet</b>	<b>Amount</b>
1	278147/16.3.15	Mr.Juma Der Zaman	670	100	67000
<b>Total</b>					<b>67,000</b>

Union Council Gulistan-I Killa Abdullah

(Amount in Rs)

<b>Cheq No/Dated</b>	<b>Name of Tractor Driver</b>	<b>Particulars</b>	<b>Amount</b>
8480718/26-11-2014	M/s Farhad Construction Company	Removal of rubbish	80,000
<b>Total</b>			<b>80,000</b>

Union Council Mazai-I Killa Abdullah

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Particulars</b>	<b>Amount</b>
2623031	23-12-14	Al Khidmat Construction. Company . K. Abdullah	Removal of rubbish	25,000
2623031	23-12-14	Al Khidmat Construction. Company . K. Abdullah	Removal of rubbish	25,000
4023018		Farhad Constr. Com. K.Abdullah	Removal of rubbish	20,000
<b>otal:</b>				<b>70,000</b>

**Union Council Abdul Rehmanzai Killa Abdullah**

(Amount in Rs)

<i>Cheq No/Dated</i>	<i>Name of Tractor Driver</i>	<b>Particulars</b>	<b>Amount</b>
591980/ 26-11-2014	Lawang Khan tractor Driver	Removal of rubbish	<b>95,000</b>
<b>Total</b>			<b>95,000</b>

**Union Council Habibzai Killa Abdullah**

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Particulars</b>	<b>Amount</b>
591976	8-9-14	Various Labours	Removal of Rubbish	30,000
591976	8-9-14	Various Labours	Removal of Rubbish	35,000
<b>Total:</b>				<b>65,000</b>

**Union Council Segi Killa Abdullah**

(Amount in Rs)

<b>Cheq No/Dated</b>	<b>Name of Tractor Driver</b>	<b>Particulars</b>	<b>Amount</b>
4840686/ 02-01-2015	M/s Farhad Construction Company	Removal of rubbish	<b>80,000</b>
<b>Total</b>			<b>80,000</b>

**Union Council Daman Ashezai**

(Amount in Rs)

<b>Cheque</b>	<b>Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>
4828238	19-02-2015	Various Labours	Removal of rubbish	36000
4828236	31-01-2015	Various Labours	Removal of rubbish	48,000
<b>Total:</b>				<b>84,000</b>

**Union Council Daman Ashezai**

(Amount in Rs)

<b>Cheq No/Dated</b>	<b>Name of Tractor Driver</b>	<b>Particulars</b>	<b>Amount</b>
4618925/10-03- 2015	Mr.Naqeebullah Tractor Timber	Removal of rubbish	96,000
<b>Total</b>			<b>96,000</b>

**Union Council, Ledgisht Washuk**

(Amount in Rs)

<b>S. No</b>	<b>Paid to</b>	<b>Che No &amp; date</b>	<b>Particulars</b>	<b>Amount</b>
1.	M/S Aman ullah Reki, government contractor, Washuk	0581361 dt. 5-8-14	Cleaning of sands	30,000
2.	M/S Haji Muhammad Sharif, government contractor, Washuk	0581361 dt. 5-8-14	Cleaning of sands	70,000
3.	M/S Haji Muhammad Sharif, government contractor, Washuk	0581366 dt. 5-8-14	Cleaning of Garbage	90,000
4.	M/S Aman ullah Reki, government contractor, Washuk	0581366 dt. 5-8-14	Tractor hour for Protection bund for grave yard	90,000
<b>Total</b>				<b>280,000</b>

**Union Council, Jali District Dalbandin**

(Amount in Rs)

<b>Cheque #</b>	<b>Date</b>	<b>Name of Tractor Driver</b>	<b>Particulars</b>	<b>Amount</b>
338759	01/07/2014	Mohammad Khan Tractor works	removal of rubbish	23,000
338759	01/07/2014	various labours	removal of rubbish	22,000
338759	01/07/2014	Mohammad Khan Tractor works	removal of rubbish	22,000
338766	Oct, 2014	Shah Zaman Tractor Works	removal of rubbish	30,000
<b>Total:</b>				<b>97,000</b>

**Union Council Taftan, Dalbandin**

(Amount in Rs)

<b>Cheque No.</b>	<b>Date</b>	<b>Name of Payee</b>	<b>Particulars</b>	<b>Amount</b>
26796848	6-8-14	Various labours	removal of rubbish	58,800
00136	22-12-14	Nasrullah Tractor owner	removal of rubbish	52,200
00142	3-2-15	Various labours	removal of rubbish	22,000
<b>Total:</b>				<b>133,000</b>

**Union Council, Saddar Samalang Ziarat**

(Amount in Rs)

<b>S.No</b>	<b>Name of firms</b>	<b>vr no &amp; date</b>	<b>Particulars</b>	<b>Amount</b>
1	Allah Noor, tractor driver	Nil	Removal of garbage	66,500
2	M/S Allah Mohd, tractor driver	Nil, 7-14	Removal of garbage	22,200
3	M/S Allah Mohd, tractor driver	Nil, 3-15	Removal of garbage	23,100
4	M/S Allah Mohd, tractor driver	Nil,	Removal of garbage	18,300
<b>Total :</b>				<b>130,100</b>

## ASSISTANT DIRECTORS, LOCAL GOVERNMENT

Annexure-40  
[Para 6.1.1]

### Expenditure without physical verification of Development Schemes Assistant Director Local Government Lasbela (Rs in Million)

S. No	Name of Scheme	Estimated Cost
1	Construction of 27 Community Halls and Improvement of Sewerage System in Hub, Winder.	27.00
2	Improvement of Sewerage Bardiaya Mohalla Christen Colony, Winder	10.00
3	PCC Street With Pricks, Sewerage & Sanitation in Bela	9.30
4	Repair and Construction of Main Phulely Nala With Slabs, Retaining walls & Two Culverts and Repair of Sewerage of NHA Nala, Sewerage Uthal City and Sewerage Bela District Lasbella	25.00
5	Construction of Protection Bund Muhammad Mousa Sheikh Mouza Sheh Janobi Lakhara	5.00
6	Construction of two Class Rooms with Veranda Girls P/ School Loyani, Bela	1.60
7	Water Supply Solar Pump Sher Muhammad Showok Mouza Chuk Abora Sajjan Shawak and Aloo Shawak Tank With 3" dia pipe/ Uthal	3.00
8	Construction of Protection Bund Muhammad Akram Ayub Mouza Baghari Bela	0.80
9	Water Supply Goth Abdullah Mangiani Murad Hotel, Under Tank, Pipe Line and Bore Winder	2.00
10	Drinking Water Supply Scheme for Spring Goth Muhammad Dasoo, Allama Wasoo and Mulla Muhammad Kanraj, RCC Pipe 1 No. Tank	2.00
11	Water Supply Scheme Spring Goth Photani Rock Kund Bakhra Butti 5000 Gallan Water Tank	1.00
12	Construction of Spur/ retaining wall at Talashi Dhora Near Muhammad Khan Danda Bela	1.20
13	Construction of four (4) Nos Culverts on road Wadera Khuda Bukhsh to Hubco Road Gaddani	3.40
14	Construction of Sewerage of Bardiya Mohallah Christian Colony Winder	2.00
15	Construction of Community Hall of Rehmatullah Khaskhali Mohallah Kator Winder	3.50
16	Tough Tiles of Street at Hindu & Christian Colony Uthal	4.00
17	Community Halls for Uthal, Lakhra and Kanraj District Bela	16.00
<b>Total</b>		<b>116.80</b>

**Assistant Director Local Government Mastung**

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Name of Contractor</b>	<b>Amount</b>
1	Up-Gradation of Govt. Primary School to Middle Level Killi Noza U/c Sheikh Wasil District Mastung	M/s Malik Mohammad Hussain and Brothers	6,000,000
2	Up- Gradation of Govt. Middle School to High Level at Killi Sare Noza U/c Shikh Wasil District Mastung	M/s Qadeer Ahmed BungulzaI	8,000,000
3	Const. of Black top Road at Killi Shah Nawaz Grani Dasht District Mastung	M/s Vision Enterprises	14,741,000
4	R/o Water Supply Scheme Killi Shamsbad Mastung	Syed Habib Shah	1,400,000
5	R/o Water Supply Scheme Killi Dasht Matoroa District Mastung	M/s Qadeer Ahmed BungulzaI	2,100,000
<b>Total:-</b>			<b>32,241,000</b>

**Annexure-41**  
**[Para 6.1.2]**

**Expenditure without maintaining Measurement Books**

**Assistant Director Local Government Lasbela**

(Rs in Million)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Estimated Cost</b>
1	Construction of 27 Community Halls and Improvement of Sewerage System in Hub, Winder.	27.00
2	Improvement of Sewerage Bardiaya Mohalla Christen Colony, Winder	10.00
3	PCC Street With Pricks, Sewerage & Sanitation in Bela	9.30
4	Repair and Construction of Main Phulely Nala With Slabs, Retaining walls & Two Culverts and Repair of Sewerage of NHA Nala, Sewerage Uthal City and Sewerage Bela District Lasbella	25.00
5	Construction of Protection Bund Muhammad Mousa Sheikh Mouza Sheh Janobi Lakhara	5.00

<b>S. No</b>	<b>Name of Scheme</b>	<b>Estimated Cost</b>
6	Construction of two Class Rooms with Veranda Girls P/ School Loyani, Bela	1.60
7	Water Supply Solar Pump Sher Muhammad Showok Mouza Chuk Abora Sajjan Shawak and Aloo Shawak Tank With 3" dia pipe/ Uthal	3.00
8	Construction of Protection Bund Muhammad Akram Ayub Mouza Baghari Bela	0.80
9	Water Supply Goth Abdullah Mangiani Murad Hotel, Under Tank, Pipe Line and Bore Winder	2.00
10	Drinking Water Supply Scheme for Spring Goth Muhammad Dasoo, Allama Wasoo and Mulla Muhammad Kanraj, RCC Pipe 1 No. Tank	2.00
11	Water Supply Scheme Spring Goth Photani Rock Kund Bakhra Butti 5000 Gallan Water Tank	1.00
12	Construction of Spur/ retaining wall at Talashi Dhora Near Muhammad Khan Danda Bela	1.20
13	Construction of four (4) Nos Culverts on road Wadera Khuda Bukhsh to Hubco Road Gaddani	3.40
14	Construction of Sewerage of Bardiya Mohallah Christian Colony Winder	2.00
15	Construction of Community Hall of Rehmatullah Khaskhali Mohallah Kator Winder	3.50
16	Tough Tiles of Street at Hindu & Christian Colony Uthal	4.00
17	Community Halls for Uthal, Lakhra and Kanraj District Bela	16.00
<b>Total</b>		<b>116.80</b>

## Expenditure on Development schemes without third party validation

## Assistant Director Local Government Khuzdar

(Amount in Rs)

S. No.	Name of Scheme	Estimated Budget
1	Repair of BHU at Hazarganji Tehsil Naal District Khuzdar (PSDP-2014-15)	1,400,000
2	Construction of Boundary wall Cricket Ground Wadh	4,500,000
3	Improvement/construction of Shaadi Hall, Church and Tough tiles at Khuzdar	4,000,000
<b>Total</b>		<b>9,900,000</b>

## Assistant Director Local Government Quetta

(Amount in Rs)

S. No	Ch. No & Date	W. Order No & Date	Name of Contractor	Name of Scheme	Amount
1	0957923 08-04-15	31-32 17-03-15	Haji Mir Abdul Kareem (MohdHassani& Sons)	Const of Tough Tiles in Streets of Halqa BP-II	3,248,970
2	0957923 08-04-15	31-32 17-03-15	Haji Mir Abdul Kareem (MohdHassani& Sons)	Const of Tough Tiles inStreets of Halqa BP-II	4,482,770
3	Nil	39-40 17-03-15	Naseer Ahmed & Co.	Const of Tough Tiles in Streets of Halqa BP-II	2,874,355
4	Nil	39-40 17-03-15	Naseer Ahmed & Co.	Const of Tough Tiles in Streets of Halqa BP-II	1,546,229
5	Nil	29-30 17-03-15	Paracha Construction Co.	Const of Tough Tiles in Streets of Halqa BP-II	2,902,243
6	Nil	29-30 17-03-15	Paracha Construction Co.	Const of Tough Tiles in Streets of Halqa BP-II	462,677
7	Nil	1308 26-12-14	Ali Dost & Brothers Quetta	Const of Community Center at BP-6 Quetta	4,409,200

S. No	Ch. No & Date	W. Order No & Date	Name of Contractor	Name of Scheme	Amount
8	Nil	1308 26-12-14	Ali Dost & Brothers Quetta	Const of Community Center at BP-6 Quetta	2,511,378
9	0954753 04-02-15	1309 26-12-14	Abdul Mateen& Broth Qta	Const of Tough Tile, Boundary wall, Shades and Sewerage line at Essa Nagri Speeni Road Qta	4,557,898
10	0954753 04-02-15	1309 26-12-14	Abdul Mateen& Broth Qta	Const of Tough Tile, Boundary wall, Shades and Sewarge line at EssaNagriSpeeni Road Qta	2,772,857
11	0954753 04-02-15	1309 26-12-14	Abdul Mateen& Broth Qta	Const of Tough Tile, Boundary wall, Shades and Sewarge line at EssaNagriSpeeni Road Qta	48,937
12	Nil	1306 26-12-14	Ghaias-ul-Haq Govt.Cont	Const of Sewerage line tough tiles/PCC Streets PashtoonBagh Quetta	2,182,669
13	Nil	1306 26-12-14	Ghaias-ul-Haq Govt.Cont	Const of Sewerage line tough tiles/PCC Streets PashtoonBagh Quetta	288,339
14	Nil	1307 26-12-14	YousefBangulzai Const. Co.	Const of Drain at Misc. Places Qta	7,049,277
15	Nil	1307 26-12-14	YousefBangulzai Const. Co.	Const of Drain at Misc. Places Qta	2,830,707
16	Nil	37-38 17-03-15	YousefBangulzai Const. Co.	Const of Chiltan Park Staff Collage Road & Jinnah Park Musa Road Quetta Cantt	4,950,047
17	Nil	35-36 17-03-15	Jatoi& Brothers Quetta	Restore of Hanna Channel from Main Urak River to Distribution	1,219,243

S. No	Ch. No & Date	W. Order No & Date	Name of Contractor	Name of Scheme	Amount
				Channel Hanna Lake Quetta	
18	Nil	1309 26-12-14	Khan Construction Co. Qta	Const of Community Center at Chaltan Housing Scheme	7,919,787
19	Nil	1309 26-12-14	Khan Construction Co. Qta	Const of Community Center at Caltan Housing Scheme	7,843,112
20	Nil	41-42 17-03-15	Taj Enterprise Const Co.	Improvement of Sewerage System Misc. Colonies Quetta	1,296,890
21	Nil	41-42 17-03-15	Taj Enterprise Const Co.	Improv of Sewerage System Misc. Colonies Quetta	3,647,511
22	Nil	41-42 17-03-15	Taj Enterprise Const Co.	Improv of Sewerage System Misc. Colonies Quetta	4,943,217
23	Nil	27-28 17-03-15	Taj Enterprise Const Co.	Improv of Sewerage System Misc. Colonies Quetta	1,364,546
24	Nil	27-28 17-03-15	Taj Enterprise Const Co.	Improv of Sewerage System Misc. Colonies Quetta	2,580,705
25	Nil	43-44 17-03-15	Lucky & Sons Const Co.	Improv of Sewerage System Misc. Colonies Quetta	1,053,032
26	Nil	43-44 17-03-15	Lucky & Sons Const Co.	Improv of Sewerage System Misc. Colonies Quetta	925,394
<b>TOTAL</b>					<b>79,911,990</b>

**Assistant Director Local Government Ziarat**

(Amount in Rs)

<b>Name of Project</b>	<b>Amount utilized</b>
Construction of Community Hall in Ziarat	3,800,000

**Assistant Director Local Government Gwadar**

(Amount in Rs)

<b>S. No.</b>	<b>Name of Scheme</b>	<b>Name of Contractor</b>	<b>Allocation</b>
1	Repair & maintenance of 5 no quarters of local Govt: Gwadar.	Saddar-u-din Hashim	2,792,000
2	Repair & renovation of 8 no quarters of local Government Gwadar	-do-	2,950,000
3	Construction of 2 additional class rooms of Govt: Primary school Abad bax Mullah at Surbander	M/s Saleem	2,500,000
<b>Total</b>			<b>8,242,000</b>

**Assistant Director Local Government Jaffarabad**

(Amount in Rs)

<b>Scheme</b>	<b>Name of Contractor</b>	<b>Amount</b>
Construction of community hall Doda Khan Sial Tehsil Gandawa Jaffarabad	M/s Mohammad Bachal	3,000,000
Construction of community hall Doda Khan Sial Tehsil Gandawa Jaffarabad	M/s Mohammad Bachal	4,000,000
Construction of B/wall with Gate for balweek community and shed at Shamshan Gaat District Jaffarabad	M/s Mohammad Farhad	3,500,000
<b>Total:</b>		<b>10,500,000</b>

**Annexure-43**  
**[Para 6.1.4]**

**Expenditure without technical sanction**  
**Assistant Director Local Government Jafferabad**

(Amount in Rs)

Scheme	Name of Contractor	Amount
Construction of community hall Dodi Khan Sail Tehsil Randhawa Jafferabad	M/s Mohammad Bacha	3,000,000
Construction of community hall Dodi Khan Sail Tehsil Randhawa Jafferabad	M/s Mohammad Bacha	4,000,000
Construction of B/wall with Gate for Bal week community ND shed at ShimshonGait District Jafferabad	M/s Mohammad Farhad	3,500,000
<b>Total:</b>		<b>10,500,000</b>

**Assistant Director Local Government Nasser Abad**

(Amount in Rs)

S.No	Name of Schemes	Total Cost
1	Construction of Tough Tiles Street ,Sewerage System	1,000,000
2	Construction of Boundary Wall	1,000,000
<b>Total</b>		<b>2,000,000</b>

**Assistant Director Local Government Lasbella**

(Amount in Rs)

S. No.	Name of Scheme	Amount	Remarks
1	Construction of (04 Nos) Culverts Wadera Khuda Road to Hubco Road Gaddani	3400,000	Technical Sanction of PC-1 attach bearing No. 5357 dated 10.6.15 (Scanned copy)
2	Construction of Protection Bund/ Retaining Wall Muhammad Akram S/o Muhammad Ayub Mouza Baghari Bela	800,000	Technical Sanction of PC-1 attach bearing No. 5357 dated 10.6.15 (Scanned copy)
3	20 Nos Community Halls in Uthal,	16,000,000	Technical Sanction of

S. No.	Name of Scheme	Amount	Remarks
	Lakhra and Kanraj District Lasbella.		another PC-1 attach bearing No. 3429 dated 26.3.15.
4	27 Nos Community Halls and Improvement of Sewerage System in Hub, winder. 2. Improvement of Sewerage of Bardiya Muhallah Christian Colony Winder	37,000,000	Technical Sanction of another PC-1 attach bearing No. 112.13 dated 2.1.15
<b>Total</b>		<b>57,200,000</b>	

**Annexure-44**  
**[Para 6.1.6]**

**Unauthorized execution of work before release of Budget**

**Assistant Director Local Government Lasbella**

(Amount in Rs)

S. No	Name of Scheme	Estimated Cost
1	Construction of Protection Bund Muhammad Mousa Sheikh Mouza Sheh Janobi Lakhara	5,000,000
2	Construction of two Class Rooms with Veranda Girls P/ School Loyani, Bela	1,600,000
3	Water Supply Solar Pump Sher Muhammad Showok Mouza Chuk Abora Sajan Shawak and Aloo Shawak Tank With 3" dia pipe/ Uthal	3,000,000
4	Construction of Protection Bund Muhammad Akram Ayub Mouza Baghari Bela	800,000
5	Water Supply Goth Abdullah Mangiani Murad Hotel, Under Tank, Pipe Line and Bore Winder	2,000,000
6	Drinking Water Supply Scheme for Spring Goth Muhammad Dasoo, Allama Wasoo and Mulla Muhammad Kanraj, RCC Pipe 1 No. Tank	2,000,000
7	Water Supply Scheme Spring Goth Photani Rock Kund Bakhra Butti 5000 Gallan Water Tank	1,000,000
8	Construction of Spur/ retaining wall at Talashi Dhora Near Muhammad Khan Danda Bela	1,200,000
9	Construction of four (4) Nos Culverts on road Wadera Khuda Bukhsh to Hubco Road Gaddani	3,400,000
<b>Total</b>		<b>20,000,000</b>

## Annexure-45

[Para 6.1.7]

**Unauthorized expenditure on Development works  
Assistant Director Local Government Jhal Magsi**

(Amount in Rs)

S. No	Name of Firms	Work order & date	Particulars	Amount
1	M/S Wazir Ali, Govt contractor, Gandawah	226, 12-6-15	construction of drainage/sanitation Sardar Muhallah to Shaheed Faqee	2,500,000
2	M/S Ashok Kumar, Govt contractor, Gandawah	225, 12-6-15	construction of drainage/sanitation Wali Nindanki to Sardar Muhallah	2,500,000
3	M/S Ashok Kumar, Govt contractor, Gandawah	224, 12-6-15	construction of shingle road Main road to Goth Lashari Nigore	2,500,000
4	M/S Ashok Kumar, Govt contractor, Gandawah	223, 12-6-15	construction of culverts tehsil Jhal Magsi	2,768,000
5	M/S Ashok Kumar, Govt contractor, Gandawah	222, 12-6-15	construction of water tanks Town Jahl Magsi	1,212,000
6	M/S Ashok Kumar, Govt contractor, Gandawah	221, 12-6-15	Excavation of water pond (katcha talab)	6,000,000
7	M/S Wazir Ali, Govt contractor, Gandawah	228, 12-6-15	construction of flood protection Khairullah Tehsil Gandawah	500,000
8	M/S Wazir Ali, Govt contractor, Gandawah	229, 12-6-15	construction of Ganda Goth Qazi Ismail Tehsil Gandawah	500,000
9	M/S Wazir Ali, Govt contractor, Gandawah	227, 12-6-15	Laying of P.V.C pipe line Goth Fateh Pur Gandawah	1,520,000
<b>Total :</b>				<b>20,000,000</b>

**Annexure-46**  
**[Para 6.1.8]**

**Unauthorized expenditure without satisfactory completion certificate**  
**Assistant Director Local Government, Kohlu**

(Amount in Rs)

<b>S.No</b>	<b>Name of Contractor</b>	<b>Name of Schemes</b>	<b>Amount</b>
1	M/S Allah dad Govt Contractor	Const of 6 sets spin culverts Killi Haji Imam Baksh Kohlu	1,006,761
2		Const of 6 sets spin culverts Killi Haji Imam Baksh No.1 Kohlu	564,830
3		Const of 6 sets spin culverts Killi Ferrous Kohlu	589,803
4		Const of 6 sets spin culverts Killi Imam Baksh Kohlu	606,518
<b>Total</b>			<b>2,767,912</b>

**Assistant Director Local Government, Musa Khail**

(Amount in Rs)

<b>S. No</b>	<b>Name of Scheme</b>	<b>Estimated Budget</b>
1	Construction of Sewerage Line Scheme Musa Khail Town,	2,000,000
2	Construction of PCC Street and Sewerage System at Mehmoodabad Musa Khail.	5,000,000
<b>Total</b>		<b>7,000,000</b>

## Annexure-47

[Para 6.1.9]

## Unauthorized booking of expenditure in shape of security deposit to avoid lapse of budget

## Assistant Director Local Government, Quetta

(Amount in Rs)

S. No	W O No & Date	Name of Contractor	Name of Scheme	Amount	Security Deducted Rs.	Security to be Deducted @ 10%	Difference
1	29-30 17-03- 2015	Paracha Const Co.	Const of Tough Tiles in Streets of Halqa BP-II	462,677	-	46,268	46,268
2	29-30 17-03- 2015	Paracha Const Co.	Const of Tough Tiles in Streets of Halqa BP-II	2,511,378	376,787	251,138	125,649
3	1307 26-12- 2014	Yousef Bangulzai Const. Co.	Const of Drain at Misc. Places Quetta	2,830,707	424,606	283,071	141,535
4	37-38 17-03- 2015	Yousef Bangulzai Const. Co.	Const of Chiltan Park Staff Collage Road & Jinnah Park Musa Road Quetta Cantt	4,950,047	742,507	495,005	247,502
5	41-42 17-03- 2015	Taj Enterprise Const Co.	Import of Sewerage System Misc. Colonies Quetta	4,943,217	741,482	494,322	247,160
6	27-28 17-03- 2015	Taj Enterprise Const Co.	Import of Sewerage System Misc. Colonies Quetta	925,394	763,450	92,539	670,911
<b>TOTAL</b>							<b>1,479,025</b>

Assistant Director Local Government Lasbela

Annexure-48  
[Para 6.1.10]

(Amount in Rs)

S. No	Name of Scheme	PC-1 S. No.	Description	Si. No. Quoted in PC-1	Si. No as per CSR	Quantity	Rate Charged (As per PC-1)	Amount according to PC-1	Rate Admissible (As per CSR)	Amount according to CSR	Difference	Above	Above Payment amount	Adding Rate of CSR, and above amount	No. Of Schemes	Total Over Payment
1	Excavation / Cleaning & Fixing of Slabs at Phulalley Nala Uthal Rs. 6616000	2	Earth Work Excavation in open Cutting upto 1.5 m depth for storm water channels, drains, sludge drains in open area, roads, streets, lanes including under pinning of walls and shoring to protect existing works, shuttering and timbering the trenches dressed to designed level and removal of surface water from trenches, back filling and disposal of surplus excavated material upto 15m.	3--8	3--7	209300 cft	311.84 %	652,681.12	153.07 %	320,375	332,305	20%	66461	398766	1	398,766
		7	19mm Thick Cement Plaster on walls in ground or basement in cm 1:4	15-3		900 cft	794.30 %	71,487.00	794.30 %	7,148	64,338.30	100%	64338.3	128676	1	128,676

2	Estimates for construction & Improvement of Sewerage System Morand Colony Uthal District Lasbella. Rs, 1262500	1	Earth work Excavation in open cutting for sewerage & Manholes as shown in drawings, dressing to correct section and dimensions according to templates and levels etc hard Soil. (Si. No. 3-42)	Si. No. 3-42 c (C sub section is not present in CSR)		14300 cft	156.56 %	22,388.08	0	-	-	-	-			
3	Estimate for the Excavation/ Cleaning & Fixing of Slabs N.H.A Nala Uthal Rs. 2449000	1	Desalting of disposal work collecting tank of Sluge upto 90m	4--55		5250 cft	10185.17%	534,721.43	286.40 %	15,036	519,685	100%	519685.43	1,039,370	1	1,039,370
		3	Providing, Fabricating & Laying mild steel reinforcement for all kinds of R.C.C work	5-39a		7.43 ton	34059.11%	253,059.19	33326.07	247,612.70	5,446.49	200%	10892.98	16,339	1	16,339
4	Repair / Construction of Sewerage Line Drainage cleaning of Nala and Fixing of Pipe Line at Main Bazar and Rest House Bela	5	Providing manhole Type 'B' Size 600 mm x 450 mm (2'x1.5') (Inside dimensions) x 600mm (2') deep as per approved dressing and specifications complete.	25--5		40 Nos	12672	506,880.00	5427.35	217,094	289,786.00	103%	223,606.82	513,392	1	513,392
		21	Supplying & Stacking Machine Crushed stone Blast of approved grade & quality for Sub Base, Along Road Side alignment including all lead and lift.	21--23		27600 cft	1113.60%	307,353.60	506.30 %	139,738	167,614	23%	38,551.40	206,166	1	206,166
5	Construction of 20 Nos Community Hall With Open Verandha in Uthal, Lakhra, Kanraj area	4	P/ L 1:2:4 cement Concrete using Crushed Stone 3/4" & Down Gauge in Plinth Band	5-45 a		69.85 cft	10305.24%	7,198.21	9992.92	6,980.05	218.16	103%	7414.16	14,612	20	292,247

	District Lasbella.															
6	Estimates for Drinking water Supply Scheme from Spring Goth Muhammad Dasso, Allana Wasoo & Muhallah Muhammad Kanraj.	4	Supplying and Stacking Stone Boulders or Quarried stone of approved quality for sub base or soling including all lead and lift.	9-12 b		240 cft	571.75 %	1,372.20	346.45 %	831	540.72	103%	1413.37	2,785	1	2,785
7	Estimates for Drinking water Supply Scheme 5000 Gallan Water Tank from Spring Goth Photani Rock Kund Bakhra Butti Kanraj	4	Supplying and Stacking Stone Boulders or Quarried stone of approved quality for sub base or soling including all lead and lift.	9-12 b		120 cft	571.75 %	686.10	346.45 %	415=	270.36	103%	706.68	1,392	1	1,392
8	Estimates for Construction of water Tank Goth Abdullah Mangiani Murad Hotel Winder	2	Supplying and Stacking Stone Boulders or Quarried stone of approved quality for sub base or soling including all lead and lift.	9-12 b		120 cft	571.75 %	686.10	346.45 %	415	270.36	103%	706.68	1,392	1	1,392
9	Construction of PV Panel Mounting Structure	1	Excavation in Foundation of Building, Bridges and other Structures etc in Hard Soil			70 cft	342.82 %	239.97	178.84 %	125	114.79	103%	247.17	487	1	487
10	Construction of Community Hall	32	Providing & Fixing ICL (Boch) or Karam Cera Export Quality	23-25 a i	23-22 i	1	3540	3,540.00	1719	1,719	1,821.00	103%	3646.20	7,186	1	7,186

	Rehmatullah Khaskhali Muhallah Kator Winder, District Lasbella		Glazed earthenware Cistern													
11	Construction of Spur/ Retaining Wall at Talashi Dhora Near Muhammad Khan Danda	4	Providing and Laying 1:2:4 cement Concrete Crushed stone 19mm (3/4") and down in walls including form work, Compacting, Curing and Removal of form Work.	5-6b + 5-42c 6303.45 +312.3 4%	2673 cft	7757.9 5%	207,370 .00	6616%	176,845	30,524.3 2	103%	213591. 10	420,961	1	420,961	
12	Construction of Protection Bund/ Retaining Wall Muhammad Akram S/o Muhammad Ayub Mouza Baghari Bela	4	Providing and Laying 1:2:4 cement Concrete Crushed stone 19mm (3/4") and down in walls including form work, Compacting, Curing and Removal of form Work.	5-6b + 5-42c 6303.45 +312.3 4%	2010 cft	7757.9 7%	155,935 .20	6616%	132,981	22,953.6 0	103%	160613. 25	316,548	1	316,548	
<b>Total Recovery</b>															<b>3,345,713</b>	

**Annexure-49**

**[Para 6.1.11]**

**Expenditure allowing non schedule rates without analysis  
Assistant Director Local Government Lasbela**

(Amount in Rs)

Name of Scheme	Estimated Cost	NSR			
		Item	Qty	Rate	Amount
Construction of Community Hall Goth Wadera Wahid Bukhsh Bazenjo Sakran	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Community Hall Ismail Sabra Goth Winder	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Qadoo Faqir Rana Bhat at Winder	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Muhammad Saddiq Chute Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Newabadi Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Jaloo Garzai, Liari	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Peral Mehlah Sheikh Goth Hub	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Wadera Karim Bukhsh Bakara at Winder	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Rabana Rakara at	1,000,000	Providing & Fixing of Precast C/	1,107	149.97	166,017

Name of Scheme	Estimated Cost	NSR			
		Item	Qty	Rate	Amount
Winder		Concrete roof Slab Complete			
Construction of Community Hall Goth Mitta Sheikh Kehwari Uthal	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Rakhshani Sakran	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Sadiq Jirai, Winder	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Fazal Bardia Liari	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Hassan Pir Muhammad Qasim Marri	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Faqir Goth Abdul Karim Adam pir Winder	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hal for Leads Activities Muhammad Hussan Mohala Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Hussain Sheikh Hub	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Ghulam Muhammad Shutak Sor Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community	1,000,000	Providing & Fixing	1,107	149.97	166,017

Name of Scheme	Estimated Cost	NSR			
		Item	Qty	Rate	Amount
Hall Yaqoob Chutta Duraji		of Precast C/ Concrete roof Slab Complete			
Construction of Community Hall Amir Umer Khidrani Darazai	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Kolwai Goth Faqir Muhammad Sakran	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Haji Jan Muhammad Behlor Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Ahmed Yar Khidrani Lak Rohil Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Noko Shidi Shan Goth Gaddani	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Ahmed Umrani Shutak Duraji	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Center Goth Noor Muhammad Khadrani Katira	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Mukah Siddiq Sabra Winder	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Water Supply Solar System Sher Muhammad Shawak Mouza Chk Ahora Sajan Shawak & Aloo Shawak	3,000,000	Digging of Pits for Boring Liquids etc	1	350,000	350,000

Name of Scheme	Estimated Cost	NSR			
		Item	Qty	Rate	Amount
Water Tank 3" Dia Pipe Uthal					
Construction of Community Hall of Rehmatullah Khaskhali	3,500,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Rawani Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community hall Goth Perya Murs Alla Bachaya Bara Baagh Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Baloch Stop Washi Goth Dam Sonmiani	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Master Akbar Rasool Bukhsh Dam Sonmiani	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Muhammad Ibrahim Barija Torr Shumali UC Umeedabad Dureji	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Construction of Community Hall Goth Punal Khan Jamali Lohi Dureji	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	1,107	149.97	166,017
Tough Tiles of Streets at Hindoo and Christian Clooney Uthal	4,000,000	Providing and Laying & Fixing of Tough Tiles complete in all respect	17,310	120.00	2,077,200
Construction of Community Hall Goth Haji Gulab Rajal Sharki Gaddore	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community	800,000	Providing & Fixing	934	149.97	140,049

Name of Scheme	Estimated Cost	NSR			
		Item	Qty	Rate	Amount
Hall Goth Wadera Yousaf Bandicha UC Kannar		of Precast C/ Concrete roof Slab Complete			
Construction of Community Hall Goth Khaskheli Khudai Piprani Jam Yusafabad Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Sattar Jamot & Lala Langa Jam Yousafabad	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Goth Sardar Muhammad Hassan Shahok Sarinwari Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Goth Syed Hassan Shah Kathore Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
construction of Community Hall Goth Haji Yaroo Baloch Khan Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hll Goth Haji Abdullah Bura (Late) Rakhai Winder	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Goth Abdul Ghaffar Mondra Burida II UC Naka Kharari	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Goth Mullah Ramzan Angaria Winder	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Ishaq Goth Dan Winder	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049

Name of Scheme	Estimated Cost	NSR			
		Item	Qty	Rate	Amount
Construction of Community Hall Goth Sher Muhammad Sheikh UC Sheh Lakhra	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Goth Dr. Essa Tamrani Kathor Bela	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Construction of Community Hall Goth Birdi Charani Raloon Garbri Lyari	800,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	934	149.97	140,049
Water Supply Scheme Spring Goth Photani Rock Kund Bakhra Butti 5000 Gallon Tank With Pipe Lines Kanraj	1,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete (Rate of Premium 102.99)	332	150.00	51,212
Drinking water Supply Scheme for Spring Goth Mohammad Dasoo, Allama Wasoo and Mulla	2,000,000	Providing & Fixing of Precast C/ Concrete roof Slab Complete	663	150.00	99,450
<b>Total</b>					<b>10,183,125</b>

**Assistant Director Local Government Quetta**

(Amount in Rs)

S. No	Ch No & Date	W.Order No & Date	Name of Contractor	Name of Scheme	Particulars	Amount
1	0957923 08-04-15	31-32 17-03-15	Haji Mir Abdul Kareem (MohdHassani& Sons)	Const of Tough Tiles in Streets of Halqa BP-II	P/L of Tough Tiles including edge complete in all respect	2,177,715
2	0957923 08-04-15	31-32 17-03-15	Haji Mir Abdul Kareem (MohdHassani& Sons)	Const of Tough Tiles in Streets of Halqa BP-II	P/L of Tough Tiles along with complete in all kind of soil	2,703,195

<b>S. No</b>	<b>Ch No &amp; Date</b>	<b>W.Order No &amp; Date</b>	<b>Name of Contractor</b>	<b>Name of Scheme</b>	<b>Particulars</b>	<b>Amount</b>
3	Nil	39-40 17-03-15	Naseer Ahmed & Co.	Const of Tough Tiles in Streets of Halqa BP-II	P/L/F of Tough Tiles including edge complete in all respect	1,686,325
4	Nil	39-40 17-03-15	Naseer Ahmed & Co.	Const of Tough Tiles in Streets of Halqa BP-II	P/L/F of Tough Tiles including edge complete in all respect	2,174,821
5	Nil	29-30 17-03-15	ParachaConst Co.	Const of Tough Tiles in Streets of Halqa BP-II	P/L/F of Tough Tiles including edge complete in all respect	1,943,465
6	Nil	29-30 17-03-15	ParachaConst Co.	Const of Tough Tiles in Streets of Halqa BP-II	P/L/F of Tough Tiles including edge complete in all respect	2,368,295
7	Nil	1306 26-12-14	Ghais-ul-HaqGovt.Cont	Const of Sewerage line/ tough tiles PCC Streets Pashtoon Bagh Quetta	P/L/F of Tough Tiles including edge complete in all respect	1,127,156
8	Nil	43-44 17-03-15	Lucky & Sons Const Co.	Improv of Sewerage System Misc. Colonies Quetta	P/L/F of Tough Tiles including edge complete in all respect	398,628
9					P/L/F of Tough Tiles including edge complete in all respect	1,110,127
<b>TOTAL</b>						<b>15,689,727</b>

**Assistant Director Local Government Jafferabad**

(Amount in Rs)

<b>Name of Scheme</b>	<b>Name of contractor</b>	<b>Item of Work</b>	<b>Allocation</b>
Construction tough tiles of streets raising church boundary at Usta Mohammad	New National Construction Co.	Providing, laying and fixing of tough tiles complete in all respect	21,70,110
<b>Total:</b>			<b>21,70,110</b>

**Assistant Director Local Government Naseerabad**

(Amount in Rs)

<b>S. No</b>	<b>Item of Work</b>	<b>Qty</b>	<b>Rate Per</b>	<b>Amount</b>
1	Construction of Septic tank size 10x8x12 ft with pucca walls and cover etc	1	60,000	60,000
2	Supplying and lying tuff tile including Sand cushion in base etc	5460 sft	120/Sft	655,200
<b>Total Amount</b>				<b>715,200</b>

**Annexure-50**

**[Para 6.1.12]**

**Non-deduction of call deposits @2% from the contractors on civil works**

**Assistant Director Local Government Lasbela**

(Amount in Rs)

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
1	949095	Muhammad Umer	Construction of Community Hall Goth Jaloo Garzai, Liari	1,000,000	20,000	20,000	-
		Muhammad Umer	Construction of Community Hall Goth Wadera Karim Bukhsh Bakara at Winder	1,000,000	20,000	-	20,000
		Muhammad Umer	Construction of Community Hall Goth Rabana Rakara at Winder	1,000,000	20,000	-	20,000
		Muhammad Umer	Construction of Community Hall Faqir Goth Abdul Karim Adam pir Winder	1,000,000	20,000	-	20,000
		Soomro	Construction of Community Hall Mukah Siddiq Sabra Winder	1,000,000	20,000	-	20,000
2	106810	Inayatullah	Construction of Community Hall Rakhshani Sakran	1,000,000	20,000	20,000	-
		Inayatullah	Construction of Community Hall Kolwai Goth Faqir Muhammad Sakran	1,000,000	20,000	-	20,000
		Mohammad Qasim	Construction of Community Hall Ahmed Umrani Shutak Duraji	1,000,000	20,000	-	20,000
		Inayatullah	Sewerage Line mehmooodabad Ward No-18 Hub	1,000,000	20,000	-	20,000
		Inayatullah	Construction of Community Hall Hassan Pir Muhammad Qasim Marri	1,000,000	20,000	-	20,000

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
3	5802994	Muhammad Qasim	Construction of Community Hall Hassan Pir Muhammad Qasim Marri	1,000,000	20,000	20,000	-
		Muhammad Qasim	Construction of Community Hall Peral Mehlah Sheikh Goth Hub	1,000,000	20,000	-	20,000
4	106822	Lila Ram	Construction of Community Hall Ghulam Muhammad Shutak Sor Duraji	1,000,000	20,000	20,000	-
		Lila Ram	Construction of Community Hall Yaqoob Chutta Duraji	1,000,000	20,000	-	20,000
5	173925	Muhammad Zafar	Construction of Community Hall Ghulam Muhammad Shutak Sor Duraji	1,000,000	20,000	20,000	-
		Muhammad Zafar	Construction of Community Hall Yaqoob Chutta Duraji	1,000,000	20,000	-	20,000
6	173926	Mushtaq Ahmed	Construction of Community Hall Ghulam Muhammad Shutak Sor Duraji	1,000,000	20,000	20,000	-
		Mushtaq Ahmed	Construction of Community Hall Yaqoob Chutta Duraji	1,000,000	20,000	-	20,000
7	5802991	Muhammad Qasim	Construction of Community Hall Kolwai Goth Faqir Muhammad Sakran	1,000,000	20,000	20,000	-
		Muhammad Hassan	Construction of Community Hall Kolwai Goth Faqir Muhammad Sakran	1,000,000	20,000	-	20,000
8	173925	Muhammad Zafar	Construction of Community Hall Haji Jan Muhammad Behlor Duraji	1,000,000	20,000	20,000	-
		Muhammad Zafar	Construction of Community Hall Yaqoob	1,000,000	20,000	-	20,000

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
			Chutta Duraji				
		Muhammad Zafar	Construction of Community Hall Ghulam Muhammad Shutak Sor Duraji	1,000,000	20,000	-	20,000
9	8159408	Dhani Bukhsh	Construction of Community Hall Ahmed Umrani Shutak Duraji	1,000,000	20,000	20,000	-
		Inayatullah	Construction of Community Hall Ahmed Umrani Shutak Duraji	1,000,000	20,000	20,000	-
		Dehni Bukhsh	Construction of Community Hall Newabadi Duraji	1,000,000	20,000	20,000	-
10	8113784	Asqani Builders	Construction of Community Center Goth Noor Muhammad Khadrani Katira	1,000,000	20,000	20,000	-
		Ashok Kumar	Construction of Community Hall Goth Noko Shidi Shan Goth Gaddani	1,000,000	20,000	-	20,000
11	106811	Ashok Kumar	Construction of Sewerage Line Chizalabad Ward No. 22 Hub	1,400,000	28,000	28,000	-
		Ashok Kumar	Construction of Sewerage Line Haji Hassan Mondrara Hub	800,000	16,000	-	16,000
		Nawaz Ali	Construction of Community Hall Goth Noko Shidi Shan Goth Gaddani	1,000,000	20,000	-	20,000
12	949078	Habibullah	Construction of Community Hall of Rehmatullah Khaskhali	3,500,000	70,000	70,000	-
		Soomro	Sewerage Line Zehri Clooney Pathra Hub	2,800,000	56,000	-	56,000
13	106862	Ahmed Hussain	Construction of Community Hall Goth Rawani Bela	800,000	16,000	16,000	-

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
		Ahmed Hussain	Construction of Community Hall Sattar Jamot & Lala Langa Jam Yousafabad	800,000	16,000	-	16,000
14	949123	Muhammad Umer	Construction of Community Hall Goth Baloch Stop Washi Goth Dam Sonmiani	800,000	16,000	16,000	-
		Muhammad Umer	Construction of Community Hall Goth Master Akbar Rasool Bukhsh Dam Sonmiani	800,000	16,000	-	16,000
		Muhammad Umer	Construction of Community Hall Goth Punal Khan Jamali Lohi Dureji	800,000	16,000	-	16,000
		Muhammad Umer	Construction of Community Hall Goth Mullah Ramzan Angaria Winder	800,000	16,000	-	16,000
15	106850	Muhammad Qasim	Construction of Community Hall Goth Muhammad Ibrahim Barija Torr Shumali UC Umeedabad Dureji	800,000	16,000	16,000	-
		Muhammad Qasim	Construction of Community Hall Goth Haji Abdullah Bura (Late) Rakhil Winder	800,000	16,000	-	16,000
16	949079	Habibullah	Construction of Sewerage Line of Baradia Mehla Clooney Winder	2,000,000	40,000	40,000	-
		Habibullah	Sewerage Line Municipal Committee Winder Various Villages	2,000,000	40,000	-	40,000
17	106853	Shafi Muhammad	Construction of Community Hall Goth Haji Gulab Rajal Sharki Gaddore	800,000	16,000	16,000	-
		Shafi Muhammad	Construction of Community Hall Goth	800,000	16,000	-	16,000

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
			Muhammad Ibrahim Barija Torr Shumali UC Umeedabad Dureji				
18	8244538	Muhammad Aslam	Construction of Community Hall Goth Khaskheli Khudai Piprani Jam Yusafabad Bela	800,000	16,000	16,000	-
		Muhammad Aslam	Construction of Community Hall Goth Sardar Muhammad Hassan Shahok Sarinwari Bela	800,000	16,000	-	16,000
19	106870	Altaf Hussain	Construction of Community Hall Sattar Jamot & Lala Langa Jam Yousafabad	800,000	16,000	16,000	-
		Altaf Hussain	construction of Community Hall Goth Haji Yaroo Baloch Khan Bela	800,000	16,000	-	16,000
20	949128	Asmatullah	Construction of Community Hall Goth Abdul Ghaffar Mondra Burida II UC Naka Kharari	800,000	16,000	16,000	-
		Asmatullah	Construction of Community Hall Goth Punal Khan Jamali Lohi Dureji	800,000	16,000	-	16,000
21	106848	Muhammad Yaqoob	Construction of Community Hall Ishaq Goth Dan Winder	800,000	16,000	16,000	-
		Muhammad Yaqoob	Construction of Community Hall Goth Muhammad Ibrahim Barija Torr Shumali UC Umeedabad Dureji	800,000	16,000	-	16,000
22	106855	Muhammad Essa	Construction of Community Hall Goth Birdi Charani Raloon Garbri Lyari	800,000	16,000	16,000	-
		Muhammad Essa	Construction of Community Hall Goth Abdul Ghaffar Mondra	800,000	16,000	-	16,000

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
			Burida II UC Naka Kharari				
23	173924	Muhammad Sikandar	Construction of Community Hall Goth Wadera Wahid Bukhsh Bazenjo Sakran	1,000,000	20,000	20,000	-
		Muhammad Sikandar	Construction of Sewerage Line Chizalabad Ward No. 22 Hub	1,400,000	28,000		28,000
24	949097	Javaid Ali	Construction of Community Hall Goth Jaloo Garzai, Liari	1,000,000	20,000	20,000	-
		Javaid Ali	Construction of Community Hall Goth Wadera Karim Bukhsh Bakara at Winder	1,000,000	20,000	-	20,000
		Javaid Ali	Construction of Community Hall Faqir Goth Abdul Karim Adam pir Winder	1,000,000	20,000	-	20,000
25	106813	Umid Ali	Construction of Community Hall Peral Mehlah Sheikh Goth Hub	1,000,000	20,000	20,000	-
		Umid Ali	Construction of Community Hall Goth Mitta Sheikh Kehwari Uthal	1,000,000	20,000	-	20,000
		Umid Ali	Construction of Community Hall Goth Hussain Sheikh Hub	1,000,000	20,000	-	20,000
		Umid Ali	Construction of Community Hall Amir Umer Khidrani Darazai	1,000,000	20,000	-	20,000
		Umid Ali	Construction of Community Hall Ahmed Yar Khidrani Lak Rohil Duraji	1,000,000	20,000	-	20,000
		Umid Ali	Construction of Sewerage Line Haji Hassan Mondrara Hub	800,000	16,000	-	16,000
		Umid Ali	Construction of	1,000,000	20,000	-	20,000

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
			Community Center Goth Noor Muhammad Khadrani Katira				
		Umid Ali	Construction of Sewerage Line Chizalabad Ward No. 22 Hub	1,400,000	28,000	-	28,000
		Umid Ali	Construction of Community Hall Goth Wadera Wahid Bukhsh Bazenjo Sakran	1,000,000	20,000	-	20,000
26	949081	Habibullah	Sewerage Line Zehri Clooney Pathra Hub	2,800,000	56,000	56,000	-
		Soomro	Construction of Community Hall of Rehmatullah Khaskhali	3,500,000	70,000	-	70,000
27	158695	Qadir Bakhsh	Construction of Community Hall Goth Baloch Stop Washi Goth Dam Sonmiani	800,000	16,000	16,000	-
		Qadir Bakhsh	Construction of Community Hall Sattar Jamot & Lala Langa Jam Yousafabad	800,000	16,000	-	16,000
28	949127	Asmatullah	Construction of Community Hall Goth Haji Gulab Rajal Sharki Gaddore	800,000	16,000	16,000	-
		Asmatullah	Construction of Community Hall Goth Master Akbar Rasool Bukhsh Dam Sonmiani	800,000	16,000	-	16,000
29	8244536	Inayatullah	Construction of Community Hall Goth Wadera Yousaf Bandicha UC Kannar	800,000	16,000	16,000	-
		Inayatullah	Construction of Community Hall Goth Khaskheli Khudai Piprani Jam Yusafabad Bela	800,000	16,000	-	16,000
30	106856	Al Uzair Enterprises	Construction of Community Hall Goth	800,000	16,000	16,000	-

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
			Sardar Muhammad Hassan Shahok Sarinwari Bela				
		Al Uzair Enterprises	Construction of Community Hall Goth Birdi Charani Raloon Garbri Lyari	800,000	16,000	-	16,000
31	106854	Mubbarak	Construction of Community Hall Goth Mullah Ramzan Angaria Winder	800,000	16,000	16,000	-
		Mubbarak	Construction of Community Hall Goth Wadera Yousaf Bandicha UC Kannar	800,000	16,000	-	16,000
32	106851	Muhammad Qasim	Construction of Community Hall Ishaq Goth Dan Winder	800,000	16,000	16,000	-
		Muhammad Qasim	Construction of Community Hall Ishaq Goth Dan Winder	800,000	16,000	-	16,000
33	949094	Ghulam Rasool	Construction of Community Hall Goth Dr. Essa Tamrani Kathor Bela	800,000	16,000	16,000	-
		Ghulam Rasool	Construction of Community Hall Goth Abdul Ghaffar Mondra Burida II UC Naka Kharari	800,000	16,000	-	16,000
		Ghulam Rasool	Construction of Community Hall Goth Sher Muhammad Sheikh UC Sheh Lakhra	800,000	16,000	-	16,000
34	949088	Soomro	Sewerage Line mehmooodabad Ward No-18 Hub	1,000,000	20,000	20,000	-
		Soomro	Construction of Community Hall Goth Jaloo Garzai, Liari	1,000,000	20,000	-	20,000
		Soomro	Construction of Community Hall Mukah Siddiq Sabra Winder	1,000,000	20,000	-	20,000

S. No	Call Deposit	Name of Contractor	Name of Scheme	Contract Amount	Call Deposit Amount	Paid Call Deposit	Not Paid Call Deposit
35	8159407	Dehni Bukhsh	Construction of Community Hall Goth Fazal Bardia Liari	1,000,000	20,000	20,000	-
		Dehni Bukhsh	Construction of Community Hall Ahmed Yar Khidrani Lak Rohil Duraji	1,000,000	20,000	-	20,000
		Dehni Bukhsh	Construction of Community Center Goth Noor Muhammad Khadrani Katira	1,000,000	20,000	-	20,000
		Mushtaq Ahmed	Construction of Community Hall Ghulam Muhammad Shutak Sor Duraji	1,000,000	20,000	-	20,000
		Mushtaq Ahmed	Construction of Community Hall Yaqoob Chutta Duraji	1,000,000	20,000	-	20,000
		Lila Ram	Construction of Community Hall Haji Jan Muhammad Behlor Duraji	1,000,000	20,000	-	20,000
<b>Total</b>				<b>95,400,000</b>		<b>790,000</b>	<b>1,198,000</b>