



# **PROJECT AUDIT REPORT**

**ON**

## **FLOOD PROTECTION WORKS IN MULTAN & DG KHAN ZONES**

**IRRIGATION DEPARTMENT  
GOVERNMENT OF THE PUNJAB**

**AUDIT YEAR 2015-16**

**AUDITOR GENERAL OF PAKISTAN**



## **PREFACE**

The Auditor General of Pakistan conducts audit under 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, Terms and Conditions of Service) Ordinance, 2001. The project audit of "Flood Protection Works in Multan and Dera Ghazi Khan Zones" executed by the Irrigation Department, Government of the Punjab was carried out accordingly.

The Directorate General Audit Works (Provincial), Lahore conducted the audit during 2015-16 for the period up to 2014-15 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the works. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules, and regulations in managing the works. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of such works. Most of the observations included in this report have been finalized in the light of discussion in the SDAC meeting.

The Audit Report is submitted to the Governor of the Punjab in pursuance of the Article 171 of the Constitution of the Islamic Republic of Pakistan 1973, for causing it to be laid before the Provincial Assembly.

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Islamabad  
Dated: 7<sup>th</sup> July, 2017

**(Imran Iqbal)**  
Acting Auditor General of Pakistan

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## **ABBREVIATIONS & ACRONYMS**

AA	Administrative Approval
ADP	Annual Development Programme
BOQ	Bill of Quantities
DAO	Divisional Accounts Officer
DFR	Departmental Financial Rules
DG Khan	Dera Ghazi Khan
EIA	Environmental Impact Assessment
ISSAIs	International Standards of Supreme Audit Institutions
KM	Kilometer
LAC	Land Acquisition Collector
MB	Measurement Book
MRS	Market Rates System
MTDF	Medium Term Development Framework
PAC	Public Accounts Committee
PC-I	Planning Commission Proforma-I
P/L	Providing / Laying
PFR	Punjab Financial Rules
Pft	Per Foot
RD	Reduced Distance
RTSE	Revised Technical Sanctioned Estimate
Sft	Square Feet
SWG	Standard Wire Gauge
TE	Transfer Entry
TSE	Technical Sanctioned Estimate

## **EXECUTIVE SUMMARY**

Directorate General Audit Works (Provincial), Lahore conducted the audit of “Flood Protection Works in Multan and DG Khan Zones” in February 2016. The main objectives of the audit were to evaluate the financial management, achievements of the project objectives and the desired benefits as envisaged in PC-I with special reference to economy, efficiency & effectiveness. The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

A total of nineteen (19) flood protection works, funded under Annual Development Programme (ADP), were approved at a total cost of Rs 9,964.656 million by the Secretary Irrigation Department during the period from 2008-09 to 2014-15 with maximum completion period of two years. Later on, amended administrative approvals for Rs 12,052.06<sup>1</sup> million were issued. The detailed estimates were technically sanctioned for Rs 8,947.257 million which were further revised to a cumulative cost of Rs 9,242.205 million.

The flood protection works under reference were awarded in Multan & DG Khan irrigation zones at a total cost of Rs 6,181.279<sup>2</sup> million during the period from financial year 2008-09 to 2014-15. Out of nineteen works, the execution of seventeen works was in progress and only two works were completed at the time of audit. Most of the works were not completed according to PC-I timelines due to delayed award of works and subsequently slow pace of work by the contractors. Expenditure of Rs 5,273.696 million had been incurred till June 2015 and audited accordingly on test check basis.

Project funds were not released according to the ADP year-wise allocations. Project objectives and targets, as envisaged in the PC-I, could not be evaluated and quantified because most of the works were still in

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<sup>1</sup> Annex-A

<sup>2</sup> Annex-B

execution phase and also, because the department was not maintaining any baseline data which could become the basis of evaluation of the project.

Effective implementation of the system of internal controls as laid down in the departmental codes / instructions was found lacking because during audit certain observations indicated lapses in financial management, procurement & contract management, construction and works etc.

### **Key audit findings**

Audit findings, categorized into major categories i.e. financial management, procurement & contract management, construction & works and monitoring & evaluation were as under:

1. Overpayment of Rs. 251.053 million was made due to non-applying measurement factor, incorrect rate of item, calculation mistake, excess/inadmissible lead/carriage, non-deduction of shrinkage, non-utilization of available earth, imbalance rates, incorrect method of stone measurement, etc. (Paras 4.2.9.3 to 4.2.9.10)
2. Undue financial benefit was extended to the contractor due to non-obtaining of Performance Security / Additional Performance Security.(Para 4.3.4.1)
3. Advance payment of Rs 308.828 million was made to LAC on account of acquisition of land but neither vouched account was obtained not land was got mutated in the name of the Government (Para 4.2.9.2)
4. Penalty of Rs 51.800 million was not imposed / recovered on account of non-submission of /approval of work programme (Para 4.3.4.2)
5. Funds amounting to Rs 12.008 million remained un-utilized during the year 2014-15 were not surrendered (Para 4.2.9.9)

## **Recommendations**

Audit observed that in most of the cases, overpayments, losses and irregularities were due to weak internal controls and poor contract management. Principal Accounting Officer needs to strengthen internal controls in the department in the light of following recommendations:

- i. An effective monitoring mechanism like establishment of a Project Management Implementation Unit (PMIU) is required for efficient execution and effective monitoring of the flood protection works.
- ii. An effective regulatory mechanism to ensure adequate year wise funding is required to be developed for timely completion of the projects. Financial phasing may be properly provided in PC-1 and yearly releases should be utilized for timely completion of the works.
- iii. Recovery of overpayment due to incorrect application of rates is required to be made from the contractors and vouched account should also be obtained from LAC.
- iv. Penalty may be imposed on the contractors as per contract clauses/obligations.
- v. Action is required to be initiated and responsibility fixed against the officers concerned for lapses and violation of rules.



# 1. INTRODUCTION

## 1.1 Background Information

Pakistan has experienced floods for five consecutive years from 2010 to 2014. Flash floods and urban flooding were caused by torrential rains during the monsoon, which destroyed thousands of houses, rendered thousands of people homeless and flooded millions of acres of agricultural land, besides damage to other public & private infrastructure. Main cause of flood particularly in D.G. Khan and Multan is torrential rains. Flood in river Chenab affected the areas of Multan, Taunsa, Muzafargarh, etc. whereas torrential rains in Suleman mountains range caused flash flood of high magnitude and velocity through hill torrents which affected the areas of Districts D.G. Khan and Rajanpur.

In order to reduce the flood damages and to increase agriculture area for cultivation, the Govt. of the Punjab assigned the major task of flood protection works to the Irrigation Department. Following measures were adopted by the Irrigation Department for the control of flood, to reduce the flood damages and to increase the agriculture area under cultivation.

- Management of hill torrents in DG Khan/Rajanpur by construction of the dispersion structures to reduce the flood damage potentials.
- Construction of Drains in DG Khan for flow of flood water
- Construction of Solid Stone Studs
- Construction of Flood Carrying Channel in DG Khan
- Repair of embankments for protection of flood

The Flood protection works were funded under Annual Development Programme as under:

**(Rs in million)**

Sr. No.	Description of works	Approved cost	Total expenditure upto June 2015	Fund released during 2014-15	Expenditure during 2014-15
1	19 Flood Protection Works approved from 2008 to 2015	12,052.06	5,273.696	2,176.249	1,859.473

Note: Annexure-D for detail of works.

Being executing units, the Irrigation divisions, in the jurisdiction of Multan and DG Khan Irrigation Zones, were entrusted the responsibility for completion of the flood protection works.

## **1.2 Objectives and main benefit**

The main objectives of construction of proposed works were in line with the government strategy for flood protection works in Multan and DG Khan Zone which include the following:

- i. Reduction in damages to infrastructure
- ii. Minimizing the damages to standing crops in canal command areas
- iii. Enhancement in irrigation supplies
- iv. Expansion in cropped area
- v. Improvement in the economic condition of area
- vi. Positive effects over livestock and dairy development

## **1.3 Beneficiaries**

Local Residents of Multan and DG Khan Zones.

## **1.4 Time phasing**

Flood protection works were scattered in various Irrigation divisions. Out of nineteen (19) flood protection works only two works were completed, six (6) were completed more than 60% and the remaining 8 works had less than 60% progress upto 30.06.2015. As depicted in Annexure-C the management could not complete the project within given timeline as planned in PC-I. Resultantly, the works on most of the projects were still in progress.

1.5 Summary of year-wise financial results i.e. ADP allocations, funds and actual expenditure were as under:

**Table-1** (Rs in million)

Sr. No.	Year	ADP allocations	Actual expenditure
1	2008-09	519.000	368.993
2	2009-10	555.000	546.081
3	2010-11	420.000	409.579
4	2011-12	758.746	758.019
5	2012-13	415.608	414.853
6	2013-14	970.500	916.700
7	2014-15	2,176.249	1,859.473
<b>Total</b>		<b>5,815.103</b>	<b>5,273.696</b>

Source: Statement of releases / expenditure.

Perusal of above table depicts that the department showed good performance regarding utilization of funds during the period.

1.6 The cost of two works was revised due to increase in the rates of materials and scope of work originally planned in PC-I. Details of revisions were as under:

**Table-2** (Rs in million)

Cost as per original PC-I	Cost as per revised PC-I	Original TS estimate	Revised TS estimate	Expenditure upto 30.06.2015
9,964.656	12,052.06	8,947.257	9,242.205	5,273.696

1.6.1 Out of nineteen works, the PC-I was revised in respect of three works as detailed below:

- i. The cost of work “Kaha Hill Torrents” was decreased from Rs 1,605.65 million to Rs 968.713 million in revised PC-I
- ii. The cost of work “Management of Hill Torrents CRBC Area (Stage iii)” was enhanced from Rs 1,605.650 million to Rs 2,225.735 million.
- iii. The cost of work “Vidore Hill Torrents” was enhanced from Rs 962.969 million to Rs 3,067.225 million.

The revised approved cost comes to Rs 12,052.06 million and the expenditure incurred upto 2014-15 was Rs 5,273.696 million (Annex-A).

1.6.2 Agreement cost of the nineteen contracts is attached at Annex-B.

1.6.3 Year-wise allocation and expenditure against each project is given at Annex-D.

1.6.4 During financial year 2014-15, the total development expenditure of irrigation works was Rs 26,302.96 million out of which expenditure incurred on flood protection works was Rs 1,859.473 million i.e. 7% of total expenditure. Keeping in view the havoc played by floods during the last few years, fund allocation for flood protection seems to be less than actually required.

## **2. AUDIT OBJECTIVES**

2.1 The major objectives of the Audit were to:

- i. Assess whether or not the resources were utilized for the purpose for which they were provided with respect to three Es (Economy, Efficiency, Effectiveness).
- ii. Review compliance with applicable rules, regulations and procedures.

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

3.1 The Audit scope included the examination of accounts of the scheme upto financial years 2008-09 to 2014-15.

3.2 Audit methodology included data collection, examination/analysis of record, discussions with engineering staff, surveys and interviews. Site visits were also performed to have a physical view of the Flood Protection Works.

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

### **4.1 Organization and Management**

4.1.1 The Flood Protection Works were executed under the administrative control of Irrigation Department and technical supervision & control of Chief Engineers (Irrigation), Multan and DG Khan zones. The Divisions were also executing other projects besides the Flood Protection works during that period. Each division was headed by an Executive Engineer and supported by Sub-Divisional Officers, Sub-Engineers and a Divisional Accounts Officer.

4.1.2 Job descriptions of the said staff were well defined in the Public Works Department Code. The Sub-Engineer was supposed to be present at the site throughout execution of the work. The Sub-Divisional Officer was required to visit the site in routine and was responsible for 100% checking of work, whereas the Executive Engineer visited the site occasionally. He was responsible to carry out 10% check measurements of work done. The Chief Engineers and Project Director concerned were also required to carry out physical inspections of the works under execution.

4.1.3 The contractors submitted the bills through Consultant & Sub-Engineer which were forwarded to the Sub-Divisional Officer. The Divisional Accounts Officer conducted pre-audit of the bills which were passed by the Executive Engineer. Then the cheques were issued to the contractors by the Sub-Divisional Officer for payment.

4.1.4 The accounts of formations were compiled on monthly basis and submitted to the Director General Accounts Works, Lahore for consolidation and onward transmission to the Accountant General Punjab for incorporation in the monthly accounts of the province.

4.1.5 Internal Audit mechanism did not exist as such in the organizational set-up of the department.

## **4.2 Financial Management**

4.2.1 Cash flows/release of funds was regulated by the Finance Department through its cash management plan. Generally, funds were released to the executing agency at the start of the financial year to take up execution of works as per work plan.

4.2.2 Financial reports were prepared on monthly basis in respect of development schemes and after incorporation in the provincial monthly account, these were submitted to the Finance Department every month.

4.2.3 Financial reports were prepared on the format as prescribed in the accounting policies and procedures prescribed by the Auditor General of Pakistan.

4.2.4 Accounts were submitted on monthly basis to the accounting offices upto 5<sup>th</sup> of every calendar month.

4.2.5 Reconciliation of expenditure was done with the accounting offices on monthly basis by the spending units as prescribed in the Punjab Budget Manual.

4.2.6 Payments were withdrawn from pre-Audit counters of field accounting offices of Accountant General Punjab.

4.2.7 Payments were regulated by the provisions of contract agreements, Departmental Financial Rules (DFR) and Market Rate System (MRS).

4.2.8 Engineering divisions maintained their accounts manually. Hence, data archiving was not involved.

4.2.9 The issues relating to the financial management observed during Audit involving an amount of Rs 927.316 million were as under:

**4.2.9.1 Irregular advance payment without manufacturing estimates of machines/vouched account - Rs 388.352 million**

According to rule 7.123 of the Departmental Financial Rules, every job must be based on an estimate including all charges and the amount paid be based on the actual cost. Further, according to rule 2.20 of Punjab Financial Rules (PFR) Vol-I, every payment/including repayment of money, for whatever purpose, must be supported by a voucher setting forth full and clear particulars of the claim.

The Executive Engineer, Muzaffargarh Canal Division, Muzaffargarh, and Executive Engineer, Taunsa Barrage Division, Kot Addu made irregular advance payments for execution of the work at the average rate of the item “*Earth Works Excavation from outside borrow pits dressed with lead*” without obtaining the manufacturing estimates sanctioned by the Superintending Engineer and log books of the machine utilized on the works. Furthermore, the vouched accounts, log books and manufacturing estimates were not obtained to ascertain the actual expenditure for adjustment of advance payments amounting Rs 388.352 million.

The detail is as under:

**(Rs in million)**

<b>Para. No</b>	<b>Name of Division Who made Advance Payment</b>	<b>Name of Division Who received Advance</b>	<b>Amount of Advance paid</b>
65	Muzaffargarh Canal Division	Excavator Division Faisalabad	121.797
67 a	Muzaffargarh Canal Division	Excavator Division Faisalabad	64.463
68 c	Muzaffargarh Canal Division	Machinery Division Multan DG Khan Construction	49.910 8.782
69 a	Taunsa Barrage Division kot Adu	Machinery Division Lahore DG Khan Construction Division	70.000 73.400
<b>Total</b>			<b>388.352</b>

Violation of rules resulted in irregular advance payment of Rs 381.012 million.

Audit pointed out the irregularity in May 2016. The department did not reply.

Paras were discussed in the Special Departmental Accounts Committee (SDAC) meeting held on 25.11.2016. The department stated that the work was executed entirely with machinery by the Executive Engineer i.e. Machinery Division Lahore/Multan, Excavator Division Faisalabad and DG Khan Construction Division DG Khan. The concerned Executive Engineers have already been requested to produce the record i.e. Vouched Account, Manufacturing estimates/log books of Machines used on work. The record would be produced to Audit once it is received from the concerned Executive Engineers. The Committee directed to obtain the vouched account, log books of machines and manufacturing estimates from the concerned formations and get it verified from Audit within 90 days. The compliance of Committee's directive was not reported till the finalization of the Report.

Audit recommends early verification of vouched accounts, log books/manufacturing T.S. estimates for ascertaining the actual cost.

(Paras No. 65, 67a, 68c, 69a)

#### **4.2.9.2 Non-submission of vouched account and non-mutation of land - Rs 308.828 million**

According to appendix-17 read with rule 3 of Punjab Financial Rules Volume-II, Land Acquisition Collector is required to submit vouched account to the Executive Engineer showing payment of awarded amount of land compensation to the owners of land on prescribed Accounts Form-AA.

The Executive Engineers, Jampur Construction Division, Rajanpur, Construction Division DG Khan, Canal Division Muzaffargarh made advance payments amounting Rs 308.828 million to the District Collector, Rajanpur, DG Khan & Assistant Commissioner Alipur on account of land acquisition from land owners but neither obtained the vouched account in order to authenticate the payment and adjust the



advance payment nor got the land transferred in the name of Irrigation Department, Provincial Government.

Violation of rules resulted in non-submission of vouched account on account of land acquisition and non-mutation of land for Rs 308.828 million.

Audit pointed out the irregularity in May 2016. The department did not reply.

Paras were discussed in the SDAC meeting held on 25.11.2016. The department explained that the vouched account would be submitted after receipt from District Collector, Rajanpur/DG Khan and Assistant Commissioner, Alipur. Audit contended that the possession / mutation of land and vouched account / prescribed on account Form AA were not obtained, despite the payments of land already made two to three years ago. The Committee directed the department to obtain the vouched account on Form AA and get the mutation of land in the name of Irrigation Department and get it verified from Audit within 90 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early verification of vouched accounts/mutation of land.

(Paras No.34, 35, 58, 59, 64, 68d)

#### **4.2.9.3 Overpayment due to non-application of factor in measurement of stone - Rs 125.499 million**

According to the provision of TS estimate, the carriage for 100 cft of all material like stone etc would be paid on the quantity of "Supply and dumping", "Providing and Laying stone pitching" and "Providing and laying stone pitching/filling dry hand packed by multiplying with factor 1.10, 1.20 and 1.35 respectively.

The Executive Engineer (Irrigation), Construction Division, DG Khan measured and paid the four items of stone work "*Supply and*

*dumping*”, “*Providing and Laying stone pitching on slope*”, “*Providing and Laying stone pitching on level*” and “*Providing and Laying stone pitching/filling dry hand packed*” for a quantity of 269,564 cft, 1,176,817 cft, 144,268 cft and 3,336,529 cft without calculating the actual quantity by applying the prescribed factor on the quantities 100/110, 100/120, 100/120 & 100/135 respectively. After application of factor, the admissible quantity comes to 245,058, 980,681, 120,223 and 2,471,503 cft respectively. Due to less-deduction of the quantity of dumping, pitching on slope, pitching on level, and dry hand packed the quantity was overpaid for 24,506, 167,559, 22,347 and 855,289 cft @ Rs 1,065.90, Rs 2,736, Rs 2,544.60 and Rs 1,404.30 per 100 cft respectively.

Thus, the quantities of the stone were over paid as worked out below:

Sr. No	Item with factor	Quantity to be deducted	Quantity deducted	Less deducted quantity	Rate per 100 cft	Overpaid Amount
1	Supply and dumping of stone (Factor 100/110)	24,506	0	24,506	1,065.90	261,209
2	Providing and Laying stone pitching on slope (Factor 100/120)	196,136	28,577	167,559	2,736.00	4,584,414
3	Providing and Laying stone pitching on level (Factor 100/120)	24,045	1,698	22,347	2,544.60	568,642
4	Providing and Laying stone pitching/filling dry hand packed (Factor 100/135)	865,026	9,737	855,289	14,040.30	120,085,141
<b>Total</b>						<b>125,499,406</b>

Violation of rules resulted in overpayment of Rs 125.499 million due to non-applying of factor in measurement of stone.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that the payment of carriage of stone/spawl had been made as per MRS Chapter-16, Serial No. 3. Moreover, the work was executed at site with all specifications and under the supervision of

NESPAK consultant and the quantity 7,114,593 cft of stone was carried and 7,786,370 cft was utilized in the work for dumping, pitching on slope & level, Dry hand packed etc. has been got verified from Audit. Audit contended that the department did not apply the reverse factor during measurements of stone items i.e. dumping, pitching and dry hand packed with factor 100/110, 100/120 and 100/135 respectively. The Committee kept the Para pending till the final adjustment/recovery of excess quantity of stone. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early adjustment/recovery of overpaid amount.

(Para No. 47)

#### **4.2.9.4 Overpayment due to incorrect rate of item in TS estimate - Rs 35.843 million**

According to MRS Biannual 1<sup>st</sup> February, 2012 to 31<sup>st</sup> July, 2012 District: Dera Ghazi Khan placed on Finance Department website, the rate of item "Cement concrete plain including placing, compacting, finishing and curing complete (including screening and washing of stone aggregate) ratio 1:2:4 with shuttering" and "Cement concrete plain including placing, compacting, finishing and curing complete (including screening and washing of stone aggregate) ratio 1:3:6 with shuttering" comes to Rs 18,910 and Rs 16,748.10 per 100 cft respectively.

**4.2.9.4.1** The Executive Engineer, Construction Division, DG Khan paid two (02) items (i) "*Cement concrete plain including placing, compacting, finishing and curing complete (including screening and washing of stone aggregate) ratio 1:2:4 with shuttering*" and (ii) "*Cement concrete plain including placing, compacting, finishing and curing complete (including screening and washing of stone aggregate) ratio 1:3:6 with shuttering*" at the higher rate of Rs 20,514.80 and Rs 20,402.90 per 100 cft instead of the admissible rate of Rs 18,910 and Rs 16,748.10 per 100 cft respectively. The rate analysis of non-standardized items were neither prepared by the Executive Engineer nor approved by the Superintending Engineer based on MRS.

Violation of rules resulted in overpayment Rs 16.086 million due to incorrect rate in TS estimate.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that the rate was calculated on the basis of rate analysis. Audit contended that approved rate analysis, drawing and design and record entries in MB were not provided by department. The Committee directed the department to get the complete verification of record from Audit within 30 days. The compliance of the Committee's directive was not reported till finalization of the Report.

Audit recommends early recovery and verification of record.

(Para No. 39)

**4.2.9.4.2** The Executive Engineer, Jampur Construction Division, Rajanpur got higher rate approved in T.S. estimate/BOQ @ Rs 2,919.85 per 1000 cft for the item "*Earthwork excavation in irrigation channels, drains, etc. to designed section, grades and profiles, excavated material disposed off and dressed within 100 ft. lead*" instead of the correct admissible rate of Rs 2,126 per 1000 cft in respect of relevant economical item No.52, Chapter 3 earthwork, "*Earthwork in excavation of drains, irrigation channels through excavator / drag lines in all kind of soil and conditions (dry, wet, slush, daldal and under water) including its disposal and preparation of working pad for operation of machinery*" (Rate includes 100 ft lead-item No.52). The contractor quoted the rate of Rs 2,556 per 1000 cft against the rate of Rs 2,919.85 per 1000 cft. Thus, the actual admissible payable rate comes to Rs 1,861.10 per 1000 cft ( $2556 / 2919.85 \times 2126$ ), but payment was made at higher rate of Rs 2,556 per 1000 cft, which resulted in overpayment of Rs 13,257,052.

Violation of rules resulted in overpayment of Rs 13,257,052 due to incorrect rate of item in TS estimate.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that the rate was paid as per TS Estimate/PC-I approved by the competent authority. Audit contended that the rate was overpaid due to non-applying of relevant item No.52 Chapter 3 MRS 2<sup>nd</sup> Bi-annual 2014. The Committee directed the department to ascertain the inadmissible percentage on the final bill and get the record verified from Audit. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery and verification of record besides fixing responsibility.

(Para No. 55 a)

**4.2.9.4.3** The Executive Engineer, Tounsa Barrage Division, Kot Addu paid advance bill to Executive Engineer Machinery Division Lahore for the item of work "*Earth work excavation from outside Borrowpits dressed lead upto 5 miles*" for a quantity of 9,132,420 cft @ Rs 7,665 for 1000 cft for Rs 70,000,000. The same item of the same work was paid to the Executive Engineer D.G. Khan Construction Division D.G. Khan for a quantity of 10,519,215 cft @ Rs 6,977.70 for 1000 cft for Rs 73,400,000. Thus, rate paid to the Machinery Division Lahore was higher than that paid to D.G Khan Construction Division. Resultantly, an excess rate of Rs 687.30 (7,665-6,977.70) was paid for a quantity of 9,132,420 cft, which resulted in overpayment of Rs 6.277 million.

Payment at higher rate resulted in overpayment of Rs 6,276,712.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that rate of Rs 7,665 per %cft was paid as per T.S Estimate. Audit argued that the Executive Engineer D.G Khan Division,

demanded and was paid for the execution of same item @ Rs 6,977.70 per %cft. Therefore, rate overpaid to Machinery Division Lahore needs to be recovered. The Committee directed that a technical probe by the Superintendent Engineer concerned may be completed and the record be produced to Audit for verification within 30 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery and verification of record.

(Para No. 69 b)

**4.2.9.4.4** As per Finance Department website, the Market Rate System of Bi-annual period (1<sup>st</sup> Aug-2013 to 31<sup>st</sup> Jan-2014, District DG Khan) a rate of item No. 4(ii) "*Coursed rubble masonry hammer dressed, in group floor or 20 ft. (6 m) height, building/other than building (ii) ratio 1:4*" (Chapter-8), and the item No. 13(a)(ii) "*Providing and weaving G.I wire netting for wire crates, with G.I wire of approved size (including siding and partition to make crate) (a) 6 inch (150 mm) mesh (ii)10 SWG wire (Chapter-16)*", was Rs 11,913.25 per 100 cft and 1,711.20 per 100 sft respectively.

The Chief Engineer, Irrigation Zone, DG Khan approved T.S Estimate with an incorrect rate of Rs 12,024.60 per 100 cft and Rs 2,188.30 per 100 sft for the above items instead of the correct rate @ Rs 11,913.25 per 100 cft and 1,711.20 per 100 sft respectively in accordance with the website of Finance Department. The contractor quoted his rates which were evaluated against the T.S Estimates approved on higher side, which resulted in overpayments.

Applying of incorrect rates resulted in overpayment of Rs 223,084.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that the payment was made as per T.S Estimate.

Audit contended that rates in T.S Estimate were higher than the MRS Rates, hence, the higher rates in T.S Estimate became the base for higher bid rates. The Committee directed to get the complete verification of record within 30 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery and verification of record.

(Para No. 31)

#### **4.2.9.5 Overpayment due to non-utilization of available earth - Rs 30.209 million**

As per specification No 17.1 (A)(11)(i) for execution of works 1967 Volume-I, if cutting and filling are being done simultaneously, all the suitable materials obtained from excavation shall be used in filling.

**4.2.9.5.1** The Executive Engineer (Irrigation), Jampur Construction Division, Rajanpur measured and paid the item of work "*Earthwork excavation in irrigation channels drains etc. to designed section excavated material disposed off and dressed*" with 400 ft lead and 450 ft lead for a quantity of 29,755,436 cft and 1,714,428 cft respectively, but, the 2/3<sup>rd</sup> quantity of excavated earth 20,979,909 cft was not deducted from the earth obtained outside by borrowpit excavation. Thus, an amount of Rs 29,371,873 was overpaid. Furthermore, the item "*Earthwork excavation in foundation of buildings etc*" was paid for a quantity of 363,720 cft @ Rs 2,518 per 1000 cft but 2/3<sup>rd</sup> quantity (242,480 cft) of the excavated available earth was not utilized. The department executed the item "*Earthwork excavation from outside Borrowpits undressed*" for a quantity of 54,266,232 cft @ Rs 1,400 per 1000 cft without utilizing available surplus earth. Thus, 2/3<sup>rd</sup> of excavated earth was also required to be deducted from the quantity of earth obtained from outside.

Non-adherence to specifications resulted in overpayment for Rs 29,711,345 due to non-utilization of available earth

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that the excavated earth was not fit for bank construction and was transported away. Audit contended that the quantity of excavated earth was required to be deducted from the quantity of earth obtained from outside source. The Committee was not convinced with departmental reply and directed to get the complete verification of record from Audit within 30 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery/verification of record.

(Para No. 45)

**4.2.9.5.2** The Executive Engineer (Irrigation), Construction Division, DG Khan made payment for the item of work "*Earthwork excavation in foundation of buildings, bridges or other structures etc. and lift upto 5 feet*" for a quantity of 183,944 cft and also paid two items "*Borrowpits excavation and transportation of earth lead upto 1 mile in ordinary soil*" and lead upto 3 miles @ Rs 3,000 and Rs 3,500 per 1000 cft for a quantity of 194,667 cft and 276,800 cft respectively, whereas, the 2/3<sup>rd</sup> quantity of earth 122,629 (183,944 \* 2/3) obtained through "*Excavation in foundation of buildings etc.*" was neither utilized nor deducted from the item "*borrowpits excavation*". Thus, an amount of Rs 429,202 (122,629 \* @ 3500/1000 cft) was overpaid.

Non-adherence to specifications resulted in overpayment for Rs 429,202 due to non-utilization of available earth.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that the overpayment had been recovered and the work was in running position. The overall utilization of excavated earth would



be calculated on final bill. The Committee kept the para pending till final bill with the direction to get the complete verification of record along with final bill from Audit. The compliance of the Committee's directive was not reported till finalization of the report

Audit recommends early recovery/verification of record.

(Para No. 28)

#### **4.2.9.6 Overpayment due to non-deduction of shrinkage - Rs 12.974 million**

As per provision of Market Rate System under chapter "Earth Work" shrinkage of 3% to 6% and 10% was required to be deducted for execution of the work by machinery and manually respectively.

The Executive Engineer, Jampur Construction Division, Rajanpur measured the item "*Earthwork excavation from outside borrowpits dressed lead within 1 mile*" for a quantity of 50,780,110 cft @ Rs 2,555 per 1000 cft, but did not deduct the shrinkage @ 10%. Hence, a quantity of 5,078,011 was overpaid @ Rs 2,555 per 1000 cft, which resulted in overpayment of Rs 12,974,318.

Non-deduction of shrinkage factor resulted in overpayment of Rs 12,974,318.

Audit pointed out the overpayment in May 2016. The department replied that as per MRS the 10% shrinkage was required to be deducted in case of work executed by Manual Labour and shrinkage 3% to 6% was required to be deducted if work was executed by machinery and for the work to be executed by machines the rate was paid as per rates approved in PC-I, T.S Estimate and accepted bid. The reply was not tenable because the shrinkage was not deducted in record entry of the earth work either executed by machinery or manually.

The SDAC meeting was held on 25.11.2016. The para could not be discussed in the meeting.

Audit recommends early recovery/verification of record.

(Para No. 55 b)

#### **4.2.9.7 Lapse of funds due to mismanagement - Rs 12.008 million**

According to para 14.3 of the Punjab Budget Manual, the Heads of Departments should submit to the Finance department the first Statement of Excess and Surrender by 1<sup>st</sup> January and the second Statement of Excess and Surrender by the 31<sup>st</sup> of March. The Statements of Excess and surrender should be submitted to the Finance Department in duplicate.

The Executive Engineer, Muzaffargarh Canal Division, Muzaffargarh did not surrender the funds in respect of the three works, which were lapsed. During Financial year 2014-15, the Govt. released Rs 148.957 million for three works, but the department utilized the funds for Rs 136.949 million. The department neither utilized the funds during the financial year nor surrendered the same to the government. The unutilized funds amounting to Rs 12.008 million lapsed on 30.06.2015.

Violation of rules resulted in lapse of funds amounting to Rs 12.008 million.

Audit pointed out the irregularity in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that the Para relates to the Appropriation of Accounts 2015-16. The Committee kept the Para pending till the final decision by the PAC on appropriation account.

Audit recommends fixing responsibility for this lapse.

(Para No. 71)

#### **4.2.9.8 Overpayment due to payment of carriage on inadmissible item - Rs 11.298 million**

According to Bi-annual 1<sup>st</sup> Feb-2012 to July-2012, the input rates for aggregate / stone crushed 3/8" to 1" graded were at site rate.

**4.2.9.8.1** The Executive Engineer, Construction Division, DG Khan paid the carriage on bajri @ Rs 1,446.32 per 100 cft for a quantity of 377,651 cft, whereas, the carriage was not admissible on bajri as rate of bajri was at site rate.

Payment of carriage on bajri resulted in inadmissible payment of Rs 5.462 million.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department replied that there was no provision for carriage of bajri in rate analysis. Audit contended that as per Finance Department website, the rate of bajri was at site, thus inadmissible rate paid for carriage was required to be recovered. The Committee directed that actual recovery be effected within 90 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery/verification of record.

(Para No. 40)

**4.2.9.8.2** The Executive Engineer, Construction Division, DG Khan paid the carriage on bajri @ Rs 1,900 per 100 cft for a quantity of 260,064 cft, whereas, the carriage was not admissible on bajri as site rate was provided.

Non-adherence to MRS resulted in overpayment of Rs 4.941 million due to inadmissible payment of carriage on the item.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department replied that there was no provision for carriage of bajri in rate analysis. Audit argued that as per Finance Department website, the rate of bajri was at site, thus inadmissible rate paid for carriage was required to be

recovered. The Committee directed that actual recovery be effected within 90 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery/verification of record.

(Para No. 27)

**4.2.9.8.3** The Executive Engineer, Construction Division, DG Khan paid the carriage on "*Providing and laying graded bajri on slope*", "*Providing and laying graded bajri on level*" and "*Providing and laying shingle on top of Bund*" for a quantity of 60,912, 4,393 and 3,500 cft respectively, whereas, the carriage was not admissible on bajri as site rate was provided. Thus, inadmissible carriage for a quantity of 68,806 cft (60,912+4,394+3,500) @ Rs 1,300 per 100 cft was overpaid for Rs 894,478. Thus, inadmissible carriage for a quantity of 68,806 cft (60,912+4,394+3,500) @ Rs 1,300 per 100 cft was overpaid for Rs 894,478.

Non-adherence to MRS resulted in overpayment of Rs 894,478 due to inadmissible payment of carriage on the item.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department replied that there was no provision for carriage of bajri in rate analysis. Audit argued that as per Finance Department website, the rate of bajri was at site, thus inadmissible rate paid for carriage needs to be recovered. The Committee directed that the total amount of the Para be recovered within 90 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery and its verification.

(Para No. 32)

#### **4.2.9.9 Overpayment due to arithmetic mistake - Rs 1.875 million**

As per rule 7.29 of DFR, before signing the bill, Sub-Divisional Officer should compare the quantities in the bill with those recorded in

MB and see that all the rates are correctly entered and that all calculations have been checked arithmetically.

**4.2.9.9.1** The Executive Engineer (Irrigation), Construction Division, DG Khan incorrectly measured the item of work “*Carriage of 100 cft (2.83 cu.m) of all materials like stone aggregate, spawl, kankar lime (unslaked), surkhi etc. or 150 cft; (4.25 cu.m) of timber, by truck or by any other means owned by the contractor lead 90 km (Sakhi Sarwar quarry)*”, for a quantity of 1,056,334.25 cft instead of actual quantity of 1,029,350 cft. Thus, a quantity of 90,681.75 cft (1,056,334.25 – 1,029,350) was overpaid. Out of excess quantity 90,681.75 cft, a quantity of 31,848.75 cft was paid @ Rs 1,525 per 100 cft for Rs 485,693.44 and a quantity of 58,833 cft was paid @ Rs 1,700 per 100 cft for Rs 1,000,161.

Wrong calculation and excess measurement resulted in overpayment of Rs 1,485,854.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department admitted the recovery. The Committee directed the department to effect the recovery and get it verified from Audit within 30 days. The compliance of the Committee’s directive was not reported till finalization of the report.

Audit recommends early recovery.

(Para No. 20 B)

**4.2.9.9.2** The Executive Engineer, Construction Division, DG Khan measured and paid the item “*Earthwork excavation in irrigation channels, drains etc to designed section grades and profiles excavated material disposed of lead 100 ft*” for a quantity of 1,699,994 cft at page 5 & 6 of MB No. 436/3546 @ Rs 1,500 per 1,000 cft, whereas, the admissible quantity as per record entry comes to 144,794 cft. Further, a quantity of 259,200 cft of the items “*Dewatering/bailing out by pumps*” which was

already entered and paid at page-24 of MB No. 3545 was repeated and wrongly entered at page-4 of MB No. 3546 under the item “*Earthwork excavation in irrigation channels, drains etc. to designed section grades and profiles excavated material disposed off lead 100 ft*”. Thus, an excess quantity of 259,200 cft @ Rs 1,500 per 1000 cft was paid due to double measurements and incorrect carry forward from page-24 of MB 3546.

Arithmetic mistake resulted in overpayment of Rs 388,800.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department admitted the recovery. The Committee directed to effect the recovery and get it verified from Audit within 30 days. The compliance of the Committee’s directive was not reported till finalization of the report.

Audit recommends early recovery and its verification from Audit.

(Para No. 29 a)

#### **4.2.9.10 Overpayment due to excess carriage - Rs 425,188**

As per specification No. 16.5 (Specification for Execution of works 1967 Volume-I Part-II), carriage/distance shall be measured by the nearest practicable route.

**4.2.9.10.1** The Executive Engineer, Construction Division, DG Khan paid lead for carriage of stone from Sakhi Sarwar to the site of work at J-Head Spur Gajjani Escape for 99 km whereas for the same location in another work “Truncated slopping spur Gajjani Escape D.G. Khan” the lead was paid for 64 km from Sanghar to site of work at J-Head Spur Gajjani Escape on the basis of the rate as per MRS Bi-annual 01.08.2014 to 31.01.2015 District DG Khan. The Sanghar quarry was nearer than Sakhisarwar quarry. Hence, the lead was overpaid for 35 km (99-64), which resulted in overpayment of Rs 258,571.

Payment of extra lead resulted in overpayment of Rs 258,571.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that Sakhi Sarwar was an approved quarry and the payment was made as per T.S Estimate. Audit contended that the Sanghar quarry was nearest at a distance of 64 km whereas Sakhi Sarwar quarry was at a distance of 99 km. Further, the department already allowed the Sanghar quarry with 64 km in another work of same location. The Committee was not convinced with the departmental reply and directed to get the complete verification of record within 30 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery and its verification.

(Para No. 15)

**4.2.9.10.2** As per item No. 5 of the TS estimate, the quantity of the carriage was worked out by multiplying the quantity of the supply and filling of stone in wire crates and the supply and dumping of stone without boat by multiplying factor 1.10 accordingly.

The Executive Engineer (Irrigation), Construction Division, DG Khan measured and paid "*Supply and dumping of stone without boat etc*" and the item "*Supply and filling of stone in wire crates etc*" for a quantity 471,670 and 27,223 cft respectively. Whereas, as per TS estimate admissible quantity of supply and dumping of stone etc was 518,837 cft ( $471,670 \times 110/100$ ) and the quantity for supply and filling of stone in wire crates was 27,223 cft ( $24,748 \times 110/100$ ). Hence, the total quantity of stone came to 546,060 cft ( $518,837+27,223$ ), whereas, the carriage was paid for a quantity of 556,158 cft. Thus, a quantity of 10,098 cft ( $556,158-546,060$ ) @ Rs 1,650 per 100 cft amounting to Rs 166,617 was over paid.

Incorrect measurement of carriage quantity resulted in overpayment of Rs 166,617.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that as per Chapter 16 Sr. No.3, the carriage of stone /spawl would be paid on the basis of actual stack measurement. Audit contended that the department did not apply the factor of 100/110 while measuring supply and dumping of stone. The Committee was not convinced with the departmental reply and directed to effect the recovery and verification of record from Audit within 30 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery/verification of record.

(Para No. 37)

### **4.3 Procurement and contract management**

**4.3.1** No departmental procurements of goods/material were involved in the project. The materials consumed in the project were supplied by the contractors and payments were made on MRS.

**4.3.2** Civil works were executed in accordance with the approved specifications, design and quality of the construction materials was assured by regional material testing laboratories.

**4.3.3** Payments to the contractors were regulated by the framework provided in the DFR and Department's Codes/instructions. However, some lapses were observed where unjustified payment was made.

**4.3.4** Issues relating to the non-observance of contractual obligations involving Rs 752.405 million observed during Audit were as under:

#### **4.3.4.1 Undue financial benefit due to non-obtaining of Performance Security/Additional Performance Security - Rs 682.341 million.**

According to Clause-7 of the agreement read with para-(h) of the memorandum of the work, the performance security in the form of bank guarantee was required to be obtained until the completion of maintenance



period @ 5% of the accepted tender price in the case of tenders with cost exceeding Rs 50 million. Furthermore, as per general direction No. 26 (A) of the agreement read with Finance Department's letter No. RD (Tech) FD-1-2/83/VI (P) dated 24.01.2006, if the contractor quotes his rates below 5% or more, additional performance security at the percentage equivalent to the percentage on which tender is accepted shall be obtained from the contractor within 15 days of the receipt of the acceptance.

**4.3.4.1.1** The Executive Engineer (Irrigation), Construction Division, DG Khan awarded eight (08) works for Rs 4,022.39 million but did not obtain the Performance Security of each work in the shape of bank guarantee @ 5% of the accepted tender price for Rs 201.12 million. Furthermore, five (05) works were awarded for Rs 1,774.932 million which were 4.3% to 43.9% below the estimated amount of Rs 2,187.571 million but the additional performance security of each work in the shape of bank guarantee equal to the amount of below percentage for Rs 412.639 million was not obtained.

Non-obtaining of Performance Security/Additional Performance Security resulted in loss to government and undue financial benefit to contractors for Rs 613.759 million (201.12+412.639).

Audit pointed out the irregularity in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department got the verification of performance security and additional performance security for Rs 421.276 million. The Committee reduced the amount of the para from Rs 613.759 million to Rs 192.483 million and kept the Para pending till verification of the remaining amount. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility for this lapse.

(Para No. 22)

**4.3.4.1.2** The Executive Engineer (Irrigation), Jampur Construction Division, Rajanpur awarded three (03) works for Rs. 1,397.202 million but performance security for Rs 69.860 million @ 5% of the accepted tender price was not obtained. Furthermore, the same works were awarded @ 16.72%, 27% and 40.49% below the estimates but the additional performance security of each work in the shape of bank guarantee equal to the amount below the percentage which works out to Rs 449.924 million was not obtained.

Violation of rules resulted in loss to the government and undue financial benefit due to non-obtaining of Performance Security/Additional Performance Security for Rs 519.784 million (69.860+449.924).

Audit pointed out the irregularity in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that the observations against two works were settled in the SDAC meeting held on 09.11.2015 and para of third work were settled in PAC meeting on 06.05.2015. Audit contended that neither the department obtained performance/additional performance security nor produced the documents regarding settlement of paras by the SDAC. However, one component regarding performance security for Rs 29.926 million was settled by the PAC as a special case with the direction that it will not be taken as precedent. Thus, amount of the para was reduced from Rs 519.784 million to Rs 489.858 million. The Committee directed to get the complete verification of record from Audit within 30 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early verification of performance/ additional performance security.

(Para No. 63)

**4.3.4.2 Loss to the Govt. due to non-imposition of penalty @ 2% of contract price due to non-submission/approval of work programme - Rs 51.800 million**

Under clause-8(1)(2)(3) of the contract agreement read with general direction No. 30 for the guidance of the tenderers, the programme of the work and the contract on stamp paper is required to be furnished by the contractor within fifteen days to the Engineer-in-charge. Under clause-8(4) in the event of the non-submission of the programme or revised amended programme of work by the contractor for approval by the engineer in-charge within the period specified by the engineer in-charge, the contractor shall be liable to pay as compensation an amount equal to ¼% per day or such smaller amount as the engineer in-charge (whose decision in writing shall be final) may decide on the total tendered amount of the work, subject to a maximum of 2% of contract amount.

The Executive Engineer (Irrigation), Construction Division, DG Khan awarded the six (06) works but the contractors did not submit the work programme as required under clause-8 of the agreement within 15 days after the issuance of the letter of acceptance. Despite knowing the fact that the contractors did not get the approval of work programme from the engineer in-charge, the penalty @2% of the contract price was neither imposed nor recovered.

Violation of contractual obligations resulted in loss of Rs 51.800 million to the government due to non-imposition of penalty @ 2% of contract price under contractual obligations due to non-submission of work programme as per planned schedule.

Audit pointed out the lapse in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department produced the unapproved work plan which did not show any progress according to work done in relevant MBs. The Committee kept the Para pending for detailed verification of revised schedule within 30 days.

The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early verification of record.

(Para No. 23 b)

#### **4.3.4.3 Overpayment due to allowing payment at inadmissible percentage - Rs 18.264 million**

As per para-V of Finance Department Notification No. RO (Tech) FD.1-2/83-VI dated 29.03.2005, the final cost of tender / payment shall be the same percentage above / below the amount of revised sanctioned estimate as were at the time of approval of the tender, so as to pre-empt excess payment.

**4.3.4.3.1** The Executive Engineer D.G. Khan awarded the work "Management of Hill Torrents (Vidore Hill Torrents-Chhabri Branch)" for Rs 768,501,312 @ 4.21% above the TS estimate amount of Rs 737,448,329 placed in bid. The amount of the executed quantities as per accepted percentage of 4.21% above the T.S Estimate comes to Rs 881,187,639, whereas the contractor was paid for Rs 933,001,250 which was 5.55% above. The payment at a percentage of 5.55% above the tender cost instead of admissible percentage at 4.21% above quoted by the contractor caused over payment of Rs 14,715,611.

Allowing payment at inadmissible percentage resulted in overpayment of Rs 14,715,611.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that on finalization of the bill the recovery due to decrease/increase in percentage of tender would be made. The Committee kept the para pending till the preparation of comparative statement on final

bill and getting the same verified from Audit. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery and verification of record.

(Para No. 38)

**4.3.4.3.2** The Executive Engineer D.G. Khan awarded the work "Management of Hill Torrents in CRBC Area (Stage-iii) D.G. Khan (Package-A) Kaura Hill Torrent" to a contractor for Rs 526,248,974 @ 4.40% above the TS estimated amount placed in bid which came Rs 519,563,109. The amount of the executed quantities as per accepted rates i.e. 4.4% above the TS estimate came to Rs 519,563,369 whereas, the amount of Rs 547,148,400 paid to the contractor which was 5.32% above. Thus, overpayment of Rs 3,548,740 (which might increase on the finalization of the work) was made to the contractor.

Allowing payment at inadmissible percentage resulted in overpayment of Rs 3,548,740.

Para was discussed in the SDAC meeting held on 25.11.2016. The department stated that on finalization of the bill the recovery due to decrease/increase in percentage of tender would be made. The Committee was not convinced with the departmental reply and directed to effect the actual recovery and get it verified from Audit within 90 days. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery/verification of record.

(Para No.51)

#### **4.4 Construction & Works**

4.4.1 Design and drawings were prepared by the field engineers concerned and were vetted / approved through Planning & Design Directorate of the department from the competent authority.

4.4.2 Cost estimates of the scheme were prepared according to the approved specifications and design on the basis of MRS.

4.4.3 The work was supposed to be executed as per the agreed construction schedule between the employer and the contractor. Progress of the execution was supervised through periodic progress reports and physical inspection of works by the field engineers for ensuring both quality and quantity.

4.4.4 Issues like overpayment due to excess measurement, imbalance rate, incorrect application of rate and irregular payments noticed during Audit amounting to Rs 32.932 million were as under:

**4.4.4.1 Undue financial benefit to the contractor due to payment of imbalance rate - Rs 31.880 million**

According to clause 47(A) of the contract agreement, if a contractor quotes such disproportionate rates in his tender which deviate from the rates provided in the TSE, the payment of items whose tender rates are lower than the TS rates, will be made at tender rate (s) in full on the execution of items. The payment of items whose quoted rates are higher than the TS rates shall be made at rates depicted in TSE. On the execution of such items, the balance payment shall be withheld by the Engineer in charge till the completion of the work of items for which low rates have been quoted.

The Executive Engineer, Jampur Construction Division, Ranjanpur awarded the work “remodeling and construction of Tayyab Drain” to the contractor which was 27.17% below the TS estimate. The contractor quoted the item rates of sixteen (16) items disproportionately in the bid schedule over the TS estimate. The items against which higher rates were quoted required to be paid at the TS rates in running payments and difference of the rates over the TS estimate was to be retained till the final bill of the contractor. But the contractor was paid at his quoted rates instead of estimate’s rates in violation of the contract clauses.

Violation of the contract clauses resulted in undue financial benefit of Rs 31,880,186 to the contractor due to imbalance rates in sixteen (16) items.

Audit pointed out the irregularity in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that the work was in running position and required rate i.e. (27.17% below) would be ascertained on the finalization of bill. The Committee kept the para pending till verification of final bill/comparative statement. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early verification of record besides fixing responsibility for this lapse.

(Para No. 54)

#### **4.4.4.2 Overpayment due to change of lead after sanction in TS estimate - Rs 1.052 million**

According to TS estimate, the lead of the item "Earthwork excavation in shingle or gravel formation and rock, not requiring blasting undressed (dry)" was approved with lead upto 100 ft (dry) @ Rs 4,414.10 per 100 cft. Furthermore, according to the directions of PAC meeting held on 16<sup>th</sup> April, 2007, lead cannot be changed after the sanction of the estimate.

The Executive Engineer, Jampur Construction Division, Rajanpur measured and paid the lead of the item "*Earthwork excavation in shingle or gravel formation and rock, not requiring blasting undressed (dry)*" with lead upto 250 feet and 450 feet @ Rs 4,774.81 and Rs 4,874.25 per 100 cft respectively. Whereas, in TS estimate the lead of the respective item was sanctioned with 100 ft @ Rs 4,414.10 per 100 cft and as per bid, the contractor quoted the rate @ Rs 4,410 per 100 cft which was approved in comparative statement and acceptance letter. According to the directions of PAC meeting held on 16<sup>th</sup> April, 2007, lead cannot be

changed after the sanction of the estimate. The sanction of lead over the provision of TS estimate resulted in overpayment of Rs 1,052,404.

Violation of rules resulted in unjustified payment of Rs 1,052,404 due to lead beyond the provision of TS estimate.

Audit pointed out the overpayment in May 2016. The department did not reply.

Para was discussed in the SDAC meeting held on 25.11.2016. The department explained that in the original TSE/Tender, the items 24 and 25 regarding "Earthwork outside borrowpits in the shingle gravel with lead 250' and 450' did not exist but were taken in RTSE which was approved on 28.04.2016 by the competent authority. Audit contended that the lead once approved in original TSE/bid, cannot be enhanced in revised TSE, hence, the amount paid for enhanced lead was to be recovered. The committee directed the department to get verification of record from Audit. The compliance of the Committee's directive was not reported till finalization of the report.

Audit recommends early recovery/verification of record.

(Para No. 42)

#### **4.5 Asset Management**

Data and manual record of Flood Protection Works of Irrigation Department were being maintained Work-wise and location-wise as prescribed in the Department's Codes and Manuals.

#### **4.6 Monitoring and Evaluation**

4.6.1 Progress of schemes under execution was reviewed on monthly basis and quarterly basis by the Chief Engineers, Principal Accounting Officer (PAO) and Planning & Development Department.

4.6.2 Internal checks such as inspections, regular monitoring, supervision by field engineers, mechanized testing and laboratory test



reports of the executed works were also vital to ensure quality execution of work in line with the specifications and approved design.

4.6.3 The Management of the Irrigation Department needs to augment its monitoring and supervisory role in order to ensure execution of quality work and timely delivery of desired benefits to the public. Internal controls like test check measurements / periodic inspections of works by supervisory officers need to be implemented.

## **4.7 Environment**

4.7.1 Compliance of Section 12 of Pakistan Environmental Protection Act, 1997 was not made.

4.7.2 Environmental Impact Assessment (EIA) was not carried out.

4.7.3 Despite the fact that it had been indicated in the PC-I that the project would have environmental impact, the environmental data was not compiled by the project authorities.

4.7.4 No environmental data and analysis thereon were available with the department to check whether or not any remedial steps towards improving the actual results vis-a-vis the planned results were taken or initiated by the department.

4.7.5 The management needs to carry out Environmental Impact Assessment (EIA) before the start of every project.

## **4.8 Sustainability**

4.8.1 Sustainability is an integral part of operational performance. Sustainability of the project depends mainly upon the sufficient flow of financial resources, both during implementation and operation.

4.8.2 Operational and maintenance cost of Rs 241.000 million was provided in the PC-I of the scheme by the department. This yardstick

needed revision in the light of price increase in the cost of materials and labour.

4.8.3 Irrigation Department is responsible for overall maintenance of Flood protection works.

4.8.4 Recurring cost was being met through annual budget provision under Grant No. 21009 (M&R).

#### **4.9 Overall Assessment**

4.9.1 **Relevance:** MTDF aims to improve existing irrigation system through rehabilitation/improvement and expansion of existing irrigation system. The project was within overall MTDF framework and in line with Government's Sectoral Policies and sectoral priorities identified for these areas.

4.9.2 **Efficacy:** Review of the works indicated that cost and time overrun resulted in delays in the achievement of the projects objectives/targets and also in delivery of the desired benefits to the end users.

4.9.3 **Efficiency:** The works which were planned to be completed as per PC-I, had been delayed for more than two years. The cost over-run was evaluated to be Rs 1,851.569 million, over the original planned cost in PC-I. The main cause of late completion of work was poor performance on the part of the contractor and monitoring by the department.

4.9.4 **Economy:** The flood protection works were awarded through open competition on competitive and economical rates

4.9.5 **Effectiveness:** Since the works remained incomplete, therefore, successful achievement of objectives, targets and desired results cannot be analyzed and assessed.

4.9.6 **Compliance with Rules:** Issues of poor financial management, contract management, construction and works depicting irregularities of

Rs 1,712.653 million were noticed. Non-adherence to good financial management practices was a critical area which needs to be given a serious thought for improving service delivery and ensuring timely execution of quality work.

4.9.7 **Performance Rating:** Moderately satisfactory.

4.9.8 **Risk Rating:** Medium.

## 5. CONCLUSION

5.1 **Key Issues for the Future:** Fluctuation in the prices of materials/labour and climatic conditions besides inadequate funding were likely to limit project's performance and achievement of objectives.

5.2 **Lessons learnt:** Non-compliance of contractual obligations and violation of rules were critical areas to be improved.

- vi. Internal controls like test check measurements / periodic inspections of works by supervisory officers need to be implemented.
- vii. Adherence to contractual obligations needs to be ensured at every stage of execution.
- viii. Action needs to be initiated and responsibility be fixed against the officers concerned for lapses and violation of rules besides effecting recoveries.

## **ACKNOWLEDGEMENT**

We wish to express our appreciation to the Management and staff of Chief Engineers (Irrigation) Multan and D.G. Khan Zones for the assistance and cooperation extended to the Auditors during this assignment.



**Annex-A**

**ORIGINAL/REVISED COST AND EXPENDITURE UPTO  
30.06.2015 IN RESPECT OF FLOOD PROTECTION WORKS**

Sr. No .	Name of Scheme	Cost as per original PC-I	Cost as per revised PC-I	Original TS estimate	Revised TS estimate	Expenditure upto June 2015
1	<b>Jampur Construction Division D.G. Khan</b> Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Kaha Hill Torrents)	1605.65	968.713	968.713	740.377	775.980
2	Remodeling and extension of Tayyab Drain	1422.812	0	1400.684	0	199.970
3	Const. of flood embankments and protection works along left and right bank of river Indus for bridge near Miranpur Linkage N-5 at Arbi Tibba with Rahim Yar Khan Iqbalabad	603.849	0	279.730	0	124.990
4	Restoration of pitching and apron of Ganda Jhakar Imam Shah damaged during flood 2014	22.85	0	25.650	0	9.973
5	<b>Construction Division D.G. Khan</b> Management of Hill Torrents in CRBC Area (Stage-III) D.G. Khan	1605.650	2225.735	1701.366	2225.350	2209.55
6	Construction of Tibbi Qaisrani Drain RD0+000-36+600 in D.G. Khan	101.334	0	99.912	0	59.282
7	Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Vidore Hill Torrents)	962.969	3067.225	939.356	0	1163.167
8	Management of Hill	2035.00	0	2034.400	0	49.099

	Torrent in D.G. Khan Irrigation Zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Sori Lund)					
9	Construction of solid stone studs and flood bund for the protection village Naseer and other adjoining Abadies in Tehsil Taunsa Sharif District D.G. Khan	38.681	0	38.073	0	15.963
10	Construction of Nutkani Flood carrying channel RD0+000 – 21+000 in Dist. D.G. Khan	652.367	0	573.097	0	99.599
11	<b>Tounsa Barrage Division Kot Adu</b> Raising and strengthening of Sanawan Flood Bund RD 0-42+000 and embankment along T.P. Link Canal RD 6+700 TO 18+500	145.91	0	145.906	0	143.400
12	Restoration of J-Head Spur RD 47+500 Shah Wala Groyne damaged during flood 2014	30.363	0	29.684	0	7.022
13	<b>Shujabad Canal Division Multan</b> Construction of J-Head Spur at RD-4000 of Fazil Shah Flood Bund Tehsil Kabirwala Khanewal	139.210	0	140.869	0	8.000
14	Protecting Village Kund Sargana, its Surrounding Abadies and other Infrastructures of Tehsil Kabirwala from Erosive Action of River Ravi	23.000	0	23.000	0	23.000
15	Constructing Cunnette at Sher Shah Bridge of River Chenab	7.200	0	7.160	0	7.160
16	<b>Muzafargarh Canal Division</b>	197.925	0	182.012	0	161.075



	Protecting villages from Seet Pur to Sarki from erosive action of river Chenab adjoining Chandar Bhan Flood Bund with Khanwah Flood Bund at Confluence point of river Indus and Chenab					
17	Correcting river flow by digging Cunnette on left side of Chenab river opposite RD 55+000 to RD 65+000 Chandar Bhan Flood Bund	177.412	0	174.847	0	107.059
18	Raising and strengthening Doaba Flood Bund RD 0+000 to RD 19+500	42.804	0	42.804	0	9.407
19	Protecting villages Mouza Sarki and Langer wah from erosive action of river Indus by extending Khanwah Flood Bund RD 49+000 to 80+000	149.670	0	139.994	0	100.000
<b>Total (i)</b>		<b>9964.656</b>		<b>8947.257</b>		<b>5273.696</b>
<b>Total (ii)</b>		<b>9964.656</b>	<b>12052.06 (9964.656 + 2087.404)</b>	<b>8947.257</b>	<b>9242.205 (8947.257 + 295.648)</b>	<b>5273.696</b>

## Annexure-B

**CONTRACT AWARDED AMOUNT IN RESPECT OF 19 FLOOD PROTECTION WORKS**

Sr. No.	Name of Scheme	Cost as per original PC-I	Original TS estimate	Contracts awarded amount
1	<b>Jampur Construction Division D.G. Khan</b> Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Kaha Hill Torrents)	1605.65	968.713	598.516
2	Remodeling and extension of Tayyab Drain	1422.812	1400.684	695.268
3	Const. of flood embankments and protection works along left and right bank of river Indus for bridge near Miranpur Linkage N-5 at Arbi Tibba with Rahim Yar Khan Iqbalabad	603.849	279.730	103.419
4	Restoration of pitching and apron of Ganda Jhakar Imam Shah damaged during flood 2014	22.85	25.650	12.543
5	<b>Construction Division D.G. Khan</b> Management of Hill Torrents in CRBC Area (Stage-III) D.G. Khan	1605.650	1701.366	1492.034
6	Construction of Tibbi Qaisrani Drain RD0+000-36+600 in D.G. Khan	101.334	99.912	36.111
7	Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Vidore Hill Torrents)	962.969	939.356	768.501
8	Management of Hill Torrent in D.G. Khan Irrigation Zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Sori Lund)	2035.00	2034.400	1445.292
9	Construction of solid stone studs and flood bund for the protection village Naseer and other adjoining Abadies in Tehsil Taunsa Sharif District D.G. Khan	38.681	38.073	21.356
10	Construction of Nutkani Flood carrying channel RD0+000 – 21+000 in Dist. D.G. Khan	652.367	573.097	259.093
11	<b>Tounsa Barrage Division Kot Adu</b> Raising and strengthening of Sanawan Flood Bund RD 0-42+000 and embankment along T.P. Link Canal RD 6+700 TO 18+500	145.91	145.906	143.400

12	Restoration of J-Head Spur RD 47+500 Shah Wala Groyne damaged during flood 2014	30.363	29.684	15.878
13	<b>Shujabad Canal Division Multan</b> Construction of J-Head Spur at RD-4000 of Fazil Shah Flood Bund Tehsil Kabirwala Khanewal	139.210	140.869	86.538
14	Protecting Village Kund Sargana, its Surrounding Abadies and other Infrastructures of Tehsil Kabirwala from Erosive Action of River Ravi	23.000	23.000	15.313
15	Constructing Cunnette at Sher Shah Bridge of River Chenab	7.200	7.160	7.170
16	<b>Muzafargarh Canal Division</b> Protecting villages from Seet Pur to Sarki from erosive action of river Chenab adjoining Chandar Bhan Flood Bund with Khanwah Flood Bund at Confluence point of river Indus and Chenab	197.925	182.012	182.12
17	Correcting river flow by digging Cunnette on left side of Chenab river opposite RD 55+000 to RD 65+000 Chandar Bhan Flood Bund	177.412	174.847	133.82
18	Raising and strengthening Doaba Flood Bund RD 0+000 to RD 19+500	42.804	42.804	23.882
19	Protecting villages Mouza Sarki and Langer wah from erosive action of river Indus by extending Khanwah Flood Bund RD 49+000 to 80+000	149.670	139.994	141.025
<b>Total (i)</b>		<b>9,964.656</b>	<b>8,947.257</b>	<b>6,181.279</b>
<b>Total (ii)</b>		<b>9,964.656</b>	<b>8,947.257</b>	<b>6,181.279</b>

## Annex-C

**PHYSICAL PROGRESS OF FLOOD PRODUCTION WORKS****(Rs in million)**

Sr. No.	Name of Scheme	Revised planned cost as per Revised PC-I	Planned period of completion as per PC-I	Actual period of completion of project	Actual Expenditure upto June 2015	Percentage of expenditure (financial progress upto the month of June 2015)	Percentage of physical progress upto the month of June 2015
1	<b>Jampur Construction Division D.G. Khan</b> Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Kaha Hill Torrents)	968.713	24 months w.e.f. January 2010	In progress	775.980	80%	81%
2	Remodeling and extension of Tayyab Drain	1422.812	22 months w.e.f. September 2014	In progress	199.970	14%	14%
3	Const. of flood embankments and protection works along left and right bank of river Indus for bridge near Miranpur Linkage N-5 at Arbi Tibba with Rahim Yar Khan Iqbalabad	603.849	15 months w.e.f. March 2015	In progress	124.990	21%	21%
4	Restoration of pitching and apron of Ganda Jhakar Imam Shah damaged during flood 2014	22.85	1 month w.e.f. May 2015	In progress	9.973	44%	45%
5	<b>Construction Division D.G. Khan</b> Management of Hill Torrents in CRBC Area (Stage-III) D.G. Khan	2225.735	79 months w.e.f. December 2008	In progress	2209.55	92%	92%
6	Construction of Tibbi Qaisrani Drain RD0+000-36+600 in D.G. Khan	101.334	09 months w.e.f. April 2014	In progress	59.282	59%	60%
7	Management of Hill Torrent in DG Khan Irrigation zone	3067.225	26 months w.e.f. March 2012	In progress	1163.167	38%	38%

	Sori Lund, Vidore, Mithawan, Kaha and Chachar (Vidore Hill Torrents)						
8	Management of Hill Torrent in D.G. Khan Irrigation Zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Sori Lund)	2035.00	24 months w.e.f January 2015	In progress	49.099	3%	3%
9	Construction of solid stone studs and flood bund for the protection village Naseer and other adjoining Abadies in Tehsil Taunsa Sharif District D.G. Khan	38.681	3 months w.e.f March 2014	In progress	15.963	42%	42%
10	Construction of Nutkani Flood carrying channel RD0+000 – 21+000 in Dist. D.G. Khan	652.367	9 months w.e.f October 2014	In progress	99.599	15%	15%
11	<b>Tounsa Barrage Division Kot Adu</b> Raising and strengthening of Sanawan Flood Bund RD 0-42+000 and embankment along T.P. Link Canal RD 6+700 TO 18+500	145.910	9 months w.e.f. September 2014	In progress	143.400	45%	45%
12	Restoration of J-Head Spur RD 47+500 Shah Wala Groyne damaged during flood 2014	30.363	1 month w.e.f. May 2015	In progress	7.022	23%	24%
13	<b>Shujabad Canal Division Multan</b> Construction of J-Head Spur at	139.210	4 month w.e.f. December 2015	In progress	8.000	5%	6%

	RD-4000 of Fazil Shah Flood Bund Tehsil Kabirwala Khanewal						
14	Protecting Village Kund Sargana, its Surrounding Abadies and other Infrastructures of Tehsil Kabirwala from Erosive Action of River Ravi	23.000	4 months w.e.f. June 2015	completed	23.000	100%	100%
15	Constructing Cunnette at Sher Shah Bridge of River Chenab	7.200	5 months w.e.f. June 2015	completed	7.160	100%	100%
16	<b>Muzafargarh Canal Division</b> Protecting villages from Seet Pur to Sarki from erosive action of river Chenab adjoining Chandar Bhan Flood Bund with Khanwah Flood Bund at Confluence point of river Indus and Chenab	197.925	3 months w.e.f. May 2014	In progress	161.075	81%	82%
17	Correcting river flow by digging Cunnette on left side of Chenab river opposite RD 55+000 to RD 65+000 Chandar Bhan Flood Bund	177.412	2 months w.e.f. May 2014	In progress	107.059	63%	63%
18	Raising and strengthening Doaba Flood Bund RD 0+000 to RD 19+500	42.804	1.6 months w.e.f. June 2015	In progress	9.407	22%	23%
19	Protecting villages Mouza Sarki and Langer wah from erosive action of river Indus by extending Khanwah Flood Bund RD 49+000 to 80+000	149.670	2 months w.e.f. May 2015	In progress	100.000	67%	68%
	<b>Total</b>	<b>12,052.06</b>			<b>5,273.696</b>	<b>43%</b>	<b>44%</b>

**CAPITAL COST AND EXPENDITURE UPTO 30.06.2015 IN  
RESPECT OF FLOOD PROTECTION WORKS**

Sr. No.	Name of Scheme	Year	Allocation in million	Actual Expenditure in million upto June 2015
1	<b>Jampur Construction Division D.G. Khan</b> Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Kaha Hill Torrents)	2009-10	155.000	146.600
		2010-11	120.000	109.600
		2011-12	125.000	124.900
		2012-13	100.000	99.900
		2013-14	160.000	159.990
		2014-15	135.000	134.990
		<b>Total</b>	<b>795.000</b>	<b>775.980</b>
2	Remodeling and extension of Tayyab Drain	2014-15	200.000	199.970
3	Const. of flood embankments and protection works along left and right bank of river Indus for bridge near Miranpur Linkage N-5 at Arbi Tibba with Rahim Yar Khan Iqbalabad	2014-15	125.000	124.990
4	Restoration of pitching and apron of Ganda Jhakar Imam Shah damaged during flood 2014	2014-15	10.000	9.973
5	<b>Construction Division D.G. Khan</b> Management of Hill Torrents in CRBC Area (Stage-III) D.G. Khan	2008-09	519.000	368.993
		2009-10	400.000	399.481
		2010-11	300.000	299.979
		2011-12	498.746	498.289
		2012-13	240.608	240.114
		2013-14	350.000	299.936
		2014-15	188.000	102.760
<b>Total</b>	<b>2496.354</b>	<b>2209.55</b>		
6	Construction of Tibbi Qaisrani Drain RD0+000-36+600 in D.G. Khan	2014-15	85.000	59.282
7	Management of Hill Torrent in DG Khan Irrigation zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Vidore Hill Torrents)	2011-12	135.000	134.830
		2012-13	75.000	74.839
		2013-14	306.500	306.182
		2014-15	647.500	647.316
		<b>Total</b>	<b>1164.000</b>	<b>1163.167</b>
8	Management of Hill Torrent in D.G. Khan Irrigation Zone Sori Lund, Vidore, Mithawan, Kaha and Chachar (Sori Lund)	2014-15	200.000	49.099

9	Construction of solid stone studs and flood bund for the protection village Naseer and other adjoining Abadies in Tehsil Taunsa Sharif District D.G. Khan	2014-15	23.681	15.963
10	Construction of Nutkani Flood carrying channel RD0+000 – 21+000 in Dist. D.G. Khan	2014-15	100.000	99.599
11	<b>Tounsa Barrage Division Kot Adu</b> Raising and strengthening of Sanawan Flood Bund RD 0-42+000 and embankment along T.P. Link Canal RD 6+700 TO 18+500	2014-15	145.910	143.400
12	Restoration of J-Head Spur RD 47+500 Shah Wala Groyne damaged during flood 2014	2014-15	9.000	7.022
13	<b>Shujabad Canal Division Multan</b> Construction of J-Head Spur at RD-4000 of Fazil Shah Flood Bund Tehsil Kabirwala Khanewal	2014-15	8.000	8.000
14	Protecting Village Kund Sargana, its Surrounding Abadies and other Infrastructures of Tehsil Kabirwala from Erosive Action of River Ravi	2014-15	23.000	23.000
15	Constructing Cunnette at Sher Shah Bridge of River Chenab	2014-15	7.2	7.160
16	<b>Muzafargarh Canal Division</b> Protecting villages from Seet Pur to Sarki from erosive action of river Chenab adjoining Chandar Bhan Flood Bund with Khanwah Flood Bund at Confluence point of river Indus and Chenab	2013-14	104.000	100.593
		2014-15	65.480	60.482
		<b>Total</b>	<b>169.48</b>	<b>161.075</b>
17	Correcting river flow by digging Cunnette on left side of Chenab river opposite RD 55+000 to RD 65+000 Chandar Bhan Flood Bund	2013-14	50.000	49.999
		2014-15	91.478	57.060
		<b>Total</b>	<b>141.478</b>	<b>107.059</b>
18	Raising and strengthening Doaba Flood Bund RD 0+000 to RD 19+500	2014-15	12.000	9.407
19	Protecting villages Mouza Sarki and Langer wah from erosive action of river Indus by extending Khanwah Flood Bund RD 49+000 to 80+000	2014-15	100.000	100.000
<b>Total</b>			<b>5,815.103</b>	<b>5,273.696</b>