AUDITOR-GENERAL OF PAKISTAN

February 2026

AUDIT REPORT ON THE ACCOUNTS OF EDUCATION WORKS DIVISIONS EDUCATION & LITERACY DEPARTMENT GOVERNMENT OF SINDH FY 2024-25

AUDIT YEAR 2025-26

PREFACE

Articles 169 and 170 of the Constitution of Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001, require the Auditor-General of Pakistan to conduct audit of receipts and expenditure of the Federation and the Province or the accounts of any authority or body established by or under the control of the Federal or a Provincial Government.

This report is based on the audit of Education Works Divisions, Education & Literacy Department, Government of Sindh for the Financial Year 2024-25. The Directorate General of Audit Works (Provincial) Sindh, Karachi conducted audit on a test check basis, with a view to make an independent assessment of the department and provide reliable information to the relevant stakeholders for making sound decision making. The report also aims at improving the internal controls of the department, thereby allowing the management to take corrective action and improve operational efficiency. The main body of the Audit Report includes only the systematic issues and significant audit findings. Relatively less significant issues are listed in Annex-A (MfDAC) of this report which shall be pursued with the PAO at the DAC level and in all cases where the PAO do not initiate appropriate action, the audit observations will be brought to the notice of the Public Accounts Committee through the next year's Audit Report.

Audit report includes key facts about the department, audit snapshots, findings on systematic issues, conclusion and recommendations for executive actions. Audit findings indicate number of matters related to stated roles & responsibilities of the department, financial management, procurement, operational process and achievement of targets.

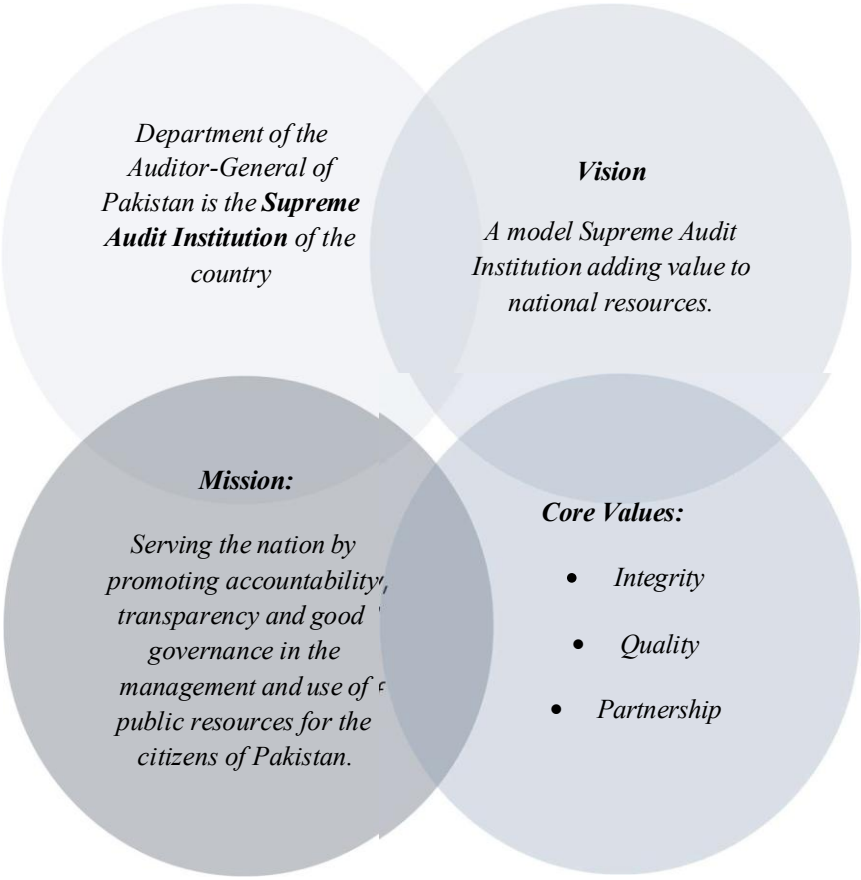
There are certain audit paras which were also reported in last three years' Audit Reports. Recurrence of such irregularities is a matter of concern and needs to be addressed.

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

Islamabad
Dated: February, 2026

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

Department of the Auditor-General of Pakistan



The Auditor General's organization is the prime institution in the country for ensuring public accountability and fiscal transparency in governmental operations. The organization is expected to bring about improvements in the financial discipline and internal control environment in the executive departments for minimizing the possibility of waste and fraud.

The Auditor-General of Pakistan is appointed under the Constitution of the Islamic Republic of Pakistan. His reports are laid before the legislature and are discussed in the Public Accounts Committees of the respective legislative Assemblies. His mandate enables him to strengthen the legislative oversight by providing an independent and objective assessment of the process of governance at the federal, provincial, and local level.

AUDIT SNAPSHOT

Why did we do this audit?

Assurance	Test Compliance	Check Controls
To provide independent assurance on utilization of public funds for schools and colleges buildings.	To examine compliance with applicable laws, regulations, government instructions and check procurement and financial operations.	To identify systemic weaknesses in governance and internal controls and recommend corrective measures to strengthen accountability and transparency.

What did we find?

Key Findings

- Inordinates delays in completion of schools & colleges works causing blockage of available resources.
- Non-transparent procurement practices due to non-adherence with the SPPRA Rules.
- Unauthorized excess / advance payments without proper execution of works at site. Weak internal controls and ineffective monitoring mechanism.
- Frequent deviations from approved estimates and violation of financial rules indicated overpayments. Non maintenace of security deposit record.

Key Assessments

Poor Planning
- Due to poor planning, various schemes were delayed and instead of focusing on the completion of the ongoing schemes, funds were diverted to new schemes.

Weak financial discipline
- Lack of strict financial discipline cause excess/advance payments to the contractors without proper execution of work at site. Mandatory record keeping such as security deposit register and contractor's ledgers were missing.

Inadequate monitoring mechanism
- Payments were released to the contractor without sound mechanism of physical monitoring of the sites.
- Improper recording of the MBs / payments without mentioning MBs Nos. and detial of work

Deviation from the estimates
- Executions were made in deviation of the approved estimates which indicated gap between the planing strategies and actual sites requirements.

What did we recommend?

Strengthening governance and accountability	On-going schemes must be prioritise to avoid wastage of resources already incurred thereon. Responsibility may be fixed on the persons responsible for misuse of authority, wastage of resources.
Adherence to the procurement regulations	Procurement processes strictly comply with SPPRA Rules. Security deposits should properly be dedcuted and reecorded.
Improving financial discipline	Outstanding government dues be recovered, advance payments without proper execution must be stopped. Proper maintenance of essential financial records such as security deposit register and contractor ledger must be maintained.
To accord priority to this sector	Thre are number of schools which require immediate repair & maintenance, however resources were not allocated
Strengthening project management	Strengthening of planning and monitoring mechanism to ensure timely completion of development schemes.

HIGHLIGHTS

ENTITY SUMMARY SHEET — EDUCATION & LITERACY DEPARTMENT (FY 2024–25)

Description	Details
Legal Framework of Entity	The Education & Literacy Department, Government of Sindh was established under Rules of business 1986. Its functions are defined in scheduled-II of these rules.
Key Responsibilities / Mandate & Objectives	Education & literacy Department (Development Sector), which is responsible for construction of new school buildings, up-gradation of existing institutions, provision of missing facilities, rehabilitation, repair, and maintenance of educational infrastructure across Sindh
Budget	Rs. 32,029 million
Expenditure	Rs. 28,226 million
Funding Sources	Government of Sindh (ADP).
Accounting Policy	The accounts of Education & Literacy Department are maintained on cash basis of accounting, whereby receipts are recognized when actually received and expenditures are recognized when payments are made.
Status of Financial Statements	Annual accounts of the department are not prepared independently however the figures of receipts and expenditure are made part of the Annual Accounts of Sindh Government.
Composite Risk Rating	**Medium— High Risk** due to: • Lack of effective planning causing delays in completion of the works • Procurement & assets management irregularities • Hasty / Excess payments without proper execution
Compliance Status of Audit Recommendations	Awaited

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ABBREVIATIONS & ACRONYMS

A.A	Administrative Approval
ADP	Annual Development Plan
AEN	Assistant Executive Engineer
AGP	Auditor-General of Pakistan
AIR	Audit Inspection Report
BER	Bid Evaluation Report
BoQ	Bill of Quantities
C/W	Compound Wall
CAP	Corrective Action Plan
CC	Cement Concrete
CDR	Call Deposit Receipt
CFT	Cubic Feet
CPWA	Combined Public Works Account
CPWD	Combined Public Works Department
CRC	Complaint Redressal Committee
CSR	Composite Schedule of Rate
Cu.M	Cubic Meter
CWT	Hundred Weight
DAC	Departmental Accounts Committee
DAO	District Account Office/Divisional Accounts Officer
DDC	District Development Committee
DDO	Drawing and Disbursing Officer
DG	Director General
FAP	Foreign Aided Project
FBR	Federal Board of Revenue
FD	Finance Department
FY	Financial Year
GFR	General Financial Rules
GoS	Government of Sindh
GST	General Sales Tax
HR	Human Resources
ICB	International Competitive Bidding
M&E	Monitoring and Evaluation
M&R	Maintenance and Repair
MB	Measurement Book
MEC	Monitoring Evaluation Cell

MfDAC	Memorandum for Departmental Accounts Committee
NCB	National Competitive Bidding
NOC	No-objection Certificate
O&M	Operation and Maintenance
P&D	Planning and Development
P/F	Providing and fixing
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PC-I	Planning Commission Proforma-I
PD	Project Director
PDP	Proposed Draft Para
PDWP	Provincial Development Working Party
PEC	Pakistan Engineering Council
POL	Petrol Oil and Lubricant
PPM	Parts per million
PPMS	Procurement Performance Management System
PSDP	Public Sector Development Program
PWD	Public Works Department
RA	Running Account
RCC	Reinforced Cement Concrete
RD	Reduced Distance
RFT	Running Feet
S/F	Supplying and fixing
SAP	Systems, Applications and Products
SDGs	Sustainable Development Goals
SDOC	Stipulated Date of Completion
SFR	Sindh Financial Rule
SFT	Square Feet
SOPs	Standard Operating Procedures
SPPRA	Sindh Public Procurement Regulatory Authority
TS	Technical Sanction
SRB	Sindh Revenue Board
SST	Sindh Sales Tax

OVERVIEW OF THE DEPARTMENT

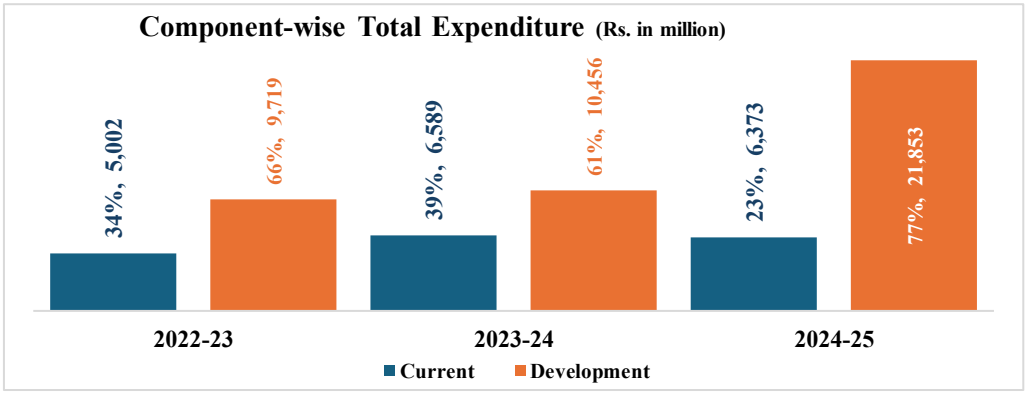
The Education & Literacy Department, Government of Sindh is responsible for formulating and implementing policies, plans, and programs related to education and literacy throughout the province. The department ensures provision of quality education at all levels, including early childhood, primary, middle, secondary, and higher secondary education, as well as adult literacy initiatives.

In addition to academic functions, the department is also responsible for education-related development works, including construction of new school buildings, up-gradation of existing institutions, provision of missing facilities, rehabilitation, repair, and maintenance of educational infrastructure. These works are executed through approved schemes under the Annual Development Program (ADP) and other funding sources to improve access, safety, and learning environments in public sector educational institutions.

The department oversees effective utilization of financial, human, and physical resources, ensures compliance with prescribed rules and procedures, and monitors execution of education works to achieve transparency, efficiency, and value for public money in line with government policies and development objectives.

FINANCIAL ANALYSIS OF THE DEPARTMENT

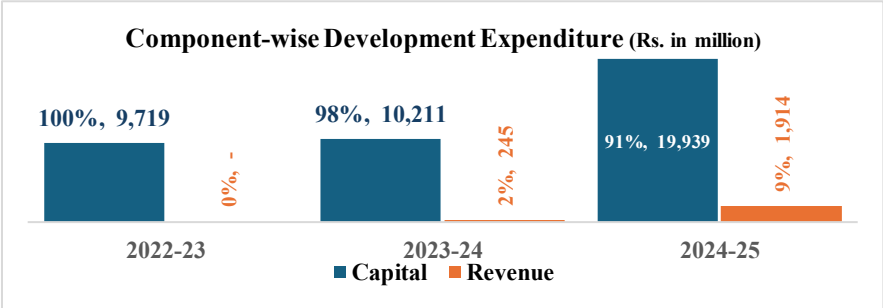
The following graph illustrates the component-wise distribution of total expenditure of education works, current and development, over the past three years.



It reveals a significant shift in spending priorities toward development projects. Development expenditure has consistently dominated, rising from 66% (Rs. 9,719 million) in 2022-23 to 77% (Rs. 21,853 million) in 2024-25, signaling a strong emphasis on investment in new initiatives. While current expenditure has also increased, from Rs. 5,002 million in 2022-23 to Rs. 6,373 million in 2024-25, its share of total spending has declined from 34% to 23% during the same period. This trend reflects a policy shift toward expanding and modernizing educational infrastructure while maintaining existing structures. It underscores a long-term vision focused on capacity building and sustainable growth in the education sector of Sindh.

Total Development Expenditure of Education Works

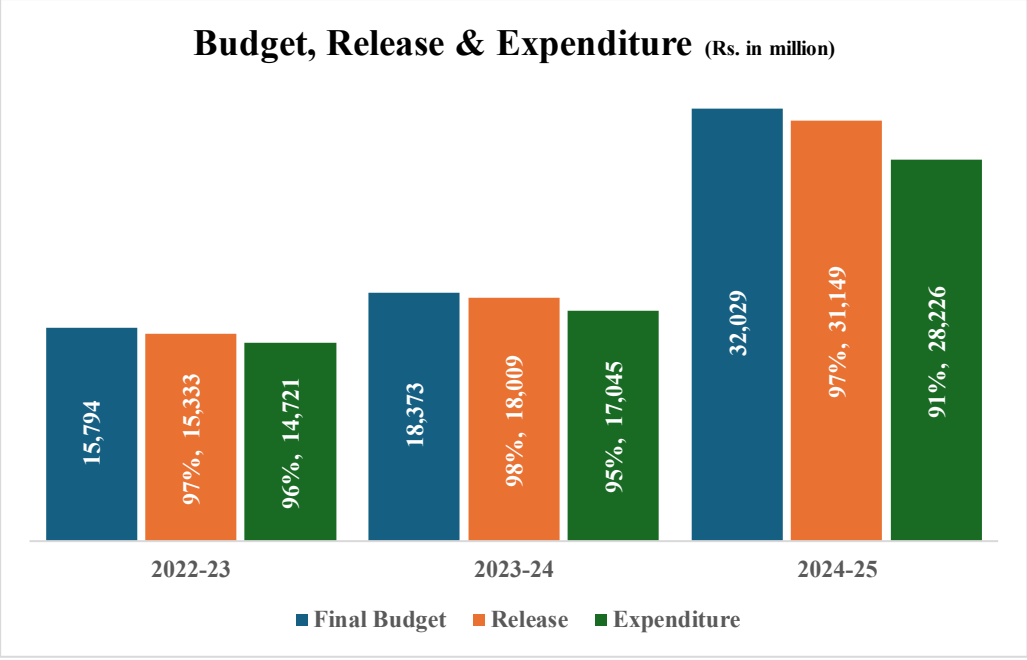
The following graph illustrates the component-wise distribution of development expenditure of education works, capital and revenue, over the past three years.



It reveals a significant shift in budgetary priorities. In 2022–23, the entire development expenditure was allocated to capital projects, totaling Rs. 9,719 million, with no revenue expenditure. The following year, 2023–24, saw a marginal diversification: capital expenditure remained dominant at 98% (Rs. 10,211 million), while revenue expenditure emerged at 2% (Rs. 245 million). However, the most notable transformation occurred in 2024–25, where capital expenditure, although still substantial at 91% (Rs. 19,939 million), was accompanied by a marked increase in revenue expenditure to 9% (Rs. 1,914 million). This trend suggests a growing emphasis on operational and maintenance aspects alongside infrastructure development, indicating a strategic shift toward sustaining and enhancing existing educational assets rather than solely expanding physical infrastructure.

Final Budget, Release and Actual Expenditure

The following graph illustrates the final budget, release and actual expenditure pattern of education works over the past three years.



Source: https://imufd-sindh.finance.gos.pk:7443/

The financial performance of the Education Works Divisions over the past three fiscal years reveals a consistent pattern of high budget utilization and release efficiency. In 2022–23, the final budget stood at Rs. 15,794 million, with a release of Rs. 15,333 million (97%) and expenditure reaching Rs. 14,721 million equivalent budget increase to Rs. 18,373 million, with a 98% release (Rs. 18,000 million) and a 95% expenditure rate (Rs. 17,045 million), indicating almost consistent absorption capacity. In 2024-25, the budget surged to Rs. 32,029 million, nearly doubling from the previous year, while maintaining a strong release rate of 97% (Rs. 31,149 million), suggesting potential challenges in scaling execution capacity proportionate to the expanded budget. Overall, the data reflects robust fiscal discipline and fund utilization, with a slight lag in expenditure growth relative to budget escalation in the latest year.

AUDIT FINDINGS

SUMMARY

Audit observed various key issues which showed inefficiencies and poor project and contract management in School and College education Department of Sindh Government. Several development projects /schemes remained incomplete despite lapse of 3 to 18 years. In some cases, major expenditure was incurred thereon. New schemes were being initiated without completing the on-going schemes which were a major planning issue at policy level.

Due to weak project oversight, quality of the works was also compromised in many cases. Weak financial management was reflected in the shape of excess payments, advance / hasty payments to the contractors without proper physical execution of works at site, non-recoveries of the dues, non-maintenance of proper record of security deposits, etc. Audit also noticed transparency issues in tendering process such as non-formulation & ineffective technical and financial evaluation criteria, unnecessary splitting of the expenditures to avoid open competitive bidding.

Frequent deviations were observed regarding contract management, whereby the scope of the work was increased beyond the permissible limits resulting in irregular and uneconomical expenditure. Maintenance of the security deposit register is a mandatory requirement which was missing in most of the cases to link the refund of security deposit with SAP system. The periodic incorporation of security deposit is not being made in SAP system and the same should be reflected therein as all payments are being made through it. Another common issue observed by Audit was the improper recording of measurement books, as most of the measurements were recorded without mentioning their dates. Audit also highlighted allowing secured advances on building material to the contractors without fulfilling the required criteria.

Internal Audit, being a basic component of Internal Controls, investigates and appraises the efficiency of an organization. An independent, effective and efficient internal auditing system ensures well planned evaluation and proficiency besides, avoiding recurring irregularities. A major reason for weak internal controls is the non-existence of internal audit.

1 MANDATE, ROLES & RESPONSIBILITIES

This section highlights weaknesses at policy level. Audit observed due to poor planning and weak financial governance, development schemes were delayed, resources were wasted and expenditure were incurred beyond approved PC-I. Non-maintenance of essential record further weakened the accountability mechanism in the department.

1.1 Inordinate delay in execution of development schemes

As per Rule-11 of General Financial Rules, Volume-I, "Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers".

During the audit of following offices of the School Education & Literacy Department (Education Works), Government of Sindh for the financial years 2023-24 and 2024-25, it was observed that expenditure worth Rs. 1,382.880 million was incurred on construction / rehabilitation and renovation of schools. However, the same could not be completed despite lapse of 3 to 18 years. Details are given as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR	Particular	Start	Stip. Dt. of Comp:	Delay (Yrs)	Amount (Exp)
1	Education Works Division, Ghotki	13/4	The scheme for the establishment of the Girls Degree College at Adilpur (main building) remains incomplete despite lapse of five years since its initiation.	2017	2019	5	24.464
2	Education Works Division, Shaheed Benazirabad	24/8	Upgradation of 20 primary schools to middle schools. Despite the passage of 17 years, only one school has been shown as completed.	2007 -08	2008	17	54.300
3	Education Works Division, Tando Muhammad Khan	26/3	Various schemes of public importance not completed since 2007.	2007	2024	18	175.499
4	Education Works Division, Tando Allahyar	33/2	The management failed to completed within stipulated period (2007-2008).	2007 -08	2024	18	15.631

5	Education Works Division, Jacobabad	47/1	No school was completed even after 15 years.	2007 -08	2024	15	58.469
6	Education Works Division, Shikarpur	55/2	No school was completed even after 15 years.	2007 -08	2024	18	80.953
7	Education Division, Qambar Shahdadkot	70/1	08 schools were completed out of 17, no work was started despite lapse of more than a decade.	2008	2024	17	10.077
8	Education Works Division, Umerkot	88/1	Various schemes could not be completed despite lapse of 13 years.	2008 -09	2024	17	29.333
9	Education Works Division, Malir Karachi	112/ 9	08 schools were not completed despite lapse of 15 years	2008 -09	2010	15	73.017
10	Education Works West Division, Karachi	142/ 2	Schemes could not be completed despite lapse of more than 3 years	2022	2023	3	66.996
11	Education Works West Division, Karachi	143/ 3	Only 33 schools were upgraded out of 53 schools	2007 -08	2009	15	123.857
12	Education Works Division, Sanghar	205/ 1	Schools of Elementary and Secondary Education schemes were not completed after lapse of fifteen (15) years	2007 -08	2010	15	583.175
13	Education Works Division, Sanghar	207/ 3	Various schemes were not completed in due time	2021 -22	2024-25	3	87.109
						Total	**1382.880**

Audit is of the view that due to inordinate delay, civil works so far executed were deteriorated, and general public was deprived of the intended benefits, which reflected faulty financial planning and negligent project oversight.

The matter was reported to the management during May to November, 2025. Management in all cases informed that major reason for delay in execution of schemes was non-release of the funds by Finance Department Govt. of Sindh, Karachi. The reply was not tenable as documentary evidence in support of management's stance was not provided to audit.

DAC in its meeting held on 13th & 14th January, 2026 expressed serious concern over the non-completion of schemes and directed that the matter regarding delay in release of funds be taken up with the Finance and Planning & Development Departments to ensure timely completion of development schemes of public importance.

Audit recommends completion of the public importance schemes on priority basis.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2021-22, 2023-24, 2024-25 vide para numbers 3.5.11, 3.5.10, 3.5.2 respectively having financial impact of Rs.4,537.352 million. Recurrence of same irregularity is a matter of serious concern.

1.2 Unauthorized execution of works beyond mandate

As per Business Rule of Sindh, 39 – Works & Services Department. 7. Engineering Works pertaining to the Education Department relating to construction and maintenance of network of Education Centers including sub-sections like college education, technical education, physical education and miscellaneous education.

During the audit of Executive Engineer, Education Works Division, Larkana, for the financial year 2023-24, it was observed that expenditure worth Rs. 127.563 million was incurred on various works beyond the operational jurisdiction of the Education Works Divisions. These works were required to be carried out by other agencies, i.e. Buildings Department, Municipal Committees, District Roads divisions of C&W. Details are as under:

(Rs.in million)

V# Date	Scheme	Contractor	WO# Date	Exp
D-63 12-6-2024	Constt: of rest house-II Naudero District Larkana under sustainable development goals achievement program	M/s Al Mustafa & Co.	938 10-6-2024	17.193
D-46 10-6-2024	Constt: of parking Plaza @ flower market Bunder road Larkana (2021-22 program) Taluka Larkana	M/s Evergreen Enterprise	1011 5-6-2023	48.980
D-10 4-6-2024	Establishment of Park walking track covered with a boundry wall near Wapda office Badeh bypass at Dokri	M/s Imdad Ali Khaskheli	949 2-6-2023	13.070
D-24 7-6-2024	Construction of Futsal Ground at Taluka Larkana	M/s Sahil Builders	952 2-6-2023	8.180
D-83 27-5-2024	Construction of Futsal Ground at Taluka Ratodero	M/s Imtiaz Ali & Co.	983 20-6-2023	7.535
D-2 3-6-2024	Constt: of Boundary wall to graveyard @ Jumo Shakh Taluka Ratodero	M/s Al-Shahbaz Constt:	1889 15-2-2023	1.203
D-97 31-5-2024	Constt: of Boundry wall to graveyard Village Rajo jeho Taluka Ratodero	M/s Aftab Ali Abro	1821 8-12-2023	0.759

D-80 27-5-2024	Constt: of Boundary wall to graveyard Village Ibrahim Ji wandh Taluka Ratodero	M/s Muhammad Ali Jarwar	1802 5-12-2023	2.616
D-90 29-5-2024	Constt: of paver block, earth filling & Sanitation at Eid Gah & main gate of graveyard @ Village Masodero Ratodero	M/s Imran Ali	NIL	1.300
D-84 27-5-2024	Constt: of paver block, earth filling & Sanitation at Eid Gah & main gate of graveyard @ Village Bhai Khan Ghangro Ratodero	M/s Jatoi Traders	1818 08-12-2023	5.133
D-72 27-5-2024	Constt: of graveyard and Imam bargah and constt/ reconsttt: of Eid gah in various village of Ratodero 23 units Ratodero	M/s Aijaz Constt;	1784 4-12-2023	2.699
D-71 27-5-2024	Constt: of paver block, earth filling & Sanitation at Eid Gah @ Village Chajjra Ratodero	M/s Ali Hassan Junejo	1771 30-11-2023	2.426
D-75 27-5-2024	Constt: of graveyard and Imam bargah and constt/ reconsttt: of Eid gah in various village of Ratodero 23 units at Garhi Khuda Bux Bhutto Ratodero	M/s Mubashir Constt:	1770 30-11-2023	6.741
D-74 27-5-2024	Constt: of graveyard and Imam bargah and constt/ reconsttt: of Eid gah in various village of Ratodero 23 units at Motanpur muhalla Ratodero	M/s Imtiaz Ali & Co.	NIL	6.061
D-73 27-5-2024	Constt: of graveyard and Imam bargah and constt/ reconsttt: of Eid gah in various village of Ratodero 23 units at Village Bunguldero Ratodero	M/s Jam Constt:	1801 5-12-2023	3.661
			Total	**127.563**

Audit is of the view that due to the execution of the works beyond territorial jurisdiction and without obtaining NOC from concerned departments, chances of compromised quality of work and duplicate execution cannot be ruled out.

The matter was reported to the management during May to November, 2025. Management replied that the approved administrative and PC-I clearly designates the Executive Engineer, Education Works Division Larkana, as the executing authority and funds were released and utilized accordingly. The reply of the management was not tenable as the construction work of the Rest House, Graveyards, Futsal Grounds was executed beyond the jurisdiction.

DAC in its meeting held on 13th & 14th January, 2026, directed the PAO to conduct enquiry in the matter and submit report within 15 days.

Audit recommends implementation of the Rules of Business of Government of Sindh, besides fixing responsibility on the person(s) at fault.

PDP# 176/AIR#4

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.3 having financial impact of Rs.1,499.909 million. Recurrence of same irregularity is a matter of serious concern.

1.3 Unauthorized execution of works without revised PC-I & A.A

According to Para- 2.22 of the Procurement Regulations (Works) of SPPRA, "PC-I/PC-II of schemes/projects prepared by the administrative department is required to be placed before the Development Working Party/committee according to the cost / competency of the forum as enumerated. Works beyond 20 million require approval from Departmental Development Working Party (DDWP)."

During the audit of Executive Engineer, Education Works Division, Tando Muhammad Khan, for the financial year 2023-2024, it was observed that the management modified original estimate of Rs. 11.623 million to Rs. 22.830 million without approval from competent forum and revised Administrative Approval. Details are as under:

(Rs. in million)

Construction of six roomed buildings for shelter-less Primary Schools (01 Unit), Taluka Bulari Shah Karim, District Tando Muhammad Khan (2019-2020 Programme) @ GGPS Umer Jamadar, Taluka Bulri Shah Karim, District Tando Muhammad Khan **(M/s. Muhammad Anwar Khaskheli)**					
W.O No. & Date	**Awarded cost**	**Original estimate**	**Revised estimate**	**Excess**	**Excess %**
A	**B**	**C**	**D**	**E = D-C**	**F = (E/D)*100**
711 Dated 20-05-2022	10.946	11.623	22.830	11.207	96.42%
Total	**10.946**	**11.623**	**22.830**	**11.207**	

Audit is of the view that execution of works without approval from competent authority reflects weak internal controls.

The matter was reported to the management during May to November, 2025. Management replied that the scope remained unchanged; the revised estimate was based on site conditions and duly sanctioned by the competent authority. The scheme was also approved by the DDWP forum. The reply of the management was not tenable as it involved violation of the prescribed rules, which allow execution of work only up to 15% beyond the original approved contract amount. Any excess beyond this limit requires re-tendering, revision of PC-1/AA which was not fulfilled.

DAC in its meeting held on 13th & 14th January, 2026 directed the PAO to conduct enquiry in the matter and submit report within 15 days.

Audit recommends implementation of DAC directives.

PDP#27, AIR#.05

1.4 Non-release of funds for new schemes due to poor planning

According to Para - 9.3 New Schemes (iv) of Planning Manual of Government of Sindh, "the allocation of new schemes be kept in view of the

completion period of maximum 3 years." (vii) The allocation for new schemes included in Provincial and Districts ADPs must not be less than 25% of the total cost."

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that ADP schemes/works worth Rs.137.637 million were approved, however, funds were not allocated against subject schemes. Details are as under:

(Rs. in million)

Sr.No.	Offices	PDP/AIR#	Irregularities	Amount
1	Education Works Division, Kashmore @ Kandhkot	42/4	(72) ADP schemes/works were approved.	69.611
2	Education Works Division, Umerkot	89/2	(06) schemes/works were approved.	67.637
			Total	**137.248**

Audit is of the view that above scenario requires intervention of the higher management to ensure alignment of schemes with budgetary allocations and completion of public important schemes well in time.

The matter was reported to the management during May to November, 2025. Management replied that the major reasons for non-completion of these schemes on time were non-release of funds, revision of schemes, litigations etc. The management failed to provide relevant records to justify their contention.

DAC in its meeting held on 13th & 14th January, 2026 directed to take up matter with Finance Department and get the record verified from the audit.

Audit recommends that matter may be taken up with senior management of P&D and Finance Department for timely completion of development schemes.

1.5 Inordinate delay in execution of public importance schemes

As per Rule-11 of General Financial Rules, Volume-I, "Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers".

During the audit of following offices of the College Education Department, (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that expenditure worth Rs. 2,104.713 million was incurred on establishment of colleges. However, the same could not

be completed despite lapse of 8 & 10 years. Summary is given as under and details are at **Annexure-01.**

(Rs. in million)

Sr. No.	Offices	PDP/AIR	PC-1 Cost	Exp:	Status
1	College Education Works Division, Larkana	8/8	1925.985	1573.056	WIP
2	College Education Works Division, Hyderabad	13/1	834.790	531.657	
Total			**2760.775**	**2104.713**	

Audit is of the view that students were deprived of establishment of college's infrastructure which has consequences on enrollment and overall educational outcomes.

The management stated that work is in progress and about to be completed whereas the details regarding the schemes were not yet provided by the concerned department.

DAC in its meeting held on 30th July, 2025, directed to submit the revise reply with physical progress report and photographs of the schemes within 07 days of this meeting along with original correspondence file, original T.S. and original AA. Further, DAC expressed serious concern for non-completion of schemes of emergency work and directed that the matter regarding the delay in release of funds be taken up with the Finance and P&D Departments to ensure the timely completion of the schemes of public importance.

Audit recommends completion of the public importance schemes on priority basis to enhance educational outcomes by allocation of required financial resources.

1.6 Unjustified delay in start of work

As pr Para-17 of C.P.W.A Code states that, "The Divisional officer, as the primary disbursing officer of division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force. Further, as per the condition of work orders issued to contractors the contractor should start the work within 07 days after the issuance of work orders."

During the audit of Executive Engineer, College Education Works Division, Hyderabad, for the financial year 2024-25, it was observed that work

worth Rs. 3.665 million was awarded to the contractor, but the same was not started after lapse of one year. Details are as under: -

(Rs. in million)

V# Date	Name of work	Contra ctor	WO# date	RA	MB Date	Act: date of start	Stip. date of comp:	Bill Amount
04 12-6-25	Establishment of Govt. college & additional of girls block at Jamshoro city (academic block left side)	M/s Ayan & Co	145 8-7-24	1st	NIL	21-5-25	13-7- 26	3.665
Total								**3.665**

Audit is of the view that delay in the execution of work reflected poor management whereby risk of cost and time overrun may not be ruled out.

The matter was reported to the management in September, 2025. However, no reply was received. No DAC was convened by PAO despite various requests dated 13.11.25 & 27.11.25.

Audit recommends justification in the matter besides strengthening monitoring mechanism to avoid such lapses in future.

PDP#19, AIR#10

2 FINANCIAL MANAGEMENT

Audit noted various areas such as non/short recoveries, payments at reduced rates, refund of security deposit prior to completion of defect liability period, overpayments on accounts of higher rates, unauthorized payment of premium on carriage, non-adjustment of public works advances etc.

2.1 Less deduction of security deposit

As per Para-7.12.3 of SPPRA, Procurement Regulation (Works), "Procuring Agency will retain/deduct from each interim/running payments due to the contractor, the security deposit in proportion stated in the contract data/data sheet until completion of the whole of the works. The cumulative total of such amount will be 5% of the bid total mentioned in the letter of acceptance. In this way, the total amount with the procuring agency will be ten percent of the bid cost in the shape of performance security and retention money/security deposit.

Recoveries so made from the contractor are returned to procuring agency as per terms and conditions of contract".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 107.378 million was paid to various contractors, but security worth Rs. 4.577 million was less deducted from bills. The details are given as under:

(Rs. in million)

Sr. No.	Office	PDP/ AIR#	Name of work	Amount	SD To Be Deducted @ 5%	SD Deducted	SD Less Deducted
1	Education Works Division, Umerkot	94/7	Various works	55.500	2.78	1.584	1.191
2	Education Works Division, Khairpur	187/10	Various works	29.982	2.292	0	2.292
3	Education Works Division, SERP-II	229/9	Package 10	21.896	1.094	0	1.094
			Total	**107.378**	**6.166**	**1.584**	**4.577**

Audit is of the view that due to short deduction of security deposit, the government's interest was not safeguarded and undue favor was extended to the contractor(s).

The matter was reported to the management during May to November, 2025. Management replied that initially 5% bid security was taken, and the remaining 3% was later deducted from the contractor's running bills, which comes 8% & 6% enough according to rules -39 of SPPRA rules (Sr#1). Security deposit (5%) deducted from R. A Bills and 5% of bid Security were converted as performance security during tendering process and deposited into account (Sr# 2&3).

DAC in its meeting held on 13th & 14th January, 2026 directed that the security deposit must be recovered at 10% in accordance with SPPRA Rules, and the XENs shall ensure recovery of 10% security deposit in all ongoing schemes/works.

Audit recommends implementation of DAC directives and strengthening the financial controls to avoid recurrence of such lapses in the future.

2.2 Loss due to non-recovery of stamp duty

According to Para - 22-A of Stamp Act, 1899, "It is the duty of the Competent Authority to recover the Stamp Duty and affix the same, while execution of Agreement @ 0.35 paisa per hundred rupees of the value of the Agreement or against tender cost".

During the audit of following offices of the School Education & Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that stamp duty @ 0.35% amounting to Rs. 3.783 million was neither affixed on the agreements nor deducted from the running account bills of the contractors in the following offices. Summary is given as under and details are at **Annexure-02.**

(Rs. in million)

Sr. No.	Offices	PDP/AIR#	Amount
1	Education Works Division, Kashmore @ Kandhkot	39/1	0.215
2	Education Works Division, Dadu	62/3	0.623
3	Education Works Division, Tharparkar @ Mithi	104/8	0.309
4	Education Works Division, Korangi Karachi	119/6	0.137
5	Education Works Division, South Karachi	127/7	0.327
6	Education Works-II Central Division, Karachi	135/5	0.243
7	Education Works-III East Division, Karachi	192/6	0.104
8	Education Works Division, SERP-II	228/8	1.825
		Total	**3.783**

Audit is of the view that the non-recovery of stamp duty resulted in non-realization of government revenue which reflects poor financial management.

The matter was reported to the management during May to November, 2025. Management replied that the stamp duty at the rate of Rs.0.35 has been recovered & affixed on all contract agreements mentioned in the para.

DAC in its meeting held on 13th & 14th January, 2026 directed to recover the amount within 15 days and submit the evidence to audit for verification.

Audit recommends compliance of DAC directives.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2021-22, 2022-23, 2023-24, 2024-25 vide para numbers 3.5.23, 3.5.29, 3.5.3,3.5.32 respectively having financial impact of Rs.18.204 million. Recurrence of same irregularity is a matter of serious concern.

2.3 Loss due to excess payment through variation in rates

According to Appendix-18-A, Section-I of Sindh Financial Rules, Volume-II, "Every Government servant realizes fully and clearly that he will be held personally responsible for any loss sustained by Government through fraud or negligence on his part, and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other Government

servant to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence".

During the audit of following offices of the School Education & Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an extra payment of Rs. 3.208 million was made to the contractor by allowing a higher rate than the approved schedule rate for the various items. Details are as under:

(Rs. in million)

Sr. No.	Office Name	PDP/AIR	Particulars	Qty as per bill	Rate allowed	Rate of CSR	variation Rate	Excess amount along with premium
1	Education Works Division, Matiari	2/2	P/F Deodar Wooden Wardrobe	912	3464.63	2364.63	1100	1.174
2	Education Works Division, Khairpur	182/02	Fabrication & mild steel	114.79	19744	5001.70	14742.30	2.034
Total								**3.208**

Audit is of the view that undue benefit was extended to the contractor which resulted in loss to the government.

The matter was reported to the management during May to November, 2025. Management replied that the excess payment made to the contractor for the P/F deodar wooden wardrobe which were adjusted and rectified & due to heavy market fluctuations, the contractor could not execute work at the Composite Schedule of Rates 2012. The reply was not satisfactory since excess payment was made without provision of rules.

DAC in its meeting held on 13th & 14th January, 2026, directed to take necessary actions against the concerned officers. Further, directed to issue general circular regarding the compliance of relevant rules and regulation.

Audit recommends recovery of excess amount besides implementation of DAC directives and fixing responsibility on the person(s) at fault.

2.4 Non-crediting of revenue into government account

According to Rule-41(a) of Sindh Financial Rules, Volume-I, "The Departmental Controlling Officer should see that all sums due to Government

are regularly received and checked against demands and that they are paid into treasury. Read with Para 399 (iii) of CPWA Code, "the unclaimed balance of Public Works Deposits for more than three complete account years should be credited to Government as lapsed deposit".

During the audit of following offices of the School Education and Literacy Department, (Education Works) Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an amount of Rs. 95.641 million on account of Income tax, professional tax, SRB, stamp duty & lapsable security, but the same was retained in "Deposit Account" vide Form-78, instead of crediting the amount into Government treasury. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR	Irregularities	Amount
1	Education Works Division, Dadu	67/8	Income tax, Professional tax, stamp duty	0.964
2	Education Works-II Central Division, Karachi	138/8	Income tax	16.135
3	Education Works-II Central Division, Karachi	139/10	Income tax	34.217
4	Education Works Division, Larkana	173/1	Call Deposited not deposited in government treasury.	42.321
5	Education Works Division, Mirpur Khas	201/6	lapsable security deposit of various contractors	2.004
			Total	**95.641**

Audit is of the view that non-depositing of taxes in Government treasury reflected weak financial management.

The matter was reported to the management during May to November, 2025. Management neither replied nor provided the documents for verification (Sr.#01). Call Deposits were deposited in the treasury and same were also reflected in Form-78 in the Monthly Account (Sr#2,3,4&5). The reply of the management was not tenable since no documentary evidence was produced.

DAC in its meeting held on 13th & 14th January, 2026, directed to issue explanation and submit reply within two days positively. (Sr#1) and further directed to deposit the amount immediately and get the record verified from the audit (Sr#2,3,4&5). No compliance was made till finalization of this report.

Audit requires crediting of government revenue in treasury without further delay besides strengthening of financial controls to avoid such lapses in future.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2022-23, 2020-24, 2024-25 vide para numbers 3.5.27, 3.5.25, 3.5.44 respectively having financial impact of Rs. 104.882 million. Recurrence of same irregularity is a matter of serious concern.

2.5 Unjustified incorporation of premium in the revised estimate

According to the Chief Engineer, Buildings Hyderabad Office Order No. Schedule/Rates-T/Hyd.5/1475 Dated 03.01.2022. "The ceiling of premium for incorporation in detailed working estimates @ 10% above the Schedule of rates (General) for finished item of works, Vol-III, Part-II, Sixth edition, 2012 Publication No.52."

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an amount of Rs. 3.893 million was paid to contractors through revised estimates in violation of above quoted rule. Summary is given as under and details are at **Annexure-03.**

(Rs. in million)

Sr.No.	Offices	PDP/AIR#	Irregularities	Amount
1	Education Works Division, Tando Muhammad Khan	83/4	Revised estimate of the scheme was approved with premium @ 24.20% instead of 10%.	1.251
2	Education Works Division, Hyderabad	161/4	The inclusion of premium in the work estimates more than 10%	2.642
Total				**3.893**

Audit is of the view that undue benefit was extended to the contractor by excess incorporation of premium in the estimate which constituted weak financial management.

The matter was reported to the management during May to November, 2025. The Management replied that the premium of the revised estimate is permissible as per applicable rules & premium incorporated in the works allowed chief Engineer's approval. The reply was not satisfactory since premium allowed in excess to the prescribed limit.

DAC in its meeting held on 13th & 14th January, 2026 directed to recover the excess amount and get verified from the audit.

Audit recommends implementation of DAC directives besides strengthening financial controls to avoid such lapses in future.

2.6 Overpayment due to wrong calculation

According to Rule-221 of Central Public Works Account Code, "Before signing the bills, sub-divisional officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates are correctly entered and that all calculations have been checked arithmetically."

During the audit of Executive Engineer, Education Works Division, South Karachi, for the financial year 2024-25, it was observed that excess payment of Rs.1.011 million was made to the contractors due to wrong calculation in the bills. Details are as under:

(Rs. in million)

Sr. No.	Chq# dt	WO dt	Name of Work	Contractor	Bill claimed	Bill paid	Excess Payment
1	5804757 15.5.25	5492 25.6.24	Const:/Rec: of GGLSS Haji Ghulam Rasool Baloch Layari	M/s Ahmed & Co.	2.500	2.603	0.103
2	5805491 19.5.25	206 21.8.24	Const; of Audio Visual Library at Sukkur	M/s M. Haroon Channa	4.870	5.058	0.188
3	5920785 27.6.25	293 31.8.23	Const: of autism Centre at Mirpurkhas main building Block A	M/s The Providers	10.010	10.088	0.078
4	5920745 27.6.25	593 22.8.24	Est: of Autism Reh: & Training Centre at Hyderabad c/wall	M/s Pearl Eng: & Trading	4.406	5.002	0.596
5	5920268 25.6.25	281 14.9.23	Const: of Govt: special education & Reh: center at Landhi Hostel Block, c/wall	M/s Anwar Ahmed Const: Co.	1.995	2.041	0.046
				Total	**23.781**	**24.792**	**1.011**

Audit is of the view that excess payment to contractors reflected poor financial and internal control.

The matter was reported to the management during May to November, 2025. Management replied that the bills prepared by the Assistant Engineer, concerned and submitted to the Division office for pre audit the audit section for checking bills as per technical sanction as well as calculation after that Divisional Account Office. The management failed to produce documentary evidence to substantiate its contention.

DAC in its meeting held on 13th & 14th January, 2026 directed that the excess payment be recovered.

Audits require recovery of overpayment besides strengthening internal controls to avoid such lapses in future.

PDP#123/AIR#01

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.29 having financial impact of Rs. 2.349 million. Recurrence of same irregularity is a matter of serious concern.

2.7 Un-justified payment on account of Paver blocks

According to Rule-54 of Sindh Public Procurement Rules 2010, "All procuring agencies shall make payments to suppliers, consultants and contractors against their invoices or running bills within the time given in the conditions of the contract".

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an expenditure worth Rs. 18.176 million was made against paver blocks without invoices and without conducted PSI test report. Details are as under:

(Rs. in million)

Sr.No.	Offices	PDP/AIR	Irregularities	Amount
1	Education Works Division, Tando Muhammad Khan	29/7	Below specification without approval.	0.339
2	Education Works Division, Shaheed Benazirabad	86/4	No invoices PSI reports	1.102
3	Education Works, division, Larkana	179/7	No invoices PSI reports	16.735
			Total	**18.176**

Audit is of the view that unjustified payments made without supporting invoices and test reports indicate that undue favor was extended to the contractors.

The matter was reported to the management during May to November, 2025. Management replied that the original estimate item of paver block was overlooked and no. 80 mm paver was sanctioned, based on site requirements, 60mm paver blocks were approved as an extra item by the competent authority. Original project was for constructing school buildings. However, during the work, after consultation with the Education Department, decided to install paver blocks in pathways and courtyards & items are as per approved schedule items enforced in 2012. However, during verification, neither invoices nor test reports were provided to justify their contention.

DAC in its meeting held on 13th & 14th January, 2026 directed that inquire the matter and submit report within 15 days.

Audit recommends implementation of DAC directives besides strengthening monitoring mechanism to avoid such lapses in future.

2.8 Unjustified excess award of works

According to Appendix 18-A of Sindh Financial Rules, Volume-I, "Every officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held responsible for any loss arising from fraud and negligence on the part of any other government office to the extent to which it may be shown that he contributed to the loss by his own actions or negligence."

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial year 2024-25, it was observed that the management awarded works amounting to Rs. 203.935 million. However, according to arithmetic calculations of items in the BOQs, the actual cost of the bids was Rs. 183.608 million. As a result, works were awarded in excess by Rs. 20.907 million. Details are as under:

(Rs. in million)

Sr.No.	Offices	PDP/AIR	Irregularities	Amount
1	Education Works Division, Malir Karachi	111/8	Excess award of work	9.711
2	Education Works Division, South Karachi	129/9	Excess award of work	11.196
Total				**20.907**

Audit is of the view that due to improper evaluation of financial bids by procurement committee, excess award of work was made which reflected weak financial mismanagement.

The matter was reported to the management during May to November, 2025. Management replied that the differences in material payments to contractors are neither shown nor filled by the contractor in the BOQ, and that only the premium was allowed by the contractor. The management failed to justify the contention and did not provide relevant record for verification i.e. estimate, BOQ by contractor, comparative statement etc.

DAC in its meeting held on 13th & 14th January, 2026 directed to provide estimate, BOQ by contractor and comparative statement and get the record verified from the audit.

Audit recommends recovery of amount in excess of the BOQ amount besides strengthening the financial management to avoid such lapses in future.

2.9 Overpayment due to inclusion of contingency and income tax in the estimate

According to Clause - 4.46 (vi) of Planning Manual issued by Planning and Development Department, Govt. of Sindh, "Contingencies are to be provided up to 2% of the base cost."

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 2.989 was paid to the contractor in excess/overpayment, which was included in the cost of works without any proper justification. Details are as under:

(Rs. in million)

Sr.No.	Offices	PDP/AIR	Irregularities	Amount
1	Education Works Division, Tharparkar @ Mithi	99/2	Allowing 5% contingency into the TS	2.668
2	Education Works Division, Khairpur	183/3	Inclusion of income tax in the rate analysis	0.321
			Total	**2.989**

Audit is of the view that undue favor was extended to the contractor by allowing 5% contingency and income tax in the cost without legal justification which reflected poor financial management.

The matter was reported to the management during May to November, 2025. Management replied that 5% SST on services is added according to provision of PC-I and copy of technical sanction showing the 1% contingency amount & the rate analysis of items was prepared including market item rates, labor charges, carriage, wastage, all levies' taxes & contractor profits. The replies of the management were not justified since payment of SST from contingency amount is not permissible. Further, no documentary evidence was provided which shows that 5 % SST was paid from contingency amount. Regarding inclusion of Income tax is not allowed since same is direct liability of contractor.

DAC in its meeting held on 13th & 14th January, 2026 directed that recovery of the excess amount be made at the earliest.

Audit recommends recovery of the excess amount at the earliest besides strengthening internal controls to avoid such lapses in future.

2.10 Non-obtaining of performance security

As per 7.12.3 of SPPRA, Procurement Regulation (Works). "Procuring Agency will retain/deduct from each interim/running payments due to the contractor, the security deposit in proportion stated in the contract data/data sheet until completion of the whole of the works. The cumulative total of such amount will be 5% of the bid total mentioned in the letter of acceptance. In this way, the total amount with the procuring agency will be ten percent of the bid cost in the shape of performance security and retention money/security deposit. Recoveries so made from the contractor are returned to procuring agency as per terms and conditions of contract."

During the audit of Education Works Division, SERP-II, School Education and Literacy Department, Government of Sindh, for the financial year 2024-25, it was observed that different works were awarded to contractors, but performance security worth Rs. 18.743 million was not deducted from the bills. Details are given at **Annexure-04.**

Audit is of the view that due to a non-deduction of performance security; the government's interest was not safeguarded and undue favour was extended to the contractor.

The matter was reported to the management in the month of September, 2025. Management replied that the 5% Performance Security has already been obtained from the contractor before commencement of work at site, whereas 5% retention amount is deducted from the bills, which shall be released after successful completion of the Defect Liability Period. The reply of the management was not satisfactory since 3% security deposit was obtained through call deposit while only 2% amount was deducted from RA bills. Thus, total 5% was security was obtained against required 10% security deposit.

DAC in its meeting held on 13th & 14th January, 2026, directed to provide documentary evidence to audit for verification. However, no documentary evidence in support of its contention was produced till the finalization of this report.

Audit recommends recovery of the remaining amount besides adherence to the procurement regulations to avoid such lapses in future.

PDP#233/AIR#13

2.11 Irregular payment of secured advance

As per Para-9.3(2)(a) of SPPRA Guidelines / Regulations for Procurement of Works, "Payment of secured advance to the contractor is subject to conditions that (i) Assistant Engineer to verify/certify quality, quantity and market rates of the material (ii) Contractor has to furnish the Indenture Bond (iii) Secured advance shall be paid to the contractor on the quantities brought and properly stored at site of work. Full quantities of materials for entire work / contract should not be advanced (iv) Recoveries of advances so made should be made from his bills for work done as the materials are used, the necessary deductions be made whenever the items of work in which are used are billed for, or shall be recovered in full within 90 days, even if unutilized (v) New secured advance should not be allowed until and unless the previous advance, if any, stands fully recovered, (vi) Advance amount is calculated on the basis of 75% of the market value of that material."

During the audit of the Executive Engineer, College Education Works Division, Larkana for the financial year 2023-24, it was observed that secured advances amounting to Rs. 76.122 million were paid to the contractors during execution of works without observing above pre-requisites. The following irregularities were noted:

1) The payment of secured advances was made without verification and certification of quality and quantity of the material brought at site.
2) Indenture bonds, consumption and material at site accounts were not obtained from the contractors.
3) No recovery/adjustment was made in subsequent RA bills.
4) Secured advances were given to avoid lapse of budget.
5) The scheme was declared as completed by way of adding / adjusting the secured advance figure into work done figure.

The details are given as under:

(Rs. in million)

Sr. No.	Name of work	WO & Date	Contract Cost	Secured Advance
1	Rehabilitation & Provision of Missing facilities in C&S GBDC Shikarpur (2019-20 Program) Taluka Shikarpur Dist: Shikarpur (M/s. Tarique Mustafa)	812 12.09.2021	42.000	6.973
2	Establishment of Degree College at Bakrani District Larkana at GDC Bakrani Taluka Bakrani District Larkana (M/s Fazal Mangrio)	122 07.11.2023	81.330	19.693

3	Reconstruction of Government Boys Degree Miro Khan District Kamber Shahdadkot (M/s Fazal Mangrio)	300 & 09.06.2022	151.884	31.519
4	Establishment of Girls Degree College Waggan District Kamber Shahdadkot (M/s Fazal Mangrio)	309 & 21.06.2023	85.330	17.937
		Total	**360.544**	**76.122**

Audit is of the view that payment of secured advances without fulfilling codal formalities reflected weak financial management.

The management stated that payment of advances was made after verification and availability of item at site and major portion of the advances has been recovered and adjusted against the running bills. The reply of management was not tenable on the reasons that no subsequent recovery / adjustment of the advance was affected and Indenture bonds were not properly filled and obtained prior to payment of secured advance.

DAC in its meeting held on 30th July, 2025, directed to submit the revised reply with Work Completion Certificate, Photographs of the project. Further, DAC directed to issue a circular regarding the compliance of rules and regulation with respect to the payment of secured advances.

Audit requires prompt recovery besides fixing responsibility on the person(s) at fault.

PDP#01, AIR#01

2.12 Irregular execution of M&R work from ADP schemes

As per Para-2.9 of SPPRA Procurement Regulations Works, "The procuring agency shall ensure that funds are used for the purpose for which they are allocated and should use them economically and efficiently without exogenous considerations."

During the audit of Executive Engineer, College Education Works Division, Larkana, for the financial year 2023-24, it was observed that expenditure worth Rs. 2.630 million was incurred on M&R work whereas the same was charged from ADP Scheme. Further, payment of Rs. 1.680 million was paid to M/s Evergreen against ADP schemes, despite the contractual obligation resting with M/s Fazal Muhammad which stands irregular. The details are given as under:

(Rs. in million)

Sr.No.	ADP Scheme	Contractor Obligation	Executing Contractor	Item	Amount
1	Rehabilitation & Provision of missing facilities in existing GBDC/GGDC Naudero & GGDC Larkana @ GBDC Naudero	M/s Fazal Muhammad	M/s Evergreen	Supplying filling sand under floor plugging into wall	0.488
2				Laying Murum Floor and cement paving blocks	0.241
3				Same as above	0.493
4	Rehabilitation & provision of missing facilities in C&S GBDC Shikarpur			Anti termite treatment	0.457
Total					**1.680**
5	Rehabilitation & Provision of Missing Facilities in Existing C&S Govt. Boys Degree College Shikarpur.	M/s Ever Green Enterprises	-	Office furniture for XEN Office	0.197
6	Re-Construction of Building in Existing Girls Degree College Kamber @ GGDC Kamber		-	Office furniture for XEN Office	0.173
7	Re-Construction of Building Government Boys Degree College Mirokhan		-	Office furniture for XEN Office	0.192
8	Establishment of Girls Degree College Waggan Taluka Warah District Kamber-Shahdadkot	M/s Fazal Muhammad	-	Photo State Machine for Office	0.191
9	Establishment of Girls Degree College Kandhkot District Kashmore @ Kandhkot		-	Office furniture for XEN Office	0.196
Total					**0.950**
Grand Total					**2.630**

Audit is of the view that the above irregularities reflected serious procedural violations.

The management stated that the work pointed out in the audit para were carried out within the permissible limits of Contingencies. Expenditures incurred fall out of the scope of contingencies.

DAC in its meeting held on 30th July, 2025 directed to submit the revised reply with the reasoning and justification of the fact that incurred expenditures fall under the scope of contingency with supporting evidences.

Audit recommends corrective measures besides strengthening internal controls to avoid such practices in future.

PDP#04, AIR#04

2.13 Non-utilization of funds despite releases

As per Para-17 of C.P.W.A Code, "The Divisional officer, as the primary disbursing officer of division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force." Further, as per the condition of work orders issued to contractors the contractor should start the work within 07 days after the issuance of work orders."

During the audit of the Executive Engineer, College Education Works Division, Larkana, for the financial year 2023-24, it was observed that an amount of Rs. 13.960 million was released against the scheme "Establishment of Degree College @ Ghari Khairo District Jacobabad" but the same remained unutilized.

Audit is of the view that non-utilization of funds was serious issue which reflected weak financial planning in the organization.

The management stated that funds against schemes were released, but the cost center was not transferred to their office.

DAC in its meeting held on 30th July, 2025, directed to conduct fact finding inquiry by the competent authority and submit report to audit and the department within 45 days.

Audit recommends compliance with DAC directives besides strengthening financial controls to avoid such lapses in future.

PDP#06, AIR#06

2.14 Non-imposition of liquidated damages for delayed works

As per Para-10.3(c) of SPPRA Procurement Regulations Works, ''Liquidated damages shall be deducted from the contract amount for every day or part of a day, 110 which will elapse between the dates on which the prescribed time expired and the date the work is completed at the rate specified in the contract agreement. The amount of the liquidated damages for each day of delay in completion of the whole of the works, or if applicable for any section thereof, shall be a sum equal to 5 to 10% (it is to be mentioned in the agreement) of the estimated cost of the works divided by one fourth of the number of days specified as completion time.''

During the audit of following offices of College Education Department, (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that works were awarded to the contractors, which were

required to be completed within the stipulated time period. The contractors failed to complete the works in time, however, penalty of Rs. 28.317 million at the rate of 10 percent of the contract value was not imposed by the management on account of delayed work, which is tantamount to extending undue favor to the contractors. Summary is as under and details are given at **Annexure – 05.**

(Rs. in million)

Sr. No.	Offices	Particulars	PDP/AIR	Amount
1	College Education Works Division, Larkana	Liquidated damages	11/11	18.569
2	College Education Works Division, Hyderabad		15/3	9.748
Total				**28.317**

Audit is of the view that the non-imposition of penalty against delayed works reflected undue favor was extended to the contractors.

The management stated that the delay was caused because of reasons beyond the contractor's control therefore extension request is granted. (Sr#1)

DAC in its meeting held on 30th July, 2025, directed to submit the revised reply with the reasons of extension and supporting details.

Audit recommends recovery of the penalty from the contractors besides strengthening contract management to avoid such lapses in future.

2.15 Less deduction of Security Deposit

As per Para 7.12.3 of SPPRA, Procurement Regulation (Works), "Procuring Agency will retain/ deduct from each interim/ deduct from each interim/ running payments due to the contractor, the security deposit in proportion stated in the contract data/ data sheet until completion of the whole of the works. The cumulative total of such will be 5% of the bid total mentioned in the letter of acceptance. In this way, the total amount with procuring agency will be ten percent of the bid cost in the shape of performance security and retention money / security deposit. Recoveries so made from the contractor are returned to him by the procuring agency as per terms and conditions of contract"

During the audit of the Executive Engineer, College Education (Works) Division, Hyderabad, for the financial year 2024-25, it was observed that an amount of Rs. 100.808 million was paid to contractors, but the security deposit of Rs. 2.016 million was less deducted. Summary is as under and details are given at **Annexure-06.**

(Rs. in million)

Description	Gross Amount	Due SD	Deducted SD	Less SD
Security Deposit	100.808	5.040	3.024	**2.016**

Audit is of the view that due to the short deduction of security deposit, the government interest was not safeguarded and undue favor was extended to the contractors.

The matter was reported to the management in September, 2025. However, no reply was received. No DAC was convened by PAO despite various requests dated 13.11.25 & 27.11.25.

Audit recommends earliest recovery of the security deposit besides taking remedial measures.

PDP#16, AIR#04

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.39 having financial impact of Rs. 2.599 million. Recurrence of same irregularity is a matter of serious concern.

2.16 Irregular payment at part rate

According to Clause-8 of the Standard Bidding Document for the works, "In cases where the items of work are not accepted as so completed, the Engineer-in-charge may make payment on account of such items at such reduced rates as he may consider reasonable in the preparation of final or on running account bills with reasons recorded in writing."

During the audit of Executive Engineer, College Education Works Division, Hyderabad, for the financial year 2024-25, it was observed that the payment for various items of works of Rs. 26.847 million was allowed on part rate without any reasons. Detail is as under:

(Rs. in million)

Name of Schemes	Particulars of items	Unit	Qty	Part Rate	Full Rate	Amount
32 Various schemes	P/L Verona Marble	P.Sft	96922	277	370	26.847

Audit is of the view that the management was required to carry out the work as composite item, but payment made at part rate implied that the payment was made in advance without provision in the rules which depicted weak financial controls.

The matter was reported to the management in September, 2025. However, no reply was received. No DAC was convened by PAO despite various requests dated 13.11.25 & 27.11.25.

Audit recommends justification into the matter besides strengthening of internal controls to avoid such lapses in future.

PDP#18, AIR#09

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.38 having financial impact of Rs. 12.745 million. Recurrence of same irregularity is a matter of serious concern.

2.17 Non-maintenance of important record

As per Para-17 of C.P.W.A Code states that, "The Divisional officer, as the primary disbursing officer of division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that various important registers were neither maintained nor provided to audit. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Particulars	Amount
1	Education Works Division, Jacobabad	53/8	Recovery register/DR register Contractor ledger. Monthly account may 2024 & june2024.	-
2	Executive Engineers Education Works divisions (07)	213	Contractor ledger and security deposit register were not provided.	251.938
			Total	**251.938**

Audit is of the view that due to non-maintenance of the prescribed record, the authenticity of the expenditure incurred could not be ascertained.

The matter was reported to the management during May to November, 2025. Management replies in all cases the required register, i.e., security deposit register and contractor's ledger have been maintained & can be verified at time of next audit. However, during verification, neither security deposit register nor contractor's ledger was produced to justify their contention.

DAC in its meeting held on 13th & 14th January, 2026 directed to provide the relevant record and get the record verified from the audit.

Audit recommends fixing the responsibility on the person(s) at fault besides strengthening of financial controls to avoid such lapses in future.

3 PROCUREMENT

This section deals with significant violations of public procurement rules. Audit observed avoidance of vide circulation of tenders, inappropriate framing of evaluation criteria, splitting of expenditure, execution of works beyond 15% , acceptance of proper bid security, award of works over and above bid price and invitation of tenders without prior administrative approval.

3.1 Undue benefit to contractors due to irregular payment of secured advance

As per Para-9.3(2)(a) of SPPRA, Procurement Regulations (Works), "Payment of secured advance to the contractor is subject to conditions that (i) Assistant Engineer to verify/certify quality, quantity and market rates of the material (ii) Contractor has to furnish the Indenture Bond (iii) Secured advance shall be paid to the contractor on the quantities brought and properly stored at site of work. Full quantities of materials for entire work / contract should not be advanced (iv) Recoveries of advances so made should be made from his bills for work done as the materials are used, the necessary deductions be made whenever the items of work in which are used are billed for, or shall be recovered in full within 90 days, even if unutilized (v) New secured advance should not be allowed until and unless the previous advance, if any, stands fully recovered, (vi) Advance amount is calculated on the basis of 75% of the market value of that material".

During the audit of various offices of the School Education & Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an amount of Rs. 328.408 million was paid as secured advance against various works without observing above prerequisites. Details are given at **Annexure-07.**

Audit is of the view that undue favor was extended to contractors at the cost of government interest which reflected weak monitoring and financial controls in the organization.

The matter was reported to the management during May to November, 2025. Management replied that the payment of secured advance was recovered from subsequent running bills. Further secured advances were made as per SPPRA rules i.e. up to 75% against material, after fulfilling all codal formalities. The replies/record of management was not tenable on the reasons that no subsequent recovery / adjustment of the advance was affected and indenture bonds were not properly filled and obtained prior to payment of secured advance.

DAC in its meeting held on 13th & 14th January, 2026 directed the management to conduct a fact-finding inquiry by the competent authority and submit the report to audit and the department within 15 days. No inquiry report in compliance of DAC directives was submitted till finalization of this report.

Audit recommends compliance of DAC directives besides strengthening of internal controls and recovery / adjustment of pointed out amount.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2021-22, 2022-2023, 2023-2024, 2024-25 vide para numbers 3.5.16, 3.5.8, 3.5.8, 3.5.18 respectively having financial impact of Rs. 342.740 million. Recurrence of same irregularity is a matter of serious concern.

3.2 Irregular execution of work beyond 15% of contract amount

As per Rule-16 (1) (e) of SPPRA Rules 2010, Repeat Orders means, "Procurement of additional quantities of the item(s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding and such additional quantities of the same item(s) of goods or works are needed to meet the requirements of the project or scheme provided that the cost of additional quantities of items shall not exceed 15% of the original contract amount".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that works were awarded worth Rs. 302.716 million. Later, the cost and scope of the works were enhanced to Rs. 174.550 million in violation of above quoted rule. Summary is given as under and further details are at **Annexure-08.**

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Tender Cost	Exp.	Excess	%
1	Education Works Division, Matiari	9/9	47.449	69.22	21.772	46
2	Education Works Division, Ghotki	14/5	3.778	7.64	3.863	102
3	Education Works Division, Jacobabad	52/7	153.5	210.85	57.34	37
4	Education Works Division, Dadu	68/9	54.541	77.17	22.63	41
5	Education Works Division, Kamber	74/5	10.532	13.53	3.00	28
6	Education Works-II Central Division, Karachi	132/1	20.963	47.97	27.00	129
7	Education Works Division, Hyderabad	164/9	11.953	50.90	38.95	326
Total			**302.716**	**477.28**	**174.55**	

Audit is of the view that the execution of works beyond the prescribed limit of 15% and without calling fresh tender reflected poor project oversight and faulty planning.

The matter was reported to the management during May to November, 2025. Management replied that the works were revised as per site requirement with the approval of competent authority due to enhanced scope of work (1,2,5,6&7). The other offices neither replied nor provided the documents for verification. (Sr.3&4).

DAC in its meeting held on 13th & 14th January, 2026 directed the management to justify why re-tendering was not carried out, which is mandatory under the SPPRA Rules, since such excess execution may constitute a change in scope. The DAC further directed to initiate action against the concerned officers after verification of record.

Audit recommends implementation of DAC directives besides strengthening its planning mechanisms and strict adherence to procurement regulations to avoid such lapses in future.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2021-22, 2022-2023,2023-24, 2024-25 vide para numbers 3.5.06, 3.5.20, 3.5.15, 3.5.10 respectively having financial impact of Rs. 542.691 million. Recurrence of same irregularity is a matter of serious concern.

3.3 Mis-procurement due to violation of SPPRA rules

As per Rule-42(1) Sindh Public Procurement Rules, 2010 read with Rule 2 (x), "All bids shall be evaluated in accordance with the evaluation criteria and other terms and conditions set forth in the bidding documents." and "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, audit observed following irregularities of Rs.744.232 million in tendering processes. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Irregularities	Amount
1	Education Works Division, Ghotki	17/8	(i)The required technical evaluation criteria were not applied (ii)The bidding documents lacked any defined technical parameters, indicating non-compliance with prescribed procurement procedures	85.931
2	Education Works Division, Tando Muhammad Khan	81/1	(i) The firm was registered with PEC on 16.02.2024; therefore, the mandatory five-year registration requirement has not been fulfilled. (ii) The firm has zero turnover due to its recent registration and is therefore financially ineligible to participate.	4.478
3	Education Works Division, Umerkot	90/3	(i)Work was awarded through the single-stage one-envelope bidding method. (ii) the required post-qualification procedure to assess the eligibility and responsiveness of bidders was not carried out.	291.486
4	Education Works Division, Umerkot	96/9	(i)During the procurement process, the Assistant Executive Engineer (AEN) was holding additional charge of Executive Engineer. Consequently, the same officer served both as a member and the Chairman of the procurement committee, which constitutes a violation of prescribed procurement rules and compromises the transparency and impartiality of the process.	62.300
5	Education Works Division, Korangi Karachi	120/7	Award without Call deposit	8.065

6	Education Works Division, Hyderabad	159/1	(i)Tender was opened without issuance of corrigendum besides intimation to the members of the procurement committee and the prospective bidders. (ii) Blank bidding data forms were accepted by the procurement committee wherein receipt /DR data and CDs were not mentioned (iii)List of similar works with cost undertaken over the last five (5) years. (iv) Financial capacity of the firm issued from the bank confirming 100% turn over per year of the estimated cost of work for the last 05 years. (v)List of relevant machinery and equipment necessary for the execution of works with documentary evidence of its ownership.	321.972
			Total	**774.232**

Audit is of the view that above violations reflected non-adherence to procurements rules, thus whole tendering process was non- transparent.

The matter was reported to the management during May to November, 2025. Management replied that in all cases the requirements of eligibility criteria were evaluated by the procurement committee. The replies of the management were not tenable as bidders were qualified without evaluation and eligibility conditions of the technical proposal.

DAC in its meeting held on 13th & 14th January, 2026, directed the management to provide proper technical evaluation for verification and Chief Engineer concerned to conduct inquiry into the matter and share report with PAO and Audit.

Audit recommends implementation of DAC directives besides fixing the responsibility on the person(s) at fault.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2023-24, 2024-25 vide paras number 3.5.17, 3.5.13 respectively having financial impact of Rs. 965.019 million. Recurrence of same irregularity is a matter of serious concern.

3.4 Non-transparent tendering process

As per Para-5.1 of the Procurement Regulation of Works, 2011, "Procuring agencies shall use open competitive bidding as the principal method of procurement for procurement of works. Staff of procuring agency must

maintain the highest standards of honesty and integrity in performing their duties by: i) Developing the highest possible standards of professional competence. ii) Using funds and other resources for which they are responsible to provide the maximum benefit to the work. iii) Complying with both the letter and the spirit of the laws, rules and regulations of the procurement; so that work is awarded without influence of any unfair, corrupt or collusive practices. iv) Treating all bidders and suppliers with fairness and impartiality and avoid any business arrangement that might prevent the effective operation of fair and transparent competition."

During the audit of Executive Engineer, Education Works Division Hyderabad, for the financial year 2024-25, it was observed that tenders were awarded to various contractors with the cost of Rs. 63.826 million. However, the following irregularities were found. Details are given at **Annexure-09.**

- The technical evaluation of bids for the schemes was carried out on the basis of a "Yes/No" qualification system, instead of using the approved marking/grading system.
- The same Call Deposit was submitted by the contractor for two different works. Instead of rejecting, the bids were allowed.
- Contracts of various schemes were awarded on single bid basis without comparison of market rates.
- Various contracts of schemes were awarded to ineligible contractor's i.e. non applicability/availability of PEC certificates.
- Bid Security submitted by the contractors was less than the required amount.
- Work was awarded to the contractor without obtaining call deposit.

Audit is of the view that the works were awarded without following SPPRA rules in the tendering process which reflected non-transparent bidding process.

The matter was reported to the management during May to November, 2025. Management replied that the tender process was carried out strictly in accordance with the provisions of SPPRA Rules, 2010 and all procedures were followed. The reply of the management was not tenable since management failed to provide proper justification along with documentary evidence.

DAC in its meeting held on 13th & 14th January, 2026 expressed serious concerns and directed the PAO to conduct inquiry in this matter and fix the responsibility on concerned officers.

Audit recommends implementation of DAC directives besides strengthening procurement regulations to avoid such lapses in the future.

PDP# 163/AIR#8

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.11 having financial impact of Rs. 47.932 million. Recurrence of same irregularity is a matter of serious concern.

3.5 Abandonment of work by the contractor in violation of contract agreement

As per Conditions of work orders issued vide No. 1475 dated 05-06-2023, "The contractor should start the work within 07 days after issuance of work orders and the time allowed for completion of the work as provided in tender is 24 months, which should please be strictly adhered to."

During the audit of following offices of the School Education and Literacy Department (Education Works) Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an amount of Rs. 63.344 was paid to the M/s Jiya Enterprises. Despite lapse of 2 to 4 years, the contractor failed to complete the work even after issuance of the final notice. Details are as under:

(Rs. in million)

Sr.No.	Offices	PDP/AIR#	Irregularities	Amount
1	Education Works Division, Malir Karachi	109/06	Not commenced the work despite issuance of final notice	38.854
2	Education Works Division, SERP-II	231/11	Schemes were abandoned for 4 years	24.490
Total				**63.344**

Audit is of the view that abandonment of work in violation of contract agreement indicated week administrative controls which resulted in poor service delivery. In existing scenario, possibility of time and cost overrun may not be ruled out.

The matter was reported to the management during May to November, 2025. Management replied that the work was awarded M/s Jiya Enterprises in 2023. As per PC-I work was to be completed in June, 2025 which was extended till June, 2027. Furthermore, the work was started immediately after final notice to contractor and the works were discontinued due to various unforeseen constraints including funding limitations and change in project priorities. However, during verification, management failed to justify reasons for non-forfeiture of its security.

DAC in its meeting held on 13th & 14th January, 2026 directed the PAO to conduct inquiry and submit the report within 15 days.

Audit recommends inquiry into the matter besides forfeiture of security deposit and imposing liquidity damages on the contractor for delaying the works.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.4 having financial impact of Rs. 205.158 million. Recurrence of same irregularity is a matter of serious concern.

3.6 Non-recovery of liquidated damages for delayed works

As per Para-10.3 (c) of SPPRA Procurement Regulations Works, "Liquidated damages shall be deducted from the contract amount for every day or part of a day, which will elapse between the dates on which the prescribed time expired and the date the work is completed at the rate specified in the contract agreement. The amount of the liquidated damages for each day of delay in completion of the whole of the works, 176 or if applicable for any section thereof, shall be a sum equal to 5 to 10 % (it is to be mentioned in the agreement) of the estimated cost of the works divided by one fourth of the number of days specified as completion time".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that liquidated damages worth Rs. 56.458 million were not recovered from the contractors against the schemes which were not completed on the stipulated dates**.** Details are given as under:

(Rs. in million)

Sr.No.	Offices	PDP/AIR#	Amount
1	Education Works Division, Dadu	60/1	12.574
2	Education Works Division, Korangi Karachi	116/3	20.328
3	Education Works-III East Division, Karachi	195/9	8.556
4	Education Works Division, SERP-II	234/14	15.000
		Total	**56.458**

Audit is of the view that the non-recovery of liquated damages against delayed works reflected undue favor to the contractors.

The matter was reported to the management during May to November, 2025. Management neither replied nor provided the documents for verification (Sr#1). Due to insufficient release of funds from government side, development work delayed which is not fault of contactor in view of that this office grant the extension to alive the agreement in the interest of government works (Sr#

2,3&4). The reply of the management was not tenable since documentary evidence was not provided.

DAC in its meeting held on 13th & 14th January, 2026, directed to issue explanation and to submit reply within two days positively (Sr#1). Further, get the record verified from the audit (Sr#2,3&4).

Audit recommends implementation of DAC directives besides strengthening of its contract management system to avoid such lapses in future.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-2025 vide para number 3.5.16 having financial impact of Rs.69.792 million. Recurrence of same irregularity is a matter of serious concern.

3.7 Irregular acceptance of single bid without market analysis

As per Rule-48 of Sindh Public Procurement Rules, 2010, "If a single bidder participates for the bidding process, the rates will be compared with market rates or last awarded contract."

During the audit of Executive Engineer, Education Works Division, Larkana, for the financial year 2023-24, it was observed that contracts worth Rs. 72.850 million were awarded on single bid basis without comparison of market rates. Further, the market rate analysis and rates of previous contracts of similar nature of works were also not available on record.

Audit is of the view that awarding contracts to single bidder without conducting market rate analysis raised questions on transparency in the tendering process whereby possibility of collusive practices and undue favor to contractors may not be ruled out.

The matter was reported to the management during May to November, 2025. Management replied that according to rule-48 of the SPPRA Rules, 2010, provides clear guidelines for the validity of single-bid procurements, provided the process is duly advertised and prices are reasonable.

DAC in its meeting held on 13th & 14th January, 2026, directed to get the record verified from the audit. However, during verification, neither market rate analysis nor previous contracts of similar goods were provided to justify their contention.

Audit recommends fixing responsibility on the persons at fault besides strict adherence to procurement regulations to avoid such lapses in future.

PDP#177, AIR#5

3.8 Irregular award of work before administrative approval & technical sanction

As per Para-6.1 of SPPRA Procurement Regulations Works, "The Procuring Agency shall initiate the procurement process only when following codal formalities are observed:(i) Administrative Approval (A.A) of the scheme is received. (ii) Technical Sanction (TS) of a detailed estimate from competent authority is obtained; (iii) Funds are released or anticipated to be released before award of contract."

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that works / schemes worth Rs. 108.053 million were advertised and awarded prior to Administrate Approval & Technical Sanction contrary to prescribed rules. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Work order No. & date	A.A/TS date	Irregularities	Amount
1	Education Works Division, Tando Muhammad Khan	28/6	63 dt. 04.0.1.2023	27.10.23	Awarded works prior to the issuance of A.A and approval of the estimates.	8.454
2	Education Works Division, Dadu	69/10	467 dt 3.8.2023	01.11.23	Awarded works prior of technical sanction	5.465
3	Education Works Division, South Karachi	131/11	5548 dt. 9.7.2024	23.08.24	Award of work prior to Administrative Approval (A.A)	94.134
					Total	**108.053**

Audit is of the view that advertisement and award of work prior to administrative approval & TS is unauthorized which reflected weak contract management.

The matter was reported to the management during May to November, 2025. Management replied that the estimate has been approved before the

tendering process (Sr#1&3). The management provided neither technical sanction nor AA to justify their contention (Sr#2).

DAC in its meeting held on 13th & 14th January, 2026 directed to conduct inquiry into the matter and fix the responsibility on the person(s) at fault.

Audit recommends implementation of DAC directives besides strengthening internal controls to avoid such lapses in future.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.19 having financial impact of Rs.5.274 million. Recurrence of same irregularity is a matter of serious concern.

3.9 Non-hoisting of bidding documents on SPPRA website

According to Rule-10 of Sindh Public Procurement Rules, 2010, "The procuring agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement public through hoisting on the Authority's website as well as on procuring agency's website, if the procuring agency has such a website." Further, as per rule-50 of *ibid* , "Within fifteen (15) days of signing of contract, procuring agency shall publish on the website of the Authority and on its own website, if such a website exists, the results of the bidding process, identifying the bid through procurement identifying number, if any, and the following information: (1) Contract Evaluation Report; (2) Form of Contract and Letter of Award; (3) Bill of Quantities or Schedule of Requirement."

During the audit of Executive Engineer, Education Works, division, Jacobabad, for the financial year 2023-24, it was observed that works worth Rs. 100.488 million were awarded without hoisting their contract agreements, contract evaluation reports and award of contracts on SPPRA website in violation of above rules.

Audit is of view that non-hoisting of documents on SPPRA website reflected weak internal controls whereby the chances of non-transparent bidding processes may not be ruled out.

The matter was reported to the management during May to November, 2025. Management replied that the works awarded by this office were hoisted on SPPRA website accordingly. The management in the support of reply did not provide relevant record for verification.

DAC in its meeting held on 13th & 14th January, 2026 directed that record may be produced to Audit for verification along with evidence of dates on which documents were hoisted on SPPRA website.

Audit recommends fixing the responsibility on the persons(s) at faults besides strengthening of monitoring mechanism to avoid such lapses in future.

(PDP#54, AIR#10)

3.10 Unauthorized award of work before administrative approval & technical sanction

As per Para-6.1 of SPPRA Procurement Regulations Works, "The Procuring Agency shall initiate the procurement process only when following codal formalities are observed:(i) Administrative Approval (A.A) of the scheme is received. (ii) Technical Sanction (TS) of a detailed estimate from competent authority is obtained; (iii) Funds are released or anticipated to be released before award of contract."

During the audit of the Executive Engineer, College Education Works Division, Larkana, for the financial year 2023-24, it was observed that works / schemes worth Rs. 228.106 million were advertised and awarded prior to Administrate Approval & Technical Sanction contrary to prescribed rules. Details are as under:

(Rs. in million)

Sr. No.	Name of work	Contractors	NIT date	A.A/TS date	Amount
1	Establishment 0f Govt College Tangwani District Kashmore (Block-B)	M/s Imran Khan Tangwani	08.05.2024	24.05.24	41.697
2	Rehabilitation/ Reconstruction and Provision of Missing, Allied Facilities in Existing Govt Colleges of Sukkur Region @Govt C&S Boys Degree College Shikarpur	M/s Tariq Mustafa Malano	08.05.2024	24.05.24	31.8
3	Establishment of Govt College Tangwani District Kashmore (Block-A)	M/s Imran Khan Tangwani	08.05.2024	24.05.24	49.093
4	Restoration of Rain Damages in Existing Degree Colleges of District Larkana (Block-A)	M/s Aijaz Ali Siyal	08.05.2024	16.05.24 (AA) 24.05.24 (TS)	45.056

5	Additional Block in Govt Arts & Commerce College Larkana	M/s Mehran Construction	08.05.2024	14.05.24 (AA) 24.05.24 (TS)	41.234
6	Provision of Allied Facilities in Existing Govt Girls College Thull District Jacobabad	M/s Raja Panhyar	08.05.2024	03.06.24 (AA) 24.05.24 (TS)	19.226
				Total	**228.106**

Audit is of the view that advertisement and award of work prior to administrative approval & technical sanction is unauthorized which reflects weak internal controls and poor contract management.

The management stated that the Technical Sanctions were formally issued after NIT, the detailed estimates and technical specification for these schemes were under advance stages of processing. The reply was not satisfactory since required pre-requites were not completed, which reflected that tendering process was conducted without provision in the rules.

DAC in its meeting held on 30th July, 2025, directed to submit the revised reply with Original Correspondence File, Original T.S. and Original AA.

Audit recommends compliance with DAC directives besides taking corrective measures to avoid such practice in future.

PDP#03, AIR#03

3.11 Irregular acceptance of single bid without market analysis

According to Rule-48 of SPPRA 2010 regarding Acceptance of Bids "Even when only one bid is submitted, the bidding process may be considered valid, if the bid was advertised in accordance with rules and prices are comparable to the prices or rates of the last awarded contract or the market prices."

During the audit of Executive Engineer, College Education Works Division, Hyderabad, for the financial year 2024-25, it was observed that contracts of various schemes involving Rs. 111.861 million were awarded on single bid basis without comparison of market rates. Further, the market rate analysis, rates of previous contracts and experience in similar nature of works were also not available on record. The details are as under:

(Rs. in million)

Sr. No.	Name of Work	Name of Contractor	WO & Date	Tender Cost
1	Establishment of Govt Boys degree College usman shah ji huri Taluka jhando mari District Tando Allahyar (RA Bill 2nd)	M/s ZEM Enterprises	24 dt 22/3/24	73.036
2	Rehabilitation & provision of missing facilities in existing colleges in District Hyderabad @ Govt Sarwari Islamia Boys DC Hala Taluka Hala (remaining work)	M/s Allah Jurio Constr.	129 dt 8/7/24	38.826
	Total			**111.861**

Audit is of the view that due to the non-conducting of proper market surveys and analysis of other procurements of similar nature, chances of uneconomic procurement cannot be ruled out.

The matter was reported to the management in September, 2025. However, no reply was received. No DAC was convened by PAO despite various requests dated 13.11.25 & 27.11.25.

Audit recommends justification in the matter besides strengthening internal controls to avoid such lapses in future.

PDP#17, AIR#05

4 OPERATIONAL PROCESS, TARGETS AND KPIS

This section highlights operational/execution issues such as execution of works in deviation of the specifications, improper measurement issues, excess expenditure over & above the technical sanction. Audit also observed weak monitoring mechanism which compromised the quality and specifications of the development works.

4.1 Unauthorized advance payments to the contractors due to irregular recording in MB

According to Para-209 (d) of C.P.W.A Code, "All payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. He will also work out and enter in the measurement book the figures for the 'Contents or Area' column."

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an amount of Rs. 8.316 million was paid to the contractors but the same was subsequently deducted upon the scheme's completion through negative irregular measurement of works. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Irregularities	Amount
1	Education Works Division, Matiari	5/5	Deductions made against executed quantities of work in Final bills	1.696
2	Education Works Division, Hyderabad	167/12	Deductions made against executed quantities of work in Final bills	3.197
3	Education Works Division, Mirpurkhas	198/2	Scheme's completion through negative measurement.	3.423
Total				**8.316**

Audit is of the view that such practice indicates undue favour to the contractor e.g. advance payment, irregular measurements and unauthorized payments. In the given scenario, possibility of mis-appropriation may not be ruled out.

The matter was reported to the management during May to November, 2025. Management replied that as per SPPRA Regulation 9.3(1)(c), all running payments to contractors are treated as measured advances, subject to adjustment in the final bill & due to calculation mistake the payments made mistakenly, further the part rate is allowed as PWD specification and satisfaction of executive authority. The reply was not satisfactory since the deduction was made without any provision in the rules which show an advance payment was made to the contractor.

DAC in its meeting held on 13th & 14th January, 2026 directed to provide relevant record for verification.

Audit recommends discontinuation of this practice and strengthening financial controls in the organization.

4.2 Excess execution of items of works

According to Para - 5.4 (2)(iii)(b)(II) of SPPRA Guidelines/Regulations for Procurement of Works, "If the final quantity of the work done differs from the quantity in the Bill of Quantities for the particular item by more than 25 percent, provided the change affects by more than one percent of the Initial

Contract Price, the Project Manager/Engineer shall adjust the rate to allow for the change as per clauses of contact agreement".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that expenditure worth Rs. 16.122 million was incurred against the items beyond the approved quantities in the estimate/BOQ. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Irregularities	Amount
1	Education Works Division, Matiari	6/6	Execution of items in excess to the quantity approved in its detailed estimates	2.563
2	Education Works Division, Matiari	7/7	Execution of items in excess to the quantity approved in its detailed estimates	3.203
3	Education Works Division, Kamber	72/3	Excess execution of items of works such as pacca bricks, RCC, fabrication of tor steel and cement plaster against the quantity provided in the estimates.	1.621
4	Education Works Division, Malir Karachi	110/7	Steel consumed in excess as compared to RCC ratio mentioned in the estimates.	2.727
5	Education Works-II Central Division, Karachi	134/3	Steel beyond approved ratio in RCC in contravention of the estimate and drawings	1.428
6	Education Works Division, Hyderabad	171/16	Paver executed in excess as compared to original estimate without approval of competent authority.	2.103
7	Education Works Division, Khairpur	184/4	Steel was executed in excess of the ratio of steel and RCC provided in the estimate/T.S.	2.477
			Total	**16.122**

Audit is of the view that expenditure against excess items of works without justification and revision of technical sanction stands irregular.

The matter was reported to the management during May to November, 2025. Management replied that the payments were made for the work executed within the sanctioned estimate by the Chief Engineer. The reply was not satisfactory since excess execution of the items exceeding 25% requires revision of technical sanction which was not obtained.

DAC in its meeting held on 13th & 14th January, 2026 directed to issue warning to the concerned officials and appropriate action may be taken against the person(s) at fault besides regularization of the matter.

Audit recommends implementation of DAC directives besides strengthening of monitoring mechanism to avoid such lapses in future.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para number 3.5.35 having financial impact of Rs. 19.834 million. Recurrence of same irregularity is a matter of serious concern.

4.3 Irregular payments at reduced rates

According to Clause-8 of the Standard Bidding Document for the works, "In cases where the items of work are not accepted as so completed, the Engineer-in-charge may make payment on account of such items at such reduced rates as he may consider reasonable in the preparation of final or on running account bills with reasons recorded in writing".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh for the financial years 2023-24 and 2024-25, it was observed that the payment for various items of works involving Rs. 71.769 million was allowed on reduced rates to the contractor(s) without any cogent reasons. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Particulars of items	Amount
1	Education Works Division, Matiari	8/8	Steel, Verona marble, Paving Blocks	5.973
2	Education Works Division, Tando Allahyar	34/3	Verona marble tile	1.058
3	Education Works Division, Kashmore @ Kandhkot	41/3	Verona marble tile	1.266
4	Education Works Division, Jacobabad	49/3	1st class tile roofing, PV Verona Marble flooring	3.346
5	Education Works Division, Shikarpur	57/7	Providing & lying floor of Verona marble tiles, doors.	3.192
6	Education Works Division, Dadu	65/6	P/L Verona Marble tiles, cement paving blocks flooring.	3.272
7	Education Works Division, Kamber	78/9	Verona marble, keel wood, steel and cement	9.055
8	Education Works Division, Umerkot	97/10	P/L of Verona marble	1.138

9	Education Works-II Central Division, Karachi	137/7	P/L Glazed Tiles, iron steel grill	5.723
10	Education Works West Division, Karachi	146/7	P/L Verona Marbles	13.499
11	Education Works Division, Larkana	178/6	paving blocks and solar panels	13.032
12	Education Works Division, Mirpurkhas	203/9	Verona marble and wood	10.078
13	Education Works Division, Mirpurkhas	204/10	Various items	1.137
			Total	**71.769**

Audit is of the view that the management was required to carry out the work as composite item, but payments made at reduced rate implies that the payment was made in advance without physical execution of works at site to extend unnecessary favor to the contractor(s).

The matter was reported to the management during May to November, 2025.The management replied that during running account bills if the engineer in-charge does not consider the particular item as completed, he may allow reduce rates for the time being but later-on, on finalization of work he may allow full rate & all measurements are complete, and full payments have been made to the contractors as per the agreement, part payments were interim and have been adjusted in the final bills. The reply was not satisfactory since there is no provision in rules to make payments on reduce rate/part rate, which reflected that payments were made in advance without provision in the rules.

DAC in its meeting held on 13th & 14th January, 2026 being not satisfied, therefore, directed the PAO to issue circular that in future no such payments be made at reduce rate/part rate instead of actual payments. Further appropriate action might be taken against the concerned officials for violation of rules.

Audit recommends fixing responsibility on the person(s) at fault and measures may be taken to stop such practice in future.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2021-22, 2023-24, 2024-25 vide para numbers 3.5.17, 3.5.13, 3.5.21 respectively having financial impact of Rs. 240.492 million. Recurrence of same irregularity is a matter of serious concern.

4.4 Irregular sanction of works beyond financial powers

As per Rules - 2019, 9 (1) (b) of Sindh Delegation of Financial Powers and Financial Control, “Technical Sanction, in the case of ordinary and special

repairs to Education Works, non-residential, buildings and machinery & equipment, the Executive Engineer is empowered up to Rs. 0.600 million in each case, Superintending Engineer up to Rs. 3.000 million in each case and Chief Engineer with Full Powers."

During the audit of following offices of School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that expenditure of Rs. 67.698 million was incurred on M&R works which came within the financial powers of Chief Engineer, but T.S was split up to avoid sanctions from higher authority. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Irregularities	Amount
1	Education Works Division, Korangi Karachi	121/8	Splitting works under the head of repair & maintenance to avoid approval from higher authority and tender.	38.099
2	Education Works Division, South Karachi	126/5	Works of similar nature by splitting up the estimates.	17.284
3	Education Works-III East Division, Karachi	193/7	The works were split into three parts without any cogent reason.	12.315
			Total	**67.698**

Audit is of the view that payment made against M&R works without obtaining approval of technical sanction from competent authority by splitting up the TS, resulted in violation of above rule.

The matter was reported to the management during May to November, 2025. Management replied that the works pertained to repair and maintenance of which were essential to ensure the completion of school infrastructure before the start of the academic session (Sr#1). Repair and maintenance carried out on a quotation basis (Sr#2). The school consists of three blocks, needs minor repair / renovation work and completed on urgent basis (Sr#3). The replies of the management were not satisfactory since the works were split-up under the head of account "Repair & Maintenance" to avoid obtaining approval from the higher authority, which is not permissible under the rules.

DAC in its meeting held on 13th & 14th January, 2026 directed to take appropriate action against the person(s) at fault and get the record verified from the Audit.

Audit recommends fixing responsibility on person(s) at fault besides strict adherence to financial controls to avoid such lapses in future.

4.5 Unauthorized expenditure over & above 5% of Technical Sanction

According to Para-532 of Public Works Department Manual, Volume-I, "A revised estimate must be submitted when sanctioned estimate is likely to be exceeded by more than 5%".

During the audit of following offices of the School Education and Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that an expenditure worth Rs.20.851 million was made in excess of the prescribed limit of 5% over and above the technical sanction without revision of the same. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/ AIR#	Cost	Exp	Excess	%
1	Education Works Division, Dadu	61/2	31.604	35.706	4.102	12
2	Education Works Division, Umerkot	93/6	58.99	67.057	8.064	13
3	Education Works West Division, Karachi	147/8	47.192	51.725	5.186	10
4	Education Works Division, SERP-II	232/12	26.100	29.599	3.499	13
		Total	**163.886**	**184.087**	**20.851**	

Audit is of the view that execution of the works above 5% and non-revision of the technical sanction stands irregular.

The matter was reported to the management during May to November, 2025. Management replied that the all the estimates of works have been got revised from the competent authority (Sr#2). 5% Sindh Revenue Board (SRB) tax is not included in the Technical Sanction (T.S), added separately in the contractor's bill at the time of payment (Sr#3). The office neither replied nor provided the documents for verification (Sr#1). The expenditure incurred remained within permissible limit of 5% (Sr#4). The replies of the management were not tenable since expenditure was incurred over and above the 5%.

DAC in its meeting held on 13th & 14th January, 2026, directed to issue explanation and directed to submit reply within two days positively (Sr#1) and for remaining offices DAC directed to get the record verified from the audit. The management at (Sr#2,3&4) failed to justify their contention since expenditure incurred was more than 5% of the technical sanction.

Audit recommends fixing the responsibility on the person(s) at fault besides strengthening of monitoring mechanism to avoid such lapses in future.

4.6 Un-justified payment in a single day on various works

According to para-17 of C.P.W.A code states, "the Divisional officer, as the primary disbursing officer of division, is responsible not only for the financial regularity of the transactions of the whole division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force".

During the audit of following offices of the School Education and Literacy Department, (Education Works) Government of Sindh, for the financial years 2023-2024 and 2024-25, it was observed that an amount of Rs. 33.138 million was paid in a single day to the same vendor through payment of multiple cheques. Audit observed that the bills were passed without possibility of physical execution within same day as the measurement/recording in the MB is not practicable at various locations. Summary is given as under and further details are at **Annexure -10.**

(Rs. in Million)

Sr. No.	Offices	PDP/AIR	Amount
1	Education Works Division, Ghotki	12/3	24.278
2	Education Works Electrical-I Division, Karachi	158/9	4.439
3	Education Works Division, Sanghar	212/10	4.421
		Total	**33.138**

Audit is of the view that hasty measurement and payments reflected non-existence of monitoring oversight.

The matter was reported to the management during May to November, 2025. Management replied that measurements of three works were recorded by the concerned assistant engineer on 08-06-2024, while the remaining five works were measured on 06-06-2024, that it is possible for the XEN to record measurements of various works in circle on a single day and the work was awarded to A-class contactor, the nature of work ordinary which does not require any special skill. The reply was not satisfactory since recording of MBs in a short time is not justifiable.

DAC in its meeting held on 13th & 14th January, 2026, directed to inquire the matter and submit report within 15 days.

Audit recommends compliance of DAC directives.

Note: The issue was also reported earlier in the Audit Report for Audit Year 2024-25 vide para numbers 3.5.25 having financial impact of Rs. 5.949 million. Recurrence of same irregularity is a matter of serious concern.

4.7 Irregular refund of security deposit during execution

As per Para-7.12.3(i) of SPPRA, Procurement Regulations (Works), "Security Deposit can be released in either of following ways, but the same shall be mentioned in the contract data /special conditions of the contract:-(a) On completion of the works; half the total amount retained is refunded to the contractor and half when the defects liability period has passed and the engineer has certified that all defects notified to the contractor before the end of this period have been attended to his satisfaction;(b) full amount be released after completion of defect liability period".

During the audit of following offices of School Education & Literacy Department (Education Works), Government of Sindh, for the financial years 2023-24 and 2024-25, it was observed that security deposit worth Rs. 1.714 million was refunded during execution of the works/prior to completion of defect liability period. Details are as under:

(Rs. in million)

Sr. No.	Offices	PDP/AIR#	Amount
1	Education Works Division, Ghotki	18/9	0.691
2	Education Works-III East Division, Karachi	196/10	1.023
		Total	**1.714**

Audit is of the view that release of security deposit before completion of work and defect liability period is a serious violation which reflects poor financial oversight.

The matter was reported to the management during May to November, 2025. Management replied that the security deposit was refunded to the contractor after the completion of the 90-day maintenance period. The work was completed on 07-07-2023 and security deposit was refunded after three months of period and no defect liability was found on site. Reply was not tenable as documentary evidence in support of management's stance was not provided to audit.

DAC in its meeting held on 13th & 14th January, 2026 directed to submit revised reply with all supporting evidence for verification by the audit. However,

management failed to submit the relevant documents authenticating its contention.

Audit recommends inquiry into the matter besides strengthening internal controls to avoid such lapses in future.

Note: The issue was also reported earlier in the Audit Reports for Audit Years 2023-24, 2024-25 vide para numbers 3.5.20, 3.5.20 respectively having financial impact of Rs.17.343 million. Recurrence of same irregularity is a matter of serious concern.

4.8 Irregular award and extension of consultancy agreement

As per Contract agreement dated 01.12.2016 & 15.04.15. Section-III, Special conditions of contract agreement mention in 7.5 the consultant shall submit fortnightly/monthly progress report on site specific development of works.

According to Rule-16 (1) (e) of the Sindh Public Procurement Rules 2010, "Repeat orders means procurement of additional quantities of the item (s) from the original contractor or supplier, where, after the items originally envisaged for the project or scheme have been procured through open competitive bidding, and such additional quantities of the same item (s) of goods or works are needed to meet the requirements of the project or scheme; provided that: (i) the cost of additional quantities of item (s) shall not exceed 15% of the original contract amount."

During the audit of Education Works Division, SERP-II, School Education and Literacy Department, Government of Sindh, for the financial year 2024-25, it was observed that payment of Rs. 580.142 million was made to consultants against which following irregularities were noted;

1. No fresh tender was called after the expiry of consultancy agreement.
2. Month wise/work wise progress reports were not available.
3. Proof of timesheets/proof of reimbursable expenses were not obtained prior to making payment to consultants.
4. Consultancy agreement was made generally without disclosing the scope of supervision services for each work in region.
5. NIT files were not available; and
6. Further rectification was made by the PMIU in IPCs despite final recommendation by consultant, which shows that the rectification by consultant was ineffective. Details are given as under:

(Rs. in million)

Sr. No	Name of Work	PDP/ AIR	Consultant	Contract Amount	Exp:	Excess %
1	Consultancy services for project management and construction supervision services for schools' infrastructure development in Sindh Province for Karachi & Hyderabad Region	222/02	M/s Atif Nazar	225	379.789	154.789 (68%)
2	Various schools	223/03	Various	90.231	200.353	110.122 (122%)
			Total	**315.231**	**580.142**	**264.911**

Audit is of view that due to non-transparent award and extension of consultancy agreement despite major drop in numbers of schools under supervision and payment of heavy consultancy charges on simple projects depicts undue financial benefits were extended to the contractor.

The matter was reported to the management in the month of September, 2025. Management replied that on the written request of the Consultant, the Project Director is fully empowered to grant extension on genuine grounds for completion of the remaining works and BOQs. The PMIU/SERP-II/SID has obtained the revised Technical Sanction from the competent authority. The reply of the management was not tenable since expenditure was incurred over and above 15% of the original contract amount.

DAC in its meeting held on 13th & 14th January, 2026 directed to take appropriate action against the person(s) at fault.

Audit recommends fixing the responsibility on the person(s) at fault besides strengthening monitoring mechanism to avoid such lapses in future.

4.9 Unauthorized splitting of work to avoid sanction from higher authorities

According to Rule 12(1) of Sindh Public Procurement Rules, 2010 titled limitation on Splitting or Regrouping of Proposed Procurement, "Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, in accordance with Rule 11 above, all proposed

procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan."

During the audit of Executive Engineer, College Education Works Division, Larkana, for the financial year 2023-24, it was observed that various development schemes worth Rs. 709.084 million were awarded by way of splitting of expenditure to avoid sanction from higher authorities into parts 'Block A' (Main Building) and 'Block B' (Compound Wall). Details are given at **Annexure-11.**

Audit is of the view that splitting of expenditure to avoid sanction from higher authorities is a violation of SPPRA rules which deprived the management of procurement at the most competitive rates.

The management stated that splitting of scheme into Block-A and Block-B was done to allow for the immediate initiation of the main building construction (Block-A) which was deemed urgent due to academic requirements, while detailed planning for the compound wall (Block-B) was finalized. The management failed to justify splitting the works by producing relevant documents.

DAC in its meeting held on 30th July, 2025 directed to conduct fact finding inquiry by the competent authority and submit report to audit and the department within 45 days.

Audit recommends compliance with DAC directives besides taking corrective measures to avoid such practice in future.

PDP#02, AIR#02

4.10 Irregular execution of extra items of works

As per Para - 711 of Public Works Department Manual, "The officer competent to sanction tender to the execution of extra item of work not provided in the tender subject to the condition that the amount of the extra item together with the amount of the tender does not exceed the number of sanctioned estimates."

During the audit of Executive Engineer, College Education Works Division, Larkana, for the financial year 2023-24, it was observed that an expenditure worth Rs. 58.589 million was made against extra items of work which were not included in the Technical Sanction nor were approved by the Chief Engineer. The details are as under:

(Rs. in million)

Name of work	Contractor	Item	Cv# & dt	Qty	Rate	Total
Establishment of Cadet College Karampur Taluka Tangwani District Kashmore-Kandhkot (Construction of Auditorium Hall)	M/s M.Ramzan & Co. WO#776 dt 18.12.23	S/F Steel	07 18.12.23	8934	4362.28 /3926.05	35.075
Establishment of Cadet College Karampur Taluka Tangwani District Kashmore-Kandhkot (Construction of Gymnasium Hall), 7th RA			09 18.12.23	7,186	4362.28 /3272	23.513
Total						**58.589**

Audit is of the view that the payment against extra items without approval of the Chief Engineer stands irregular.

The management stated that the item of steel girders was allowed as per the requirements of the site and in the best interest of the Government and same is sanctioned by the competent authority. The work was executed by School Education Department.

DAC in its meeting held on 30th July, 2025, directed to submit the revise reply with complete working to be taken from the School Education department and submit to audit for verification.

Audit recommends compliance with DAC directives.

PDP#09, AIR#09

4.11 Irregular expenditure on non-scheduled items without conducting rate analysis

According to Para-128 of CPWA Code "The escalation will not be allowed without preparation of rate analysis and got approved by government. According to Sr#4 of Schedule of Rates (Composite) for finished items of works, 2004, the non-schedule item costing up to Rs1,000 should be sanctioned by the concerned Superintendent Engineer and the items exceeding Rs.1,000 must be got approved and sanctioned by the Chief Engineer.

During the audit of Executive Engineer, College Education Works Division, Hyderabad, for the financial year 2024-25, it was observed that an amount of Rs. 5.046 million was paid on non-scheduled items, but rate analysis and approval from the competent authority was not available on record. The details are as under:

(Rs. in million)

CV NO. & Date	Name Of Work	WO No. & Date	Item	Unit	Qty	Full Rate	Part Rate	Amount
02 dt 12/6/25	Rehabilitation & Providing Missing facilities at Sindhiadabi Board District Jamshoro (SDG # 4) Renovation of Office Block. 6th RA Bill & Ms Kashif Mumtaz GC	30 & 8/5/24	Fabrication of deformed steel	Cwt	51.27	18,500	13,875	0. 711
			P/L Porcelain Tiles Flooring	P.cft	620	650	488	0. 302
			P/L Procelen Tiles Flooring	P.sft	5,559	650	488	2.710
			P/L UPVC Wall Panels	P.sft	6,300	289	210	1.323
Total								**5.046**

Audit is of view that non conducting of rate analysis for market items and approval from competent authority reflected negligence on part of management. Resultantly, chances of excess payments cannot be ruled out.

The matter was reported to the management in September, 2025. However, no reply was received. No DAC was convened by PAO despite various requests dated 13.11.25 & 27.11.25.

Audit recommends inquiry into the matter.

PDP#14, AIR#02

CONCLUSION

The compliance audit of Education Works Department for the financial year 2024-25 revealed major planning and financial discipline issues which impeded the pace of quality development works. The delayed schemes caused cost and time overruns besides in some cases, public resources were also wasted due to abandonment of the schemes despite major expenditure incurred thereon. Initiation of the new schemes without completion of ongoing schemes is a major policy issue which requires attention of top management of the province. Procurement processes were not transparent due to non-adherence to the SPPRA regulations. Operational inefficiencies hindered the quality development works. Engineering estimates were not prepared considering the actual site requirements therefore frequent revisions were being made which benefits the private firms at the cost of public exchequer. Inclusion of extra items and scope reflected that planning mechanism is inefficient and ineffective. Non-maintenance of essential record is major hurdle in transparent transactions of the department.

RECOMMENDATIONS

- Effective project planning and its execution must be ensured to avoid time and cost overrun.
- Ongoing schemes must be prioritized to avoid wastage of resources already incurred thereon.
- Efficient monitoring mechanism should be adopted to ensure quality of development works.
- Public importance works/ functions must be prioritized
- Principal Accounting Officers need to conduct Departmental Accounts Committee meetings on a regular basis and ensure timely compliance of decisions taken therein. The directives of Public Accounts Committee should be implemented emphatically.
- An internal audit wing, directly reporting to the PAO may be established in the departments to strengthen the effectiveness of internal controls.

APPENDICES

A. Audit Objectives

The primary objective of this audit was to assess the Education Works financial sustainability, governance framework, operational efficiency, and compliance with statutory and regulatory requirements during FY 2024–25. Specifically, the audit aimed to:

- Assess compliance with relevant laws, rules, and government policies, including the Sindh Public Procurement Regulatory Authority (SPPRA) Rules, financial regulations, internal governance frameworks, and directives issued by the Government of Sindh.
- Examine the effectiveness of internal controls, accountability mechanisms, and oversight structures in preventing irregularities, misuse of public funds, and operational inefficiencies.
- Review operational processes relating to procurement, storage of abkalani material, stock of material and its handling, disposal, and recoveries to determine whether department achieves value for money and fulfils its strategic role

B. Audit Scope

There is total 55 formations under the administrative controls of Secretary Education Department, having an expenditure of Rs. 28,012.191 million for the financial year 2024-25. Out of which (14) formations having expenditure of Rs. 11,106.280 million were audited during current Audit Year 2025-26.

This audit report also includes audit observations of (14) formations relating to previous financial year 2023-24 having a total expenditure of Rs. 9,653.445 million.

C. Audit Methodology

The audit exercise was carried out in accordance with Department of Auditor General of Pakistan auditing standards as prescribed in Financial Audit Manual. Prior to the field activity, desk review was conducted to attain comprehension of the system, procedures and environment of audit entities. The permanent files of the entities maintained in the Directorate General office were utilized for understanding their business and legal / institutional framework. The evidence was primarily gathered after applying systematic procedures by

means of enquiries from the management, review of monitoring and progress reports and examination of payment vouchers.

Audit tests and analytical procedures were followed to evaluate that the expenditure was completely recorded and receipts were timely deposited into government treasury. The review of payments was made to ensure that these were validated by proper supporting documents and approval of competent authority as per applicable rules and regulations. Budget comparison with actual expenditure was carried out to ensure that the expenditure was made in accordance with the approved budget, including the revisions made therein.

The data pertaining to audit activity, starting from the planning to execution stage was uploaded to the Audit Management Information System (AMIS), wherein the chronological status and findings of audit programs were duly incorporated.

Memorandum for Departmental Accounts Committee (MfDAC) Annex-A

Sr. No.	Caption of Paras	Nature of Observation
1	Excess payment on account of difference of cost of material-Rs. 12.673 million	Others
2	Un-justified award of works after elections - Rs. 8.803 million	Procurement
3	Non-handing over of school buildings despite completion – Rs. 77.659 million	Others
4	Unjustified additional charge to the officer	Others
5	Unjustified delay in start of work - Rs. 60.604 million	Others
6	Irregular payment of liabilities-Rs.90.889 million	Others
7	Unjustified execution of work within short duration Rs. 3.459 million	Others
8	Wasteful expenditure on consultancy-Rs.15.961 million	Others
9	Loss due to less non-deduction of SST– Rs. 26.258 million	Recovery
10	Loss due to less recovery of income tax - Rs. 5.788 million	Recovery
11	Irregular payment of POL and allotment of vehicles – Rs. 3.178 million	Others
12	Inordinate delay in execution of development schemes Rs.870.071 million	Others
13	Non-production of record-Rs.263.408 million	Others
14	In-sufficient balance of Security and call deposit-Rs.59.926 million	Others
15	Duplicate execution of work-Rs.49.054 million	Others
	College Education Works Divisions	
16	Unauthorized expenditure over and above 5% of the Technical Sanction – Rs. 5.971 million	Others
17	Loss due to non-recovery of stamp duty- Rs. 1.444 million	Recovery
18	Unauthorized excess payment on account of Steel – Rs. 2.912 million	Others
19	Non-preparation of PC-IV of completed schemes-Rs.194.292 million	Others

ANNEXES

Annexure – 01

Inordinate delay in execution of public importance schemes.

Office @ Sr.# 01

Name of work	PC-I Cost	Year of Commencement	Expenditure up to date	Financially	Physical Progress
Establishment of Cadet College @Karampur	1,683.559	2013	1,419.219	84.30%	WIP
Establishment of Boys/Girls Degree Colleges in Sindh (23 units)	242.426	2011	153.837	63.46%	WIP
Total	**1925.985**		**1573.056**		

Office @ Sr.# 02

(Rs. in million)

Name of Work	PC-1 Cost	Year of commencement	Up to Date Exp:	%	Physical Progress
ADP # 751 Establishment of Boys/ Girls Degree Colleges in Sindh (23-units) (Revised on 08.12.2017) SDG#4	300.624	2017	229.624	76%	WIP
ADP # 752 Establishment of Boys/ Girls Degree Colleges in Sindh (23-units) 2010-11 program (Revised on 08.12.2017) SDG#4	395.546	2017	263.533	67%	WIP
Establishment of community college at sehwan district Jamshoro (2016-17 program)	138.62	2016-17	38.5	28%	WIP
Total			**531.657**		

Annexure-02

Loss due to non-recovery of stamp duty.

Office @ Sr.No.01

(Rs. in million)

No. of Schemes	Name of Schemes	Cost of Schemes	Stamp duty 0.35%
52	30 packages of minor buildings, compound wall, laboratory block etc. of polling stations for general election 2023-24 and 22 other schemes	61.60	0.215

Office @ Sr.No.02

(Rs. in million)

Name of Scheme	W/O & date	Name of Contractor	WO Amount	Stamp Duty
ADP 311 (2022-23) upgradation of primary to elementary schools with allied facilities (08 units) district Dadu @ GBPS Mazhar Panhwar Taluka & District Dadu	463 dt 3/8/23	M/s Amanullah bhand	15.052	0.0526
ADP 230 (2022-23) up gradation of primary to elementary school's district Dadu @ GBPS jam khan Bhurt taluka Mehar dist Dadu	103 dt 6/2/23	M/s Aftab Ahmed Vighio	14.621	0.0512
ADP 311 (2022-23) upgradation of primary to elementary schools with allied facilities (08 units) district dadu @ GBPS Wali Muhammad Gorrar taluka Mehar district Dadu	431 dt 27/7/23	M/s Ali Akbar Janwary	15.474	0.0541
ADP 311 (2022-23) up gradation of primary to elementary schools with allied facilities (08 units) district dadu @ GBPS Noorja taluka dadu district dadu	417 dt 27/7/23	M/s Faysal Memon	15.196	0.0532
ADP No. 439 (2022-23) Up gradation of middle school to high school (04 units) district dadu @ GBMS Abdul rehman Mallah @ khero Abro UC Juberji Tal &Dist Dadu	470 dt 3/8/23	M/s Rustam Solangi	33.744	0.118
ADP 311 (2022-23) upgradation of primary to elementary schools with allied facilities (08 units) district dadu @ GBPS Pejaho taluka KN Shah dadu	451 dt 28/7/23	M/s Khuharo Construction & Co	15.425	0.0539
ADP- 644 Repair / Rehabilitation & reconstruction of Schools GGMS Purano Dero, GGHS Pat, GGMS Mounder, GBPS Qaimani Panhwar, GBMS Allah Dino Panhwar GBPS Sher Muhammad Dawach, GGPS Piaro Goth GGPS Dari KhairPechuha GGPS Nariwal Lund, GGPS Sodho Machi Muhammad GBPS jakh Pari,GBPS Essa Babar, Community Center/ Library & Phulji Station District Dadu @GGMS Pechoha	413 dt 24/7/23	M/s Adnan Masood Abbassi	4.888	0.0171
ADP 606 (2023-24) Repair / Rehabilitation of existing high / higher / secondary schools (Rain / damage flood 2022) distr dadu @ GBHS Piyaro goth taluka dadu	588 dt 27/12/24	M/s Ali Nawaz Panhwar	15.242	0.0533

ADP 439 (2022-23) upgradation of middle schools in high school (04 unts) GBMS Kasbo UC Tor Taluka johi	432 dt 27/7/23	M/s Engnr. Mumtaz Ali Leghari	33.847	0.118
ADP 230 (2022-23) upgradation of primary to elementary schools district dadu @ GGPS Kakar taluka KN Shah dist: dadu	101 dt 6/2/23	M/s Ali Nawaz Panhwar	14.638	0.0512
Total			**178.130**	**0.623**

Office @ Sr.No.03

Name of Contractor	Name of work	W.O/dt	Award Amount	Stamp duty payable @ 0.35%
M/S Abdul Wahid Soomro	Upgradation of high school level @ GBHS Shaheed Mumtaz Bajeer	427/23.5.23	88.209	0.309

Office @ Sr.No.04

S#	WO dt	Name of Work	Contractor	Awarded Cost	Revised Cost	Difference	Short Stamp duty
1	151 14.2.22	Upgrad: of GGLSS Bhittai colony Korangi	M/S Farha Electric service	18.039	42.982	24.943	0.087
2	194 28.2.22	Reh: of GBPS F-2 Sabir Colony Malir Town	M/S S.Shakeel Ahmed	9.506	24.539	15.033	0.053
			Total	**27.545**	**67.521**	**39.976**	**0.140**

Office @ Sr.No.05

S#	WO dt	Name of Work	Contractor	Cost	Stamp
1	5548 9.7.24	Const: of hostel block at GHSS NJV Karachi at korangi creek shifted to MS-Advani School Saddar Block A Ground floor to 3rd floor	M/S Pearl Eng: & Trading Co.	93.319	0.327

Office @ Sr.No.06

Nature of Work	Name of School	Name of Contactor	Tender Cost	Total work	Enhanced work	Stamp Duty
M&R Works	GBPS 15-B Buffer zone N. Nazimabad (Main Building)	Al-Hassan	3,827,231	3,827,231	3,827,231	13,395
	GBPS 15-B Buffer zone, N. Nazimabad (Lavatory Block and Compound Wall)	Al-Hassan	3,842,698	3,842,698	3,842,698	13,449

	GGHS Mujeeb-Un-Nisa New Karachi (Building-01, Block-B)	Innovative Enterprises	4,183,001	4,183,001	4,183,001	14,641
	GGHS Mujeeb-Un-Nisa New Karachi (Building-02 & 05)	Ali Akbar & Shahnawaz Enterprises	4,448,951	4,448,951	4,448,951	15,571
	GGHS Mujeeb-Un-Nisa New Karachi (Building-06)	Ok Construction	3,280,667	3,280,667	3,280,667	11,482
	GGPS No.02 Liaqatabad (Main Building)	Shah & Brothers Enterprises	4,885,996	4,885,996	4,885,996	17,101
	GGPS No.02 Liaqatabad (Lavatory Block and External Development)	Al-Reyaz Enterprises	5,022,493	5,022,493	5,022,493	17,579
	GGPS No.02 Liaqatabad (Roof Treatment)	Akhlaq Associates	2,375,887	2,375,887	2,375,887	8,316
ADP	ADP No. 626/2024-25 Repair/Rehabilitation/ Reconstruction of field offices @ Office of Director, Directorate School Education, Karimabab	M/s Ahmed &	33,583,000	60,912,479	27,329,479	95,653
	ADP No. 199/2024-25 Up-gradation of Primary School to Elementary Schools (05 Units) @ GBPS Royal Academy English Medium Block-08, F.B Area Karachi	M/s Farah Electric	10,278,000	20,540,818	10,262,818	35,919
TOTAL					**69.459**	**0.243**

Office @ Sr.No.07

SR#	Name of Works	Name of Contractors	Award Amount	Original Estimate Amount	Revised Estimate Amount	Work Done/ Payment Made	TS Amount over the WO	PG	Stamp duty
1	Rehabilitation of High	M/s Top Enterprises	8.547	9.691	19.983	19.701	10.291	0.514	0.039

	Enrolment Dangerous Primary School with additional Class Rooms and Provision of Missing Facilities (03 Units) @ GBPS Sindhi Mochi Para Gulshan-e-iqbal Town Karachi	WO#546 dt 26.05.21							
2	Establishment Of Elementary School shaheed Mohterma Benazir Bhutto At Haji Raza Goth Dalozai Niazi Colony Uc 30 Safoora Scheme 33 Ward N.02 Gulshan-E-Iqbal Town Karachi (ADP No.389 2021-22).	M/s Ahmed & Co WO#760 dt 02.06.22	26.093	26.135	47.504	44.697	21.369	1.068	0.065
		Total	**34.641**	**35.826**	**67.487**	**64.398**	**31.661**	**1.583**	**0.104**

Office @ Sr.No.08

Description	Work order	Revised Work order	Excess	Stamp Duty@0.35%
06 packages	187.259	231.145	45.688	0.160
2 consultancy services	325.625	913.367	475.895	1.666
Total	**512.884**	**1144.512**	**521.583**	**1.826**

Annexure-03

Unjustified incorporation of premium in the revised estimate.

Office@ Sr.#01

(Rs. in million)

W.O No. & Date	Name of work & contractor	Amount
1946 Dated 09-05-2023	ADP No.182 Construction of building for shelter less primary school (02 Units) District Tando Muhammad Khan @ GBPS Banhoon Chandio UC Bulari Shah Karim, Taluka Bulari Shah Karim **(M/s. Ayan & Co.)**	
	Cost of schedule items	8.860
	Admissible premium @ 10%	0.886

	Premium allowed @ 24.20%	2.144
	Excess premium	**1.258**
	Revised T.S amount with excess premium	19.989
	Revised T.S without excess premium	18.730
	Expenditure incurred	19.982
	Excess expenditure beyond revised T.S.	1.251
	Excess %	6.68%

Office@ Sr.#02

S. No.	Name of schemes	Details	Estimated cost as per NIT	Premium added in the Estimate	Premium paid in the bid	Unjustified added in estimate
1	GGLSS Mori Mangar	NIT#840, 9/5/2024 Prov. ADP#348 2023-24	7.676	0.401 million 10%	0.566 million 14.10%	0.401
2	GBPS Bachal Shoro (New)		5.363	0.191 milllion 10%	0.341 million 14%	0.191
3	GGPS Tando Fazal	ADP#379	11.706	0.404 million 10%	0.653 million 16.15%	0.404
4	GBPS Moolan		9.183	0.349 million 10%	0.785 million 22.50%	0.349
5	GBPS Ali Muhammad Khaskhely		5.643	0.238 million 10%	0.421 million 17.70%	0.238
6	GGHS Madarsat ul Banat	ADP#605	9.885	0.389 million 10%	0.488 million 12.55%	0.389
7	Govt. Elementary College of Education (Women)	ADP#683	18.520	0.385 million 10%	0.944 million 10.55%	0.385
8	GPS Shahmir Lund	NIT#469, 22/11/2024 District ADP#3 Schemes 2023-24	2.993	0.155 million (5.74%) of cost of schedule items Part-A	0.137 million (5.74%)	0.155
9	GPS Fojo Lashari		2.996	0.130 million 4.25%	0.104 million 4.25%	0.130
Total						**2.642**

Annexure-04

Non-obtaining of Performance Security

(Rs. in million)

SR #	PKG #	Contractor	Taluka	Semis Code	School Name	Wo Cost	8% Performance Security
1	PKG-01	M/s Insaf & Brothers	Hyderabad	403010112	GGPS Aliabad	3.819	0.305
2			Hyderabad	403020159	GBPS Tando Meer Mohammad	3.555	0.284
3			Hyderabad	403020216	GBHS Muslim	19.084	1.527
4	PKG-03	M/s Canny Engineers	Hyderabad	403020205	GBHS No.1 Society Nevel Rai	45.718	3.657
5	PKG.04b	M/s Gmq Construction Co	Hyderabad	403003010	GGHS Zealpak	7.600	0.608
6			Hyderabad	403030197	GBHS Zealpak	26.035	2.083
7			Hyderabad	403030209	GBPS Tawakl Ali Mijrat	9.551	0.764
8	PKG-06	M/s Pakistan Electric	Latifabad	403030202	GGHS, Latifabad # 10	8.927	0.714
9			Latifabad	403030208	GGHS, APWA Latifabad # 8	13.456	1.076
10	PKG-10	M/s Jiya Enterprises	Qasimabad	403040038	GGPS. Samina Bhatti Old Wahdat Colony	7.239	0.579
11			Qasimabad	403040070	GBHS Qasimabad	9.638	0.771
12			Qasimabad	403040054	GGPS Sehrish Nagar	7.773	0.622
13	PKG.11b	M/s Mumtaz And Co.	QASIMABAD	403040074	GGHS MEHRAN	30.506	2.440
14	PKG-13	M/s Indus Valley Construction	Hyderabad	403010543	GBHS.Chukhi	14.032	1.123
15			Hyderabad	403010288	GBPS.Allah Rakhio Machi	8.538	0.683
16			Hyderabad	403010405	GBPS.Workshop	4.064	0.325
17	PKG-15	M/s Al-Fateh Construction Co	Hyderabad	403010542	GBHS.Hussain Khan Thoro	6.891	0.551
18			Hyderabad	403010364	GBPS.Nagar Wasan	4.055	0.324
19			Hyderabad	403010074	GBPS.Talpur Mohalla	3.810	0.305
TOTAL						**234.291**	**18.743**

Annexure - 05

Non-imposition of liquidated damages for delayed works.

Office @ Sr.No.01

(Rs. in million)

Name of work	Contractor	Contract Amount	Cv# & dt/RA	Stipulated Date of Compl:	Actual date of compl	Upto date payment	LD @10%
Establishment of Cadet College @Karampur Taluka Tangwani District Kashmore-Kandhkot (Construction of Auditorium Hall)	M/s M.Ramzan & Co. WO#776 dt 08.02.21	185.699	02 12.02.24, 10th RA	11.08.22	Work in progress	76.163	18.569
Establishment of Cadet College @Karampur Taluka Tangwani District Kashmore-Kandhkot (Construction of Gymnasium)			2 12.02.24, 8th RA			49.442	
Total						**125.606**	**18.569**

Office @ Sr.No.02

(Rs. in million)

CV NO. & Date	Name Of Work	Act: Dt of start	St: Date of compl:	Act: Date of compl:	Up to Date Exp	10% LD
09 dt 6/9/24	Rehabilitation & Provision of missing facilities in existing colleges in District district Matiari @ govt sarwari Islamia boys degree college Hala Taluka Hala.(RA 10th bill M/s Allah Jurio Construction) WO#535-A dt 21.04.22	22/4/22	21/6/23	WIP	80.64	8.064
30691110	Establishment of cadet college kakar, Taluka KN shah District Dadu 2010-	18/2/21	17/2/22	WIP	16.842	1.684

	11 programme (construction of compound wall) WO#566 dt 08.02.21					
Total					**97.482**	**9.748**

Annexure – 06

Less deduction of Security deposit.

(Rs. in million)

CV NO. & Date	Name Of Work	WO No. & Date	Gross Amount	5% SD	Deducted 3%	Less SD
09 dt 12/6/25	Establishment of gov boys degree college usman ji huri Taluka jhando mari District tando Allahyar (3rd RA & Ms ZEM Enterprises)	24 dt 22/3/24	10.737	0.536	0.322	0.215
20 dt 17/6/25	Construction of Community College at sehwan District jamshoro construction of compound wall with main building (RA 4th & Ms Naseebullah & Sons)	43 dt 8/5/24	9.000	0.450	0.270	0,180
21 dt 17/6/25	Rehabilitation & provision of missing facilities in existing colleges in District matiari @ Govt sarwari islamia boys degree college hala Taluka hala (Remaining Work) (RA 2nd & Ms Allah jurio Construction)	129 dt 8/7/24	7.079	0.353	0.212	0.142
24 dt 18/6/25	Establishment of gov boys degree college Rajo Khanani District Badin Compound wall (1st RA & Ms Zahid Hussain Kurar)	31 dt 8/5/24	7.593	0.379	0.227	0.152
88 dt 19-6-25	Rehabilitation & Provision of missing facilities in existing colleges in District sujawal @ Govt. Girls Degree college Sujawal. RA 4th & M/s New M.A Enterprises	236 dt 15-5-23	8.511	0.425	0.255	0.170
05 dt 4/9/24	Rehabilitation & Provision of missing facilities in existing District Jamshoro Govt Boys degree college kotri (1st RA bill & Ms New SS Associates)	42 dt 8/5/24	20.266	1.013	0.608	0.405
09 dt 6/9/24	Rehabilitation & Provision of missing facilities in existing colleges in District matiari @ govt sarwari islamia boys degree college hala Taluka hala. (RA 10th bill M/s Allah Jurio Construction)	535-A dt 21-4-22	10.250	0.512	0.307	0.205

07 dt 17/2/25	Rehabilitation & Provision of missing facilities in existing colleges in District matiari @ govt sarwari islamia boys degree college hala Taluka hala. (RA 11th bill M/s Allah Jurio Construction)	535-A dt 21-4-22	12.839	0.641	385,176	0.257
05 dt 17/2/25	Providing missing facilities at Xen (W&S) college education dept. Qasimabad Hyderabad (RA 4th & M/s New SS Associates)	134 dt 8/7/24	5.000	0.250	0.150	0.100
06 dt 17/2/25	Addition of girls section / block in existing Govt college tando bago district badin (Compound wall) (RA bill 3rd & M/s Buildup Construction)	143 dt 8/7/24	5.000	0.250	0.150	0.100
11 dt 6/9/24	Addition of girl's section / block in existing Govt college tando bago district badin (Compound wall) (RA bill 3rd & M/s Buildup Construction)	143 dt 8/7/24	4.529	0.226	0.135	0.910
Total			**100.808**			**2.016**

Annexure-07

Undue benefit to contractors due to irregular payment of secured advance.

(Rs. in million)

S. No.	Offices	PDP/ AIR#	Irregularities	Amount
1	Education Works Division, Matiari	3/3	• A new advance was made without recovering the previous one. • The advance was paid at 91% of the market rate instead of the allowed 75%. • Indenture bond not obtained.	2.340
2	Education Works Division, Ghotki	10/1	• Indenture bond and certificate of material brought at site were not available on record. • The running bill showed a deduction for paver blocks, indicating that the secured advance was made without actual execution. • Documentary evidence for utilization of material within 3 months was not furnished.	1.424
3	Education Works Division, Ghotki	11/2	• The work began on 11-06-2024, over a year after the award, whereas it was required to start within 14 days. • Secured advance was paid for steel and cement, but cement is a perishable item and not eligible for advance. • Secured advance of items was paid in full whereas it was allowed @ 75% of the cost of	4.935

			materials besides without execution of preliminary work at site	
4	Education Works Division, Kashmore Kandhkot	40/2	• Advances were given without mentioning the acknowledgement of the receiving of material at site. • Indenture bond was not obtained. • Amount has not adjusted in subsequent R.A bills	2.525
5	Education Works Division, Jacobabad	50/4	• Secured advances were paid to contractors without indenture bond on account of cement which is perishable item. The same was not recovered/adjusted within 03 months in subsequent RAs.	14.642
6	Education Works Division, Jacobabad	51/6	• Secured advances were paid to contractors on account of cement which is perishable item. The same was not recovered/adjusted within 03 months.	2.247
7	Education Works Division, Dadu	64/5	• Secured advances were allowed to the contractor without indenture bond. Advance was not utilized within three months.	5.591
8	Education Works Division, Malir Karachi	106/3	• non-adjustment/recovery of secured advance despite lapse of 90 days. • AEN certificate regarding quality and quantity of material was also not available with the record.	45.085
9	Education Works Division, Malir Karachi	107/4	• Secured advance against items of steel & tiles was allowed more than the quantities of technical sanction. • Steel and tiles were already executed but secured advance was allowed on same items. • Advance was still outstanding	2.366
10	Education Works Division, Korangi Karachi	117/4	• Secured advances were allowed on cement bags (perishable items) • Secured advances were paid to contractors on account of various items i.e. tiles, paver, steel, grills.	23.904
11	Education Works Division, South Karachi	124/2	• Secured advances were allowed on cement bags (perishable items) • Secured advances were paid to contractors on account of various items i.e. tiles, paver, steel, grills.	52.497
12	Education Works Division, South Karachi	128/8	• RA bills show no works were executed as evident from column “since previous.	6.162

13	Education Works-II Central Division, Karachi	140/11	• Secured advance was allowed on 8th RA Bill against steel • 2nd secured advance was again allowed in 9th RA Bill without recovery of outstanding amount of 1st secured advance.	8.414
14	Education Works West, Division Karachi	149/10	• AEN certificate regarding quality and quantity of material was also not available with the record. • Indenture bond was not obtained.	25.488
15	Education Works West, Division Karachi	151/12	• Secured advance was allowed on 1st RA Bill against steel. • 2nd secured advance was again allowed in 2nd RA Bill without recovery of previous secured advance.	20.184
16	Education Works Division, Hyderabad	169/14	• Lum sum payment of Secured Advance	4.582
17	Education Works Division, Larkana	175/3	• AEN certificate regarding quality and quantity of material was also not available with the record. • Indenture bond was not obtained. • Secured advances were allowed in the month of June only to consume the budget.	23.726
18	Education Works Division, Khairpur	181/1	• Advances allowed for perishable item cement bags • Allowed second advance without recovery of a previous advance • Advances allowed without obtaining indenture bonds.	25.384
19	Education Works-III East Division, Karachi	188/1	• Lum sum payment of Secured Advance	15.268
20	Education Works-III East Division, Karachi	194/8	• Non-adjustment of secured advance	11.404
21	Education Works Division, Mirpurkhas	197/1	• The advance, based on 18 tons of steel, was not recovered despite the utilization of up to 264 tons of steel. • Indenture Bond was not obtained from the contractor prior to the advance disbursement.	4.590

22	Education Works Division, SERP-II	238/18	• AEN certificate regarding quality and quantity of material was also not available with the record. • Indenture bond was not obtained. • Invoices of material purchased	25.650
Total				**328.408**

Annexure-08

Irregular execution of work beyond 15% of contract amount.

Office @ Sr.No.01

Scheme	Contractor	R.A & Date	Work Order	Work Order Date	Work Done	Excess to work order	Excess %
Construction of Govt. Boys High School @ Makhdoom Gulam Hyder Taluka Hala Dist. Matiari	New Bukhari Builders & Developers	12 final, 21/06/2024	47,449,596	22/04/2022	69,221,511	21,771,915	46%

Office @ Sr.No.02

Name of Contractor	Name of work	W.O/dt	Award Amount	Update Exp	Exp: beyond 15%	%
M/S Al Noor 28/11.6.24 3rd RA	Minor repair, of main building C/wall Lav. Block W/S & S/F Ram polling station for general election 24, GBPS Jhanwar, GBPS Sanko, GPBS Abdul Haque Arain,, Pack-17	852/23.1.24	1.692	2.923	1.231	73
M/S Ghulam Akbar 17/10.6.24	Minor repair, of main building C/wall Lav. Block W/S & S/F Ram polling station for general election 24, @ GBPS Qurban Colony	838/23.1.24	0.855	1.767	0.912	107
M/S S.A Munam Enter 20/21.3.24 3rd & final RA	Reh/Renovation provision missing facilities General election 2024 @ GBPS Old Sarhad	786/8.1.24	1.231	2.951	1.720	140

	Ghotki					
Total			**3.778**	**7.641**	**3.863**	

Office @ Sr.No.03

S/NO	Name Of Schme / Location	Taluka	Estimate cost	Expenditure	Excess	per%
	Rehabilitation/ Expansion/ Improvement of High Priority 4560 Schools (Primary/Elementary Schools) (182 Units) (2017-18 Program).					
	Package No.2					
1	GBPS - J'Abad (MAIN) (Rehab, Lav: Block, W/Tank)	J'abad	19.205	22.442	3.237	16.856
	Package No.3					
2	GBPS - SPECIAL FORCE (Rehab, C/Wall, Lav: Block, W/Tank)	J'abad	12.639	16.443	3.804	30.098
	Package No.4					
3	GBPS - (GHARIB ABAD) @ USTAD GHULAM NABI SARKI (Rehb, C/Wall, Lav: Block, W/Tank)	J'abad	5.229	8.444	3.215	61.473
	Package No.5					
4	GBPS - RAMZAN PUR (Rehab, C/Wall, Lav: Block, W/Tank)	J'abad	6.144	8.612	2.468	40.171
	Package No.6					
5	GBPS- Haji Akhtar Hussain Khoso (Rehb, 4 Add: C/R, C/Wall, Lav: Block, W/Tank)	J'abad	6.333	8.007	1.674	26.438
	Package No.7					
6	GBPS - SOOFI PAHALWAN FAQIR (Rehb, 2 Add: C/R, C/Wall, Lav: Block, W/Tank)	J'abad	4.445	7.152	2.707	60.889

7	GBPS Akil Pur (Rehb, C/Wall, Lav: Block, W/Tank)	J'abad	3.327	5.021	1.694	50.914
	Package No.8					
8	GBPS - HAMDARD (Rehb, Lav: Block, Water Tank)	J'abad	4.062	9.903	5.841	143.823
	Package No.9					
9	GBPS-Jamal Abad (Rehab, 3 Add: C/R, C/Wall, Lav: Block, W/Tank)	J'abad	5.812	8.805	2.993	51.495
	Package No.10					
10	GBPS - DODA PUR (Rehab, Lav: Block, C.Wall, Water Tank)	G'Khairo	10.513	13.150	2.637	25.087
	Package No.11					
11	GBPS - BUKHARI GARHI KHAIRO (Rehb, Lav: Block, Water Tank)	G'Khairo	9.519	11.503	1.984	20.841
	Package No.13					
12	GGPS - GULAB MARI (Rehb, 1-addl C.R, C/Wall, Lav: Block, Water Tank)	G'Khairo	4.629	7.632	3.003	64.878
	Package No.14					
13	GBPS - THUL (MAIN) (Rehab, 8 Add: C/R, C/Wall, Lav: Block, W/Tank)	Thul	24.549	31.497	6.948	28.304
	Package No.15					
14	GBPS - LAL BHATTI (Rehb, 1 Add: C/R, C/Wall, Lav: Block, Water Tank)	Thul	5.597	7.812	2.216	39.594
15	GBPS - ABDUL QADIR SHAH (Rehb, C/Wall, Lav: Block, Water Tank)	Thul	5.324	8.189	2.866	53.825
	GBPS - BAHADUR PUR	Thul	14.912	17.290	2.378	15.946

	(Rehb, 6 Add: C/R, C/Wall, Water Tank)					
	Package No.17					
16	GGPS - RANJHA PUR (Rehab, 4 Add: C/R, Water Tank)	Thul	5.962	8.280	2.318	38.887
	Package No.23					
17	GBPS-Uddi @ Anees u Rahman Srki (Rehb, 2 Add: C/R, C/Wall, Lav: Block)	Thul	5.303	10.662	5.359	101.054
		Total	**153.50**	**210.85**	**57.34**	**37.36**

Office @ Sr.No.04

Name of Work	**AIR Para #**	**PC-1 Cost**	**Up to date exp:**	**Excess**	**%**
ADP 168 Up-gradation of Primary Schools to Middle Schools in Sindh 460=units 2007-08	2/P				
1- GBPS Mounder		2.656	3.666	1.01	38
2- GBPS Ahmed Khan Dawach		2.656	5.083	2.427	91
5- GGPS Rukun		2.656	3.609	0.953	36
7- GBPS Police head Quarter dadu		2.656	3.614	0.958	36
8- GBPS PiaroArain		2.656	3.857	1.201	45
9- Allah Abad		2.656	3.865	1.209	46
ADP 169 Roomed Shelter less Pry. Schools in Sindh (450 units) 2007-08 program		30.87	37.039	6.169	20
Sub-Total		**46.806**	**60.733**	**13.927**	
Name of Work	**AIR Para #**	**T.S Amount**	**Revised**	**Excess**	**%**
Establishment of Cadet College Kakar @ Const: of Compound wall Taluka KN Shah dist: Dadu	9	**7.735**	**16.441**	**8.706**	112.5
Grand Total		**54.541**	**77.174**	**22.633**	

Office @ Sr.No.05

Name Of Work	**WO No. & Date**	**Name Of Contractor**	**WO Amount**	**Up to date expenditure**	**Excess**	**%**
Missing /Additional facilities & Renovation of Existing High/higher Secondary School (	250 dt 8/6/22	M/s Muneer Ahmed Chandio	8,141,394	9,889,408	1,748,014	21

2021-22 Program) @ GBHS Gathar Taluka Kamber						
Provision of Missing Facilities at the Polling Stations for General Elections-2024 District Kamber-Shadadkot @ GPS Firozabad, GBPS Sobho Kariro, GMS Bakhtiar Brohi Shadadkot, GBPS Qaiser Brohi, GPS Ali Dost Magsi, GPS Meer Ji Nari, Taluka Shadadkot (Package-12)	868 dt 26/1/24	M/s Haji Sono Khan Palah	2,391,529	3,640,489	1,248,960	52
Total			**10,532,923**	**13,529,897**	**2,996,974**	

Office @ Sr.No.06

Sr.#	Name of office	Actual Bid cost	Revised	Excess	%
1	Improvement of Existing Public School at District Central Karachi (Academic Block 1st & 2nd Floor) Work order No#645 Dated:04-02-2022 **M/S Zahid Meher Construction 5th RA BILL DATED:26-02-2025**	13.118	35.621	22.503	172
2	Provision of Missing /Additional facilities @ GBSS Marie Colaco North Nazimabad Karachi **M/S Al-Hassan & Co**	7.845	12.344	4.499	57
	Total	**20.963**	**47.965**	**27.002**	

Office @ Sr.No.07

ADP #	SCHEME	Contractor	W.O. Date	Original T.S	Revised T.S	Diff:	%age
07	Repair/rehabilitation of existing High Schools @ GBHS unit 07 Taulka Latifabad Hyd (remaining Work)	W.M.H enterprises	No. XEN/(EWD)/AB/TC/77 & 27.12.2024	3.000	13.039	10.039	335%
04	Repair & rehabilitation of existing primary school @ GGPS Haji Palio Khoso	Salahudin Siddique	No. XEN/(EWD)/AB/TC/68 & 27.12.20	2.990	7.548	4.558	152%

			24				
04	Repair & rehabilitation of existing primary school @ GGPS Nazar Muhammad Jataoi	Spark International	No. XEN/(EWD)/AB/TC/75 & 27.12.2024	2.963	10.435	7.472	252%
05	Cons./recons. Of GGHS Pilot @ G.O.R colony (remaining work)	G.M.Q	No. XEN/(EWD)/AB/TC/67 & 27.12.2024	3.000	19.876	16.876	562%
			Total	**11.953**	**50.898**	**38.945**	

Annexure-09

Non-transparent tendering process.

ADP #	SCHEME	Contractor	W.O. Date	Amount	Remark
7	Repair/rehabilitation of existing High Schools @ GBHS unit 07 Taluka Latif Abad Hyd (remaining Work)	W.M.H enterprises	No. XEN/(EWD)/AB/TC/77 & 27.12.2024	2.96	Non-transparent tendering
5	Cons./recons. Of GGHS Pilot @ G.O.R colony (remaining work)	G.M.Q	No. XEN/(EWD)/AB/TC/67 & 27.12.2024	2.938	Non-transparent tendering
1	Additional of class room in existing primary schools	Shani Babar enterprises	No. XEN/(EWD)/AB/TC/77 & 27.12.2024	2.446	Non-transparent tendering
6	Repair/rehabilitation of existing elementary schools @ GBLSS Jamia Millia Amani Shah colony No.11 merged school of GBHS campus Taluka Latif Abad Hyd (remaining work)	Falcon Enterprises	No. XEN/(EWD)/AB/TC/76 & 27.12.2024	2.968	Non-transparent tendering
	Const./re-const. of existing Primary school @ GBPS Allahabad	S.K Construction	No. XEN/(EWD)/AB/TC/76 & 27.12.2024	20.839	Non-transparent tendering
4	Repair & rehabilitation of existing primary school @ GGPS Haji Palio Khoso	Salahuddin Siddiqui	No. XEN/(EWD)/AB/TC/68 & 27.12.2024	2.98	Technical evaluation

348/302	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS Haji Bagh Bhatti	Ali Raza Bughio	NIL	0.113	same CD
590/727	Provision of Drinking water / wash rooms & compound wall in existing primary/elementary/middle/high schools @ @ GBPS Haji Bagh Bhatti	Ali Raza Bughio	NIL	0.113	same CD
348/302	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS Khair Muhammad	Syed Bhatti & Co.	No. XEN/(EWD)/AB/TC/44 & 19.08.2024	3.168	Single bidder
379/333	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS Ali Bux Gopang	D.J Construction	No. XEN/(EWD)/AB/TC/21 & 12.08.2024	5.927	Single bidder
379/333	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS Bhindo Sharif	New Ajab Khan	No. XEN/(EWD)/AB/TC/31 & 16.08.2024	5.012	Single bidder
348/302	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS Mir Nabi Bux Town	D.W. Construction	No. XEN/(EWD)/AB/TC/18 & 08.08.2024	4.214	Single bidder
348/302	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS New Wahdat Colony	Aqeel Hussain	No. XEN/(EWD)/AB/TC/30 & 13.08.2024	2.358	Single bidder
348/302	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS Liaquat Chowtki Ghatti	Yaqeen Ahmed Khanzada	No. XEN/(EWD)/AB/TC/07 & 08.08.2024	1.61	PEC
348/302	Repair/rehabilitation of existing primary/elementary schools (rain flood damaged) @ GBPS New Wahdat Colony	Aqeel Hussain	No. XEN/(EWD)/AB/TC/30 & 13.08.2024	2.358	PEC
605/537	Repair/rehabilitation of existing High/Higher secondary school @ GGHS Phulleli	Shoukat Builders	No. XEN/(EWD)/AB/TC/19 & 08.08.2024	2.935	PEC
	Const. /Rec. of existing school @ GBPS Ali Abad	S.K Construction & Co.	NIL	0.134	Less bid

379/333	Const. / reconst. Of existing primary/elementary/schools (rain /flood damaged-2022) @ GGPS Tando Fazal	Haji Sawan Khan	NIL	0.085	Less bid
727/650	Provision of drinking water wash rooms compound wall in existing E/S-M/S-H/S @ GGHS Noor Muhammad	Syed Shah Faisal	NIL	0.005	Less bid
348/302	Const. / reconst. Of existing primary/elementary schools (rain /flood damaged-2022) @ GGLS Mori Mangar	Laxmi Electric	NIL	0.342	Less bid
379/333	Const. / reconst. Of existing primary/elementary/schools (rain /flood damaged-2022) @ GBPS Adal Noonari	Spark International	NIL	0.026	Less bid
605/537	Repair/rehabilitation of existing High/higher secondary schools Q GBHSS Shaikh Hafiz Mori Mangar	Khizer Enterprise	NIL	0.019	Less bid
379/333	Const./reconst of existing P/E schools (rain/flood damaged) @ GBPS Ali Muhammad Khaskheli	Shahbaz Ahmed & Bros	NIL	0.276	without CD
Total				**63.826**	

Annexure-10

Un-justified payment in a single day on various works.

Office @Sr. No.01

(Rs. in million)

S. No.	Name of Contractor	Name of work	MB recorded by AEN	WO & Date	MB date	Exp. up to date
1	M/s Sajid Ali	Addition of class room in existing primary School in District Ghotki 2012-13 @ GBPS Arab Mahar	Mr. Akash	1374 dt 6/6/24	8/6/24	0.427
2	M/s Sajid Ali	Provision of missing facilities in primary School 2012-13 @ GBPS kamal Lakhan		1373 dt 6/6/24	8/6/24	0.446
3	M/s Ghulam Akbar	Provision of missing facilities in primary School 2012-13 @ GBPs Jumo Arbani		1372 dt 6/6/24	8/6/24	0.284
4	M/s Al Noor	Minor repair, of main building C/wall Lav. Block W/S & S/F Ram polling station for general election 24, GBPS Jhanwar, GBPS Sanko, GPBS Abdul Haque Arain,, Pack-17		852 dt 23/1/24	6/6/24	2.923
5	M/s King stone	Provision of missing /additional high/higher Secondary Schools @ Govt. NDAV High School Ghotki		1699 dt 25/5/22	6/6/24	13.950
6	M/s Al Noor	Minor repair, of main building C/wall Lav. Block W/S & S/F Ram polling station for general election 24, GBPS Khan Muhammad Rajar, GPs Shah Ali Shar, GPS Jeand Khan		850 dt 23/1/24	6/6/24	1.770
7	M/s Abdul Razzak Mazari	Rehabilitation & provision of missing facilities of existing School buildings for general election 2024@ GBPS Retti Taluka Ubauro		788 dt 8/1/24	6/6/24	2.990
8	M/s Habib-ur Rehman	Minor repair, of main building C/wall Lav. Block W/S & S/F Ram polling station for general election 24, GGMS Taj Muhammad Ruk, GBPS balach Bullo GBPs Tolo Bhatio Pack-04		833 dt 23/1/24	6/6/24	1.488
	Total					**24.278**

Office @Sr. No.02

V.No & date	Name of works	Work order No.& date	Name of Contractor	RA	Expenditure	MB Date	AEN
17-33 dated 12.01.24	Various	188 to 197 dated 02.01.24	M/s Mehrab Electric	F&F	4.439	05.01.24	Mr. Shahzad Ahmed Khan

Office @Sr. No.03

(Rs. in million)

Name of scheme	Contractor	W.O No & Date	Cheque No. & Date	RA Bill	Amount Paid
ADP No. 411 Provision of Missing/Additional Facilities & Renovation of Existing High/Higher Secondary Schools (2021-22 Program @ GBHS PERUMAL (Revised-BALANCE WORK) Sanghar (2021-22 Program)	M/s. Sher M Mughal	3168 & 11-11-24	58818967 & 20-11-24	1st RA	4.421

Annexure-11

Unauthorized splitting of work to avoid sanction from higher authorities.

(Rs. in million)

S.No.	Name of schemes	Estimate Cost
1	ADP#933 Govt College Tangwani District Kashmore	-
	Main Building (Block-A)	49.91
	Main Building (Block-B) C wall, pump Room & Guard Room	42.731
2	ADP#936 Govt Girls College District Kashmore	-
	Main Building (Block-A)	49.91
	Main Building (Block-B) C wall, pump Room & Guard Room	42.731
3	ADP#941 Const of Girls section/Block in Existing Govt. Boys College Dokri District Larkana	-
	Main Building (Block-A)	49.91
	Main Building (Block-B) C wall, pump Room & Guard Room	42.731
4	ADP#942 Govt. College Qubo Saeed Khan District Kamber Shahdadkot	-
	Main Building (Block-A)	49.91
	Main Building (Block-B) C wall, pump Room & Guard Room	42.731
5	ADP#943 Govt Girls College Bakrani District Larkano	-
	Main Building (Block-A)	49.91
	Main Building (Block-B) C wall, pump Room & Guard Room	42.731
6	ADP#945 Govt Shahnawaz Bhutto College Larkano	-
	Main Building (Block-A)	49.91

	Main Building (Block-B) C wall, pump Room & Guard Room	42.731
7	ADP#968 Restoration of Rain Damages in existing Degree college District Larkana	-
	Block-A	45
	Block-B	45.288
8	Govt. Arts & Commerce College Larkana	-
	Block-A	30
	Block-B	32.95
Total		**709.084**