

**SPECIAL AUDIT REPORT  
ON THE ACCOUNTS OF  
DIRECTOR EDUCATION SCHOOLS,  
GOVERNMENT OF BALOCHISTAN  
FINANCIAL YEARS 2017-18 TO 2021-22**

**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 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The Special Audit of the Director Education Schools, Balochistan was carried out accordingly.

The Directorate General of Audit, Balochistan conducted Special Audit of Director Education Schools, Balochistan during February-April, 2023 for the period of 2017-18 to 2021-22 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: 2024**

**(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 Organization and Management .....	2
4.2 Financial Management.....	10
4.3 Procurement and Contract Management.....	24
4.4 Overall Assessment.....	37
5. CONCLUSION.....	37
ACKNOWLEDGEMENT .....	40
Annexures .....	41

## **ABBREVIATIONS AND ACRONYMS**

BPPRA	Balochistan Public Procurement Regulatory Authority
DAC	Departmental Accounts Committee
BESP	Balochistan Education Support Project
DAO	District Accounts Office
DEO	District Education Officer
DOE	District Officer Education (Male/Female)
DDO	Drawing and Disbursing Officer
EMIS	Education Management Information System
FATF	Financial Action Task Force
FTR	Federal Treasury Rules
GFR	General Financial Rules
GoB	Government of Balochistan
GST	General Sales Tax
BSTS	Balochistan Sales Tax on Services
BTBB	Balochistan Text Book Board
NIT	Notice Inviting Tender
PC-I	Planning Commission (Proforma I)
P&D	Planning and Development
PSDP	Public Sector Development Program

## **EXECUTIVE SUMMARY**

The Directorate General of Audit, Balochistan conducted Special Audit of Director Education Schools, Balochistan in February-April, 2023 for the period 2017-22. The main objectives of the Audit were to ascertain as to whether: 1) Rules, regulations, procedures and government orders were followed in their 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.

The Director of Education Schools in Balochistan is responsible for ensuring that millions of students in the region have access to education and can reach their full potential. They work closely with government officials, school administrators, teachers to develop policies and programs that improve the education system. The Director must ensure that all children have access to education, reduce the gender gap, and address challenges faced by marginalized communities. They also work with other organizations to align education with national policies and secure funding for education initiatives. In summary, the Director plays a critical role in shaping the future of the province through education.

This report highlights significant issues and internal control weaknesses relating to financial management, accounting, reporting and rules and regulations applicable to the department.

### **KEY AUDIT FINDINGS:**

- Non-distribution of books
- Non-provision of record - Rs. 1,114.824 million
- Enrolment of excess staff
- Non-utilization of funds - Rs. 362.080 million
- Slow physical and financial progress of the project resulting in unutilized funds - Rs. 422.680 million

- Irregular retention of Government money - Rs. 301.45 million
- Irregular payment through DDO - Rs. 116.360 million
- Non/less deduction of governmental taxes - Rs. 70.075 million
- Irregular split up of contract amount - Rs. 1,831.559 million
- Wasteful expenditure on luxurious fabrication of vehicles without calling open tender - Rs. 11.438 million
- Irregular payment on account of shipment - Rs. 11.728 million
- Irregular/unauthorized payment on account of ration to Madaris - Rs. 32.389 million
- Procurement of transport without need assessment and tender - Rs. 260.091 million
- Irregular/unauthorized payment on account of printing and publication - Rs. 2,596.193 million
- Irregular expenditure on account of transport repair and POL utilization - Rs. 23.337 million

#### **RECOMMENDATIONS:**

Audit recommends that:

- All inquiries pointed out in the report be carried out and the outcomes thereof be shared with Audit.
- Distribution of books be ensured to the concerned quarters as per their demand.
- Proper budget management be ensured in future.
- The records be provided in an auditable form at the earliest to Audit for verification.
- All recoveries pointed out in the report be effected at the earliest.

## 1. INTRODUCTION

The Directorate of Education Schools in Balochistan is a key figure in the education system of the province. This office is responsible for overseeing the education of millions of students in the region, ensuring that they have access to quality education, and helping them to achieve their full potential.

The Director of Education Schools works closely with other government officials, school administrators and teachers to develop policies and programs that are designed to improve the quality of education in Balochistan.

One of the key responsibilities of the Director of Education Schools is to ensure that all children in Balochistan have access to education and free textbooks. The Director of Education Schools must also work closely with other government agencies and non-governmental organizations to ensure that the education system in Balochistan is aligned with national policies and goals.

The year wise budget allocation and expenditure incurred was as under:  
(Rs. in million)

Year	Budget	Expenditure	Saving
2017-18	486.542	464.386	22.156
2018-19	1000.744	791.149	209.595
2019-20	769.235	709.423	59.812
2020-21	857.438	775.649	81.789
2021-22	1025.780	999.470	26.310
<b>Total</b>	<b>4139.739</b>	<b>3740.077</b>	<b>399.662</b>

## 2. AUDIT OBJECTIVES

The audit objectives were to check whether:

- The funds were used as originally planned.
- The development expenditures were made timely and the procured assets aligned with need assessment.



- Textbook requisitions accurately reflected actual needs, books were distributed timely and closing balances were adjusted in subsequent years.
- Vehicle procured was strictly based on identified needs, and subsequent allocation followed a merit-based system.
- Compliance of the relevant rules was ensured.
- Receipts were deposited in the Government treasury well in time.
- Due taxes were withheld as per rules.

### **3. AUDIT SCOPE AND METHODOLOGY**

#### **3.1 Audit Scope:**

The Audit scope included scrutiny of accounts of the Director Education Schools, Balochistan, for the period 2017-22.

#### **3.2 Audit Methodology:**

- Document review.
- Discussion with officers/officials.
- Significant time and resources had been utilized for understanding the accounting and internal control environment and applicable laws and regulations to identify high-risk areas.

### **4. AUDIT FINDINGS AND RECOMMENDATIONS:**

#### **4.1 Organization and Management**

##### **4.1.1 Non-maintenance of record in auditable form - Rs. 99.06 million**

According to Rule 15 of GFR, Vol.I, “Every officer whose duty it is to prepare and render any accounts or returns in respect of public money or stores is personally responsible for their completeness and strict accuracy and their dispatch within the prescribed date.” And according to Article 199(11) read with Article 201 of the Audit Code, “The sub-vouchers related to the

contingent expenditure are required to be attached with the claim in support of payment to the parties concerned.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that Director of Schools, Quetta incurred an expenditure of Rs. 99.240 million from local bank account. Audit observed that the record pertaining to this expenditure was not organized in a manner conducive to audit scrutiny. Consequently, audit could not verify the authenticity of the expense.

Non-maintenance of record occurred due to weak internal controls.

Non-maintenance of record let the expenditure unaudited which may lead to unauthorized or undue payments.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the record pertained to UNICEF. Audit did not agree as the amount pointed out by Audit was exclusive of UNICEF funds. DAC directed the department to provide the relevant record in auditable form without further delay.

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

Audit recommends that the relevant record be produced to Audit.

#### **4.1.2 Non-distribution of books**

According to Paragraph 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 who should see that the quantities are correct and their quality good, and record a certificate to that effect. The officer receiving the stores should also be required to give a certificate that he has actually received the materials and recorded them in the appropriate stock register.”

Special Audit of the Director of Education, Schools, Quetta, for the financial years 2017-22, revealed that textbooks were received by the Director education schools from the Textbook Board each year. However, upon scrutiny of the stock register, it was found that a significant number of books remained undistributed at the end of each academic year. Specifically, a stock of 9.684 million books remained undistributed during the period of 2017-22. Furthermore, it was observed that there was no consistent demand and distribution policy in place. The expected practice was to increase the demand by 10% based on the previous year's distribution. However, contrary to this approach, the demand actually decreased. Additionally, the distribution of books was carried out both directly to schools and through District Education Officers (DEOs), with some districts relying solely on DEOs for distribution. It was revealed that there was no written and approved policy for determining the demand and distribution of textbooks. Moreover, no stock records were maintained for the years 2017 to 2019, as detailed below:

**(Rs. in million)**

<b>Years</b>	<b>2017 and 2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Opening Balance	N/A	N/A	5.676	3.528	0.104
Received from BTBB	N/A	N/A	4.457	5.981	7.955
Distributed	N/A	N/A	6.605	9.211	7.877
<b>Closing balance</b>	<b>N/A</b>	<b>5.676</b>	<b>3.528</b>	<b>0.297,750</b>	<b>0.182</b>
<b>Total</b>	<b>9.684</b>				

Non-distribution of books occurred due to weak internal controls and weak inventory management.

Non-distribution of books indicated negligence on the part of management which resulted in loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that books were distributed on demand of DEO. Audit did not agree as the

demand of each district was already calculated and forwarded to BTBB for printing. Therefore, the books should have been distributed among the districts as per demand. The DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months' time to Audit.

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

Audit recommends that the matter be inquired and responsibility be fixed on the person(s) at fault besides ensuring distribution of books to the quarters concerned as per their demand.

#### **4.1.3 Non-receipt of Books**

According to Rule 89(1) GFR, Vol.-I, "The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the Controlling Officers, if any, and the disbursing officers subordinate to him."

Special Audit of the Director of Education Schools, Balochistan, Quetta, for the financial years 2017-22, unearthed a discrepancy in the printing of textbooks. The quantity of textbooks printed was determined solely on the basis of the demand provided by the Director of Schools, with the local office's demand serving as the primary source of information. However, upon scrutiny of the stock register, it was discovered that 71,713 books were requested but not received, as outlined in Annexure 1.1. This indicated a significant gap between the requested and actual received quantity of textbooks, raising concerns regarding inventory management and potential misuse of resources.

Non-receipt of books occurred due to weak internal controls and weak inventory management.

Non-receipt of books may lead to unauthorized payment and printing irrational number of books.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department could not explain the omission. The DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months' time to Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault, and the report thereof be shared with the Audit.

#### **4.1.4 Non-provision of record - Rs. 1,114.824 million**

According to Section 14(2) of Auditor General's Ordinance, 2001, "The officer in-charge of any office or department shall afford all facilities and provide record for audit inspection and comply with request for information in as complete a form as possible and with all reasonable expedition."

Special Audit of the Director of Education, Schools Quetta, for the financial years 2017-22, revealed a withdrawal of Rs. 1,114.824 million from the bank account. However, Audit did not receive detailed information regarding these expenditures. It was claimed that they were related to UNICEF and the Director of Education Schools, Quetta, acted as the signatory. Therefore, audit of these expenditures was deemed beyond the scope of the Directorate General of Audit. Audit was of the opinion that given the fact that the head of the local office served as the signatory for these expenditures, it was essential to provide detailed information to Audit for the purpose of verification. The details are given below:

<b>(Rs. in million)</b>		
<b>S. No.</b>	<b>Financial Year</b>	<b>Amount</b>
1.	2017-18	165.793

<b>S. No.</b>	<b>Financial Year</b>	<b>Amount</b>
2.	2018-19	203.444
3.	2019-20	192.467
4.	2020-21	168.245
5.	2021-22	384.873
<b>Total</b>		<b>1,114.824</b>

Non-provision of record occurred due to weak internal controls.

Non-availability of the said record depicted negligence of the management and limited the scope of audit to opine on the authenticity of expenditure.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the amount pertained to BES project under the UNICEF, Audit of which was conducted by Chartered Accountants. Audit did not agree to the department's reply as the expenditure was from the bank account of Director schools. DAC decided that MOU, TORs and year-wise expenditure along with supporting documents be provided to Audit. Furthermore, specific instructions were issued, directing the department to develop a mechanism aimed at preventing the duplication of resources, particularly in light of numerous projects concurrently operating within the province.

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

Audit recommends that the required record be produced to Audit for verification.

#### **4.1.5 Enrolment of excess staff**

As per Rule 90 of Audit Manual, "A Scale Audit Register in Form 22 will be maintained in offices for the purpose of verification that appointments

are not made in any grade or class of Government servants in excess of the sanctioned scale and that no post is abolished or held in abeyance, except to the extent authorized, without the orders of the competent authority.”

Special Audit of District Education Officer, Quetta for the financial years 2017-22, revealed that staff of office of the DOE (M), and DOE (F) was in excess of sanctioned strength in the cadres, as summarized below and detailed in Annexure 1.2.

<b>S. No.</b>	<b>Name of Office</b>	<b>Working Strength</b>	<b>Sanctioned posts</b>	<b>Excess</b>
1.	DOE Female	886	656	230
2.	DOE Male	128	13	115
3.	DEO	55	34	21
<b>Total</b>		<b>996</b>	<b>307</b>	<b>366</b>

Excess Staff was enrolled due to weak internal controls.

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

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that due to wrong mapping of the sanctioned posts excess enrollment was shown and there was no excess. Audit emphasized for early mapping with the Finance Department, GoB. DAC directed the management to resolve the mapping issue within three months under intimation to Audit.

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

Audit recommends that the matter be taken up with the Finance Department, GoB, for early resolution of excess posts without any further delay.

#### 4.1.6 Doubtful enrolment of employees of other departments

As per Rule 90 of Audit Manual, “A Scale Audit Register in Form 22 will be maintained in offices for the purpose of verification that appointments are not made in any grade or class of Government servants in excess of the sanctioned scale and that no post is abolished or held in abeyance, except to the extent authorized, without the orders of the competent authority.”

Special Audit of District Officer Education (Male), Quetta for the financial years 2017-22, revealed that staff of other departments were appearing on the payroll of the local office, as detailed below:

<b>S. No.</b>	<b>Job Title</b>	<b>Enrollment as per SAP</b>
1.	Acting Subject Specialist	2
2.	Additional Director	1
3.	Assistant Director	2
4.	Constable	5
5.	Demonstrator	1
6.	Deputy Director	1
7.	Head Constable	1
8.	Inspector	1
9.	Research Officer	1
10.	Stock Assistant	1
11.	Sub Inspector	1
12.	Subject Specialist	3
<b>Total</b>		<b>20</b>

Doubtful enrollment occurred due to weak internal controls.

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

The matter was reported to the department on April 19, 2023, but no



reply was received.

In the DAC meeting held on November 20, 2023, the department replied that error occurred due to wrong data input in the system. Audit emphasized for record verification and correction of data at the earliest. The DAC directed the department for verification of all such cases from Audit without further delay. It was further directed that the data be corrected without further delay.

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

Audit recommends that the incorrect booking of posts be promptly corrected through the appropriate channel, and the records be presented to the Audit for verification.

## **4.2 Financial Management**

### **4.2.1 Non-utilization of funds - Rs. 362.080 million**

According to GFR 12, Vol.-I, “Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers.”

Special Audit of the Director of Education Schools in Balochistan, Quetta, for the financial years 2017-22, revealed that an allocation of Rs. 362.080 million had been made to the Director Education against various heads. However, the Director Education schools, Quetta failed to execute the withdrawal or utilization of these funds for their intended purposes. The amounts were not surrendered and lapsed. Given the present financial and educational circumstances of the province, it was expected that these funds would have been employed to improve the educational infrastructure or promptly returned to the government for alternative public utilization. The details are given below:

(Rs. in million)

S. No.	Financial Year	Budget head	Releases	Expenditure	Unutilized amount
1.	2017-18	A03806-Transportation Of Goods	3.500	0.468	3.031
2.	2017-18	A03904-Hire Of Vehicles	14	6.126	7.873
3.	2017-18	A06102-Others	5	0	5
4.	2017-18	A09501-Transport	5.600	0.190	5.410
5.	2018-19	A03904-Hire Of Vehicles	11.100	10.638	0.461
6.	2018-19	A05270-To Others	3	1	2
7.	2018-19	A09501-Transport	262	107.124	154.875
8.	2018-19	A09601-Plant And Machinery	34.106	0	34.106
9.	2018-19	A09701-Furniture And Fixtures	11.885	0.250	11.635
10.	2019-20	A05270-To Others	3	2.036	0.964
11.	2019-20	A09601-Plant And Machinery	31.294	0.158	31.136
12.	2019-20	A09701-Furniture And Fixtures	25.864	3.265	22.598
13.	2020-21	A03902-Printing And Publication	520.300	455.911	64.388
14.	2020-21	A09501-Transport	153.174	152.777	0.397
15.	2021-22	A06101-Merit	13.200	0	13.200
16.	2021-22	A06102-Others	5	0	5
<b>Total</b>			<b>1,102.025</b>	<b>739.944</b>	<b>362.080</b>

Non-utilization occurred due to weak financial management.

Had the un-utilized amount been surrendered in time, the amount could have been utilized elsewhere by the GoB.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department accepted the lapse on part of management. The DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months' time with Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault, and the report thereof be shared with the Audit.

#### **4.2.2 Slow physical and financial progress of the project resulting in unutilized funds - Rs. 422.680 million**

As per PCI of the project Establishment of 800 EMIS cell at cluster Centre under PSDP, the project was to be completed in three years starting from 2018-19 and to be completed in 2020-21.

Special Audit of the Director of Education Schools, Balochistan, Quetta, for the financial years 2017-22, unveiled that the project titled "Establishment of 800 EMIS cell at cluster Centre under PSDP" was not completed by its intended deadline of June 2021. As of June 30, 2022, the project remained unfinished. It was explained that the outbreak of the Covid-19 pandemic had caused a delay in project completion. However, Audit team concluded that although the Covid-19 outbreak could account for a one-year delay, the project's overall delay of more than a year was not justified. The expenditure incurred on the project till date amounted to Rs. 155 million, as per PC III document. It should be noted that the project cost, as per the PC III, was estimated to be Rs. 577.680 million. The financial progress of the project was only 27%, indicating a significant gap between the funds utilized and the total project cost. Furthermore, out of the 522 physical targets set for the project, only 278 were achieved, accounting for a completion rate of only 53%.

Slow progress of the project occurred due to weak project management.

Undue delay may cause non-achievement of the project objectives.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the delay was caused by Covid 19 and less release of funds. Audit did not agree as the funds were released but lapsed in 2019-20 and 2020-21. DAC directed the department to provide progress so far made, expected completion date, justify zero progress in training component and cost overrun. DAC further directed to conduct an inquiry on lapse of funds in the years 2019-20 and 2020-21. It was further decided that the findings of the inquiry be shared within months' time to Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault, and the report thereof be shared with the Audit.

#### **4.2.3 Irregular payment on account of salary to madaris - Rs. 7.319 million**

According to GFR 89(1), Vol.-I, "The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the Controlling Officers, if any, and the disbursing officers subordinate to him."

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an expenditure of Rs. 7.319 million was incurred on account of salaries to the teachers of Madaris. The amount paid was held irregular due to the following reasons:

- Payment was made through DDO.

- Payments lacked consistency. Some were duplicated, others received only once, and the amounts varied significantly, with some being higher and others lower. No criteria for payment was available.
- Record was not maintained in auditable form.
- The authenticity of the payee was not known.

The irregularity occurred due to weak internal controls.

The lack of a clear policy and the inability to verify teacher credentials could result in unauthorized payments.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the payments pointed out by audit was made to Madaris as per laid down policy. Audit emphasized on provision of policy. DAC directed the department to provide policy and the relevant record to Audit for verification at the earliest.

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

Audit recommends that the relevant policy be shared with the audit, along with relevant records for verification.

#### **4.2.4 Irregular retention of Government money - Rs. 301.45 million**

According to Rule 283(2) of TRs, Vol.-I, “If for any reason, payment cannot be made within the course of the month the amount drawn for the payee shall be refunded to Government or by short drawing in the next bill.” According to Rule 290 of TRs, “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grant.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an unutilized amount of Rs. 301.45 million had accumulated over the five-year period, with a closing balance of Rs. 58.02 million at the end of the financial year 2021-22. Furthermore, upon investigation, it was revealed that there was an unexplained or unknown balance of Rs. 60.19 million, as the local office failed to provide details regarding the closing balance, as detailed below:

**(Rs. in million)**

<b>Financial Year</b>	<b>Unspent balances</b>	<b>UNICEF closing balance</b>	<b>Bank account Closing Balance</b>	<b>Unexplained (Variation)</b>
17-18	10.82	12.71	30.41	6.89
18-19	28.32	16.01	51.22	6.88
19-20	32.71	43.54	102.26	26.01
20-21	44.52	2.11	59.54	12.91
21-22	9.03	41.49	58.02	7.51
<b>Total</b>	<b>125.40</b>	<b>115.86</b>	<b>301.45</b>	<b>60.19</b>

Irregular retention of government money occurred due to weak internal controls and poor financial management.

Retention of funds may lead to mismanagement and misuse of funds.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the unspent balance pertained to Benazir scholarship since 2019-20 which was now being disbursed. The unexplained balance of Rs. 60.19 million could not be explained by the department. Audit showed concern over the delayed disbursement of scholarships. The DAC directed for conducting inquiry against the officials for delayed disbursement of scholarships. It was further directed that detailed breakup of retained money be provided to Audit at the earliest.

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

report.

Audit recommends that an inquiry be conducted against the officials at fault for the delayed disbursement of scholarships. Further, provide details of the retained amount to audit for verification.

#### **4.2.5 Irregular payment through DDO - Rs. 116.360 million**

According to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that the local office incurred an expenditure amounting to Rs. 116.360 million in different budget heads, which were drawn through DDO in violation of government standing rules, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>G/L Description</b>	<b>Amount</b>
1.	Exhibitions fairs and other national celebrations	6.609
2.	Hire of Vehicles	6.126
3.	Honoraria	5.993
4.	Hot and cold weather charges	0.402
5.	Machinery and Equipment	0.035
6.	Medical charges	1.127
7.	Merit	50.400
8.	Newspapers periodicals and books	0.056
9.	Others	37.518
10.	P.O.L Charges	1.455
11.	Plant and Machinery	0.040
12.	Postage and telegraph	0.005
13.	Transport	0.744
14.	Transportation of Goods	0.468
15.	Travelling allowance	0.635

<b>S. No.</b>	<b>G/L Description</b>	<b>Amount</b>
16.	Water	0.058
17.	Payments to other for service rendered	4.684
<b>Total</b>		<b>116.360</b>

The irregularity occurred due to weak internal controls and poor financial management.

Cash payment had violated the above-mentioned rule which may lead to unauthorized or undue payment.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that all the acknowledgement receipts were available. Audit emphasized that DDO payment was irregular. The DAC directed the department for provision of payees' acknowledgment receipts along with tax deductions. It was further decided that an inquiry be conducted against the officials at fault with a view to fix responsibility and the finding of the inquiry be shared within months' time to Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault and a report thereof be shared with the Audit.

#### **4.2.6 Non/less deduction of governmental taxes - Rs. 70.075 million**

According to BSTS Act, 2015<sup>1</sup> and Income Tax Ordinance, 2001<sup>2</sup>, sales tax on services are 6% and 15% on contract and other services respectively; and

<sup>1</sup> Section 3 of BSTS Act, 2015

<sup>2</sup>Section 153 of Income Tax Ordinance, 2001 as amended vide Finance Act, 2022



income tax rates are 7.5%, 10% and 4.5% on contract, services and supply of goods amended to 7%, 3% and 4% respectively.

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an expenditure amounting to Rs. 1,350.743 million was incurred in different heads, but taxes were either less deducted or not deducted at all amounting to Rs. 70.075 million, as detailed in Annexure 1.3.

Non/less deduction of governmental taxes occurred due to poor financial management

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

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that tax returns of the vendors mentioned in the para were collected and available for verification. Audit did not agree to the department's reply as tax returns did not serve the purpose. DAC decided that recovery be made from the concerned vendors at the earliest.

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

Audit recommends that recovery of taxes be effected from the concerned at the earliest under intimation to Audit.

#### **4.2.7 Irregular payment on account of utilities and misclassification - Rs. 38.530 million**

According to GFR 89(1), Vol.-I, "The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal,

and will exercise his control through the Controlling Officers, if any, and the disbursing officers subordinate to him.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an expenditure of Rs. 6.140 million was incurred on account of utilities to Madaris. The said amount was released to the local office for the teachers’ salaries under FATF but the local office made expenditure upon the utilities which was irregular. Further, an amount of Rs. 38.530 million was withdrawn for various purposes, such as utilities and supply of food items. However, the local office executed all expenditures from a single head (A03942 payment to others for services rendered) which resulted in irregular expenditure/misclassification, as detailed below:

**(Rs.in million)**

<b>S. No.</b>	<b>Vendor Name</b>	<b>No. of Payments</b>	<b>Amount</b>
1.	Minhas Traders	86	14.750
2.	RN Trading	41	7.340
3.	Subhan Enterprises	38	6.840
4.	Tahir And Co.	17	3.060
5.	Abdullah & Brothers	4	0.399
6.	K Electric	1	0.596
7.	R.O QESCO, Quetta	2	1.445
8.	SSGC	2	4.098
<b>Total</b>			<b>38.530</b>

Irregular withdrawal occurred due to weak internal controls and poor financial management.

Payment on account of utilities was irregular and execution of said expenditure in a single head resulted in was misclassification.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the payments pointed out by audit was made as per laid down policy. Audit emphasized on provision of policy. DAC directed the department to provide policy and the expenditure be got regularized from the competent forum.

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

Audit recommends that the relevant policy be shared with the audit, along with relevant records for verification.

#### **4.2.8 Non-realization of stamp duty - Rs. 0.909 million**

As per Section 22 (A) of Schedule I to Stamp Act, 1899, as amended vide Balochistan Finance Act, 1994, “0.25% of the contract value was required to be realized from the contractor as stamp duty, while entering into contract for execution of any works or to procure stores and materials”.

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an expenditure of Rs. 363.654 million was incurred in different heads, but stamp duty of Rs. 0.909 million was not deducted, as detailed below:

<b>(Rs. in million)</b>				
<b>S. No.</b>	<b>Name of firm</b>	<b>Description of goods</b>	<b>Cost</b>	<b>Stamp duty</b>
1.	Ultra Soft Systems, Quetta	P/o 3,130 Laptops	250.00	0.625
2.	Ultra Soft Systems, Quetta	P/o Desktops Computers	63.00	0.158
3.	Arfat Computers, Quetta	P/I of Solar System	38.00	0.095
4.	M/S Amir Muhammad Pathan & Co	Transportation of Goods	12.654	0.031
<b>Total</b>			<b>363.654</b>	<b>0.909</b>

Non-realization of stamp duty occurred due to weak internal controls.

Non-realization of stamp duty had caused a revenue loss to the

government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that partial recovery had been made and assured early recovery of the remaining amount. DAC directed the department for full recovery at the earliest under intimation to Audit.

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

Audit recommends that recovery be affected from the concerned firms under intimation to Audit.

#### **4.2.9 Irregular drawal of Honorarium - Rs. 10.186 million**

According to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.” Further, according to the Finance Department Notification No. FD(R)II-11/2000/1087-1207 dated 30th August, 2000 and Policy guideline issued by Finance Department dated July 25, 2012, “Honorarium should not be considered as a normal feature and it should be allowed strictly in accordance with the provision of FR 46 (b).”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that the DOE schools, DEO Quetta and DOE (female) had incurred an expenditure of Rs. 10.186 million on account of Honorarium without providing reasons for performing meritorious services. Further, this amount was paid through the Drawing and Disbursing Officer (DDO). However, no records related to these payments were available for verification, as detailed in Annexure 1.4.

The irregularity occurred due to poor management.

Awarding honoraria without observance of established criteria and using the Drawing and Disbursing Officer (DDO) for disbursement increases the risk of loss to the government.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the payments were made to the concerned employees and acknowledgments were available. Audit was of the view that DDO payment was irregular and honorarium was meant for meritorious services only. DAC directed the management for provision of relevant record: criteria on the basis of which honorarium was granted, acknowledgments and detail of deducted taxes. It was further directed that such payments be stopped in future.

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

Audit recommends that relevant records be produced to the audit along with details of deducted taxes. Furthermore, it is emphasized that such payments should be stopped in the future.

#### **4.2.10 Rush of expenditure - Rs. 181.648 million**

As per 96 of GFR Vol.-I, “It is interest of the state that money should be spent or an ill- considered manner merely because it is available on that the lapse of grant could be avoided in the interest of public services, the grant that cannot be profitable utilized be surrendered. A rush of expenditure particularly in the closing month of the financial year will ordinary be regarded as breach of financial irregularity.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an expenditure of Rs. 38.886 million was incurred in the financial year 2017-18, and Rs. 142.762 million

was incurred in the financial year 2018-19. These expenses were allocated across various categories and were incurred during the month of June. It was noted that these amounts accounted for 55% and 88% of the total regular contingent budget grant, respectively, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Financial year</b>	<b>Number of transaction</b>	<b>%age</b>	<b>Amount</b>
1.	2017-18	183	55%	38.886
2.	2018-19	71	88%	142.762
<b>Total</b>				<b>181.648</b>

Rush of expenditure occurred due to weak internal controls and poor financial management

Payment during the closing month of the financial year depicted the avoidance of lapse of the budget grant.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the payment was made in June due to late releases of funds. DAC directed the management to produce detail of all releases during the period under Audit.

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

Audit recommends that proper budget management be strictly followed in future.

#### **4.2.11 Irregular cash payment - Rs. 4.070 million**

According to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that the local office incurred expenditure amounting to Rs. 4.070 million, which was paid in cash in violation of government standing rules, as detailed in Annexure 1.5.

The irregularity occurred due to weak internal controls and poor financial management.

Cash payment had violated the above-mentioned rule which may lead to unauthorized or undue payment.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department accepted the audit contention and agreed that cash payment should have been avoided. The DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months' time to Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault and a report thereof be shared with the Audit.

### **4.3 Procurement and Contract Management**

#### **4.3.1 Irregular split up of contract amount - Rs. 1,831.559 million**

According to BPPR 15(i) procurement over one hundred thousand and up to one million rupees shall be advertised by timely notification on authority's website. These procurement opportunities may also be advertised in print media. Further, according to GFR 145, Vol.-I, "Purchases must be made in the most economical manner in accordance with the definite requirements of the public service. Stores should not be purchased in small quantities. Periodical indents should be prepared and as many articles as

possible obtained by means of such indents at the same time care should be taken not to purchase stores much in advance of actual requirements, if such purchase is likely to prove unprofitable to Government.” Furthermore, according to GFR 146 Vol.-I, “Purchase Orders should not be split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that an expenditure of Rs. 1,831.559 million was incurred on account of different budget heads. The procurement was split up to avoid necessity for obtaining sanctioning of the higher authority. Additionally, the procurement was not subjected to a tendering process, as detailed in Annexure 1.6.

The irregularity occurred due weak internal controls.

Procurement after split up and not inviting tenders violated the above-mentioned Rule, and deprived the government of comparative rates and competitive quantity, hence causing loss.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department accepted the lapse on part of management. DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months’ time to Audit. Further, the expenditure be regularized from the competent authority.

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

Audit recommends that the matter be inquired and responsibility be fixed on the person(s) at fault besides regularization of the expenditure from the competent authority.



#### 4.3.2 Wasteful expenditure on luxurious fabrication of vehicles without calling open tender - Rs. 11.438 million

According to GFR 10, Vol.-I, “Every office incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety and he is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence exercise in respect of his own money.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that the local office had spent an amount of Rs. 11.438 million on purchasing and installing luxurious items in vehicles. Audit was of the view that since the newly purchased transport was already in a drivable condition, there was no need for additional expenditures on such luxurious items. Furthermore, it was observed that the procurement process for these items had not gone through a tendering procedure, as detailed below:

(Rs. in million)

S. No.	Particulars	Description of goods	Amount
1.	Optional Items for 12 D-Max V-Cross	D-Box Spoiler D-Box LID, Roof Tail Silver, Wireless Charger, Bed Liner under Real Crew Cargo Spoiler, Rare Combi Lamp Guard Mat Black and Carpet Mat	5.963
2.	Optional items for 25 Changan Karvaan	Front Bumper Protector, Rear Bumper Protector, Seat Covers, Anti-Theft Lock, Top Cover, Fog Light and Floor Mats	5.475
<b>Total</b>			<b>11.438</b>

Wasteful expenditure occurred due to weak internal controls.

Expenditure on luxurious items had caused loss to the government.

The matter was reported to the department on April 19, 2023, but no

reply was received.

In the DAC meeting held on November 20, 2023, the department could not explain the omission. The DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months' time to Audit.

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

Audit recommends that the matter be inquired and responsibility be fixed on the person(s) at fault under intimation to Audit.

**4.3.3 Award of contracts without obtaining performance security - Rs. 2.864 million**

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

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, awarded different contracts amounting to Rs. 350 million without obtaining performance security @ 10% amounting to Rs. 35 million, as detailed below:

(Rs. in million)

S. No.	Name of firm	Description of goods	Cost	Performance Security
1.	Ultra Soft Systems, Quetta	P/o 3,130 Laptops	250	25
2.	Ultra Soft Systems, Quetta	P/o Desktops Computers	63	6.300

<b>S. No.</b>	<b>Name of firm</b>	<b>Description of goods</b>	<b>Cost</b>	<b>Performance Security</b>
3.	Arfat Computers, Quetta	P/I of Solar System	38	3.800
<b>Total</b>			<b>350</b>	<b>35</b>

Non-obtaining of performance security occurred due to weak internal controls.

Award of work without obtaining performance security put the Public funds at risk and indicated undue favor to the vendor.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department agreed to the audit contention and informed that performance security from vendor at S. No.03 had been collected while for the remaining vendors, it was assured that the same would be collected soon. DAC decided that performance security be collected at the earliest under intimation to Audit.

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

Audit recommends that performance security be obtained at the earliest and provided to Audit for verification.

#### **4.3.4 Irregular payment on account of shipment - Rs. 11.728 million**

According to BPPR 15(i) procurement over one hundred thousand and up to one million rupees shall be advertised by timely notification on authority's website. These procurement opportunities may also be advertised in print media. Further, according to GFR 145, Vol.-I, "Purchases must be made in the most economical manner in accordance with the definite requirements of the public service." Furthermore, according to GFR 146 Vol.-I, "Purchase Orders should not be split up to avoid the necessity for obtaining the sanction of higher

authority required with reference to the total amount of the orders.” Moreover, according to Para 4.2.2.9 of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that the local office had incurred an expenditure of Rs. 11.728 million from the bank account for the shipment of Pre-fabricated schools. The payment was made through three cheques issued to MACSON. However, apart from the records indicating the release of funds and the sanction of the expenditure, no other documentation pertaining to the transaction was available. Additionally, it was noted that the amount was withdrawn in the name of the DDO, and no tendering process was followed, as detailed below:

**(Rs. in million)**

<b>S. No.</b>	<b>Cheque No. and date</b>	<b>Head of account</b>	<b>Amount</b>
1.	1473776/19.07.2019	A03970-Others	3.206
2.	1474082/07.08.2019	A03970-Others	2.026
3.	1480091/09.10.2019	A03970-Others	6.496
<b>Total</b>			<b>11.728</b>

The irregularity occurred due to poor management.

Procurement after splitting up and not calling the tender violated the above-mentioned Rule, and deprived the government of comparative rates and competitive quantity, hence causing loss.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department was not aware of the existence of the fabricated schools, however, provided the releases and sanction orders of the shipment payment. Audit contention was regarding non-tendering and split payments. DAC directed the department for physical verification of such schools through administrative department in addition to provision of justification of DDO payment with documentary

evidence without further delay.

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

Audit recommends that the physical verification of DDO payments be inquired through the competent authority, and the report thereof be shared with the Audit.

#### **4.3.5 Irregular / unauthorized payment on account of ration to Madaris - Rs. 32.389 million**

According to BPPR 15(i), "Procurement over one hundred thousand and up to one million rupees shall be advertised by timely notification on authority's website. These procurement opportunities may also be advertised in print media." And According to GFR 89(1), Vol.-I, "The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the Controlling Officers, if any, and the disbursing officers subordinate to him."

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that that an expenditure of Rs. 32.389 million was spent on ration for Madaris without calling open tenders. Further, it was noted that the funds were allocated to the local office specifically for the teachers' salaries of Madaris under FATF. Therefore, the local office's expenditure on ration was irregular / unauthorized, as detailed in Annexure 1.7.

(Rs. in million)

<b>S. No.</b>	<b>Vendor</b>	<b>Number of Payments</b>	<b>Amount</b>
1.	Minhas Traders	86	14.750
2.	RN trading	41	7.340
3.	Subhan Enterprises	38	6.840
4.	Tahir And Co.	17	3.060
5.	Abdullah & Brothers	4	0.399
<b>Total</b>		<b>186</b>	<b>32.389</b>

The irregularity occurred due to weak internal controls and poor financial management.

Payments for rations made from the salary budget were unauthorized/irregular. Additionally, failing to solicit bids deprived the government of potentially more competitive prices.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the payments pointed out by audit was made to Madaris as per laid down policy. Audit emphasized on provision of policy. DAC directed the department to provide policy and the relevant record to Audit for verification at the earliest. Further, the expenditure be regularized from the competent authority.

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

Audit recommends that the relevant policy be shared with the audit, along with relevant records for verification. Besides, regularization of expenditure by the competent authority.

#### **4.3.6 Irregular expenditure on account of transportation - Rs. 20.420 million**

Under Article 199(11) read with Article 201 of the Audit Code, “The sub-vouchers related to the contingent expenditure are required to be attached with the claim in support of payment to the parties concerned.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that the local office had incurred an expenditure of Rs. 20.420 million for Transportation/Hiring of Vehicles. However, no supporting documents for any of the payments were available for verification, as detailed in Annexure 1.8.

**(Rs. in million)**

<b>S. No.</b>	<b>Payee name</b>	<b>Amount</b>
1.	Abdullah & Brothers	0.135
2.	Dy Dir: (A&A)	6.594
3.	Amir Muhammad Pathan & Co	12.654
4.	RN trading	0.444
5.	Sheikh & Brothers	0.592
<b>Total</b>		<b>20.420</b>

The irregularity occurred due to weak internal controls.

Non-availability of important record depicted negligence of the management and limited the scope of audit to opine on the authenticity of expenditure.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department asserted that payments were made with the payee's acknowledgment. Audit contended that the discrepancy lay in the absence of supporting documents for the payments, not the payee's acknowledgment as stated by the department. DAC directed the management to promptly furnish the supporting documents for each payment referenced in the Audit Para.

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

Audit recommends that the relevant records of payments mentioned in the audit observation be produced to the audit for verification.

#### **4.3.7 Procurement of transport without need assessment and tender - Rs. 260.091 million**

According to BPPR 15(2), "All procurement over two million rupees shall be advertised by on authority's website and as well as in newspaper as

prescribed by these rules.” And according to GFR 10, Vol.-I, “Every office incurring or authorizing expenditure from public funds should be guided by high standards of financial propriety and he is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence exercise in respect of his own money.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed several irregularities in the expenditure of Rs. 260.091 million for the purchase of 12 ISUZU D-MAX and 25 CHANGAN Karwan vehicles. The procurement process bypassed the required open tender, and payments for the 2018-19 procurement were irregularly made over three subsequent financial years. Additionally, audit discovered a purchase of vehicles worth Rs. 55.012 million in the financial year 2016-17, for which no record was provided. There was no documentation to justify the need for these vehicles, and no proper record of their handing over, taking over, or allotment was available. Despite this, it was found that 11 vehicles from the local office were being used by the Secretary of Education Schools, as detailed below:

<b>S. No.</b>	<b>Type of Vehicle</b>	<b>Registration No.</b>
1.	ISUZU	AFR-2021
2.	Toyota Grande	GBB-909
3.	Revo	QBA-2374
4.	Revo	QBA-2369
5.	2D Car	QAY-320
6.	Vigo	QBA-0096
7.	Vigo	QAX-7000
8.	Cultus	SI-6500
9.	KIA	QAK-1923
10.	Suzuki JeeP	QAG-1852
11.	Suzuki JeeP	QAG-6127

The irregularity occurred due to weak internal controls.



Procurement beyond need and without calling the tender violated the above-mentioned Rule, and deprived the government of comparative rates and competitive quantity, resulting in loss.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that procurement was made as per the approved summery. However, non-tendering was accepted. Audit emphasized on avoidance of such practice and regularization of the expenditure. DAC directed the department for regularization of the expenditure and provision of all relevant documents to Audit.

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

Audit recommends that the matter be inquired and responsibility be fixed on the person(s) at fault. Besides, the need be justified and record mentioned be provided for verification along with regularization of the expenditure.

#### **4.3.8 Irregular/unauthorized payment on account of printing and publication - Rs. 2,596.193 million**

According to GFR 89(1), Vol.-I, “The head of each department will be responsible for controlling expenditure from the grant or grants at his disposal, and will exercise his control through the Controlling Officers, if any, and the disbursing officers subordinate to him.”

Special Audit of the Director of Education Schools, Balochistan, Quetta, for the financial years 2017-2022, revealed that the local office incurred an expenditure amounting to Rs. 2,596.193 million on printing and publication. Printing and publication of textbooks were neither within the local office’s purview nor under its jurisdiction. However, payments for printing and publication were made by the local office. Audit noted that the local office

neither participated in the tendering and agreement process nor was it the direct recipient of the services. Nevertheless, payments were made by the Director of Schools (in split between the vendor and the Chairman of the Balochistan Textbook Board, Quetta). Additionally, no procurement details were available in the local office for audit verification. Moreover, according to policy, printing costs were supposed to increase by 10% each year, but audit observed unusual variations (both increases and decreases) in printing expenditure. Furthermore, in the financial year 2021-2022, fewer books were printed compared to 2020-2021, yet the expenditure was Rs. 345.86 million (73%) higher than the previous year, as detailed in Annexure 1.9.

The irregularity occurred due to weak internal controls and poor financial management.

Payment for procurement which was not done by the local office resulted in irregular expenditure.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department replied that the amount pertained to BTBB and chairman BTBB could furnish the reply. Audit was of the view that the payment was made through Director Schools therefore, the responsibility could not be shifted. The DAC directed for conducting inquiry against the officials at fault with a view to fix responsibility. It was further decided that the findings of the inquiry be shared within months' time to Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault, and the report thereof be shared with the Audit.

#### 4.3.9 Irregular expenditure on account of transport repair and POL utilization - Rs. 23.337 million

According to GFR 10(iii) Vol.-I states, “No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.” And according to Clause 11(2) of Balochistan Staff Car Rules, 2000, “The in charge transport and entitled officers are personally responsible for up to date maintenance of logbook.”

Special Audit of Director of Education Schools, Balochistan, Quetta for the financial years 2017-22, revealed that that an expenditure of Rs. 23.337 million was spent on transport repair and POL charges. However, it was found that the vehicles were used and repaired without maintaining proper logbooks. Additionally, the necessary No Objection Certificate (NOC) from MMD was not obtained for the vehicle repairs, and there were no records of used or replaced spare parts in stock. Furthermore, no list of vehicles, along with their allotments, was provided due to which Audit could not verify the drawal of POL and transport repair, as detailed in the Annexure 1.10.

<b>(Rs. in million)</b>		
<b>S. No.</b>	<b>Budget head</b>	<b>Amount</b>
1.	P.O.L Charges	12.758
2.	Transport	10.578
<b>Total</b>		<b>23.337</b>

The irregularity occurred due to weak internal controls.

Non-adherence to the prescribed procedures and Government orders may lead to irregular expenditure and private use of government vehicles.

The matter was reported to the department on April 19, 2023, but no reply was received.

In the DAC meeting held on November 20, 2023, the department accepted that record of vehicles and POL consumption was not maintained. Audit emphasized on maintenance and provision of record. The DAC directed for conducting inquiry against the officials at fault with a view to fix

responsibility. It was further decided that the findings of the inquiry be shared with in months' time to Audit.

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

Audit recommends that an inquiry be conducted against the officials at fault, and the report thereof be shared with the Audit.

#### **4.4 Overall Assessment**

The audit findings pertaining to the Director of Schools in Quetta, Balochistan, have brought to light a series of concerning issues that demand immediate attention and corrective action. They encompass various critical aspects, including payment through the DDO, inadequate distribution of educational materials such as books, irregular expenditures on purchases, devoid of adherence to open tender protocols, failure to recover taxes, and absence of meticulous record-keeping practices. By rectifying these shortcomings, educational authorities can restore public trust, enhance standards, and pave the way for a promising future for students and the community.

### **5. CONCLUSION**

The Director of Education Schools in Balochistan plays a crucial role in the province's secondary education system. A key responsibility is ensuring that all Balochistan children have universal access to education and free textbooks. The Director also collaborates with government agencies and NGOs to align Balochistan's education system with national policies and overall objectives. However, audit revealed delays in distributing books to students. Additionally, it identified several shortcomings in the Education Department's financial management, internal control mechanisms, and adherence to regulatory frameworks.

### **5.1 Key issues for future compliance:**

- Development funds should be spent promptly to avoid time delays and cost increases.
- Record management practices should be improved to ensure better organization and accessibility.
- Public funds should be returned to the treasury in a timely manner to avoid unnecessary retention.
- Free textbooks should be distributed to students in a timely and efficient manner.
- All excess posts should be reviewed and regularized. Additionally, regular reconciliations between the budget book and the SAP system should be conducted to ensure accuracy.

### **5.2 Lessons learnt:**

The following lessons were learnt during audit:

- The department demonstrated a lack of awareness regarding financial rules, as evidenced by the serious issues identified in the report. It is imperative to prioritize understanding and adherence to financial regulations to ensure responsible financial management.
- Strengthening financial control management is essential to prevent overpayments and uneconomical purchases. By implementing robust financial controls, the department can optimize resource allocation and avoid unnecessary expenses.
- Strengthening internal controls is of utmost importance to mitigate financial risks and enhance transparency and accountability within the department.

- Regular scrutiny of the payroll system is necessary to prevent unauthorized payments or allowances to employees, ensuring financial integrity and fairness.

## **ACKNOWLEDGEMENT**

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

## **Annexures**



#### 4.1.3 Non-receipt of Books

#### Annexure 1.1

S. No.	Name of Book	Class	Medium	Demand
1	Ethics	Seven	Urdu	3,450
2	Ethics	Eight	Urdu	3,450
3	Pak Studies	Eleven	Urdu	6,000
4	Islamiat	Twelve	Urdu	6,000
5	Pak Studies	Twelve	Urdu	6,000
6	Math	Kachhi	English	2,277
7	Math	One	English	2,185
8	General Knowledge	One	English	1,986
9	Math	Two	English	2,211
10	General Knowledge	Two	English	2,211
11	Math	Three	English	2,541
12	General Knowledge	Three	English	2,541
13	Math	Four	English	3,614
14	General Knowledge	Four	English	3,614
15	Social Studies	Four	English	3,614
16	Math	Five	English	2,673
17	General Science	Five	English	2,673
18	Social Studies	Five	English	2,673
19	Urdu	Package D	English	1,000
20	Math	Package D	English	1,000
21	English	Package D	English	1,000
22	Science	Package D	English	1,000
23	History	Package D	English	1,000
24	Islamiat	Package D	English	1,000
25	Urdu	Package E	English	1,000
26	Math	Package E	English	1,000
27	English	Package E	English	1,000
28	Science	Package E	English	1,000
29	History	Package E	English	1,000
30	Islamiat	Package E	English	1,000
<b>Total</b>				<b>71,713</b>

**4.1.5 Enrolment of excess staff**

**Annexure 1.2**

**DOE Female**

<b>S. No</b>	<b>Job Title</b>	<b>Posts as per SAP</b>	<b>Posts as per budget book</b>	<b>Excess</b>
1	Accounts Officer	1	0	-1
2	Assistant	2	1	-1
3	Assistant Focal Person	1	0	-1
4	Senior Head Mistress	2	0	-2
5	Sr. Phy Education Teacher	4	0	-4
6	Sr: Science Teacher	4	0	-4
7	Secondary School Teacher	4	0	-4
8	S.S.T. (G)	135	98	-37
9	S.E.T Tech	1	0	-1
11	Head Mistress	4	0	-4
12	Junior English Teacher	85	69	-16
13	J.E.T (Tech)	9	7	-2
14	J.E.T-C.T Trainees	14	0	-14
15	J.V.T	469	341	-128
16	P T I	29	0	-29
17	Laboratory Assistant	1	0	-1
18	Muallam-Ul-Qurran	34	25	-34
19	Naib Qasid	70	19	-70
20	Chowkidar	8	23	-8
21	Class Iv Servants	1	69	-1
22	Sweeper	6	2	-6
10	Driver	2	2	-2
<b>Total</b>		<b>886</b>	<b>656</b>	<b>-370</b>

**DOE Male**

<b>S. No</b>	<b>Job Title</b>	<b>Posts as per SAP</b>	<b>Posts as per budget book</b>	<b>Excess</b>
1	Deputy District Officer	2	1	-1
2	Assistant	2	1	-1
3	Data Entry Operator	1	0	-1
4	J.E.T (Tech)	12	8	-4
5	J.E.T-C.T Trainees	5	0	-5
6	Junior Clerk	3	1	-2
7	Lab Attendent	1	0	-1
8	P T I	24	0	-24
9	S.E.T.	3	0	-3
10	Sr. Phy Education Teacher	1	0	-1
11	Sr: Science Teacher	1	0	-1
12	U.P.T.I.	1	0	-1
13	Un.P.T.I.	1	0	-1
14	Driver	3	2	-1
15	Chowkidar	14	26	-14
16	Cooli	1	0	-1
17	Naib Qasid	53	25	-53
<b>Total</b>		<b>128</b>	<b>13</b>	<b>-115</b>

**DEO**

<b>S. No.</b>	<b>Job Title</b>	<b>Posts as per SAP</b>	<b>Posts as per budget book</b>	<b>Excess</b>
1.	Assistant	22	17	-5
2.	Chowkidar	1	0	-1
3.	Dist Officer Education (Male)	1	0	-1
4.	Dist officer education (f)	1	0	-1
5.	Driver	7	4	-3
6.	Junior Clerk	9	7	-2
7.	Principal	3	0	-3
8.	Superintendent	10	6	-4
9.	Sweeper	1	0	-1
<b>Total</b>		<b>55</b>	<b>34</b>	<b>-21</b>

**4.2.6 Non/less deduction of governmental taxes - Rs. 70.075 million**

**Annexure 1.3  
(Rs. in million)**

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
1	DY DIR: (A&A)	22.09.2017	A03806	85,000	-	12,750	12,750
2	DY DIR: (A&A)	22.09.2017	A03806	82,500	-	12,375	12,375
3	DY DIR: (A&A)	22.09.2017	A03806	82,500	-	12,375	12,375
4	DY DIR: (A&A)	25.09.2017	A03904	52,610	-	7,892	7,892
5	DY DIR: (A&A)	25.09.2017	A03904	59,000	-	8,850	8,850
6	DY DIR: (A&A)	25.09.2017	A03904	68,210	-	10,232	10,232
7	DY DIR: (A&A)	25.09.2017	A03904	56,620	-	8,493	8,493
8	DY DIR: (A&A)	25.09.2017	A03904	88,000	-	13,200	13,200
9	DY DIR: (A&A)	25.09.2017	A03904	86,000	-	12,900	12,900
10	DY DIR: (A&A)	25.09.2017	A03904	62,000	-	9,300	9,300
11	DY DIR: (A&A)	25.09.2017	A03904	93,000	-	13,950	13,950
12	DY DIR: (A&A)	25.09.2017	A03904	66,300	-	9,945	9,945
13	DY DIR: (A&A)	25.09.2017	A03904	98,100	-	14,715	14,715
14	DY DIR: (A&A)	25.09.2017	A03904	35,000	-	5,250	5,250
15	DY DIR: (A&A)	25.09.2017	A03904	95,500	-	14,325	14,325
16	DY DIR: (A&A)	25.09.2017	A03904	85,000	-	12,750	12,750
17	DY DIR: (A&A)	25.09.2017	A03904	95,500	-	14,325	14,325
18	DY DIR: (A&A)	25.09.2017	A03904	98,000	-	14,700	14,700

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
19	DY DIR: (A&A)	25.09.2017	A03904	75,000	-	11,250	11,250
20	DY DIR: (A&A)	29.09.2017	A03904	66,000	-	9,900	9,900
21	DY DIR: (A&A)	29.09.2017	A03904	70,000	-	10,500	10,500
22	DY DIR: (A&A)	29.09.2017	A03904	82,500	-	12,375	12,375
23	DY DIR: (A&A)	29.09.2017	A03904	37,500	-	5,625	5,625
24	DY DIR: (A&A)	29.09.2017	A03904	68,360	-	10,254	10,254
25	DY DIR: (A&A)	04.10.2017	A13001	21,000	-	3,150	3,150
26	DY DIR: (A&A)	04.10.2017	A13001	31,850	-	4,778	4,778
27	DY DIR: (A&A)	04.10.2017	A13001	26,595	-	3,989	3,989
28	DY DIR: (A&A)	04.10.2017	A03904	41,500	-	6,225	6,225
29	DY DIR: (A&A)	04.10.2017	A13001	38,790	-	5,819	5,819
30	DY DIR: (A&A)	04.10.2017	A13001	29,100	-	4,365	4,365
31	DY DIR: (A&A)	27.10.2017	A13001	41,210	-	6,182	6,182
32	DY DIR: (A&A)	27.10.2017	A13001	30,595	-	4,589	4,589
33	DY DIR: (A&A)	27.10.2017	A13001	34,400	-	5,160	5,160
34	DY DIR: (A&A)	27.10.2017	A13001	40,651	-	6,098	6,098
35	DY DIR: (A&A)	27.10.2017	A13001	27,570	-	4,136	4,136
36	DY DIR: (A&A)	27.10.2017	A13001	22,330	-	3,350	3,350
37	DY DIR: (A&A)	27.10.2017	A13001	53,500	-	8,025	8,025
38	DY DIR: (A&A)	17.11.2017	A13101	15,750	-	2,363	2,363
39	DY DIR: (A&A)	16.11.2017	A13001	29,650	-	4,448	4,448

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
40	DY DIR: (A&A)	16.11.2017	A13001	31,000	-	4,650	4,650
41	DY DIR: (A&A)	16.11.2017	A13001	38,100	-	5,715	5,715
42	DY DIR: (A&A)	16.11.2017	A03904	25,500	-	3,825	3,825
43	FARHAT TRADERS	29.11.2017	A13201	99,850	-	14,978	14,978
44	FARHAT TRADERS	29.11.2017	A13201	75,000	-	11,250	11,250
45	FARHAT TRADERS	29.11.2017	A13101	84,483	-	12,672	12,672
46	FARHAT TRADERS	29.11.2017	A13101	99,767	-	14,965	14,965
47	DY DIR: (A&A)	10.01.2018	A03904	85,500	-	12,825	12,825
48	DY DIR: (A&A)	10.01.2018	A03904	84,600	-	12,690	12,690
49	DY DIR: (A&A)	10.01.2018	A03904	89,000	-	13,350	13,350
50	DY DIR: (A&A)	10.01.2018	A03904	92,500	-	13,875	13,875
51	DY DIR: (A&A)	15.01.2018	A03904	96,900	-	14,535	14,535
52	DY DIR: (A&A)	15.01.2018	A03904	65,000	-	9,750	9,750
53	DY DIR: (A&A)	15.01.2018	A03904	59,000	-	8,850	8,850
54	DY DIR: (A&A)	15.01.2018	A03904	96,000	-	14,400	14,400
55	DY DIR: (A&A)	15.01.2018	A03904	99,500	-	14,925	14,925
56	DY DIR: (A&A)	23.01.2018	A03904	92,000	-	13,800	13,800
57	DY DIR: (A&A)	23.01.2018	A03904	94,900	-	14,235	14,235
58	DY DIR: (A&A)	22.01.2018	A03904	82,000	-	12,300	12,300
59	DY DIR: (A&A)	22.01.2018	A03904	96,000	-	14,400	14,400
60	DY DIR: (A&A)	22.01.2018	A03904	98,000	-	14,700	14,700

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
61	DY DIR: (A&A)	22.01.2018	A03904	84,000	-	12,600	12,600
62	DY DIR: (A&A)	18.01.2018	A03904	39,500	-	5,925	5,925
63	DY DIR: (A&A)	22.01.2018	A03904	83,550	-	12,533	12,533
64	DY DIR: (A&A)	22.01.2018	A03904	94,600	-	14,190	14,190
65	DY DIR: (A&A)	18.01.2018	A03904	80,000	-	12,000	12,000
66	DY DIR: (A&A)	18.01.2018	A03904	87,500	-	13,125	13,125
67	DY DIR: (A&A)	18.01.2018	A03904	97,500	-	14,625	14,625
68	DY DIR: (A&A)	26.01.2018	A03806	88,200	-	13,230	13,230
69	SHEIKH & BROTHERS	25.01.2018	A13001	48,890	-	7,334	7,334
70	SHEIKH & BROTHERS	25.01.2018	A13001	49,980	-	7,497	7,497
71	SHEIKH & BROTHERS	25.01.2018	A13001	57,900	-	8,685	8,685
72	SHEIKH & BROTHERS	25.01.2018	A13001	44,900	-	6,735	6,735
73	SHEIKH & BROTHERS	25.01.2018	A13001	72,100	-	10,815	10,815
74	SHEIKH & BROTHERS	25.01.2018	A13001	66,900	-	10,035	10,035
75	SHEIKH & BROTHERS	25.01.2018	A13101	30,300	-	4,545	4,545
76	SHEIKH & BROTHERS	25.01.2018	A13101	57,340	-	8,601	8,601
77	SHEIKH & BROTHERS	25.01.2018	A13201	50,000	-	7,500	7,500
78	SHEIKH & BROTHERS	25.01.2018	A13001	45,550	-	6,833	6,833
79	DIVISIONAL DIRECTOR	25.01.2018	A13001	19,170	-	2,876	2,876
80	DY DIR: (A&A)	30.01.2018	A03904	91,000	-	13,650	13,650
81	DY DIR: (A&A)	30.01.2018	A03904	89,300	-	13,395	13,395



<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
82	DY DIR: (A&A)	30.01.2018	A03904	86,000	-	12,900	12,900
83	DY DIR: (A&A)	30.01.2018	A03904	84,000	-	12,600	12,600
84	DY DIR: (A&A)	01.02.2018	A03904	56,100	-	8,415	8,415
85	DY DIR: (A&A)	01.02.2018	A03904	83,658	-	12,549	12,549
86	DY DIR: (A&A)	31.01.2018	A03904	79,083	-	11,862	11,862
87	DY DIR: (A&A)	31.01.2018	A03904	78,716	-	11,807	11,807
88	DY DIR: (A&A)	31.01.2018	A03904	50,000	-	7,500	7,500
89	DY DIR: (A&A)	31.01.2018	A03904	40,000	-	6,000	6,000
90	DY DIR: (A&A)	31.01.2018	A03904	87,800	-	13,170	13,170
91	DY DIR: (A&A)	31.01.2018	A03904	78,700	-	11,805	11,805
92	DY DIR: (A&A)	31.01.2018	A03904	85,000	-	12,750	12,750
93	DY DIR: (A&A)	31.01.2018	A03904	89,500	-	13,425	13,425
94	DY DIR: (A&A)	31.01.2018	A03904	85,000	-	12,750	12,750
95	DY DIR: (A&A)	31.01.2018	A03806	50,000	-	7,500	7,500
96	DY DIR: (A&A)	31.01.2018	A03806	25,000	-	3,750	3,750
97	DY DIR: (A&A)	31.01.2018	A03806	55,000	-	8,250	8,250
98	DY DIR: (A&A)	31.01.2018	A03904	45,000	-	6,750	6,750
99	DY DIR: (A&A)	31.01.2018	A03904	58,000	-	8,700	8,700
100	DY DIR: (A&A)	31.01.2018	A03904	55,000	-	8,250	8,250
101	DY DIR: (A&A)	31.01.2018	A03904	55,000	-	8,250	8,250
102	DY DIR: (A&A)	31.01.2018	A03904	74,000	-	11,100	11,100

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
103	DY DIR: (A&A)	31.01.2018	A03904	75,000	-	11,250	11,250
104	DY DIR: (A&A)	13.02.2018	A13001	24,000	-	3,600	3,600
105	DY DIR: (A&A)	13.02.2018	A13001	16,140	-	2,421	2,421
106	DY DIR: (A&A)	13.02.2018	A13001	14,500	-	2,175	2,175
107	DY DIR: (A&A)	13.02.2018	A13001	16,400	-	2,460	2,460
108	SHEIKH & BROTHERS	16.02.2018	A13001	68,000	-	10,200	10,200
109	SHEIKH & BROTHERS	16.02.2018	A13001	70,000	-	10,500	10,500
110	DY DIR: (A&A)	21.03.2018	A03904	56,000	-	8,400	8,400
111	DY DIR: (A&A)	26.03.2018	A03904	73,500	-	11,025	11,025
112	DY DIR: (A&A)	26.03.2018	A03904	99,500	-	14,925	14,925
113	DY DIR: (A&A)	26.03.2018	A03904	86,000	-	12,900	12,900
114	DY DIR: (A&A)	26.03.2018	A03904	84,000	-	12,600	12,600
115	DY DIR: (A&A)	26.03.2018	A03904	95,000	-	14,250	14,250
116	DY DIR: (A&A)	26.03.2018	A03904	97,000	-	14,550	14,550
117	DY DIR: (A&A)	26.03.2018	A03904	42,000	-	6,300	6,300
118	DY DIR: (A&A)	26.03.2018	A03904	84,000	-	12,600	12,600
119	DY DIR: (A&A)	29.03.2018	A03904	98,700	-	14,805	14,805
120	DY DIR: (A&A)	02.04.2018	A03904	85,000	-	12,750	12,750
121	SHEIKH & BROTHERS	05.04.2018	A13101	41,100	-	6,165	6,165
122	SHEIKH & BROTHERS	04.04.2018	A13201	25,269	-	3,790	3,790
123	SHEIKH & BROTHERS	04.04.2018	A13201	98,620	-	14,793	14,793

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
124	SHEIKH & BROTHERS	09.04.2018	A13101	50,384	-	7,558	7,558
125	DY DIR: (A&A)	13.04.2018	A03904	76,000	-	11,400	11,400
126	DY DIR: (A&A)	13.04.2018	A03904	84,000	-	12,600	12,600
127	DY DIR: (A&A)	13.04.2018	A03904	43,000	-	6,450	6,450
128	DY DIR: (A&A)	13.04.2018	A03904	93,800	-	14,070	14,070
129	DY DIR: (A&A)	18.05.2018	A13001	25,300	-	3,795	3,795
130	DY DIR: (A&A)	18.05.2018	A13001	31,550	-	4,733	4,733
131	SHEIKH & BROTHERS	31.05.2018	A13001	84,700	-	12,705	12,705
132	SHEIKH & BROTHERS	28.05.2018	A13001	82,680	-	12,402	12,402
133	SHEIKH & BROTHERS	28.05.2018	A13001	98,900	-	14,835	14,835
134	SHEIKH & BROTHERS	28.05.2018	A13001	49,800	-	7,470	7,470
135	SHEIKH & BROTHERS	28.05.2018	A13001	59,450	-	8,918	8,918
136	SHEIKH & BROTHERS	28.05.2018	A13001	99,990	-	14,999	14,999
137	SHEIKH & BROTHERS	01.06.2018	A13001	25,000	-	3,750	3,750
138	SHEIKH & BROTHERS	01.06.2018	A13001	25,000	-	3,750	3,750
139	SHEIKH & BROTHERS	01.06.2018	A13001	25,000	-	3,750	3,750
140	SHEIKH & BROTHERS	01.06.2018	A13001	28,000	-	4,200	4,200
141	SHEIKH & BROTHERS	01.06.2018	A13001	28,000	-	4,200	4,200
142	SHEIKH & BROTHERS	01.06.2018	A13001	24,000	-	3,600	3,600
143	SHEIKH & BROTHERS	01.06.2018	A13001	44,000	-	6,600	6,600
144	DY DIR: (A&A)	07.06.2018	A13001	17,050	-	2,558	2,558

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
145	SHEIKH & BROTHERS	08.06.2018	A13001	35,400	-	5,310	5,310
146	SHEIKH & BROTHERS	08.06.2018	A13001	41,860	-	6,279	6,279
147	SHEIKH & BROTHERS	08.06.2018	A13001	45,850	-	6,878	6,878
148	SHEIKH & BROTHERS	08.06.2018	A13001	40,480	-	6,072	6,072
149	SHEIKH & BROTHERS	08.06.2018	A13001	37,100	-	5,565	5,565
150	SHEIKH & BROTHERS	08.06.2018	A13001	43,980	-	6,597	6,597
151	SHEIKH & BROTHERS	29.06.2018	A13001	69,700	-	10,455	10,455
152	SHEIKH & BROTHERS	29.06.2018	A13001	61,300	-	9,195	9,195
153	SHEIKH & BROTHERS	29.06.2018	A13001	71,280	-	10,692	10,692
154	SHEIKH & BROTHERS	29.06.2018	A13001	80,250	-	12,038	12,038
155	SHEIKH & BROTHERS	29.06.2018	A13001	75,610	-	11,342	11,342
156	SHEIKH & BROTHERS	29.06.2018	A13001	41,860	-	6,279	6,279
157	SHEIKH & BROTHERS	29.06.2018	A13001	35,450	-	5,318	5,318
158	SHEIKH & BROTHERS	29.06.2018	A13001	50,300	-	7,545	7,545
159	SHEIKH & BROTHERS	29.06.2018	A13001	26,890	-	4,034	4,034
160	DY DIR: (A&A)	29.06.2018	A13001	33,700	-	5,055	5,055
161	SHEIKH & BROTHERS	29.06.2018	A13001	99,750	-	14,963	14,963
162	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	168,100	-	25,215	25,215
163	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	216,000	-	32,400	32,400

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
164	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	194,000	-	29,100	29,100
165	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	149,300	-	22,395	22,395
166	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	204,000	-	30,600	30,600
167	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	140,500	-	21,075	21,075
168	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	163,350	-	24,503	24,503
169	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	162,900	-	24,435	24,435
170	NAJAM ENTERPRISES & PHOTOSTATE	30.06.2018	A13001	170,186	-	25,528	25,528
171	SHEIKH & BROTHERS	01.01.2019	A03806	50,000	-	7,500	7,500
172	SHEIKH & BROTHERS	01.01.2019	A13201	75,200	-	11,280	11,280
173	SHEIKH & BROTHERS	01.01.2019	A13201	99,060	-	14,859	14,859
174	SHEIKH & BROTHERS	01.01.2019	A03806	56,000	-	8,400	8,400
175	SHEIKH & BROTHERS	01.01.2019	A03806	50,000	-	7,500	7,500
176	SHEIKH & BROTHERS	01.01.2019	A03806	48,000	-	7,200	7,200
177	SHEIKH & BROTHERS	15.01.2019	A13101	99,000	-	14,850	14,850
178	SHEIKH & BROTHERS	15.01.2019	A13101	71,280	-	10,692	10,692
179	SHEIKH & BROTHERS	15.01.2019	A13001	80,250	-	12,038	12,038

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
180	SHEIKH & BROTHERS	15.01.2019	A13001	32,500	-	4,875	4,875
181	SHEIKH & BROTHERS	15.01.2019	A13001	100,000	-	15,000	15,000
182	SHEIKH & BROTHERS	15.01.2019	A13001	70,600	-	10,590	10,590
183	SHEIKH & BROTHERS	15.01.2019	A13001	75,610	-	11,342	11,342
184	SHEIKH & BROTHERS	15.01.2019	A13001	69,700	-	10,455	10,455
185	SHEIKH & BROTHERS	13.02.2019	A13001	75,000	-	11,250	11,250
186	SHEIKH & BROTHERS	13.02.2019	A13101	48,000	-	7,200	7,200
187	SHEIKH & BROTHERS	13.02.2019	A13001	60,372	-	9,056	9,056
188	SHEIKH & BROTHERS	14.03.2019	A13001	74,250	-	11,138	11,138
189	SHEIKH & BROTHERS	14.03.2019	A13001	36,000	-	5,400	5,400
190	SHEIKH & BROTHERS	14.03.2019	A13001	36,773	-	5,516	5,516
191	SHEIKH & BROTHERS	28.03.2019	A13001	27,300	-	4,095	4,095
192	AKHTAR BROTHERS	28.03.2019	A13101	45,000	-	6,750	6,750
193	SHEIKH & BROTHERS	29.03.2019	A13101	27,100	-	4,065	4,065
194	AKHTAR BROTHERS	28.03.2019	A13201	49,900	-	7,485	7,485
195	AKHTAR BROTHERS	28.03.2019	A13001	39,300	-	5,895	5,895
196	SHEIKH & BROTHERS	01.04.2019	A13001	48,645	-	7,297	7,297
197	SHEIKH & BROTHERS	12.04.2019	A13101	14,240	-	2,136	2,136
198	SHEIKH & BROTHERS	12.04.2019	A13101	19,156	-	2,873	2,873
199	M/S AMIR MUHAMMAD PATHAN & CO	25.04.2019	A03904	3,457,700	-	518,655	518,655

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
200	SHEIKH & BROTHERS	22.04.2019	A13001	23,115	-	3,467	3,467
201	SHEIKH & BROTHERS	22.04.2019	A13101	37,400	-	5,610	5,610
202	SHEIKH & BROTHERS	06.05.2019	A13001	27,000	-	4,050	4,050
203	SHEIKH & BROTHERS	06.05.2019	A13001	25,162	-	3,774	3,774
204	SHEIKH & BROTHERS	06.05.2019	A13001	23,000	-	3,450	3,450
205	SHEIKH & BROTHERS	06.05.2019	A13001	28,170	-	4,226	4,226
206	SHEIKH & BROTHERS	06.05.2019	A13001	25,277	-	3,792	3,792
207	SHEIKH & BROTHERS	06.05.2019	A13101	17,710	-	2,657	2,657
208	SHEIKH & BROTHERS	06.05.2019	A13001	22,885	-	3,433	3,433
209	SHEIKH & BROTHERS	06.05.2019	A13001	62,560	-	9,384	9,384
210	SHEIKH & BROTHERS	11.06.2019	A03806	34,500	-	5,175	5,175
211	SHEIKH & BROTHERS	11.06.2019	A13201	97,382	-	14,607	14,607
212	SHEIKH & BROTHERS	03.06.2019	A03806	25,000	-	3,750	3,750
213	SHEIKH & BROTHERS	03.06.2019	A13101	21,114	-	3,167	3,167
214	SHEIKH & BROTHERS	03.06.2019	A03806	44,275	-	6,641	6,641
215	SHEIKH & BROTHERS	03.06.2019	A03806	54,050	-	8,108	8,108
216	SHEIKH & BROTHERS	03.06.2019	A03806	54,050	-	8,108	8,108
217	SHEIKH & BROTHERS	03.06.2019	A13201	28,442	-	4,266	4,266
218	SHEIKH & BROTHERS	11.06.2019	A13001	58,650	-	8,798	8,798
219	SHEIKH & BROTHERS	12.06.2019	A03806	44,125	-	6,619	6,619

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
220	M/S AMIR MUHAMMAD PATHAN & CO	12.06.2019	A03904	2,500,000	-	375,000	375,000
221	SHEIKH & BROTHERS	19.06.2019	A13201	50,000	-	7,500	7,500
222	SHEIKH & BROTHERS	18.06.2019	A03806	32,088	-	4,813	4,813
223	SHEIKH & BROTHERS	19.06.2019	A03806	42,320	-	6,348	6,348
224	SHEIKH & BROTHERS	19.06.2019	A03806	25,595	-	3,839	3,839
225	SHEIKH & BROTHERS	19.06.2019	A13001	50,000	-	7,500	7,500
226	SHEIKH & BROTHERS	25.06.2019	A13101	50,000	-	7,500	7,500
227	SHEIKH & BROTHERS	25.06.2019	A03806	32,085	-	4,813	4,813
228	SHEIKH & BROTHERS	25.06.2019	A13001	27,881	-	4,182	4,182
229	M/S AMIR MUHAMMAD PATHAN & CO	27.06.2019	A03904	2,304,000	-	345,600	345,600
230	M/S AMIR MUHAMMAD PATHAN & CO	28.06.2019	A03904	2,376,887	-	356,533	356,533
231	ABDULLAH & BROTHERS	04.11.2021	A13001	60,030	- 1,566	9,005	7,439
232	RN TRADING COMPANY	04.11.2021	A13101	75,325	- 1,965	11,299	9,334
233	ABDULLAH & BROTHERS	04.11.2021	A13001	59,915	- 1,563	8,987	7,424
234	ABDULLAH & BROTHERS	04.11.2021	A13001	30,015	- 783	4,502	3,719
235	RN TRADING COMPANY	05.11.2021	A13001	29,440	- 768	4,416	3,648



S. No.	Vendor Name	Date	G/L	Amount	BST deducted	BST to be deducted	Difference
236	ABDULLAH & BROTHERS	04.11.2021	A13001	74,980	- 1,956	11,247	9,291
237	RN TRADING COMPANY	04.11.2021	A13001	30,073	- 785	4,511	3,726
238	RN TRADING COMPANY	04.11.2021	A13001	50,543	- 1,319	7,581	6,262
239	RN TRADING COMPANY	05.11.2021	A13001	26,910	- 702	4,037	3,335
240	RN TRADING COMPANY	05.11.2021	A13001	25,185	- 657	3,778	3,121
241	ABDULLAH & BROTHERS	05.11.2021	A13001	28,014	- 731	4,202	3,471
242	MAHROSH TRADING COMPANY	05.11.2021	A13001	95,029	- 2,479	14,254	11,775
243	MAHROSH TRADING COMPANY	10.11.2021	A13001	82,528	- 2,153	12,379	10,226
244	MAHROSH TRADING COMPANY	10.11.2021	A13001	93,199	- 2,431	13,980	11,549
245	RN TRADING COMPANY	30.03.2022	A13001	67,620	- 1,764	10,143	8,379
246	RN TRADING COMPANY	30.03.2022	A13001	91,379	- 2,384	13,707	11,323
247	RN TRADING COMPANY	05.04.2022	A13001	85,000	- 2,217	12,750	10,533
248	RN TRADING COMPANY	31.03.2022	A13001	78,200	- 2,040	11,730	9,690
249	ABDULLAH & BROTHERS	31.03.2022	A13101	38,801	- 1,012	5,820	4,808
250	ABDULLAH & BROTHERS	31.03.2022	A13101	35,200	- 918	5,280	4,362
251	RN TRADING COMPANY	31.03.2022	A13001	93,001	- 2,426	13,950	11,524

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
252	RN TRADING COMPANY	31.03.2022	A13101	98,403	- 2,567	14,760	12,193
253	RN TRADING COMPANY	01.04.2022	A13001	85,000	- 2,217	12,750	10,533
254	RN TRADING COMPANY	05.04.2022	A13101	35,000	- 913	5,250	4,337
255	RN TRADING COMPANY	31.03.2022	A13001	75,000	- 1,957	11,250	9,293
256	RN TRADING COMPANY	31.03.2022	A13001	80,648	- 2,104	12,097	9,993
257	RN TRADING COMPANY	31.03.2022	A13001	99,999	- 2,609	15,000	12,391
258	RN TRADING COMPANY	07.04.2022	A13001	17,998	- 470	2,700	2,230
259	RN TRADING COMPANY	07.04.2022	A13001	25,530	- 666	3,830	3,164
260	M/S AMIR MUHAMMAD PATHAN & CO	28.04.2022	A03904	2,016,000	- 57,758	302,400	244,642
261	RN TRADING COMPANY	04.06.2022	A13001	25,261	- 659	3,789	3,130
262	RN TRADING COMPANY	04.06.2022	A13001	99,993	- 2,609	14,999	12,390
263	RN TRADING COMPANY	04.06.2022	A13001	20,010	- 522	3,002	2,480
264	RN TRADING COMPANY	04.06.2022	A13001	67,620	- 1,764	10,143	8,379
265	RN TRADING COMPANY	04.06.2022	A13001	74,000	- 1,930	11,100	9,170
266	RN TRADING COMPANY	04.06.2022	A13001	17,988	- 469	2,698	2,229
267	RN TRADING COMPANY	06.06.2022	A13001	70,000	- 1,826	10,500	8,674
268	RN TRADING COMPANY	06.06.2022	A13001	79,994	- 2,087	11,999	9,912
269	RN TRADING COMPANY	22.06.2022	A13001	93,000	- 2,426	13,950	11,524
270	RN TRADING COMPANY	22.06.2022	A13001	62,330	- 1,626	9,350	7,724
271	RN TRADING COMPANY	22.06.2022	A13001	92,493	- 2,413	13,874	11,461
272	RN TRADING COMPANY	28.06.2022	A13101	43,339	- 1,131	6,501	5,370

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>Amount</b>	<b>BST deducted</b>	<b>BST to be deducted</b>	<b>Difference</b>
273	RN TRADING COMPANY	28.06.2022	A13101	62,330	- 1,626	9,350	7,724
<b>Total</b>				<b>9,513,439</b>	<b>124,968</b>	<b>4,427,016</b>	<b>4,302,048</b>

#### 4.2.9 Irregular drawal of Honorarium - Rs 10.186 million

##### Annexure 1.4 (Rs. in million)

Vendor Name	Date	G/L	Description	Amount
Dy Dir: (A&A) Direct: Of Edu: (S)	13.06.2018	A01273	Honoraria	5.993

##### (Rs. in million)

S. No.	Payee	Date	Cheque No.	Amount
1.	District Officer Education (F)	25/06/2018	1435566	0.384
2.		25/06/2018	1435566	0.455
3.	District Education Officer Quetta	29/06/2018	1438531	0.490
4.		29/06/2018	1438531	0.359
5.		29/06/2018	1438531	0.496
6.		30/06/2018	1438847	0.384
7.		30/06/2018	1438847	0.481
8.		30/06/2018	1438847	0.483
9.		30/06/2018	1438847	0.273
10.		30/06/2018	1438847	0.331
<b>Total</b>				<b>4.139</b>

#### 4.2.11 Irregular cash payment - Rs. 4.070 million

##### Annexure 1.5

S. No.	Date	Cheque Number	Amount
1	11-Aug-17	44440166	10,500
2	11-Aug-17	44440179	10,500
3	15-Aug-17	44440169	10,000
4	11-Oct-17	44440212	21,000
5	11-10-2017	4440205	21,000
6	12-10-2017	4440209	10,000
7	21-Nov-17	44440217	285,500
8	06-Dec-17	44440114	200,000
9	11-Dec-17	4440234	20,000
10	11-Dec-17	44440231	21,000

<b>S. No.</b>	<b>Date</b>	<b>Cheque Number</b>	<b>Amount</b>
11	10-Jan-18	72470697	10,500
12	10-Jan-18	72470702	10,500
13	28-Feb-18	86905064	200,000
14	28-Feb-18	86905065	100,000
15	16-04-2018	72470764	45,000
16	16-04-2018	72470765	26,500
17	16-04-2018	72470766	45,000
18	21-May-18	71172567	15,000
19	21-May-18	71172568	15,000
20	21-May-18	71172569	15,000
21	04-Jun-18	89881899	13,800
22	05-Jun-18	89881893	15,000
23	07-Jun-18	89881894	15,000
24	07-Jun-18	89881892	15,000
25	22-Jun-18	86905072	100,000
26	10-Jul-18	89881936	15,000
27	10-07-2018	89881942	11,500
28	10-07-2018	89881937	15,000
29	11-07-2018	89881938	15,000
30	13-07-2018	89881950	728,350
31	01-08-2018	89881957	11,500
32	02-08-2018	89881961	10,000
33	07-Aug-18	89881956	15,000
34	09-Aug-18	89881969	29,594
35	04-Sep-18	89881975	11,500
36	05-Sep-18	89881777	17,000
37	04-Oct-18	89881785	17,000
38	19-Oct-18	89881793	290,000
39	07-Nov-18	89881799	23,400
40	08-Nov-18	89881802	17,000
41	04-Dec-18	89881820	17,000
42	07-Jan-19	89881833	17,000
43	07-Jan-19	89881836	6,400

<b>S. No.</b>	<b>Date</b>	<b>Cheque Number</b>	<b>Amount</b>
44	17-Jun-19	89881856	52,000
45	11-Sep-19	43417984	52,000
46	30-Sep-19	9059945	200,000
47	14-Jan-20	43418017	40,000
48	29-Jul-20	43418059	30,000
49	04-Sep-20	43418072	12,000
50	07-Oct-20	194102219	30,000
51	27-Oct-20	194102222	50,000
52	17-Nov-20	64561540	18,000
53	17-Nov-20	64561539	30,000
54	09-Dec-20	209505159	30,000
55	09-Dec-20	209505160	18,000
56	06-Jan-21	209505167	18,000
57	06-Jan-21	209505166	30,000
58	08-Feb-21	209505173	30,000
59	08-Feb-21	209505174	18,000
60	04-Mar-21	209505180	18,000
61	04-Mar-21	209505179	30,000
62	04-Jun-21	209505335	89,000
63	15-Jul-21	209505200	54,000
64	15-Jul-21	209505201	36,330
65	02-Aug-21	209505205	60,000
66	26-Nov-21	209505342	200,000
67	02-Dec-21	209505223	5,000
68	13-Dec-21	209505228	30,000
69	01-Mar-22	209505249	30,000
70	07-Apr-22	214624762	90,000
71	28-Apr-22	209505347	92,000
72	06-Jun-22	214624781	60,000
73	23-Jun-22	247239035	100,000
<b>Total</b>			<b>4,070,374</b>

#### 4.3.1 Irregular split up of contract amount - Rs. 1,831.559 million

##### Annexure 1.6

Budget head	Total	
	Amount	No. of Transactions
Furniture and Fixture	0.76	12
Furniture and fixtures	2.61	5
Hire of Vehicles	16.76	84
Hot and cold weather charges	0.67	8
Machinery and Equipment	1.26	30
Office Buildings	3.00	3
Others	15.32	115
Payments to other for service rendered	46.99	268
Plant and Machinery	1.48	6
Printing and publication	1,621.63	13
Stationery	4.52	32
Transport repair	7.80	143
Purchase of Transport	107.12	5
Transportation of Goods	1.64	29
<b>Total</b>	<b>1,831.56</b>	<b>753</b>

#### 4.3.5 Irregular / unauthorized payment on account of ration to Madaris - Rs. 32.389 million

##### Annexure 1.7 (Rs. in million)

S. No.	Vendor Name	Date	Cheque No	Amount
1	Minhas Traders	27.05.2022	2069984	180,000
2		27.05.2022	2069984	180,000
3		27.05.2022	2069984	180,000
4		27.05.2022	2071494	180,000
5		27.05.2022	2071494	180,000
6		27.05.2022	2071494	180,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>
7		27.05.2022	2064001	180,000
8		27.05.2022	2071495	180,000
9		27.05.2022	2071495	180,000
10		27.05.2022	2071496	180,000
11		27.05.2022	2071496	180,000
12		27.05.2022	2071497	180,000
13		27.05.2022	2071497	180,000
14		27.05.2022	2071495	180,000
15		27.05.2022	2071496	180,000
16		28.05.2022	2064163	180,000
17		28.05.2022	2064162	180,000
18		28.05.2022	2064162	180,000
19		28.05.2022	2064161	180,000
20		28.05.2022	2064161	180,000
21		28.05.2022	2064167	180,000
22		28.05.2022	2064164	180,000
23		28.05.2022	2064161	180,000
24		28.05.2022	2064164	180,000
25		28.05.2022	2064165	180,000
26		28.05.2022	2064164	180,000
27		28.05.2022	2064163	180,000
28		28.05.2022	2064163	180,000
29		28.05.2022	2064162	180,000
30		28.05.2022	2064165	180,000
31		28.05.2022	2064165	180,000
32		28.05.2022	2064166	180,000
33		28.05.2022	2064166	180,000
34		31.05.2022	2064470	180,000
35		31.05.2022	2064470	180,000
36		31.05.2022	2064492	180,000
37		31.05.2022	2064469	180,000
38		31.05.2022	2064492	180,000
39	Minhas Traders	31.05.2022	2064469	180,000



<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>
40		31.05.2022	2064469	180,000
41		31.05.2022	2064470	180,000
42		31.05.2022	2064492	180,000
43		31.05.2022	2064471	180,000
44		31.05.2022	2067002	180,000
45		31.05.2022	2067004	180,000
46		31.05.2022	2067002	180,000
47		31.05.2022	2067004	180,000
48		31.05.2022	2067003	180,000
49		31.05.2022	2067003	180,000
50		31.05.2022	2067003	180,000
51		31.05.2022	2067002	180,000
52		31.05.2022	2067005	180,000
53		31.05.2022	2067004	180,000
54		01.06.2022	2067194	180,000
55		01.06.2022	2067194	180,000
56		01.06.2022	2067195	180,000
57		01.06.2022	2067195	180,000
58		01.06.2022	2067193	180,000
59		01.06.2022	2067193	180,000
60		01.06.2022	2067195	180,000
61		01.06.2022	2067192	180,000
62		01.06.2022	2067190	180,000
63		01.06.2022	2067192	180,000
64		01.06.2022	2067192	180,000
65		01.06.2022	2067191	180,000
66		01.06.2022	2067191	180,000
67		01.06.2022	2067191	180,000
68		01.06.2022	2067190	180,000
69		01.06.2022	2067190	180,000
70		01.06.2022	2067193	180,000
71		01.06.2022	2067194	180,000
72		01.06.2022	2067196	180,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>
73		03.06.2022	2066017	120,000
74		03.06.2022	2066016	120,000
75		03.06.2022	2066016	120,000
76		03.06.2022	2066017	120,000
77		03.06.2022	2066017	120,000
78		03.06.2022	2066018	120,000
79		03.06.2022	2066018	120,000
80		Minhas Traders	03.06.2022	2066017
81	03.06.2022		2066016	120,000
82	03.06.2022		2066016	120,000
83	03.06.2022		2066018	120,000
84	03.06.2022		2066018	120,000
85	06.06.2022		2066365	180,000
86	22.06.2022		2061795	170,000
87	RN TRADING	19.05.2022	2067653	180,000
88		19.05.2022	2067653	180,000
89		19.05.2022	2067653	180,000
90		17.05.2022	2060493	180,000
91		19.05.2022	2067721	180,000
92		19.05.2022	2067656	180,000
93		19.05.2022	2067654	180,000
94		17.05.2022	2060492	180,000
95		17.05.2022	2060490	180,000
96		17.05.2022	2060490	180,000
97		17.05.2022	2060492	180,000
98		17.05.2022	2060490	180,000
99		17.05.2022	2060491	180,000
100		17.05.2022	2060491	180,000
101		17.05.2022	2060492	180,000
102		17.05.2022	2060491	180,000
103		19.05.2022	2067655	180,000
104		19.05.2022	2067670	180,000
105	19.05.2022	2067656	180,000	

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>	
106		19.05.2022	2067655	180,000	
107		19.05.2022	2067655	180,000	
108		19.05.2022	2067654	180,000	
109		19.05.2022	2067654	180,000	
110		19.05.2022	2067670	180,000	
111		19.05.2022	2067651	180,000	
112		19.05.2022	2067652	180,000	
113		19.05.2022	2067652	180,000	
114		19.05.2022	2067652	140,000	
115		19.05.2022	2067651	180,000	
116		19.05.2022	2067651	180,000	
117		19.05.2022	2067650	180,000	
118		19.05.2022	2067650	180,000	
119		19.05.2022	2067650	180,000	
120		06.06.2022	2071528	180,000	
121		RN TRADING	04.06.2022	2066191	180,000
122			04.06.2022	2066191	180,000
123			06.06.2022	2066429	180,000
124			06.06.2022	2066361	180,000
125			06.06.2022	2066361	180,000
126	08.06.2022		2066672	180,000	
127	08.06.2022		2066667	180,000	
128	Subhan Enterprises	23.05.2022	2067917	180,000	
129		23.05.2022	2067917	180,000	
130		23.05.2022	2067916	180,000	
131		23.05.2022	2067916	180,000	
132		23.05.2022	2067916	180,000	
133		23.05.2022	2067919	180,000	
134		23.05.2022	2067919	180,000	
135		23.05.2022	2067919	180,000	
136		23.05.2022	2067920	180,000	
137		23.05.2022	2067918	180,000	
138		23.05.2022	2067917	180,000	

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>Amount</b>
139		23.05.2022	2067918	180,000
140		23.05.2022	2067918	180,000
141		23.05.2022	2067921	180,000
142		23.05.2022	2067914	180,000
143		23.05.2022	2067913	180,000
144		23.05.2022	2067913	180,000
145		23.05.2022	2067909	180,000
146		23.05.2022	2067911	180,000
147		23.05.2022	2067956	180,000
148		23.05.2022	2067908	180,000
149		23.05.2022	2067913	180,000
150		23.05.2022	2067908	180,000
151		23.05.2022	2067908	180,000
152		23.05.2022	2067914	180,000
153		23.05.2022	2067914	180,000
154		23.05.2022	2067909	180,000
155		23.05.2022	2067920	180,000
156		23.05.2022	2067911	180,000
157		23.05.2022	2067911	180,000
158		23.05.2022	2067912	180,000
159		23.05.2022	2067907	180,000
160		23.05.2022	2067907	180,000
161		23.05.2022	2067907	180,000
162		23.05.2022	2067912	180,000
163	Subhan Enterprises	23.05.2022	2067909	180,000
164		23.05.2022	2067912	180,000
165		23.05.2022	2067956	180,000
166		10.06.2022	2068694	180,000
167		10.06.2022	2068693	180,000
168	Tahir And Co.	10.06.2022	2068693	180,000
169		10.06.2022	2068693	180,000
170		10.06.2022	2068678	180,000
171		10.06.2022	2068678	180,000

S. No.	Vendor Name	Date	Cheque No	Amount	
172		10.06.2022	2068679	180,000	
173		10.06.2022	2068679	180,000	
174		10.06.2022	2068692	180,000	
175		10.06.2022	2068694	180,000	
176		10.06.2022	2068694	180,000	
177		10.06.2022	2068692	180,000	
178		10.06.2022	2068692	180,000	
179		14.06.2022	2069011	180,000	
180		14.06.2022	2069010	180,000	
181		14.06.2022	2069011	180,000	
182		14.06.2022	2069010	180,000	
183		Abdullah & Brothers	20.04.2022	1986874	99,940
184			20.04.2022	1986874	99,940
185	20.04.2022		1986874	99,940	
186	20.04.2022		1986874	99,940	
<b>Total</b>				<b>32,389,760</b>	

**4.3.6 Irregular expenditure on account of transportation - Rs. 20.420 million**

**Annexure 1.8**

S. No.	Vendor Name	Date	G/L	G/L Description	Amount
1	DY DIR: (A&A)	22.09.2017	A03806	Transportation of Goods	85,000
2	DY DIR: (A&A)	22.09.2017	A03806	Transportation of Goods	82,500
3	DY DIR: (A&A)	22.09.2017	A03806	Transportation of Goods	82,500
4	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	52,610
5	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	59,000
6	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	68,210
7	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	56,620
8	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	88,000
9	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	86,000
10	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	62,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>G/L Description</b>	<b>Amount</b>
11	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	93,000
12	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	66,300
13	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	98,100
14	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	35,000
15	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	95,500
16	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	85,000
17	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	95,500
18	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	98,000
19	DY DIR: (A&A)	25.09.2017	A03904	Hire of Vehicles	75,000
20	DY DIR: (A&A)	29.09.2017	A03904	Hire of Vehicles	66,000
21	DY DIR: (A&A)	29.09.2017	A03904	Hire of Vehicles	70,000
22	DY DIR: (A&A)	29.09.2017	A03904	Hire of Vehicles	82,500
23	DY DIR: (A&A)	29.09.2017	A03904	Hire of Vehicles	37,500
24	DY DIR: (A&A)	29.09.2017	A03904	Hire of Vehicles	68,360
25	DY DIR: (A&A)	04.10.2017	A03904	Hire of Vehicles	41,500
26	DY DIR: (A&A)	16.11.2017	A03904	Hire of Vehicles	25,500
27	DY DIR: (A&A)	10.01.2018	A03904	Hire of Vehicles	85,500
28	DY DIR: (A&A)	10.01.2018	A03904	Hire of Vehicles	84,600
29	DY DIR: (A&A)	10.01.2018	A03904	Hire of Vehicles	89,000
30	DY DIR: (A&A)	10.01.2018	A03904	Hire of Vehicles	92,500
31	DY DIR: (A&A)	15.01.2018	A03904	Hire of Vehicles	96,900
32	DY DIR: (A&A)	15.01.2018	A03904	Hire of Vehicles	65,000
33	DY DIR: (A&A)	15.01.2018	A03904	Hire of Vehicles	59,000
34	DY DIR: (A&A)	15.01.2018	A03904	Hire of Vehicles	96,000
35	DY DIR: (A&A)	15.01.2018	A03904	Hire of Vehicles	99,500
36	DY DIR: (A&A)	23.01.2018	A03904	Hire of Vehicles	92,000
37	DY DIR: (A&A)	23.01.2018	A03904	Hire of Vehicles	94,900
38	DY DIR: (A&A)	22.01.2018	A03904	Hire of Vehicles	82,000
39	DY DIR: (A&A)	22.01.2018	A03904	Hire of Vehicles	96,000
40	DY DIR: (A&A)	22.01.2018	A03904	Hire of Vehicles	98,000
41	DY DIR: (A&A)	22.01.2018	A03904	Hire of Vehicles	84,000
42	DY DIR: (A&A)	18.01.2018	A03904	Hire of Vehicles	39,500
43	DY DIR: (A&A)	22.01.2018	A03904	Hire of Vehicles	83,550
44	DY DIR: (A&A)	22.01.2018	A03904	Hire of Vehicles	94,600
45	DY DIR: (A&A)	18.01.2018	A03904	Hire of Vehicles	80,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>G/L Description</b>	<b>Amount</b>
46	DY DIR: (A&A)	18.01.2018	A03904	Hire of Vehicles	87,500
47	DY DIR: (A&A)	18.01.2018	A03904	Hire of Vehicles	97,500
48	DY DIR: (A&A)	26.01.2018	A03806	Transportation of Goods	88,200
49	DY DIR: (A&A)	30.01.2018	A03904	Hire of Vehicles	91,000
50	DY DIR: (A&A)	30.01.2018	A03904	Hire of Vehicles	89,300
51	DY DIR: (A&A)	30.01.2018	A03904	Hire of Vehicles	86,000
52	DY DIR: (A&A)	30.01.2018	A03904	Hire of Vehicles	84,000
53	DY DIR: (A&A)	01.02.2018	A03904	Hire of Vehicles	56,100
54	DY DIR: (A&A)	01.02.2018	A03904	Hire of Vehicles	83,658
55	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	79,083
56	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	78,716
57	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	50,000
58	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	40,000
59	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	87,800
60	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	78,700
61	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	85,000
62	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	89,500
63	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	85,000
64	DY DIR: (A&A)	31.01.2018	A03806	Transportation of Goods	50,000
65	DY DIR: (A&A)	31.01.2018	A03806	Transportation of Goods	25,000
66	DY DIR: (A&A)	31.01.2018	A03806	Transportation of Goods	55,000
67	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	45,000
68	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	58,000
69	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	55,000
70	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	55,000
71	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	74,000
72	DY DIR: (A&A)	31.01.2018	A03904	Hire of Vehicles	75,000
73	DY DIR: (A&A)	21.03.2018	A03904	Hire of Vehicles	56,000
74	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	73,500
75	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	99,500
76	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	86,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>G/L Description</b>	<b>Amount</b>
77	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	84,000
78	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	95,000
79	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	97,000
80	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	42,000
81	DY DIR: (A&A)	26.03.2018	A03904	Hire of Vehicles	84,000
82	DY DIR: (A&A)	29.03.2018	A03904	Hire of Vehicles	98,700
83	DY DIR: (A&A)	02.04.2018	A03904	Hire of Vehicles	85,000
84	DY DIR: (A&A)	13.04.2018	A03904	Hire of Vehicles	76,000
85	DY DIR: (A&A)	13.04.2018	A03904	Hire of Vehicles	84,000
86	DY DIR: (A&A)	13.04.2018	A03904	Hire of Vehicles	43,000
87	DY DIR: (A&A)	13.04.2018	A03904	Hire of Vehicles	93,800
88	SHEIKH BROTHERS &	01.01.2019	A03806	Transportation of Goods	50,000
89	SHEIKH BROTHERS &	01.01.2019	A03806	Transportation of Goods	56,000
90	SHEIKH BROTHERS &	01.01.2019	A03806	Transportation of Goods	50,000
91	SHEIKH BROTHERS &	01.01.2019	A03806	Transportation of Goods	48,000
92	M/S AMIR MUHAMMAD PATHAN & CO	25.04.2019	A03904	Hire of Vehicles	3,457,700
93	SHEIKH BROTHERS &	11.06.2019	A03806	Transportation of Goods	34,500
94	SHEIKH BROTHERS &	03.06.2019	A03806	Transportation of Goods	25,000
95	SHEIKH BROTHERS &	03.06.2019	A03806	Transportation of Goods	44,275
96	SHEIKH BROTHERS &	03.06.2019	A03806	Transportation of Goods	54,050
97	SHEIKH BROTHERS &	03.06.2019	A03806	Transportation of Goods	54,050
98	SHEIKH BROTHERS &	12.06.2019	A03806	Transportation of Goods	44,125



<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>G/L</b>	<b>G/L Description</b>	<b>Amount</b>
99	M/S AMIR MUHAMMAD PATHAN & CO	12.06.2019	A03904	Hire of Vehicles	2,500,000
100	SHEIKH & BROTHERS	18.06.2019	A03806	Transportation of Goods	32,088
101	SHEIKH & BROTHERS	19.06.2019	A03806	Transportation of Goods	42,320
102	SHEIKH & BROTHERS	19.06.2019	A03806	Transportation of Goods	25,595
103	SHEIKH & BROTHERS	25.06.2019	A03806	Transportation of Goods	32,085
104	M/S AMIR MUHAMMAD PATHAN & CO	27.06.2019	A03904	Hire of Vehicles	2,304,000
105	M/S AMIR MUHAMMAD PATHAN & CO	28.06.2019	A03904	Hire of Vehicles	2,376,887
106	ABDULLAH & BROTHERS	31.03.2022	A03806	Transportation of Goods	70,725
107	ABDULLAH & BROTHERS	31.03.2022	A03806	Transportation of Goods	64,975
108	RN TRADING	05.04.2022	A03806	Transportation of Goods	86,940
109	RN TRADING	05.04.2022	A03806	Transportation of Goods	99,981
110	RN TRADING	05.04.2022	A03806	Transportation of Goods	99,981
111	RN TRADING	07.04.2022	A03806	Transportation of Goods	70,150
112	RN TRADING	20.04.2022	A03806	Transportation of Goods	49,450
113	RN TRADING	20.04.2022	A03806	Transportation of Goods	37,750
114	M/S AMIR & CO	28.04.2022	A03904	Hire of Vehicles	2,016,000
<b>Total</b>					<b>20,420,934</b>

**4.3.8 Irregular/unauthorized payment on account of printing and publication - Rs. 2,596.193 million**

**Annexure 1.9  
(Rs. in million)**

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No.</b>	<b>Amount</b>
1.	Chairman Balochistan Text Book Board	02.02.2018	1307661	150
2.		17.05.2018	1431336	150
3.		26.11.2018	1461631	300
4.		24.05.2019	1518104	220
5.		21.02.2020	1778657	520
6.		28.06.2021	1493927	455.166
7.		01.04.2022	1996767	299.133
8.		22.04.2022	1993947	83.695
9.	Kalat Printers & Publishers	22.04.2022	1993946	418.197
<b>Total</b>				<b>2,596.193</b>

**Variation:**

<b>Financial year</b>	<b>Amount</b>	<b>+ Increase/ - Decrease</b>
17-18	300	N/A
18-19	520	73%
19-20	520	0%
20-21	455.166	-12%
21-22	801.026	76%
<b>Total</b>	<b>2,596.193</b>	

**4.3.9 Irregular expenditure on account of transport repair and POL utilization - Rs. 23.337 million**

**Annexure 1.10**

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>G/L</b>	<b>Amount (Rs.)</b>
1	Dy Dir: (A&A)	22.09.2017	1325215	A13001	3,250
2	Dy Dir: (A&A)	22.09.2017	1325215	A13001	2,950
3	Dy Dir: (A&A)	04.10.2017	1181418	A13001	9,330
4	Dy Dir: (A&A)	16.10.2017	1329620	A03807	34,308
5	Dy Dir: (A&A)	04.10.2017	1181418	A03807	36,400
6	Dy Dir: (A&A)	04.10.2017	1181418	A03807	10,070
7	Dy Dir: (A&A)	04.10.2017	1181418	A03807	14,680
8	Dy Dir: (A&A)	04.10.2017	1181418	A03807	22,912
9	Dy Dir: (A&A)	04.10.2017	1181418	A03807	22,948
10	Dy Dir: (A&A)	04.10.2017	1181418	A03807	56,461
11	Dy Dir: (A&A)	04.10.2017	1181419	A03807	61,220
12	Dy Dir: (A&A)	04.10.2017	1181419	A03807	17,440
13	Dy Dir: (A&A)	04.10.2017	1181419	A03807	15,906
14	Dy Dir: (A&A)	04.10.2017	1181419	A03807	26,944
15	Dy Dir: (A&A)	04.10.2017	1181419	A03807	17,520
16	Dy Dir: (A&A)	04.10.2017	1181419	A03807	17,280
17	Dy Dir: (A&A)	04.10.2017	1181419	A03807	20,503
18	Dy Dir: (A&A)	04.10.2017	1181419	A03807	14,626
19	Dy Dir: (A&A)	04.10.2017	1181419	A13001	21,000
20	Dy Dir: (A&A)	04.10.2017	1181419	A13001	11,128
21	Dy Dir: (A&A)	04.10.2017	1181419	A13001	31,850
22	Dy Dir: (A&A)	04.10.2017	1181419	A13001	26,595
23	Dy Dir: (A&A)	04.10.2017	1181419	A13001	8,435
24	Dy Dir: (A&A)	04.10.2017	1181419	A13001	38,790
25	Dy Dir: (A&A)	04.10.2017	1181419	A13001	29,100
26	Dy Dir: (A&A)	27.10.2017	1214274	A03807	71,734
27	Dy Dir: (A&A)	27.10.2017	1214274	A03807	22,500
28	Dy Dir: (A&A)	27.10.2017	1214274	A03807	74,604
29	Dy Dir: (A&A)	27.10.2017	1214274	A03807	40,491
30	Dy Dir: (A&A)	27.10.2017	1214274	A13001	41,210
31	Dy Dir: (A&A)	27.10.2017	1214274	A13001	30,595

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
32	Dy Dir: (A&A)	27.10.2017	1214275	A03807	14,036
33	Dy Dir: (A&A)	27.10.2017	1214275	A13001	34,400
34	Dy Dir: (A&A)	27.10.2017	1214275	A13001	40,651
35	Dy Dir: (A&A)	27.10.2017	1214275	A13001	27,570
36	Dy Dir: (A&A)	27.10.2017	1214275	A13001	22,330
37	Dy Dir: (A&A)	27.10.2017	1214275	A13001	53,500
38	Dy Dir: (A&A)	16.11.2017	1328521	A03807	22,437
39	Dy Dir: (A&A)	15.11.2017	1327976	A03807	10,385
40	Dy Dir: (A&A)	16.11.2017	1328521	A03807	36,704
41	Dy Dir: (A&A)	15.11.2017	1327976	A13001	5,990
42	Dy Dir: (A&A)	16.11.2017	1328521	A13001	29,650
43	Dy Dir: (A&A)	16.11.2017	1328521	A03807	35,800
44	Dy Dir: (A&A)	15.11.2017	1327976	A13001	7,700
45	Dy Dir: (A&A)	16.11.2017	1328521	A03807	12,510
46	Dy Dir: (A&A)	15.11.2017	1327976	A13001	8,780
47	Dy Dir: (A&A)	16.11.2017	1328521	A13001	31,000
48	Dy Dir: (A&A)	16.11.2017	1328521	A13001	38,100
49	Dy Dir: (A&A)	16.11.2017	1328521	A03807	43,600
50	Dy Dir: (A&A)	15.11.2017	1327976	A13001	5,800
51	Sheikh Brothers &	25.01.2018	1269771	A13001	48,890
52	Sheikh Brothers &	25.01.2018	1269771	A13001	49,980
53	Sheikh Brothers &	25.01.2018	1307173	A13001	57,900
54	Sheikh Brothers &	25.01.2018	1307173	A13001	44,900
55	Sheikh Brothers &	25.01.2018	1307173	A13001	72,100
56	Sheikh Brothers &	25.01.2018	1307173	A13001	66,900
57	Sheikh Brothers &	25.01.2018	1307173	A13001	45,550
58	Sheikh Brothers &	25.01.2018	1307173	A13001	12,650

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
59	Divisional Director	25.01.2018	1307172	A13001	19,170
60	Dy Dir: (A&A)	30.01.2018	1307454	A03807	6,391
61	Dy Dir: (A&A)	30.01.2018	1307454	A03807	9,156
62	Dy Dir: (A&A)	30.01.2018	1307454	A03807	17,232
63	Dy Dir: (A&A)	30.01.2018	1307454	A03807	53,592
64	Dy Dir: (A&A)	30.01.2018	1307454	A03807	19,676
65	Dy Dir: (A&A)	30.01.2018	1307454	A03807	23,650
66	M/S Sajjad Filling Station	13.02.2018	1263748	A03807	92,616
67	M/S Sajjad Filling Station	13.02.2018	1263745	A03807	57,266
68	Dy Dir: (A&A)	13.02.2018	1263713	A03807	15,320
69	Dy Dir: (A&A)	16.02.2018	1264201	A03807	20,371
70	Dy Dir: (A&A)	13.02.2018	1263713	A03807	27,178
71	Dy Dir: (A&A)	16.02.2018	1264201	A03807	16,280
72	Dy Dir: (A&A)	16.02.2018	1264201	A03807	9,058
73	Dy Dir: (A&A)	16.02.2018	1264201	A03807	24,890
74	Dy Dir: (A&A)	16.02.2018	1264201	A03807	30,520
75	Dy Dir: (A&A)	16.02.2018	1264201	A03807	17,473
76	Dy Dir: (A&A)	16.02.2018	1264201	A03807	41,087
77	Dy Dir: (A&A)	13.02.2018	1263744	A03807	9,150
78	Dy Dir: (A&A)	13.02.2018	1263744	A03807	34,450
79	Dy Dir: (A&A)	13.02.2018	1263744	A13001	24,000
80	Dy Dir: (A&A)	13.02.2018	1263713	A13001	16,140
81	Dy Dir: (A&A)	13.02.2018	1263713	A13001	14,500
82	Dy Dir: (A&A)	13.02.2018	1263713	A13001	16,400
83	Dy Dir: (A&A)	13.02.2018	1263713	A13001	5,700
84	Sheikh & Brothers	16.02.2018	1264203	A13001	68,000
85	Sheikh & Brothers	16.02.2018	1264203	A13001	70,000
86	M/S Sajjad Filling Station	19.03.2018	1305567	A03807	16,371

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
87	M/S Sajjad Filling Station	19.03.2018	1305567	A03807	95,685
88	M/S Sajjad Filling Station	19.03.2018	1305567	A03807	91,900
89	Dy Dir: (A&A)	26.03.2018	1305938	A03807	26,312
90	Dy Dir: (A&A)	21.03.2018	1305730	A03807	25,234
91	Dy Dir: (A&A)	26.03.2018	1305939	A03807	26,313
92	M/S Sajjad Filling Station	18.04.2018	1309962	A03807	19,890
93	M/S Sajjad Filling Station	18.04.2018	1309962	A03807	80,704
94	M/S Sajjad Filling Station	18.04.2018	1309962	A03807	67,207
95	M/S Sajjad Filling Station	18.04.2018	1309962	A03807	91,513
96	M/S Sajjad Filling Station	18.04.2018	1309962	A03807	85,348
97	Dy Dir: (A&A)	27.04.2018	1359771	A03807	49,914
98	M/S Sajjad Filling Station	17.05.2018	1431356	A03807	98,990
99	M/S Sajjad Filling Station	17.05.2018	1431356	A03807	80,770
100	M/S Sajjad Filling Station	17.05.2018	1431356	A03807	55,444
101	M/S Sajjad Filling Station	17.05.2018	1431356	A03807	19,065
102	M/S Sajjad Filling Station	17.05.2018	1431356	A03807	83,848
103	Dy Dir: (A&A)	18.05.2018	1431423	A13001	25,300
104	Dy Dir: (A&A)	18.05.2018	1431423	A13001	31,550
105	Dy Dir: (A&A)	18.05.2018	1431423	A03807	29,367
106	Sheikh & Brothers	31.05.2018	1432952	A13001	84,700
107	Sheikh & Brothers	28.05.2018	1432439	A13001	82,680

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
108	Sheikh Brothers &	28.05.2018	1432439	A13001	98,900
109	Sheikh Brothers &	28.05.2018	1432440	A13001	49,800
110	Sheikh Brothers &	28.05.2018	1432439	A13001	59,450
111	Sheikh Brothers &	28.05.2018	1432439	A13001	99,990
112	M/S Sajjad Filling Station	31.05.2018	1432930	A03807	96,574
113	M/S Sajjad Filling Station	31.05.2018	1432930	A03807	90,485
114	M/S Sajjad Filling Station	31.05.2018	1432930	A03807	84,534
115	M/S Sajjad Filling Station	31.05.2018	1432930	A03807	53,139
116	Sheikh Brothers &	01.06.2018	1433074	A13001	25,000
117	Sheikh Brothers &	01.06.2018	1433074	A13001	25,000
118	Sheikh Brothers &	01.06.2018	1433074	A13001	25,000
119	Sheikh Brothers &	01.06.2018	1433074	A13001	28,000
120	Sheikh Brothers &	01.06.2018	1433074	A13001	28,000
121	Sheikh Brothers &	01.06.2018	1433074	A13001	24,000
122	Sheikh Brothers &	01.06.2018	1433074	A13001	44,000
123	Dy Dir: (A&A)	07.06.2018	1433544	A13001	17,050
124	Dy Dir: (A&A)	07.06.2018	1433544	A03807	39,595
125	Dy Dir: (A&A)	07.06.2018	1433544	A03807	29,650
126	Dy Dir: (A&A)	07.06.2018	1433544	A03807	38,265
127	Sheikh Brothers &	08.06.2018	1433666	A13001	35,400

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
128	Sheikh Brothers &	08.06.2018	1433666	A13001	41,860
129	Sheikh Brothers &	08.06.2018	1433666	A13001	45,850
130	Sheikh Brothers &	08.06.2018	1433666	A13001	40,480
131	Sheikh Brothers &	08.06.2018	1433666	A13001	37,100
132	Sheikh Brothers &	08.06.2018	1433720	A13001	43,980
133	Sheikh Brothers &	29.06.2018	1439264	A13001	69,700
134	Sheikh Brothers &	29.06.2018	1439265	A13001	61,300
135	Sheikh Brothers &	29.06.2018	1439264	A13001	71,280
136	Sheikh Brothers &	29.06.2018	1439265	A13001	80,250
137	Sheikh Brothers &	29.06.2018	1439265	A13001	75,610
138	Sheikh Brothers &	29.06.2018	1439269	A13001	41,860
139	Sheikh Brothers &	29.06.2018	1439265	A13001	35,450
140	Sheikh Brothers &	29.06.2018	1439264	A13001	50,300
141	Sheikh Brothers &	29.06.2018	1436762	A13001	26,890
142	Dy Dir: (A&A)	29.06.2018	1436880	A13001	33,700
143	Sheikh Brothers &	29.06.2018	1436949	A13001	99,750
144	Najam Enterprises	30.06.2018	1437630	A13001	168,100
145	Najam Enterprises	30.06.2018	1437630	A13001	216,000
146	Najam Enterprises	30.06.2018	1437630	A13001	194,000



S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
147	Najam Enterprises	30.06.2018	1437630	A13001	149,300
148	Najam Enterprises	30.06.2018	1437630	A13001	204,000
149	Najam Enterprises	30.06.2018	1437630	A13001	140,500
150	Najam Enterprises	30.06.2018	1437630	A13001	163,350
151	Najam Enterprises	30.06.2018	1437630	A13001	162,900
152	M/S Sajjad Filling Station	30.06.2018	1438681	A03807	24,500
153	Najam Enterprises	30.06.2018	1437599	A13001	170,186
154	M/S Sajjad Filling Station	31.08.2018	1427693	A03807	78,093
155	M/S Sajjad Filling Station	31.08.2018	1427785	A03807	39,918
156	M/S Sajjad Filling Station	31.08.2018	1427693	A03807	98,551
157	M/S Sajjad Filling Station	31.08.2018	1427693	A03807	74,110
158	M/S Sajjad Filling Station	31.08.2018	1427694	A03807	244,477
159	M/S Sajjad Filling Station	13.09.2018	1428561	A03807	396,919
160	Quetta Petroleum Service	29.10.2018	1424805	A03807	30,060
161	Quetta Petroleum Service	20.12.2018	1463411	A03807	32,503
162	Sheikh Brothers &	15.01.2019	1465118	A13001	80,250
163	Sheikh Brothers &	15.01.2019	1465119	A13001	32,500

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
164	Sheikh Brothers &	15.01.2019	1465118	A13001	100,000
165	Sheikh Brothers &	15.01.2019	1465119	A13001	70,600
166	Sheikh Brothers &	15.01.2019	1465118	A13001	75,610
167	Sheikh Brothers &	15.01.2019	1465118	A13001	69,700
168	Quetta Petroleum Service	06.02.2019	1467124	A03807	91,570
169	M/S Sajjad Filling Station	06.02.2019	1467122	A03807	317,130
170	M/S Sajjad Filling Station	06.02.2019	1467123	A03807	301,239
171	M/S Sajjad Filling Station	13.02.2019	1547898	A03807	219,109
172	Sheikh Brothers &	13.02.2019	1547900	A13001	75,000
173	Sheikh Brothers &	13.02.2019	1547900	A13001	60,372
174	Quetta Petroleum Service	13.02.2019	1547899	A03807	67,600
175	Sheikh Brothers &	14.03.2019	1550335	A13001	74,250
176	Sheikh Brothers &	14.03.2019	1550335	A13001	36,000
177	Sheikh Brothers &	14.03.2019	1550335	A13001	36,773
178	Sheikh Brothers &	28.03.2019	1551628	A13001	27,300
179	Akhtar Brothers	28.03.2019	1551630	A13001	39,300
180	Sheikh Brothers &	01.04.2019	1551833	A13001	48,645

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
181	Sheikh Brothers &	22.04.2019	1553873	A13001	23,115
182	Sheikh Brothers &	06.05.2019	1510038	A13001	27,000
183	Sheikh Brothers &	06.05.2019	1510038	A13001	25,162
184	Sheikh Brothers &	06.05.2019	1510038	A13001	23,000
185	Sheikh Brothers &	06.05.2019	1510038	A13001	28,170
186	Sheikh Brothers &	06.05.2019	1510038	A13001	25,277
187	Sheikh Brothers &	06.05.2019	1510038	A13001	22,885
188	Sheikh Brothers &	06.05.2019	1510038	A13001	62,560
189	Sheikh Brothers &	11.06.2019	1512330	A13001	58,650
190	M/S Sajjad Filling Station	19.06.2019	1513492	A03807	158,536
191	Sheikh Brothers &	19.06.2019	1513495	A13001	50,000
192	Sheikh Brothers &	25.06.2019	1514873	A13001	27,881
193	M/S Kurd Filling Station	20.09.2019	1476946	A03807	61,359
194	M/S Kurd Filling Station	20.09.2019	1476946	A03807	50,644
195	Star Standred Traders	19.09.2019	1476836	A13001	75,530
196	M.I.Group	19.09.2019	1476837	A13001	94,000
197	M.I.Group	19.09.2019	1476837	A13001	92,300
198	M.I.Group	19.09.2019	1476837	A13001	93,200
199	M.I.Group	19.09.2019	1476837	A13001	92,000
200	Star Standred Traders	21.10.2019	1481614	A13001	65,000

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
201	Star Standred Traders	21.10.2019	1481614	A13001	95,000
202	M/S Shah Petrol Station	05.11.2019	1484148	A03807	180,858
203	M/S Shah Petrol Station	05.11.2019	1484148	A03807	310,001
204	M/S Shah Petrol Station	05.11.2019	1484148	A03807	348,178
205	M.I.Group	06.11.2019	1484336	A13001	26,300
206	M/S Shah Petrol Station	31.01.2020	1502001	A03807	260,723
207	Dy Dir: (A&A)	14.02.2020	1777701	A03807	41,116
208	M.I.Group	24.02.2020	1778779	A13001	21,600
209	Sheikh & Brothers	24.02.2020	1778778	A13001	25,000
210	Changan Niaz Motors	01.04.2020	1780480	A13001	12,269
211	Changan Niaz Motors	01.04.2020	1780480	A13001	10,807
212	Changan Niaz Motors	01.04.2020	1780480	A13001	10,514
213	Changan Niaz Motors	01.04.2020	1780480	A13001	19,582
214	Changan Niaz Motors	01.04.2020	1780480	A13001	12,269
215	Changan Niaz Motors	01.04.2020	1780480	A13001	700
216	Changan Niaz Motors	01.04.2020	1780480	A13001	21,016
217	Changan Niaz Motors	01.04.2020	1780480	A13001	12,269
218	Changan Niaz Motors	01.04.2020	1780480	A13001	121,014
219	Changan Niaz Motors	01.04.2020	1780480	A13001	106,470
220	Changan Niaz Motors	01.04.2020	1780480	A13001	12,561

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
221	Changan Niaz Motors	01.04.2020	1780480	A13001	104,000
222	M.I.Group	03.04.2020	1504962	A13001	80,000
223	M.I.Group	06.04.2020	1779574	A13001	25,284
224	Quetta Petroleum Service	23.04.2020	1780886	A03807	49,750
225	M/S Shah Petrol Station	15.05.2020	1534503	A03807	70,499
226	M/S Shah Petrol Station	15.05.2020	1534503	A03807	176,776
227	M/S Shah Petrol Station	15.05.2020	1534502	A03807	166,152
228	M/S Shah Petrol Station	15.05.2020	1534503	A03807	227,326
229	M/S Shah Petrol Station	15.05.2020	1534502	A03807	178,946
230	M.I.Group	12.06.2020	1532734	A13001	52,250
231	Sheikh & Brothers	11.06.2020	1532512	A13001	40,750
232	M/S Shah Petrol Station	11.06.2020	1532536	A03807	212,330
233	M/S Shah Petrol Station	11.06.2020	1532536	A03807	67,945
234	M/S Shah Petrol Station	29.06.2020	1590359	A03807	7,397
235	M/S Popalzai Petroleum	06.10.2020	1595756	A03807	34,071
236	M/S Popalzai Petroleum	06.10.2020	1595756	A03807	124,063
237	Miqdad And Brothers	06.10.2020	1595758	A13001	70,000
238	Miqdad And Brothers	06.10.2020	1595758	A13001	70,000
239	Miqdad And Brothers	06.10.2020	1595758	A13001	18,000

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
240	M/S Shah Petrol Station	12.10.2020	1592943	A03807	120,107
241	M/S Shah Petrol Station	12.10.2020	1592943	A03807	188,035
242	M/S Shah Petrol Station	12.10.2020	1592943	A03807	139,731
243	Farhat Traders	22.10.2020	1597424	A13001	130,000
244	Farhat Traders	22.10.2020	1597424	A13001	66,500
245	Miqdad And Brothers	29.10.2020	1672751	A13001	65,000
246	Miqdad And Brothers	29.10.2020	1672751	A13001	65,000
247	Farhat Traders	25.11.2020	1673968	A13001	74,750
248	Farhat Traders	25.11.2020	1673968	A13001	71,500
249	Farhat Traders	25.11.2020	1673981	A13001	17,250
250	Farhat Traders	25.11.2020	1673981	A13001	61,200
251	M/S Shah Petrol Station	11.12.2020	1674414	A03807	247,803
252	Farhat Traders	04.02.2021	1681380	A13001	36,700
253	Farhat Traders	04.02.2021	1681380	A13001	27,500
254	Farhat Traders	04.02.2021	1681380	A13001	31,300
255	Farhat Traders	04.02.2021	1681380	A13001	27,400
256	Farhat Traders	04.02.2021	1681380	A13001	42,600
257	M/S Shah Petrol Station	16.02.2021	1683089	A03807	99,945
258	M/S Shah Petrol Station	16.02.2021	1683089	A03807	76,807
259	M/S Shah Petrol Station	16.02.2021	1681608	A03807	71,761
260	M/S Shah Petrol Station	26.03.2021	1948794	A03807	98,721
261	M/S Shah Petrol Station	26.03.2021	1948794	A03807	41,749
262	M/S Shah Petrol Station	26.03.2021	1948794	A03807	87,930

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
263	M/S Shah Petrol Station	26.03.2021	1948794	A03807	97,939
264	M/S Shah Petrol Station	26.03.2021	1948794	A03807	88,553
265	M/S Shah Petrol Station	26.03.2021	1948794	A03807	93,200
266	M/S Shah Petrol Station	26.03.2021	1948794	A03807	99,095
267	Farhat Traders	09.04.2021	1949555	A13001	37,650
268	Farhat Traders	09.04.2021	1949555	A13001	29,450
269	Farhat Traders	09.04.2021	1949555	A13001	35,000
270	Farhat Traders	09.04.2021	1949555	A13001	36,850
271	Farhat Traders	09.04.2021	1949555	A13001	37,500
272	Farhat Traders	09.04.2021	1949555	A13001	37,900
273	Farhat Traders	09.04.2021	1949555	A13001	31,900
274	Farhat Traders	09.04.2021	1949555	A13001	23,000
275	Farhat Traders	09.04.2021	1949555	A13001	8,300
276	Farhat Traders	09.04.2021	1949555	A13001	43,200
277	Farhat Traders	09.04.2021	1949555	A13001	41,800
278	Farhat Traders	09.04.2021	1949555	A13001	46,300
279	Farhat Traders	09.04.2021	1949555	A13001	24,350
280	Miqdad And Brothers	04.05.2021	1785476	A13001	58,000
281	Miqdad And Brothers	04.05.2021	1785476	A13001	31,000
282	New National Business	04.05.2021	1785490	A13001	44,420
283	Miqdad And Brothers	05.05.2021	1785511	A13001	15,680
284	M/S Shah Petrol Station	05.05.2021	1785549	A03807	93,212
285	M/S Shah Petrol Station	05.05.2021	1785537	A03807	92,410
286	M/S Shah Petrol Station	05.05.2021	1785537	A03807	95,313

S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
287	M/S Shah Petrol Station	03.06.2021	1787052	A03807	98,609
288	M/S Shah Petrol Station	04.06.2021	1787164	A03807	98,772
289	M/S Shah Petrol Station	28.06.2021	1494527	A03807	46,635
290	M/S Shah Petrol Station	28.06.2021	1494527	A03807	81,286
291	M/S Shah Petrol Station	30.06.2021	1494964	A03807	84,008
292	M/S Shah Petrol Station	13.07.2021	1494199	A03807	129,594
293	M/S Shah Petrol Station	13.07.2021	1494199	A03807	104,059
294	M/S Shah Petrol Station	13.07.2021	1494204	A03807	76,186
295	M/S Shah Petrol Station	13.07.2021	1494199	A03807	99,141
296	M/S Shah Petrol Station	13.07.2021	1494199	A03807	92,330
297	M/S Shah Petrol Station	14.07.2021	1494249	A03807	99,820
298	Abdullah & Brothers	04.11.2021	1797406	A13001	60,030
299	Abdullah & Brothers	04.11.2021	1797406	A13001	59,915
300	Abdullah & Brothers	04.11.2021	1797406	A13001	30,015
301	RN Trading Company	05.11.2021	1797419	A13001	29,440
302	Abdullah & Brothers	04.11.2021	1797406	A13001	74,980
303	RN Trading Company	04.11.2021	1797407	A13001	30,073
304	RN Trading Company	04.11.2021	1797408	A13001	50,543



S. No.	Vendor Name	Date	Cheque No	G/L	Amount (Rs.)
305	RN Trading Company	05.11.2021	1797444	A13001	26,910
306	RN Trading Company	05.11.2021	1797444	A13001	25,185
307	Abdullah & Brothers	05.11.2021	1797448	A13001	28,014
308	Abdullah & Brothers	05.11.2021	1797448	A13001	12,075
309	Mahrosh Trading Company	05.11.2021	1797443	A13001	95,029
310	Mahrosh Trading Company	10.11.2021	2045124	A13001	82,528
311	Mahrosh Trading Company	10.11.2021	2045124	A13001	93,199
312	M/S Shah Petrol Station	23.02.2022	2038889	A03807	357,823
313	M/S Shah Petrol Station	23.02.2022	2038885	A03807	358,680
314	M/S Shah Petrol Station	23.02.2022	2038885	A03807	427,705
315	M/S Shah Petrol Station	01.04.2022	1988067	A03807	230,034
316	RN Trading Company	30.03.2022	1991829	A13001	67,620
317	RN Trading Company	30.03.2022	1991829	A13001	91,379
318	RN Trading Company	05.04.2022	1988152	A13001	85,000
319	RN Trading Company	31.03.2022	1991923	A13001	78,200
320	RN Trading Company	31.03.2022	1991923	A13001	93,001
321	RN Trading Company	01.04.2022	1988066	A13001	85,000

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>G/L</b>	<b>Amount (Rs.)</b>
322	RN Trading Company	31.03.2022	1991923	A13001	75,000
323	RN Trading Company	31.03.2022	1991923	A13001	80,648
324	RN Trading Company	31.03.2022	1991923	A13001	99,999
325	RN Trading Company	07.04.2022	1988365	A13001	17,998
326	RN Trading Company	07.04.2022	1988365	A13001	25,530
327	RN Trading Company	04.06.2022	2066192	A13001	25,261
328	RN Trading Company	04.06.2022	2066192	A13001	99,993
329	RN Trading Company	04.06.2022	2066192	A13001	20,010
330	RN Trading Company	04.06.2022	2066192	A13001	67,620
331	RN Trading Company	04.06.2022	2066192	A13001	74,000
332	RN Trading Company	04.06.2022	2066192	A13001	17,988
333	M/S Shah Petrol Station	06.06.2022	2066362	A03807	376,140
334	RN Trading Company	06.06.2022	2066361	A13001	70,000
335	RN Trading Company	06.06.2022	2066364	A13001	79,994
336	M/S Shah Petrol Station	06.06.2022	2066362	A03807	277,510
337	M/S Shah Petrol Station	13.06.2022	2063206	A03807	370,000
338	RN Trading Company	22.06.2022	2061796	A13001	93,000
339	RN Trading Company	22.06.2022	2061796	A13001	62,330

<b>S. No.</b>	<b>Vendor Name</b>	<b>Date</b>	<b>Cheque No</b>	<b>G/L</b>	<b>Amount (Rs.)</b>
340	RN Trading Company	22.06.2022	2061796	A13001	92,493
<b>Total</b>					<b>23,337,269</b>