

**SPECIAL AUDIT REPORT
ON THE ACCOUNTS OF
SOCIAL WELFARE AND SPECIAL EDUCATION
DEPARTMENT,
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 audit 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 Social Welfare and Special Education Department, Balochistan Quetta was carried out accordingly.

The Directorate General of Audit, Balochistan conducted Special Audit of the Social Welfare and Special Education Department, Balochistan for the period of 2017-18 to 2021-22 with a view to report 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

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ABBREVIATIONS AND ACRONYMS

AG	Accountant General
APPM	Accounting Policies and Procedures Manual
BPPRA	Balochistan Public Procurement Regulatory Authority
BPPRs	Balochistan Public Procurement Rules
BRA	Balochistan Revenue Authority
BSTS	Balochistan Sales Tax on Services
DAC	Departmental Accounts Committee
DAO	District Accounts Office
DD	Deputy Director
DDO	Drawing and Disbursing Officer
DG	Director General
FD	Finance Department
GFR	General Financial Rule(s)
GoB/GOB	Government of Balochistan
KCDC	Kaddar Craft Development Centre
M/s	Messer/Messer's
PAO	Principal Accounting Officer
PC-I	Planning Commission (Pro forma I)
Pvt.	Private
PWDs	Persons with Disabilities
NGO	Non-Governmental Organization

EXECUTIVE SUMMARY

The Directorate General of Audit Balochistan conducted Special Audit on the accounts of Social Welfare and Special Education Department, Balochistan 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.

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

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

Audit Findings:

The key Audit findings are as follows:

- Non-rendering of vouched accounts - Rs. 500 million
- Non production of record - Rs. 773.017
- Irregular advance payment for skill development program - Rs. 747.500 million
- Non-deduction of government taxes / duties - Rs. 125.227 million
- Irregular payment of mobilization advance - Rs. 227.25 million
- Less purchase of items than required quantity - Rs. 76.432 million
- Irregular expenditure without renewal/extension of contract agreement - Rs. 247.500 million
- Irregular procurement on account of wheel chairs, tri-cycles, hearing aids - Rs.14.980 million
- Procurement without need assessment - Rs. 91.087 million

- Irregular expenditure on account of trainings - Rs. 66.485 million

Recommendations

Audit recommends that:

- The detailed vouched accounts of the expenditure and other pointed out record in the report be provided to Audit for verification.
- All inquiries pointed out in the report be conducted and disciplinary action be taken against the officials at fault.
- The necessary taxes be recovered from the concerned contractors at the earliest.
- Excess payment of mobilization advance be justified.
- Financial rules with respect to tender process be followed in true spirit.
- Contract agreement renewals should be furnished to Audit for verification.
- Need assessment be carried out in order to facilitate handicapped persons in true spirit.
- Appropriate delivery and utilization of said equipment be ensured in order to achieve the purpose of facilitating disabled, poor and deserving persons.
- Transparent monitoring be ensured by having a sufficient number of team members for vigilant oversight.

1. INTRODUCTION

Social Welfare and Special Education Department was established in 1962. Since its establishment it has been rendering / providing multiple services under the administrative control of the Secretary, Social Welfare Department to vulnerable segments of the society at the provincial level, including women, children, elders, PWDs, trans-gender persons and other vulnerable groups in the context of non-formal education, skill development trainings, registration of NGOs, registration of persons with disabilities, provision of assistive devices to PWDs, provision of social services to the deserving persons, provision of medical services in Divisional Headquarter Hospitals and major Hospitals of province, detoxification and rehabilitative services to the drug addicts, shelter services to women and children. Special education, protection and promotion of human rights, special support program. Provision of medical aid/financial aid in seven major life threatening diseases through Balochistan Awami Endowment Funds.

The details of Budget and expenditure are given below:

(Rs. in million)

S. No.	Name of Office	Year	Budget	Expenditure
1.	Director General, Social Welfare, Balochistan:	2017-18	11.920	11.920
		2018-19	11.920	10.677
		2019-20	272.920	272.914
		2020-21	337.120	126.790
		2021-22	286.920	283.908
Subtotal			920.800	706.209
2.	Principal/Director, Balochistan Disable Persons Complex for Special Education, Quetta	2017-18	13.265	13.055
		2018-19	2.564	2.154
		2019-20	13.333	11.410
		2020-21	6.800	6.604
		2021-22	10.800	10.777
Subtotal			46.762	44

S. No.	Name of Office	Year	Budget	Expenditure
3.	Rehabilitation Center for Drugs Addicts, Kech at Turbat. (Established in 2021)	2020 -21	10	9.973
4.	Rehabilitation Center for Drugs Addicts, Panjgur (Established in 2021)	2020-21	10	0
Grand total			987.562	760.182

2. AUDIT OBJECTIVES

The audit objectives were to check whether:

- Development expenditures were made in line with the grant objectives.
- The assets procured were as per need and further distributed accordingly.
- The expenditure of Grant for hunarmand program (Skill Development), mustehqeen zakat, handicapped persons, sewing machines, tri-motor cycles, wheelchairs and other miscellaneous items were spent in line with the laid down Rules and Procedures.
- The procurement of Rashaan / Feeding Charges to Rehabilitation Centers were made by following the relevant rules.
- The unspent grants were deposited in the Government treasury.
- 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 DG, Social Welfare and Special education department, GoB, for the period 2017-22.

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-rendering of vouched accounts - Rs. 500 million

According to Para 308 of FTR Vol-I, “Advance drawl on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan”.

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an amount of Rs. 500 million was paid to M/s KCDC Textile and Vocational Institute (Pvt.) Limited through abstract contingent bills during the financial years 2019-20 and 2020-21 for Skill development under Hunermand program, Balochistan. However, neither vouched accounts nor detailed expenditures were submitted to the Accountant General Office, nor provided to Audit for verification, in violation of the mentioned rule, as detailed below:

(Rs. in million)

S. No.	Name of firm	Description	Batch No.	Cheque No. and Date	Amount
		2019-20			
1.	M/s KCDC Textile and Vocational Institute (Pvt) Ltd.	Mobilization Advance: Payment through Abstract	1st Batch	1779027/ 26.02.2020	101.250

S. No.	Name of firm	Description	Batch No.	Cheque No. and Date	Amount
		Contingent Bill			
2.	M/s KCDC and Vocational Institute (Pvt) Limited	Payment through Abstract Contingent Bill Execution cost	1st Batch	1530551/ 17.06.2020	148.750
Total:					250
2020-21					
3.	M/s KCDC and Vocational Institute (Pvt) Limited	Mobilization or Execution: Payment through Abstract Contingent Bill	2nd Batch	1790912/ 06.05.2021	123.750
4.	M/s KCDC and Vocational Institute (Pvt) Limited	Payment through Abstract Contingent Bill Execution cost	2nd Batch	1794080/ 23.06.2021	126.250
Total:					250
Grand Total					500

Non-submission of vouched accounts occurred due to weak internal and financial controls.

In the absence of vouched accounts, the utilization could not be ascertained and proper utilization remained unverified.

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

In the DAC meeting held on August 17, 2023, the management informed that all necessary documents and invoices were provided by the KCDC and were available for Audit scrutiny. Audit highlighted that the invoices of the

previous bills should have been checked before entertaining the next bills. DAC instructed the management to share all relevant records: vouched accounts, fund disbursement criteria, methods employed for selection of students and training centers, monitoring and evaluation reports, and project outcomes with the Audit.

Audit recommends that the detailed vouched accounts of the expenditure be provided to Audit for verification.

4.1.2 Non-production of record - Rs. 773.017 million

According to Section 14 (2) Auditor General's (Functions, Powers and Terms and Conditions of Services) Ordinance, 2001. And according to GFR 11, Vol.-I, "Each head of the 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 DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an expenditure of Rs. 773.017 million was incurred under different heads of account of various DDOs during the period under audit but the local office failed to provide the related record to audit for verification despite repeated requests, as detailed in Annexure 1.1.

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

In the absence of necessary record, Audit could not opine on the authenticity of the expenditure.

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

In the DAC meeting held on August 17, 2023, the management agreed to the stance of Audit and ensured provision of record to Audit. The DAC

directed the management that the relevant record be provided to Audit within 3 working days, failing which disciplinary action would be taken against the person(s) responsible.

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

Audit recommends that disciplinary action be taken against the officials at fault and the necessary record be provided to Audit at the earliest for verification.

4.1.3 Irregular retention of money - Rs. 101.250 million

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

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an amount of Rs. 101.250 million was paid as (Mobilization advance) to M/s KCDC Textile and Vocational Institute (Pvt.) Limited through cheque No. 1779027 dated 26.02.2020 for conducting trainings in various districts for skill development in different trades under Hunermand programe, Balochistan during the financial year 2019-20, as detailed below:

(Rs. in million)

S. No.	Name of firm	Description	Cheque No. and Date	Amount
1.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Payment made through Abstract Contingent Bill	1779027/ 26.02.2020	101.250

Expenditure was held irregular because a huge amount was transferred in KCDC Bank Account No. 1161386971007821, MCB Multan on February 26, 2020, but the same amount was retained in the bank for almost 4 months as training programs were started in the month of July, 2020 and first invoice for 575 trainees (1st Batch) for the period of 1st July, 2020 to 31 July, 2020 was submitted by KCDC vide invoice No. 01 on 31.07.2020 for an amount of Rs. 7.762 million. The detail of utilization of remaining amount was not produced to Audit despite repeated reminders. Moreover, necessary details pertaining to the trainings were neither found available on record nor produced to Audit.

The irregularity occurred due to weak internal controls.

Retention of public money in the bank account was irregular/unjustified.

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

In the DAC meeting held on August 17, 2023, the management informed that the payment was made in advance on the demand of the service provider, but due to the Covid pandemic the activities were postponed for 5 months resulting in retention of money. Audit highlighted the clause 6 of the contract agreement according to which the department shall pay the KCDC on monthly basis upon receipt of list of trainees. The DAC directed the management to initiate disciplinary proceedings against the officers who violated the conditions of agreement, provision of type of bank account maintained by KCDC and record of all disbursements to Audit.

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

Audit recommends initiating disciplinary proceedings against the officials who violated the conditions of the agreement.

4.1.4 Irregular payments in the absence of cash book - Rs. 97.500 million

According to Clause 8 (Obligations of the M/s KCDC Textile and Vocational Institute) sub-clause k (Record keeping) "The KCDC Textile and Vocational Institute shall retain and maintain all record related to the agreement during the life of the agreement and one (1) year after the expiry of this agreement". According to Rules-77 of Treasury Rules Vol-I, "Every officer receiving money on behalf of Government should maintain a cash book on Form-TR-4. All monetary transaction should be entered in the cash book daily showing date of disbursement, and the DDO at the end of each month should record over his signature with date as token of accounts posting of financial transaction and it should be reconciled by the Divisional Accounts Officer".

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that M/s KCDC Textile and Vocational Institute submitted various invoices for an amount of Rs. 97.500 million on account of conducting trainings in multiple trades in various districts of Balochistan during the financial year 2020-21. Expenditure was held irregular due to the reason that the cash book was not maintained and produced to audit for verification. The detail is as under:

(Rs. in million)

S. No.	Invoices received from	No. Trainees and Trades	Month/year	District	Amount
(2020-21 - 2nd Batch)					
1.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	2500 Trainers for Various Trades	15.12.2021 to 15.01.2021	Various Districts	7.500
2.		2500 Trainers for various trades	15.01.2022 to 15.02.2022	Various Districts	7.500
3.		2500 Trainers for various trades	15.11.2021 to 15.12.2021	Various Districts	7.500
4.		2500 Trainers for various trades	15.02.2022 to 15.03.2022	Various Districts	7.500
5.		2500 Trainers for various trades	15.02.2022 to 15.03.2022	Various Districts	33.750

S. No.	Invoices received from	No. Trainees and Trades	Month/year	District	Amount
6.		2500 Trainees for various trades	15.01.2022 to 15.02.2022	Various Districts	33.750
Total					97.500

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

In the absence of cashbook, the authenticity of the payments remained unaudited / unverified.

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

In the DAC meeting held on August 17, 2023, the management informed that the cashbook of KCDC was different than that of the government departments. Further, the entries of the invoices were present in the cashbook of the department. Audit highlighted that since the expenditure was incurred by the social welfare department the cashbook should also be maintained by them. The DAC directed the management that the relevant record be provided to Audit within 3 working days, failing which disciplinary action would be taken against the person(s) responsible.

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

Audit strongly recommends adherence to the Financial Management Rules to ensure both transparency and accountability.

4.1.5 Irregular payments through DDO - Rs. 1.090 million

According to Clause 4.2.9.9, of APPM, “Cheque payments should be released to the payee or personally collected by the payee or his authorized agent.”

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that cheques for an amount of Rs. 1.090 million were prepared in favor of various DDOs instead of direct payment to the respective vendors. Moreover, acknowledgements against the paid amount was not available in local office, as detailed below:

(Rs. in million)

S. No	Cheques in favor of	Cheque No. & Date	Particulars	Amount
2017-18				
1.	Deputy Director, Social Welfare Officer, Quetta	1432027/ 24.05.2018	Not Known	0.168
2.	Deputy Director, Social Welfare Officer, Quetta	1432015/ 24.05.2018	Various payments	0.167
2018-19				
3.	Deputy Director, Social Welfare Officer, Quetta	1519508/ 11.06.2019	Various payments	0.168
4.	Deputy Director, Social Welfare Officer, Quetta	1519490/ 11.06.2019	Various payments	0.167
2020-21				
5.	Deputy Director, Social Welfare Officer.	1793074/ 14.06.2021	Various payments	0.420
Total				1.090

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

Payment in the name DDO instead of payees' was irregular.

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

In the DAC meeting held on August 17, 2023, the management informed that the petty payments are made to all the districts of Balochistan. The amount was negligible due to which payments were made in cash instead of accounts of the payees'. Audit highly discouraged the practice of DDO payments and highlighted that the payments be made directly to the payees through their accounts. The DAC directed the management to provide the acknowledgement receipts of the payees, detail of deduction of all due taxes to Audit for verification. It was further directed that DDO payment be stopped forthwith.

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

Audit recommends for abiding by the relevant rules of APPM. Moreover, the relevant record be provided to Audit for scrutiny.

4.1.6 Missing record of hearing aid

According to GFR 17, Vol.-I, "The officers of Department are required to provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition" read with Section 14 (2) Auditor General's (Functions, Powers and Terms and Conditions of Services) Ordinance, 2001.

Special Audit of DG, Social Welfare and Special Education Department, Balochistan, for the financial years 2017-22, revealed that the Principal/Director of Balochistan Disabled Persons Complex for Special Education, Quetta, requested digital Hearing Aids from DG Social Welfare and Special Education on January 10, 2018, during the financial year 2017-18. Subsequently, DG Social Welfare and Special Education issued 78 units of Hearing Aids to the local office on June 5, 2018, as per their official communication No. DGSW 2 (61)/2017/ (Dev:)/6357. The local office acknowledged receipt of the Hearing Aids on the same day, June 5, 2018. However, during the audit, it was observed that the Hearing Aid devices were not physically available at the local office, and no records related to the receipt and issuance of the Hearing Aids were presented to the audit team for verification.

Missing record of hearing aid occurred due to weak internal controls.

Non availability of Hearing Aid and record of receipt and issuance rendered the expenditure unaudited.

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

In the DAC meeting held on August 17, 2023, the management informed that only 50 hearing aid kits were received by the office which were distributed to the deserving children through the respective Vice Principal. Audit highlighted that receiving of 78 hearing aid kits was given which highlighted the difference of 28 kits. DAC directed the management to provide the record of remaining 28 kits along with the utilization / distribution report of the 50 kits to Audit within 3 working days failing which disciplinary action would be taken against the person(s) at fault.

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

Audit recommends that all the necessary record be provided to Audit at the earliest. Besides the matter be investigated and responsibility be fixed against the person(s) at fault.

4.2 Financial Management

4.2.1 Non-deduction of government taxes/duties - Rs. 125.227 million

According to BSTS Act, 2015¹ and Income Tax Ordinance, 2001², sales tax on services are 6% and 15% on contract and other services respectively; and income tax rates are 7.5%, 10% and 4.5% on contract, services and supply of goods amended to 7%, 3% and 4% respectively.

¹ Section 3 of BSTS Act, 2015

²Section 153 of Income Tax Ordinance, 2001 as amended vide Finance Act, 2022

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG incurred an expenditure amounting to Rs. 591.087 million on different accounts. But, due government taxes i.e., IT @ 10%, BST @ 15 % and Stamp duty @ 0,25 % were not deducted amounting to Rs. 125.227 million, as detailed in Annexure 2.1.

Non-recovery of taxes occurred due to weak financial and internal controls.

Non-recovery of applicable 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 August 17, 2023, management clarified that KCDC, as a joint venture partner, wasn't a service provider, thus was exempt from BSTS and IT deductions. The DAC directed the management to take up the issue with BRA and FBR for clarification under intimation to Audit. Further, the management regarding stamp duty agreed to the stance of Audit and informed that the recovery was under process. DAC directed the management to provide the record of recovered amount to Audit for verification, besides effecting recovery of the remaining amount from the concerned at the earliest under intimation to Audit.

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

Audit recommends that the necessary taxes be recovered from the concerned contractors at the earliest under intimation to Audit.

4.2.2 Rush of expenditure in the month of June by ignoring procurement plan - Rs. 576.518 million

According to GFR, Vol.-I, Rule 96, "It is in the interest of the state that money should be spent in 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 profitably utilized be surrendered. A rush of expenditure particularly in the closing month of the financial year will ordinarily be regarded as breach of financial regularity".

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG was provided with the budget grant of Rs. 940.800 million under the head of account (A05270- Others) for various activities to facilitate poor, disabled and deserving persons. Out of allocated budget of Rs. 940.800 million the department incurred an expenditure of Rs. 576.518 million (61.279% budget) during the months of June of every financial year during the period under audit, as detailed below:

(Rs. in million)

S. No.	Financial Year	Detail Object Description	Final Grant	Expenditure in the month of June	Percentage
1.	2017-18	A05270- Others	11.920	4.250	35.654 %
2.	2018-19	A05270- Others	11.920	9.427	79.085 %
3.	2019-20	A05270- Others	272.920	155.170	56.855 %
4.	2020-21	A05270- Others	337.120	150.762	44.721 %
5.	2021-22	A05270- Others	306.920	256.909	83.705 %
Total/Overall percentage			940.800	576.518	61.279 %

Rush of expenditure occurred due to weak controls over the financial affairs.

Incurrence of huge portion of allocated budget at the close of the financial year depicted weak procurement planning and inappropriate utilization of funds.

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

In the DAC meeting held on August 17, 2023, the management informed that regular releases were made in the month of June, subsequently expenditure

was made respectively. The DAC directed the management to provide the attested copies of releases and expenditures thereof to Audit for verification.

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

Audit recommends for taking necessary measures for proper utilization of Government funds besides avoiding such practice in future under intimation to Audit.

4.2.3 Non-surrender of government funds - Rs. 29.121 million

According to Rule 95 of GFR Vol.-I, “All anticipated savings should be surrendered to government they are foreseen without waiting till units, which are definitely for seen at the time no saving should be held in reserve.”

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG and the subordinate offices failed to surrender the unspent amount of Rs. 29.121 million of Grant-in-Aid / regular budget, as detailed in Annexure 2.2.

Non-surrender of government funds occurred due to weak financial management.

Had the amount been surrendered well in time, the same could have been used by the FD for other purposes.

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

In the DAC meeting held on August 17, 2023, the management informed that the funds were allotted under the budget head financial assistance to the deceased families and they were usually incurred on need basis. Audit highlighted that the funds should be managed keeping in view the principles of financial management. The DAC directed the department to strictly adhere to

budget management principles and to provide the necessary records to Audit for verification.

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

Audit recommends for vigilant watch over the financial affairs and proper procurement planning in order to utilize Government funds in a timely manner.

4.2.4 Irregular expenditure on account of Mustahqeen-e-Zakat - Rs. 11.407 million

According to APPM 4.2.9.2, “All expenditures must be classified in accordance with the Chart of Account, under the appropriate expenditure head.”

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an amount of Rs. 11.407 million was drawn through abstract contingent bills against Grant in aid for Mustahqeen e Zakat. Expenditure was held irregular due to the reason that the said funds were to be expended for Mustahqeen e Zakat instead of preparing Cheques in the name of Social Welfare Officers for further payments to the instructors, as detailed in the attached statement, as detailed in Annexure 2.3.

The irregularity occurred due to weak internal and financial controls.

Payment of salaries and training materials etc. from the grant of Mustahqeen e Zakat was against the rights of deserving individuals and was held irregular.

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

In the DAC meeting held on August 17, 2023, the management clarified that the expenditure was not for the mustahqeen e zakat, however the head of

account from which the expenditure was incurred was named as mustahqeen e zakat. The DAC directed the management to take up the matter with the competent authority to change the nomenclature of the head of account. Besides, acknowledgement receipts of the payees be provided to Audit for verification.

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

Audit recommends that the issue of rectifying the nomenclature should be raised with the FD, GoB.

4.2.5 Irregular payment to institute for handicapped children - Rs. 10 million

According to Para 308 of FTR Vol-I, "Advance drawal on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG drew an amount of Rs. 10 million through abstract contingent bills against Grant in aid for "Institute of Handicapped Children, Killi Shabo, Quetta". Cheques were prepared in the name of institute and handed over to the Principal of said Private Institute, as detailed in Annexure 2.4.

Expenditure was held irregular due to the following reasons.

- The payment was made without obtaining a fund utilization plan from the institute, leading to a lack of clarity on how the funds would be utilized.
- There were no inspections or visits conducted by the local office to ensure proper checks and balances regarding the appropriate utilization of Government funds by the said institute.

- Neither the cash book nor the bank details were obtained and presented to the audit for authentication of the expenditure.
- Detailed vouched accounts were neither obtained nor submitted to the concerned department which was a violation of the aforementioned rule.

The irregularity occurred due to weak internal and financial controls.

Necessary measures were not observed in order to substantiate the expenditure, which may cause 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 August 17, 2023, the management informed that all the relevant record was available for audit scrutiny. The DAC directed the department for provision of revised reply in line with queries raised in the audit para within 3 working days to Audit for verification failing which disciplinary action would be taken against the responsible person(s).

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

Audit recommends to take necessary measures to have check and balance in future on account of proper utilization of government funds, besides submission of detailed vouched accounts to the quarter concerned at the earliest under intimation to Audit.

4.2.6 Irregular expenditure on account of scholarships - Rs. 5.243 million

Cheque drawn in favor of Government officer in settlement of Government dues shall always be crossed "Account payees only not negotiable" as per rule 157 of FTR. According to Para 308 of FTR Vol-I, "Advance drawal on abstract contingent bill may be made subject to presentation of detailed vouched adjustment account duly countersigned by the head of the department on submission to the Accountant General Balochistan".

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the Principal/ Director, Balochistan Disable Persons Complex for Special Education, Quetta withdrew an amount of Rs. 5.243 million through abstract bills and the same was distributed among the disabled students during the financial years 2018-19 to 2020-21. Expenditure was held irregular and doubtful because Cheques were prepared in the name of DDO and further cash payments were made on account of scholarships. No proper procedure was adopted for distribution of scholarships among the disabled/deserving students apart from having only thumb impression against the name of enlisted students, as detailed below:

(Rs. in million)

S. No.	Particulars	Financial year	Cheque No. and Date	Amounts
1.	Distribution of Scholarship amount	2018-19	1515726/ 27.06.2019	1.590
2.	Distribution of Scholarship amount	2019-20	1585411/ 29.06.2020	1.803
3.	Distribution of Scholarship amount	2020-21	1794928/ 29.06.2021	1.850
Total				5.243

Moreover, following irregularities were also noticed.

- No vouched account was submitted to the quarter concerned against abstract drawal.
- Cash book was not maintained and produced to Audit.
- No letter/document of fixing of scholarship amount @ Rs. 3600/- per student per annum was available on record.
- Amount was drawn and distributed in the month of June, which seemed to avoid the lapse of budget.
- Cheque copies were not attached with the bill.

The irregularity occurred due to weak internal and financial controls.

Payment in the name of DDO instead of payees was irregular. Further, in the absence of the relevant record the authenticity of the expenditure could not be verified.

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

In the DAC meeting held on August 17, 2023, the management informed that the cashbook was completed and available for scrutiny. Further, the payment was made to the disabled children @ 3600 per month which was a negligible amount due to which the accounts were not opened in banks. Audit highly discouraged the DDO payments and directed the management to opt for guardians CNIC while making payments. The DAC directed that all future payments be made through bearer's Cheque for ensuring transparency. Further, acknowledgement receipts of the payees be provided to Audit for verification.

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

Audit recommends to avoid such cash payments. Payments should be made through cross cheques by adopting justified criteria and safe and sound procedure for distribution of scholarships through committees, besides providing acknowledgement receipts of the payees to Audit for verification.

4.2.7 Non-reconciliation of expenditure - Rs. 387.512 million

According to rule 4.5.18.2 of Accounting Policies and Procedures Manual "The delegated officer in the Account Section of the DAO/AG/AGPR office shall reconcile expenditure with each DDO on a monthly basis, based on the Cheque register".

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the Principal / Director Balochistan disabled persons' complex incurred an expenditure of Rs. 387.512

million but the same was not reconciled with AG office for the financial years 2017-18 to 2020-21, in violation of above mentioned rule, as detailed below:

(Rs. in million)			
Financial Year	Name of Office	Budget Grant F.Y 2020-21	Expenditure incurred F.Y 2020-21
2017-18	Principal / Director Balochistan disabled persons complex	98.186	95.055
2018-19		94.136	89.597
2019-20		119.131	104.376
2020-21		108.969	98.484
Total			387.512

Non-reconciliation occurred due to weak internal controls.

In the absence of reconciliation, the expenditure could not be verified.

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

In the DAC meeting held on August 17, 2023, the management informed that necessary reconciliation was carried out and the relevant record was now available for Audit scrutiny. Audit highlighted that the relevant record was not provided despite several verbal and written requests. The Secretary expressed his sheer displeasure over the non-preparation of the management for DAC. The DAC directed the management to provide the relevant record to Audit for verification within 3 working days failing which disciplinary action would be taken against the person(s) at fault.

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

Audit strongly recommends the diligent practice of reconciliation, a pivotal tool for meticulous expenditure oversight, in strict adherence to the prescribed financial regulations.

4.3 Procurement and Contract Management

4.3.1 Irregular advance payment for skill development program - Rs. 747.500 million

As per the agreement between the Social Welfare and Special Education Department, GOB, and KCDC Textile and Vocational Institute, as stipulated in Clause 7 (Payment Condition) and Clause 9 (Obligations of the Social Welfare and Special Education Department), sub-clause d (II), it is mandated that KCDC Textile and Vocational Institute furnishes a monthly invoice to the Social Welfare and Special Education Department by month-end. Simultaneously, it becomes the responsibility of the Social Welfare Department, GOB, to remit payment within 15 days of the invoice submission.

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that payment of Rs. 747.500 million was made during the financial years 2019-20 to 2021-22 for skill development under "Hunermam Program, Balochistan" to KCDC. Expenditure was held irregular because payments were to be made to KCDC on provision of invoices on monthly basis in accordance with the above mentioned clauses of the agreement instead of advance payments, as detailed in Annexure 3.1.

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

Advance payment instead of monthly payments based on provision of invoices rendered the expenditure irregular / unjustified.

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

In the DAC meeting held on August 17, 2023, the management informed that the payment made was according to the agreement signed with the KCDC. Audit highlighted the contract agreement's Clause 7 (Payment Condition) and

Clause 9 (Obligations of the Social Welfare and Special Education Department) sub-clause d (II) which stated that, "KCDC Textile and Vocational Institute should provide monthly invoice to the Social Welfare and Special Education Department at the end of every month, and it is the responsibility of Social Welfare Department, GOB to make payment against invoice within 15 days of submission." The DAC directed the management to provide reasons for breach of contract, all related correspondence and type of account maintained by KCDC, whether it was current or saving account, to Audit.

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

Audit recommends to ensure the compliance of relevant rules and terms of contract. Further, all the relevant record be provided to Audit.

4.3.2 Irregular expenditure on account of repair and renovation of drug center - Rs. 8.582 million

According to BPPRA rule- 4 of Part-B." While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the Deputy Director, Social Welfare and Special Education Department, Turbat incurred an expenditure of Rs. 8.582 million on account of repair and rehabilitation of drug Center (through tender) during the financial year 2020-21, as detailed below:

(Rs. in million)				
S. No.	Payment made to	Bill No.	Cheque No. and Date	Amount
1.	M/s Shaymir Construction Company	First Running Bill	2168021/ 17.03.2021	6.588
2.	M/s Shaymir Construction Company	Second Running Bill	Nil/ Nil	1.994
Total				8.582

Expenditure was held irregular due to the following reasons:

- Payment was made without agreement.
- Work order was not found available on record, therefore, audit was unable to confirm starting and in time completion of said work.
- No document regarding progress was available.
- Inspection team was neither constituted nor completion certificate was provided to audit.
- Stamp duty @ 0.25% of contract value for an amount of Rs. 0.021 was not realized.

The irregularity occurred due to weak financial controls.

In the absence of necessary documents expenditure could not be authenticated.

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

In the DAC meeting held on August 17, 2023, the representatives of the local office did not attend the meeting. The Secretary expressed his sheer displeasure over the non-preparedness of the management for DAC. The DAC directed the management for submission of working papers to Audit and all the relevant record within 3 working days failing which disciplinary action would be taken against the person(s) at fault.

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

Audit recommends for initiating disciplinary proceedings against the officials at fault and submitting essential verification record along with the stamped duty recovery challan.

4.3.3 Irregular payment of mobilization advance - Rs. 227.25 million

As per the Contract Agreement Section (d), Clause (I) regarding Advance Mobilization, “Social Welfare, Special education, Literacy & Non-formal education and Human Rights Department, Government of Balochistan should provide one-time advance mobilization amount to KCDC Textile & Vocational Institute, which is equal to 3 months cost of one batch of 10 training centers.”

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG paid an amount of Rs. 747 million to M/s KCDC Textile and Vocational Institute for skill development under "Hunarmand Program, Balochistan" during the financial years 2019-20 to 2021-22. Expenditure was held irregular as the mobilization advance @ 46.686% for an amount of Rs. 348.750 million of the total cost was paid to the executing agency in different financial years, violating the contract agreement clause in which only one-time advance mobilization amounting to Rs. 121.500 million was admissible. This resulted in overpayment of Rs. 227.25 million, as detailed below:

(Rs. in million)

S. No.	Name of firm	Cheque No. and Date	Total amount of the purpose	Mobilization adv: paid (Rs.)	Mobilization adv: to be paid (Rs.)	Diff. (Rs.)
1.	M/s KCDC Textile and Vocational Institute	1779027, 26.2.2020	250	101.250	121.500	227.250
2.		1790912, 06.5.2021	250	123.750	0	0
3.		2065317, 17.6.2022	247	123.750	0	0
Total			747	348.750	121.500	227.250

(One-month Cost of 10 centers = 3000 students * 13500 = Rs. 40,500,000
03 months cost 10 centers = 40,500,000 * 3 = Rs. 121,500,000.)

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

The mobilization advance resulted in an over payment and transpired undue financial favor to the contractor.

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

In the DAC meeting held on August 17, 2023, the management informed that the payment of mobilization advance was made according to the Section D of the agreement. Audit highlighted the agreement's Section D which stated that, "Social Welfare, Special education, Literacy & Non-formal education and Human Rights Department, Government of Balochistan should provide one-time advance mobilization amount to KCDC Textile & Vocational Institute, which is equal to 3 months cost of one batch of 10 training centers." The DAC instructed the management to provide a comprehensive explanation for the breach of the contract agreement. It was further decided that responsibility be fixed against the officials who violated the terms of the contract.

Audit recommends to justify excess payment of mobilization advance, besides fixing of responsibility against the person(s) at fault under intimation to Audit.

4.3.4 Irregular expenditure without tender on account of alteration of Honda motorbikes - Rs. 3.724 million

According to BPPRs, 15, Para 2 and 3, "All procurements opportunities over two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules, and "The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages".

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an expenditure amounting to Rs. 3.724 million (from development fund) was incurred during the financial year 2021-22 on account of alteration of 66 Honda CG 125

Motorbikes to convert these into tri-motorcycles for disabled persons, without inviting open tenders, as detailed below:

(Rs. in million)

S. No.	Name of firm	Description	Quantity purchased	Unit @	Cheque No. and Date	Amount
1.	M/s Efficient Business System	Alteration work of Tri Motorcycle	21	59,500	2060290/ 16.05.2022	1.249
2.	M/s Efficient Business System	Alteration work of Tri Motorcycle	45	47,009	2061592 21.06.2022	2.475
Total						3.724

The irregularity occurred due to weak control over the financial affairs.

Incurrence of expenditure without inviting open tenders deprived the department from obtaining comparative rates and competitive quality.

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

In the DAC meeting held on August 17, 2023, the management informed that the tender documents were not ready for scrutiny during the period of Audit, but however the documents were ready and complete in all respect now. Audit emphasized on timely submission of documents during the period of Audit. The DAC directed the management that the relevant record be provided to Audit within 3 working days, failing which disciplinary action would be taken against the person(s) responsible officers/officials.

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

Audit recommends either providing the tender documents or obtaining approval from the competent authority to regularize the expenditure.

4.3.5 Less purchase of items than required quantity - Rs. 76.432 million

According to GFR 11, Vol.-I, “Each head of the 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 DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an expenditure amounting to Rs. 76.432 million from development funds was incurred during the financial year 2021-22, on account of purchase of various items. Expenditure was held doubtful due to the reason that complete amount was utilized for the purpose but the items were purchased in less quantity as compared to the quantity mentioned in the release order, as detailed in Annexure 3.2.

Less purchase of items occurred due to weak procurement planning.

Despite utilization of total amount/budget for the purpose, items were purchased in less quantities as mentioned in release order, thus rendering the expenditure doubtful.

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

In the DAC meeting held on August 17, 2023, the management conveyed that procurements were conducted within the framework of an ongoing scheme, with the entire allocated amount being tendered. Further, they indicated that the contractor, as per the contract agreement, consistently supplied the items at the same rates each year. Audit highlighted that issuing work orders based on released amounts and soliciting tenders annually would have been a more prudent approach to secure cost-effective rates. The DAC directed the department to provide comprehensive breakdown of purchases, categorized by each year, along with all relevant tender documents/contract agreement and detail of deducted taxes etc., to Audit.

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

Audit recommends that financial rules with respect to tender process be followed in true spirit.

4.3.6 Irregular expenditure of - Rs. 5 million, and non-deduction of GST- Rs. 0.850 million

According to BPPRA rule- 4 of Part-B." While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fare and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an amount of Rs. 5 million was released to DG office vide letter No. SO (SW) 1-3/Dev/2022/491-97 dated June 07, 2022 by the Secretary, Social welfare and Special Education Department for purchase of 3000 number of Cloth pressing Irons from development funds against PSDP No. 3584, during the financial year 2021-22. The expenditure was held irregular due to the reason that the process of tender was executed against the amount of Rs. 15.00 million authorized by the P & DD instead of released amount of Rs. 5.00 million by FD, thus increasing the risk of cost overrun. Further, GST amounting to Rs. 0.850 million was not deducted depriving the government from revenues.

The irregularity occurred due to weak internal and financial controls.

Poor tender process and negligence on the part of the management raised questions on the transparency and vigilance on account of procurement and tender process, which may result in cost overrun.

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

In the DAC meeting held on August 17, 2023, the management conveyed that procurements were conducted within the framework of an ongoing scheme, with the entire allocated amount being tendered. Additionally, they indicated that the contractor, as per the contract agreement, consistently supplied the items at the same rates each year. Audit highlighted that issuing work orders based on released amounts and soliciting tenders annually would have been a more prudent approach to secure cost-effective rates. The DAC directed the department to provide comprehensive breakdown of purchases, categorized by each year, along with all relevant tender documents/contract agreement and details of deducted taxes etc., to Audit.

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

Audit recommends for provision of justification, recovery of GST, besides strict vigilance be established in the process of procurement to ensure transparency.

4.3.7 Deficiencies in tender process - Rs. 5.965 million

According to BPPRA rule- 4 of Part-B." While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fair and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical." According to BPPRA rule- 7 of Part-B." The procuring agency shall, with approval of its Head of the Department, constitute as many procuring committees, as it deems fit, each comprising of odd numbers of persons and headed by an officer not below the rank of BPS-18, or if not available, the officer of the highest grade, and shall ensure that at least one third of the members of a procurement committee are from the agencies or departments other than the procuring agency".

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an expenditure through tender amounting to Rs. 5.965 million was incurred on account of purchase of

plumbing kits and electrician kits for deserving persons during the financial year 2021-22, as detailed below:

(Rs. in million)

S. No.	Name of firm	Item purchased	Quantity	Cheque No. and Date	Amount
1.	M/s Efficient Business System	P/o Electrician Kit	100	2066451/ 07.06.2022	2.980
2.	M/s Muhammad Javaid Govt contractor	P/o Plumbing Kit	100	2065210/ 16.06.2022	2.985
Total					5.965

Expenditure was held irregular as following deficiencies and irregularities were noticed:

- Tender was published on 27.01.2022 two months before the release of budget as the budget was released on 16.03.2022.
- Technical bid was opened on 15.02.2022 and financial bid was opened on 13.04.2022 with the time gap of two months.
- Signature of member of Finance department was not affixed on the document/minutes of procurement committee meeting at the time of opening of financial bids.
- Signatures of technical member was not affixed on the documents/minutes of procurement committee meeting at the time opening of technical bids.
- No contract agreement was made with the firms at the time of award of work.

The lapse occurred due to weak internal controls.

Irregular tender process raised questions on the transparency of the said procurement.

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

reply was received.

In the DAC meeting held on August 17, 2023, the management informed that the tender was published in advance in order to avoid cancellation / lapse of budget. Audit highlighted to follow the laid down rules of procurement and avoid such irregularities in future. The DAC directed the management to resubmit reply along with all documentary evidence according to issues raised in the para.

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

Audit recommends that the process of procurement be carried out as per the set rules to ensure transparency.

4.3.8 Irregular expenditure without renewal/extension of contract agreement - Rs. 247.500 million

According to Clause - 3 (a) of agreement (Commencement, duration, and termination of the agreement), "The agreement shall come into force on the date of signing hereof (the commencement date) and shall continue for an initial duration of 2 years, with an extension to subsequent period of 1 year or more until unless agreed otherwise by both parties."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that an agreement was signed on January 15, 2020 between Social Welfare and Special Education Department and M/s KCDC Textile and Vocational Institute (Pvt) Limited, with a validity period of two years i.e., 2019-20 and 2020-21 for Skill development under "Hunerman program, Balochistan". An amount of Rs. 247.500 million was paid to KCDC for another financial year i.e., 2021-22 without renewal/extension of contract agreement. Hence the expenditure was held irregular in violation of above mentioned clause of agreement, as detailed below:

(Rs. in million)

S. No.	Name of firm	Description	Batch No.	Cheque No. and Date	Amount
1.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Mobilization or Execution: Payment through Abstract Contingent Bill	3 rd	2065317/ 17.06.2022	123.750
2.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Payment through Abstract Contingent Bill Execution cost	3 rd	1838594/ 23.06.2022	123.750
Total					247.500

The irregularity occurred due to lack of internal and financial controls. Incurrence of expenditure in the absence of renewal of contract agreement rendered the expenditure irregular.

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

In the DAC meeting held on August 17, 2023, the management informed that the matter was taken up with the Secretary Finance regarding clarification and a decision was reached that no extension would be required as the contract agreement had already allowed extension of one year. Audit highlighted the clause 3 of contract agreement which stated that, "This agreement shall come into force on the date of signing hereof (the commencement date) and shall continue for an initial duration of 2 years, with an extension to subsequent periods of 1 year or more unless agreed otherwise by both parties." The DAC directed the management that the renewal / extension letter from the competent authority be provided to Audit for verification.

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

Audit recommends ensuring future rule compliance. Additionally, contract agreement renewals should be furnished to the audit for verification.

4.3.9 Irregular procurement on account of wheel chairs, tri-cycles, hearing aids - Rs. 14.980 million

According to GFR 11, Vol.-I, “Each head of the 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 DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG expended Rs. 14.980 million during the financial years 2017-18 to 2021-22 against Grant in Aid on account of purchase of wheel chairs, tri cycles, hearing aid etc., for handicapped, disabled and deserving persons, as detailed in Annexure 3.3.

Expenditure was held irregular due to the following reasons:

- Purchases were made without need assessment.
- Every year Rs. 3 million was released for handicapped persons but only wheel chairs and Tri-Cycles were purchased in large quantity instead of purchasing other assistive devices.
- Neither delivery challans were attached nor inspection reports were found available on record.

The irregularity occurred due to weak internal and financial controls.

Purchases depicted that no spade work was carried out to assess the actual requirement of handicapped persons.

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

In the DAC meeting held on August 17, 2023, management explained that individuals aged 60 and above with disabilities (PWDs) were given primary priority during item distribution. Wheelchairs were in high demand, leading to substantial procurement. Additionally, other items' demand, included in PC-I, will be addressed in the upcoming fiscal year. The DAC directed the management to provide the Audit with the methodology used for need assessment in procurement, a roster of registered persons with disabilities (PWDs) under the department, and a comprehensive breakdown of distributed PWD items for verification.

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

Audit recommends to carry out need assessment in order to facilitate handicapped persons in true spirit besides observing codal formalities.

4.3.10 Irregular expenditure on account of reading writing material, stationery and other store items - Rs. 4.244 million

According to GFR, Vol.-I, Rule 146, "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". According to GFR, Vol.-I, Rule 148, "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." And according to GFR, Vol.-I, Rule 149, "When materials are issued from stock for departmental use, manufacture, sale, etc., the officer in charge of the stores should see that an indent in the prescribed form has been made by a properly authorized person, examine it carefully with reference to the orders or instructions for the issue of stores and sign it. When materials are issued, a written acknowledgment should be obtained from the person to whom they are ordered to be delivered or dispatched."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the Principal/ Director, Balochistan Disable Persons Complex for Special Education, Quetta spent an amount of Rs. 4.244 million on account of purchase of stationery, reading/ writing materials and other store items during the financial years 2018-19 to 2021-22, as detailed in Annexure 3.4.

The following irregularities were noticed:

- The expenditure was made in piece meals in violation of rules.
- Neither stock register was maintained nor the details of utilization of items were produced to audit for verification.
- Copies of cheques were not attached with the payment vouchers, therefore, audit could not verify whether cheques were prepared in the name of concerned firms or in favor of DDO.
- Most of the payment vouchers were without dates.
- Cash book was not prepared and produced to audit.

The irregularity occurred due to weak internal and financial controls.

Necessary record was not maintained which rendered the expenditure irregular.

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

In the DAC meeting held on August 17, 2023, the management agreed with the Audit's point of view and informed that they had completed the cashbook with all the relevant entries. The DAC directed the management to resubmit the working paper according to the issues highlighted in the Audit para along with all documentary evidence within 3 working days failing which disciplinary action would be taken against the person(s) at fault.

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

Audit recommends for maintaining necessary records and ensuring strict compliance of rules to ensure transparency.

4.3.11 Irregular expenditure on account of stationery items - Rs. 0.588 million

According to GFR 11 vol, I. "Each head of the 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". According to BPPR, 15, Para 2 and 3, "All procurements opportunities over Two hundred thousand and up to one million rupees shall be advertised timely on the Authority's website as well as in the newspapers as prescribed in these rules. And "The advertisement in the newspapers shall be published in at least two widely circulated leading dailies of English and Urdu languages."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the Principal/ Director, Balochistan Disable Persons Complex for Special Education, Quetta paid an amount of Rs. 0.588 million to M/s Rafiq and Sons, invoice No. 120 dated 23.06.2020 through cheque No. 1585410 dated June 29, 2020 on account of purchase of stationery items under the head of account (A03901 "Stationery") during the financial year 2019-20, as detailed in Annexure 3.5.

Expenditure was held irregular and doubtful due to the following reasons:

- Complete tender documents were not produced to audit, except attendance sheet of bidders and attendance of the members of departmental procurement committee and work order.
- Work order was issued to M/s Rafiq and Sons on 18.06.2020 on the verge of the close of the financial year that showed poor procurement planning.
- Due to delayed tender process stationery items for an amount of Rs. 1.570 million were already purchased on quotation basis before the award of work order.

- Actual amount of bill/invoice was Rs. 0.534 million but the vendor was paid Rs. 0.588 million, hence, an amount of Rs. 0.054 million was over paid.
- Neither cash book was maintained, nor the relevant stock registers were produced to audit for verification.

The irregularity occurred due to weak financial and administrative controls.

Extra amount was paid on account of purchase of stationery items, which caused loss to the government. Further, expenditure was incurred without consideration of proper procurement planning and need assessment which rendered the expenditure irregular.

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

In the DAC meeting held on August 17, 2023, the management informed that they had not received the para along with the report but now as they had received the para compliance would be shown. The Secretary expressed his sheer displeasure over the non-preparation of the management for DAC. The DAC directed the management for submission of working papers along with all the relevant record to Audit for verification within 3 working days failing which disciplinary action would be taken against the person(s) at fault.

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

Audit recommends instructing the relevant personnel to establish effective procurement planning and exercise careful oversight during payment processes. Additionally, emphasis should be placed on maintaining essential records, and promptly recovering any overpaid amounts.

4.3.12 Irregular expenditure without tender on account of feeding charges, purchase of stationery items and furniture - Rs. 12.257 million

As per sub-section 1 of rule 15, Part II- B (Notification and Advertisement) of Balochistan Public Procurement Regulatory Authority Service Regulations 2014. “Procurement over two hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority's website. These procurement opportunities may also be advertised in print media in the manner and format as prescribed in these rules, if deemed necessary by the procuring agency.”

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the Principal/ Director, Balochistan Disable Persons Complex for Special Education, Quetta, and Deputy Director, Social Welfare and Special Education Department, Turbat incurred an expenditure of Rs. 12.257 million during the financial years 2019-20, 2020-21 and 2021-22 on account of feeding charges, purchase of stationery/reading writing material and furniture. Expenditure was held irregular because purchases were made without inviting open tenders, as detailed in Annexure 3.6.

The irregularity occurred due to weak internal controls.

Incurrence of expenditure without inviting open tenders deprived the department from obtaining comparative rates and competitive quality.

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

In the DAC meeting held on August 17, 2023, the management clarified that the DG office oversees the tender process, with the local office having no involvement. However, Audit emphasized that the local office should have supplied the requisite tender records, as repeatedly requested by Audit. The Secretary expressed strong dissatisfaction with the management's lack of preparation for the DAC meeting. The DAC instructed management to furnish

all pertinent records to Audit for verification within 3 working days. Failure to comply will result in disciplinary action against responsible individuals.

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

Audit recommends for strict adherence to the Financial Management Rules while incurring expenditure.

4.3.13 Irregular expenditure on account of feeding charges - Rs. 1.983 million

According to GFR, Vol.-I, Rule 10 - (i), "Every public officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money." According to GFR 11, vol, I. "Each head of the 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 DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that DG Social Welfare awarded a work order to M/s Lucky and Sons (through tender process) for provision of Rashaan/food for Special Education Complex Quetta. Local office made said purchases for an amount of Rs. 1.983 million irregularly, as detailed below:

(Rs. in million)

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
1.	M/s Lucky and sons	123/ 16.06.2021	P/o Vegetables	1485192/ 30.06.2021	1.122
2.	M/s Lucky and sons	121/ 16.06.2021	P/o food items	1485192/ 30.06.2021	0.457

3.	M/s Lucky and sons	122/ 16.06.2021	P/o food items and others	1485192/ 30.06.2021	0.305
4.	M/s Lucky and sons	124/ Nil	P/o food items	1485192/ 30.06.2021	0.099
Total					1.983

Expenditure was held irregular due to the following reasons:

- Complete tender documents were not available in the local office.
- Contractor produced the payment vouchers in the month of June without mentioning date wise details of supply of food items during previous months.
- Items were purchased without issuance of supply orders according to the day to day requirement for fresh eatable items.
- Contract agreement was not carried out in violation clause 01 (Terms and Conditions) of the work order issued by the DG office
- Inspection/satisfaction reports at the time of delivery were not available on record.
- Rashan utilization register was not maintained.

The irregularity occurred due to weak internal controls.

Expenditure incurred without proper mechanism on account of purchase and utilization of Rashan and food items, was irregular.

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

In the DAC meeting held on August 17, 2023, the management informed that the record was now available for audit scrutiny. Audit highlighted that the relevant record was not provided despite several verbal and written requests. The Secretary expressed his sheer displeasure over the non-preparation of the management for DAC. The DAC directed the management to submit reply in

line issues raised in the para along with provision of all the relevant record to Audit for verification within 3 working days failing which disciplinary action would be taken against the person(s) at fault.

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

Audit recommends maintaining meticulous records and strictly adhering to pertinent financial regulations when processing payments.

4.4 Asset Management

4.4.1 Procurement without need assessment - Rs. 91.087 million

According to GFR, Vol.-I, Rule 145, "Purchases must be made in the most economical manner in accordance with the definite requirements of the public service. 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." and according to BPPRA rule- 4 of Part-B." While procuring goods, works or services, procuring agencies shall ensure that procurements are conducted in a fare and transparent manner and the object of procurement brings value for money to the agency and the procurement process is efficient and economical."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed an amount of Rs. 91.087 million was spent on the purchase of various items from the development budget for disabled and deserving persons during the financial year 2021-22. However, it was observed that all the purchased items were still lying in the stores and had not been distributed or utilized in an appropriate manner till the completion of Audit, as detailed in Annexure 4.1.

Procurement without need assessment occurred due to poor and inefficient procurement planning.

Items purchased in bulk quantity without need assessment resulted in blockage of government funds.

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

In the DAC meeting held on August 17, 2023, the management informed that certain items were currently in storage because they didn't align with the specifications outlined in PC-I. Additionally, a portion of those items had already been allocated based on demand and necessity. Audit raised a pertinent question regarding the procurement of items that did not adhere to the stipulations of PC-I. The DAC directed for provision of a justification for those particular purchases made outside the parameters of PC-I. Further, the need assessment and the criteria employed for the distribution of items and evidence of the distribution of the already allocated items be provided to Audit for verification. Moreover, the DAC also emphasized the need to expedite the delivery of the remaining items at the earliest.

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

Audit recommends for appropriate delivery and utilization of said equipment in order to achieve the purpose of facilitating disabled, poor and deserving persons. Moreover, concerned authorities be questioned and responsibility be fixed against the person(s) for purchases against the PC-1 specifications.

4.4.2 Non-conducting of physical verification of stores

As per to GFR 159-160, Vol-I, "Physical verification of all stores should be made at least once a year under rules prescribed by competent authority and subject to the condition that the verification is not entrusted to a person (*i*) who is the custodian, the ledger keeper, or the accountant of the stores to be verified, or who is a nominee of or is employed under the custodian, the ledger keeper or the accountant; or (*ii*) who is not conversant with the classification, nomenclature and technique of the particular classes of stores to be verified. Assets are safe guarded against loss due to waste, abuse, mismanagement, errors and fraud and other irregularities. A certificate of stores with its results should

be recorded on the list, inventory or account, as the case may be, where such verification is carried out.”

In order to safeguard property and assets, every Departmental Officer should maintain stock account in appropriate form and physical verification should be carried out at least once in each year. The result of physical verification so carried out should be recorded in the relevant accounts/inventory under dated signature of the officer concerned.

Special Audit of the DG, Social Welfare and Special Education, Quetta, as well as the Principal/Director of Balochistan Disable Persons Complex for Special Education, Quetta, and Deputy Director Social Welfare, Turbat, and Panjgur for the financial years 2017-18 to 2021-22, revealed that the administrative department failed to carry out the required physical verification of stores.

Non-conduct of physical verification of stores occurred due to weak internal controls.

Due to non-conducting of physical verification, the actual position of stores / stock could not be verified.

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

In the DAC meeting held on August 17, 2023, the representatives of the local office did not attend the meeting. The Secretary expressed his sheer displeasure over the non-preparation of the management for DAC. The DAC directed that the administrative office shall ensure internal audit and physical verification of stores immediately across all offices under its jurisdiction under intimation to Audit.

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

Audit advises the administrative office to promptly initiate internal audits and physical inspections of stores across all offices under its jurisdiction under intimation to Audit.

4.5 Monitoring and Evaluation

4.5.1 Irregular expenditure without monitoring - Rs. 55.685 million

According to Clause - 4 (a) of agreement (Monitoring) "Training activities carried out by the service provider will be monitored through a mutual committee consist of (Equal member) one-member from Social Welfare and one from KCDC. The monitoring committee will be engaged to carry out inspection of proposed training centers and report readiness of training service provider and appropriateness of infrastructure: building, Furniture, labs/equipment-tools and other essentials (Pre-training)."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that monitoring and evaluation reports were not attached with the bills/invoices in contradiction of above mentioned clause of agreement which resulted in an irregular and doubtful expenditure of Rs. 52.987 million, as detailed in Annexure 5.1.

The irregularity occurred due to weak internal controls.

In the absence of monitoring and evaluation, the expenditure could not be ascertained / authenticated.

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

In the DAC meeting held on August 17, 2023, the management informed that the role of third party in Monitoring & Evaluation was not defined in PC-I. However, M & E reports conducted by the committee of the department were present in the office records. The DAC directed the management that the

relevant record be provided to Audit within 3 working days, failing which disciplinary action would be taken against the person(s) responsible.

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

Audit recommends to carry out the monitoring and evaluation in order to authenticate proper utilization of Government funds.

4.5.2 Irregular expenditure on account of trainings - Rs. 66.485 million

According to Rule 11 of GFR, Vol., I. "Each head of the 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". According to Clause - 4 (a) of agreement (Monitoring) "Training activities carried out by the service provider will be monitored through a mutual committee consist of (Equal member) one-member from Social Welfare and one from KCDC. The monitoring committee will be engaged to carry out inspection of proposed training centers and report readiness of training service provider and appropriateness of infrastructure: building, Furniture, labs/equipment-tools and other essentials (Pre-training)."

Special Audit of DG, Social Welfare and Special Education Department, Balochistan for the financial years 2017-22 revealed that the DG expended an amount of Rs.66.485 million to M/s KCDC Textile and Vocational Institute for skill development under "Hunarmand Program, Balochistan" during the financial years 2019-20 to 2020-21, as detailed in Annexure 5.2.

Expenditure was held irregular due to the following reasons:

- The monitoring and evaluation process was found to be inefficient and inappropriate as it only involved two members from each entity of the Joint Venture (Social Welfare Department and KCDC). This lack of representation from other departments in odd numbers raised concerns about fair and transparent monitoring practices.

- Form II of the monitoring report, which is the Trainee's Feedback form, was completed by the two members of the monitoring team instead of being filled out by the students themselves, with their signatures and comments.
- Verification of the existence of training centers should have been carried out by the DC or any officer of Social Welfare Department at the district level, instead of relying solely on Joint Venture's representatives or monitoring officers.
- There was a lack of acknowledgement or endorsement on District level office's records, indicating inadequate documentation and verification processes.
- Training activities conducted in jails were not endorsed by the Jail Superintendent, highlighting a lack of proper authorization and oversight.
- The invoice lacked crucial details such as locations, the number of centers, and information about rented buildings, raising concerns about transparency and accountability in the billing process.
- Rent agreements along with rates were not provided in connection with the invoice, leading to ambiguity regarding the rental expenses.
- If the building was provided by the Social Welfare Department or GOB, the rate per trainee should have been reduced accordingly, but this adjustment was not evident.
- Progress reports were not submitted to the Secretary's office, indicating a lack of communication and reporting on the project's status and performance.
- Bank account details were not available to verify and track the expenditure accurately, which was crucial for ensuring financial accountability and transparency.

The irregularity occurred due to weak internal controls.

During the monitoring and evaluation significant obligations/formalities were ignored which rendered the expenditure irregular and doubtful.

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

In the DAC meeting held on August 17, 2023, management stated that training feedback was accessible for Audit review. Audit emphasized that trainees, not management, should provide feedback to assess training strengths and weaknesses. Management concurred with Audit's perspective and committed to sharing the required records. The DAC instructed management to furnish a detailed pointwise justification, along with supporting documentation corresponding to the issues raised in the para, within 3 working days for Audit scrutiny. Failure to comply would result in disciplinary action against the responsible individual(s).

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

Audit recommends to keep vigilant monitoring with sufficient number of team members to have transparent monitoring, besides maintaining the necessary record to authenticate the expenditure.

4.5.3 Non conducting of internal check by the controlling officer

As per GFR 13, "It is the responsibility of the Controlling Office / Ministry:

- a. To ensure internal checks under his control to prevent & detect error & irregularities in the financial proceedings and to guard against waste and loss of public money & stores.
- b. To get inspect the accounts of his office and those of subordinate offices under his control for securing regularity and propriety in various financial transactions.
- c. And to endorse a copy of the internal Audit / Inspection Report to Audit, after his scrutiny of report.

DG, Social Welfare and Special Education, Quetta, Principal/ Director,
Balochistan Disable Persons Complex for Special Education, Quetta Deputy

Director Social Welfare, Turbat and Panjgur did not conduct the internal Check of the local office during the period under Special audit for financial years 2017-18 to 2021-22 as per the requirements of financial rules and regulations. The internal check should be conducted yearly by the controlling officer to ensure financial management, detect irregularities in the local office, if any, and convey the same to Audit through internal Audit report.

In the absence of internal check financial mismanagement, detection of fraud and irregularities remained undetected / unchecked.

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

In the DAC meeting held on August 17, 2023, the representatives of the local office did not attend the meeting. The Secretary expressed his sheer displeasure over the non-preparation of the management for DAC. The DAC directed that the administrative office shall ensure internal audit and physical verification of stores immediately across all offices under its jurisdiction under intimation to Audit.

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

Audit advises the administrative office to promptly initiate internal audits and physical inspections of stores across all offices under its jurisdiction under intimation to Audit.

4.6 Overall Assessment

Audit of Social Welfare and Special Education Department, GoB revealed several issues in the form of poor coordination, weak oversight, and inadequate preparation for training programs, all of which contributed to potential mismanagement and inefficiencies. Non-compliance with financial rules, regulations, and record-keeping practices further increased risks and

hampered transparency. These issues greatly hampered the department's ability to achieve its intended outcomes.

5. CONCLUSION

The Social Welfare and Special Education Department plays a crucial role in providing essential services to vulnerable segments of society at the provincial level. It was evident that the department's operations were not in line with the principles of financial propriety and contract agreements. Serious violations of fundamental rules and regulations were observed by Audit, which raised concerns about the department's financial management practices and compliance with established guidelines. These issues need to be resolved at the earliest to enable the department to play its essential role of uplifting the special segment of the society.

5.1 Key issues for future compliance:

- Record in respect of vouched accounts including acknowledgment receipts, detailed account records, and any relevant government taxes deducted should be maintained.
- Government money received in the form of Grant in Aids should be utilized for the intended purposes and retaining the same in private bank accounts be avoided.
- Proper record management should be ensured.

5.2 Lessons learnt:

The following lessons were learnt during audit:

- It is essential to strictly adhere to financial rules, regulations, and contract agreements to avoid irregularities in payments, advances, and procurement processes.
- Robust monitoring and oversight mechanisms need to be in place to detect irregularities and discrepancies at an early stage. This includes

regular inspections, internal audits, and oversight by controlling officers to ensure compliance with policies and procedures.

- Before initiating any expenditure, thorough planning and need assessment should be conducted to determine the necessity and feasibility of the proposed expenses.
- Proper evaluation criteria should be established, and bids should be evaluated objectively to select the most suitable suppliers or contractors.

ACKNOWLEDGEMENT

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

ANNEXURES

4.1.2 Non-production of record - Rs. 773.017 million

**(1) DG, Social Welfare and Special Education Department, GoB
“Hunermand program on Skill Development (Pre-agreement
correspondence)”**

**Annexure 1.1
(Rs. in million)**

S. No.	Name of Project	Released budget (Rs.)	Expenditure (Rs.)
1.	Hunermand program on Skill Development (Pre-agreement correspondence)	747.500	747.500

**(2) Principal/Director, Balochistan Disable Persons Complex, Quetta
(Rs. in million)**

S. No.	Code of Account	Head of Account Conveyance Charges	Released budget (Rs.)	Expenditure (Rs.)
2017-18				
1.	(A03901)	Stationery	1.962	1.962
2.	(A03970)	Others	0.537	0.537
3.	(A06102)	Others(Scholarship)	2.000	1.800
4.	(A03370)	Others(Feeding Charges)	8.755	8.755
2018-19				
5.	(A03901)	Stationery	2.109	0.372
6.	(A03970)	Others	0.564	0.564
7.	(A03370)	Others(Feeding Charges)	4.396	4.385
2019-20				
8.	(A03808)	Conveyance Charges	0.011	0.011
2021-22				
9.	(A03970)	Others	0.580	0.579
Total			20.914	18.965

(3). **Principal/Director, Balochistan Disable Persons Complex, Quetta**
(Rs. in million)

S. No.	Head of Accounts	Budget Allocated	Expenditure incurred as per Expenditure statement	Vouchers produced	Vouchers not produced
2019-20					
1.	(A03370) Feeding Charges	8.000	6.284	4.069	2.215
2.	(A03970) Others	0.565	0.565	0.473	0.091
2020-21					
3.	(A03901) Stationery	2.220	2.190	2.093	0.098
4.	(A03970) Others	0.580	0.580	0.200	0.380
2021-22					
5.	(A03370) Feeding Charges	8.000	7.996	4.728	3.268
Total		19.365	17.615	11.563	6.052

(4). **Principal/Director, Balochistan Disable Persons Complex, Quetta**

(Rs. in million)

S. No.	Description	Object classification	Expenditure
1.	Grant for Eid Milad-ul- Nabi	A05213(008)	0.100
2.	23rd March Float	A05213(012)	0.100
3.	Celebration of Independence day 14 August.	A05213(039)	0.100
4.	15th October (White Cane Day)	A05213(083)	0.100
5.	3rd December (International Disability Day)	A05213(084)	0.100
Total			0.500

4.2.1 Non-less deduction of governmental taxes - Rs. 125.227 million

**Annexure 2.1
(Rs. in million)**

S. No.	Name of firm	Description	Batch No.	Cheque No. and Date	Amount	15% BST not deducted	10% I.Tax not deducted	Total Taxes not deducted
1.	M/s KCDC Textile and Vocational Institute	Mobilization Advance	1st Batch	1779027/ 26.02.2020	101.250	15.187	10.125	25.312
2.	M/s KCDC Textile and Vocational Institute	Execution cost	1st Batch	1530551/ 17.06.2020	148.750	22.312	14.875	37.187
3.	M/s KCDC Textile and Vocational Institute	Mobilization Advance	2nd Batch	1790912/ 06.05.2021	123.750	18.562	12.375	30.937
4.	M/s KCDC Textile and Vocational Institute	Execution cost	2nd Batch	1794080/ 23.06.2021	126.250	18.937	12.625	31.562
Grand Total					500	75	50	125

(Rs. in million)

S. No.	PSDP No.	Name of firm	Bill No. and Date	Item purchased	Cheque No. and Date	Amount	Stamp duty 0.25% not realized
1	3584	M/s Haji Abdul Samad Abdul Majeed	093/ 11.04.2022	P/o Sewing Machine	1994392/ 27.04.2022	22.750	0.057
2.	3584	M/s Haji Abdul Samad Abdul Majeed	095/ 16.06.2022	P/o Sewing Machine	1838690/ 24.06.2022	20.753	0.052
3.	3584	M/s Efficient Business System	325/ Nil	P/o Electrician Kit	2066451/ 07.06.2022	2.980	0.007
4.	3584	M/s Muhammad Javaid Govt contractor	5807/ Nil	P/o Plumbing Kit	2065210/ 16.06.2022	2.985	0.007
5.	3584	M/s Friends Traders	3876/ 07.04.2022	P/o Iron	1986368/ 16.04.2022	5.000	0.012
6.	3583	M/s Atlas Honda Limited (Pre Receipt Bill)	Nil/ 03.06.2022	P/o CG125 4- stroke air cooled engine etc	2061835/ 22.06.2022	3.370	0.008
7.	3583	M/s Efficient Business System	313/ Nil	P/o Electric Wheel Chairs	2060290/ 16.05.2022	5.320	0.013
8.	3589	M/s Efficient Business System	333/ Nil	P/o Embroidery Machines	2061529/ 21.06.2022	10.233	0.026

S. No.	PSDP No.	Name of firm	Bill No. and Date	Item purchased	Cheque No. and Date	Amount	Stamp duty 0.25% not realized
9.	3589	M/s Haji Abdul Samad Abdul Majeed	091/13.06.2022	P/o Sewing Machine	1838690/24.062022	10.282	0.026
10.	3591	M/s Atlas Honda Limited (Pre Receipted Bill)	Nil/03.06.2022	P/o CG125 4- stroke air cooled engine etc	1838762/14.06.2022	7.414	0.019
Total						91.087	0.227

4.2.3 Non-surrender of government funds - Rs. 29.121 million

Annexure 2.2
(Rs. in million)

S. No.	Code of Account	Head of Account Conveyance Charges	Released budget	Expenditure	Amount Lapsed	Percentage
DG Social Welfare and Special Education						
1.	(A05270)	To Others, 2018-19	11.920	10.677	1.243	10.43%
2.	(A05270)	To Others, 2020-21	337.120	326.790	10.330	3.064%
3.	(A05270)	To Others, 2021-22	286.920	283.908	3.011	1.049%
					14.584	
Principal/ Director, Balochistan Disable Persons Complex for Special Education, Quetta						
		2017-18				
1.	(A03808)	Conveyance Charges	0.010	0	0.010	100%

2.	(A06102)	Others(Scholarship)	2.000	1.800	0.200	10%
		2018-19				
3.	(A03808)	Conveyance Charges	0.010	0	0.010	100%
4.	(A03901)	Stationery	2.109	0.372	1.737	82.361
5.	(A06102)	Others(Scholarship)	20.000	1.590	0.410	2.050
		2019-20				
6.	(A06102)	Others(Scholarship)	2.000	1.803	0.196	9.80%
7.	(A03370)	Others(Feeding Charges)	8.000	6.284	1.715	21.437%
		2020-21				
8.	(A03901)	Stationery	2.220	2.190	0.029	1.306%
9.	(A06102)	Others(Scholarship)	2.000	1.850	0.150	7.5%
10.	(A03370)	Others(Feeding Charges)	2.000	1.983	0.017	0.85%
		2021-22				
11.	(A03808)	Conveyance Charges	0.010	0	0.010	100%
12.	(A03901)	Stationery	2.220	2.201	0.018	0.810%
13.	(A03370)	Others(Feeding Charges)	8.000	7.996	0.035	0.437%
					4.537	
Deputy Director, Social Welfare and Special Education Department, Panjgur						
		2021-22				
1.	(A05270)	To Others	10.00	Nil	10.00	100%
Total					10.00	
Grand Total					29.121	

4.2.4 Irregular expenditure on account of Mustehqeen-e-Zakat - Rs. 11.407 million

**Annexure 2.3
(Rs. in million)**

S. No	Amount paid to	Cheque No. & Date	Particulars	Amount
2017-18				
1.	Social Welfare Officer, Sohbatpur	1432012/ 24.05.2018	For payment of salaries of Instructors, training materiel etc	0.167
2.	Social Welfare Officer, Chaman	1432029/ 24.05.2018	For payment of salaries of Instructors and staff.	0.227
3.	Social Welfare Officer, Awaran	1432008/ 24.05.2018	For payment of salaries of Instructors and training materiel etc	0.203
4.	Social Welfare Officer, Kalat	1432007/ 24.05.2018	For payment of salaries of Instructors, rent of building, contingencies etc.	0.227
5.	Social Welfare Officer, Kharan	1432028/ 24.05.2018	For payment of salaries of Instructors, rent of building etc	0.203
6.	Social Welfare Officer, Mastung	1432003/ 24.05.2018	For payment of salaries of Instructors, training materiel etc	0.227
7.	Social Welfare Officer, Kuhlo	1432002/ 24.05.2018	For payment of salaries of Instructors, training materiel etc	0.251
8.	Social Welfare Officer, Barkhan	1432005/ 24.05.2018	For payment of salaries of Instructors, training materiel etc	0.227
2018-19				
9.	Social Welfare Officer, Awaran	1512265/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.203

S. No	Amount paid to	Cheque No. & Date	Particulars	Amount
10.	Social Welfare Officer, Kalat	1519491/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.227
11.	Social Welfare Officer, Kharan	1512263/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.203
12.	Social Welfare Officer, Khuzdar	1512270/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.167
13.	Social Welfare Officer, Mastung	1519501/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.227
14.	Social Welfare Officer, Kuhlo	1519502/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.251
15.	Social Welfare Officer, Barkhan	1519503/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.227
16.	Dy Director, Social Welfare, Sibi	1519499/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.167
17.	Social Welfare Officer, Nushki	1519519/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.167
18.	Social Welfare Officer, Suhbatpur	1512271/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.167
19.	Social Welfare Officer, Kills Safullah	1519503/ 11.06.2019	For payment of salaries of Instructors, training materiel etc	0.215
	2019-20			0
20.	Social Welfare Officer, Dera Bugti	1530611/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.048

S. No	Amount paid to	Cheque No. & Date	Particulars	Amount
21.	Dy Director, Social Welfare, Sibi	1530620/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.320
22.	Social Welfare Officer, Lasbela	1530610/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.420
23.	Dy Director, Social Welfare, Surab	1530608/ 17.06.2019	For payment of salaries of Instructors, training materiel etc	0.520
24.	Social Welfare Officer, Panjgur	1530618/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.180
25.	Social Welfare Officer, Loralai	1530614/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.420
26.	Social Welfare Officer, Kuhlo	1530619/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.520
27.	Social Welfare Officer, Zhob	1530617/ 17.06.2020	For payment of salaries of Instructors, training materiel etc	0.420
	2020-21			0
28.	Social Welfare Officer, Quetta	1793546/ 10.06.2021	For payment of salaries of Instructors, training materiel etc	1.385
29.	Dy Director, Social Welfare, Sibi	1792998/ 11.06.2021	For payment of salaries of Instructors, training materiel etc	0.340
30.	Social Welfare Officer, Gandawa	1793000/ 11.06.2021	For payment of salaries of Instructors, training materiel etc	0.300
31.	Social Welfare Officer, Mastung	1792995/ 11.06.2021	For payment of salaries of Instructors, training materiel etc	0.265

S. No	Amount paid to	Cheque No. & Date	Particulars	Amount
32.	Social Welfare Officer, Nushki	1793076/ 14.06.2021	For payment of salaries of Instructors, training materiel etc	0.305
33.	Social Welfare Officer, Suhbatpur	1792997/ 11.06.2021	For payment of salaries of Instructors, training materiel etc	0.265
34.	Social Welfare Officer, Loralai	1792996/ 11.06.2021	For payment of salaries of Instructors, training materiel etc	0.265
35.	Social Welfare Officer, Panjgur	1792999/ 11.06.2021	For payment of salaries of Instructors, training materiel etc	0.300
	2021-22			0
36.	Social Welfare Officer, Panjgur	2070790/ 03.06.2022	For payment of salaries of Instructors, training materiel etc	0.267
37.	Deputy Director, Sikandarabad	2070794/ 03.06.2022	For payment of salaries of Instructors, training materiel etc	0.420
38.	Social Welfare Officer, Dera Bugti	2066151/ 04.06.2022	For payment of salaries of Instructors, training materiel etc	0.267
39.	Social Welfare Officer, Nushki	2070796/ 03.06.2022	For payment of salaries of Instructors, training materiel etc	0.227
Total				11.407

4.2.5 Irregular payment to institute for handicapped children - Rs. 10 million

**Annexure 2.4
(Rs. in million)**

S. No.	Payee	Year	Release Order No. and date	Cheque No. and Date	Amount (Rs.)
1.	Institute of Handicapped children, Quetta	2018-19 1st Half	No.SO(SW)B&A/II-2/2018 /1143 dated 26.12.2018	1467067/ 06.02.2019	1.250
	Institute of Handicapped children, Quetta	2018-19 2nd Half	No. SO(SW) B&A/II-2/ 2018-19/405 dated 2.03.2019	1512031/ 31.05.2019	1.250
2.	Institute of Handicapped children, Quetta	2019-20 1st and 2nd half	No.(SW)B&A/II-2/2019/1044-45 dated 19.09.2019	1484847/ 12.11.2019	2.500
3.	Institute of Handicapped children, Quetta	2020-21 1st Half	Nil/ Nil	1637210/ 14.01.2021	1.250
	Institute of Handicapped children, Quetta	2020-21 2nd Half	No.(SW)B&A/II-2/2020-21/ 1519 dated 09.03.2021	1792484/ 04.06.2021	1.250
4.	Institute of Handicapped children, Quetta	2021-22 1st and 2nd half	No.SO(SW)B&A/II-2/2020-21/106- dated 09.02.2022	1989172/ 08.03.2022	2.500
Total					10

4.3.1 Irregular advance payment for skill development program - Rs. 747.500 million

**Annexure 3.1
(Rs. in million)**

S. No.	Name of firm	Description	Batch No.	Cheque No. and Date	Amount
		2019-20			
1.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Mobilization Advance: Payment through Abstract Contingent Bill	1st Batch	1779027/ 26.02.2020	101.250
2.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Payment through Abstract Contingent Bill Execution cost	1st Batch	1530551/ 17.06.2020	148.750
3.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Mobilization or Execution: Payment through Abstract Contingent Bill	2nd Batch	1790912/ 06.05.2021	123.750
4.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Payment through Abstract Contingent Bill Execution cost	2nd Batch	1794080/ 23.06.2021	126.250
5.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Mobilization or Execution: Payment through Abstract Contingent Bill	3rd Batch	2065317/ 17.06.2022	123.750
6.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	Payment through Abstract Contingent Bill Execution cost	3rd Batch	1838594/ 23.06.2022	123.750
Grand Total					747.500

4.3.5 Less purchase of items than required quantity - Rs. 76.432 million

**Annexure 3.2
(Rs. in million)**

S. No.	PSD P No.	Name of firm	Bill No. and Date	Item purchased	Budget (Rs.)	Qty to be purchased	Qty purchased	less purchased	Amount (Rs.)
1.	3584	M/s Haji Abdul Samad Abdul Majeed	093/ 11.04.2022	P/o Sewing Machine	22.750	3000	1088	919	22.750
2.	3584	M/s Haji Abdul Samad Abdul Majeed	095/ 16.06.2022	P/o Sewing Machine	20.750		993		20.753
3.	3584	M/s Friends Traders	3876/ 07.04.2022	P/o Iron	5.000	3000	1004	1996	5.000
4.	3589	M/s Efficient Business System	333/ Nil	P/o Embroidery Machines	21.000	500	135	365	10.233
5.	3589	M/s Haji Abdul Samad Abdul Majeed	091/ 13.06.2022	P/o Sewing Machine		1000	492	508	10.282
6.	3591	M/s Atlas Honda Limited (Pre Receipted Bill)	Nil/ 03.06.2022	P/o CG125 4- stroke air cooled engine etc	10.000	400	44	356	7.414
Total									76.432

4.3.9 Irregular procurement on account of wheel chairs, tri cycles, hearing aids - Rs.14.980 million

**Annexure 3.3
(Rs. in million)**

S. No.	Name of firm	Bill No. and date	Description	Quantity	Rate	Cheque No. and date	Amount
1.	M/s Muhammad Ajmal and brothers	3188/ Nil	P/o Wheel chairs P/o Tri Cycle P/o Hearing Aids P/o White Stick	85 49 78 10	11700 14500 16500 800	1434330/ 13.06.2018	3
2.	M/s ABM Marketing	0956/ 23.06.2019	P/o Wheel chairs	150	12780	1473580/ 28.06.2019	1.917
	M/s Abdul Rehman Enterprises	417/ 24.06.2019	P/o Wheel Tri-Cycle	50	21,800	1473579/ 28.06.2019	1.090
3.	M/s Efficient Business System	1(1)/19/016 10.02.2020	P/o Wheel chairs P/o Tri-Cycle	150 64	12499 17499	1778583/ 21.02.2020	2.994
4.	M/s Icon Enterprises	Nil 09.06.2021	P/o Wheel chairs P/o Tri-Cycle P/o Hearing Aid	155 15 20	14500 15500 25500	1793345/ 17.06.2021	2.990
5.	M/s WEB Enterprises	013/ Nil	P/o Wheel chairs	122	20940	2061591/ 21.06.2022	2.989
Total							14.980

4.3.10 Irregular expenditure on account of reading writing material, stationery and other store items - Rs. 4.244 million

**Annexure 3.4
(Rs. in million)**

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount (Rs.)
Purchase of reading writing/stationery					
			2019-20		
1.	M/s Muhammad Ajmal and Brothers	3291/ 28.10.2019	Various stationery items	Nil/ Nil	0.046
2.	M/s Balochistan Papers and Stationery	9581/ Nil	Various stationery items	Nil/ Nil	0.089
3.	M/s Balochistan Papers and Stationery	9579/ Nil	Various stationery items	Nil/ Nil	0.097
4.	M/s Balochistan Papers and Stationery	9590/ Nil	Various stationery items	Nil/ Nil	0.099
5.	M/s Balochistan Papers and Stationery	9589/ Nil	Various stationery items	Nil/ Nil	0.100
6.	M/s Balochistan Papers and Stationery	9582/ Nil	English copies, chart paper	Nil/ Nil	0.095
7.	M/s Balochistan Papers and Stationery	9585/ Nil	Copies and stationery items	Nil/ Nil	0.098
8.	M/s Balochistan Papers and Stationery	9584/ Nil	Various stationery items	Nil/ Nil	0.099
9.	M/s Muhammad Ajmal and Brothers	3286/ 22.10.2019	Papers and stationery items	Nil/ Nil	0.041

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount (Rs.)
10.	M/s Muhammad Ajmal and Brothers	3295/ 30.10.2019	Result cards and school bags	Nil/ Nil	0.023
11.	M/s Muhammad Ajmal and Brothers	3254/ 23.02.2019	Various stationery items	Nil/ Nil	0.050
12.	M/s Balochistan Papers and Stationery	9403/ Nil	Copies 1300 Nos.	Nil/ Nil	0.098
13.	M/s Balochistan Papers and Stationery	9404/ Nil	Papers, copies etc.	Nil/ Nil	0.098
14.	M/s Balochistan Papers and Stationery	9405/ Nil	Drawing and writing Copies	Nil/ Nil	0.013
15.	M/s Balochistan Papers and Stationery	9112/ Nil	Note books and stationery	Nil/ Nil	0.100
16.	M/s Balochistan Papers and Stationery	9114/ Nil	Note books and stationery	Nil/ Nil	0.100
17.	M/s Balochistan Papers and Stationery	9118/ 05.08.2019	Note books, charts and stationery etc.	Nil/ Nil	0.100
18.	M/s Balochistan Papers and Stationery	9113/ 16.07.2019	Note books and drawing books	Nil/ Nil	0.100
19.	M/s Noor and Sons	121/ 16.12.2019	Stock registers, stationery etc.	Nil/ Nil	0.028
20.	M/s Noor and Sons	117/ 10.12.2019	Papers, toners, stationery etc.	Nil/ Nil	0.096
Total					1.570
Purchase of stationery during the financial year 2021-22					

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount (Rs.)
1.	M/s Balochistan Papers and Stationery	3808/ Nil	P/o Various Note Books	2662794/ 17.06.2022	0.480
2.	M/s Balochistan Papers and Stationery	3809/ Nil	P/o Note Books and Stationery	2662794/ 17.06.2022	0.764
3.	M/s Balochistan Papers and Stationery	3811/ Nil	Note Books, File covers and Stationery	2662794/ 17.06.2022	0.757
Total					2.001
Purchase of Other store items					
2018-2019					
1.	M/s Muhammad Ajmal & Brothers	3265/ 30.05.2019	Lock, Aari, bulb, long nipple, valve etc.	Nil/ Nil	0.045
2.	M/s Muhammad Ajmal & Brothers	3249/ 06.05.2019	Service wire, switch board, etc.	Nil/ Nil	0.050
3.	M/s Muhammad Ajmal & Brothers	3251/ 16.02.2019	Tube light, holder, energy sever etc.	Nil/ Nil	0.029
2019-2020					0
4.	M/s Muhammad Ajmal & Brothers	3302/ 11.11.2019	Pipe, elbow, gate valve etc.	Nil/ Nil	0.035
5.	M/s Noor and sons Traders	120/ 14.12.2019	Wash basin mixture, pipe, T cock, etc.	1777817/ 17.02.2020	0.032
6.	M/s Muhammad Javaid Govr: Contractor	3561/ Nil	Carpet for Hall 750 ft	1507478/ 26.12.2019	0.096
7.	M/s Muhammad Javaid Govr: Contractor	3560/ Nil	Carpet for Hall 750 ft	1507478/ 26.12.2019	0.096

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount (Rs.)
8.	M/s Muhammad Javaid Govr: Contractor	3562/ Nil	Curtains	1507478/ 26.12.2019	0.090
2020-2021					0
9.	M/s Fine Traders	010/ 08.09.2020	Battery, sockets, cable etc.	Nil/ Nil	0.100
10.	M/s Fine Traders	015/ 19.09.2020	Bew cock, brass, sink mixture etc.	Nil/ Nil	0.100
Total					0.673
Grand Total					4.244

4.3.11 Irregular expenditure on account of stationery items - Rs. 0.588 million

Annexure 3.5
(Rs. in million)

S. No.	Name of items	Quantity	Amount
1.	Note Book Wide Lines	200 Dozen.	0.120
2.	Note Book Narrow Lines	150 Dozen.	0.090
3.	Note Book English	138 Dozen.	0.082
4.	Ink Pen	300 Nos.	0.009
5.	Ink Pen	300 Nos.	0.009
6.	Wooden Scale	500 Nos.	0.005
7.	Color Pencil full size	50 Dozen.	0.004
8.	Registers	100 Nos.	0.005
9.	Sharpener	100 Nos.	0.005

S. No.	Name of items	Quantity	Amount
10.	Marker Tambo	50 Nos.	0.001
11.	Gum stick	40 Nos.	0.002
12.	Wooden duster	120 Nos.	0.003
13.	Color and white chart	300 Nos.	0.003
14.	Common pin	100 Nos.	0.003
15.	Attendance Register	36 Nos.	0.004
16.	Black Pencil	150 Nos.	0.012
17.	Stapler Machine	20 Nos.	0.003
18.	Stapler Pin	100 Nos.	0.002
19.	Ball Pen	200 Nos.	0.016
20.	Writing Note Book	400 Nos.	0.003
21.	File cover	500 Nos.	0.008
22.	Register Simple	30 Nos.	0.005
23.	Attendance Register	36 Nos.	0.006
24.	Paper A4	20 Nos.	0.011
25.	Paper legal	20 Nos.	0.013
26.	Gum stick Large	50 Nos.	0.005
27.	File board leather	200 Nos.	0.012
28.	Computer Cartrage	10 Nos.	0.023
29.	Pointer	200 Nos.	0.005
30.	File board	30 Nos.	0.002
31.	Marker different colors	120 Nos.	0.005
32.	White Board	10 Nos.	0.025
33.	High Lighter	34 Nos.	0.001

S. No.	Name of items	Quantity	Amount
34.	Braille Paper	500 Nos.	0.032
Actual amount			0.534
Bill/invoice amount			0.588
Difference/extra amount paid Rs.			0.054

4.3.12 Irregular expenditure without tender on account of feeding charges, purchase of stationery items and furniture - Rs. 12.257 million

**Annexure 3.6
(Rs. in million)**

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
			2019-20		
1.	M/s City Enterprises	0343/ 02.07.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.096
2.	M/s City Enterprises	0344/ 02.07.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.202
3.	M/s City Enterprises	0346/ 02.08.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.445
4.	M/s City Enterprises	0345/ 02.08.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.204
5.	M/s City Enterprises	0355/ 02.08.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.044

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
6.	M/s City Enterprises	0348/ 02.09.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.040
7.	M/s City Enterprises	0347/ 02.09.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.047
8.	M/s City Enterprises	0350/ 01.10.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.272
9.	M/s City Enterprises	0354/ 02.10.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.413
10.	M/s City Enterprises	0349/ 01.10.2019	Various eatable items/Rashan	1517374/ 11.02.2020	0.067
11.	M/s City Enterprises	152/ 11.11.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.429
12.	M/s City Enterprises	154/ 11.11.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.220
13.	M/s City Enterprises	153/ 11.11.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.401
14.	M/s City Enterprises	156/ 12.12.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.613
15.	M/s City Enterprises	157/ 12.12.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.410
16.	M/s City Enterprises	158/ 12.12.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.067

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
17.	M/s City Enterprises	159/ 12.12.2019	Various eatable items/Rashan	1533631/ 04.06.2020	0.099
Total					4.069
2021-22					
18.	M/s Fine Traders	086/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
19.	M/s Fine Traders	085/ Nil	Various eatable items/Rashan	Nil/ Nil	0.032
20.	M/s Fine Traders	084/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
21.	M/s Fine Traders	083/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
22.	M/s YKT Construction co and General order supplier	045/ 31.03.2022	Various eatable items/Rashan	Nil/ Nil	0.261
23.	M/s Fine Traders	087/ Nil	Various eatable items/Rashan	Nil/ Nil	0.040
24.	M/s Fine Traders	082/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
25.	M/s Fine Traders	081/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
26.	M/s Fine Traders	080/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
27.	M/s Fine Traders	079/ Nil	Various eatable items/Rashan	Nil/ Nil	0.098
28.	M/s Fine Traders	052/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
29.	M/s Fine Traders	053/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
30.	M/s Fine Traders	054/ Nil	Various eatable items/Rashan	Nil/ Nil	0.094
31.	M/s Fine Traders	055/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
32.	M/s Fine Traders	056/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
33.	M/s Fine Traders	057/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
34.	M/s Fine Traders	058/ Nil	Various eatable items/Rashan	Nil/ Nil	0.055
35.	M/s Fine Traders	059/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
36.	M/s Fine Traders	060/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
37.	M/s Fine Traders	061/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
38.	M/s Fine Traders	062/ Nil	Various eatable items/Rashan	Nil/ Nil	0.098
39.	M/s Fine Traders	063/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
40.	M/s Fine Traders	064/ Nil	Various eatable items/Rashan	Nil/ Nil	0.035
41.	M/s Fine Traders	065/ Nil	Various eatable items/Rashan	Nil/ Nil	0.096
42.	M/s Fine Traders	066/ Nil	Various eatable items/Rashan	Nil/ Nil	0.096
43.	M/s Fine Traders	067/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
44.	M/s Fine Traders	069/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
45.	M/s Fine Traders	068/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
46.	M/s Fine Traders	070/ Nil	Various eatable items/Rashan	Nil/ Nil	0.098
47.	M/s Fine Traders	071/ Nil	Various eatable items/Rashan	Nil/ Nil	0.099
48.	M/s Fine Traders	078/ Nil	Various eatable items/Rashan	Nil/ Nil	0.048

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
49.	M/s Fine Traders	076/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
50.	M/s Fine Traders	075/ Nil	Various eatable items/Rashan	Nil/ Nil	0.092
51.	M/s Fine Traders	074/ Nil	Various eatable items/Rashan	Nil/ Nil	0.097
52.	M/s Fine Traders	072/ Nil	Various eatable items/Rashan	Nil/ Nil	0.098
53.	M/s Fine Traders	073/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
54.	M/s Fine Traders	077/ Nil	Various eatable items/Rashan	Nil/ Nil	0.100
55.	M/s YKT Construction co and General order supplier	052/ Nil	Various eatable items/Rashan	Nil/ Nil	0.639
56.	M/s YKT Construction co and General order supplier	060/ Nil	Various eatable items/Rashan	Nil/ Nil	0.559
	Sub Total				4.728
	Total				8.797
P/o stationery/reading writing material for Disable persons Complex during 2020-21					
1.	M/s Darshan Kumar Govt: Contractor	2015/ 18.01.2021	P/o Note books, stationery etc	1956617/ 26.02.2021	0.703
2.	M/s Darshan Kumar Govt: Contractor	Nil/ 12.04.2021	P/o stationery items	1785462/ 05.05.2021	0.780

S. No.	Name of firm	Bill No. and Date	Particular	Cheque No. and date	Amount
3.	M/s Darshan Kumar Govt: Contractor	2028/ Nil	P/o Note books, stationery etc	1794929/ 29.06.2021	0.497
4.	M/s Balochistan Papers & Stationery	2187/ Nil	P/o Papers, stationery etc	Nil/ Nil	0.110
					2.090
Deputy Director, Social Welfare and Special Education Department, Turbat					
P/o furniture and fixture during financial year 2020-21					
1.	M/s Ali Nawaz Construction Company	Nil/ Nil	02 AC Panasonic 2 ton 20 Mattress 05 Room Tables 02 Executive Chair 18 Chairs	Nil/ Nil	1.370
Total					1.370
Grand Total					12.257

4.4.1 Procurement without need assessment - Rs. 91.087 million

**Annexure 4.1
(Rs. in million)**

S. No.	PSD P No.	Name of firm	Bill No. and Date	Item purchased	Cheque No. and Date	(Rs.) in million	Quantity purchased	Rate per Unit (Rs.)	Items lying in Store	Amount
1.	3584	M/s Haji Abdul Samad Abdul Majeed	093/11.04.2022	P/o Sewing Machine	1994392/27.04.2022	22.750	1088	20,900	1088	22.750
2.	3584	M/s Haji Abdul Samad Abdul Majeed	095/16.06.2022	P/o Sewing Machine	1838690/24.06.2022	20.753	993	20,900	993	20.753
3.	3584	M/s Efficient Business System	325/Nil	P/o Electrician Kit	2066451/07.06.2022	2.980	100	29,800	100	2.980
4.	3584	M/s Muhammad Javaid Govt contractor	5807/Nil	P/o Plumbing Kit	2065210/16.06.2022	2.985	100	29,850	100	2.985

S. No.	PSD P No.	Name of firm	Bill No. and Date	Item purchased	Cheque No. and Date	(Rs.) in million	Quantity purchased	Rate per Unit (Rs.)	Items lying in Store	Amount
5.	3584	M/s Friends Traders	3876/ 07.04.2022	P/o Iron	1986368/ 16.04.2022	5.000	1004	4,980	1004	5.000
6.	3583	M/s Atlas Honda Limited (Pre Receipt Bill)	Nil/ 03.06.2022	P/o CG125 4- stroke air cooled engine etc	2061835/ 22.06.2022	3.370	20	168,500	20	3.370
7.	3583	M/s Efficient Business System	313/ Nil	P/o Electric Wheel Chairs	2060290/ 16.05.2022	5.320	35	152,000	35	5.320
8.	3589	M/s Efficient Business System	333/ Nil	P/o Embroidery Machines	2061529/ 21.06.2022	10.233	135	75,800	135	10.233
9.	3589	M/s Haji Abdul Samad Abdul Majeed	091/ 13.06.2022	P/o Sewing Machine	1838690/ 24.06.2022	10.282	492	20,900	492	10.282

S. No.	PSD P No.	Name of firm	Bill No. and Date	Item purchased	Cheque No. and Date	(Rs.) in million	Quantity purchased	Rate per Unit (Rs.)	Items lying in Store	Amount
10.	3591	M/s Atlas Honda Limited (Pre Received Bill)	Nil/ 03.06.2022	P/o CG125 4- stroke air cooled engine etc.,	1838762/ 10.06.2022	7.414	44	168,500	44	7.414
Total										91.087

4.5.1 Irregular/doubtful expenditure without monitoring - Rs. 55.685 million

Annexure 5.1 (Rs. in million)

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per month	Invoice No. and date	Batch No. period covered	District	Amount
1.	M/s KCDC Textile and Vocational Institute	200 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Khuzdar	2.700
2.	-----Do-----	200 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Kilasaifullah	2.700

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per month	Invoice No. and date	Batch No. period covered	District	Amount
3.	-----Do-----	200 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Loralai	2.700
4.	-----Do-----	150 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Pshin	2.025
5.	-----Do-----	200 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Sibi	2.700
6.	-----Do-----	175 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Sorab	2.362
7.	-----Do-----	200 Trainers for various trades	13500	02/ 31.08.2020	Batch 1/ 1st to 31 August	Zhob	2.700
8.	-----Do-----	200 Trainers for various trades	13500	01/ 31.07.2020	Batch 1/ 1st to 31 July	Khuzdar	2.700
9.	-----Do-----	200 Trainers for various trades	13500	01/ 31.07.2020	Batch 1/ 1st to 31 July	Sibi	2.700

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per month	Invoice No. and date	Batch No. period covered	District	Amount
10.	-----Do-----	175 Trainers for various trades	13500	01/31.07.2020	Batch 1/ 1st to 31 July	Sorab	2.362
11.	-----Do-----	170 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th Dec	Loralai	2.362
12.	-----Do-----	225 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th Dec	Panjgor	7.087
13.	-----Do-----	250 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th Dec	Lasbela	3.375
14.	-----Do-----	100 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th Dec	Killasaifullah	1.350
15.	-----Do-----	200 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th Dec	Zhob	2.700
16.	-----Do-----	150 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th Dec	Sorab	2.025

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per month	Invoice No. and date	Batch No. period covered	District	Amount
17.	-----Do-----	100 Trainers for various trades	13,500	03/ 15.12.2021	Batch II/ 15th Nov to 15th Dec	Khuzdar	1.350
18.	-----Do-----	175 Trainers for various trades	13,500	03/ 15.12.2021	Batch II/ 15th Nov to 15th Dec	Sibi	2.362
19.	-----Do-----	100 Trainers for various trades	13,500	04/ 15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Turbat	1.350
20.	-----Do-----	200 Trainers for various trades	13,500	04/ 15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Pishin	2.700
21.	-----Do-----	250 Trainers for various trades	13,500	04/ 15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Lasbela	3.375
Total							55.685

4.5.2 Irregular/doubtful expenditure on account of trainings Rs. 66.485 million

**Annexure 5.2
(Rs. in million)**

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per months	Invoice No. and date	Batch No. period covered	District	Amount
1.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	575 Trainers for various trades	13,500	02/31.08.2020	Batch 1/ 1st to 31 August	Bolan	7.762
2.	-----Do-----	575 Trainers for various trades	13,500	01/31.07.2020	Batch 1/ 1st to 31 July	Bolan/ Jail	7.762
3.	-----Do-----	600 Trainers for various trades	13,500	02/31.08.2020	Batch 1/ 1st to 31 August	Panjgor	8.100
4.	-----Do-----	600 Trainers for various trades	13,500	01/31.07.2020	Batch 1/ 1st to 31 July	Panjgor	8.100
5.	-----Do-----	200 Trainers for various trades	13,500	01/31.07.2020	Batch 1/ 1st to 31 July	Kilasisif ullah	2.700
6.	-----Do-----	200 Trainers for various trades	13,500	01/31.07.2020	Batch 1/ 1st to 31 July	Loralai	2.700
7.	-----Do-----	150 Trainers for various trades	13,500	01/31.07.2020	Batch 1/ 1st to 31 July	Pishin	2.025
8.	M/s KCDC Textile and Vocational	200 Trainers for various trades	13,500	03/15.12.2021	Batch II/ 15th Nov to 15th	Pshin	2.700

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per months	Invoice No. and date	Batch No. period covered	District	Amount
	Institute (Pvt) Limited				Dec		
9.	-----Do-----	150 Trainers for various trades	13,500	03/15.12.2021	Batch II/15th Nov to 15th Dec	Musakhail	2.025
10.	-----Do-----	100 Trainers for various trades	13,500	03/15.12.2021	Batch II/15th Nov to 15th Dec	Turbat	1.350
11.	M/s KCDC Textile and Vocational Institute (Pvt) Limited	175 Trainers for various trades	13,500	04/15.01.2022	Batch II/15th Dec, 2021 to 15th Jan, 2022	Loralai	2.362
12.	-----Do-----	150 Trainers for various trades	13,500	04/15.01.2022	Batch II/15th Dec, 2021 to 15th Jan, 2022	Sorab	2.025
13.	-----Do-----	100 Trainers for various trades	13,500	04/15.01.2022	Batch II/15th Dec, 2021 to 15th Jan, 2022	Killa Saifullah	1.350
14.	-----Do-----	150 Trainers for various trades	13,500	04/15.01.2022	Batch II/15th Dec, 2021 to 15th Jan, 2022	Musa Khail	2.025

S. No.	Invoices received from	No. Trainees and Trades	Rate per Trainee per months	Invoice No. and date	Batch No. period covered	District	Amount
15.	-----Do-----	100 Trainers for various trades	13,500	04/15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Khuzdar	1.350
16.	-----Do-----	175 Trainers for various trades	13,500	04/15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Sibi	2.362
17.	-----Do-----	200 Trainers for various trades	13,500	04/15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Zhob	2.700
18.	-----Do-----	525 Trainers for various trades	13,500	04/15.01.2022	Batch II/ 15th Dec, 2021 to 15th Jan, 2022	Panjgor	7.087
Total							66.485