

SPECIAL AUDIT REPORT
on the Accounts of
Construction / Up-gradation / Rehabilitation of Post-
Flood Reconstruction Project at Balochistan
Pakistan-Italian Debt Swap Agreement (PIDS)
Planning and Development Department
Government of Balochistan
For the Financial Years 2012-23

AUDIT YEAR 2023-24



AUDITOR-GENERAL OF PAKISTAN

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

FOR THE CITIZENS OF PAKISTAN

PREFACE

The Auditor-General of Pakistan conducts audits in accordance with Articles 169 and 170 of the Constitution of the Islamic Republic of Pakistan, 1973, read with Sections 8, 12 and 14 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001. The special audit of Construction / Up-gradation / Rehabilitation of Post-Flood Reconstruction Project at Balochistan under Pakistan Italian Debt for Development Swap Agreement (PIDS) was carried out accordingly.

The Directorate General Audit Balochistan conducted special audit of Construction / Up-gradation / Rehabilitation of Post-Flood Reconstruction Project at Balochistan under Pakistan Italian Debt for Development Swap Agreement w.e.f. 05-05-2024 to 31-05-2024 for the period 01-07-2012 to 30-06-2023, with a view to reporting significant findings to stakeholders. Audit assessed, on a test check basis whether management complied with applicable laws, rules and regulations in managing the Project. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the Project.

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:

2025

(MUHAMMAD AJMAL GONDAL)

Auditor-General of Pakistan

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ABBREVIATIONS AND ACRONYMS

AGP	Auditor-General of Pakistan
BDA	Balochistan Development Authority
BPPRA	Balochistan Public Procurement Regularity Authority
CDWP	Central Development Working Party
DAC	Departmental Accounts Committee
FY	Financial Year
GOP	Government of Pakistan
INTOSAI	International Organization of Supreme Audit Institutions
MB	Measurement Book
NSR	Non-Scheduled Rates
PFRP	Post Flood Reconstruction / Rehabilitation Project
PIDSA	Pakistan-Italian Debt for development Swap Agreement
PPPRA	Pakistan Public Procurement Regularity Authority
PC-IV	Planning Commission Proforma –IV
TSU	Technical Support Unit

EXECUTIVE SUMMARY

The Directorate General of Audit, Balochistan conducted special audit of Construction / Up-gradation / Rehabilitation of Post-Flood Reconstruction Project at Balochistan under Pakistan Italian Debt for Development Swap Agreement (PIDSA) for the period 2012-23 during May, 2024 on the special request of Economic Affairs Division, Islamabad. The main objectives of the Audit were: 1) to verify that all the payments made during 1st July, 2012 to December 31, 2016 were as per prevailing government rules and procedures; 2) to scrutinize the unutilized funds/ liabilities upto December 31, 2024; 3) to examine procurement, execution of civil works as per relevant rules/procedures/PIDSA guidelines. The Audit was conducted in accordance with the INTOSAI Auditing Standards.

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

KEY AUDIT FINDINGS:

The main findings of Special Audit are as follows;

- Irregular transfer of funds in BDA account and non-surrender of savings - Rs. 10.638 million
- Irregular expenditure on the procurement of office equipment - Rs. 10.431 million
- Overpayment due to non-deduction of shrinkage allowance - Rs. 1.196 million
- Unauthorized shifting of scheme - Rs.101.10 million
- Non-availability of completion reports - Rs. 504.152 million
- Loss due to non-utilization of available earth/road mettle - Rs. 2.250 million
- Execution of development works without technical sanction - Rs. 504.152 million

RECOMMENDATIONS:

Audit recommends to:

- Justify the overstated expenditure and immediately surrender savings besides fixing responsibility on the person(s) at fault.
- Justify the procurement of vehicles and equipment, fix responsibility and get the expenditure regularized from the competent forum.
- Effect recovery of the overpaid amount.
- Obtain approval from PIDS authorities regarding shifting of schemes.
- Provide PC-IV of all the completed schemes.
- Provide lab test reports, and a certificate from the supervising engineer authenticating non-suitability of the excavated/cut material.
- Provide Technical Sanction details to Audit.

1. INTRODUCTION

Balochistan is the largest province covering an area of 347,190 Square kilometers, which is 43% of the land mass of the entire country. It is also the poorest and least populated province. The province is prone to natural disasters and endures frequent earthquakes and flash floods. Since 20th July 2010, a series of flash floods affected many districts of Balochistan. Due to these floods, road networks were damaged in Balochistan especially in District Jaffarabad, Naseerabad, Zhob, Loralai and Khuzdar.

The project Construction / Up-gradation / Rehabilitation of Post-Flood Reconstruction at Balochistan under Pakistan Italian Debt for Development Swap Agreement was initiated on July 1, 2012 with the help of Italian Government. The aim of the project was to provide better transportation facilities to the inhabitants of the province by re- developing the infrastructures (roads and bridges) damaged by the flood of 2010, through the construction and upgradation of 19 parts of roads covering a total road length of 107 Kilometers, including culverts and four bridges.

The project was aimed to rehabilitate the roads and bridges in following districts:

- Jaffarabad and Naseerabad, in the South East of Balochistan, had been worst affected and those districts have silt clay inherent soils. Most of the roads had been washed away during the floods.
- Loralai and Zhob in the North and East of Balochistan had been affected and those districts have gravely and flaky soils.
- Killa Saifullah, in the Centre North of Balochistan, had been worst affected in its fruit orchards and those districts is a connection between Quetta and Zhob have gravely silty clay mixed soils.
- Khuzdar Zehri to Gndhawa road is an existing shingle track located in the mid terrain Districts of Balochistan Province and it gets connected to N-25 (Main Karachi - Quetta RCD highway).

The year-wise details of funds provided by the donor:

(Rs. in millions)		
Year	PC-I Allocation (Rs.)	Released by the donor
2012-13	554.184	136.507
2013-14	554.184	300.892
2014-15	554.184	-
2015-16	554.184	116.618
2016-17	554.184	-
Total		554.017

2. AUDIT OBJECTIVES

The major objectives of the Audit were:

- 1) To verify that all the payments made during 1st July, 2012 to 31 December, 2016 were as per prevailing government rules and procedures;
- 2) To scrutinize the unutilized funds/ liabilities upto 31st December, 2024;
- 3) To examine procurement, execution of civil works as per relevant rules/procedures/ PIDSAs guidelines.

3 AUDIT SCOPE AND METHODOLOGY

3.1 Audit Scope:

The scope of the audit is to scrutinize the expenditure incurred by the project and determine the fate of the unutilized fund amounting to Rs. 15.907 million, with special focus on compliance to relevant rules, regulations and procedures for expenditure incurred by the project authorities.

3.2 Audit Methodology:

Audit methodology employed during Special Audit of the expenditure included identifying high-risk areas, documents' review, inquiry, observation,

inspection of evidence, evaluation of overall internal controls and processes recommended by the government, and discussions with the executive.

The following documents were reviewed during the course of audit:

- a. PC-I, original and revised.
- b. Budget and Expenditure statements.
- c. Contract Documents/Agreement.
- d. Measurement Books.
- e. Minutes of CDWP.
- f. Correspondence between PIDSA and the project authorities.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Financial Management

4.1.1 Irregular transfer of funds in BDA account and non-surrender of savings - Rs. 10.638 million

According Rule 95 of GFR, “All anticipated savings should be surrendered to Movement immediately they are foreseen but not later than 31st March of each year in any case. Unless they are required to meet excesses under some other unit or units which are definitely foreseen at the time. However, savings accruing from funds provided after 31st March shall be surrendered to Government immediately they are foreseen but not later than 30th June of each year. No savings should be held in reserve for possible future excesses”.

Special Audit of the Project Director, Construction/Up-gradation/ Rehabilitation of Post-Flood Construction, Balochistan, Quetta revealed that an allocation of Rs. 513.134 million was made for civil works, whereas, expenditure amounting to Rs. 504.810 million was incurred. Resultantly, the overall savings of Rs.10.638 million were not timely surrendered, as detailed in **Annexure 4.1.**

Audit observed the following irregularities;

- The expenditure for civil works was overstated by Rs. 8.324 million in the budget and expenditure statement for the financial year 2022-23.
- The saved amount of Rs. 8.324 million was transferred to BDA account, whereas, Rs. 2.314 million was irregularly utilized on account of contingent payments.

The irregularities were caused due to weak internal controls, which resulted in overstatement of the expenditure and irregular retention of savings.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that the establishment cost i.e., salaries of PMC were approved in PC-I of the project as well as in PIDSA agreement; the same amount had been transferred to BDA account for re-imburement of salaries paid from BDA account upon completion of the project. Audit was of the view that 2% BDA share had already been paid to the authority, and, since the project's deadline was December 31st, 2016, therefore, the authority's claim of establishment cost beyond the closing date was unjustified.

In the DAC meeting held on June 11, 2024, Audit emphasized that the unutilized amount be recovered from the concerned and surrendered to PIDSA. The DAC directed the management to provide justification of the overstated expenditure, transfer of saved amount in BDA account and expenditure thereon, under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends justification of overstated expenditure and immediate surrender of saved funds besides fixing responsibility on the person(s) at fault.

4.2 Procurement and Contract Management

4.2.1 Irregular expenditure on procurement of vehicles and office equipment - Rs. 10.431 million

As per Ministry of Economic Affairs' letter¹ dated 19.12.2014, "No provision existed in the approved budget of the project for procurement of vehicles, laptops and other office equipment."

Special Audit of the Project Construction/Up-gradation/Rehabilitation of Post Flood construction, Balochistan, Quetta revealed that the project management incurred an expenditure of Rs. 10.431 million during the financial years 2012-2023 on account of procurement of vehicles, laptops and office equipment without provision in the budget in violation of PIDSA guidelines, as detailed in **Annexure 4.2**.

Procurement of assets without provision of budget was caused due to weak financial controls, which resulted in mis-utilization of funds.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that payment was made as per approved PC-I and subsequent agreement.

In the DAC meeting held on June 11, 2024, Audit informed the DAC that there was no provision of budget for the mentioned items, adding that PIDSA had already sought justification from the project management vide letter² dated 19.12.2014, which was not provided. The DAC directed the management to justify the procurement, fix responsibility and regularize the expenditure by the competent authority.

No further progress was intimated till finalization of this report.

Audit recommends regularization of expenditure by the competent authority.

¹ No. PIDSA (TSU) vide letter No. 4(5)TSU/P-Flood/11/4382

² *ibid*

4.3 Construction and Works

4.3.1 Overpayment due to non-deduction of shrinkage allowance - Rs. 1.196 million

According to S. No.3 of Section-3 of Balochistan CSR, 1998, “Shrinkage allowance from bank measurement shall be deducted @ 4 % when earthwork is done by bulldozer.”

Special Audit of project Construction / Up-gradation / Rehabilitation of Post Flood construction Balochistan, Quetta revealed that the project management executed the earthwork for making embankment in different schemes through GCs without deduction of the prescribed shrinkage allowance @ 4 % resulting in overpayment of Rs. 1.196 million, as detailed below:

(Rs. in million)

S No.	Name of work / Contractor /MB No.	Quantity (Cum)	4% shrinkage to be deducted	Rate Per Cum (Rs.)	Amount (Rs.)
1.	Constt/upgradation of post flood reconstruction of project at Naseerabad, 0101	210006	8400	91.75	0.771
Add premium					0.015
Subtotal					0.786
2.	Constt/upgradation of post flood reconstruction of project at Jafarabad, 01	109310	4372	93.59	0.410
Grand total					1.196

The irregularity was caused due to prevalence of weak internal and financial controls, which resulted in overpayment to the contractor and financial loss to government.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that the item of work was based on the original volume of embankment, deducting the shrinkage limit for quantity would result

in an inaccurate measurement of the work completed, as the shrinkage limit only affects the volume of the material's natural state for the embankment. The management further claimed that the contractor was already paid compacted thickness of embankment, therefore, the shrinkage limit should not be deducted from the quantity for payment purposes.

In the DAC meeting held on June 11, 2024, Audit informed the forum that the compaction recorded in MB was 90%, whereas, the quantity recorded before and after compaction remained the same, which indicated that shrinkage was not deducted. The DAC directed the office to submit revised reply, with complete justification, otherwise amount be recovered from the concerned under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends that recovery be effected from the concerned contractor.

4.3.2 Irregular shifting of scheme - Rs. 101.10 million

As per Minutes of the Meeting on PIDSA funded projects held on May 21, 2012, "The TSU informed that all activities under implementation must be compliant with the PC-I and with the application form signed with PIDSA. If there is the need of major changes, these must be reflected in new PC-I that must be approved by the relevant authorities and by the PIDSA." Further, according to Para 2.86 of the B&R Code, "the authority granted by a sanction to an estimate must remain strictly limited to the precise objects for which the estimate was intended. If after the accord of technical sanction, alterations are contemplated, orders of the original sanctioning authority should be obtained even though no additional expenditure is involved".

Special Audit of Project Director, Construction/Up-gradation/ Rehabilitation of Post Flood Construction Balochistan, Quetta revealed that an estimated amount of Rs. 101.10 million allocated for the work namely, "Restoration/Repair of various portion of Zehri to Gandawah Road" was approved by the CDWP on 29.11.2011, which was shifted to Killa Abdullah District in a meeting of CDWP and BDA management held on 9.6.2015, without obtaining approval from PIDSA.

Irregular shifting of scheme occurred due to improper planning, which resulted in mis-utilization of PIDSA funds.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that approval had been obtained from competent forum i.e., CDWP.

In the DAC meeting held on June 11, 2024, audit informed the forum that in addition to CDWP, approval of PIDSA was also required in case of major changes. The DAC directed the management to obtain ex-post facto approval from the PIDSA authorities under intimation to Audit.

No further progress was intimated till finalization of this report.

Audit recommends that ex-post facto approval be obtained the PIDSA authorities.

4.3.3. Non-availability of completion reports - Rs. 504.152 million

As per B&R Code 2-115(b) “a detailed completion report in building Account Form-47 is to be submitted on completion of works on which the outlay has been recorded by sub-head. It should give a comparison and explanation of differences between the quantities rates and cost of various items of work executed and those in the estimate, and should also mention the names of Engineers and overseers who supervise the work from time to time during the period of its execution”.

Special Audit of the Project Director, Construction/Up-gradation/Rehabilitation of Post Flood Construction Balochistan, Quetta revealed that the PD of the project executed and completed different schemes, but failed to prepare the completion reports in prescribed form, as detailed in **Annexure 4.3.**

Non-availability of completion reports of the schemes was due to weak internal controls, which resulted in irregularity.

The matter was reported to the concerned authorities on June 07, 2024 to which it was replied that the completion reports in the shape of PC-IV had been submitted to TSU of PIDSA. However, no record was provided to Audit.

In the DAC meeting held on June 11, 2024, the DAC directed the management to provide the PC-IV to Audit for verification.

No further progress was intimated till finalization of this report.

Audit recommends compliance of DAC directives.

4.3.4 Irregular cutting of hard rock due to non-conducting of lab tests - Rs. 3.087 million

As per Book of Specification Part II, Execution of Works, “The soil classification and rock grades should be determined by conducting laboratory tests”. Further, as per Para 220 of CPWA Code, “Full rates as per agreement, catalogue, indent or other order should be allowed only if the quantity of work done or supplies made is up to the stipulated specification.”

Special Audit of the Project Director, Construction/Up-gradation/Rehabilitation of Post Flood Construction, Balochistan, Quetta revealed that PD of the project awarded the work “Repair of Flood Damages on BT Road from Dabary to Garangy onward to Khayee, District Killa Abdullah” during the financial year 2017-18 to GC at estimated cost of Rs. 67.619 million on CSR 1998, and made payment of Rs. 3.087 million for excavation or cutting of hard rock by blasting without conducting laboratory test, as detailed below:

(Rs.in million)

Item of work	Quantity	Rate (Rs. Per Cum)	Amount
Cutting of hard rock by blasting, SI. No. 21-4.	5921 Cum	259.45	1.536
Add premium @ 101% above			1.551
Total			3.087

Payment without conducting lab test occurred due to prevalence of weak internal controls, which resulted in irregularity.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that the activities on site had been implemented as per approved design and quantities in the approved PC-I and copies of lab tests were available. However, no record was provided.

In the DAC meeting held on June 11, 2024, the DAC directed the management to get the lab tests verified from Audit.

No further progress was intimated till finalization of this report.

Audit recommends that lab tests reports of the blasting material be provided to Audit.

4.3.5. Loss due to non-utilization of available earth/road metal - Rs. 2.250 million

As per Book of specification 17(1), "If cutting and filling are being done simultaneously all suitable material obtained from excavation shall be used in filling of embankment. For this purpose, additional rate of Rs.17.90 has been provided in CSR, 1998".

Special Audit of the Project Director, Construction / Up-gradation / Rehabilitation of Post Flood construction Balochistan, Quetta, revealed that PD of the project awarded works during the financial year 2017-18 to different GCs and made payments for fresh metal and earth taken from borrow pits despite the facts that existing road metal and surplus earth were available for use in base, sub-base and embankment, which resulted in overpayment of Rs. 2.250 million to the contractors, as detailed in **Annexure 4.4**.

Overpayment was caused due to prevalence of weak internal, and financial controls, which resulted in loss to the government.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that the material obtained from blasting work

was not suitable as it contained hard shale and black cotton, which could not be broken down in required size. However, the management could not provide any justification regarding utilization of earth taken from borrow pits for embankment instead of the available excavated earth.

In the DAC meeting held on June 11, 2024, the DAC directed the management to provide lab test reports, and a certificate from the supervising engineer authenticating non-suitability of the excavated/ cut metal/ earth for use in base, sub-base and embankment to Audit for verification

No further progress was intimated till finalization of this report.

Audit recommends implementation of DAC directives.

4.3.6 Execution of development works without technical sanction - Rs. 504.152 million

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

Special Audit of the Project Director, Construction / Up-gradation / Rehabilitation of Post Flood construction Balochistan, revealed that the PD of project awarded development works costing Rs. 504.152 million to various contractors, without obtaining prior technical sanctions of the estimates from the competent authority, as detailed in **Annexure 4.5**.

Execution of works without technical sanction occurred due to prevalence of weak administrative controls, which resulted in the irregularity.

The matter was reported to the concerned authorities on June 07, 2024, to which the management replied that PC-I was approved by competent forum i.e., PDWP.

In the DAC meeting held on June 11, 2024, Audit informed the forum that Technical Sanctions of works was also required in addition to approval

from the competent forum. The DAC endorsed the Audit's stance that the PWD rules are applicable in all government works departments and directed the management to provide technical sanctions of the estimates along with TS memos to audit.

No further progress was intimated till finalization of this report.

Audit recommends that technical sanctions of the estimates along with TS memos be provided to Audit.

4.4 Overall Assessment

The internal controls in the office of the Project Director, PIDSA, Construction / Up-gradation / Rehabilitation of Post Flood Reconstruction Project at Balochistan, Quetta were found to be inadequate. Several shortcomings were identified, including irregular transfer/utilization of savings, irregular procurement of vehicles and office equipment, as well as irregularities in execution of civil works in violation of rules. Additionally, there was a departure from adherence to government rules, regulations and guidelines during procurement and incurrence of expenditure, which indicated lack of financial propriety and resulted in irregular utilization of funds.

5. CONCLUSION

The financial management of the project was marked by a lack of compliance with government rules, regulations, and procedures. This non-compliance led to irregular retention/ transfer of funds and irregular utilization of savings, which were not promptly reported to the donor agency as required. Besides, the project authorities' lack of adherence to relevant rules resulted in loss due to irregular payments for execution of rehabilitation works.

5.1. Key issues for future compliance:

- The overall expenditure for civil works was overstated, unutilized amount was transferred to BDA account instead of surrendering the

same to PIDSA and savings were utilized without approval of the competent authority, which needed to be investigated;

- Expenditure was incurred without necessary sanction, and completion reports were not prepared, which needed inquiry into the matter.
- Irregular payments were made for execution of works, for which responsibility needed to be fixed.

5.2. Lessons Learnt:

The following lessons were learnt during the course of Audit:

- Weak financial controls posed significant challenges for the organization, which exposed the organization to potential financial risks leading to irregularities in financial management and subsequent inaccuracies in recording and reporting expenditure and savings.
- Internal controls were weak which resulted in incurrence of irregular expenditure on procurement and execution of civil works, and non-maintenance of important record, which are required to be strengthened.

ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of the Project Construction/ Up-gradation Rehabilitation of post-flood reconstruction at Balochistan under Pak Italian Debt for Development Swap Agreement Balochistan for assistance and cooperation extended to the auditors during this Special Audit assignment.

Annexures

4.1.1. Irregular transfer of funds in BDA account and non-surrender of savings - Rs. 10.638 million

Annexure 4.1
(Rs. in million)

S. No.	Description	Allocati on as per PC-I	Work awarded	Expendi ture reported	Actual Expenditure	Saving not-surrendered	Remarks
1	Civil work	513.143	504.810	513.134	504.810	8.324	Transferred irregularly in to BDA Account
2	Procurement of vehicles	-	10.673	-	9.259	1.413	0.5 million transferred to PEDSA, while the balance amounting to Rs. 1.814 was spent on contingency
3	R/O flood damages B/T road K.A 8 Km	-	67.618	-	67.256	0.361	
4	R/O various flood damaged roads in Naseer9abad 38 Km	-	57.700	-	57.160	0.540	
Total						10.638	

4.2.1. Irregular expenditure n the procurement of office equipment - Rs. 10.431 million

**Annexure 4.2
(Amount in Rs.)**

S. No.	Description	Name of Firm	Date /JV No.	Amount
1	Purchase of computer system with printer for Manager Finance	M/S Mastech system Quetta.	16.07.2012/1	106,700
2	Purchase of 4 in 1 Printer B	M/S Starnet Computers	19.6.2013/29	30,673
3	Purchase of I No I-Pad	M/S Star Plus Computers	24.2.2015/104	76,616
4	Purchase of 1 No. Computer System for Dir(F)	M/S Star Plus Computers.	14.04.2015/118	77,322
5	Purchased of 1 No. Air Condition for (P.D)Office	M/S Baryal Electronics.	27,5.2025//120	54,950
6	Project Management & Running Expenses A/C. Purchase of A/C for (PIDSA) Project Conference Hall	M/s Baryal Electronic.	16.8.2027/173	73,687
7	Project Management & Running Expenses A/C. Purchase of Seven No Microphone Plus Speakers for Conference hall at (PIDSA) office	M/s Modern Radio	19.6.2017/188	75,753
8	Project Management & Running Expenses A/C. Purchase of Photostat Machine for (PIDSA) office	M/s Star Plus Computer	19.06.2017/189	66,725

S. No.	Description	Name of Firm	Date /JV No.	Amount
9	Project Management & Running Expenses A/C. Purchase of Amplifier for Conference hall at (PIDS) office	M/s Modren Radio	19.06.2017/190	50,240
10	Project Management & Running Expenses A/C. Purchase of Computer Accessories for Conference hall and manager Finance (PIDS) office	M/s Star Plus Computer	19.06.2017/191	27,208
11	Project Management & Running Expenses A/C. Purchase of krockry for (PIDS) Office and Conference hall	M/s Muhammad Sadiq and Sons.	20.06.2017/194	91,367
12	Project Management & Running Expenses A/C. Purchase of Miscellaneous Items for (PIDS) Office and Conference hall BDA Office Bill	M/s Muhammad Sadiq and Sons.	22.06.2017/198	92,602
13	Office table, chairs and racks	M/s Subhan Business Link	14.09.2022	198,900
14	Do	Do	Do	148,590
15	Procurement of Vehicles	M/s Abdul Baqi & Sons	17.01.2013	9,259,614
Total				10,430,947

4.3.3. Non-availability of completion reports - Rs. 504.152 million

**Annexure 4.3
(Rs. in million)**

S. No.	Name of Scheme	Estimated Cost (Rs.)
1	Repair of Flood Damaged Manzai Bridge from Gharwas to Wahvi Duki District Loralai	59.160
2	Repair of Flood Damaged on Takkari Bridge on Zhob River	54.704
3	Reconstruction of various Flood Damaged Bridges in District Killa Saifullah	114.430
4	Construction/Up-gradation /Rehabilitation of post flood reconstruction project at Naseerabad 38 Km roads	57.700
5	Repair of Flood Damages on BT Road from Dabary to Garangy onward Tokhayee District Killa Abdullah	67.719
6	Reconstruction of various Flood Damaged Roads in District Jaffarabad	55.050
7	Restoration/reconstruction: i) Gul Shatazai Bridge ii) Nasai Lahar Bridge iii) Qandil Pitao Batozai Bridge	95.389
Total		504.152

4.3.5. Loss due to non-utilization of available earth/road mettle - Rs. 2.250 million

Annexure 4.4
(Rs. in million)

Name of Work	Quantity of hand broken stone ballast used in base of road (Cum.)	Rate paid Per Cum. (Rs.)	Rate payable Per Cum. (Rs.)	Difference Per Cum. (Rs.)	Amount (Rs. in million)
Repair of Flood Damages on BT Road from Dabary to Garangy onward To khayee District Killa Abdullah	6734.40	325.00	160.90	164.10	1.105
		(21-15/d)	(30-73/b)		
Add premium 21% above					0.232
Total A					1.337

(Rs. in million)

Quantity of earth used Cum.	Rate Paid per Cum. (Rs.)	Rate Payable per Cum. (Rs.)	Difference per Cum.	Amount (Rs. in million)
12427.29	152.50	91.75	60.75	0.755
Add premium 21% above				0.158
Total B				0.913
Grand Total A+B				2.250

4.3.6. Execution of development works without technical sanction - Rs. 504.152 million

Annexure 4.5
(Rs. in million)

S. No.	Name of Scheme	Estimated Cost (Rs.)
1	Repair of Flood Damaged Manzai Bridge from Gharwas to Wahvi Duki District Loralai	59.160
2	Repair of Flood Damaged on Takkari Bridge on Zhob River	54.704
3	Reconstruction of various Flood Damaged Bridges in District Killa Saifullah	114.430
4	Construction/Up-gradation /Rehabilitation of post flood reconstruction project at Naseerabad 38 Km roads	57.700
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6	Reconstruction of various Flood Damaged Roads in District Jaffarabad	55.050
7	Restoration/reconstruction: i) Gul Shatazai Bridge ii) Nasai Lahar Bridge iii) Qandil Pitao Batozai Bridge	95.389
Total		504.152