

**SPECIAL AUDIT REPORT
ON THE ACCOUNTS OF
EXECUTIVE ENGINEER, PUBLIC HEALTH ENGINEERING,
GWADAR UNDER HEAD POL, REPAIR AND
MAINTENANCE,
GOVERNMENT OF BALOCHISTAN
FINANCIAL YEARS 2018-19 TO 2020-21
AUDIT YEAR 2022-23**



AUDITOR-GENERAL OF PAKISTAN
SERVING THE NATION BY PROMOTING ACCOUNTABILITY, TRANSPARENCY AND GOOD GOVERNANCE IN
THE MANAGEMENT AND USE OF PUBLIC RESOURCES

FOR THE CITIZENS OF PAKISTAN

PREFACE

The Auditor-General of Pakistan conducts audits in accordance with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8, 12 and 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Special Audit of Executive Engineer, Public Health Engineering, Gwadar (under head POL and Repair & Maintenance) was carried out accordingly.

The Directorate General of Audit, Balochistan conducted Special Audit of the Executive Engineer, Public Health Engineering, Gwadar (under head POL and Repair & Maintenance) during November 2022 for the period 2018-19 to 2020-21 with a view to reporting significant findings to the stakeholders. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules and regulations while incurring expenditure. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Department.

Audit findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid recurrence of similar violations and irregularities. The Audit Report has been finalized in the light of discussions in the DAC meeting and written responses of the Department.

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 for causing it to be laid before the Provincial Assembly.

Islamabad
Dated:

(MUHAMMAD AJMAL GONDAL)
Auditor-General of Pakistan

Table of Contents

ABBREVIATIONS AND ACRONYMS	i
EXECUTIVE SUMMARY	ii
1. INTRODUCTION	1
2. AUDIT OBJECTIVES.....	1
3. AUDIT SCOPE AND METHODOLOGY	2
4. AUDIT FINDINGS AND RECOMMENDATIONS	2
4.1 Financial Management.....	2
4.2 Procurement and Contract Management.....	6
4.3 Assets Management	8
4.4 Overall assessment.....	9
5. CONCLUSION.....	10
ACKNOWLEDGMENT.....	12
Annexures	13

ABBREVIATIONS AND ACRONYMS

APPM	Accounting Policy and Procedure Manual
BPPRA	Balochistan Public Procurement Regulatory Authority
BPPRs	Balochistan Public Procurement Rules
DAC	Departmental Accounts Committee
DDO	Drawing and Disbursing Officer
FTR	Federal Treasury Rules
GFR	General Financial Rules
GoB	Government of Balochistan
GST	General Sales Tax
INTOSAI	International Organization of Supreme Audit Institutions
OMCs	Oil Manufacturing Companies
O&M	Operating & Maintenance
OGRA	Oil & Gas Regulatory Authority
PHED	Public Health Engineering Department
PAO	Principal Accounting Officer
WHT	Withholding Tax
WSS	Water Supply Scheme

EXECUTIVE SUMMARY

The Directorate General of Audit, Balochistan conducted Special Audit of the accounts of Executive Engineer, PHED Gwadar, (under head POL and Repair & Maintenance) for the period 2018-21 during November, 2022. The main objectives of the Audit were to ascertain as to whether: 1) Rules, regulations, procedures and government orders were followed in true spirit, 2) effective measures were taken by the department in processing and evaluating bids and cost-benefit analysis was ensured, 3) the required standards of financial propriety were observed while executing agreements and public money was spent in accordance with the rules. The Audit was conducted in accordance with the INTOSAI Auditing Standards.

Significant time and resources have been utilized for understanding the management structure, internal control environment and applicable laws and regulations to identify high-risk areas.

KEY AUDIT FINDINGS:

The main findings of Special Audit are as following;

- Non-recording of accrued liabilities in the accounts - 590.813 million;
- Non-deduction of income tax - Rs. 23.967 million;
- Irregular expenditure without calling tenders - Rs. 492.363 million;
- Unjustified/doubtful expenditure on O&M of WSS during drought period - Rs. 38.426 million; and
- Doubtful expenditure due to improper maintenance of important record and stock account of POL & Lubricants - Rs. 492.363 million

RECOMMENDATIONS:

Audit recommends that:

- Inquiry be conducted against the officials at fault, besides clearing the liabilities owned by the government, if established, under intimation to audit.

- Clarification for deduction of tax and certificate/purchase invoices of the OMCs be provided, otherwise recovery be effected under intimation to Audit.
- Justification regarding expenditure on WSS during drought be provided besides regularization of the amount.
- Inquiry be conducted against the officials at fault and justification of expenditure be provided.
- Relevant record be produced to Audit for scrutiny.

1. INTRODUCTION

PHED is responsible for providing access to safe drinking water in the rural as well as in urban areas of the province. The Department was carved out of Irrigation and Power Department in July, 1987 with the objective to facilitate the rural and urban population of Balochistan with potable drinking Water.

The water crisis in Gwadar is a long-standing one, and government has been striving to resolve it by employing various resources. PHE Gwadar is one of the water providers. It employs WSS and water tankers to ensure water provision. The Special Audit was conducted on the request of Secretary, PHED vide letter No. SOD(7-3)/PHED/22-23/5681-82 dated October 25, 2022 stating that the Division of PHED, Gwadar created liabilities of Rs. 205.059 million pertaining to the financial years 2018-19 to 2020-21, under the head of account POL and Repair and Maintenance and requested Government of Balochistan for release of funds for clearance of liabilities.

The year-wise details of liabilities during 2018-21 are as under:

(Rs. in million)

S. No.	Financial Years	Total Liabilities	Liabilities paid	Balance
1.	2018-19	201.251	111.4	89.851
2.	2019-20	199.202	87.8	111.402
3.	2020-21	190.799	178.6	12.199
Total		591.252	377.8	213.452

2. AUDIT OBJECTIVES

The major objectives of the Audit were to examine:

- 1) Whether proper procedure in tendering was followed.
- 2) Whether rules, regulations, procedures and government orders were followed in true spirit during incurrence of expenditures;
- 3) Whether the standards of financial propriety were observed and public money was spent in accordance with the Rules;
- 4) Whether record of assets was properly maintained and
- 5) Whether internal controls and checks were adequately applied.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Audit Scope:

- Scrutiny of accounts of PHED Gwadar for the period 2018-21; and
- Assessment and evaluation of activities executed by the Executive Engineer, PHE, Gwadar during the above period.

3.2 Audit Methodology:

Audit methodology employed during Special Audit of the expenditure and receipts included identifying high-risk areas, documents' review, inquiry, observation, inspection of evidence, evaluation of overall internal controls and processes recommended by the government, and discussions with the executive.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Financial Management

4.1.1 Non-recording of accrued liabilities in the accounts - Rs. 193.451 million

According to chapter 4.3.3 (Commitment accounting) of APPM, "To ensure the matching of expenditure against appropriations, the cash basis of accounting has been modified to recognize items of expenditure on a commitment basis. The criteria shall be applied when determining and recognizing a commitment: a valid purchase order is raised and, where applicable, a purchase contract (legal undertaking or legally binding) has been entered with the supplier. The amount involved should be clearly mentioned in the purchase order/contract, the officer in accordance with the Delegation of Financial Powers has authorized the commitment, whichever is higher. Once a commitment is entered into and approved by the delegated authority (approving officer), it must be recorded by the DDO. Commitments shall only be raised for the current financial year. A commitment advice form (form 4C) must be

completed by the DDO and after approval by the delegated authority, the form shall be sent to the DAO/AG/AGPR office along with the relevant purchase order along with copy of any contract/agreement. At the close of the financial year all outstanding commitments made during that year are duly scrutinised by the AG/MoF and provision made in the next year's appropriation (through supplementary budget process, as set out in chapter 3) to allow for the reinstatement of valid commitments in the next financial year. Commitments which are not renewed are cancelled.

The Executive Engineer, PHED, Gwadar procured Diesel, Oils/Lubricants and filters costing Rs. 492.363 million from M/s East West Trading Co. Gwadar and incurred expenditure of Rs. 98.450 million on R&M of WSSs through M/s Gwadar Engineering Works, GC during the financial years 2018-21 Gwadar. Later on, as per record produced, the Divisional Engineer demanded funds for the clearance of the liabilities, and liabilities amounting to Rs. 357.362 million were cleared. The creation of liabilities/commitments were held irregular due to the reasons that liabilities were not approved by the competent authority and were not reported to AG Balochistan; hence, it was held that no liability was recorded in the division's accounts. Further, the supplier/contractor did not raise claims with the Government through Secretary, PHED, as detailed below:

(Rs. in million)

Head of Account	Total Liabilities	Amount paid (up to June, 2021)	Amount paid (during FY 2022)	Outstanding Liabilities
A03807-POL Charges	492.363	289.562	20	182.801
A13101-R&M of WSSs	98.450	67.800	20	10.650
Total	590.813	357.362	40	193.451

Creation of liabilities without recording in the monthly accounts was due to weak internal and financial controls and further payment may result in irregular expenditure.

The matter was reported to the department on December 28, 2022 but no reply was received.

In the DAC meeting held on May 15, 2023, the DAC endorsed the point of view of Audit and FD and decided that the liabilities may be split-up year-wise and the Inquiry Report on functioning and O&M expenditure of WSSs may be shared with Audit. Further, the expenditure be regularized/approved from all relevant forums.

The record was provided only for the outstanding liabilities of Rs. 214.382 million and the paid liabilities as per departmental claim of Rs. 128 million. Record for the remaining amount of Rs. 247.618 million was not provided. Further, neither the departmental inquiry report for functioning of WSSs nor regularization of the expenditure was provided.

Audit recommends that inquiry be conducted in the matter besides clearing the liabilities owned by the government, if established, under intimation to audit.

4.1.2 Non-deduction of income tax - Rs. 23.967 million

According to sub-section 4(A*B) of section 50 of Income Tax Ordinance, 2001 (as amended from time to time), "Every Drawing & Disbursing Officer is responsible to make the deduction of WHT while making payments to suppliers/dealers/contractors. Also, as per section 156A of Income Tax Ordinance, 2001, "Every person selling petroleum products to a petrol pump operator shall deduct tax from the amount of commission or discount allowed to the operator at the rate of 12%. The tax shall be a final tax on the income arising from the sale of petroleum products. Further, as per section 153 of 1st schedule of income tax ordinance 2001, 'tax is required to be deducted @ 7.5 % from the bills of contractors and suppliers for execution of contracts and sale of goods respectively.'

The Executive Engineer, PHED, Gwadar procured diesel, oils, lubricants and other materials for WSSs of the Gwadar District from M/s East

West trading Corporation Gwadar, during the financial years 2018-21 and paid Rs. 319.562 million. However, neither verification of tax payment status was made nor income tax was deducted at source. Further, in the cases of Supply of diesel, oils/lubricants, filters, cotton waste and carriage charges income tax was to be deducted at sources. Dealership documents of the supplier were not available and proof for procurement of diesel from an OMC was not produced to audit. Therefore, it was held that revenue loss amounting to Rs. 23.967 was sustained by the State, as detailed hereunder:

(Rs. in million)

S. No.	Payment voucher / Cheque number and date		Amount	Tax recoverable
1.	Payment up to May, 2021		239.562	17.967
2.	D-100 to 187	555935, 15.06.21	60	4.500
3.	D-113 to 125	536834, 27.06.22	20	1.500
Total			319.562	23.967

Payments without deduction of government taxes were due to weak internal controls and poor financial management and resulted in revenue loss to the government.

The matter was reported to the concerned authorities on December 28, 2022 but no reply was received.

In the DAC meeting held on May 15, 2023, the DAC directed the department to provide returns of the dealer and invoices of the OMCs to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends for providing clarification by producing tax deduction certificate and purchase invoices of the OMCs, otherwise effecting recovery under intimation to Audit.

4.2 Procurement and Contract Management

4.2.1 Irregular expenditure without calling tenders - Rs. 492.363 million

According to Rule 11 of BPPRs, 2014, “For each financial year all Procuring Agencies shall prepare annual plans in detail for all their proposed procurements, determining the requirement of the Procuring Agency, within its available resources. The Procurements plans thus prepared shall be uploaded on Authority’s website and on websites of the respective procuring agency if available. Further as per Rule 15 (2) of the rules ibid “All procurements opportunities over two hundred thousand and up to two million rupees shall be advertised timely on the Authority’s website as well as in the newspapers as prescribed in these rules. (3) The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages.”

The Executive Engineer, PHED, Gwadar procured diesel, oils lubricants and other materials for WSSs of the Gwadar District amounting to Rs. 492.363 million through M/s East West trading Corporation, Gwadar, during the financial years 2018-21. However, procurement process was completed without following codal formalities and open tenders were not invited to obtain competitive rates in violation of above rules. Further, the supplier firm was not licensed from any Petroleum Company for sale of Diesel/Petrol in the country. Hence, the procurement was held irregular, as detailed below:

(Rs. in million)

Head of account	Total Liabilities	Amount paid (up to June, 2021)	Amount paid (during FY 2022)
A03807-POL Charges	492.363	289.562	20
A13101-R&M of WSSs	59.850	67.800	20
A13101-R&M of Akra Kaur WSS	20		
A13101-O&M of Santsar Source	18.600		
Total	590.813	357.362	40

Weak internal and financial controls caused expenditure without open tender which resulted in mis-procurement.

The matter was reported to the concerned authorities on December 28, 2022 but no reply was received.

In the DAC meeting held on May 15, 2023, the DAC directed the department to provide the available tender record to Audit for verification. Further, reasons for not tendering POL may be justified.

No further progress was intimated till finalization of this report.

Audit recommends for providing justification and regularization of the expenditure under intimation to Audit.

4.2.2 Unjustified/doubtful expenditure on O&M of WSS during drought period - Rs. 38.426 million

According to Rule 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 Executive Engineer, PHED, Gwadar incurred an expenditure of Rs. 38.426 million on account of cost of POL during the period July, 2018 to February, 2019, as detailed in Annexure 1.1. Freight/ carriage charges to water bowsers/tankers amounting to Rs. 3,665.361 million was also paid for the same period, as detailed in Annexure 1.2. The expenditure was unjustified due to the reason that water was procured through bowser/tankers during the drought period. Therefore, running of WSSs during that period, wherein water through tankers was procured, was unjustified and held doubtful.

Unjustified procurements occurred due to weak internal controls which resulted in loss of public money.

The matter was reported to the concerned authorities on December 28, 2022 but no reply was received.

In the DAC meeting held on May 15, 2023, the DAC directed the department to provide justification regarding running of WSSs during drought period along with complete record of WSSs, water bowser with water committee slips and other relevant record to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends that inquiry be conducted against the officials at fault and justification of expenditure be provided to Audit.

4.3 Assets Management

4.3.1 Irregular expenditure due to improper maintenance of important record and stock account of POL & Lubricants - Rs. 492.363 million

As per Rule 148, 149 of GFR, Vol.-I, "All materials received should be examined, counted, measured or weighed as the case may be when delivery is taken and they should be taken in charge by responsible Government Officer who should see that the qualities are correct and their quality good and record a certificate to that effect and when materials are issued from stock for departmental use, the officer in charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it."

The Executive Engineer, PHED, Gwadar made procurements of diesel, oils lubricants and other materials worth Rs. 492.363 million for WSSs of the Gwadar District during the years 2018-21, as per the logbooks produced. Although procured POL and other materials were recorded in the logbooks of the relevant WSSs; however, the same were not properly maintained.

Following discrepancies were noticed during the Audit:

1. Bulk quantity of diesel was received on a single day but details of proper storage facility and NOC of OGRA were not available.
2. Stock receiving and issue registers, requisitions and acknowledgements from pump operators were not maintained and produced.
3. Exact timings of running of water supply machinery were not recorded.
4. Daily diesel consumption and balances were not being properly recorded.

Therefore, procurement of POL, its consumption and expenditure incurred without fulfilment of codal requirement were held irregular/unjustified. Detail of 1,433,740 liters of procured diesel and running hours, as per produced logbooks only are provided in Annexure 1.3.

Purchase of POL without maintaining detailed record occurred due to weak internal controls which may result in misappropriation of public money.

The matter was reported to the concerned authorities on December 28, 2022 but no reply was received.

In the DAC meeting held on May 15, 2023, the DAC directed the department to provide all relevant documents to Audit for verification. Logbooks for some of the schemes were provided; however, record for majority of schemes was not provided

Audit recommends for production of relevant record to Audit for scrutiny.

4.4 Overall Assessment

The internal controls in the office of the Executive Engineer, Public Health Engineering Division Gwadar, were found to be inadequate. Several shortcomings were identified, including the improper utilization of POL without

maintaining log books, as well as the lack of proper stock register maintenance. Furthermore, liabilities were created without obtaining necessary sanction from the PAO and reporting to the AG. Additionally, there was a failure to fully adhere to government rules during procurement and expenditure, leading to irregular expenses and the creation of liabilities indicating lack of financial propriety.

5. CONCLUSION

The financial management of the divisional office was found to be fragile, marked by a lack of compliance with government rules, regulations, and procedures. This non-compliance led to irregular accrued liabilities, which were not promptly reported to the competent authority as required.

5.1. Key issues for future compliance:

- Huge liabilities created without approval of the competent authority, which needs to be investigated;
- Expenditure be incurred after necessary sanction, and proper maintenance of record and timely reporting need to be ensured to uphold transparency and financial propriety.

5.2. Lessons Learnt:

The following lessons were learnt during the course of Audit:

- The absence of effective financial controls posed significant challenges for the management, leading to the creation of liabilities without proper oversight and accountability. This lack of robust financial controls exposed the organization to potential financial risks and inaccuracies in recording its liabilities. To address this issue, it is essential for the organization to implement and strengthen its financial control mechanisms.
- Internal controls were not in place which resulted in non-maintenance of relevant record. The organization should urgently establish and

reinforce strong internal control mechanism. This involves implementing standardized procedures for record-keeping and data management. Regular internal audits should be conducted to identify weaknesses and gaps in the control processes and rectify them promptly. It is essential to designate responsible personnel who will oversee the adherence to these controls and ensure compliance throughout the organization. Investing in staff training to familiarize them with internal control protocols will also enhance their understanding and commitment to maintaining accurate and up-to-date records.

ACKNOWLEDGMENT

The Director General Audit, Balochistan wishes to express his appreciation to the management and staff of PHED, Gwadar for the assistance and cooperation extended to the auditors during this Special Audit assignment.

Annexures

4.2.2 Unjustified/doubtful expenditure on O&M of WSS during drought period - Rs. 38.426 million

Annexure 1.1

S. No.	Name of W.S.S.	Month & Year	Mobil Oil (liters)	Diesel (liters)	Rate	Diesel Cost	Mobil Oil cost	Carriage	Filters/cotton etc.	Amount (Rs. in million)
1	Coconut Farm	Nov-18	36	14,400	116.52	1677888	14400	0	10550	1.703
2	Pasni for Gen:	Dec-18	36	14,400	114.6	1650240	14400	0	10550	1.675
3	No.1	Jan-19	36	14,400	110.48	1590912	14400	0	10550	1.616
4	Hud	Jan-19	16	445	110.48	49164	6400	0	3650	0.059
5	Hud	Feb-19	16	445	110.48	49163.6	6400	0	3650	0.059
6	Basool Source New	Feb-19	66	11,220	110.48	1239586	26400	11220	25150	1.302
7	135 KVA Diesel	Aug-18	44	14,400	116.08	1671552	17600	14400	7750	1.711
8	Gen. for Suntsar	Sep-18	44	14,400	110.56	1592064	17600	14400	7750	1.632
9	Source	Oct-18	44	14,400	110.33	1588752	17600	14400	7750	1.629
10		Nov-18	44	14,400	116.52	1677888	17600	14400	7750	1.718
11		Dec-18	44	14,400	116.52	1677888	17600	14400	7750	1.718
12		Jan-19	44	14,400	110.48	1590912	17600	14400	7750	1.631
13		Feb-19	44	14,400	110.48	1590912	17600	14400	7750	1.631
14	135 KVA D/Gen.	Aug-18	44	14,400	116.08	1671552	17600	14400	7750	1.711
15	for Karash	Sep-18	44	14,400	110.56	1592064	17600	14400	7750	1.632
16	Boosting Station,	Oct-18	44	14,400	110.33	1588752	17600	14400	7750	1.629
17	Suntsar	Nov-18	44	14,400	116.52	1677888	17600	14400	7750	1.718

S. No.	Name of W.S.S.	Month & Year	Mobil Oil (liters)	Diesel (liters)	Rate	Diesel Cost	Mobil Oil cost	Carriage	Filters/cotton etc.	Amount (Rs. in million)
18		Dec-18	44	14,400	116.52	1677888	17600	14400	7750	1.718
19		Jan-19	44	14,400	110.48	1590912	17600	14400	7750	1.631
20		Feb-19	44	14,400	110.48	1590912	17600	14400	7750	1.631
21	Gwadar Town Water Works City P/S, Gwadar	Feb-19	--	7000	110.48	773360	8000	7000	4050	0.792
22	135 KVA D/Gen. Mazzani B/Station, Gwadar	Feb-19	--	7000	110.48	773360	20000	7000	7450	0.808
23	60 KVA D/G for WSS Kohbun Ward, Gwadar	Feb-19	---	3000	110.48	331440	8000	3000	3900	0.346
24	60 KVA D/G for WSS Sur Bunder, Gwadar	Feb-19		3000	110.48	331440	8000	3000	3900	0.346
25	125 KVA D/G for WSS Pallery P/Station, Jiwani	Feb-19		3500	110.48	386680	19200	3500	10600	0.420
26	135 KVA D/Gen. for Jiwani Town water Works	Feb-19		2000	110.48	220960	9600	2000	5300	0.238
27	WSS Samati	Feb-19		6645	110.48	734140	24000	6645	14900	0.780

S. No.	Name of W.S.S.	Month & Year	Mobil Oil (liters)	Diesel (liters)	Rate	Diesel Cost	Mobil Oil cost	Carriage	Filters/ cotton etc.	Amount (Rs. in million)
28	WSS Chawad	Feb-19		360	110.48	39773	6000	360	3800	0.050
29	WSS Gabd	Feb-19		760	110.48	83965	12000	760	7200	0.104
30	Suntsar Boosting Station	Feb-19		600	110.48	66288	16000	600	7200	0.090
31	WSS Santsur	Feb-19		1970	110.48	217646	6000	1970	3650	0.229
32	60 KVA D/G for WSS Samati B/S	Feb-19		5380	110.48	594382	14400	5380	7700	0.622
33	60 KVA D/G. 2 for WSS Pasni Town Water Works	Feb-19		2400	110.48	265152	9600	0	7350	0.282
34	WSS Shadi Kaur, Pasni Well No. 5	Feb-19		1240	110.48	136995	4800	0	3800	0.146
35	150 KVA D/Gen. 1 for WSS Pool Water Pasni	Feb-19		1335	110.48	147491	10000	0	5200	0.163
36	60 KVA D/G. 1 for WSS Belar Dam Boost./Station	Feb-19		2200	110.48	243056	4800	0	3950	0.252
37	60 KVA D/G. 2 for WSS Belar Dam Boost./ Station	Feb-19		2200	110.48	243056	4800	0	3950	0.252

S. No.	Name of W.S.S.	Month & Year	Mobil Oil (liters)	Diesel (liters)	Rate	Diesel Cost	Mobil Oil cost	Carriage	Filters/cotton etc.	Amount (Rs. in million)
38	60 KVA D/Gen. 1 for WSS Kanero Dam	Feb-19		770	110.48	85070	4800	0	3950	0.094
39	60 KVA D/Gen. 2 for WSS Kanero Dam	Feb-19		770	110.48	85070	4800	0	3950	0.094
40	25 HP China Engine Ball Hudoki WSSS, Pasni	Feb-19		445	110.48	49164	1600	0	200	0.051
41	Basool Old Source Pumping Station	Feb-19		5465	110.48	603773	16000	5465	7600	0.633
42	RD-69 P/Station Ormara	Feb-19		4980	110.48	550190	20800	0	11150	0.582
43	WSS Ormara Town	Feb-19		2300	110.48	254104	8000	0	3900	0.266
44	WSS Gurkidat	Feb-19		2260	110.48	249685	9600	0	7450	0.267
45	RD-31 Tussuk WSS	Feb-19		445	110.48	49164	4800	0	3650	0.058
46	250 KVA D/G. 1 for Akra Kaur Dam P/S, Gwadar	Feb-19		2500	110.48	276200	16000	2500	4400	0.299

S. No.	Name of W.S.S.	Month & Year	Mobil Oil (liters)	Diesel (liters)	Rate	Diesel Cost	Mobil Oil cost	Carriage	Filters/cotton etc.	Amount (Rs. in million)
47	250 KVA D/G 2 for Akra Kaur Dam Gwadar	Feb-19		2500	110.48	276200	16000	2500	4400	0.299
48	Airport Boosting Station, Gwadar	Feb-19		1000	110.48	110480	8000	1000	3900	0.123
Total				330,935		37215174	624400	265500	331050	38.436

Annexure 1.2

Bill No.	Name of work	Voucher. Cheque	Description	Trips	Rate	Amount	Amount (Rs. in million)
12 th final bill	Supply of drinking water through water bowsers/tanker from Sward Dam and Mirani Dam to Gwadar city and surrounding areas on emergency bases sub division Gwadar (From 01.07.2017 to 15.02.2019)	D-1 553988, 23.11.20	Sawad Dam to Gwadar (160 KM and Mirani Dam District Kech 300 KM both way	561	13500	7.574	2,920
				864	10800	9.331	
				94	8100	0.761	
			From Mirani Dam District Kech 3000 KM both way (25.5.17 to 14.2.19)	54224	21875	1,186.150	
				60200	17500	1,053.500	
				5537	13125	72.673	
				11793	50000	589.650	

Bill No.	Name of work	Voucher. Cheque	Description	Trips	Rate	Amount	Amount (Rs. in million)
11 th final bill	S/o drinking water through water tanker from Mir Yaqoob Tube well Local Bore at Panwan (From 01.07.2017 to 15.02.2019)	D-2 553989, 23.11.20	Gunz, Pishukan and surrounding areas	22759	7400	168.417	296.765
			Pishukan and surrounding areas	11668	11000	128.348	
13 th final bill	S/o drinking water through water tanker from Sward Dam, Mirani Dam and Shadi Kaur Dam to various areas of sub division Pasni (From 01.07.2017 to 15.02.2019)	D-3 553990, 23.11.20	Pasni Town	17035	5625	95.822	480.992
			Kalimat Shadi Kaur	3200	15900	50.880	
			Chur Shadi Kaur	1699	12650	21.492	
			Sar Dasht Shadi Kaur	1526	14465	22.074	
			Bazwaja Shadi Kaur	750	14465	10,849	
			Kandasol Shadi Kaur	2034	16363	33.282	
			Nalaint, Sawad Dam	1108	9350	10.360	
			Nalaint, Mirani Dam	4828	21725	104.888	
			Hari Belar Mirani Dam	3924	17600	69.062	
			Kallage area Mirani Dam	56	17600	0.986	
Belar Area Mirani Dam	2419	19415	46.965				
Kallage area, Sawad Dam	3822	3750	14.333				

Bill No.	Name of work	Voucher. Cheque	Description	Trips	Rate	Amount	Amount (Rs. in million)
3 rd & final bill	S/o drinking water from Kalatoo tube well bore to Zahran & Surrounding areas 50 KM one side Kacha Road Tractor Water Bowser, S/D Suntsar	D-7 553984, 24.09.20	---	1783	5198	9.268	9.268
Total							3,707.025
With held							41.304
Payment made							3,665.361

**4.3.1 Doubtful expenditure due to improper maintenance of important record and stock account of POL
& Lubricants - Rs. 492.363 million**

Annexure 1.3

S. No.	Name of Boosting/ Pumping station WSS	Period		Hours Per Month	Per Hour	Monthly Diesel (liter)	Months	Yearly Diesel (liter)
		Month & Year	Month & Year					
1	48 HP, D/Engine WSS Kalatoo	Jul-18	Sep-19	60	6	360	15	5,400
		Oct-19	Jun-21	120	6	720	21	15,120
2	40/45 KVA D/Gen. Gabd	Jul-18	Jun-21	76	10	760	36	27,360
3	60 KVA Generator WSS Chawad	Jul-18	Jun-21	36	10	360	36	12,960
4	60 KVA Generator WSS Suntsar Source	Jul-18	Sep-19	197	10	1970	15	29,550
5	135 KVA Generator WSS Suntsar Source	Oct-19	Feb-21	98	20	1960	17	33,320
		Mar-21	Jun-21	88.875	20	1777.5	4	7,110
6	135 KVA Gen. for Suntsar B/Station	Jul-18	Jul-20	30	20	600	25	15,000
		Aug-20	Feb-21	40	20	800	7	5,600
		Jun-21	Jun-21	80	20	1600	1	1,600
7	60 KVA D/Gen. WSS Samati Source	Jul-18	Aug-18	332	20	6640	2	13,280
		Aug-19	Jun-21	332.5	20	6650	34	226,100
8	60 KVA D/Gen. WSS Samati B/Station	Oct-18	Jul-20	538	10	5380	22	118,360
		Aug-20	Jul-20	538	10	5380	23	123,740
9	120 KVA Gen. for New Basool Source, WSS Ormara	Jul-20	Jun-21	210.08	22	4622	12	55,462
10	60 KVA Gen. 2 for New Basool Source, WSS Ormara	Jul-20	Jun-21	330	10	3300	12	39,600

S. No.	Name of Boosting/ Pumping station WSS	Period		Hours Per Month	Per Hour	Monthly Diesel (liter)	Months	Yearly Diesel (liter)
		Month & Year	Month & Year					
11	60 KVA Gen. for RD-69, WSS Ormara	Jul-20	Jun-21	498	10	4980	12	59,760
12	48 HP, D./Engine WSS Hud, Ormara	Jul-20	Jun-21	55.5	8	444	12	5,328
12	60 KVA D./Engine WSS Tussuk, Ormara	Jul-20	Jun-21	44.5	10	445	12	5,340
13	60 KVA Gen. for Old Basool Source, WSS Ormara	Jul-20	Jun-21	546.5	10	5465	12	65,580
14	60 KVA Gen. 1 for New Basool Source, WSS Ormara	Jul-20	Jun-21	330	10	3300	12	39,600
15	60 KVA Gen. for Gurkidat, WSS Ormara	Jul-20	Jun-21	226	10	2260	12	27,120
16	60 KVA Gen. for WSS Ormara Town	Jul-20	Jun-21	230	10	2300	12	27,600
17	60 KVA Gen. 1 for WSS Water Works/ Pasni Town	Jul-18	Jun-21	44.5	10	445	36	16,020
18	60 KVA Gen. 3 for Coconut Farm, Pasni	Nov-18	Dec-18	240	12	2880	2	5,760
		Nov-19	Jun-21	240	12	2880	20	57,600
19	60 KVA Gen. 2 for Coconut Farm, Pasni	Feb-19	Jun-21	360	40	14400	10	144,000
20	250 KVA Gen. for Coconut Farm, Pasni	Jan-21	Jun-21	335	40	13400	6	80,400
21	60 KVA Gen. Kanero Dam, Pasni	Feb-19	Feb-21	77	10	770	25	19,250
22	60 KVA Gen.1 for WSS Pasni B/Station Belar	Feb-19	Jun-21	220	10	2200	29	63,800
23	60 KVA Gen. 2 Kanero Dam, Pasni	Feb-19	Feb-21	77	10	770	25	19,250

S. No.	Name of Boosting/ Pumping station WSS	Period		Hours Per Month	Per Hour	Monthly Diesel (liter)	Months	Yearly Diesel (liter)
		Month & Year	Month & Year					
24	WSS Mazzani	Jul-18	Mar-19	418.33	18	7530	9	67,770
Total								1,433,740