AUDIT REPORT
ON
THE ACCOUNTS OF

C&W, PHE, IRRIGATION, LG&CD AND ENERGY DEPARTMENTS

GOVERNMENT OF THE PUNJAB
AUDIT YEAR 2025-26

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AUDITOR-GENERAL OF PAKISTAN

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

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PREFACE

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

The report is based on compliance audit of the accounts of Communication & Works, Public Health Engineering, Irrigation, Local Government & Community Development and Energy Departments of Government of the Punjab for the Financial Year 2024-25. The Directorate General of Audit Works (Provincial), Lahore conducted audit during 2025-26 on test check basis with a view to reporting significant findings to the relevant stakeholders. Relatively less significant issues are listed in Annexure-A, of the Audit Report, which shall be pursued with the Principal Accounting Officers (PAOs) at the DAC level and in all cases where the PAO does 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 findings indicate the need for adherence to the regularity framework besides instituting and strengthening internal controls to avoid the recurrence of similar violations and irregularities.

The observations included in this report have been finalized in light of discussions in the DAC meetings. There are certain audit paras which were also reported in last years' Audit Reports for the Financial Years 2021-22 to 2023-24. Recurrence of such irregularities is matter of concern and needs to be addressed.

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

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20 October 2026 03:11:38 PM

Islamabad
Dated:

(Maqbool Ahmad Gondal)
Auditor-General of Pakistan

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20 October 2026 03:11:38 PM

TABLE OF CONTENTS

ABBREVIATIONS & ACRONYMS iii
EXECUTIVE SUMMARY v
CHAPTER – 1 1
PUBLIC FINANCIAL MANAGEMENT ISSUES 1
1.1 Sectoral Analysis 1
CHAPTER – 2 9
COMMUNICATION AND WORKS DEPARTMENT 9
2.1 Introduction 9
2.2 Classified Summary of Audit Observations 12
2.3 Comments on the status of compliance with PAC directives 13
2.4 AUDIT PARAS 14
2.4.1 Buildings Department 14
Irregularities 14
Irregularities resulting in overpayments 14
Irregularities resulting in non-recoveries 23
Miscellaneous Irregularities 24
2.4.2 Highways Department 26
Irregularities 26
Irregularities resulting in overpayments 26
Irregularities resulting in non-recoveries 49
Irregularities resulting in undue financial benefit to contractors 57
Irregularities resulting in loss to government 61
Miscellaneous irregularities 65
CHAPTER – 3 69
PHE Department 69
3.1 Introduction 69
3.2 Classified Summary of Audit Observations 70
3.3 Comments on the status of compliance with PAC directives 71
3.4 AUDIT PARAS 72
Irregularities 72
Irregularities resulting in overpayments 72
Irregularities resulting in undue financial benefit to contractor 80
CHAPTER – 4 83
IRRIGATION DEPARTMENT 83
4.1 Introduction 83
4.2 Classified Summary of Audit Observations 85
4.3 Comments on the status of compliance with PAC directives 85
4.4 AUDIT PARAS 86
Irregularities 86
Irregularities resulting in overpayments 86
Irregularities resulting in non-recoveries 91
Irregularities resulting in loss to government 92

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

CHAPTER – 5 97
LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT DEPARTMENT 97
5.1 Introduction 97
5.2 Classified Summary of Audit Observations 99
5.3 Comments on the status of compliance with PAC directives ..99
5.4 AUDIT PARAS 101
Irregularities 101
Irregularities resulting in overpayments 101
Irregularities resulting in loss to government 108
CHAPTER – 6 111
ENERGY DEPARTMENT 111
6.1 Introduction 111
6.2 Classified Summary of Audit Observations 113
6.3 Comments on the status of compliance with PAC directives 113
6.4 AUDIT PARAS 114
Irregularities 114
Irregularities resulting in non-recoveries.....114
Irregularities resulting in undue financial benefit.....115
Annexure-A:Memorandum for Departmental Accounts Committee (MFDAC) Paras 119
Annexure-A/1: C&W Department.....119
Annexure-A/2: PHE Department.....133
Annexure-A/3: Irrigation Department 136
Annexure-A/4: LG&CD Department 138
Annexure-A/5: Energy Department.....140
Annexure I to XXVIII 141

Asst. Gull
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20 October 2026 03:11:38 PM

ABBREVIATIONS & ACRONYMS

ABC	Asphaltic Base Course
ADP	Annual Development Programme
AHU	Air Handling Unit
AWC	Asphaltic Wearing Course
BD	Buildings Division
B&R	Buildings & Roads
BoQ	Bill of Quantities
CE	Chief Engineer
Cft	Cubic Feet
C&W	Communication and Works
DAO	Divisional Accounts Officer
DAGP	Department of the Auditor-General of Pakistan
DC	Deputy Commissioner
DFR	Departmental Financial Rules
DG Khan	Dera Ghazi Khan
DGAW-P	Directorate General of Audit Works (Provincial)
DNIT	Draft Notice Inviting Tender
DP	Draft Para
FCU	Fuse Connection Unit
FD	Finance Department
FIR	First Information Report
FY	Financial Year
GOR	Government Officers Residences
GRC	Grievance Redressal Committee
HD	Highways Division
HDPE	High Density Polyethylene
HUD& PHED	Housing, Urban Development and Public Health Engineering Department
HVAC	Heating Ventilation and Air Conditioning
IBS	Interest Bearing Security
IPC	Interim Payment Certificate
IT	Information Technology
JMF	Job Mix Formula
Kg	Kilogram
Km	Kilometer
LED	Light Emitting Diode
LG&CD	Local Government and Community Development
M&R	Maintenance and Repair
MB	Measurement Book
MFDAC	Memorandum for Departmental Accounts Committee
MRS	Market Rates System
MS	Mild Steel

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20 OCT 2026 03:11:38 PM

PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PCC	Plain Cement Concrete
PC-I	Planning Commission-I
P&D	Planning & Development
PDWP	Provincial Development Working Party
PEECA	Punjab Energy Efficiency Conservation Authority
P/F	Providing and Fixing
PHED	Public Health Engineering Department
PICIIP	Punjab Intermediate Cities Improvement Investment Project
P/L	Providing and Laying
PPRA	Punjab Procurement Regulatory Authority
PSI	Pounds per Square Inch
PV	Photovoltaic
RCC	Reinforced Cement Concrete
RCD	Road Construction Division
RD	Reduce Distance
Rft	Running Feet
RR&MTI	Road Research and Material Testing Institute
SAP	Systems, Applications and Products in Data Processing
SDAC	Special Departmental Accounts Committee
SDO	Sub-Divisional Officer
SE	Superintending Engineer
Sft	Square Feet
SMD	Surface Mount Device
TPM	Third Party Monitoring
TSE	Technically Sanctioned Estimate
Vol	Volume
XEN	Executive Engineer
%cft	Per Hundred Cubic Foot

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20 October 2026 03:11:38 PM

EXECUTIVE SUMMARY

The Directorate General of Audit Works (Provincial), Lahore, audited the accounts of Government of the Punjab's Communication & Works (C&W), Public Health Engineering (PHE), Irrigation, Local Government & Community Development (LG&CD) and Energy Departments. The audit was conducted under the mandate of the Auditor-General of Pakistan and in accordance with the International Standards of Supreme Audit Institutions (ISSAIs).

During the Audit Year 2025-26, the office utilized a budget of Rs 385.876 million and deployed a workforce of 187 officers and staff, contributing a total of 46,002 man-days.

Computer-Assisted Audit Techniques (CAAT) were employed to identify high-risk entities and transactions with significant financial implications, thereby optimizing the use of limited audit resources. Following this, fieldwork was conducted with a focus on the prioritized auditable issues identified during the desk audit phase.

Upon completion of the fieldwork, the audit findings were reviewed and Special Departmental Accounts Committee (SDAC) meetings were held to discuss the issues identified and finalize the audit outcomes. This combined desk and field audit approach ensured a thorough review of high-risk entities and transactions, while promoting transparency and accountability through effective communication with the audited entities.

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20 October 2025 05:14:38 PM

The report comprises six (06) chapters, presenting the outcomes of compliance with authority audits conducted predominantly during the Audit Year 2025-26. The audit findings presented in the report highlight several critical issues that require immediate attention. These include a persistent disregard for the improper utilization of funds, application of higher rates, non-implementation of contractual obligations, incorrect calculations, and mismanagement of revenues and receipts.

The report strongly emphasizes the imperative of reinforcing internal controls within audited entities. It stresses the urgency of implementing measures that ensure effective accountability,

highlighting the significance of rectifying the identified shortcomings to uphold fiscal prudency and maintain organizational integrity. It is essential for audited departments to address these concerns in order to promote good governance, financial prudence, and transparent operational practices.

a. Scope of Audit

This office is mandated to conduct audit of 911 formations working under ten (10) PAOs. Total expenditure and receipts of these formations were Rs 907.891 billion[1] and Rs 18.002 billion[2] respectively, for the Financial Year (FY) 2024-25.

Audit coverage relating to expenditure for the current audit year, under the compliance audit category comprises one hundred and one (101) formations of five (05) PAOs having a total expenditure of Rs 594.605 billion for the FY 2024-25. In terms of percentage, the audit coverage for expenditure is 65.49% of auditable expenditure.

Audit coverage relating to receipt is of Rs 2.032 billion for the FY 2024-25. In terms of percentage, the audit coverage for receipts is 11.28% of the total receipt.

This audit report also includes audit observations resulting from the audit of expenditure Rs 129.913 billion and receipts of Rs 0.491 billion for the FY 2023-24 pertaining to forty nine (49) formations of five (05) PAOs.

In addition to this compliance audit report, the Directorate General of Audit Works (Provincial), (DGAW-P) Lahore conducted fifteen (15) Financial Attest Audits, one (01) Performance Audit, and one (01) Special Study. Reports of these audits are being published separately.

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21 October 2025 03:11:38 PM

[1]SAP and Departmental Statements of Expenditure (FY 2024-25)
[2] Estimates of Receipt Book (FY 2024-25)

b. Recoveries at the Instance of Audit

As a result of audit, recovery of Rs 3.018 billion was pointed out in this report. Recovery effected from January to December, 2025 was Rs 2.590 billion which was verified by Audit.

c. Audit Methodology

A desk audit was conducted to understand the changes in the planned entities' systems and functions, procedures, and control environment during the period under consideration and identify high-risk areas. In this regard, permanent files of the PAOs were updated and planning for field audit undertaken accordingly. Audit methodology included:

i. Understanding the business processes and related control mechanisms
ii. Identifying key controls based on control system review and prior years' audit experience
iii. Prioritizing risk areas by determining the significance and probability of occurrence of risks associated with the identified key controls
iv. Updating audit programmes for testing the selected risk conditions during the fieldwork
v. Selecting auditable formations for the current year audit plan based on materiality and risk assessment considerations
vi. Selecting samples to be tested during the fieldwork on predetermined sampling criteria which included selection of high-value items and other potentially important items
vii. Executing audit programmes on the selected samples during the fieldwork
viii. Identifying instances of non-compliance with applicable rules and regulations
ix. Performing cause and effect analysis for the identified instances of non-compliance and developing audit observations and recommendations
x. Evaluating results of the audit and identifying systemic issues regarding internal controls weaknesses
xi. Reporting the audit findings

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

xii. Following up the decisions made by the competent forums on the audit findings

d. Audit Impact

External auditing ensures compliance with regulations and promotes the efficient use of public funds through independent, evidence-based reporting. In discharging its mandate, DGAW-P identified inefficiencies and procedural weaknesses through financial, compliance, and performance audits, leading to corrective actions and policy improvements endorsed by the Finance Department. Audit interventions resulted in amendments to rules and procedures, strengthened financial discipline, and improved safeguards of public funds. The following notable additions were made by the FD during the financial year under review:

- On the persistent highlighting of higher approval of rate analysis for supply items of street lights, LED/SMD lights, fans, all types of plug-and-play electrical supply items including solar PV panels, inverters, batteries, and all imported machinery and equipment such as lifts, HVAC chillers, AHUs/FCUs, air filters, etc., the Finance Department (FD) issued guidelines vide Notification No. RO(TECH)FD 3-1/2025 dated 19th July, 2025 to all Administrative Secretaries regarding the applicability of 12.5% contractor's profit and overhead charges for supply items instead of 20%. These items constitute a significant financial portion; therefore, in future, millions of rupees will be saved, ultimately reducing the burden on the public exchequer.
- On repeated pointation by Audit, the Finance Department issued guidelines vide Notification No. RO(TECH)FD 3-1/2025 dated 20th July 2025 to all Administrative Secretaries, clarifying that price variation will not be admissible on non-standardized items, as well as M&R and special repair works. Since price variation is a major component of contractors' claims, this clarification will save millions of rupees in future, thereby reducing the burden on the public exchequer and allowing resources to be utilized in other priority areas.
- Based on repeated audit observations, the Finance Department amended Chapter No. 6, MRS Item No. 11 "Fabrication of Steel" in the 1st Biannual MRS-2025 by reducing the wastage

provision from 10% to 3% and allowing separate payment for overlap steel. The amendment addressed the identified anomaly, improved transparency in measurements and payments, and reduced rates, thereby minimizing the financial burden on the public exchequer.

- In view of repeated audit observations regarding approval of higher rates for non-schedule items, the Finance Department (FD) issued instructions vide Notification No. RO (Tech) FD 6-1/2026 dated 2nd January 2026, directing Public Works Departments and Executing Agencies to avoid making provisions for Non-MRS items in development works. However, in specific cases where such items are unavoidable, they may be adopted only with prior approval of FD and P&D Board. Standardization of items will help avoid higher rates, ensure transparency, and minimize the financial burden.
- Audit repeatedly highlighted cases of expenditure exceeding approved costs without prior approval of the competent forum. In this regard, the P&D Board, vide Notification No. 12(24) PO(COORD) P&D/2025-26 dated 1 January 2026, directed that no case of ex-post facto approval shall be processed or entertained by any forum, particularly the PDWP. Accordingly, no work shall be undertaken in anticipation of approval. These steps will improve planning, operational efficiency, and transparency.
- Audit consistently highlighted that substantial earthwork was executed mechanically, but manual labour rates were applied in irrigation and road works. In response to Printed Para No. 4.4.2/2021-22 (PDP No. 69/2020-21), the Finance Department, vide Notification No. RO (TECH)FD 11-16/2024 dated 7th April 2025, clarified that Item No. 52 of Chapter 3 of the MRS is applicable for mechanical excavation instead of Items 2 and 3 meant for manual labour. Further, the Finance Department notified templates for different earthwork items by rationalizing rates through mechanical excavation in the 1st Bi-Annual 2025, with rates nearly 30% lower than manual labour. As excavation is a major cost component, rationalizing these rates will save millions of rupees, reduce the burden on the public exchequer, and improve resource allocation.

Assistant Audit Officer (IT)
20 October 2026 08:21:38 PM

e. Comments on Internal Controls and Internal Audit Departments

The audit report highlights recurring discrepancies, indicating structural weaknesses arising from inadequate supervision and ineffective internal controls. The repetition of similar issues underscores the urgent need to strengthen internal control systems and accountability mechanisms.

Notably, most of the departments audited by DGAW-P have no internal audit function, which is essential for identifying and addressing control weaknesses. In addition, the absence of procedures to compare current audit findings with previous ones hamper the resolution of persistent issues.

Key internal control deficiencies include the lack of accountability for repeated non-compliance and the absence of independent internal audits. Addressing these gaps through robust internal controls, clear accountability, and an effective internal audit function may improve governance, financial management, and service delivery.

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20 October 2026 05:11:30 PM

f. The key Audit Findings of the Report

Significant audit findings are summarized below:

i. Nineteen (19) cases of overpayments due to the application of higher rates than MRS/quoted rates, beyond agreed percentage, allowing excess quantity of bitumen than actually used, and incorrect calculations, amounting to Rs 1,761.807 million.[3]

ii. Twelve (12) cases, of overpayments due to incorrect/ inadmissible price variation, and allowed 20% contractor's profit and overhead instead of 12.5%, amounting to Rs 766.512 million.[4]

[3] 2.4.1.1,2.4.1.2,2.4.1.5,2.4.1.8,2.4.2.1,2.4.2.3,2.4.2.4,2.4.2.5,2.4.2.6, 3.4.2,3.4.3,3.4.4,3.4.6, 4.4.1,4.4.2,5.4.2,5.4.3,5.4.4,5.4.5,

[4] 2.4.1.3,2.4.1.6,2.4.1.9,2.4.2.2,2.4.2.7,2.4.2.11,2.4.2.14,3.4.1,3.4.5, 4.4.4, 4.4.6, 5.4.1

iii. Three (03) cases of irregular transfer of contractor's securities into IBS, premature releases of security deposits and performance security, amounting to Rs 292.060 million.[5]

iv. Three (03) cases of less recovery of toll collection amounting to Rs 223.684 million[6].

Recommendations

Based on the key audit findings, the following recommendations are made to strengthen financial management, enhance accountability, and prevent recurrence of irregularities:

i. Recover all identified overpayments immediately. Enforce strict adherence to approved MRS/quoted rates, agreed percentages, and emphasize the need for financial discipline within the departments to prevent recurrence.

ii. Recover inadmissible price variation amounts and excess profit paid to contractors. Ensure price variation is calculated strictly in accordance with contract provisions.

iii. Strengthen internal controls to safeguard contractor's securities. Prevent irregular transfers and premature release of security deposits and performance guarantees. Ensure releases are made only after fulfillment of contractual obligations and proper certification by competent authorities.

iv. Ensure real-time realization and deposit of toll receipts into the treasury. Strengthen monitoring and enforcement mechanisms to prevent revenue leakage in future.

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20 October 2026 03:11:38 PM

[5] 2.4.1.10,2.4.2.20, 2.4.2.24
[6] 2.4.2.13, 2.4.2.15, 2.4.2.16

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20 October 2026 03:11:38 PM

CHAPTER – 1

PUBLIC FINANCIAL MANAGEMENT ISSUES

1.1 Sectoral Analysis

Overview

The development works in Punjab are being executed by Government of the Punjab through:

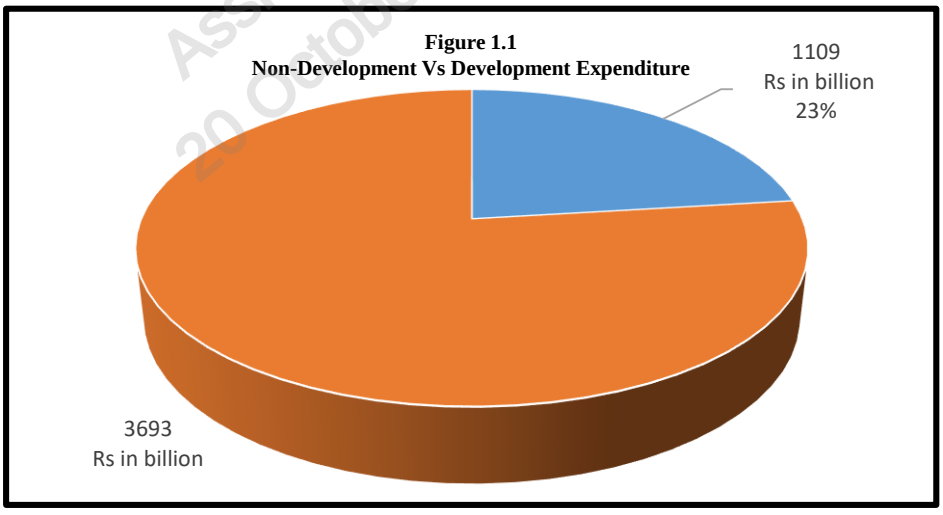
i) **Specialized Public Works Departments:** C&W, HUD & PHED, Irrigation, and Local Government & Community Development.

ii) **Development Authorities:** Development authorities and agencies such as LDA, GDA, RDA, FDA, MDA, CDA, WASAs, PHAs, PMA, IDAP, RUDA, PCBDDA, and PDS&CEA which have been established to carry out development works within their respective jurisdictions and mandate. These authorities/agencies execute projects using their own resources as well as funds provided by the government.

Development Portfolio of the Punjab

The overall financial position for FY 2024-25 reveals that total expenditure amounted to Rs 4801.975 billion. Of this amount, 77% was allocated to non-development expenditure and 23% was directed towards development expenditure. The expenditure portfolio of Government of the Punjab for FY 2024-25 is depicted in Figure 1.1 as under:

Figure 1.1
Non-Development Vs Development Expenditure



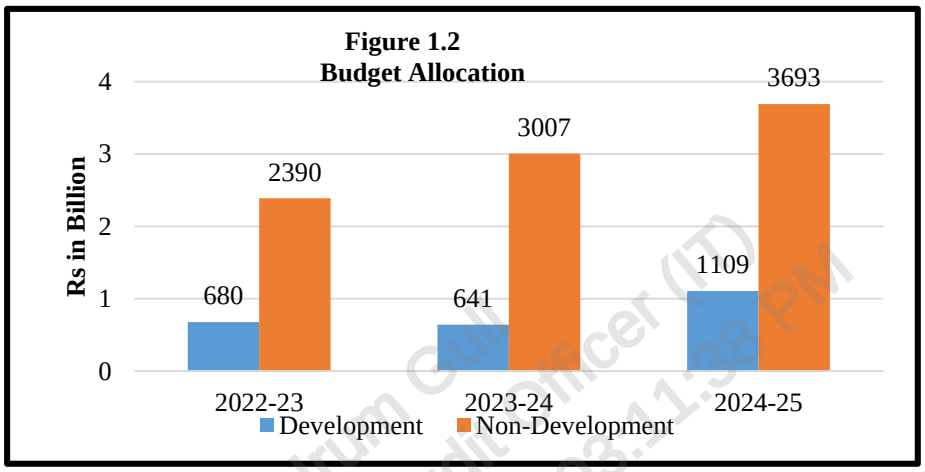
Source: *Budget Book for ADP (FY 2024-25)*

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20 October 2025 09:21:38 PM

This distribution highlights the pressing need to optimize public spending in order to achieve a balance between supporting economic growth and maintaining essential services.

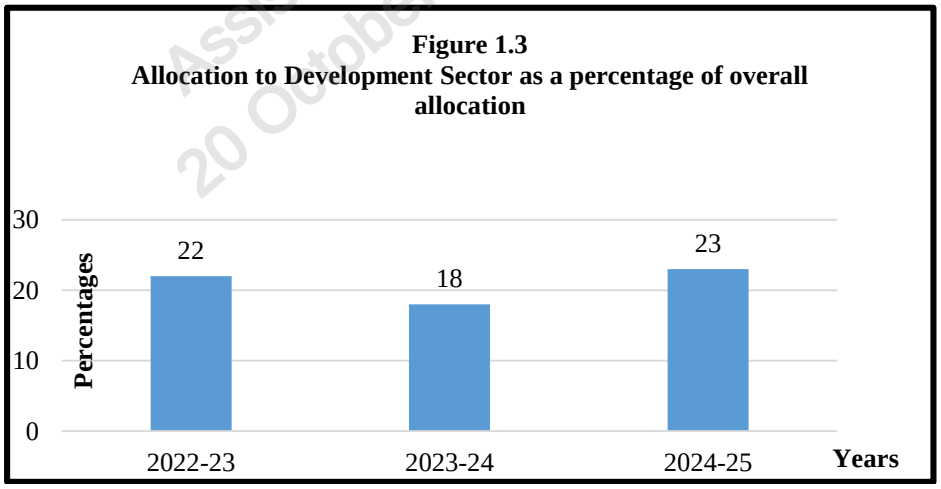
Budget Trend Analysis

Figure 1.2 shows budget allocations for development and non-development sectors over the last three financial years (FY 2022–23 to FY 2024–25). It highlights the continued dominance of non-development spending, with little change over time.



Source: Budget Books for ADP (FY 2022-23 to 2024-25)

Figure 1.3 shows that a modest upward adjustment in development funding was recorded in FY 2024-25.



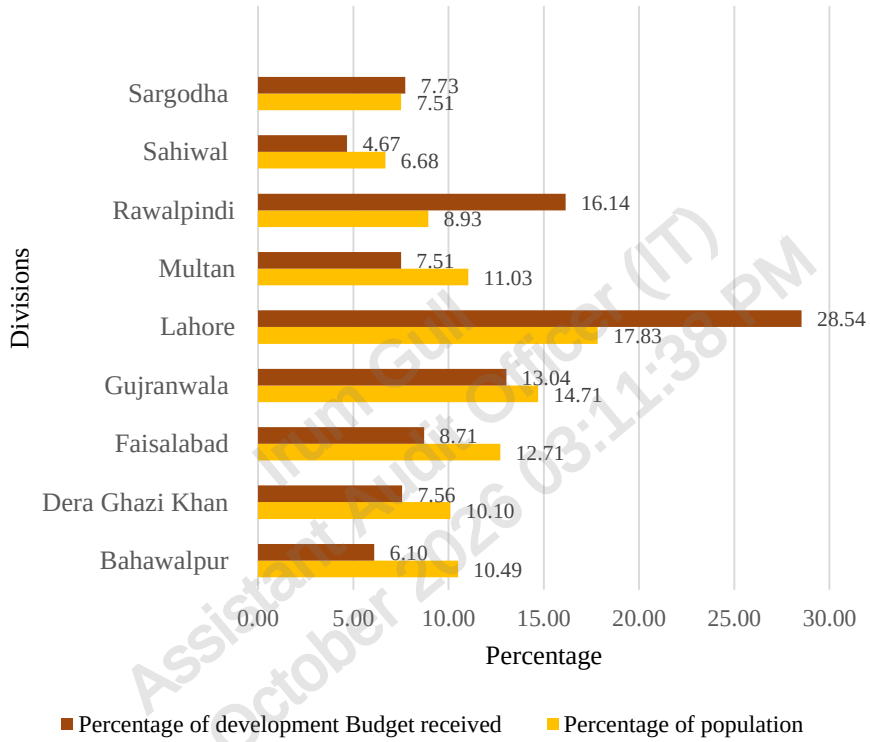
Source: Budget Books (FY 2022-23 to 2024-25)

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20 October 2026 03:11:38 PM

Division wise expenditure

The Punjab Growth Strategy 2018 and 2023 emphasized on balanced growth. The distribution of development expenditure for ADP 2024-25 shown in Figure 1.4 indicates Dera Ghazi Khan, Bahawalpur, Sahiwal, Multan, and Faisalabad received relatively lower shares of development funding compared with their population size, while Lahore and Rawalpindi divisions secured disproportionately higher shares.

Figure 1.4
Divsion wise (Population vs Development Expenditure)



Source: Expenditure Figures from SAP (FY 2024-25) and census of Pakistan 2023.

Overview of Development Allocations for Infrastructure in Punjab

The DGAW-P Lahore conducts audit of these entities to assess compliance with financial rules, operational guidelines, and effective utilization of public funds. Table 1.1 shows a significant increase in total ADP allocation in FY 2024–25, rising to Rs 811.487 billion from Rs 394.997 billion in FY 2023–24. The Communication & Works (C&W) Department remained the largest recipient of development

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20 October 2026 03:11:38 PM

funds, reflecting the government's continued emphasis on both transport infrastructure and public sector building works. Allocations for Irrigation, LG&CD, and HUD&PHE also increased, indicating expanded investment in water management, municipal services, and urban infrastructure.

Table 1.1: Department wise development revised budget (ADP)

(Rs in billion)

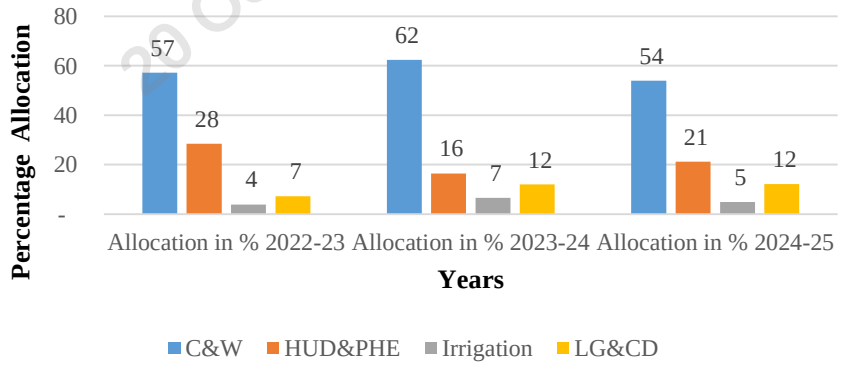
Department	2022-23	2023-24	2024-25
C&W	268.780	246.338	433.796
HUD&PHE	133.575	65.073	172.185
Irrigation	18.320	26.035	39.416
LG&CD	33.760	47.201	98.133
Others	15.770	10.350	67.956
Total	**470.205**	**394.997**	**811.486**

Source: SAP and Departmental Figures

Figure 1.5 illustrates the distribution of development budget allocations among these departments. While the absolute allocations increased in FY 2024-25, the figure shows that C&W accounted for a larger share of the total development budget in percentage terms, whereas the relative shares of some other departments declined. However, despite the reduction in percentage share, the absolute level of funding for most of the departments increased due to the overall expansion in the development budget.

Assistant Audit Officer (IT)
29 October 2026 03:14:38 PM

Figure 1.5
Budget Allocation of Works Entities against Total Allocation to Development Sector



Source: SAP and Departmental Figures

Table 1.2 shows major increases in ADP allocations during FY 2024-25, especially for C&W, HUD&PHE, and LG&CD. In many cases, the revised budget exceeded the original allocation, indicating mid-year reprioritisation of development spending. These large revisions reflect weaknesses in initial budget planning and forecasting and may affect fiscal discipline. Improved budget formulation and expenditure forecasting would enhance predictability, transparency, and efficient use of development funds.

Table 1.2: Original Budget vs Revised Budget (ADP)

(Rs in billion)

Department	2022-23		2023-24		2024-25	
	Original	Revised	Original	Revised	Original	Revised
C&W	290.379	268.779	278.267	246.338	298.347	433.796
HUD&PHE	107.770	133.575	61.567	65.080	172.185	172.185
Irrigation	27.630	18.324	20.044	26.035	24.711	39.416
LG&CD	19.010	33.762	40.586	47.175	46.154	98.133
Others	12.785	15.769	11.740	10.350	64.493	67.956
Total	**457.574**	**470.209**	**412.204**	**394.978**	**605.890**	**811.486**

Source: SAP and Departmental Figures

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20 October 2025 03:11:38 PM

Budget vs. Actual Expenditures

Table 1.3 compares budgeted and actual expenditures for FY 2024-25. Actual spending remained below the revised budget in all departments, showing underutilisation of funds. The overall gap of 14% indicates that the revised development budget was not fully used. The largest shortfall was in the HUD&PHE and LG&CD Department, indicating delays, implementation issues, or capacity constraints. These differences highlight weaknesses in planning, project readiness, and execution across departments.

Table 1.3: Comparison of revised budget with actual expenditure

*(*Rs in billion)

Department	Original Budget	Revised Budget	Actual Expenditure	%Variation
C&W	298.347	433.796	405.939	(6)
HUD&PHE	25.673	172.185	119.896	(30)
Irrigation	24.710	39.416	35.822	(9)
LG&CD	11.243	98.133	75.671	(23)
Others	11.185	67.956	57.081	(16)
Total	**371.158**	**811.486**	**694.409**	**(14)**

Source: SAP and Departmental Figures (development figures only)

Sectoral Issues

Punjab's fiscal management in the development sector exhibits significant gaps in strategic planning, resource utilisation, and equitable allocation of funds. Addressing these gaps requires a more structured and disciplined budgeting approach to ensure efficient allocation, effective utilisation of resources, and support for sustainable and inclusive development. Key interrelated issues identified across the different departments are given below:

i. The calculation of price variation emerged as a major area of concern, with payments frequently exceeding admissible claims. This indicates weak internal controls and deficiencies in the pre-audit mechanism within departments. Such excess payments place an unnecessary burden on development budgets, underscoring the need for strengthened monitoring and control systems to ensure financial discipline.
ii. Maintenance of tender percentages was not observed during the execution of the contract period; consequently, payments were made beyond the agreed percentages at the time of completion, putting an extra burden on the public exchequer.
iii. Departments showed significant weaknesses in revenue enhancement due to failure to collect right-of-way charges and conduct toll plaza auctions. In addition, potential revenue sources, such as effluent charges from industrial units, remain unrealised due to inadequate follow-up. This shortfall in revenue generation contributes to financial constraints and hampers the departments' ability to meet operational and development objectives.
iv. Non-approval of nearest available quarries resulted in the use of longer transportation routes for construction materials, leading to avoidable cost escalations and additional pressure on public funds.
v. Contractors' security deposits, intended to safeguard government interests and mitigate project risks, were released prematurely in various cases, prior to project completion.

Assistant Audit Officer (IT)
20 October 2026 09:14:38 PM

vi. In multiple instances, approval of contractors' profit and overheads for machinery and electrical items exceeded the limits prescribed by the Finance Department (FD). These deviations resulted in inflated project costs and conferred undue financial benefits on contractors.

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20 October 2026 03:11:38 PM

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20 October 2026 03:11:38 PM

CHAPTER – 2

COMMUNICATION AND WORKS DEPARTMENT

2.1 Introduction

A. Description of Department

The Communication and Works (C&W) Department of the Punjab is responsible for the development, maintenance, and management of the province's infrastructure, focusing on efficient communication and transportation networks. Its scope includes roads, bridges, and public buildings, covering the entire lifecycle from planning and design to construction and maintenance.

The department operates through two wings—Punjab Highways Department and Punjab Buildings Department—along with the Lahore Ring Road Authority, under the Secretary, C&W, who is the Principal Accounting Officer. The structure of each wing is divided into three zones viz. North, Central, and South zones. Each zone is headed by a Chief Engineers (CE), with each zone containing circles led by Superintending Engineers (SEs) and formations under Executive Engineers. There are 183 formations in total, with 76 for Highways and 107 for Buildings.

Asstt. Audit Officer (01)
20 October 2026 05:12:35 PM

Beyond infrastructure development, the C&W Department handles disaster management and response, swiftly mobilizing resources during natural calamities to restore critical infrastructure.

Collaborating with government bodies, private entities, and international organizations, the department plays a pivotal role in shaping Punjab's physical landscape, contributing to economic growth, public welfare, and regional connectivity.

Table 2.1.1: Audit profile of C&W Department

Buildings

(Rs in million)

Sr. No.	Description of Formations	Total No. of Formations	Audited Formations	Audited Expenditure	Audited Revenue/ Receipts
1.	**Formations: Phase-I (2024-25)**	**107**			
	Buildings		29	73,239.57	1,421.35
	Phase-II (2023-24)				
	Buildings		10	38,184.34	1.15
	Total	**107**	**39**	**111,423.91**	**1,422.50**

Highways

(Rs in million)

Sr. No.	Description of Formations	Total No. of Formations	Audited Formations	Audited Expenditure	Audited Revenue/ Receipts
1.	**Formations: Phase-I (2024-25)**	76			
	Highways		33	155,654.00	543.48
	Phase-II (2023-24)				
	Highways / Autonomous Bodies		19	75,933.52	321.14
Total		**76**	**52**	**231,587.52**	**864.62**
G.Total		**183**	**91**	**343,011.43**	**2,287.12**

B. Comments on Budget and Accounts (Variance Analysis) Buildings Department

The budget of Building Department comprises development as well as non-development allocations. The non-development budget is allocated under Grants No. PC-21010 and PC-21024 to cater for salary and other non-development expenditures. The development budget is provided through Grants No. PC-12042 and PC-22036. However, the department could not utilize the development and non-development budget to the extent of 9.07% and 8.91%, respectively. The overall budgetary position for the FY 2024-25 is as follows:

Assistant Audit Officer (IT)
20 October 2026 03:10:08 PM

Table 2.1.2: Variance Analysis *(Rs in million)*

Grant No. and Nature	Original Budget	Revised Budget	Actual Expenditure	Variation Excess/ Savings	Variation in %
Non-Development					
PC21010 (LQ4071, SP4006)	587.493	791.626	692.442	99.184	(12.53)
PC21024/PC24024	19,423.46	20,672.052	20,435.466	236.586	(1.14)
Sub Total	**20,010.953**	**21,463.678**	**21,127.908**	**335.77**	-
Development					
PC12042	118,545.260	122,064.664	113,150.399	8914.265	(7.30)
PC22036 (LE4392)	209.961	5,841.523	5,787.469	54.054	(0.92)
Sub Total	**118,755.221**	**127,906.187**	**118,937.868**	**8,968.319**	
Total	**138,766.174**	**149,369.865**	**140,065.776**	**9,304.089**	

Source: Department figures (FY 2024-25)

Highways Department

The budget of Highways Department comprises development as well as non-development allocations. The non-development budget is allocated under Grants No. PC-21025 and PC-21031 to cater for salary and other non-development expenditures. The development budget is provided through Grants No. PC-12041. However, the department could not utilize the development and non-development budget to the extent of 13.72% and 11.26%, respectively. The overall budgetary position for the FY 2024-25 is as follows:

Table 2.1.3: Variance Analysis *(Rs in million)*

Grant No. and Nature	Original Budget	Revised Budget	Actual Expenditure	Variation Excess/ Savings	Variation in %
Non-Development					
PC21025	31,891.128	31,148.802	27,642.428	3,506.37	(11.26)
PC21031 (LQ5311)	0.937	0.937	0.703	0.234	(24.93)
Sub Total	**31,892.065**	**31,149.739**	**27,643.131**	**3,506.604**	(11.26)
Development					
PC12041	143,000.00	327,561.00	282,605.00	44,956.00	(13.72)
Sub Total	**143,000.00**	**327,561.00**	**282,605.00**	**44,956.00**	(13.72)
Total	**174,892.06**	**358,710.74**	**310,248.13**	**48,462.60**	(13.51)

Source: Department figures (FY 2024-25)

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2.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 551.262 million were raised as a result of audit of Buildings Department. This amount also includes recoveries of Rs 536.262 million, as pointed out by the Audit. The summary of the audit observations classified by nature is as under:

Table 2.2.1: Overview of Audit Observations (Buildings)

(Rs in million)

Sr. No.	Classification	Amount
1	**Irregularities:**	
(i)	Irregularities resulting in overpayments	530.983
(ii)	Irregularities resulting in non-recoveries	5.279
(iii)	Irregularities resulting in loss to government	0
(iv)	Miscellaneous irregularities	15.00
	Total	**551.262**

2.2.2 Classified Summary of Audit Observations of Highways Department

Audit observations amounting to Rs 2592.131 million were raised as a result of audit of Highways Department. This amount also includes recoveries of Rs 2,049.579 million, as pointed out by the Audit. The summary of the audit observations classified by nature is as under:

Table 2.2.3: Overview of Audit Observations (Highways)

(Rs in million)

Sr. No.	Classification	Amount
	Irregularities:	
(i)	Irregularities resulting in overpayments	1526.256
(ii)	Irregularities resulting in non-recoveries	523.323
(iii)	Irregularities relating to procurements and contracts	0
(iv)	Irregularities resulting in undue financial benefit to contractors	246.902
(v)	Irregularities resulting in loss to government	48.943
(vi)	Miscellaneous irregularities	246.707
	Total	**2592.131**

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20 October 2026 01:11:38 PM

2.3 Comments on the status of compliance with PAC directives

Compliance position with PAC's directives on Audit Report relating to Audit years 1956-57 to 2021-22 (excluding years not discussed in PAC) is as under:

BUILDINGS DEPARTMENT

Table 2.4: Compliance of PAC directives

Sr. No.	Audit Report Year	Outstanding Directives	Compliance Reported during the FY 2024-25	Compliance Awaited	Percentage (%)
1	1956-57 to 1999-2000	523	-	523	-
2	2000-01	31	-	31	-
3	2001-02	22	-	22	-
4	2003-04	02	-	02	-
5	2005-06	17	-	17	-
6	2006-07	06	-	06	-
7	2009-10	09	-	09	-
8	2010-11	11	-	11	-
9	2011-12	13	-	13	-
10	2012-13	44	-	44	-
11	2013-14	65	-	65	-
12	2021-22	67	-	67	-
Total		**810**	**-**	**810**	**-**

HIGHWAYS DEPARTMENT

Table 2.5: Compliance of PAC directives

Sr. No.	Audit Report Year	Outstanding Directives	Compliance Reported during the FY 2024-25	Compliance Awaited	Percentage (%)
1	1956-57 to 1999-2000	1446	-	1446	-
2	2000-01	40	-	40	-
3	2001-02	08	-	08	-
4	2003-04	07	-	07	-
5	2005-06	14	-	14	-
6	2006-07	27	-	27	-
7	2008-09	01	-	01	-
8	2009-10	55	-	55	-
9	2010-11	35		35	
10	2011-12	104	-	104	-
11	2012-13	6	-	6	-
12	2013-14	22	-	22	-
13	2015-16	02	-	02	-
14	2021-22	47	-	47	-
15	2022-23	69	-	69	-
Total		**1883**	**-**	**1883**	**-**

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20 October 2025 03:11:38 PM

2.4 AUDIT PARAS

2.4.1 Buildings Department

Irregularities

Irregularities resulting in overpayments

2.4.1.1 Overpayment to contractors beyond agreed percentage

As per para (v) of Finance Department's Notification No. RO(Tech)FD.1-2/ 83-VI dated 29th March 2005, "the final cost of tender/payment shall be the same percentage above/below the amount of revised sanctioned estimate as it was at the time of approval of the tender, so as to pre-empt excess payment".

Executive Engineers of six (06) Buildings Divisions, in fourteen (14) cases, awarded contracts in which the contractors quoted item rates in their bids which were excessively high for certain items and comparatively low for other items. Audit observed that due to variations in the quantities of executed items, the overall percentage agreed upon, at the time of bidding was not maintained. Consequently, upon completion of the contracts, payments to the contractors exceeded the agreed percentage limits. The detail is annexed.

The lapse occurred due to non-adherence to financial discipline and weak scrutiny of interim payments in violation of the FD's instructions which resulted in overpayment amounting to Rs 343.074 million.

Audit pointed out overpayment in August and September, 2025.

The paras were discussed in SDAC meetings held during November, December, 2025 and January 2026. In all fourteen (14) cases, (DP No. 55, 360, 122, 74, 59, 62, 1235, 356, 66, 1253, 81, 1345, 346 & 461), the department admitted to effect actual recovery upon finalization of works. Audit contended that the department did not effect admitted recovery. The Committee directed to effect early recovery and

Assistant Audit Officer (IT)
20 October 2026 01:12:38 PM

get it verified from Audit. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-I)

Note: The issue was also reported earlier in the Audit Reports vide Para 2.4.1.2 in A.R 2022-23 and Para 2.4.1.5 in A.R 2024-25 having financial impact of Rs 116.111 million. Recurrence of the same irregularity is a matter of serious concern.

2.4.1.2 Overpayment due to application of higher rates than MRS/quoted rates

According to rule 7.29 of Departmental Financial Rules Vol-I, before signing the bill, "the sub-divisional officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates were correctly entered and that calculations were checked arithmetically to be correct".

Executive Engineers of eighteen (18) Buildings Divisions, in thirty-six (36) cases, paid for different MRS items. Audit observed that the department paid for these items at higher rates than quoted contract rates and beyond those provided in the relevant MRS. The detail is annexed.

The lapse indicates weak internal controls, non-adherence to the provisions of the DFR and lack of proper rate verification before making payments which resulted in overpayment amounting to Rs 94.766 million.

Audit pointed out overpayment from April to September, 2025.

The paras were discussed in SDAC meetings held during October, December, 2025 and January 2026. In twenty-six (26) cases, department admitted the overpayment. The Committee directed the department to effect early recovery. In eight (08) cases, the department

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20 October 2026 03:11:38 PM

explained that different items with changed specification were executed instead of those provided in agreement. Audit contended that the department made payments at higher rates than approved by the competent authority as well as agreed/MRS with similar specification/nomenclature as depicted through paid bills. The Committee directed the department to probe the matter through administrative department. In one (01) case, (DP No.1252), the department explained that the said item was taken as per site requirement. Audit contended that no record was produced in support of reply. And in remaining one (01) case, (DP No.1433), irrelevant reply was given by the department. In both cases, the Committee directed the department to get complete record re-verified from Audit. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-II)

Note: The issue was also reported earlier in the Audit Reports vide Para No. 2.4.1.4 in AR 2021-22, Para No. 2.4.1.3 in AR 2022-23 Para No. 2.4.1.4 in A.R 2023-24 and Para No. 2.4.1.4 in AR 2024-25, having financial impact of Rs 156.63 million. Recurrence of same irregularity is a matter of serious concern.

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20 October 2026 08:14:03 PM

2.4.1.3 Overpayment on account of price variation due to incorrect base & current rates and value of work done

2.4.1.3.1 According to clause 55 of the Contract Agreement, "any adjustment in the contract price due to changes in the cost of high-speed diesel or labour shall be based on the increase or decrease in the value of work done, and quantities of item actually executed at site"

Executive Engineers of four (04) Buildings Divisions, in four (04) cases, paid price variation to the contractors. Audit observed that the department paid excess price variation by taking incorrect value of

workdone and by allowing excess quantity of steel. The detail is annexed.

The lapse indicates weak internal controls, non-adherence to the provisions of the contract agreement and lack of proper rate verification before making payments which resulted in overpayment amounting to Rs 30.540 million.

Audit pointed out overpayment in April, 2025.

The paras were discussed in SDAC meetings held during December 2025, and January 2026. In all four (04) cases, (DP No. 415, 1356, 456 & 486), the department admitted to effect recovery of Rs 30.057 million. The Committee directed the department to effect admitted recovery. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure- III)

2.4.1.3.2 According to clause 55 of the Contract Agreement, "the price variation shall be worked out on the basis of base/current rates of the item concerned as notified/placed at website by Finance Department, Government of the Punjab for the particular month and district".

Executive Engineers of three (03) Buildings Divisions, in three (03) cases, paid price variation on account of "*Labour and Steel*". Audit observed that the department applied incorrect current rates while calculating the price escalation. The detail is as annexed.

The lapse indicates weak internal controls, non-adherence to the provisions of the contract agreement and lack of proper rate verification before making payments which resulted in overpayment amounting to Rs 13.369 million.

Audit pointed out overpayment in April, 2025.

Assistant Audit Officer (IT)
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20 October 2026 03:11:38 PM

The paras were discussed in SDAC meetings held during October, 2025 and January, 2026. In two (02) cases, (DP No.374 & 294), the department admitted recovery of Rs 8.358 million and in one (01) case, (DP No.1112), the department effected recovery of Rs 0.276 million and admitted to effect balance recovery of Rs 13.093 million. Audit contended that the department did not effect admitted recovery. In all three (03) cases, the Committee directed to effect early recovery. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-IV)

2.4.1.4 Overpayment due to non-reduction of bitumen cost from composite rate of single layer of tiles

As per MRS item No.5 of Chapter-9 (Roofing), "Single layer of tiles 9"x4½"x1½" laid over 4" earth 1" mud plaster without bhoosa grouted with cement sand (1:3) on top of RCC roof slab provided with 34 lbs % Sft of 1.72 Kg sq. inch bitumen coating sand blinded*",* the rate of bitumen component was inbuilt in the composite rate.

Executive Engineers of six (06) Buildings Divisions, in six (06) cases, paid for the items *"Single layer of tiles 9"x4½"x1½" laid over 4" earth 1" mud plaster without bhoosa grouted with cement sand (1:3) on top of RCC roof slab provided with 34 lbs % Sft of 1.72 Kg sq. inch bitumen coating sand blinded"* and *"P/A torch on plain water proofing bituminous membrane"*. Audit observed that the rate of bitumen was required to be reduced from the composite rate of the item "single layer of tiles" as the purpose of water proofing was fulfilled in the item "*plain water proofing bituminous membrane*" which was paid separately. The detail is annexed.

The overpayment occurred due to weak internal controls and failure of supervisory staff to verify the actual execution before approving the bills, reflecting negligence in financial procedures which resulted in overpayment of Rs 23.312 million.

Audit pointed out overpayment in April and October, 2025.

The paras were discussed in SDAC meeting held during October, 2025 and January 2026. In all six (06) cases, (DP No. 460, 167, 1103, 1432, 1319 & 1383), the department admitted to effect due recovery of Rs 23.312 million. Audit contended that the department did not effect admitted recovery. The Committee directed the department to effect early recovery. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-V)

2.4.1.5 Overpayment due to incorrect calculation / measurements

According to rule 7.29 of Departmental Financial Rules Vol-I, before signing the bill, "the sub-divisional officer should compare the quantities in the bill with those recorded in the measurement book and see that all the rates were correctly entered and that calculations were checked arithmetically to be correct".

Executive Engineers of four (04) Buildings Divisions, in five (05) cases, made payments to different contractors against execution of various works. Audit observed that the department made incorrect calculations by incorrect totaling of value of work done and calculated incorrect payable quantities by making incorrect calculations in MBs. The detail is annexed.

Weak internal controls and failure of supervisory staff to verify calculations before approving the bills, reflecting negligence in financial procedures resulted in overpayment of Rs 16.808 million.

Audit pointed out overpayment in October and November, 2025.

The paras were discussed in SDAC meetings held during October, 2025 and January, 2026. In all five (05) cases, (DP No.223, 217, 1260, 350 & 1454), the department admitted to effect due recovery

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20 October 2025 03:11:58 PM

of Rs 16.316 million. Audit contended that the department did not effect admitted recovery. The Committee directed the department to effect early recovery. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-VI)

2.4.1.6 Overpayment due to inadmissible contractor's profit and overhead

As per clarification issued by Finance Department (FD) letter No. RO (TECH) FD 11-179/2017 dated 05.10.2018, read with FD's notified template for electrical items in 2022, "12.5% contractor profit and overhead charges are allowed of the total value of the cost of the electrical items".

Executive Engineers of two (02) Buildings Divisions, in three (03) cases, prepared and approved the rates of various electrical items, i.e., *"LED Slim Lights, LED Ceiling Lights, Smart LED suspended, and Flood lights"*, by allowing 20% of the value of supplies as contractors' profit and overhead charges instead of 12.5% and paid accordingly. The detail is annexed.

Assistant Audit Officer (IT)
20 October 2026 04:15:58 PM

The overpayment occurred due to non-compliance with Finance Department's prescribed profit & overhead limits and inadequate scrutiny of rate analysis by the competent authority, indicating weak financial discipline and internal controls resulting in overpayment to the tune of Rs 5.927 million.

Audit pointed out overpayment in August and September, 2025.

The paras were discussed in SDAC meeting held in January, 2026. In all three (03) cases, (DP No. 896, 1394 & 921), the department admitted recovery of Rs 5.927 million. The Committee directed the department to effect early recovery. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides inquiry, fixing the responsibility and strengthening internal controls to avoid the recurrence of such issues.

(Annexure-VII)

Note: The issue was also reported earlier in the Audit Reports vide Para No. 2.5.1.3 in AR 2019-20, Para No. 2.4.1.8 in AR 2022-23, Para No 2.4.1.7 in AR 2023-24 and Para No. 2.4.1.11 in A.R 2024-25 having financial impact of Rs 120.294 million. Recurrence of same irregularity is a matter of serious concern.

2.4.1.7 Overpayment due to non-implementation of contractual obligation on additional/ substituted non-BoQ items

As per clause 41 of the Contract Agreement "if any altered, additional, or substituted work is directed by the engineer in-charge, for which no rate is specified in the contract, the contractor shall carry out the work on the same conditions as agreed to do the main work and at the same rates as specified in the tender (bid schedule) for the main work".

Executive Engineer, Buildings Division, Pakpattan made payment for various Non-BoQ items i.e. *P/L Cement concrete, P/L RCC Raft / Strip Foundation, P/L RCC in roof column, PVC pipe for wiring of different dia, S/E of single core PVC cables etc*. Audit observed that payments were made without applying the tender rebate/below percentage, as required under clause 41 of the contract agreement, which bound the contractor to execute such items under the same terms as of the main work. The detail is annexed.

Failure to apply the contractual provision indicates weak financial controls which resulted in overpayment of Rs 2.161 million.

Audit pointed out the overpayment in October, 2025.

The para was discussed in SDAC meeting held on 16th January, 2026. The department admitted recovery. Audit contended that the department did not effect admitted recovery. The Committee directed

Assistant Audit Officer (IT)
20 October 2026 03:11:53 PM

the department to effect early recovery. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

(Annexure-VIII)

2.4.1.8 Overpayment due to allowing excess quantity of bitumen than actually used

As per condition No.6 of Finance Department Notification No.RO (TECH) FD2-3/2004 dated 02.08.2004, rate for an item of carpeting shall be fixed by the Chief Engineer on the basis of different percentages of bitumen ranging from 3% to 6%, and payment will be made to contractor as per Job Mix Formula (JMF) or actual bitumen used in the work.

Executive Engineer, Buildings Division, Khanewal executed a work, "Shifting of grain market at Mian Channu District Khanewal" and paid for the item *"P/L plant pre-mixed bituminous carpet 2" thick with 4.5% bitumen".* Audit observed that department made payment beyond the approved JMF issued by the Road Research & Material Testing Institute (RR&MTI). The detail is as under:

Work	Item	Qty paid	Rate paid at 4.5% bitumen content	Payable rate at 4.2% bitumen content	Difference	Over payment
Shifting of grain market at Mian Channu District Khanewal (LO21004212)	*P/L plant pre-mixed bituminous carpet 2" thick*	218568	12,607.84 %sft	12,138.31 %sft	469.53 %	1,026,251

Overpayment occurred due to weak internal controls and failure of supervisory staff to verify calculations before approving the bills,

reflecting negligence in financial procedures which resulted in overpayment of Rs 1.026 million.

Audit pointed out overpayment in September, 2025.

The para was discussed in SDAC meeting held on 16th January, 2026. The department admitted recovery. Audit contended that the department did not effect admitted recovery. The Committee directed the department to effect early recovery. Compliance with the Committees directives was not reported till the finalization of the report.

Audit recommends early recovery.

DP No. 1396 (2025-26 Phase-I)

Irregularities resulting in non-recoveries

2.4.1.9 Non-recovery of price de-escalation

According to clause 55 of the Contract Agreement, where any variation (increase or decrease) to the extent of 5% or more in the price of an item of works takes place after acceptance of the tender and before completion of works, the amount payable should be adjusted to the extent of actual variation in the cost of the item of works.

Executive Engineer of three (03) Buildings Divisions, in four (04) cases, awarded works to the contractors during August and September, 2024. Audit observed that during execution of works, the rates of steel, diesel and bajri were decreased as per monthly notification of price variation issued by FD and percentage of decrease was more than 5% but the department did not recover the price de-escalation. The detail is as under:

(Rs in million)

Sr No.	DP No.	Division	Name of work	Tender date	Item	Quantity/ work done	Base rate	Amount	
1	1010	BD No 2 Bahawalpur	Revamping of 581 BHUs District Bahawalpur (LO23004425)	20.09.24	Steel	5864 kg	252.160	2.025	Directed to effect recovery
					Diesel	272.863 (m)	272.77 per lter		
2	1057	BD Jhelum	Revamping of 552	28.08.24	Steel	89666 kg	252.160	1.006	Directed to

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Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

			BHUs District Jhelum (LO23004427)		Bajri	11378 cft	4200 % cft		effect recovery
3	1053	BD Jhelum	Revamping of 220 RHCs District Jhelum (LO23004426)	31.08.24	Steel	11933 kg	252.160 per kg	1.00	Directed to effect recovery
					Diesel	251.768 (m)	272.77 per liter		
4	668	BD No.2 RWP	Revamping of 552 BHUs District Rawalpindi (LO23004427)	28.08.24	Steel	29162 kg	252.290 per kg	1.248	Directed to effect recovery
					Diesel	169.909 (m)	272.77 per liter		
	Total							**5.279**	

Violation of contractual clauses resulted in overpayment due to non-recovery of price de-escalation of steel, diesel and bajri for Rs 5.279 million.

Audit pointed out overpayment in August and September, 2025.

The paras were discussed in SDAC meetings held during December, 2025 and January 2026. In all four (04) cases, (DP No.1010, 1057, 1053 & 668), the department admitted recovery for Rs 5.279 million. Audit contended that the department did not effect admitted recovery. The Committee directed the department to effect admitted recovery. Compliance with the Committees directives was not reported till the finalization of the report.

Audit recommends early recovery.

Miscellaneous Irregularities

2.4.1.10 Pre-mature release of security deposit

As per clause 50 of the Contract Agreement, the amount retained as security deposit shall not be refunded to the contractor before the expiry of 12 months, or even more as may be determined by the Engineer In-charge, with the prior approval of the Chief Engineer, and after the issuance of certificate of completion of work under clause 40 of contract agreement.

Executive Engineer, Buildings Division, Sheikhupura awarded the work "Construction of Judicial Complex at Ferozwala District Sheikhupura (G-2)" on 16.02.2023 with an agreement amount of Rs 647.540 million having completion period of 36 months up to 15.02.2026. Audit observed that the security deposit of Rs 15.00 million was released to the contractor on 13.10.2023, despite the fact that work was in running condition as neither it was completed/finalized nor the defect liability period i.e. up to 15.02.2027 was matured.

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of work	Agreement Amount	Last record entry reference & date	Work completion date	Pre-mature releases
1	414	BD Sheikhupura	Const. of judicial complex at Ferozewala District Shekhupura (LO 22004743)	611.687	31.10.2024 MB No. 577/34 Page No. 1-43	15.02.2026	15.00

Violation of the Contract Agreement resulted in pre-mature release of security deposit amounting to Rs 15.00 million.

Audit pointed out the irregularity in August, 2025.

The para was discussed in SDAC meeting held on 2nd January, 2026. The Department admitted the irregularity and explained that security would be recouped from next running bill. Audit contended that the security deposit was required to be retained till defect liability period. The Committee directed the department to probe the matter through administrative department, fix responsibility and get the record verified from audit within 15 days. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early recoupment of security deposit besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

Asstt. Audit Officer (IT)
20 October 2026 03:11:38 PM

2.4.2 Highways Department

Irregularities

Irregularities resulting in overpayments

2.4.2.1 Overpayment to contractors beyond agreed percentage

According to para (v) of Finance Department letter No.RO (Tech) FD 1-2/83-VI dated 29th March 2005, the final cost of tender/payment shall be the same percentage above/below the amount of revised sanctioned estimate as was at the time of approval of the tender, so as to pre-empt excess payment.

Executive Engineers of twelve (12) Highways Divisions, in twenty (20) cases, awarded contracts in which the contractors quoted item rates in their bids which were excessively high for certain items and comparatively low for other items. Audit observed that due to variations in the quantities of executed items, the overall percentage agreed upon, at the time of bidding was not maintained. Consequently, upon completion of the contracts, payments to the contractors exceeded the agreed percentage limits. The detail is annexed.

The lapse occurred due to non-adherence to financial discipline and weak scrutiny of interim bills, which resulted in overpayment for Rs 394.848 million.

Audit pointed out the overpayments during April and July to November, 2025.

The paras were discussed in SDAC meetings held during July and December, 2025. The department explained that due recovery would be made at the time of finalization of accounts. Audit contended that the department admitted the recovery but not effected. The Committee directed the department to effect the due recovery and get the record verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Assistant Audit Officer (IT)
20 October 2026 03:12:38 PM

Audit recommends early recovery of the overpaid amounts and fixing responsibility besides strengthening internal controls to avoid recurrence of such irregularities.

(Annexure-IX)

2.4.2.2 Overpayment on account of price variation due to incorrect base & current rates and value of work done

2.4.2.2.1 According to clause 55 of the Contract Agreement, "the price variation shall be worked out on the basis of base/current rates of the item concerned as notified/placed at website by Finance Department, Government of the Punjab for the particular month and district" and "any adjustment in the contract price due to changes in the cost of high-speed diesel or labour shall be based on the increase or decrease in the value of work done, and quantities of item actually executed at site".

Executive Engineers of fourteen (14) Highways Divisions, in thirty-seven (37) cases, made payment of price variations for items such as bitumen, steel, bajri, base course, diesel and labour. Audit observed that the department had applied either incorrect base/current rates or taken incorrect value of work done while calculating payments for price variations. The detail is annexed.

Weak internal controls and non-adherence to provision of the contract agreement regarding admissibility and calculation of price variation resulted in overpayment of Rs 368.476 million.

Audit pointed out overpayment from March to April & August to November, 2025.

The paras were discussed in the SDAC meetings held in July & December, 2025. In thirty (30) cases, the department admitted to effect recovery and in seven (07) cases (DP Nos. 1264, 1266, 899, 104, 1332, 511 & 108) department explained that payments of price variation were correctly made. In thirty (30) cases, Audit informed that department admitted but not effected recovery and in seven (07) cases contended that price variations were incorrectly paid. The Committee, in twenty-nine (29) cases, directed the department to effect recovery, in five (05)

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

cases (DP Nos. 1266, 899, 104, 1278 & 108) directed to refer the case to FD for clarification, and in three (03) cases (DP No. 1264, 511 & 1332) directed the department to produce record for verification within 7 to 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-X)

2.4.2.2.2 According to clause 55 (10) of the Contract Agreement, "in case of RCC structures, the factor for calculation of price variation of high-speed diesel is 0.07".

Executive Engineers of six (06) Highways Divisions, in six (06) cases, paid price variation due to increase in price of high-speed diesel against value of items of RCC structure. Audit observed that the department made overpayment due to application of incorrect factor for RCC structure i.e. 0.15 instead of admissible 0.07. The detail is as under.

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Price Variation required to be paid with 0.07 factor	Price Variation paid with 0.15 factor	Over payment	SDAC's decision
1	393 (2024-25 Ph-II)	HD Sahiwal	Const. of By-pass Royel Hotel to Sarwar Chowk via Adda Mai Wala (LO17002581)	57.781	105.466	47.685	To effect recovery
2	415 (2024-25 Ph-II)	RCD Faisalabad	Faisalabad Jaranwala Road (LO21005582)	5.386	11.586	6.200	To effect recovery
3	882	HD Lahore	Const. of Metlled Road from babu sabu interchange to shamshan ghat (LO22005205)	5.659	10.079	4.420	To effect recovery
4	154 (2024-25 Ph-II)	HD Gujrat	Reh. Of Mungowal Dinga Road (LO22005368)	3.005	6.528	3.523	To effect recovery
5	534	HD Sheikhupura	Reh./Impr. Of Sheikhupura Hafizabad Road via Hiran Minar Interchange M-2	145.825	147.812	1.987	To effect recovery

Irum Gulzar
Assistant Audit Officer (IT)
20 Oct 2025 01:41:38 PM

			(LO22005223)				
6	08 (2024-25 Ph-II)	HD Attock	Reh./Recons. of road from Hasar to Kattarian (LO21005196)	1.056	2.262	1.206	To effect recovery
	Total					**65.021**	

Weak internal controls and non-adherence to provision of the contract agreement regarding admissibility and calculation of price variation resulted in overpayment of Rs 65.021 million.

Audit pointed out overpayment from March to April and October, 2025.

The paras were discussed in the SDAC meeting held in July and December, 2025. In four (04) cases (DP Nos. 393, 882, 534 & 8) the department admitted to effect recovery and in two (02) cases (DP Nos. 415 & 154) the department explained that factor for price variation of diesel 0.15 was correctly applied. Audit informed that in four (04) cases department did not effect admitted recovery and in two cases contended that clause 55 of agreement was self-explanatory and according to such clause, factor of 0.07 was applicable for RCC structure/ rigid pavement. The Committee in all cases directed the department to effect recovery and get it verified from Audit within 15 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

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Assistant Audit Officer (IT)
20 October 2026 05:11:39 PM

2.4.2.3 Overpayment due to allowing excess quantity of bitumen than actually used

As per FD's Notification No. RO(Tech)FD2-3/2004 dated 2nd August, 2004, "payment is to be made to the contractor as per Job Mix Formula (JMF) or actual bitumen used in the work".

2.4.2.3.1 Executive Engineers of nine (09) Highways Divisions, in nine (09) cases paid for the item *"Providing & Laying premixed asphaltic carpet by using 4% for Asphaltic Base Course (ABC) and 4.5% for Asphaltic Wearing Course (AWC) bitumen contents"*. Audit

observed that as per JMFs issued by the Road Research & Material Testing Institute (RR&MTI), the bitumen content ranged from 3.6% to 3.8% for ABC and 4.1% to 4.4% for AWC. However, the department made payments at higher rate with higher percentages of bitumen than those specified in the respective JMFs and extraction test reports. The detail is annexed:

Non-adherence to FD instructions and weak internal controls resulted in overpayment of Rs 126.731 million.

Audit pointed out overpayment from March to April and August, 2025.

The paras were discussed in the SDAC meeting held in July & December, 2025. The department in all cases admitted to effect recovery. Audit informed that in nine (09) cases, the department admitted but not effected the recovery. The Committee in eight (08) cases directed the department to effect recovery and in one (01) case (DP No. 1302) directed the department to produce record for verification and get it verified from Audit within 15 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure XI)

Assistant Audit Officer (IT)
20 October 2025 03:11:58 PM

2.4.2.3.2 Executive Engineers of five (05) Highways Divisions in ten (10) cases made recovery on account of less use of bitumen regarding item, *"P/L Plant Premixed Asphaltic Base Course (ABC)"* and *"P/L Plant Premixed Asphaltic Wearing Course of (AWC)"*. Audit observed that the department made recovery on account of less use of bitumen as per JMF / extraction test reports but applied incorrect rate of recovery and incorrect quantities of bitumen. Due to application of incorrect rate and incorrect calculation of bitumen contents, less recovery was made from the contractors. The detail is annexed.

Violation of FD's instructions resulted in overpayment due to less recovery of bitumen amounting to Rs 87.778 million.

Audit pointed out the overpayment in March to May and September, 2025.

The paras were discussed in the SDAC meeting held during July & December, 2025. In seven (07) cases (DP Nos. 04, 14, 02, 143, 959, 1329 & 1003), the department admitted the recovery and in remaining three (03) cases, the department explained that due recovery has been made. Audit informed that in seven (07) cases, the department admitted the recovery but not effected and in remaining three (03) cases contended that the department did not produce record of effected recovery. The Committee in seven (07) cases directed the department to effect recovery and in remaining three (03) cases directed the department to produce record of effected recovery within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XII)

2.4.2.3.3 As per FD's Notification No. RO(Tech)FD2-3/2004 dated 2nd August, 2004, read with FD clarification issued vide letter No. RO(TECH)FD-11-31/2025 dated 06.11.2025, "no adjustment in its composite rate is allowed, except for bitumen, for which adjustment shall be made on actual consumption as per the approved Job Mix Formula (JMF).

Executive Engineer, Highways Division, Khanewal, in four (04) cases, paid for the items of work *"P/L plant pre-mixed bituminous carpet 2.5" thick with 4.00% bitumen (ABC)" and 2" thick with 4.5% AWC*. Audit observed that the department prepared and approved the rate analyses of said items by enhancing the factor of bajri from 62% to 67% & 72.30% whereas in FD's template the factor of bajri remained constant as 62%. Only filler (stone dust) was to be added instead of bajri to cover the varied portion of bitumen contents. Further, as per JMFs issued by the RR&MTI, Lahore, the bitumen contents were lesser than actual to be paid but the department did not make recovery on account of less use of bitumen from the contractor. The detail is as under:

Assistant Audit Officer (IT)
20 October 2025 06:11:38 PM

(Rs in million)

Sr. No.	DP No.	Name of work	Rate to be paid	Rate Paid	Amount
1	1401	W/I /R of Kabirwala Jhang Road up to District Boundary Khanewal i/c link to Motorway (LO22005415)	20,575	20,786.56	7.618
			17,252.23	17,622.56	
2	1414	Rest. of Road from Kabirwala Jhang Road up to District Boundary Khanewal (LO24005508)	12,902.72	12,599.31	6.653
3	1430	Reh. of Metalled Road from Kabirwala to Adda Khaliqabad via M-4 (LO22005408)	17,234.95	16,636.84	4.172
4	1422	Reh. of Metalled Road from Kacha Khu to Vehari upto Distt. Boundary (LO24013159)	15,120.00	14,617.14	3.713
Total					**22.156**

Non-adherence to FD instructions and weak internal controls resulted in overpayment of Rs 22.156 million.

Audit pointed out the overpayment in September, 2025.

The paras were discussed in SDAC meeting held on 22.12.2025. The department explained that payment was made as per JMF issued by RR&MTI, Lahore. The Committee directed the department to effect actual recovery as per approved template and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Assistant Audit Officer (TD)
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Note: This issue was also reported earlier in the Audit Reports vide Para No. 2.4.2.8 in AR 2018-19, Para No. 2.5.2.26 in AR 2019-20, Para No. 2.5.2.16 & 2.5.5.21 in AR 2020-21, Para No. 2.4.2.15 in AR 2021-22, Para No. 2.4.2.8 & 2.4.2.14 in AR 2022-23, Para No. 2.4.2.2 in AR 2023-24 and Para No. 2.4.2.3 in AR 2024-25, having financial impact of Rs 1,384.809 million. Recurrence of same irregularity is a matter of serious concern.

2.4.2.4 Overpayment due to application of higher rates than MRS/quoted rates

2.4.2.4.1 According to rule 7.29 of Departmental Financial Rules Vol-I, before signing the bill, "the sub-divisional officer should compare the quantities in the bill with those recorded in the measurement book

and see that all the rates were correctly entered and that calculations were checked arithmetically to be correct".

Executive Engineers of thirteen (13) Highways Divisions, in eighteen (18) cases paid for various items. Audit observed that the department paid incorrect rates of items than admissible due to adding inadmissible lead, incorrect quoted rates, application of incorrect MRS/input rates and quantities in analyses. The detail is annexed.

Non-adherence to FD instructions, weak internal controls and ineffective financial oversight resulted in overpayment of Rs 167.942 million.

Audit pointed out overpayment from March to April and August to November, 2025.

The paras were discussed in the SDAC meeting held in July and December, 2025. In eleven (11) cases (DP Nos. 1599, 386, 509, 161, 566, 788, 820, 1355, 964, 987 & 1203), the department admitted recovery and in seven (07) cases (DP Nos. 526, 331, 329, 1377, 1049, 411 & 1277) the department explained that payments were made correctly. Audit informed that in eleven (11) cases, the department admitted recovery but not effected and in seven (07) cases, reiterated its original stance. The Committee in eleven (11) cases, directed the department to effect recovery and get it verified from Audit within 30 days, in one (01) case (DP No. 1277) directed the department to produce record for verification, in three (03) cases (DP Nos. 331, 411 & 329) directed the department to probe the matter by administrative department and in three (03) cases, (DP Nos. 526, 1377 & 1049), directed to the Chief Engineer to submit fact finding reports within 30-days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery of overpayment besides justification for application of incorrect rate and fixing responsibility against the concerned.

(Annexure-XIII)

Assistant Audit Officer (I)
27 October 2025 03:14:38 PM

2.4.2.4.2 As per clause 41 of Contract Agreement, "if any altered, additional, or substituted work is directed by the engineer in-charge, for which no rate is specified in the contract, the contractor shall carry out the work on the same conditions as agreed to do the main work and at the same rates as specified in the tender (bid schedule) for the main work".

Executive Engineer, Highways Division, Lodhran and Bahawalpur paid non-BoQ items *"Providing and laying sub-base course" and "P/L dry brick pavement soling"* for the quantity of 53910 cft and 54793 cft @ Rs 25,867.83 %cft and Rs 28,447.95 %cft respectively. Audit observed that the department did not deduct the below percentage i.e. 24.55% and 20.46% offered by the contractors on estimated cost while making payment of the items. The payable rates were Rs 19,517.28 %cft and Rs 22,627.49 %cft. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Item	Qty Paid	Rate to be Paid (Rs %cft)	Rate Paid (Rs %cft)	Over payment
1	508	HD Lodhran	Rehabilitation of road from N-5 Multan Bahawalpur Road at Permit chowk to Jalalpur Pirwala Lodhran District Lodhran District Boundary Length = 21 km (LO23005413)	P/L sub base course	53910 cft	19,517.277	25,867.83	3.424
2	1261	HD Bahawalpur	Restoration / improvement of road from Adda Noorpur to Uch Sharif (LO 24005572)	P/L of dry brick pavement / soling	54793 cft	22,627.49	28,447.95	3.189
Total								**6.613**

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Violation of the contract agreement resulted in overpayment amounting to Rs 6.613 million.

Audit pointed out the overpayment in August, 2025.

The paras were discussed in SDAC meetings held in December, 2025. The department explained that payments were made to the

contractors on the basis of the applicable MRS rates. Audit contended that below percentage was not deducted from the non-BoQ /MRS items as per clause 41 of the contract agreement. The Committee directed the department to effect the recovery and get the record verified from Audit within 15-days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

2.4.2.4.3 According to FD's Notification No. RO(Tech)FD 2-3/2004 dated 2nd August 2004, "the Chief Engineer (CE) on the basis of input rates fixed by Finance Department shall fix the rate of each item of work for rough cost estimates for administrative approval and detail estimate for technical sanction, place them on their web sites".

Executive Engineer, Highways Division, Sheikhupura paid item *"Re-laying of old dismantled material of base course"* for quantity of 1815060 cft. Further, in rate analysis, a provision of 18% stone dust amounting to Rs 1,191.64 per % cft was added to fill in retrieved material. Audit observed that the rate of 18% of stone dust was incorrectly calculated @ Rs 1,191.65 per % cft {122x0.18=21.96x5426 (4522 x120/100)} instead of correct calculation of rate of Rs 813.96 per % cft (100 x 18% x 4,522 /100) because the rate of stone dust was at site rate and carriage was not admissible. In this way, excess rate of Rs 351.13 % cft was paid. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of work	Rate to be paid	Rate paid	Excess rate	Amount
1	569	HD Sheikhupura	Reh of Muridkey to Narowal Road (LO 23005476)	813.96 per % cft	1,191.65 per % cft	351.30 (377.69 less tender rebate 7.032%)	6.373

Violation of FD instructions / template, DFR resulted in overpayment amounting to Rs 6.373 million.

Audit pointed out the overpayment in August, 2025.

The para was discussed in the SDAC meeting held on 17.12.2025. The department explained that the as per the rate analysis

of base course, the quantity of loose material was taken as 122 cft. Provision of 18% (say 22 cft) stone dust is added to fill in the retrieved material to achieve compacted base of 100 cft. Audit contended that the rate of 18% stone dust was incorrectly calculated as it was required to be provided @ Rs 813.96 %cft. The Committee directed the department to refer the matter to FD for clarification. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

2.4.2.4.4 Executive Engineer, RCD Faisalabad, paid for the item "Rehandling/shifting of unsuitable earth, debris, etc." including all leads and lifts. Audit observed that, as per the 2nd revised estimate, the material was disposed off with a 2 km lead. However, the department applied the rates of Item Nos. 2 and 17 instead of Item Nos. 1 and 17 of Chapter No. 3 of the MRS. As a result, the incorrect application of rates led to an overpayment. The details are as under:

(Rs in million)

DP No.	Name of Division	Name of Work	Item	Rate to be paid	Rate paid	Excess rate	Amount
404	RCD Faisalabad	Reh. of Faisalabad Circular Road /By pass (Group-I & IV) (LO22005349)	Rehandling/ shifting of unsuitable earth, debris, etc.	8962.98 ‰cft Item no 1a &17 of chapter 3 of MRS	10,756.22 ‰cft Item no 2&17 of chapter 3 of MRS	1,793.24 ‰cft	5.006

Violation of FD's instructions resulted in overpayment amounting to Rs 5.006 million.

Audit pointed out the overpayment in April, 2025.

The para was discussed in the SDAC meeting held on 18.07.2025. The department admitted the recovery. The Committee directed the department to effect recovery within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Asstt Audit Officer (IT)
20 October 2025 03:11:38 PM

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Note: This issue was reported earlier also in the Audit Reports vide Para No. 2.4.2.2.6 in AR 2024-25 having financial impact of Rs 186.908 million. Recurrence of same irregularity is a matter of serious concern.

2.4.2.5 Overpayment due to allowing excess lead and distant quarry

As per condition No. 5 of FD's letter No.RO(Tech)F.D 2-3/2004 dated 2nd August 2004, "the material of crushed stone aggregate shall be carried from the nearest quarry and the shortest route shall be used/adopted for carriage".

2.4.2.5.1 Executive Engineers of three (03) Highways Divisions, in four (04) cases, paid carriage of sub base course, base course and crush (bajri) from different queries and made payment accordingly. Audit observed that the department allowed excess leads by adopting longer routes instead of shortest available routes and quarries with short distance. The detail is annexed:

Violation of the FD's instructions resulted in overpayment of Rs 85.606 million.

Audit pointed out the overpayment during March to April and August to November, 2025.

The paras were discussed in the SDAC meetings held in July and December, 2025. In two (02) cases (DP Nos. 327 & 1385), the department admitted overpayment and in two (02) cases (DP Nos. 1604 & 1628), explained that lead was paid as per estimated provisions. Audit in two (02) cases, informed that the department admitted recovery but not effected and in two (02) cases contended that excess lead was paid. The Committee in two (02) cases, directed the department to effect recovery and in other two (02) cases (DP Nos. 1604, &1628) directed the Chief Engineer Highway South Zone to conduct fact finding report

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Assistant Audit Officer (IT)
20 October 2026 03:11:33 PM

and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XIV)

2.4.2.5.2 Executive Engineer Highways Divisions Khushab, paid items *"P/L of base course of crushed stone aggregate"*. Audit observed that department applied two different leads for carriage of stone for base course from two different quarries. As for the road portion of 16.53 kilometers falling in District Khushab, department paid the lead of 10 kilometers from Pail Quarry Khushab to site of work, whereas, for road portion of 4 kilometers falling in District Jhelum, department had taken the lead of 115 kilometers from Sikhanwali Quarry Sargodha. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Formation	Name of Work	Item	Lead to be paid (km)	Lead paid (km)	Excess (km)	Amount
1	1054	HD Khushab	Reh. of Lila Kandwal-Katha Road (LO23005424)	Base course of crushed stone	27 (Katha Quarry, Khushab)	115 (Sikha Wali quarry, Sargodha)	88	13.015

Violation of the FD's instructions resulted in overpayment amounting to Rs 13.015 million.

Audit pointed out the overpayment in August, 2025.

The para was discussed in SDAC meeting held on 2nd December, 2024. The department admitted to effect recovery. Audit contented that the department admitted the recovery but not effected. The Committee directed the department to effect recovery within 15 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and strengthening internal controls to avoid the recurrence of such issues.

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20 October 2026 03:1[illegible]

Note: This issue was reported earlier also in the Audit Reports vide Para No. 2.4.2.60 in AR 2018-19, Para No. 2.5.2.10 & 2.5.2.20 in AR 2019-20, Para No. 2.5.2.8 & 2.5.2.10 in AR 2020-21, Para No. 2.4.2.10 in AR 2021-22, Para No. 2.4.2.11 in AR 2022-23, in AR 2023-24 vide Para No. 2.4.2.8 and in AR 2024-25, Para No. 2.4.2.8 having financial impact of Rs 323.068 million. Recurrence of same irregularity is a matter of serious concern.

2.4.2.6 Overpayment due to incorrect calculation of quantities

2.4.2.6.1 As per instructions Nos. 01 & 04 recorded on preface of MB, "measurement book is most important record being the basis of all accounts of quantities. The description of the work must be lucid so as to admit of easy identification and check. Each note of measurements should state situation of work, exact locality".

Executive Engineers of ten (10) Highways Divisions, in fifteen (15) cases paid different items of work viz. *"Pacca brick work 1:4 in foundation & plinth", "P/L RCC 1:2:4", "P/L of base course of crushed stone", "Compaction of earthwork with power road ruler", "Relaying of dismantled material of road pavement as sub base" "Road edging" etc.* Audit observed that the department paid for excess quantities due to incorrect calculations, measurements and totaling instead of admissible quantities. The detail is annexed.

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Non-adherence to financial discipline, weak internal controls and violation of DFR resulted in overpayment amounting to Rs 76.618 million.

Audit pointed out overpayment during March to May and August to September, 2025.

The paras were discussed in the SDAC meeting held in July and December, 2025. The department in all cases admitted to effect recovery. Audit informed that the department did not effect the admitted recovery. The Committee directed the department to effect recovery within 30-days. Compliance with the Committee's directives was not reported until the finalization of this report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid reoccurrence of such issues in future.

(Annexure-XV)

2.4.2.6.2 As per MRS item No. 9 Chapter-6 (Concrete), "the composite rate of fabrication of mild steel for RCC work is inclusive of wastage, overlaps and chairs etc."

Executive Engineer, Highway Division, Bhakkar paid item *"fabrication of mild steel G-40".* Further, the department in the rate analysis of rigid pavement included the quantity of steel on account of chairs and paid accordingly. Audit observed that the component of "steel chairs" was not admissible as it was inbuilt component of composite rate of fabrication of mild steel G-40. The detail is as under:

(Rs in million)

Sr. No.	Name of Work	Qty.to be paid on account of chair (kg)	Qty. paid on account of chair (kg)	Excess (kg)	Amount
1	Imp./Recons. Of road from Girot Adhi Kot Rangpur Kallurkot Darya Khan Road (LO24005136)	0	19207	19207	5.721
2	Reh. Of road from Bhakhar Behal Road (LO23005458)	0	3960.26	3960.26	1.192
3	R/I of Arterial-III of SKP-FSD road to Darya Khan (LO24005318)	0	3300.249 kg	3300.249 kg	0.952
Total					**7.865**

Violation of DFR instructions resulted in overpayment amounting of Rs 7.865 million.

Audit pointed out the overpayment in August, 2025.

The para was discussed in the SDAC meeting held on 16.12.2025. The department explained that the quantities were calculated and paid correctly. Audit contended that as per MRS, the item fabrication of mild steel rate included wastage, overlaps and steel chairs, etc. The Committee directed the department to refer the matter to FD for clarification. Compliance with the Committee's directives was not reported until the finalization of this report.

Assistant Audit Officer (IT)
20 October 2026 08:11:38 PM

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

DP No. 801 (2025-26)

2.4.2.7 Overpayment due to allowing price variation on M&R Works and inadmissible items

As per FD letter No. RO(TECH)FD 1-2/2017 dated 16.11.2022 and FD's clarification No. FD(C&W)4-207/2021-22 dated 14.06.2022, price variation on sub base course of pitrun gravel, MS liner and M&R works was not admissible.

Executive Engineers of five (05) Highways Division in five (05) cases, paid price variation against M&R works, MS steel liner and Sub-Base Course of pit run/gravel. Audit observed that the payment of price variation on M&R works was inadmissible and rates of sub-base course of pit-run/gravel and MS steel liner were neither approved nor issued/available on FD website as evident from FD clarification dated 14.06.2022 and notification dated 16.11.2022. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of work	Description	Amount	SDAC's decision
1	732	HD D.G. Khan	S/R Metalled Road from Dharam to Yaro	M&R work	22.617	To effect recovery
2	806	HD Khushab	Dualization of Sargodha Khushab Mianwali Road (LO21900007)	M.S Steel Liner	11.391	Refer to FD
3	163 (2024-25 Ph-II)	HD Gujrat	Dualization of road from Shadiwal to Chak Gillan (LO21005649)	Sub-base of pit run gravel	6.567	Refer to FD
4	90 (2024-25 Ph-II)	HD Bahawalnagar	S/R of Road from Kat Hazoor Singh to Haroonabad	M&R work	4.468	To effect recovery
5	383 (2024-25 Ph-II)	HD Sahiwal	Const. of Bye-pass from Royel Hotel to Sarwar Chowk via Adda Mai Wali (LO17002581)	M.S Steel Liner	1.040	Refer to FD
Total					**46.083**	

Weak internal controls and non-adherence to FD notification resulted in overpayment of Rs 46.083 million.

Audit pointed out overpayment during March to May and September, 2025.

The paras were discussed in the SDAC meetings held in July and December, 2025. The department explained that the price variation was correctly paid. Audit contended that the price variation was not admissible on M&R works, MS steel liner and sub-base course of pit-run/gravel. The Committee in two (02) cases (DP Nos. 732 & 90), directed the department to effect recovery and in three (03) cases (DP Nos. 806, 163 & 383) directed the department to refer the case to FD for clarification and get it verified from Audit within 30-days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Note: This issue was reported earlier also in the Audit Reports vide Para No. 2.4.2.22 in AR 2018-19, Para No. 2.5.2.3 in AR 2019-20, Para No. 2.4.2.15 in AR 2020-21, Para No. 2.4.2.20 in AR 2021-22, Para No. 2.4.2.4 in AR 2022-23, Para No. 2.4.2.6 and in AR 2024-25, Para No. 2.4.2.4 having financial impact of Rs 502.418 million. Recurrence of same irregularity is a matter of serious concern.

Assistant Audit Officer (IT)
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20 October 2025 02:07:08 PM

2.4.2.8 Overpayment due to non-deduction of area of culverts, damaged portion and thermopole sheet

As per rule 7.29 of DFR, before signing the bill, Sub-Divisional Officer should compare the quantities in the bill with those recorded in MB and see that all the rates are correctly entered and that calculations have been checked arithmetically.

Executive Engineer of three (03) Highways Divisions in three (03) cases paid items of work *"P/L Sub base course"*, *"P/L Base course", "Cold milling of asphalt"*, *"Dismantling of road metaling"* and *"Thermopole sheet".* Audit observed that the department did not deduct the area of culverts (quantities of RCC), damaged portion and thermopole sheet from measured quantities of base course/sub-base

course, cold milling, dismantling of road metaling and rigid pavement, as per provisions of TSEs and site requirements. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Formation	Name of work	Description	Excess Quantity	Rate	Amount
1	396	HD Sahiwal	Const. of Dual Carriageway from Sheikh Fazal to Chichawatni (LO22005270)	Sub base course	13167.24	24,258.97 (%cft)	3.194
				-do	12362.76	24,341.90	3.009
				Base course	6583.62	29,826.51	1.964
				-do-	6181.38	29,933.67	1.850
2	1586	HD Hafizabad	Reh. of road from Lahore Sheikhupura Sargodha road (LO23005473)	Cold milling	210182	33.58 p.sft	7.058
				Dismantling of road metaling	22202	2467.87 %cft	0.548
3	1462	HD Gujrat	Reh: of Sarai Alamgir Kotla Arab Ali Khan-Jalalpur Sobtian Road (LO23005471)	1 inch thermopole sheet used in rigid pavement	1656.626	699.18	1.582
					1045.5	729.23	0.763
					453.44	616.23	0.279
Total							**20.247**

Violation of DFR resulted in overpayment amounting to Rs 20.247 million.

Audit pointed out the overpayment in May and November, 2025.

The paras were discussed in the SDAC meeting held in July and December, 2025. The department in one (01) case (DP No. 396) explained that due deduction of RCC culverts had been made and in two (02) cases (DP No. 1586 & 1462) admitted recovery. Audit in two (02) cases (DP Nos. 1586 & 1462) informed that department did not effect admitted recovery and in one (01) case (DP No. 396) Audit contended that no deductions were made. The Committee directed the department to effect actual recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Ikram Gul
Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

2.4.2.9 Overpayment due to incorrect unit factor

According to MRS, the unit for items "Jungle clearance", compaction of earth work, regular excavation and earthwork excavation" is 1000 sft and 1000 cft respectively.

Executive Engineers of two (02) Highways Divisions in three (03) cases paid for the items *"Excavation & removal of debris", "Jungle clearance", "compaction of bed"* and *"regular excavation dressed"*. Audit observed that the rates of these items were incorrectly paid on the basis of per 100 cft and 100 sft instead of admissible factor 1000 cft and 1000 sft. Adoption of incorrect unit factor resulted in inflated rates and consequent overpayment was made to the contractor. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Item of work	Qty -	Rate	Amount to be paid	Amount Paid	Over payment
1	1495	HD Gujrat	Reh: of Gujrat City Roads (LO22010443)	Excavation & removal of debris	77408 Cft	10,085	0.781	7.807	7.026
2	352	HD Gujranwala	Const. of Bypass from Dhounkal More to Sodhra Wazirabad (LO21005623)	Jungle clearance	1486848 sft	401	0.596	5.962	5.366
3	1465	HD Gujrat	Reh: of Gujrat Bhimber Road (LO23005472)	Compaction of bed	8610 cft	1,532.52	0.014	0.132	0.118
				regular excavation	51660 cft	6,548.66	0.338	3.383	3.045
Total									**15.555**

Non-adherence to MRS and weak internal controls resulted in overpayment amounting to Rs 15.555 million.

Audit pointed out the overpayment in March and December, 2025.

The paras were discussed in the SDAC meeting held in July and December, 2025. The department in all cases admitted to effect recovery. Audit informed that the department did not effect the admitted recovery. The Committee directed the department to effect recovery and get it verified from Audit within 30-days. Compliance with the Committee's directives was not reported until the finalization of this report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

2.4.2.10 Overpayment due to execution and payment of inadmissible item

2.4.2.10.1 As per nomenclature of the item, "cold milling of asphalt layer etc." disposal of the said item was inclusive in the rate of item.

Executive Engineer, Highway Division, Lahore paid item, "cold milling of asphalt layer" for the quantity of 1208911 sft @ Rs 39.95 per sft. The department made payment for the item "removal of malba" for a quantity of 1666378 cft @ Rs 8513%o cft including the quantity of 402970 cft (1208911x4/12) of cold milling. Audit observed that disposal of quantity of cold milling already covered under the item "cold milling of asphalt layer". Hence, separate payment for its disposal was inadmissible. The detail is as under:

(Rs in million)

Name of Work	Item	Quantity	Rate	Amount
Rehab / Imp. of Ferozepur road from Gajjumata to Kasur (LO22005452)	Cold milling of asphalt layer	402970 cft	8,513 per %0cft	3.430

Violation of FD instructions resulted in overpayment amounting to Rs 3.430 million.

Audit pointed out the overpayment in June, 2025.

The para was discussed in the SDAC meeting held on 5th January, 2026. The department admitted the recovery. Audit informed that the department did not effect the admitted recovery. The Committee directed the department to effect recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported until the finalization of this report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

DP 878 (2024-25 Ph-II)

2.4.2.10.2 As per standard rate analysis issued by FD of piles work, the rates of all machinery / equipment were composite and complete in all respect.

Assistant Audit Officer (IT)
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20 October 2025 03:11:38 PM

Executive Engineer, Highway Division, Sahiwal paid item, *"Earthwork in ordinary soil for embankment i/c cost of earth lead up to 50 feet compaction 85% maximum compaction complete in all respect"* for working pad of pile work for quantity of 210975 cft @ Rs 7,925.35 per %o cft. Audit observed that the payment of this item was not admissible because as per rate analysis of piles work issued by FD, the rates of all machinery/ equipment were per hours and complete in all respect. Hence separate payment for working pad/plate form was not admissible. The detail is as under:

(Rs in million)

Name of Work	Item	Quantity	Rate	Amount
Const. of Bypass from Royel Hotel to Sarwar Chowk via Adda Mai Wali (LO17002581)	E/W in ordinary soil for embankment with compaction 85% for plate form	210975 cft	7925.35 per %0cft	1.672

Violation of FD's template resulted in overpayment amounting to Rs 1.672 million.

Audit pointed out the overpayment in May, 2025.

The para was discussed in the SDAC meeting held on 23.07.2025. The department explained that payment was made as per approved rate. Audit contended that the composite rate of pile work was complete item, therefore, separate payment of earthwork was not admissible. The Committee directed the department to effect recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported until the finalization of this report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

DP 381 (2024-25 Ph-II)

2.4.2.10.3 As per the Standard Specifications for Roads and Bridges, 2022**,** scarification is intended only for breaking/removing the existing asphalt to ensure proper bonding with the new layer.

Executive Engineer, Highway Division Sheikhupura, paid for the item "*Scarifying of old road surface*". Audit observed that payment

for scarification was inadmissible, as the subsequent item "*dismantling and removing of road pavement i/c screening and stacking*" was paid separately on the same RDs in contrary to the specifications.

(Rs in million)

Sr. No.	DP No.	Name of work	Quantity	Rate	Amount
1	558	W/I of road from GT Road to Pandori Pull (LO21005740)	513026	309.43 %sft	1.587

Violation of Standard Specification of Road and Bridges, 2022 resulted in overpayment amounting to Rs 1.587 million.

Audit pointed out the overpayment in August, 2025.

The para was discussed in the SDAC meeting held on 18.12.2025. The department admitted the recovery. Audit contended that the department admitted recovery but not effected. The Committee directed the department to effect recovery and get it verified from Audit within 30-days. Compliance with the Committee's directives was not reported until the finalization of this report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

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20 October 2026 05:14:38 PM

2.4.2.10.4 As per estimated provisions the retrieved material received from dismantling of existing road pavement would be reused as sub-base course at labour rate.

Executive Engineer, Road Construction Division, Faisalabad, paid item "*carriage of relaying of sub-base by using old material dismantling of road*" for a quantity of 138764 cft @ Rs 807 per % cft. Audit observed that 90% quantity of dismantled road pavement was to be re-laid as per contract and contractor quoted the rates accordingly keeping in view the site condition and items of work. However, the payment for the carriage of relaying of sub-base was not admissible to the contractor, as it was neither approved in the contract nor specified in the DNIT. Consequently, the payment was made outside the contractual terms. The detail is as under:

(Rs in million)

Name of Work	Item	Quantity	Rate	Amount
Reh. of Faisalabad Circular Road / Bypass (LO22005349)	Carriage of relaying of sub-base by using old material dismantling of road	138764	807 per % sft	1.119

Violation of the estimated provisions resulted in overpayment amounting to Rs 1.119 million.

Audit pointed out the overpayment in April, 2025.

The para was discussed in the SDAC meeting held on 18.07.2025. The department explained that carriage was not paid to the contractor. Audit contended that the department paid, carriage for relaying/re-use of dismantled material as sub base, as evident from the paid voucher. The Committee directed the department to effect recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

DP No. 403 (2024-25)

2.4.2.11 Overpayment due to allowing inadmissible contractor's profit

According to Rule 59 of the Punjab Procurement Rules 2014, a procuring agency may use alternative methods for procuring goods, services, and works. Rule 59-C(vii) allows the purchase of motor vehicles from local original manufacturers or their authorized agents at the manufacturer's price.

Executive Engineers, Highway Divisions, Bahawalnagar and Attock made payment to contractors on account of procurement of Toyota Hilux Revo vehicles by adding lump sum contractor's profit amounting to Rs 2,515,823. Audit observed that the procurement was contrary to PPRA rules and allowed contractor profit & overhead which was not admissible on supply of vehicles. The detail is as under:

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20 October 2026 03:11:38 PM

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of work	Amount
1	79 (2024-25 Ph-II)	HD Bahawalnagar	Reh. of road from Chistian to Haroonabad via Pull Murad (LO22005442)	1.515
2	13 (2024-25 Ph-II)	HD Attock	Reh. of THAT/Pail Khushab Road – Section Mathial Chowk to Pindigheb (LO22005319)	1.00
Total				**2.515**

Violation of financial rules resulted in overpayment amounting to Rs 2.515 million.

Audit pointed out the overpayment in March, 2025.

The paras were discussed in the SDAC meeting held in July, 2025. The department admitted recovery. The Committee directed the department to effect recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Irregularities resulting in non-recoveries

2.4.2.12 Non/less-recovery of surplus material

As per clarification issued by Finance Department vide No. RO(Tech)FD11-21/2025 dated 24.07.2025, 20% on loose factor with rate of carriage would be considered while deriving the rate of recovery of dismantled surplus material.

Executive Engineers of eleven (11) Highways Divisions, in seventeen (17) cases, paid item viz. *"dismantling of road pavement complete in all respect".* Audit observed that the department did not recover the complete cost of old surplus material retrieved from dismantling due to application of incorrect rates i.e. excluding cost of carriage and loose factor. The detail is annexed.

Violation of FD's instructions resulted in non/less recovery amounting to Rs 177.384 million.

Audit pointed out overpayment from March to April & August to November, 2025.

The paras were discussed in the SDAC meetings held from July and December, 2025. In fifteen (15) cases, (DP Nos. 365, 603, 1051, 406, 998, 1376, 1034, 1041, 1490, 1597, 1602, 823, 107, 180 & 178), the department admitted the recovery. In two (02) cases (DP Nos. 340 & 77), the department contended that recoveries were made according to provisions contained in TSEs. Audit informed that in fifteen (15) cases, the department admitted recovery but not effected and in two (02) cases, the department did not recover the amount as per FD's instructions. The Committee in fifteen (15) cases, directed the department to effect recovery and get it verified from Audit two (02) case, (DP Nos. 340 & 77) directed the department to get the matter probed by Administrative Department and Superintending Engineer Highway Circle Bahawalpur respectively within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XVI)

Assistant Audit Officer (IT)
20 October 2025 03:11:55 pm

2.4.2.13 Non/less-recovery of toll collection along with fine on delayed period

As per acceptance letter and contract clause 22, the installment would be deposited on the first day of every month, and a fine of 15% of the amount not deposited for the particular month for each day of delay till payment of amount/installment due and shall be added up to the 10th of each calendar month, after which contract shall stand rescinded automatically and the earnest money shall in that case forfeited to the Government. Further, as per section 7(4) of the Punjab Tolls on Roads and Bridges Ordinance, 1962, all arrears due from the

lessee on account of lease of the tolls may be recovered from him or from his surety, if any, as if they were arrears of land revenue.

Executive Engineers of seven (07) Highways Divisions in ten (10) cases, awarded the various toll tax collection to contractors for the financial years 2023-24 & 2024-25. Audit observed that the contractors could not deposit monthly toll tax installments as stipulated in their contracts. The department neither initiated any action to recover the overdue toll amounts nor imposed penalties. The detail is annexed.

Violation of statutory provisions resulted in non/less-recovery amounting to Rs 123.330 million.

Audit pointed out the non/less-recovery during March to May and August to November, 2025.

The paras were discussed in SDAC meeting held during July and December, 2025. The department in five (05) cases (DP Nos. 1258, 866, 32, 594 & 979) admitted the recovery, in two (02) cases (DP Nos. 426 & 425) explained that the matter was under decision of arbitrator and in three (03) cases (DP Nos. 1236, 1241 & 1259) explained that recovery was not due. Audit reiterated its original stance. The Committee in five (05) cases directed the department to effect admitted recovery, in two (02) cases (DP Nos. 425 & 426) directed the department to pursue the matter in court of arbitrator, in two (02) cases (DP Nos. 1236 & 1241) directed the department to get the matter probed by Administrative Department and in one (01) case (DP No. 1259) directed the department to refer the case to FD for clarification. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility against the person(s) at fault and strengthening internal controls to avoid recurrence of such issues in future.

(Annexure-XVII)

2.4.2.14 Non-recovery of price de-escalation

As per clause 55 of the Contract Agreement; "where any variation (increase or decrease), to the extent of 5% or more, in the price

of any of the item mentioned in sub-clause (2) takes place after the acceptance of tender and before the completion of contract, the amount payable under the contract shall be adjustable to the extent of the actual variation in the cost of the item concerned".

Executive Engineers of thirteen (13) Highways Divisions, in twenty-two (22) cases, awarded the works to contractors and made payments accordingly. Audit observed that during execution of works, the rates of diesel, bitumen, sub base & steel were decreased as per monthly notification of price variation issued by FD and percentage of decrease was more than 5% but the department did not recover the price de-escalation. The detail is annexed.

Weak internal controls and non-adherence to provisions of the contract agreement regarding recovery of price variation resulted in non-recovery of price de-escalation of Rs 115.051 million.

Audit pointed out non-recovery during August to November, 2025.

The paras were discussed in the SDAC meeting held in December, 2025. The department in all cases admitted recovery. Audit informed that the department did not effect the admitted recovery. The Committee directed the department to effect recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XVIII)

Note: This issue was also reported earlier in the Audit Reports vide Para No. 2.4.2.22 in AR 2018-19, Para No. 2.5.2.3 in AR 2019-20, Para No. 2.4.2.15 in AR 2020-21, Para No. 2.4.2.20 in AR 2021-22, Para No. 2.4.2.4 in AR 2022-23, Para No. 2.4.2.6 and Para No. 2.4.2.4 in AR 2024-25 having financial impact of Rs 539.940 million. Recurrence of same irregularity is a matter of serious concern.

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20 October 2025 09:41:38 PM

2.4.2.15 Non-deposit of toll tax receipt into treasury

According to rule 4.5(1) of Punjab financial Rule Volume-I, "it is the primary responsibility of the departmental authorities to see that all government revenue/dues were correctly and promptly assessed, realized and credited to the proper head of account". Further, as per rule 2.33 of PFR (Vol-I), "every government servant should realize fully and clearly that he would be held personally responsible for any loss sustained by government through fraud or negligence on his part".

Executive Engineer, Highways Division, Kasur, in two cases, collected toll tax amounting to Rs 82.046 million during the financial years 2023-24 and 2024-25 through departmental staff. Audit observed that, according to bank challans, cash book, and PWA Form-09, the department reported the amounts as deposited into the treasury. However, Rs 78.455 million was not actually deposited under Head C-02712, as confirmed from SAP R-3. Further, the bank challans and entries reflected in the cash book regarding depositing of toll collection were bogus. As a result, Rs 78.455 million was not deposited into the government treasury. The detail as under:

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Toll Plaza	Total Recovered Amount	Deposit into Treasury	Less Deposit
1	520 & 521	HD Kasur	Toll plaza at Mustafa Abad Distt. Kasur	55.842	3.276	52.566
				26.204	0.315	25.889
Total				82.046		**78.455**

Failure to apply the financial discipline indicate weak financial control and violation of PFR which resulted in less-deposit of receipt into treasury amounting to Rs 78.455 million.

Audit pointed out less deposit of receipt into treasury during August, 2025.

The paras were discussed in SDAC meeting held in December, 2025. The department explained that matter was under inquiry in Anti-Corruption Department as well as Administrative Department. Audit contended that recovered amount was not deposited into Govt. accounts which showed the negligence of departmental officers/officials. The

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20 October 2025 13:11:38 PM

Committee directed the department to probe the matter at earliest and deposit the recovered amount into Govt. treasury and get it verified from Audit. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

2.4.2.16 Less-recovery of toll tax collection, pre-mature release of bank guarantee and non-forfeiture of earnest money

As per clause No. 06 (i) & (ii) and 22(b) of the Contract Agreement of Toll Tax Collection Toll Plaza at Qutab Shahana Bridge Over Ravi River District Sahiwal, "the lessee shall furnish a Bank Guarantee equal to 10% the sum provided in the BID for due performance of the contract. The requisite Bank Guarantee shall be furnished before taking over the charge of site and shall remain in force throughout the currency of the contract and up to a period of three months after the expiry of the contract". Further, "in case of default, bank guarantee would be encashed and the earnest money shall be forfeited in favour of government,"

Executive Engineer, Highways Division, Sahiwal awarded the contract for collection of Toll Tax at *"Qutab Shahana Bridge over River Ravi, District Sahiwal"* for the year 2023-24 to the contractor for Rs 58.825 million. The department obtained the bank guarantee amounting to Rs 6.259 million issued by Faisal Bank Karachi valid up to 10.10.2024 and also got its confirmation from concerned bank. Audit observed that:

(i) The bank guarantee was prematurely released on 22.09.2023 prior to completion of the contract as evident from departmental letter No. 56/M dated 22.09.2023.

(ii) The contractor became defaulter and amount of Rs 13.709 million on account of toll collection and penalty was still outstanding against him.

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20 October 2026 03:11:36 PM

(iii) Earnest money of Rs 1.931 million was also not forfeited in favour of government due to contractor's default.

Weak internal/financial controls and violation of the contract agreement resulted in less-recovery, pre-mature release of bank guarantee and non-forfeiture of earnest money of Rs 21.899 million.

Audit pointed out irregularity during May, 2025.

The paras were discussed in the SDAC meeting held in July, 2025. The department admitted the issues and stated that an inquiry was under process. The Committee directed the department to effect recovery, finalize the inquiry, fix responsibility and forfeit the available earnest money at the earliest. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

DP No.357, 359 & 360 (2024-25 Ph-II)

Note: This issue was reported earlier also in the Audit Reports vide Para No. 2.4.2.20 in AR 2024-25 having financial impact of Rs 74.596 million. Recurrence of same irregularity is a matter of serious concern.

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20 October 2026 03:11:58 PM

2.4.2.17 Non-recovery due to use of undersized bricks

As per clarification issued by Finance Department vide No. RO(Tech) FD2-3/2004 (Vol-II) dated 21-02-17, the nominal size of bricks is 9x4-3/8x2-11/16. Further, as per remarks column against pacca bricks works, the composite rate be reduced by 7% and 14%, if 2nd class or 3rd class bricks are used.

Executive Engineers of two (02) Highways Division, in two (02) cases paid item *"Pacca brick work in cement sand ratio (1:4), P/L road edging deep brick on edge* and *pacca brick work on foundation"* for a total quantity of 656103 cft. Audit observed that as per lab test reports, the size of the bricks used for the project was ranged between 8.6" x 4.3" and 8.8" x 4.4" instead of 9″ x 4.5″, which did not meet the standard size

for first-class bricks. Despite this, payment was made at the full rates instead of reduced rates. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of division	Name of work	Item	Quantity (cft)	Rate paid (% cft)	Amount	Over payment
1	413	RCD Faisalabad	A) Faisalabad Jaranwala Road Length 3.36 KM B) Faisalabad Jhang Road Length 3.49 km C) Faisalabad Sammundri Road Length 2.23 km (LO21005582)	Pacca brick work 1:4 & Dry brick soling	112388	24,913.45	27.999	1.860
					70019	21,000	14.703	0.864
					107608	24,913.45	26.808	1.877
					25797	24,913.45	6.426	0.450
2	1621	HD Rajanpur	Impro./re-const. of metalled road from Indus Highway (N-55) Rajanpur to Bait Sountra via Aqilpur road (LO24005145)	P/L road edging deep brick on edge	80032	45.15	3.613	2.153
				Pacca brick work in foundation	69381	26932	18.686	
			Reh. / Impro. of metalled road Tribal area Khumi to Marri (LO21005991)	P/L road edging deep brick on edge	190878	44.29	8.454	
		Total			**656103**	-	-	**7.204**

Violation of the FD's instructions resulted in non-recovery amounting to Rs 7.204 million.

Audit pointed out the non-recovery in April, 2025.

The paras were discussed in the SDAC meeting held during July and December, 2025. The department explained that the size of the bricks was as per specification. Audit contended that as per lab test reports, the size of bricks was less than the specified size. The Committee directed the department to effect actual recovery within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

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20 October 2026 03:11:38 PM

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

Irregularities resulting in undue financial benefit to contractors

2.4.2.18 Undue financial benefit to the contractors due to non-compliance with Contractual Provisions

According to Clause 47-A of the Contract Agreement, where a contractor quotes disproportionate or imbalanced rates, payment for items quoted at higher rates than the Technical Sanction (TS) estimates shall be made at TS rates, while payment for items quoted at lower rates shall be made at tendered rates, and the balance amount shall be withheld until completion of the work.

Executive Engineers of three (03) Highways Divisions in four (04) cases awarded works to the contractors wherein the contractors had quoted disproportionate / imbalanced rates for various BoQ items. During interim payments, the departments did not adhere to Clause 47-A and allowed payments at higher quoted rates instead of restricting them to TS rates. Furthermore, the works were incomplete and items quoted at lower rates were not executed in full, yet payments were released without withholding the required balance. The detail is annexed.

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20 October 2026 03:14:38 PM

The non-observance of mandatory contractual provisions resulted in undue financial benefit to the contractors for Rs 172.976 million.

Audit pointed out the undue financial benefits during July to November, 2025.

The paras were discussed in SDAC meeting held in December, 2025. In three (03) cases, (DP No. 1471, 1463 and 846) the department explained that recovery / adjustment would be made and in one (01) case (DP No. 766) the department explained that payments were made as per approved provision of TSE. Audit contended that in three (03) cases, the department admitted recovery but not effected and in one case made

payment in violation of contractual obligation. The Committee in (03) cases (DP No. 1471, 1463 & 846) directed the department to effect due recovery, get the record verified from Audit and in one case (DP No. 766) directed the department to produce complete record to Audit for verification within 15 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends recovery/withholding of the undue amounts, fixation of responsibility, and strict compliance of the contract agreement to safeguard public funds.

(Annexure-XIX)

2.4.2.19 Undue financial benefit to contractors despite non execution of items at sites

As per rule 7.29 of DFR before signing the bill, Sub-Divisional Officer should compare the quantities in the bill with those recorded in MB and see that all the rates are correctly entered and that calculations have been checked arithmetically to be correct.

Executive Engineers of four (04) Highways Divisions in five (05) cases, awarded the works and made payments for the different items. The physical progress of the projects was carried out on 25.11.2025, 13.08.2025, 22.11.2025, 02.09.2025 & 04.03.2025 respectively. Audit noticed that in three (03) cases, DP Nos. 1624, 813 & 1611, different items were not executed at sites but the department made payments, in one (01) case, DP No. 578, the department made payment for the item *"Providing & Fixing of Face Block of specified design"* but at site *"Kerb Stone of 14" height without paint"* was executed and in one (01) case DP No. 105, the department paid item *"P/F 3" dia G.I pipe delinator 3" long with HIP in PCC 1:2:4"* for quantity of 1010 No. whereas, as per site only 610 No. were executed as evident from pictorial evidences and site verification reports duly signed by XEN/SDOs. Consequently, overpayments were made. The detail is as under:

Irum Gul
Assistant Audit Officer (IT)
20 October 2026 11:38 PM

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Description of Item	Amount
1	1624	HD Rajanpur	Reh./Re-const. of road from Indus Highway (N-55) Sada Bahar to Machi Wala (N-55) (Eastern By pass Jampur) (LO23005446)	Providing & fixing para bolic channel (Segment pre cast (Section (9"x14"x4') (With carriage), P/L L-shape reflector & P/L kerb stone	20.615
2	813	HD Khushab	Dualization of SGD-KHB-Mianwali Road G-I (LO21900007)	Excavation of earth, filling of earth, P/L cement concrete brick ballast, Kerb stone & studs were not executed at site	14.558
3	578	HD Sargodha	Rest:/Imp: of Queen Chowk to Sargodha Bypass (LO25005181)	Payment was made against Providing & Fixing of Face Block of specified design instead of Kerb Stone	4.599
4	1611	HD Rajanpur	Imp/Reconst. of mettled road from Indus Highway (N-55) Rajanpur to Bait Sountra via Aqil pur (LO24005145)	P/L stone pitching/filling, dry hand packed, as filling behind retaining walls., P/L stone or spawl filling on slope & P/L project boards	1.901
5	105 (2024-25 Ph-II)	HD Bahawalnagar	Reh. of road from Bahawalnagar to Arifwala (LO22005444)	P/F 3" dia G.I pipe delinator 3" long with HIP in PCC 1:2:4	1.900
Total					**43.573**

Weak internal controls and non-adherence to DFR resulted in undue financial benefit amounting to Rs 43.573 million.

Audit pointed out the undue financial benefit in March and August to November, 2025.

The paras were discussed in SDAC meetings held during July & December, 2025. The department in three (03) cases (DP Nos. 813, 1624 & 1611) explained that items were executed at site and no advance payment was made, in one (01) case (DP No. 578) department admitted the recovery, in one (01) case (DP No. 105) explained that objected items were stolen and case was reported to Police for registration of FIR. Audit reiterated its original stance. The Committee in one case (DP No. 578) directed the department to effect recovery and also get the matter probed by the Administrative Department within 30 days, in three (03) cases (DP No. 1624, 813, & 1611) directed the department to get thr matter probed by the Administrative Department within 30 days and in remaining one (01) case (DP No. 105) directed the department to get

Irum Gull
Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

register FIR against delinquents. Compliance with the Committee directives was not reported till finalization of this report.

Audit recommends early recovery of overpayment and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Pictorial Annexure-XXVIII)

Note: This issue was reported earlier also in the Audit Reports vide Para No. 2.4.2.5.2 in AR 2024-25 having financial impact of Rs 37.134 million. Recurrence of same irregularity is a matter of serious concern.

2.4.2.20 Pre-mature release of security deposit /retention money

As per clause 50 of the contract agreement the amount retained as security deposit shall not be refunded to the contractor before the expiry of 12 months, or even more as may be determined by the Engineer In-charge, with the prior approval of the Chief Engineer, and after the issuance of certificate of completion of work under clause 40 of contract agreement.

Executive Engineer, Highways Division Rajanpur, in two (02) cases awarded works to contractors and made payments accordingly. Audit observed that the department released security deposits of Rs 30.353 million through VR. No. 07/J dated 14.11.2024, and VR. No. 16/RJ dated 30.10.2024, even though both works were still in progress, as reflected/ recorded in MBs during April and May 2025. The department released the security deposits before completion of the works, without finalizing accounts and before the expiry of the defect liability periods. The detail is as under:

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of work	Agreement Amount	Last record entry reference & date	Work completion date	Pre-mature releases
1	1610	HD Rajanpur	Const. /Reh. of mettled Road from Dajjal to Harrand (LO21006000)	515.109	MB No. 881/534 page 50 to 68 on 20.05.2025	15.07.2025	18.881

Irum Gul
Assistant Audit Officer (IT)
20 October 2025 03:11:38 PM

2	1636	HD Rajanpur	Construction of circular road, Zia Shaheed road, College road and Theri road (LO21005993)	411.906	MB No. 919/663 page 65 to 70 on 24.04.2025	30.06.2025	11.472
Total							**30.353**

The lapse occurred due to non-adherence to financial discipline and violation of contractual obligations, resulting in pre-mature release of security deposits amounting to Rs 30.353 million.

Audit pointed out the pre-mature release of security deposit in November, 2025.

The paras were discussed in SDAC meetings held during December, 2025. The department admitted the issue and stated that due to financial constraints of contractors, partial security deposits were released. Audit contended that the department made irregularity by releasing premature security deposits. The Committee directed the department to fix responsibility against delinquents and regularize from FD within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early probe of matter and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Irregularities resulting in loss to government

2.4.2.21 Loss due to execution of uneconomical item

According to rule 1.58 of the B&R Department Code, "the divisional officers are immediately responsible for the proper maintenance of all works in their charge and the preparation of projects and of designs and estimates, whether for new works or repairs. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality".

Executive Engineer, Highways Division, Sahiwal paid item *"relaying of dismantled brick masonry (existing brick soling) /road*

edging" for a quantity of 342073 cft @ Rs 10,014.88 % cft by applying non-MRS item and using dismantled material. Audit observed that the department had used expensive item for relaying of sub base. The same economical item *"P/l of sub base course of brick aggregate"* was available vide item No. 2 of Chapter No. 18 (Road & Road Structure) of MRS 2nd bi-annual 2022 of Distt. Sahiwal @ Rs 9,577.80 % cft. In this way, the department paid excess rate of Rs 437.08 % cft. The detail is as under:

(Rs in million)

DP No.	Name of Work	Item	Amount
361	Const. of Dual way from Sheikh Fazal to Chichawatni (G-I&II) (LO22005270)	Relaying of dismantled bricks as sub base course	23.056

Violation of B&R Department Code resulted in loss amounting to Rs 23.056 million.

Audit pointed out the loss in May, 2025.

The para was discussed in the SDAC meeting held on 23.07.2025. The department explained that rate was paid as per estimated provision approved by competent authority. Audit contended that the item of MRS was on economical side therefore, the MRS item was required to be paid. The Committee directed the department to review the rate analysis, effect actual recovery and get it verified from Audit within 30-days. Compliance with the Committee's directives was not reported till finalization of the report.

Irfan Gull
Assistant Audit Officer (IT)
20 October 2025 05:14:38 PM

Audit recommends early recovery of loss and fixing the responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Note: This issue was reported earlier also in the Audit Reports vide Para No. 2.4.2.30 in AR 2024-25 having financial impact of Rs 9.481 million. Recurrence of same irregularity is a matter of serious concern.

2.4.2.22 Loss due to irregular award of work to 2nd lowest

As per decision of Grievance Redressal Committee (GRC) notified vide C&W Department, Lahore No. SOB-I (C&W)3-16/2017-18 dated 03.07.2024, "the Committee decided that a comparative

statement of the work should be prepared based on the rates quoted by the bidders and process the tenders accordingly".

Executive Engineer, Highway Division, Rajanpur awarded the work to contractor i.e. M/s Zulfiqar & Brothers for an agreement amount of Rs 417,976,746 against estimated amount of Rs 513,972,978 which was 18.68% below the estimated cost. Audit observed that as per BIDs of contractors, the actual lowest contractor was M/s Muhammad Danish Construction Company with agreement amount of Rs 398,298,336 against agreement cost of Rs 513,972,978 which was 22.51% below. In this way, the work was irregularly awarded with excess amount which resulted in loss of Rs 19,678,410. Further, the matter was also reported to Grievance Redressal Committee (GRC) notified vide C&W Department, Lahore No. SOB -I(C&W)3-16/2017-18 dated 03.07.2024. The GR Committee directed that comparative statement should be prepared based on rates quoted by the bidders and process of the tenders be made as per PPRA accordingly, but, as per record, decision of GR Committee was not implemented and comparative statement was incorrectly prepared. Audit was of the view that the comparative statement was not prepared as per BIDs of the contractors regarding item No. 23, *"Painting guard bars gates of iron bars, grating, railing and similar other work"* and lowest contractor was shown as highest instead of 1st lowest.

Violation of Grievance Redressal Committee decision resulted in irregular award of work involving loss of Rs 19.676 million.

Audit pointed out the irregularity in November, 2025.

The para was discussed in SDAC meetings held on 31.12.2025. The department explained that work was awarded to contractor after approval of competent authority in the light of instructions of GR Committee. Audit contended that decision of GR Committee was not implemented and comparative statement was incorrectly prepared regarding item No. 23, "Painting guard bars gates of iron bars, grating, railing and similar other work" due to application of incorrect unit. Further, GR Committee was not intimated after preparation of comparative statement. The Committee did not accept the contention of the department and directed the department to get the matter probed by

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20 October 2026 05:12:38 PM

Administrative Department within 30 days. Compliance with the Committee directives was not reported till finalization of this report.

Audit recommends early justification besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

DP No. 1619 (2025-26)

2.4.2.23 Loss to government due to alteration in bid rate

As per condition No. 11, general direction for the guidance of the tenderer contained in contract agreement, "the tenderer shall fill in the tender documents in ink: Errors, if any, shall be scored out and corrections rewritten legibly and attested by the tenderer. Any addition or alternation made after filling the form shall be duly attested by the tenderer. Non-compliance of this condition shall render the tender liable to rejection. Any tender with unattested correction shall be attested by the tenderer in the presence of other tenderers at the time of opening of the tender except that no correction shall be permissible in the rate or amount of the bid schedule or in the tendered price after the opening of the tender".

Executive Engineer, Highways Division, Faisalabad awarded the work 'Construction of Dual Carriageway from M-3 Motorway to Sammundri Interchange (LO22005153)' to contractor for Rs 1,576.633 million and made payment of Rs 1,905.476 million accordingly. Audit observed that the contractor initially quoted a rate of Rs 3,000 per %cft for the item *"Dismantling and Removing Road Pavement"* in the bid document which was later on altered to Rs 3,600 per %cft but the tender committee could not highlight this alteration. Thus, it could not be ascertained whether the manipulation of rates occurred before or after the bidding process. This unexplained increase of Rs 600 per %cft, applied to a quantity of 1,035,178 cft, resulted in an undue financial benefit to the contractor to the tune of Rs 6.211 million.

Lapse occurred due to non-adherence to technical discipline, weak internal control and in violation of contract agreement resulted in loss to government due to alteration in bid rate amounting to Rs 6.211 million.

Assistant Audit Officer (IT)
20 October 2025 09:11:38 PM

Audit pointed out the loss in April, 2025.

The para was discussed in SDAC meeting held on 08.07.2025. The department explained that on the basis of original tendered documents the audit observation was correct however, this was not alteration but it was a rate correction made and signed by the contractor. Further tender opening committee accepted these rates and recommended for award of work. Audit reiterated its original stance. The Committee did not accept the contention of the department and directed to probe the matter against pointed out item of bid schedule and tender register along with forensic analysis by Punjab Forensic Science Agency and submit report within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends of the probe of matter and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

DP No. 60 (2024-25 Ph-II)

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Miscellaneous irregularities

2.4.2.24 Irregular transfer of contractor's securities into interest bearing securities

As per Contract Agreement Clause 49, read with FD's letter No. RO(Tech) FD 18-44/2006-Vol-I dated 18.05.2013, "if the contractor so desires and makes a written request to the XEN to the effect that the amount of security deposit retained from the contractor's bills may be converted into the recognized form of interest-bearing securities at the cost of the contractor, the amount of security deposit retained from the bills shall be deposited in the bank and pledged in the name of the concerned XEN, and on maturity, the amount of security is retrieved back in the public accounts and refunded to the contractor in the prescribed manner." Further as per 6.3.4.1 of Accounting Policies and Procedures Manual "A monthly reconciliation of bank accounts is a necessary part of financial management and is also an effective measure for detecting and deterring fraud and irregularities".

Executive Engineer, Highways Division, Gujrat was maintaining Interest-Bearing Securities (IBS) in nine (09) banks. As per details provided by the department the available balance of IBS was Rs 860.600 million. Audit observed that:

(i) Requests of contractors for conversion of security deposits into IBS were not obtained.
(ii) The department did not reconcile balances of interest bearing security deposits as per procedure ibid.
(iii) An amount of Rs 298.381 million as IBS transferred to United Bank Limited (UBL), Fatehpur Branch out of which Rs 51.673 million were shown released and about the remaining amount of Rs 246.707 million, the department could not prove its availability in bank accounts.

The lapse occurred due to weak financial controls, poor record maintenance, and failure to reconcile bank accounts, resulting in unreliable IBS balances and the risk of misappropriation of Rs 246.707 million.

Audit pointed out the irregularity in November, 2025.

The para was discussed in the SDAC meeting held on 30.12.2025. ***The department explained that, regarding UBL Fatehpur Branch, the reference has been formally taken up with the Regional Manager and Country Head of UBL, as well as the State Bank of Pakistan, for recovery/return of the amount.*** Audit informed the Committee that (i) amounts of security deposits were transferred without the consent of the contractors (ii) Joint accounts in the name of XEN & contractors regarding IBS were neither opened in UBL Fatehpur Branch nor reconciled/ pursued the transferred amount of security deposit (iii) department admitted that the securities transferred to UBL Fatehpur Branch were misappropriated but neither FIR lodged nor responsibility for irregular transfers and withdrawals was fixed. Further complete relevant record was not produced for verification regarding discrepancies pointed out by audit in amounts reflected in IBS register and available security deposits signed by XEN and DAO. The Committee viewed the matter with serious concern and directed the department to obtain the probe report regarding irregular transfers and

Assistant Audit Officer (IT)
Irum Gull
20 October 2025 03:11:38 PM

withdrawals from the Administrative Department and to verify the findings within 30 days. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends early compliance with the Committee's directives, besides initiating disciplinary action against the responsible(s) alongwith recovery of complete amount with prevailing rate of interest and get the reconciliation of security deposits verified from Audit.

DP No. 1474 (2025-26)

Irum Gull
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20 October 2026 03:11:38 PM

Irum Gull
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20 October 2026 03:11:38 PM

CHAPTER – 3

PHE Department

3.1 Introduction

A. Description of Department

In 1978, Public Health Engineering Department (PHED) was brought under the administrative control of H&PP Department. The department was then renamed as Housing Physical & Environmental Planning (HP&EP). In 1997, HP&EP was again renamed as the "Housing, Urban Development & Public Health Engineering Department (HUD&PHED)". This department currently comprises of Public Health Engineering Department, Urban Development Authorities, Parks & Horticulture Authorities, Punjab Aab-e-Pak Authority (PAPA), and Agencies such as Water & Sanitation Agencies and Punjab Housing & Town Planning Agency. The Secretary, HUD&PHED acts as the PAO for the department.

HUD&PHED, Government of the Punjab, is mandated to carry out the following functions as per Rules of Business.

Functions of Public Health Engineering (PHE)

i. Enhancing the quality of life of the people of Punjab by providing safe drinking water in Brackish, Barani and areas where ground water is contaminated or otherwise not suitable for drinking purposes.
ii. Providing pollution free environment by executing sewerage/drainage schemes and construction of sewage treatment plants.

Irum Gull
Assistant Audit Officer (IT)
20 October 2020 03:11:38 PM

Table 3.1: Audit profile *(Rs in million)*

Sr. No.	Description of Formations	Total No. of Formations	Audited Formations	Audited Expenditure	Audited Revenue/ Receipts
1	**Formations:** **Phase-I**	53			
	PHE		14	12,609.064	160.931
	Phase-II				
	PHE		07	7,312.011	2.325
	Grand Total	**53**	**21**	**19,921.075**	**163.256**

B Comments on Budget and Accounts (Variance Analysis)

Table 3.2: Variance analysis

(Rs in million)

Nature of Budgetary Allocation	Original Budget	Revised Budget	Actual Expenditure	Variation Excess/ (Saving)	Variation in %
Non-Development	3,405.707	3,405.707	3,068.212	(337.495)	(9.909)
Development	8,000.000	14,950.949	14,882.480	(68.469)	(0.46)
Total	**11,405.707**	**18,356.656**	**17,950.692**	**(405.964)**	**(2.211)**

Source: Departmental figures (FY 2024-25)

3.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 137.096 million were raised as a result of audit of PHE Department. This amount also includes recoveries of Rs 127.096 million, as pointed out by the Audit. The summary of the audit observations classified by nature is as under:

Table 3.3: Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount
1	**Irregularities:**	
(i)	Embezzlement/Fraud	-
(ii)	Irregularities resulting in overpayments	127.096
(iii)	Irregularities resulting in non-recoveries	0
(iv)	Irregularities relating to procurements	0
(v)	Irregularities relating to undue financial benefit to contractor	10.000
(vi)	Irregularities relating in loss to government	0
(vii)	Miscellaneous irregularities	0
	Total	**137.096**

Assistant Audit Officer (IT)
21 October 2025 6:11:38 PM

3.3 Comments on the status of compliance with PAC directives

Compliance position with PAC's directives on Audit Report relating to Audit years 1960-61 to 2013-14 (excluding years not discussed in PAC) is as under:

Table 3.4: Public Health Engineering Department

Sr. No.	Audit Report Year	Outstanding Directives	Compliance Received during the FY 2024-25	Compliance Awaited	Percentage (%)
1	1960-61 to 1999-2000	536	-	536	-
2	2000-01	15	-	15	-
3	2001-02	15	-	15	-
4	2009-10	22	-	22	-
5	2010-11	39	-	39	-
6	2011-12	27	-	27	-
7	2013-14	55	-	55	-
Total		**709**	**-**	**709**	-

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20 October 2026 03:11:38 PM

3.4 AUDIT PARAS

Irregularities

Irregularities resulting in overpayments

3.4.1 Overpayment on account of price variation due to incorrect base & current rates and value of work done

According to clause 55 of the Contract Agreement, "the price variation shall be worked out on the basis of base/current rates of the item concerned as notified/placed at website by Finance Department, Government of the Punjab for the particular month and district" and "any adjustment in the contract price due to changes in the cost of high-speed diesel or labour shall be based on the increase or decrease in the value of work done, and quantities of item actually executed at site".

Executive Engineers of nine (09) PHE Divisions, in twelve (12) cases, made payment of price variations for items such as steel, bajri, HDPE pipe, diesel and labour. Audit observed that the department had applied either incorrect base/current rates or taken incorrect value of work done while calculating payments for price variations. The detail is annexed.

Weak internal controls and non-adherence to provision of the contract agreement regarding admissibility and calculation of price variation resulted in overpayment of Rs 59.220 million.

Audit pointed out overpayment from March to November, 2025.

The paras were discussed in the SDAC meetings held in November and December, 2025 and January, 2026. The department admitted recovery of Rs 3.905 million in three (03) DPs (71, 73, and 266), and the Committee directed the department to effect recovery. In DP Nos. 128, 414, 326, 369, 543, 548, 236, 493, and 506, the department stated that price variation was paid in accordance with the work executed and applicable notifications. Audit contested the application of incorrect diesel factors and current rates, excess valuation of work, inclusion of

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20 October 2026 03:14:38 PM

machinery and secured/mobilization advances, and application of rates of the month of payment instead of the month of execution. In four (04) cases, DP Nos. (326, 369, 543, and 548), the Committee directed the department to effect recovery; in two (02) cases, DP Nos. (236 and 414), Committee directed to the department get the record re-verified by Audit; and in three (03) cases, DP Nos. (128, 493, and 506), Committee directed to refer the cases to FD for clarification. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XX)

Note: The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide Para No. 3.4.5.3 having financial impact of Rs 31.801 million. Recurrence of same irregularity is a matter of serious concern

3.4.2 Overpayment to contractors beyond agreed percentage

As per para (v) of Finance Department's Notification No. RO(Tech)FD.1-2/ 83-VI dated 29th March, 2005, "the final cost of tender/payment shall be the same percentage above/below the amount of revised sanctioned estimate as it was at the time of approval of the tender, so as to pre-empt excess payment".

Executive Engineers of four (04) PHE Divisions, in six (06) cases, awarded contracts in which the contractors quoted imbalanced rates in their bids which were excessively high for certain items and comparatively low for other items. Audit observed that the department subsequently made payments to the contractors at the quoted item rates. However, due to variations in the quantities of executed items, the overall percentage agreed upon at the time of bidding was not maintained. Consequently, upon completion of the contracts, payments to the contractors exceeded the agreed percentage limits. The detail is annexed.

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20 October 2026 03:11:38 PM

The lapse occurred due to non-adherence to financial discipline and weak scrutiny of interim payments in violation of FD's instructions resulted in overpayment amounting to Rs 18.660 million.

Audit pointed out overpayment from March to October, 2025.

The paras were discussed in the SDAC meeting held in November, December, 2025 & January, 2026. In DP No 66, the department admitted to effect recovery of Rs 0.939 million. In four (04) cases, (DP No.52, 91, 409 & 415) the department explained that works were executed as per the agreement. Audit informed the Committee that the department neither effected actual recovery nor prepared financial statement as per the template of FD. The Committee directed the department to prepare financial statement up to final bill as per FD's instructions and effect recovery accordingly. In DP No.325, the department explained that the work was enhanced due to site requirements and matter has also been regularized after getting AA and revised TS estimate from competent forum. Audit contended that works were awarded @ 18.90 % below and 18.62% below respectively but works were fully complete and the department made payments to contractors @ 8% below and 15.53% below respectively. The Committee directed to effect actual recovery. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XXI)

Note: The issue was reported earlier also in the Audit Reports vide Para No. 3.5.7.22 in AR 2020-21, Para No. 3.4.6.2 in AR 2021-22 and Para No. 3.1.7.4 in AR 2022-23 having financial impact of Rs 77.702 million. Recurrence of same irregularity is a matter of serious concern.

3.4.3 Overpayment due to alteration in bid rates

As per Condition No. 11, *General Directions for the Guidance of the Tenderer* contained in the Contract Agreement, "the tenderer shall fill in the tender documents in ink. Errors, if any, shall be scored out and

corrections rewritten legibly and attested by the tenderer. Any addition or alteration made after filling the form shall be duly attested by the tenderer. Non-compliance with this condition shall render the tender liable to rejection. Any tender with unattested corrections shall be attested by the tenderer in the presence of other tenderers at the time of opening of the tender, except that no correction shall be permissible in the rate or amount of the bid schedule or in the tendered price after the opening of the tender."

Executive Engineer, PHE Division, Gujrat, paid for two items of work *"Pacca brick work in foundation and plinth ratio 1:5"* @ Rs 25,754.16 per %cft for 73255.2 cft and *"Pacca brick work in ground floor ratio 1:5"* @ Rs 27,478.08 per %cft for 2730.85 cft. Audit observed that the contractor quoted rates for the aforementioned items as Rs 2,574.16 per %cft and Rs 2,748.08 per %cft, respectively, in the DNIT, which were also recorded accordingly in the Tender Opening Register. These rates were subsequently enhanced through alteration/manipulation, resulting in overpayment to the contractor. The details are as under:

(Amount in Rs)

Sr No.	**Name of work**	**Item of works**	**Rate quoted in DNIT & tender register (% cft)**	**Rate manipulated (% cft)**	**Qty paid (in cft)**	**Difference of rates (% cft)**	**Loss to government (in Rs)**
1	Const. of street, drains, etc, water supply scheme in Gujarat (LO21001409)	Pacca brick work in foundation and plinth ratio 1:5	2574.16	Rs 25754.16 % cft	73255.2	23180	16,980,555
2		Pacca brick work in ground floor ratio 1:5	2748.08	27478.08 % cft	2730.85	24730	675,339
						Total	**17,655,894**

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20 October 2026 05:11:38 PM

Unauthorized alteration/manipulation of the bid rates, in violation of contractual terms, resulted in an overpayment of Rs 17.656 million.

Audit pointed out the overpayment in November, 2025.

The para was discussed in the SDAC meeting held in January, 2026. The department explained that there was no manipulating as all the other items rates were closer to the estimated rates, contractor while quoting the item rates of highlighted two items are according to the sequence of the rate and accordingly approved by the competent authority. Audit contended that the rates were subsequently enhanced through alteration/manipulation by the department. The Committee directed the department to conduct a probe by administrative department and submit a fact finding report to Audit within 60 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides enquire the matter and initiate action against the responsible(s).

DP No.544 (2025-26)

3.4.4 Overpayment due to approval of rate analysis on higher side than FD template

As per FD's template circulated vide No. FD(HUD)20-25/2022 dated 9th June, 2022 for item of work "*P/L crush stone 1/4" to 1"* gauge *complete in all respect*" 5% wastage of material and 2 No of unskilled collies were admissible.

Executive Engineers of five (05) PHE Divisions, in six (06) cases made payment for an item of work *"P/L crush stone 1/4" to 1" gauge*". The department in the rate analysis / template of said item of work included 3 No of unskilled collies and 10% wastage of material. As per template of said item by the FD 2 No of unskilled coolies and 5% wastage of material was admissible. Audit observed that the department prepared rate of said item of work by taking the extra labour and material than admissible as per template of Finance Department. The detail is annexed.

Assistant Audit Officer (IT) 20 October 2025 03:11:38 PM

Violation of FD's instructions resulted in overpayment amounting to Rs 12.624 million.

Audit pointed out overpayment from March to October, 2025.

Six (06) cases were discussed in the SDAC meeting held in July, November, December, 2025 & January, 2026. In DP No.258, the department admitted to effect recovery of Rs 0.960 million. The Committee directed the department to effect recovery. In DP No.142, the department explained that rate analysis was duly approved by the competent authority. Audit informed the Committee that department prepared rate analysis by allowing extra 5% wastage and 3 No of coolies instead of 2 No of coolies in the labour component. The Committee directed the department to refer the case to FD for clarification. In four (04) cases (DP No. 21, 59, 64 & 375), the department explained that payments have been made as per the approved rate analyses. Audit informed that the department included excess labour and wastage in the rate analyses. The Committee directed the department to effect actual recovery and get it verified from Audit within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XXII)

Note: The issue was also reported earlier in the Audit Reports for Audit Year 2021-22 vide Para No. 3.4.6.1.3 and Audit Report 2023-24 vide Para No.3.4.5.2.5 having financial impact of Rs 11.595 million. Recurrence of same irregularity is a matter of serious concern.

3.4.5 Overpayment due to inadmissible contractor's profit and overhead

As per clarification issued by Finance Department (FD) letter No. RO (TECH) FD 11-179/2017 dated 05.10.2018, read with FD's notified template for electrical items in 2022, "12.5% contractor profit

and overhead charges are allowed of the total value of the cost of the electrical items".

Executive Engineers of two (02) PHE Divisions, in two (02) cases prepared the rate analysis and made payment of various electrical items. Audit observed that the department allowed 20% contractor's profit and overhead charges on the value of supplies, instead of specified percentage of 12.5%. As per FD's template 20% contractor profit and overhead is applicable only on labour cost. The detail is as under:

(Rs in million)

Sr No.	DP No.	Name of Formation	Name of work	Name of item	Amount
1.	522	Mianwali	Water supply for villages located in Khattak belt (LO21010590)	Solar Panels, Vertical Electrical Motors and Submersible Pump	5.043
2.	551	Gujrat	Comprehensive sewerage drainage and water supply scheme in Gujrat city (LO21001408)	Diesel Generator	6.644
				Total	**11.687**

Assistant Audit Officer (IT) Irum Gul 20 October 2026 03:11:38 PM

Violation of FD's instructions resulted in overpayment amounting to Rs 11.687 million.

Audit pointed out overpayment in August and November, 2025.

The paras were discussed in SDAC meeting held in January, 2026. In DP No.522 the department explained that the work was approved in 2022 and at that time contractor profit was 20% as per FDs template and in DP No.551, the department explained that while preparing the rough cost estimate profit rates were inserted erroneously. Audit contended that as per FD's letter No. RO(Tech)FD-18-29/2006 dated 3rd March 2005, 12.5% contractor's profit & overhead charges was admissible on electrical items. The Committee directed the department in both cases, to effect recovery within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and strengthening internal controls to avoid the recurrence of such issues.

3.4.6 Overpayment due to non-implementation of contractual obligation on non-BoQ items

As per clause 41 of the Contract Agreement "if any altered, additional, or substituted work is directed by the engineer in-charge, for which no rate is specified in the contract, the contractor shall carry out the work on the same conditions as agreed to do the main work and at the same rates as specified in the tender (bid schedule) for the main work".

Executive Engineer of PHE Division, Lahore made payment for the non-BoQ items "*supply & erection of copper conductor (7/0.044) and supply & erection of PVC pipe 50 mm diameter*" at higher rates than MRS. Audit observed that the department paid higher rates than MRS. The detail is as under:

(Rs in million)

Sr No.	DP No.	Name of Formation	Name of work	Name of item	Rate paid	Rate payable	Amount
1.	327	Lahore	Provision of clean and safe water facility (LO19000913)	Copper wire (7/0.044)	106.20 per rft	73.57 per rft	7.249
				PVC pipe	183.45 per rft	100 per rft	
Total							**7.249**

Violation of contractual obligation resulted in overpayment amounting to Rs 7.249 million.

Audit pointed out overpayment from August, 2025.

The para was discussed in the SDAC meeting held in January, 2026. The department admitted the recovery of Rs 7.249 million. The Committee directed the department to effect recovery within 30 days. Compliance with the Committee's directives was not reported till finalization of the report.

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Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

Irregularities resulting in undue financial benefit to contractor

3.4.7 Award of contract on fake bank guarantee

As per FD's instructions No. RO(Tech)FD-1-2/83(V)(P) dated 6th April, 2005 the contractor is required to provide performance security in the shape of bank guarantee at the rate of 5% of the accepted tender price within 15 days of receipt of acceptance letter in the case of tenders with a cost exceeding Rs 50,000,000. Further, as per PPRA's circular vide No. L&M(PPRA)10-01/2011 dated 11.05.2024 that PPRA is of the view that submission of fake/forged documents clearly falls under corrupt practices as defined under section 2(d)(iv) of Punjab Procurement Regulatory Act, 2009 (PPRA Act, 2009).

Executive Engineer, PHE Division, Chiniot awarded a work *"Construction of PCC/Soling/Drainage/Street/Tuff tiles at villages Tehsil Lalian District Chiniot"* to the contractor M/s Zafar Iqbal and obtained performance security amounting to Rs 10.00 million vide performance bank guarantee's No 000048/2021 (004LOG1180120007 dated 27th October, 2021) from Bank of Punjab, Quaid-e-Azam Road Branch Multan. Audit obtained confirmation from the relevant bank on 16th October, 2025 and the Bank informed, vide letter No. TPU/2025 dated 21st October, 2025 that the said guarantee was fake.

Assistant Audit Officer (IT)
20 October 2026 03:12:38 PM

Violation of FD's and PPRA instructions resulted in award of contract on fake bank guarantee amounting to Rs 10.00 million.

Audit pointed out the lapse in October, 2025.

The para was discussed in the SDAC meeting held in January, 2026. The department explained that the security was released after substantial completion of the work. Audit contended that the status of the performance security was fake, vide the response of the Bank letter dated 21.10.2025. The Committee directed the department to conduct a probe through the administrative department and submit a fact-finding

report to Audit within 60 days. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends inquiry in the matter besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

DP No.379 (2025-26)

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20 October 2026 03:11:38 PM

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20 October 2026 03:11:38 PM

CHAPTER – 4

IRRIGATION DEPARTMENT

4.1 Introduction

A. Description of Department

Punjab Irrigation Department (PID) was established in 1854. While the department's primary role is to ensure the optimized supply of water for irrigation, it also bears the responsibility for the maintenance of flood protection infrastructure. The administrative department is led by the Secretary, Irrigation.

For operational purposes, Irrigation System in Punjab is strategically divided into six territorial zones, each overseen by a Chief Engineer assisting them are Superintending Engineers, who manage circles, Executive Engineers responsible for formations, and Sub-Divisional Officers. The basic accounting unit is the Office of the Executive Engineer, supported by a Divisional Account Officer.

Assistant Audit Officer (IT)
20 October 2025 09:11:38 PM

The six zones include Lahore, Sargodha, Faisalabad, Multan, Bahawalpur, and D.G Khan. Furthermore, there are additional wings dedicated to specific functions, such as Project Management Office Barrages, Irrigation Research Institute, Directorate of Hydrology, and Directorate of Land Reclamation. The department also encompasses two autonomous bodies: Punjab Irrigation & Drainage Authority (PIDA) and Punjab Engineering Academy located at Thokar Niaz Baig, Lahore.

Irrigation department oversees the irrigation of approximately 21 million acres and is responsible for twenty-four (24) main canals spanning 31,346 km. Additionally, there are fifty-seven (57) small dams, with ten (10) currently under construction. However, the department does not have jurisdiction over any large dams.

The main functions of the department include:

i. Planning, prioritization and implementation of rehabilitation schemes of canals, barrages, headworks and water courses.

ii. Operation and upkeep of irrigation system of the province.
iii. Optimization of the use of water resources in the province by equitable distribution of irrigation water supplied through canal outlets.
iv. Assessment of water rates based on actual field inspections by revenue staff of the department and recovery of Abiana.
v. Implementation of the development programme portfolio and foreign aided projects.

Twenty-two (22) out of one hundred and sixty-five (165) formations within Irrigation Department were audited during the current audit year.

Table 4.1: Audit profile *(Rs in million)*

Sr. No.	Description of Formations	Total No. of Formations	Audited Formations	Expenditure audited	Revenue/ Receipts audited
1	Irrigation Formations	163	22	20076.504	206.544
2	Autonomous Bodies	02	-	-	-

B. Comments on Budget and Accounts (Variance Analysis)

In the FY 2024-25, Irrigation Department received allocations for both development and non-development purposes. However, it appears that the department faced challenges in fully utilizing the development budget. Total expenditure under both Development and Non-Development heads remained within the revised budget. However, recurring savings, particularly under Development heads, indicate the need for improved budget forecasting, timely release of funds, and strengthened project management to ensure optimal utilization of resources. Grant wise budgetary position in FY 2024-25 along with variance analysis is presented below:

Table 4.2: Variance analysis

(Rs in million)

Head	Original Budget	Final/Revised Budget	Expenditure	Excess/ (Saving)	Variation %
Non-Development					
PC 21009	35,981.787	4510.307	39,370.873	(1,121.221)	(2.77)
PC 21010	1,205.927	0	904.648	(301.279)	(24.98)
Sub Total	37,187.714	40,492.094	40,275.521	(1,422.500)	(3.51)
Development					
PC 12037	21,027.997	36,707.335	34,684.405	(2022.93)	(5.51)
PC 22036	139.206	158.545	125.274	(33.27)	(20.99)
Sub Total	21,167.203	36,865.88	34,809.679	(2056.201)	(5.578)
Grand Total	**58,354.917**	**77,357.974**	**75,085.200**	**3478.70**	

Source: Budget Book and Departmental Figures (FY 2024-25)

- *Total of original budget and revised budget*

Assistant Audit Officer (IT) 20 October 2026 03:11:38 PM

4.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 307.017 million were identified as a result of the current year's audit of Irrigation Department. This sum also encompasses recoveries totaling Rs 245.905 million, as highlighted in the audit findings. Summary of the audit observations classified by nature is as under:

Table 4.3: Overview of Audit Observations

(Rs in million)

Sr. No.	Classification	Amount
1	**Irregularities:**	
(i)	Irregularities resulting in overpayments	232.083
(ii)	Irregularities resulting in non-recoveries	13.822
(iii)	Irregularities relating to undue financial benefit to contractor	0
(iv)	Irregularities resulting in loss to government	61.112
(v)	Irregularities relating to procurements	0
(vi)	Miscellaneous irregularities	0
	Total	**307.017**

4.3 Comments on the status of compliance with PAC directives

Compliance with PAC's directives on Audit Report relating to Audit years 1956-57 to 2021-22 (excluding years not discussed in PAC) is as under:

Table 4.4: Compliance of PAC directives

Sr. No.	Audit Report Year	Outstanding Directives	Compliance Received during FY2024-25	Compliance Awaited	Percentage (%)
1	1956-57 to 1999-2000	1562	-	1562	-
2	2000-01	60	-	60	-
3	2001-02	41	-	41	-
4	2003-04	17	-	17	-
5	2005-06	32	-	32	-
6	2006-07	22	-	22	-
7	2009-10	69	-	69	-
8	2010-11	64	-	64	-
9	2011-12	72	-	72	-
10	2012-13	37		37	
11	2013-14	84	-	84	-
12	2021-22	17	-	17	-
	Total	**2077**		**2077**	

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20 October 2026 03:11:38 PM

4.4 AUDIT PARAS

Irregularities

Irregularities resulting in overpayments

4.4.1 Overpayment to contractors beyond agreed percentage

As per para (v) of FD's notification No. RO(Tech)FD.1-2/83-VI dated 29th March 2005, "the final cost of tender/payment shall be the same percentage above/below the amount of revised sanctioned estimate as it was at the time of approval of the tender, so as to pre-empt excess payment".

Executive Engineers of three (03) Irrigation Divisions, in three (03) cases, awarded works wherein the contractors had quoted imbalanced rates. Audit observed that department made payments to contractors beyond the agreed percentages in violation of the accepted contractual terms and instructions of the Finance Department. The detail is annexed.

The lapse occurred due to non-adherence to financial discipline and weak financial controls in violation of FD's instructions which resulted in overpayment amounting to Rs 138.337 million

Audit pointed out overpayment from March to November, 2025.

The Paras were discussed in SDAC meetings held in December, 2025. In DP No.183 & 186 the department explained that payments were made as per acceptance letter and TS estimates and no difference on contractor rates existed. Audit informed the Committee that financial statement on approved format by the FD was prepared from final bills, which clearly showed overpayment to the contractor. The Committee directed the department to prepare financial statement on FD's approved template and get it verify from audit. In DP No. 444 the department explained that the instant work was in progress and final adjustment of rates and reconciliation of the overall percentage variation will be carried out at the stage of final bill. Audit informed the Committee that work was awarded in November, 2017 for Rs 347.005 and to be

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

completed in May, 2019. However, in September, 2024 department enhanced the contract cost to Rs 553.476 million and up to June, 2025 made payment of Rs 457.151 million to the contractor. It was the responsibility of the department to maintain the agreed percentage during the running payments. The Committee directed the department to finalize the work immediately and get the final bill verify from Audit. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends to fix responsibility and effect recovery besides strengthening internal controls to avoid reoccurrence of such issues in future.

(Annexure-XXIII)

Note: This issue was reported earlier also in the Audit Reports vide Para No. 4.5.4 in AR 2019-20, Para No. 4.5.6 in AR 2020-21, Para No.4.4.1 in AR 2021-22, Para No.4.4.3 in AR 2022-23, Para No.4.4.5 in AR 2023-24 and Para No.4.4.1 in AR 2024-25 having financial impact of Rs 1,377.463 million. Recurrence of the same irregularity is a matter of serious concern.

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20 October 2025 03:11:38 PM

4.4.2 Overpayment due to application of higher rates for earthwork

According to rule 1.58 of the B&R Department Code, "the divisional officers are immediately responsible for the proper maintenance of all works in their charge and the preparation of projects and of designs and estimates, whether for new works or repairs. It is also part of their duties to organize and supervise the execution of works and to see that they are suitably and economically carried out with materials of good quality".

Executive Engineer, Kalabagh Headworks Division, Daudkhel, made payment for the item "excavation in rock dressed to design section" for a quantity of 17,935,932 cft. Audit observed that the department paid the rate under Chapter 3, Item 11(a) of the MRS, which pertained to earthwork with manual labour, whereas the work was executed through excavators, etc., as evident from pictorial evidence. Hence, mechanized rates should have been paid. The detail is as under:

(Amount in Rs)

DP No.	Quantity Paid (cft)	Rate Paid (‰cft)	Rate to be paid (‰cft)	Excess Rate Paid	Overpayment
450	17935932	10894	6212.20	4681.80	83,972,466

The lapse occurred due to non-adherence to financial discipline and weak financial controls in violation of FD's instructions which resulted in overpayment amounting to Rs 83.972 million.

Audit pointed out overpayment in November, 2025.

The Paras were discussed in SDAC meetings held on 24th December, 2025. The department explained that relevant item of MRS was adopted while framing the estimate, which was dully sanctioned by the competent authority and payment was made accordingly. Audit informed the Committee that as per pictorial evidence work was executed by using machinery. Hence, mechanized rate should be paid instead of manual rate. The Committee directed the department for probe by Superintending Engineer other than Thal Canal Circle, rationalization of the rate from FD and effect actual recovery. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides strengthening internal controls to avoid the recurrence of such issues.

Note: This issue was reported earlier also in the Audit Reports vide Para No. 4.4.8 in AR 2024-25 having financial impact of Rs 153.417million. Recurrence of the same irregularity is a matter of serious concern

Irum Gull
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20 October 2026 03:11:38 PM

4.4.3 Overpayment due to non-deduction of shrinkage

As per MRS chapter No. 3, "Earthwork", deduction for shrinkage from bank measurements when the earthwork is done by manual labour is 10% and deduction for settlement from the bank measurement when the earthwork is done by machines is 3 to 6%.

Executive Engineer, Shahpur Canal Division, Sargodha, made payment for the item "*Borrowpit excavation undressed lead up to 100 feet*" for a quantity of 5746289 cft. Audit observed that the department paid the same quantity for the compaction through the road roller but did not deduct shrinkage for a quantity of 574629 cft @ 10% even though earthwork was measured as undressed.

Violation of MRS resulted in overpayment of Rs 7.109 million.

Audit pointed out the overpayment in October, 2025.

The Para was discussed in SDAC meeting held on 19th December, 2025. The department explained that earthwork was measured in compacted form and no shrinkage was required to be deducted. Audit informed the committee that earthwork was measured as undressed and deduction of shrinkage should have been made from payable quantity of earthwork. The Committee directed the department to effect recovery and get it verified from audit. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues

DP No.205 (2025-26)

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20 October 2026 03:11:38 PM

4.4.4 Overpayment due to inadmissible price variation

According to the clarification issued by Finance Department (FD) vide notification No. RO(Tech) FD 1-2/2017/673-0666 dated 16th November, 2022 "price variation will be permitted on harrow sand in contracts approved and awarded after 16th November, 2022".

Executive Engineer Jampur Construction Division, Rajanpur awarded the contract in March, 2022 and paid price escalation on harrow sand amounting to Rs 1.539 million up to 15th & running bill dated June, 2024. Audit observed that department paid inadmissible price escalation because as per FD's clarification, escalation was admissible on contracts awarded after November, 2022.

Violation of FD's instructions resulted in overpayment amounting to Rs 1.539 million.

Audit pointed out the overpayment in April, 2025.

The para was discussed in SDAC meeting held on 7th January, 2026. The department admitted the overpayment. The Committee directed the department to adjust the overpayment in next running bill. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides taking disciplinary action against the delinquents and strengthening internal controls to avoid the recurrence of such issues.

DP No.109 (Ph-II 2024-25)

4.4.5 Overpayment due to allowing excess quantity of carriage for bajri

As per rate analysis by the FD for the item No.5(f) of Chapter No. 6 of MRS 1st biannual 2022 District Muzafargarh "Plain Cement Concrete in 1:2:4" for a 100 cft concrete mix, 88.00 cft of aggregate was useable.

Executive Engineer Muzaffargarh Canal Division, Muzaffargarh paid for the items "Cement Concrete 1:2:4" for a quantity of 672789.38 cft and "*Carriage of 100cft of materials like stone aggregate spawl, kanker lime from Sakhi Sarwar quarry to site of work"* for a quantity of 618371.40 cft. Audit observed that actual quantity of bajri for carriage after application of conversion factor of 88.00 cft work out to 592054.65 cft. Hence, the department measured and paid excess quantity of 26316.74 cft, which resulted in overpayment to the contractor.

Violation of FD's approved template resulted in overpayment amounting to Rs 1.126 million.

Audit pointed out the overpayment in August, 2025. The department did not reply.

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20 October 2026 03:12:30 PM

The paras were discussed in SDAC meeting held on 6th January, 2025. The department explained that recovery will be made from forthcoming running bill. Audit informed the Committee that no recovery was made and reported to Audit. The Committee directed the department to effect recovery and get it verify from audit. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

DP No. 341 (2025-26)

Note: The issue was reported earlier also in the Audit Report vide Para No. 4.4.4 in AR 2024-25, having financial impact of Rs 20.693 million. Recurrence of the same irregularity is a matter of serious concern.

Irregularities resulting in non-recoveries

4.4.6 Non-recovery of price de-escalation

According to clause 55 of contract agreement, the price variation under this clause shall be worked out on the basis of the price of the particular item prevalent in a particular District on first day of each month as notified by FD. The amount payable or deductible in respect of items shall be calculated on the basis of the quantity of the item actually consumed on the work during the month.

Executive Engineer Chakbandi Division, Lahore allotted two works on 4th January, 2024 to a contractor, at that time, base rate of steel was Rs 262,036 per ton and diesel Rs 289.71 per liter. Audit observed that the department did not effect recovery from the contractor on account of de-escalation of the prices of diesel and steel for the period from August, 2024 to April, 2025 as per monthly price variation notification of FD. The detail is as under:

(Rs in million)

Sr #	DP No	Project ID	Non-recovery	Remarks
1	261	Construction of gated head regulators (Package-C) (LO21003709)	7.173	Current rates of steel were decreased from Rs 262036 to 236436 per ton and diesel were decreased 289.71 per liter to Rs 254.64 per liter during execution. The department did

Assistant Audit Officer (IT) 20 October 2026 01:11:38 PM

2	273	Construction of gated head regulators (Package-B) (LO21003709)	5.649	not recover de-escalation in rates of both items.
			13.822	

Violation of contract agreement resulted in non-recovery of Rs 13.822 million.

Audit pointed non-recovery in August, 2025. The department did not reply.

The Paras were discussed in SDAC meeting held on 26th December, 2025. The department explained that recovery would be effected from next bills. The Committee directed the department to effect the recovery within fifteen (15) days and get it verify from audit. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and action against responsible besides strengthening internal controls to avoid the recurrence of such issues.

Irregularities resulting in loss to government

4.4.7 Loss due to application of higher rates for non-standardized item

According to FD's instruction No. RO(Tech)FD-18-23/2004 dated 21st September 2004, "the rate analysis for a non-standardized item shall be approved by SE, giving specifications of the material/inputs used as per FD's website. The standardized analysis shall be used to work out the rate of items as far as possible" should be sent to the FD Technical Cell for scrutiny and standardization. According to Clause 3 (xiv) of contract for consulting services for carrying out Third Party Monitoring and Evaluation of Implementation of M&R Works (TPM) for FYs 2023-26, "the consultant shall vet and verify the rate analysis of non-standardized item of work submitted by field formation"

Executive Engineer Mianwali Canal Division, Mianwali paid non-standardized rate of Rs 8.321 million each for the item "*providing*

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20 October 2026 03:11:39 PM

and laying M.S Delivery pipeline 24 inch I/D (30 rft long & 8mm thick) etc." for a quantity of 6 Nos. Audit observed that the department applied and paid an unjustified and high rate, as a similar item of M.S pipe 22 inches' diameter with 6 mm thickness, at the rate of Rs 346,080 each was already provided in the MRS vide Chapter 3, Item No.16. The department increased the diameter of pipe for only 2 inches and thickness 2mm, but increased the rate to Rs 8.321 million each. However, department made payment without mandatory approval by the consultant.

Approval and application of higher non-standardized rate resulted in loss amounting to Rs 39.363 million to the government.

Audit pointed out loss in October, 2025.

The Para was discussed in SDAC meetings held on 22nd December, 2025. The department explained that HDPE pipe was used and said item was not comparable with the smaller diameter MRS item. The rate analysis was dully vetted by consultant for technical feasibility and approved by the competent authority i.e Superintendent Engineer. Audit informed the Committee that department had misstated the fact because M.S Pipe was used and objected by the Audit. The Third-Party Monitoring Consultant (TPM), appointed by the Irrigation Department, had also refused to vet and verify the non-standardized rate/rate analysis vide letters dated 23rd December 2023, 1st January 2024, and 29th February 2024, stating that quotation based rate was much higher than mentioned in MRS for a little bit smaller dia pipe. Besides, the Sub-Divisional Officer Tube well Sub-Division had also pointed out serious observations in executed work due to malpractice vide letter dated 22nd November.2024. Audit further contended that inquiry should be conducted for fixing responsibility and recovery of loss to the government. The Committee directed the department to get verify the rate analysis dully vetted and verified by the TPM consultant along with allied record. Compliance with the Committee's directives was not reported till the finalization of the report.

Audit recommends for fixing responsibility for preparing inflated rates and recovery of amount besides strengthening internal controls to avoid reoccurrence of such issues in future.

Note: The issue was reported earlier also in the Audit Report vide Para No. 4.4.6 in AR 2024-25, having financial impact of Rs 54.695 million. Recurrence of the same irregularity is a matter of serious concern.

4.4.8 Loss due to non-recovery of balance mobilization advance and non-encashment of bank guarantee

As per FD's notification vide No. R.O(Tech)F.D. 18-44/2006 dated 7th December, 2007, mobilization advance is payable on submission of bank guarantee in favor of the Government from any bank declared to be a Scheduled Bank by the State Bank of Pakistan, and in case the contractor fails to execute the work in accordance with the terms of the contract, the security offered in respect of the mobilization advance shall be forfeited to the credit of the Government.

Executive Engineer Kalabagh Headworks Division, Daudkhel, awarded a work in April, 2018 at a contract cost of Rs 289.500 million, with a stipulated completion period of 18 months, i.e., up to 2nd October, 2019. Audit observed that, up to the 9th running bill dated June, 2018 the department had paid mobilization advance amounting to Rs 43.425 million to the contractor. It was noticed that, up to the 21st running bill dated October, 2021, the department had recovered only Rs 21.675 million, leaving an outstanding balance of Rs 21.749 million. Audit further observed that no physical progress had been carried out at the site since 2021, indicating that the contractor had abandoned the work/absconded. Consequently, mobilization advance amounting to Rs 21.749 million remained unrecovered for more than seven years. The department, however, neither timely encashed bank guarantees valid till April, 2023 and June, 2023 nor initiated any action against the contractor for non-fulfilment of contractual obligations to secure government against huge loss.

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20 October 2025 05:14:55 PM

Violation of FD's directions and weak contract as well as financial management resulted in loss due to non-recovery of balance mobilization advance amounting to Rs 21.749 million.

Audit pointed out loss in November, 2025.

The Para was discussed in SDAC meeting held on 24th December, 2025. The department explained that the work had been abandoned since 2021 and recovery of the remaining balance mobilization advance shall be made accordingly. Moreover, bank guarantees against mobilization advance were available ensuring safeguarding of government interest. Audit informed the Committee that bank guarantees were expired and no valid guarantee in respect of mobilization advance was available in record or made available to audit for verification. The Committee directed the department for probe by Superintending Engineer other than Thal Canal Circle for delay in recovery and immediate recovery of outstanding amount within 10 days. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends fixing responsibility, action against responsible and immediate recovery besides strengthening internal controls to avoid reoccurrence of such issues in future.

DP No. 443 (2025-26)

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20 October 2026 03:11:38 PM

CHAPTER – 5

LOCAL GOVERNMENT AND COMMUNITY DEVELOPMENT DEPARTMENT

5.1 Introduction

A. Description of Department

Local Government and Community Development Department (LG&CD) in Punjab, Pakistan, was established with the specific purpose of addressing the needs of mega cities and predominantly urban districts in the region. The creation of this department was a response to the evolving challenges of urbanization and the necessity to establish governance structures capable of promoting the efficient management of city affairs and community development.

Historically, the concept and system of local governance in Pakistan have undergone multiple changes aimed at enhancing democratic governance and improving socio-economic conditions at the grassroots level. Reforms have been consistently introduced to strengthen local bodies in order to provide greater autonomy and powers to elected representatives at the municipal level.

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20 October 2026 05:11:35 PM

The primary functions of the department encompass policy formulation, the framing of local government laws and rules, and the diligent monitoring of their implementation across local governments in Punjab. LG&CD Department is also responsible for exerting administrative control over local governments in the region. Key responsibilities include the preparation of ADPs and the allocation of budgetary resources to various local government sectors.

The department also plays a crucial role in coordinating and assisting with foreign-funded projects and serves as a pivotal intermediary between local governments and the Election Commission of Pakistan for the organization of local bodies elections. Its functions extend to liaison work with the Punjab Disaster Management Authority to address emergencies or disasters, and it oversees the monitoring and supervision of public sector companies under its jurisdiction.

LG&CD Department plays a comprehensive role in urban planning, asset management, and the delivery of municipal services, with a focus on transforming intermediate cities into efficient and sustainable urban centers. Key initiatives led by the department include the implementation of an IT-based monitoring system for improved governance, the Punjab Intermediate Cities Improvement Investment Program, and the Punjab Cities Program aimed at strengthening service delivery in urban local governments.

The Local Government and Community Development (LG&CD) Department oversees a range of entities designed to support its mission of enhancing urban governance and community development in Punjab. These entities include attached departments such as the Directorate General Local Government and Community Development and the Provincial Local Government Commission, which play critical roles in policy implementation and governance oversight.

The department also supervises several autonomous bodies, including the Punjab Local Government Board, which provides administrative support and policy guidance. Additionally, it manages various companies such as the Punjab Municipal Development Fund Company, Solid Waste Management Companies, and Cattle Market Management Companies, each focusing on specific aspects of urban and municipal services.

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20 October 2026 05:11:35 PM

Table 5.1: Audit profile

(Rs in million)

Sr. No.	Description of Formations	Total No. of Formations	Audited Formations	Exp. Audited	Revenue/Receipts Audited
1	LG&CD formations	203	13*	88,891.177	11.121
2	Authorities/Autonomous Bodies	02	-	-	-

***Note:** LG&CD Department has a total of 203 formations and ten (10) are related to civil works out of which thirteen (13) were audited by this office.

B. Comments on Budget and Accounts (Variance Analysis)

In the FY 2024-25, LG&CD Department received budgetary allocations from both development and non-development grants. However, the department was unable to fully utilize the development budget, amounting to Rs 24,920 million, and the non-development budget,

amounting to Rs 260.926 million. Grant wise budgetary position (variance analysis) in FY 2024-25 is presented below:

Table 5.2: (i) Variance analysis (LG&CD) *(Rs in million)*

Nature of Budgetary Allocation	Original Budget	Revised Budget	Actual Expenditure	Variation Excess/(Saving)	Variation in %
Non-Development					
PC 21010	1,103.731	1,103.731	882.680	(221.051)	20.027
PC 21031	1,380.608	1,543.050	1503.175	(39.875)	2.65
Sub-Total	**2,484.339**	**2,646.781**	**2,385.855**	**260.926**	-
Development					
PC 22036	61,750.000	122,590.000	97,670.000	(24920)	(20.32)
Sub-Total	**61,750.000**	**122,590.000**	**97,670.000**	**(24920)**	
Total	**64,234.339**	**125,236.781**	**100,055.855**	**25,180.926**	

Source: Departmental figures for the year 2024-25

5.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 91.468 million were raised as a result of audit of LG&CD Department. This amount also includes recoveries of Rs 55.067 million, as pointed out by the Audit. The summary of the audit observations classified by nature is as under:

Table 5.3: Classification of audit observations *(Rs in million)*

Sr. No.	Classification	Amount
	Irregularities:	
(i)	Irregularities resulting in overpayments	55.067
(ii)	Irregularities relating to Non-recovery	0
(iii)	Irregularities resulting in loss to government	36.401
	Total	**91.468**

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20 October 2026 03:11:38 PM

5.3 Comments on the status of compliance with PAC directives

Compliance position with PAC's directives on Audit Report relating to Audit years 1993-94 to 2022-23 is '06'. The detail is as under:

Table 5.4: Compliance of PAC directives LG&CD Department

Sr. No.	Audit Report Year	Outstanding Directives	Compliance Reported during FY 2024-25	Compliance Awaited	Percentage (%)
1	1993-94	1	-	1	-
2	1994-95	10	-	10	-
3	1995-96	5	-	5	-
4	1996-97	73	-	73	-
5	1997-98	232	-	232	-
6	1998-99	48	-	48	-
7	1999-00	84	-	84	-
8	2000-01	26	-	26	-
9	2006-07	3	-	3	-
10	2009-10	14	-	14	-
11	2010-11	4	-	4	-
12	2012-13	10	-	10	-
13	2022-23	27	06	21	-
Total		**537**	**06**	**531**	**-**

Irum Gull
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20 October 2026 03:11:38 PM

5.4 AUDIT PARAS

Irregularities

Irregularities resulting in overpayments

5.4.1 Overpayment on account of price variation due to incorrect base & current rates and value of work done

According to clause 55 of the Contract Agreement, "the price variation shall be worked out on the basis of base/current rates of the item concerned as notified/placed at website by Finance Department, Government of the Punjab for the particular month and district" and "any adjustment in the contract price due to changes in the cost of high-speed diesel or labour shall be based on the increase or decrease in the value of work done, and quantities of item actually executed at site". Further, as per FD's clarification No. RO(Tech) FD1-2017 dated 4th January, 2023 notification of amendments in Standard Contract Form for execution of Works dated 16th November, 2022 would be applicable from the date of notification onward to new contract only. It cannot be applied retrospectively to the ongoing contracts.

Executive Engineer of three (03) LG&CD Civil Divisions, in four (04) cases, made payment of price variation for the items *"diesel, labour and tuff pavers etc."* Audit observed that the department had applied either incorrect base/current rates or taken incorrect value of work done while calculating payments for price variations. The detail is annexed.

Weak internal controls and non-adherence to provision of the contract agreement regarding admissibility and calculation of price variation resulted in overpayment of Rs 27.983 million.

Audit pointed out the overpayment from March to September, 2025.

Four (04) cases were discussed in the SDAC meeting held in November and December, 2025. In three (03) cases, DP No. 52, 185 and

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20 October 2026 03:11:30 PM

211 the department admitted to effect recovery. The Committee directed the department to effect actual recovery and get it verified from Audit. In DP No. 115, the department stated that 28% rebate offered by the contractor applies only to the final payable amount and not to the base used for escalation, which reflects actual physical progress and certified work. Audit informed the committee value of work done was applied on estimated rates without deduction of rebate, therefore, recovery needs to be effected. The Committee directed the department to get the clarification from FD. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and deposit into the government treasury under intimation to Audit.

(Annexure-XXIV)

Note: This issue was also reported earlier in the Audit Report 2024-25 vide Para No. 5.4.1.6 having financial impact of Rs 3.511 million. Recurrence of same irregularity is a matter of serious concern.

5.4.2 Overpayment due to application of higher rates than MRS/quoted rates

As per rule 7.29 of DFR Vol-I, before signing the bill, sub divisional officer should compare the quantities in the bill with those recorded in measurement book and see that all the rates were correctly entered and that calculation were checked arithmetically to be correct.

5.4.2.1 Executive Engineer, LG&CD Civil Division, Lahore, Sahiwal, Sargodha and Gujrat in thirteen (13) works, made payment of different BoQ and non-BoQ items on higher rates. Audit observed that the department paid for these items at higher rates than accepted contract rates and beyond those provided in the relevant MRS. The detail is annexed.

Violations of DFR resulted in overpayment amounting to Rs 8.530 million.

Audit pointed out the overpayment in May and November, 2025.

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

The paras were discussed in SDAC meetings held on 07th November, 2025 and 17th December, 2025. In DP No.314, the department admitted recovery. The Committee directed the department to expedite the recovery within 30-days. In DP Nos.33, 43 and 204, the department explained that the payments were made to the contractors according to the TS estimate as approved by the competent authority and work done at the site. Audit contended that the department made payments at higher rates than actual. The Committee directed the department to effect recovery and get it verified from audit within 15 days. In DP No. 35, the department produced rate analysis for "reuse of sub base course of brick ballast" which was paid vide item # 56 of 10th running bill. Whereas, the item under objection was item # 57 of the bill i.e., labour for reuse for sub base of crushed stone from dismantled material @ Rs 4,012 % cft. This item was available in MRS vide item No. 3(a)(ii) of Chapter No. 18 @ Rs 2,456.35 % cft. Hence, the Committee directed the department to effect recovery and get it verified from Audit within 15 days. In DP No. 280, the department explained that the department has already withheld amount from contractor in the objection bills which would be adjusted against due recovery in the instant para before the finalization of accounts of the contractor. Audit informed the Committee that department did not effect recovery. The Committee directed the department to expedite the recovery. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XXV)

Note: This issue was reported earlier also in the Audit Reports vide Para No. 5.4.1.4 in AR 2024-25, Para No. 5.5.1 in AR 2020-21, Para No. 5.4.1.3 in AR 2022-23 and Para No. 5.4.2 in AR 2023-24 having financial impact of Rs 41.837 million. Recurrence of same irregularity is a matter of serious concern.

5.4.2.2 Executive Engineer, LG&CD Civil Division, Gujrat paid for the items *"P/L base course, bituminous priming coat and RCC in slab of raft 1:1.5:3"* for different quantities. Audit observed that the

Assistant Audit Officer (07)
20 October 2026 05:14:38 PM

contractors quoted rates of said item in Draft Notice Inviting Tender (DNIT) but the department made payment of these items at higher rates than quoted by the contractors. The detail is as under:

(Rs in million)

Sr. No	DP No	Name of Work	Description of item	Quantity paid	Rate paid -Rs	Rate to be paid	Excess rate paid - Rs	Overpayment
1	281	Rehabilitation / Construction of Shakreela Bazar to Bhagoshapur Link Road, L=3Km, District Gujrat **(LO24011169)**	Providing & laying base course of stone aggregate	50233 Cft	24802.44 %Cft	20000 %Cft	4802.44 %Cft	2.412
		-Do-	P/L Bituminous priming coat using 10 lbs kerosine oil and 10 lbs binder per %Sft complete in all respect.	100020 Sft	1690.93 %Sft	1600 %Sft	90.93 %Sft	0.091
2	303	Construction of Road form Upper Canal Jhelum via Bhao Ghaseetpur Saim Nala to Malho, L=04 KM District Gujrat **(LO24011184)**	Providing & laying of RCC in slab of Raft (1:1-1/2:3) ration	11531 Cft	485 Per Cft	458 Per Cft	27 Per Cft	0.311
			Total					**2.815**

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Violation of DFR resulted in overpayment of Rs 2.815 million.

Audit pointed out the overpayment in November, 2025.

The paras were discussed in the SDAC meeting held in 17th December, 2025. In DP No. 281, the department stated that contention of audit was partially admitted. Audit informed the Committee that the department did not effect recovery. The Committee directed the department to expedite recovery within 30-days. In DP No. 303, the department stated that contractor has quoted rate of rigid pavement in per sft @ Rs.458 against TS Rate Rs 627.72 (i.e. 27.03% below). By applying the same percentage in the rate analysis of rigid, rate of the item RCC (1:1.50:3) per cft come to Rs 573.56 whereas the department paid lesser rate Rs.485 per cft. Audit informed that as per quoted bid rate, the recoverable amount comes to Rs 3,785,527, therefore, the amount of recovery required to be enhanced. The Committee accepted the view point of Audit and enhanced the amount of recovery and

directed the department to recover enhanced amount of recovery Rs 3,785,527. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

5.4.3 Overpayment to contractors beyond agreed percentage

As per para (v) of Finance Department's Notification No. RO(Tech)FD.1-2/ 83-VI dated 29th March, 2005, "the final cost of tender/payment shall be the same percentage above/below the amount of revised sanctioned estimate as it was at the time of approval of the tender, so as to pre-empt excess payment".

Executive Engineer, LG&CD Civil Division, Gujranwala and Lahore awarded six (06) works to different contractors who quoted disproportionate rates ranging from 23.23% to 38.04% below TS estimate. Audit observed that the works had been completed and the department had made payments ranging from 17.38% to 34.77% below, respectively. The detail is annexed.

The lapse occurred due to non-adherence to financial discipline and weak scrutiny of interim payments in violation of FD's instructions resulted in overpayment amounting to Rs 10.610 million.

Audit pointed out the overpayment in August and November, 2025.

The DP Nos. 180 & 313 were discussed in the SDAC meetings held on 10th December, 2025 and 18th December, 2025 respectively. In DP No. 180, the department admitted to effect recovery as pointed out by Audit. The Committee directed the department to expedite the recovery. In DP No. 313, the department stated that the payment has been made as per item wise rate quoted by contractor. Audit informed the Committee that the department had made payment which was more than the rates agreed at the time of tender. The Committee directed the

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20 October 2026 05:01:38 PM

department to expedite actual recovery. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and its verification by Audit.

(Annexure-XXVI)

5.4.4 Overpayment due to allowing excess quantity of bitumen than actually used

As per FD's Notification No. RO(Tech)FD2-3/2004 dated 2nd August, 2004, "payment is to be made to the contractor as per Job Mix Formula (JMF) or actual bitumen used in the work".

Executive Engineer, LG&CD Civil Division, Gujrat, in two (02) cases, paid for the items of work *"P/L plant pre-mixed bituminous carpet 2" thick with 4.5% AWC*. Audit observed that the department prepared and approved the rate analyses of said items by enhancing the factor of bajri from 62% to 67% whereas in FD's template the factor of bajri remained constant as 62%. Only filler (stone dust) was to be added instead of bajri to cover the varied portion of bitumen contents. Further, as per JMF issued by the RRMTI, Lahore, the bitumen contents were lesser than actually to be paid but the department did not make recovery on account of less use of bitumen from the contractor. The detail is annexed.

Violation of FD's instructions resulted in overpayment on account of less use of bitumen for Rs 2.835 million.

Audit pointed out the overpayment in November, 2025.

The paras were discussed in the SDAC meeting held on 17th December, 2025. The department stated that the items "Providing and Laying plant premixed bituminous carpeting (2" AWC) were executed strictly in accordance with the Job Mix Formula (JMF) duly issued by the Road Research & Material Testing Institute (RR&MTI), Lahore. Audit informed the Committee that the department prepared and approved the rate analyses of said items by enhancing the factor of bajri from 62% to 67% whereas in FD's template the factor of bajri remained constant as 62%. Only filler (stone dust) was to be added instead of bajri to cover the varied portion of bitumen contents. The Committee directed

Assistant Audit Officer (IT)
30 October 2026 03:11:38 PM

the department to get clarification from Finance department. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery besides fixing responsibility and strengthening internal controls to avoid the recurrence of such issues.

(Annexure-XXVII)

Note: This issue was reported earlier also in the Audit Reports for the year 2024-25 vide Para No. 5.4.1.10 and in Audit Report for the year 2021-22 vide Para No. 5.4.1.6 having financial impact of Rs 2.493 million. Recurrence of same irregularity is a matter of serious concern.

5.4.5 Overpayment due to incorrect calculation

As per rule 7.29 of DFR Vol-I, "before signing the bill, sub divisional officer should compare the quantities in the bill with those recorded in measurement book and see that all the rates were correctly entered and that calculation were checked arithmetically to be correct".

Executive Engineer, LG&CD Division, Lahore, paid different items. Audit observed that while preparing 1st running bill department made excess payment due to incorrect totaling as recorded at pages 01 to 22 of MB No. 1036. The detail is as under:

(Rs in million)

Sr No.	Item	Quantity measured	Actual quantity executed	Excess measurement	Rate	Amount	Remarks
1	Dismantling of PCC	50914 cft	47193 cft	3721 cft	8,712 %cft	0.324	Due to incorrect calculation
2	Dismantling of brick ballast	41830 cft	38934 cft	2896 cft	2,376 %cft	0.069	-Do-
3	Excavation and removal of malba	147883 cft	137645 cft	10238 cft	11,168.20 %o cft	0.114	-Do-
4	Removal of malba	92745 cft	86847 cft	5898 cft	7,604.20 %o cft	0.045	-Do-
5	P/L Sub base	75646 cft	69642 cft	6004 cft	11,799.50 %cft	0.708	-Do-
6	P/L Marble strip	27162 rft	22959 rft	4203 rft	9.25 P.rft	0.039	-Do-
7	P/L PCC 1:2:4	80589 cft	74489 cft	6100 cft	30,931.80 %cft	1.887	-Do-
					Total	3.186	
					28% below	0.892	
					Overpayment	**2.294**	

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20 October 2025 03:11:57 PM

Violation of DFR resulted in overpayment due to incorrect calculation for Rs 2.294 million.

Audit pointed out the overpayment in March, 2025.

The para was discussed in SDAC meeting held on 6th November, 2025. The department stated that no excess payment was made to the contractor due to incorrect calculations. Audit informed the committee that department had incorrectly calculated excess quantities recorded vide page No. 01 to page No. 22 of MB No.1036. The Committee directed the department to conduct inquiry by administrative department. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early recovery and its verification by Audit.

DP No. 99(2024-25 Ph-II)

Irregularities resulting in loss to government

5.4.6 Loss to Government due to incorrect sanction of lead

As per the certificate provided by the consultant, payment for the lead of Borrowpit excavation was allowed to the contractor for 38 km.

The Project Director PMU, PICIIP measured and paid an item "*Carriage for Borrowpit excavation for undressed"* for a quantity of 436936.536 cft with 200 km lead @ Rs 9100% cft. Audit observed that the department paid the 200 km carriage which was unjustified because the work was executed in District Sialkot at Sambrial road at this location around 08 km earth was easily available so the department made overpayment amounting to Rs 36,401,160.

The lapse was occurred due to application of excessive lead due to weak internal controls and failure of supervisory staff to verify the calculation before the approval of the bills reflecting the negligence in financial procedures and resulted in loss amounting to Rs 36.401 million.

Audit pointed out loss in August, 2025.

Imam Gull
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26 October, 2026 05:11:38 PM

The para was discussed in SDAC meeting held on 5th November, 2025. The PMU accepted the audit observation, confirming that borrowpit material was sourced from near Shahbaz Bridge, Chenab River, with a 38 km lead from the project site. Based on the BoQ rate for a 200 km lead, the adjusted rate for 38 km was calculated at Rs. 1,729 per 100 cft, making the admissible amount Rs. 9,335,964. This results in an overpayment of Rs. 39,800,691, which will be recovered through adjustment in the next IPC para enhanced to Rs 39,800,691. The Committee directed the actual recovery be affected within 30 days. Compliance with the Committee's directives was not reported till finalization of the report**.**

Audit recommends early recovery and fixing responsibility besides strengthening internal controls to avoid the recurrence of such issues.

Para No. 01(Loan 3562-PK)

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20 October 2026 03:11:38 PM

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20 October 2026 03:11:38 PM

CHAPTER – 6

ENERGY DEPARTMENT

6.1 Introduction

A. Description of Department

The Energy Department of Punjab is tasked with a wide range of responsibilities related to the energy sector. It oversees the monitoring and administrative control of Electric Inspectors across Punjab, including technical matters and court cases related to their offices. The Electric Inspectors handle billing disputes under the Electricity Act of 1910 and the NEPRA Act of 1997, particularly concerning metering, billing, and tariff collection. Additionally, the department ensures the standardization of specifications for electric appliances, machinery, and installations, while also addressing matters connected with distribution companies.

It regulates and grants Electrical Contractor Licenses, Supervisors' Competency Certificates, and manages other related functions through the Provincial Licensing Board and Regional Licensing Boards in Punjab. The department is also responsible for handling matters related to key entities such as Punjab Thermal Power Private Limited (PTPL), Punjab Energy Efficiency and Conservation Agency (PEECA), Project Management Unit (PMU), and several others, including Quaid-e-Azam Thermal Power Private Limited (QATPL) and Punjab Power Development Board (PPDB).

The department deals with matters relating to Articles 157, 158, and 161 of the Constitution, with a focus on power generation through hydel, thermal, and renewable energy resources. It monitors electricity tariffs, collaborates with the Federal Government on oil and gas exploration licenses, and oversees matters related to hydel power stations in the public and private sectors located in Punjab. Energy conservation, market segmentation, off-grid distributed power generation, and the promotion of energy efficiency through appliance regulations, building codes, and urban design also fall under its purview.

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Further responsibilities include fostering energy innovations, encouraging public-private partnerships for energy production and conservation, and managing electricity charges in coordination with the Federal Government. The department authorizes distribution networks for new housing societies, develops power policies for Punjab, and awards power projects to both national and foreign private sector companies. It continuously reviews and updates the regulatory framework to attract investment in energy projects and oversees related budget, accounts, and audit matters. Additionally, it addresses service matters not assigned to the Services and General Administration Department, along with incidental and ancillary tasks related to these subjects.

The department is mandated to administer the following laws and respective rules:

a) The Electricity Act, 1910.
b) The Electricity Rules, 1937.
c) The Punjab Electricity Act, 1939.
d) The Punjab Electricity (Emergency Powers) Act, 1941.
e) The Punjab Electricity Emergency Powers (Conduct of Supply) Act, 1949.
f) The WAPDA Act, 1958.
g) The Electricity Control Ordinance, 1965.
h) The Electricity Act (Punjab Amendment) Ordinance, 1971.
i) The Motion Pictures Ordinance, 1979.
j) The Electricity (Amendment) Ordinance, 1979.
k) The Pakistan Standards and Quality Control Authority Act, 1996.
l) The Regulation of Generation, Transmission and Distribution of Electricity Power Act, 1997.
m) The Offences in Respect of Electricity (Emergency Provisions) Ordinance, 1998

Assistant Audit Officer (IT)
20 October 2026 03:11:58 PM

Table 6.1: Audit profile

(Rs in million)

Sr. No.	Description of Formations	Total No. of Formations	Audited Formations	Expenditure Audited	Revenue/ Receipts Audited
1	Formations	13	03	2,564.866	-

B. Comments on Budget and Accounts (Variance Analysis)

In FY 2024-25, the Energy Department received budget through both development and non-development grants of Government of the Punjab. Grant wise budgetary position (variance analysis) for FY 2024-25 is presented below:

Table 6.2: Variance analysis *(Rs in million)*

Grant No and Nature	Original Budget	Revised Budget	Actual Expenditure	Variation Excess/ (Saving)	Variation in %
Non-Development Grants					
PC-21008	418.896	951.230	892.676	(58.554)	(6.16)
PC-21010	304.342	314.212	265.752	(48.460)	(15.42)
Sub Total	**723.238**	**1265.442**	**1158.428**	**(107.014)**	
Development Grants					
PC-22036	6739.113	10881.424	10539.443	(341.981)	(3.14)
PC-12037	697.290	18.000	-	(18.000)	(100)
Sub Total	**7436.403**	**10899.424**	**10539.443**	**(359.981)**	
Total	**8159.641**	**12164.866**	**11697.871**	**(466.995)**	

Source: Budget book (FY 2024-25)

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20 October 2026 05:16:06 PM

6.2 Classified Summary of Audit Observations

Audit observations amounting to Rs 515.783 million were raised as a result of audit of Energy Department. This amount also includes recoveries of Rs 4.407 million, as pointed out by the Audit. The summary of the audit observations classified by nature is as under:

Table 6.3: Overview of Audit Observations *(Rs in million)*

Sr#	Classification	Amount
1	Irregularities resulting in overpayment	0
2	Irregularities resulting in non-recoveries	4.407
3	Irregularities resulting in undue financial benefit	511.376
4	Miscellaneous irregularities	0
	Total	**515.783**

6.3 Comments on the status of compliance with PAC directives

No paras of the department had been discussed in the PAC until the finalization of the report.

6.4 AUDIT PARAS

Irregularities

Irregularities resulting in non-recoveries

6.4.1 Non-recovery due to installation of under rated solar panels

According to Para No. 1 (Sr. No. 16) of the Technical Specifications for Solar Panels part of Agreement, the capacity of each PV Module shall be above 400 watts, and the thickness of the front and back cover glass shall be a minimum of 3.2 mm, made of prism-type tempered glass or higher.

Managing Director, PEECA, Energy Department, Lahore made payment amounting to Rs. 14,135,189 during June, 2025 for the item *"Solar Modules/ Photovoltaic panels"* in the project "Solarization of water supply scheme at Okara". Audit observed that the contractor supplied 1297 solar panels of Jinko Model No. JKM590N-72HL4-BDV having glass thickness of 2 mm instead of the required 3.2 mm, as stipulated in the agreement. Therefore, the department was required to reduce the rates accordingly while making payment to the contractor.

Name of item	Rate of 3.2 mm thick glass (in Rs)	Rate of 2 mm thick glass (in Rs)	Difference (in Rs)	Qty Paid	Non-recovery (in Rs)
Solar Panels	22,089	18,691	3,398	1297 Nos	4,407,206

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20 October 2026 03:15:58 PM

Violation of contractual obligations resulted in non-recovery of Rs 4.407 million.

Audit pointed out the non-recovery in September, 2025. The department did not reply.

The matter was discussed in the SDAC meeting held on 24th November, 2025. The Agency explained that the 2.0 mm thick glass was of equivalent quality and met international standards, and further informed that the Energy Department revised the technical

specifications on 14th July, 2025. Audit contended that 3.2 mm thick glass was required to be installed as per the agreement; therefore, the rate needs to be rationalized. The Committee directed the Agency to produce the revised PC-I and relevant technical approvals for verification, and to ensure the recovery of financial loss of Rs 4.407 million from the contractor. Compliance with the Committee's directives was not reported till finalization of the report.

Audit recommends early compliance of SDAC directives besides action against the delinquents.

DP No. 11 (2025-26)

Irregularities resulting in undue financial benefit

6.4.2 Undue Financial Benefit and Unjustified Expenditure on Solarization of Residences in GOR-I

As per the PC-I titled "Solarization of Other Residences in GOR-I Lahore," at page 22 under the heading *Focus on Marginalization Criteria* (Social Impact, Sr. No. 1 and 1(a)), the project objectives/justification included a focus on marginalized groups (women, PWDs, minorities, transgender persons, and the poor, etc.).

During the audit of PEECA, it was observed that the PC-I for the scheme titled "Solarization of Other Residences in GOR-I Lahore" was submitted to the PDWP in its 58th meeting at a cost of Rs 641 million for 142 residences and 09 offices (2.785 MW) for inclusion in ADP 2023-24. The PC-I was approved by the competent forum with reference to the SDGs, Punjab Growth Strategy, and Sector Policy. The subject PC-I was approved on 06 June 2023. Audit observed that:

i. Contrary to the PC-I, the benefit of Solarization was not extended to marginalized groups.
ii. Payment of utility charges, i.e. electricity, gas, water, and telephone, was the responsibility of the residing Government Officers. Provision of electricity free of cost at Government expense was not covered under the rules.
iii. The Member (Social Infrastructure) of the PDWP forum emphasized the importance of conducting a thorough financial and economic analysis of the project. He observed that the

Assistant Audit Officer (IT)
Irum Gul
20 October 2025 03:11:38 PM

government-funded initiative should be viewed as a subsidy and that subsidies ought to be granted only to deserving segments of society. He further cautioned that extending such benefits could lead to similar demands from other segments of society, resulting in a never-ending cycle of subsidies and placing additional pressure on the development budget of the Government of the Punjab.

iv. Moreover, according to the Member DG (M&E) of the PDWP forum, the utility allowances approved by the Government for personnel benefiting from this project may be deducted from their pay. He also advised that the recipients be made responsible for the operation and maintenance of the solar system and that SOPs for residents in GOR-I be framed accordingly.

v. As per the 9th meeting of the Provincial Cabinet, original Cabinet Decision No. 21(ii) dated 14.01.2023 approved the Solarization of residential buildings in GOR-I. However, during the preparation of the PC-I and its subsequent approval by the PDWP, the Punjab Civil Officers' Mess (PCOM) was also included in the project scope, although it does not fall within the category of residential buildings.

Thus, violation of the PC-I regarding Solarization of residences in GOR-I resulted in undue financial benefit and unjustified expenditure of Rs 511.376 million.

Audit pointed out the lapse in September 2025.

The matter was discussed in the SDAC meeting held on 24 November 2025. The Agency replied that the scheme was approved by the Cabinet and the PC-I was subsequently approved by the PDWP. Audit contended that double benefits were allowed to the officers by providing Solarization facilities at Government expense while they continued to draw monthly utility charges as part of their pay and allowances, which required rationalization. The Committee directed the Agency to take up the matter with the Finance Department, in consultation with the Administrative Department, at the earliest. Compliance with the Committee's directives was not reported till finalization of the report.

Irum Gill
Assistant Audit Officer (C)
20 October 2026 05:11:38 PM

Audit recommends immediate compliance with the Committee's directives, rationalization of utility allowances in light of the Solarization benefits extended, and strengthening of internal control mechanisms to prevent recurrence of such irregularities in future.

DP No. 01 (2025-26)

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Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

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20 October 2026 03:11:38 PM

Annexure-A: Memorandum for Departmental Accounts Committee (MFDAC) Paras

Annexure-A/1: C&W Department

Buildings

(Rs in million)

S#	DP#	Amount	S#	DP#	Amount	S#	DP#	Amount
1	1	205.509	43	61	137.446	85	119	8.889
2	2	5.581	44	63	20.488	86	120	0.500
3	3	11.443	45	64	1.372	87	123	228.798
4	4	10.109	46	65	12.048	88	124	70.508
5	5	2.263	47	68	9.932	89	125	1.530
6	6	3.593	48	69	14.261	90	127	3.302
7	7	29.111	49	70	4.000	91	128	1.618
8	8	4.948	50	71	0.872	92	130	3.185
9	9	0.171	51	72	1.055	93	132	3.715
10	10	0.863	52	73	2.142	94	133	2.033
11	11	3.160	53	75	0.496	95	136	53.592
12	12	3.520	54	76	0.879	96	137	2.195
13	13	3.291	55	77	14.078	97	138	3.383
14	14	24.500	56	78	2.310	98	140	4.105
15	15	5.102	57	79	1.146	99	141	0.406
16	16	0.538	58	80	14.361	100	142	1.712
17	18	1.482	59	82	1.035	101	143	6.003
18	19	2.591	60	83	22.080	102	144	27.223
19	20	0.462	61	84	4.128	103	146	7.857
20	24	13.945	62	85	0.461	104	147	0.679
21	25	2.734	63	86	0.953	105	148	170.319
22	26	7.339	64	87	105.555	106	149	1.552
23	27	1.031	65	88	16.038	107	150	23.418
24	29	21.568	66	89	5.939	108	151	1.224
25	31	11.896	67	90	17.160	109	152	6.345
26	33	5.524	68	91	8.997	110	153	2.691
27	34	0.652	69	92	43.848	111	155	1.342
28	37	1.045	70	93	34.110	112	156	1.230
29	38	0.135	71	94	10.701	113	157	0.826
30	39	1.472	72	95	2.417	114	158	1.138
31	42	16.192	73	96	5.504	115	161	8.348
32	43	35.394	74	97	5.537	116	162	1.745
33	47	0.592	75	102	1.425	117	164	11.655
34	48	0.062	76	103	1,851.071	118	165	3.553
35	50	58.312	77	104	3.881	119	166	3.134
36	51	21.906	78	105	5.006	120	168	8.621
37	53	337.608	79	108	0.181	121	169	7.472
38	54	9.556	80	109	0.899	122	170	1.706
39	56	10.544	81	111	-	123	172	1.525
40	57	10.311	82	113	0.903	124	175	0.334
41	58	554.171	83	115	0.140	125	176	0.277
42	60	1.778	84	117	173.668	126	177	0.585

Assistant Dir. Audit C&W (D)
20 October 2025 12:38PM

S#	DP#	Amount
127	178	18.448
128	179	0.368
129	183	0.101
130	184	0.113
131	185	0.155
132	186	0.502
133	188	0.911
134	190	80.855
135	191	2.643
136	193	742.090
137	194	3.653
138	195	29.023
139	197	0.945
140	198	1.830
141	199	2.698
142	205	300.011
143	206	1.165
144	209	0.663
145	210	0.438
146	211	15.704
147	212	663.591
148	213	47.518
149	214	663.591
150	215	66.359
151	218	2.316
152	219	3.389
153	220	0.254
154	221	0.583
155	222	1.766
156	224	0.901
157	226	0.326
158	228	0.666
159	230	0.806
160	231	0.720
161	233	2.462
162	234	0.654
163	235	0.152
164	236	0.979
165	237	0.274
166	238	7.648
167	239	1.200
168	240	0.550
169	241	5.332
170	243	1.332
171	244	0.129
172	245	34.600
173	246	1.102
174	247	1.614
175	248	26.649
176	250	0.138

S#	DP#	Amount
177	251	1.269
178	252	0.406
179	254	0.415
180	255	0.623
181	256	1.664
182	257	0.295
183	258	2.056
184	259	0.845
185	260	155.405
186	261	1.052
187	265	1.645
188	266	1.323
189	267	1.868
190	268	3.351
191	269	2.999
192	271	0.081
193	273	2.280
194	274	0.693
195	275	1.394
196	276	0.412
197	277	0.426
198	278	1.133
199	279	67.075
200	282	6.159
201	284	0.136
202	286	0.816
203	289	44.229
204	290	132.668
205	292	4.312
206	295	20.673
207	296	3.311
208	297	1.527
209	300	1.030
210	301	0.379
211	303	4.812
212	304	5.119
213	305	11.672
214	306	0.157
215	307	1.146
216	313	15.482
217	314	448.006
218	315	0.512
219	316	18.406
220	317	0.656
221	319	1.102
222	322	0.862
223	323	3.144
224	325	35.101
225	335	0.290
226	337	1.150

S#	DP#	Amount
227	341	2.978
228	345	1.407
229	349	4.296
230	351	13.932
231	352	0.477
232	353	0.879
233	354	72.013
234	355	142.721
235	357	20.029
236	359	0.786
237	361	3.256
238	362	23.531
239	363	55.477
240	364	0.709
241	365	559.212
242	366	44.571
243	367	10.360
244	368	-
245	369	31.264
246	370	15.956
247	371	1.603
248	372	4.420
249	373	1.006
250	375	1.758
251	377	129.220
252	378	0.680
253	379	11.027
254	381	29.476
255	382	6.320
256	383	130.395
257	384	381.966
258	385	10.845
259	386	6.021
260	387	0.402
261	389	6.266
262	390	31.142
263	391	7.390
264	392	1.531
265	393	3.278
266	394	45.340
267	395	3.173
268	396	36.740
269	397	12.322
270	399	2.938
271	400	3.719
272	401	5.151
273	402	45.712
274	403	15.234
275	404	0.756
276	405	1.052

Assistant Clerk
2023 Dec 28 AM 08:38

S#	DP#	Amount
277	406	0.369
278	410	12.206
279	411	45.912
280	412	16.859
281	413	0.280
282	416	1.791
283	417	0.643
284	418	13.437
285	419	0.410
286	420	681.052
287	421	14.897
288	422	2.202
289	423	8.969
290	424	4.121
291	426	1.976
292	427	88.044
293	428	16.320
294	429	7.556
295	431	418.879
296	432	3.750
297	434	15.512
298	435	5.536
299	436	16.851
300	437	1.409
301	438	4.156
302	439	1.343
303	440	1.393
304	441	1.526
305	442	2.108
306	443	249.053
307	444	21.926
308	446	0.597
309	447	358.525
310	449	1.348
311	450	45.783
312	451	26.684
313	452	1.203
314	453	4.176
315	454	1.104
316	455	347.283
317	458	6.771
318	462	0.749
319	463	14.706
320	464	0.278
321	467	7.499
322	469	0.655
323	473	0.224
324	474	0.103
325	477	1.128
326	478	1.053

S#	DP#	Amount
327	479	1.987
328	480	0.420
329	484	0.146
330	485	3.869
331	487	149.208
332	488	-
333	489	27.749
334	490	20.821
335	491	0.177
336	492	3.985
337	495	0.285
338	496	0.553
339	499	0.298
340	500	1.559
341	501	21.700
342	502	5.763
343	503	15.866
344	504	89.353
345	505	62.911
346	509	1.537
347	510	3.298
348	513	8.100
349	514	2.526
350	515	1.647
351	516	2.292
352	517	119.260
353	519	1.886
354	520	1.032
355	523	2.119
356	524	6.147
357	529	5.054
358	531	1.457
359	533	3.680
360	535	3.581
361	536	0.694
362	537	8.376
363	538	12.577
364	539	-
365	540	27.408
366	541	374.271
367	542	12.577
368	544	1.064
369	545	34.589
370	547	89.718
371	548	27.921
372	550	31.222
373	553	48.345
374	554	-
375	555	26.848
376	557	1.762

S#	DP#	Amount
377	558	0.445
378	559	3.055
379	561	0.575
380	562	-
381	563	1.055
382	564	-
383	566	3.018
384	567	19.749
385	569	5.630
386	570	5.418
387	572	7.690
388	573	2.652
389	574	0.780
390	575	0.243
391	576	5.418
392	577	0.864
393	578	13.227
394	579	-
395	580	1.931
396	581	2.373
397	582	42.295
398	583	74.017
399	584	18.844
400	585	60.836
401	588	0.599
402	589	0.152
403	590	0.268
404	591	20.174
405	592	70.650
406	593	-
407	595	0.111
408	596	30.000
409	597	131.300
410	598	5.500
411	599	20.000
412	600	5.511
413	601	8.040
414	602	3.318
415	603	2.330
416	604	4.204
417	606	108.381
418	607	13.065
419	608	2.450
420	609	0.995
421	610	5.435
422	611	0.582
423	612	50.000
424	613	36.767
425	614	18.990
426	615	0.854

Assam Gas Co. Ltd. (ONGC)
20/11/2025 11:38:38 PM

S#	DP#	Amount
427	616	-
428	617	10.369
429	618	21.379
430	619	8.692
431	620	0.559
432	621	44.954
433	622	134.404
434	623	0.821
435	624	1.221
436	625	0.526
437	626	0.652
438	628	0.376
439	629	1.715
440	630	4.830
441	631	4.790
442	632	-
443	633	46.608
444	634	35.200
445	635	337.390
446	636	60.730
447	637	6.263
448	638	3.789
449	639	8.500
450	640	118.496
451	641	43.780
452	642	8.752
453	643	1.081
454	645	2.633
455	646	0.790
456	647	7.523
457	648	168.494
458	649	275.937
459	706	7.652
460	733	8.140
461	776	2.729
462	682	46.724
463	683	0.371
464	684	0.321
465	685	89.647
466	686	1.886
467	687	0.303
468	688	0.752
469	689	302.730
470	690	20.650
471	691	207.500
472	692	22.270
473	693	3.478
474	694	16.173
475	695	25.449
476	715	3.827

S#	DP#	Amount
477	716	1.223
478	717	18.661
479	718	57.663
480	719	14.763
481	720	75.589
482	721	102.405
483	722	15.621
484	723	15.623
485	724	1.250
486	725	9.000
487	727	21.330
488	728	19.313
489	730	4.150
490	731	3.500
491	732	8.000
492	734	1.440
493	735	17.588
494	741	40.387
495	742	7.260
496	743	0.656
497	744	1.189
498	745	5.216
499	746	87.850
500	747	15.813
501	748	7.143
502	749	5.690
503	750	47.108
504	751	4.490
505	752	103.555
506	753	1.520
507	754	4.500
508	755	4.977
509	756	5.557
510	757	0.334
511	758	7.586
512	759	4.146
513	760	2.100
514	761	2.240
515	762	1.195
516	763	3.984
517	764	15.670
518	765	95.494
519	766	209.289
520	767	17.200
521	768	30.046
522	769	36.880
523	770	67.806
524	771	398.225
525	772	62.625
526	773	7.330

S#	DP#	Amount
527	774	211.996
528	775	5.444
529	777	552.770
530	778	0.778
531	779	167.064
532	780	1.708
533	781	0.689
534	782	1.166
535	783	0.706
536	784	7.321
537	785	0.745
538	786	45.974
539	787	0.876
540	788	33.248
541	789	46.639
542	790	113.002
543	791	0.850
544	792	6.043
545	793	2.492
546	794	31.689
547	795	926.139
548	796	0.685
549	797	0.498
550	798	4.864
551	799	10.434
552	800	0.184
553	801	0.262
554	805	0.272
555	806	0.470
556	807	446.019
557	808	0.286
558	811	129.884
559	813	0.034
560	815	1.798
561	816	0.674
562	817	0.363
563	818	0.538
564	819	3.861
565	820	0.140
566	821	2.000
567	823	37.259
568	824	0.048
569	826	0.865
570	827	32.095
571	829	0.533
572	830	1.170
573	650	-
574	651	1.857
575	652	57.555
576	653	0.579

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2025 Nov 26 05:38 PM

S#	DP#	Amount
577	654	0.832
578	655	0.696
579	656	1.378
580	657	1.693
581	658	-
582	659	275.047
583	660	87.724
584	662	0.406
585	663	0.295
586	664	-
587	665	0.522
588	666	2.967
589	667	5.638
590	669	1.967
591	670	4.163
592	671	0.964
593	672	6.834
594	673	0.313
595	674	4.385
596	675	1.152
597	676	3.880
598	677	2.234
599	678	1.711
600	679	2.190
601	680	15.072
602	681	2.035
603	696	0.444
604	697	5.810
605	698	0.520
606	699	68.320
607	700	24.414
608	701	65.379
609	702	355.259
610	703	1.335
611	704	5.690
612	705	33.453
613	707	7.198
614	708	11.663
615	709	22.902
616	710	13.250
617	711	15.420
618	712	29.653
619	713	0.672
620	714	8.020
621	726	11.563
622	729	21.877
623	736	16.531
624	737	17.110
625	738	5.910
626	739	5.600

S#	DP#	Amount
627	740	5.467
628	814	29.325
629	832	0.198
630	833	0.099
631	834	1.093
632	835	1.338
633	836	0.116
634	837	8.042
635	838	47.484
636	839	0.050
637	840	0.249
638	841	0.174
639	842	2.085
640	843	2.995
641	844	3.501
642	846	4.300
643	847	1.512
644	848	12.000
645	849	0.236
646	851	0.311
647	852	0.127
648	853	1.164
649	854	1.243
650	855	12.610
651	856	0.908
652	857	10.445
653	858	4.270
654	859	61.318
655	860	1.443
656	861	28.693
657	863	5.236
658	864	1.559
659	865	6.274
660	866	0.871
661	867	0.492
662	871	8.510
663	872	0.256
664	873	7.508
665	877	0.436
666	878	6.488
667	879	214.377
668	880	1.010
669	882	1.901
670	883	0.946
671	884	1.028
672	885	0.253
673	886	-
674	887	131.279
675	888	3.308
676	1132	5.318

S#	DP#	Amount
677	1322	35.802
678	1333	18.276
679	1340	0.370
680	1364	35.520
681	1425	2.240
682	1434	2.128
683	1437	1.001
684	1438	1.091
685	1442	0.840
686	893	252.199
687	908	547.643
688	964	10.694
689	968	3.274
690	981	-
691	1062	0.580
692	1075	26.024
693	1159	1.066
694	1176	0.984
695	1209	0.576
696	1248	1.090
697	1297	41.858
698	890	-
699	891	69.058
700	895	0.485
701	897	0.216
702	898	10.685
703	899	0.673
704	900	0.935
705	901	0.666
706	902	16.710
707	903	0.847
708	905	0.555
709	906	0.407
710	909	-
711	910	0.265
712	911	0.789
713	912	0.172
714	913	0.650
715	914	3.043
716	915	0.489
717	916	0.651
718	917	1.941
719	918	2.695
720	919	313.808
721	920	2.307
722	922	68.298
723	923	0.654
724	924	3.780
725	925	1.221
726	926	1.321

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S#	DP#	Amount
727	927	0.114
728	928	3.538
729	929	0.970
730	930	0.450
731	931	1.300
732	932	5.391
733	933	0.438
734	934	3.498
735	935	6.216
736	936	315.761
737	937	0.607
738	938	24.000
739	939	1.615
740	940	604.355
741	941	1.551
742	942	1.247
743	943	42.515
744	944	20.141
745	946	173.336
746	947	150.708
747	948	3.706
748	949	35.179
749	950	12.945
750	952	23.218
751	954	7.908
752	956	2.048
753	957	1.824
754	959	529.920
755	960	6.747
756	961	0.292
757	963	5.652
758	965	817.286
759	966	5.923
760	967	24.880
761	969	1.104
762	970	5.800
763	971	0.749
764	974	35.673
765	976	1.013
766	977	2.360
767	978	0.180
768	979	0.313
769	980	319.146
770	982	12.628
771	983	6.119
772	984	2.349
773	985	13.258
774	990	0.262
775	991	1,866.374
776	992	28.287
777	993	0.125
778	994	1.398
779	995	0.111
780	996	0.153
781	997	7.876
782	998	17.564
783	1002	0.502
784	1003	1.406
785	1004	21.237
786	1005	4.167
787	1006	0.239
788	1007	136.672
789	1008	1.206
790	1009	1.764
791	1011	12.025
792	1013	0.143
793	1014	0.363
794	1015	0.716
795	1016	-
796	1017	8.349
797	1018	14.130
798	1019	1.014
799	1022	1.760
800	1023	0.482
801	1024	1.136
802	1025	2.293
803	1026	17.913
804	1027	2.191
805	1028	0.116
806	1029	2.001
807	1030	0.474
808	1031	1.821
809	1034	0.405
810	1035	10.185
811	1036	0.143
812	1037	173.160
813	1038	0.552
814	1039	-
815	1040	0.235
816	1041	29.221
817	1042	5.472
818	1043	16.981
819	1044	1.718
820	1045	3.731
821	1046	10.742
822	1047	6.660
823	1048	0.309
824	1049	0.500
825	1050	1.512
826	1052	1.145
827	1054	0.485
828	1056	2.172
829	1058	12.598
830	1059	0.620
831	1060	3.727
832	1061	6.985
833	1063	0.114
834	1064	0.174
835	1067	1.503
836	1068	0.899
837	1069	7.900
838	1070	1.662
839	1072	4.438
840	1073	3.896
841	1074	5.023
842	1076	-
843	1077	-
844	1078	-
845	1079	43.240
846	1080	8.976
847	1082	2.088
848	1083	2.787
849	1084	7.650
850	1085	7.401
851	1086	153.100
852	1087	420.040
853	1088	450.397
854	1089	285.284
855	1090	19.820
856	1092	0.325
857	1094	4.034
858	1095	2.157
859	1098	5.654
860	1100	7.905
861	1101	7.124
862	1102	3.738
863	1104	3.929
864	1106	48.897
865	1107	6.213
866	1108	389.017
867	1109	110.334
868	1110	5.431
869	1111	26.841
870	1113	2.154
871	1114	3.363
872	1115	1.700
873	1116	3.010
874	1117	2.110
875	1118	4.562
876	1119	17.080

ASSIGNMENT ON SALE
2ASSIGNMENT026@GMAIL.COM

S#	DP#	Amount
877	1120	11.826
878	1121	4.671
879	1123	1.399
880	1127	3.852
881	1128	43.971
882	1130	283.819
883	1131	2.068
884	1133	1.908
885	1134	4.821
886	1135	13.520
887	1136	3.542
888	1137	154.651
889	1139	120.978
890	1140	1.550
891	1142	2.231
892	1143	1.537
893	1144	1.266
894	1145	20.000
895	1146	40.358
896	1147	69.434
897	1148	279.031
898	1150	22.847
899	1151	3.677
900	1152	0.839
901	1154	13.170
902	1155	24.963
903	1156	2.442
904	1160	8.355
905	1161	111.851
906	1162	8.867
907	1163	9.891
908	1164	7.551
909	1165	8.877
910	1166	570.606
911	1168	3.476
912	1169	2.137
913	1170	4.105
914	1171	9.434
915	1172	0.749
916	1173	15.176
917	1174	4.881
918	1175	1.022
919	1177	1.443
920	1178	0.977
921	1179	0.790
922	1180	0.341
923	1181	2.696
924	1182	6.061
925	1183	0.933
926	1184	0.733

S#	DP#	Amount
927	1185	2.325
928	1186	0.091
929	1187	1.882
930	1188	4.065
931	1189	0.833
932	1191	0.913
933	1192	0.374
934	1193	38.276
935	1194	388.613
936	1195	75.732
937	1196	67.855
938	1197	2.948
939	1198	2.174
940	1199	0.421
941	1201	-
942	1202	4.633
943	1203	173.484
944	1204	88.649
945	1205	18.985
946	1206	32.640
947	1210	1.685
948	1213	0.929
949	1214	0.972
950	1215	1.725
951	1216	2.370
952	1218	24.744
953	1219	1.261
954	1220	0.114
955	1222	0.293
956	1223	0.138
957	1224	1.604
958	1225	82.560
959	1227	0.552
960	1228	50.435
961	1230	5.438
962	1231	0.369
963	1232	-
964	1233	16.510
965	1237	0.936
966	1238	0.431
967	1239	0.344
968	1240	3.706
969	1241	0.202
970	1242	3.997
971	1244	1.354
972	1246	1.430
973	1247	2.301
974	1249	5.167
975	1250	1.235
976	1251	2.324

S#	DP#	Amount
977	1255	4.534
978	1256	0.695
979	1257	0.791
980	1258	2.938
981	1259	18.829
982	1261	0.524
983	1262	1.376
984	1263	0.315
985	1264	0.546
986	1265	375.143
987	1266	0.664
988	1267	0.200
989	1268	0.430
990	1269	1.882
991	1270	1.041
992	1271	0.251
993	1272	0.848
994	1273	0.505
995	1274	0.759
996	1275	0.098
997	1276	251.440
998	1277	0.195
999	1278	0.193
1000	1279	2.474
1001	1280	0.278
1002	1281	1.613
1003	1282	0.659
1004	1283	54.810
1005	1284	60.819
1006	1286	51.704
1007	1287	1.075
1008	1288	0.508
1009	1289	3.028
1010	1290	1.478
1011	1292	3.467
1012	1293	1.352
1013	1295	5.644
1014	1296	9.671
1015	1298	2.874
1016	1299	1.340
1017	1300	15.378
1018	1301	159.992
1019	1302	26.020
1020	1303	78.587
1021	1304	3.352
1022	1305	1.075
1023	1306	1,692.295
1024	1307	124.921
1025	1308	15.686
1026	1309	4.737

ASSIGNMENT ON
20 Dec 2025 AMT CREDIT

S#	DP#	Amount
1027	1310	27.368
1028	1311	116.326
1029	1312	397.159
1030	1313	1.750
1031	1314	112.993
1032	1315	8.411
1033	1316	129.292
1034	1317	25.834
1035	1318	15.552
1036	1323	0.293
1037	1324	4.320
1038	1325	19.050
1039	1326	0.229
1040	1331	11.447
1041	1332	6.014
1042	1334	42.041
1043	1335	0.549
1044	1336	11.161
1045	1337	4.576
1046	1338	1.427
1047	1339	0.699
1048	1341	0.504
1049	1342	1.071
1050	1343	1.380
1051	1347	1.749
1052	1348	10.505
1053	1349	2.739
1054	1350	3.061
1055	1351	0.225
1056	1352	4,213.275
1057	1353	177.637
1058	1354	527.205
1059	1355	4.483
1060	1357	2.447
1061	1358	1.674
1062	1359	7.403
1063	1360	99.431
1064	1361	1.958
1065	1362	2.747
1066	1363	1.317
1067	1365	12.727
1068	1366	42.838
1069	1367	58.984
1070	1368	0.802
1071	1369	0.464
1072	1370	0.294
1073	1371	0.540
1074	1373	0.330
1075	1375	0.074
1076	1376	54.131
1077	1377	6.542
1078	1378	132.610
1079	1379	52.620
1080	1380	1.781
1081	1381	1.989
1082	1382	2.179
1083	1384	0.596
1084	1387	2.494
1085	1389	1.657
1086	1390	0.626
1087	1391	1.005
1088	1392	0.259
1089	1395	6.916
1090	1399	0.816
1091	1401	0.113
1092	1402	0.325
1093	1403	68.072
1094	1404	7.983
1095	1405	0.465
1096	1406	1.064
1097	1407	1.190
1098	1410	6.816
1099	1411	0.462
1100	1412	0.192
1101	1413	0.328
1102	1414	5.025
1103	1415	0.129
1104	1416	2.770
1105	1418	6.564
1106	1419	1,383.866
1107	1420	19.000
1108	1421	138.913
1109	1422	26.657
1110	1423	23.742
1111	1424	4.028
1112	1426	5.838
1113	1427	1.414
1114	1428	39.809
1115	1429	2.824
1116	1430	-
1117	1431	131.225
1118	1435	2.479
1119	1436	0.444
1120	1439	0.155
1121	1440	1.262
1122	1441	15.157
1123	1443	71.122
1124	1444	11.533
1125	1445	21.682
1126	1446	3.543
1127	1448	3.017
1128	1450	0.147
1129	1451	0.552
1130	1452	2.715
1131	1453	2.249
1132	1455	1.912
1133	1456	5.032
1134	1458	2.861
1135	1459	0.900
1136	1460	36.427
1137	1461	1.882
1138	1462	21.955
1139	1464	2.814
1140	1465	3.600
1141	1466	0.589
1142	1467	0.623
1143	1468	28.587
1144	1469	8.217
1145	1470	0.187
1146	1471	384.455
1147	1472	0.412
1148	1473	-
1149	1474	-
1150	1475	24.178
1151	1476	0.793
1152	1477	12.570
1153	1478	0.570
1154	1479	0.725
1155	1480	0.695
1156	1481	0.211
1157	1482	15.792
1158	1488	0.098
1159	1489	0.164
1160	1494	2.618
1161	1496	27.905
1162	1499	21.557
1163	1503	2.529
1164	1504	-
1165	1126	5.598

ASSIGNMENT ON 26TH OCTOBER 2021

Highways

(Rs in million)

S#	DP#	Amount	S#	DP#	Amount	S#	DP#	Amount
1	1	5.987	51	88	0.089	101	172	3.144
2	3	1.174	52	91	8.041	102	175	0.202
3	5	0.910	53	92	-	103	176	-
4	6	-	54	93	-	104	181	11.827
5	7	0.202	55	95	0.311	105	182	0.624
6	9	0.410	56	96	0.137	106	183	1.269
7	10	-	57	97	0.940	107	184	0.367
8	11	-	58	99	0.929	108	185	0.842
9	15	-	59	101	12.361	109	186	6.703
10	16	49.608	60	102	0.194	110	187	0.208
11	17	4.241	61	103	8.978	111	188	0.304
12	20	3.041	62	110	3.560	112	189	1.203
13	23	-	63	113	12.969	113	190	8.875
14	25	1.496	64	114	6.432	114	191	1.344
15	26	0.198	65	116	29.363	115	192	-
16	27	0.092	66	117	10.196	116	193	1.186
17	28	-	67	119	0.247	117	194	3.317
18	29	0.963	68	122	2.409	118	195	3.841
19	30	6.926	69	123	0.538	119	196	9.694
20	31	8.753	70	126	-	120	197	8.302
21	33	1.048	71	127	-	121	198	12.932
22	37	34.749	72	128	-	122	199	13.159
23	40	-	73	129	-	123	200	6.406
24	42	0.969	74	131	0.343	124	201	4.796
25	44	3.185	75	135	31.279	125	202	0.189
26	45	-	76	139	0.984	126	206	16.266
27	47	0.197	77	140	0.437	127	207	1.504
28	50	2.576	78	141	0.938	128	208	10.437
29	51	-	79	142	4.339	129	209	101.392
30	52	3.084	80	144	12.164	130	211	-
31	54	0.691	81	146	-	131	212	0.826
32	55	2.469	82	147	-	132	213	0.799
33	56	-	83	148	1,217.804	133	214	57.323
34	57	3.067	84	149	4.520	134	215	1.166
35	59	-	85	150	-	135	216	-
36	61	-	86	152	-	136	217	-
37	64	0.310	87	153	2.441	137	218	-
38	65	-	88	155	-	138	219	-
39	67	6.804	89	156	3.547	139	220	9.221
40	68	-	90	157	-	140	223	0.245
41	69	4.323	91	158	0.775	141	227	-
42	70	1.323	92	159	-	142	228	-
43	72	0.452	93	160	-	143	229	1.743
44	73	14.985	94	162	-	144	231	0.400
45	75	15.606	95	165	-	145	232	0.571
46	78	22.887	96	166	2.055	146	235	0.149
47	80	7.907	97	168	-	147	238	-
48	81	5.203	98	169	-	148	239	4.385
49	84	0.102	99	170	1.288	149	240	3.920
50	87	9.900	100	171	2.514	150	241	17.752

Assistant Audit Officer
20 October 2026 12:12:12 PM

S#	DP#	Amount
151	242	-
152	244	-
153	245	17.714
154	246	7.607
155	247	1.908
156	248	-
157	249	3.472
158	250	12.213
159	251	10.187
160	253	-
161	254	0.669
162	255	0.625
163	256	10.012
164	257	-
165	258	-
166	261	10.725
167	262	1.317
168	263	1.610
169	264	0.354
170	265	1.494
171	266	1.962
172	269	2.589
173	270	0.884
174	272	-
175	273	-
176	275	-
177	276	3.193
178	278	-
179	279	4.099
180	280	5.327
181	281	7.192
182	282	-
183	283	-
184	284	-
185	285	13.025
186	286	-
187	287	13.511
188	288	-
189	289	23.087
190	292	0.846
191	293	-
192	294	-
193	295	-
194	296	-
195	297	20.937
196	299	-
197	300	13.445
198	301	-
199	302	16.565
200	303	2.453
201	304	3.876
202	305	1.965
203	308	1.400
204	310	8.079
205	314	1.447
206	315	1.288
207	316	0.085
208	317	2.932
209	320	3.218
210	328	2.457
211	330	2.293
212	332	0.101
213	333	0.734
214	334	0.493
215	335	0.252
216	336	-
217	342	1.731
218	343	-
219	344	-
220	349	-
221	350	3.146
222	353	0.463
223	354	3.935
224	355	0.857
225	356	5.729
226	358	20.824
227	362	-
228	363	3.298
229	364	0.265
230	367	0.520
231	368	0.611
232	369	13.568
233	370	-
234	371	3.226
235	372	-
236	374	-
237	375	-
238	376	2.020
239	377	9.207
240	378	0.609
241	379	-
242	380	1.899
243	382	4.372
244	384	2.621
245	385	-
246	388	-
247	389	-
248	390	4.182
249	391	1.400
250	392	5.264
251	395	-
252	399	21.755
253	400	-
254	401	-
255	402	-
256	405	4.096
257	407	-
258	408	0.336
259	409	-
260	410	0.509
261	412	0.444
262	414	3.094
263	416	0.899
264	417	-
265	418	2.707
266	419	-
267	420	0.379
268	421	-
269	422	2.963
270	423	13.502
271	424	4.999
272	427	3.852
273	428	-
274	429	6.533
275	431	-
276	432	-
277	433	0.967
278	434	6.440
279	435	1.291
280	436	5.572
281	437	0.346
282	439	1.757
283	440	-
284	441	1.225
285	442	0.246
286	443	0.810
287	446	0.239
288	447	6.763
289	448	0.103
290	450	1.270
291	451	0.174
292	452	-
293	454	0.283
294	455	3.370
295	457	11.675
296	458	11.863
297	459	-
298	460	3.289
299	461	11.961
300	462	6.511
301	463	4.018
302	464	5.582
303	465	3.224
304	467	1.262
305	469	6.521
306	472	-
307	473	1.240
308	474	1.349
309	475	0.754

Assistant Agent Copy 2025-08-28 01:14 PM

S#	DP#	Amount
310	476	-
311	477	-
312	478	-
313	479	2.408
314	480	-
315	481	474.818
316	482	10.687
317	483	0.609
318	487	34.113
319	488	1.144
320	489	-
321	490	276.131
322	491	-
323	492	1.529
324	493	-
325	495	63.072
326	496	3.080
327	497	3.676
328	498	0.169
329	499	0.193
330	500	-
331	501	0.134
332	503	-
333	504	-
334	505	3.208
335	506	29.009
336	507	8.083
337	512	20.957
338	513	32.393
339	518	4.405
340	522	99.003
341	523	-
342	525	2.041
343	532	10.027
344	535	38.662
345	536	-
346	538	-
347	539	-
348	542	1.864
349	554	6.022
350	556	3.757
351	557	-
352	559	-
353	560	0.750
354	564	3.875
355	565	88.448
356	567	6.244
357	570	-
358	572	103.624
359	573	134.917
360	574	5.318
361	575	2.600
362	576	-
363	577	-
364	579	1.900
365	580	14.983
366	581	1.643
367	582	13.532
368	583	1.210
369	584	52.899
370	591	0.431
371	592	-
372	595	145.717
373	600	0.824
374	602	14.026
375	604	15.146
376	608	33.678
377	612	0.377
378	613	31.387
379	616	2.816
380	617	-
381	618	0.404
382	619	-
383	620	-
384	621	-
385	625	-
386	626	0.457
387	627	1.177
388	630	0.103
389	631	0.679
390	632	77.833
391	633	0.952
392	635	2.169
393	636	0.092
394	639	2.851
395	640	1.220
396	641	-
397	642	0.150
398	644	2.310
399	645	4.679
400	647	-
401	648	-
402	651	0.179
403	652	-
404	653	5.584
405	654	16.787
406	655	-
407	656	0.652
408	658	1.478
409	659	4.648
410	661	59.555
411	662	10.470
412	663	0.266
413	664	-
414	665	1.971
415	666	5.029
416	667	1.684
417	668	-
418	669	0.403
419	670	6.321
420	671	0.964
421	672	6.243
422	674	1.371
423	676	0.640
424	678	11.563
425	681	-
426	682	-
427	684	-
428	685	0.109
429	686	-
430	687	-
431	688	0.320
432	689	1.983
433	690	0.150
434	693	-
435	695	0.160
436	696	9.686
437	697	0.533
438	698	6.831
439	699	9.189
440	700	1.264
441	703	2.474
442	705	-
443	706	8.284
444	707	6.179
445	709	20.189
446	710	-
447	712	1.001
448	713	0.792
449	715	10.848
450	716	4.966
451	719	6.182
452	720	0.448
453	721	-
454	722	1.871
455	723	0.759
456	725	2.606
457	727	11.127
458	728	0.140
459	729	-
460	730	0.084
461	734	1.751
462	736	-
463	737	-
464	739	10.351
465	740	7.531
466	741	2.847
467	742	5.535
468	743	1.050

Assistant Agent Copy 2025 Dec 2026 12:37PM

S#	DP#	Amount
469	745	4.946
470	746	2.223
471	748	3.200
472	749	-
473	750	0.753
474	751	-
475	755	-
476	756	-
477	757	-
478	758	-
479	759	-
480	760	1.786
481	761	-
482	762	-
483	763	-
484	764	-
485	765	6.535
486	767	6.787
487	769	-
488	771	1.775
489	772	-
490	773	-
491	774	1.856
492	775	7.020
493	777	6.691
494	778	5.723
495	779	-
496	780	1.443
497	781	3.448
498	782	-
499	784	17.096
500	785	4.624
501	787	2.671
502	789	0.111
503	790	0.562
504	791	0.920
505	792	5.520
506	796	1.192
507	798	-
508	799	1.995
509	804	46.246
510	805	-
511	807	1.748
512	809	5.417
513	810	0.880
514	811	4.715
515	812	4.963
516	814	0.559
517	817	0.997
518	819	2.076
519	821	-
520	822	144.410
521	825	-
522	827	0.208
523	828	-
524	829	0.681
525	830	0.924
526	831	1.128
527	832	-
528	833	0.915
529	835	0.464
530	836	0.549
531	837	-
532	838	-
533	840	1.145
534	841	246.208
535	847	0.567
536	849	30.049
537	850	6.554
538	851	0.464
539	853	3.638
540	854	2.848
541	855	-
542	856	-
543	857	4.414
544	858	3.109
545	859	0.618
546	860	0.301
547	862	0.518
548	863	4.189
549	864	4.153
550	867	-
551	868	1.327
552	869	-
553	870	5.806
554	871	-
555	872	8.835
556	873	-
557	875	-
558	877	21.012
559	879	2.501
560	880	0.869
561	881	0.767
562	883	-
563	886	5.288
564	887	0.420
565	889	-
566	890	9.300
567	892	-
568	898	0.453
569	900	0.276
570	901	13.966
571	902	0.245
572	907	0.102
573	908	0.839
574	910	0.776
575	911	0.596
576	912	5.797
577	913	3.189
578	915	8.020
579	916	23.871
580	917	2.932
581	918	-
582	919	0.950
583	920	-
584	922	5.010
585	924	0.219
586	926	-
587	927	-
588	928	6.158
589	929	0.647
590	932	-
591	933	-
592	935	1.119
593	936	0.514
594	937	2.607
595	940	0.483
596	942	6.490
597	943	1.295
598	945	0.545
599	947	0.337
600	948	-
601	949	4.185
602	950	75.669
603	952	-
604	953	1.160
605	954	-
606	955	0.891
607	956	1.432
608	958	7.617
609	960	-
610	961	0.651
611	963	0.101
612	965	6.743
613	968	11.048
614	970	-
615	972	-
616	973	0.262
617	974	0.369
618	977	6.785
619	980	0.302
620	981	-
621	982	3.372
622	983	0.698
623	984	8.481
624	986	-
625	988	-
626	989	0.162
627	990	9.324

Item 4(ii) Annual Audit Report 2025-26 Page 130 of 177

S#	DP#	Amount
628	991	8.611
629	992	0.468
630	993	0.272
631	994	0.307
632	995	9.215
633	996	-
634	1000	4.634
635	1002	0.242
636	1005	6.075
637	1006	19.577
638	1007	3.009
639	1009	0.334
640	1010	3.428
641	1011	6.173
642	1012	-
643	1013	3.800
644	1014	-
645	1015	-
646	1016	-
647	1017	1.157
648	1019	-
649	1020	-
650	1022	-
651	1023	0.055
652	1024	0.981
653	1026	3.227
654	1027	12.879
655	1029	10.219
656	1030	2.838
657	1033	2.892
658	1036	5.406
659	1037	0.320
660	1038	1.708
661	1040	7.766
662	1042	0.211
663	1044	1.967
664	1045	3.305
665	1048	1.066
666	1050	2.902
667	1052	0.257
668	1053	0.432
669	1055	45.478
670	1056	16.563
671	1057	-
672	1058	-
673	1059	1.670
674	1060	-
675	1064	4.500
676	1065	1.820
677	1066	1.281
678	1067	6.443
679	1068	-
680	1069	-
681	1070	-
682	1072	10.584
683	1073	1.325
684	1075	0.879
685	1077	2.864
686	1079	0.149
687	1080	1.332
688	1082	18.006
689	1083	2.215
690	1084	1.164
691	1085	2.379
692	1086	6.780
693	1087	1.906
694	1088	-
695	1089	-
696	1090	-
697	1092	-
698	1093	22.743
699	1094	-
700	1095	1.096
701	1101	14.945
702	1102	465.656
703	1103	-
704	1104	-
705	1105	-
706	1106	31.482
707	1107	5.079
708	1108	70.970
709	1111	-
710	1112	-
711	1117	114.952
712	1118	-
713	1122	15.721
714	1125	16.345
715	1128	-
716	1129	-
717	1132	-
718	1133	-
719	1134	-
720	1136	-
721	1137	-
722	1139	-
723	1140	0.502
724	1141	1.250
725	1142	1.553
726	1143	7.898
727	1145	0.437
728	1148	5.974
729	1149	0.219
730	1152	7.096
731	1156	0.354
732	1159	-
733	1160	-
734	1161	0.281
735	1162	-
736	1166	0.543
737	1167	0.152
738	1168	116.021
739	1169	-
740	1172	-
741	1173	0.198
742	1174	-
743	1179	0.431
744	1180	0.736
745	1181	4.783
746	1183	0.534
747	1184	0.346
748	1187	0.905
749	1189	5.304
750	1190	0.210
751	1191	-
752	1193	2.054
753	1195	-
754	1197	10.068
755	1198	64.002
756	1199	6.109
757	1200	2.536
758	1201	0.138
759	1202	2.597
760	1204	1.432
761	1205	-
762	1206	4.928
763	1208	0.659
764	1209	-
765	1210	62.952
766	1213	-
767	1214	-
768	1215	-
769	1216	4.400
770	1217	-
771	1220	19.767
772	1221	-
773	1222	-
774	1223	62.416
775	1226	18.510
776	1229	-
777	1230	21.999
778	1233	15.075
779	1235	0.543
780	1238	0.653
781	1239	0.284
782	1240	0.305
783	1242	0.278
784	1243	-
785	1245	-
786	1246	0.569

ASSOCIATE ADMINISTRATOR
2021 JUN 28 02:21 PM

S#	DP#	Amount
787	1249	20.446
788	1250	7.076
789	1252	-
790	1253	9.940
791	1256	-
792	1262	1.142
793	1263	0.362
794	1267	0.367
795	1271	0.577
796	1272	54.955
797	1273	4.286
798	1275	106.807
799	1276	0.575
800	1279	6.014
801	1280	6.643
802	1281	0.652
803	1282	322.284
804	1284	-
805	1285	0.559
806	1286	0.643
807	1287	33.987
808	1288	7.960
809	1290	-
810	1291	-
811	1292	-
812	1293	-
813	1294	-
814	1295	2.459
815	1296	62.739
816	1298	5.178
817	1299	-
818	1301	-
819	1303	-
820	1305	24.489
821	1306	-
822	1310	-
823	1311	-
824	1312	-
825	1314	0.985
826	1315	1.414
827	1317	-
828	1318	-
829	1319	0.731
830	1320	0.360
831	1325	-
832	1328	12.134
833	1330	-
834	1331	-
835	1333	144.974
836	1334	33.394
837	1335	22.777
838	1338	0.582
839	1339	-
840	1340	-
841	1343	-
842	1344	46.492
843	1345	-
844	1346	0.875
845	1347	1.843
846	1348	0.454
847	1349	-
848	1350	-
849	1351	-
850	1352	0.134
851	1354	18.796
852	1356	3.529
853	1358	-
854	1360	165.980
855	1361	14.872
856	1363	46.154
857	1366	1.702
858	1367	2.139
859	1369	12.520
860	1371	24.132
861	1372	-
862	1373	-
863	1378	-
864	1382	-
865	1384	1.120
866	1389	2.201
867	1390	2.295
868	1392	0.740
869	1393	7.792
870	1395	-
871	1397	-
872	1399	11.540
873	1400	3.602
874	1402	0.201
875	1403	0.818
876	1404	32.908
877	1405	1.290
878	1407	5.090
879	1410	2.310
880	1411	0.295
881	1412	-
882	1415	1.851
883	1416	1.345
884	1417	0.178
885	1419	-
886	1420	2.001
887	1423	1.889
888	1424	0.558
889	1425	-
890	1426	-
891	1427	9.627
892	1428	1.217
893	1429	0.836
894	1432	0.283
895	1433	3,205.832
896	1434	2.829
897	1435	-
898	1437	-
899	1438	-
900	1439	-
901	1440	-
902	1443	-
903	1444	-
904	1446	-
905	1447	2.369
906	1448	-
907	1449	12.478
908	1450	36.588
909	1452	-
910	1453	-
911	1455	-
912	1456	-
913	1457	5.756
914	1458	0.060
915	1459	0.928
916	1460	5.857
917	1461	-
918	1464	1.139
919	1466	2.080
920	1468	24.050
921	1469	-
922	1472	3.038
923	1473	2.419
924	1475	0.184
925	1476	0.352
926	1478	0.834
927	1479	-
928	1480	-
929	1481	14.472
930	1482	-
931	1484	1.893
932	1485	0.234
933	1486	4.215
934	1488	-
935	1491	-
936	1492	-
937	1493	-
938	1494	0.194
939	1498	63.520
940	1500	-
941	1502	0.080
942	1503	-
943	1504	-
944	1505	347.956

Assistant Commissioner (HQ) 2026 02:21PM

S#	DP#	Amount
945	1506	-
946	1507	-
947	1509	-
948	1511	-
949	1512	-
950	1514	25.520
951	1515	1.592
952	1516	-
953	1518	0.315
954	1519	0.274
955	1522	0.166
956	1527	-
957	1528	2.387
958	1535	0.180
959	1537	-
960	1544	31.735
961	1546	7.890
962	1547	-
963	1552	8.562
964	1553	-
965	1555	0.274
966	1556	1.673
967	1557	2.827
968	1558	9.886
969	1559	-
970	1566	-
971	1567	-
972	1569	0.306
973	1573	0.557
974	1574	1.082
975	1576	0.442

S#	DP#	Amount
976	1577	0.482
977	1578	-
978	1580	50.368
979	1582	1.394
980	1584	0.962
981	1587	4.338
982	1588	0.817
983	1590	-
984	1592	-
985	1593	75.802
986	1595	2.756
987	1596	2.985
988	1598	7.973
989	1601	0.371
990	1605	12.250
991	1606	22.092
992	1608	1.886
993	1613	3.025
994	1614	-
995	1615	-
996	1617	-
997	1618	-
998	1620	1.337
999	1623	-
1000	1625	-
1001	1626	-
1002	1627	25.897
1003	1630	-
1004	1631	13.000
1005	1632	-
1006	1634	3.022

S#	DP#	Amount
1007	1635	1.517
1008	1639	9.913
1009	1640	0.880
1010	1641	4.164
1011	62	50.529
1012	118	6.503
1013	204	1.710
1014	585	2.678
1015	607	9.411
1016	611	2.831
1017	808	26.414
1018	848	2.423
1019	876	67.996
1020	1530	68.202
1021	1560	7.164
1022	1357	138.378
1023	885	12.579
1024	975	10.389
1025	1616	6.977
1026	1247	5.214
1027	957	3.432
1028	298	2.282
1029	22	3.231
1030	673	1.697
1031	562	1.254
1032	1451	1.219
1033	1406	1.200
1034	387	1.055
1035	226	3.903

Assistant Accountant Officer
20 October 2020 03:42:27 PM

Annexure-A/2: PHE Department

PHE

(Rs in million)

S#	DP#	Amount
1	1	14.770
2	2	-
3	3	0.160
4	4	-
5	5	-
6	6	-
7	8	-
8	13	-
9	16	12.236
10	17	156.994
11	19	87.334
12	20	2.556
13	24	1.930
14	25	36.935

S#	DP#	Amount
15	26	1.817
16	27	32.697
17	28	0.737
18	29	2.169
19	30	57.596
20	31	56.870
21	32	0.368
22	33	2.005
23	34	0.255
24	35	0.258
25	36	0.831
26	37	0.287
27	38	14.655
28	39	21.183

S#	DP#	Amount
29	40	-
30	41	1.092
31	42	0.733
32	44	0.277
33	45	6.357
34	46	3.634
35	48	0.340
36	50	0.255
37	53	0.655
38	54	2.304
39	55	1.554
40	58	4.525
41	60	3.874
42	61	0.242

S#	DP#	Amount
43	62	0.224
44	63	0.154
45	68	0.884
46	69	0.338
47	70	1.126
48	72	0.238
49	74	0.227
50	76	0.301
51	77	0.101
52	78	2.101
53	79	1.318
54	80	0.089
55	81	1.406
56	82	1.902
57	83	2.053
58	85	21.353
59	86	44.414
60	87	3.732
61	88	44.032
62	92	1.193
63	94	1.554
64	95	1.958
65	97	0.576
66	98	9.794
67	103	4.820
68	108	0.142
69	109	0.085
70	112	22.425
71	116	1.862
72	126	0.380
73	127	2.073
74	130	4.173
75	131	3.093
76	132	1.312
77	133	0.166
78	134	0.510
79	136	21.202
80	137	3.519
81	138	2.097
82	139	0.568
83	140	1.207
84	141	1.481
85	143	76.725
86	144	2.190
87	145	33.804
88	146	0.173
89	147	1.267
90	148	3.187
91	149	0.103
92	150	0.692

S#	DP#	Amount
93	151	0.126
94	152	0.119
95	153	0.304
96	154	-
97	156	-
98	157	37.399
99	158	14.652
100	159	2.021
101	161	2.309
102	162	0.140
103	163	6.747
104	164	1.728
105	168	120.879
106	169	5.712
107	171	3.409
108	172	0.983
109	173	0.464
110	174	5.975
111	175	3.197
112	176	20.546
113	177	0.463
114	178	0.142
115	179	0.615
116	180	0.385
117	183	13.098
118	186	57.631
119	187	15.837
120	188	140.765
121	189	217.333
122	195	26.561
123	200	2.323
124	201	32.842
125	203	0.204
126	204	5.228
127	205	0.748
128	208	1.045
129	209	593.326
130	210	5.277
131	215	0.718
132	216	0.302
133	219	0.415
134	223	0.862
135	224	0.623
136	225	0.222
137	226	0.093
138	227	0.162
139	228	0.121
140	229	0.371
141	230	0.247
142	231	-

S#	DP#	Amount
143	232	111.000
144	233	0.109
145	241	0.460
146	242	0.723
147	245	0.322
148	247	-
149	248	1.341
150	249	2.543
151	253	-
152	254	-
153	255	0.320
154	256	-
155	257	19.887
156	259	2.869
157	260	1.710
158	261	2.137
159	262	1.203
160	263	178.530
161	264	45.933
162	265	3.370
163	267	24.736
164	268	1.570
165	269	2.891
166	270	2.136
167	271	1.431
168	272	1.181
169	273	12.923
170	274	8.063
171	275	2.962
172	277	30.067
173	278	106.709
174	279	21.111
175	282	30.637
176	283	5.894
177	284	7.944
178	287	44.522
179	288	41.482
180	290	15.716
181	291	83.673
182	292	-
183	293	0.312
184	296	71.856
185	299	2.477
186	300	156.199
187	301	6.143
188	302	0.281
189	303	1.151
190	304	0.610
191	305	1.024
192	306	0.298

Ashoka Buildcon Ltd
Audit Officer
28 October 2023 3:13:15 PM

S#	DP#	Amount
193	309	1.988
194	310	2.338
195	311	0.784
196	312	1.217
197	313	41.739
198	316	0.346
199	320	1.865
200	321	1.697
201	322	2.883
202	323	7.228
203	328	5.995
204	329	4.180
205	332	0.674
206	334	2.764
207	336	41.948
208	338	-
209	339	47.803
210	340	108.590
211	341	4.031
212	343	38.321
213	347	0.215
214	349	-
215	351	-
216	352	-
217	353	5.387
218	355	0.370
219	357	3.625
220	358	0.365
221	359	0.648
222	360	0.408
223	362	1.000
224	363	0.174
225	365	0.183
226	366	8.774
227	367	3.450
228	368	0.780
229	370	2.752
230	373	0.639
231	374	2.303
232	376	17.018
233	377	8.046
234	378	3.400
235	380	1.885
236	382	2.327
237	383	3.622
238	385	0.103
239	386	27.438
240	388	127.974
241	389	12.615
242	390	182.774

S#	DP#	Amount
243	391	52.158
244	392	4.172
245	393	1.330
246	395	0.938
247	396	0.525
248	397	3.035
249	398	0.733
250	400	10.391
251	402	0.376
252	403	19.238
253	404	1.441
254	405	4.950
255	406	1.746
256	407	-
257	408	4.489
258	410	0.881
259	411	9.797
260	412	0.863
261	413	60.309
262	416	1.770
263	417	1.857
264	418	3.539
265	419	0.968
266	420	0.198
267	421	-
268	422	1.699
269	425	2.422
270	427	5.927
271	430	0.642
272	431	0.092
273	432	0.424
274	434	3.851
275	437	1.584
276	439	9.476
277	440	1.938
278	443	0.637
279	444	1.828
280	446	1.739
281	448	2.829
282	449	0.175
283	452	1.668
284	453	0.958
285	454	0.834
286	455	0.373
287	458	19.636
288	459	0.601
289	460	46.616
290	461	29.035
291	462	0.461
292	463	1.128

S#	DP#	Amount
293	465	0.857
294	466	0.313
295	467	1.918
296	470	0.862
297	471	25.096
298	473	1.147
299	474	0.746
300	475	10.331
301	476	0.616
302	478	0.853
303	479	1.577
304	480	1.649
305	481	2.795
306	482	1.872
307	483	6.217
308	484	1.222
309	485	1.351
310	486	1.632
311	489	12.722
312	490	-
313	491	59.891
314	492	13.236
315	494	10.775
316	495	0.672
317	496	33.516
318	498	29.087
319	500	4.185
320	501	2.997
321	502	0.432
322	503	0.173
323	504	6.753
324	507	16.800
325	508	1.120
326	509	25.785
327	510	-
328	514	2.400
329	519	0.912
330	520	6.302
331	521	396.662
332	523	6.920
333	524	381.487
334	526	11.107
335	530	79.598
336	531	33.184
337	532	2.025
338	533	1.071
339	534	453.690
340	535	51.017
341	536	168.701
342	537	139.427

Assistant Audit Officer (IT)
20 Oct 2023 3:15 PM

S#	DP#	Amount
343	538	850.093
344	539	1,047.421
345	540	0.338
346	541	1.278
347	542	31.540

S#	DP#	Amount
348	546	2.944
349	547	0.824
350	550	0.401
351	553	11.670
352	554	1.224

S#	DP#	Amount
353	555	1.396
354	557	3.939
355	558	0.493
356	342	21.486

Annexure-A/3: Irrigation Department

(Rs in million)

S#	DP#	Amount
1	2	16.541
2	3	4.471
3	4	5.966
4	6	3.000
5	7	0.251
6	8	22.749
7	9	20.668
8	10	0.458
9	11	7.566
10	12	9.976
11	13	-
12	16	1.863
13	17	341.020
14	18	0.493
15	20	3.255
16	21	631.166
17	24	0.218
18	26	3.929
19	27	0.342
20	30	0.071
21	31	0.152
22	32	1.095
23	34	5.156
24	35	115.024
25	36	5.548
26	37	3.089
27	38	45.892
28	39	0.289
29	40	-
30	41	33.352
31	42	0.569
32	43	689.552
33	44	8.153
34	45	0.124
35	47	3.809
36	48	0.306
37	49	0.243
38	50	32.319
39	51	5.500
40	52	12.807

S#	DP#	Amount
41	53	3.459
42	54	81.313
43	55	-
44	56	5.420
45	58	14.326
46	59	4.094
47	60	1.584
48	61	-
49	62	2.992
50	63	7.060
51	64	0.392
52	66	-
53	67	-
54	68	-
55	69	11.880
56	70	0.169
57	71	4.337
58	72	53.423
59	73	6.919
60	75	9.592
61	78	3.900
62	79	2.918
63	80	2.095
64	81	0.640
65	82	147.050
66	85	0.098
67	88	9.026
68	90	0.142
69	92	10.588
70	93	2.430
71	94	0.618
72	97	642.813
73	99	6.889
74	100	1.903
75	101	75.942
76	102	0.251
77	104	0.610
78	105	4.354
79	106	1.093
80	107	17.904

S#	DP#	Amount
81	108	0.395
82	110	35.832
83	111	2.136
84	112	1.955
85	113	0.291
86	115	0.449
87	116	4.645
88	120	1.153
89	121	0.702
90	124	2.779
91	125	0.270
92	126	0.345
93	127	1.161
94	128	3.096
95	129	1.682
96	130	2.040
97	131	44.811
98	134	13.235
99	135	15.940
100	136	5.712
101	137	13.758
102	138	-
103	139	6.021
104	140	201.727
105	141	2.762
106	142	2.278
107	143	12.500
108	144	0.059
109	146	50.394
110	147	65.064
111	148	39.701
112	150	7.276
113	151	7.145
114	152	0.804
115	156	0.109
116	158	0.770
117	159	1.790
118	160	8.426
119	161	23.472
120	162	7.226

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20 October 2021 18:13:35 PM

S#	DP#	Amount
121	163	0.105
122	164	8.314
123	165	2.840
124	166	23.453
125	168	19.589
126	169	0.129
127	170	0.343
128	171	9.519
129	172	8.284
130	173	0.866
131	174	0.277
132	175	0.076
133	176	0.211
134	177	2.036
135	178	11.297
136	179	36.344
137	180	3.490
138	181	1,185.201
139	182	57.245
140	184	42.315
141	188	3.915
142	189	6.242
143	190	29.381
144	191	2.844
145	192	8.592
146	193	11.075
147	194	19.726
148	195	69.635
149	196	3.441
150	197	10.958
151	198	5.302
152	201	0.229
153	202	38.423
154	204	23.164
155	206	3.501
156	207	7.727
157	210	8.395
158	212	1.306
159	213	27.579
160	214	0.683
161	215	158.246
162	216	1.842
163	217	1.556
164	218	1.989
165	219	32.861
166	221	12.412
167	223	39.922
168	224	0.497
169	225	3.139
170	226	7.621

S#	DP#	Amount
171	227	11.104
172	228	7.069
173	229	2.257
174	230	1.514
175	231	13.645
176	232	77.862
177	233	14.979
178	234	63.254
179	235	76.162
180	236	17.657
181	237	7.069
182	238	5.689
183	239	5.054
184	240	3.121
185	241	77.863
186	242	6.805
187	243	0.487
188	244	28.022
189	245	33.360
190	246	3.745
191	247	1.627
192	248	4.154
193	249	40.409
194	250	75.420
195	251	28.309
196	252	252.248
197	253	586.018
198	254	12.025
199	255	42.871
200	256	5.316
201	257	7.414
202	258	3.264
203	259	1.736
204	260	0.225
205	262	35.047
206	263	5.827
207	264	2.425
208	265	68.353
209	266	0.178
210	267	17.059
211	268	0.760
212	269	-
213	270	1.296
214	271	14.041
215	272	3.301
216	274	0.361
217	275	2.455
218	276	31.803
219	277	0.706
220	278	0.462

S#	DP#	Amount
221	279	0.179
222	280	-
223	281	4.137
224	282	139.112
225	283	16.243
226	284	226.394
227	285	6.486
228	287	10.003
229	289	3.499
230	290	6.500
231	294	1.101
232	296	0.529
233	297	0.410
234	299	0.445
235	301	15.824
236	302	105.007
237	303	5.535
238	305	1.515
239	306	27.279
240	307	13.160
241	308	12.708
242	309	18.314
243	310	3.994
244	311	35.759
245	312	7.007
246	323	0.475
247	326	11.684
248	327	4.954
249	328	4.225
250	329	7.053
251	330	0.819
252	331	2.634
253	333	0.137
254	334	1.488
255	335	5.019
256	338	3.787
257	339	42.211
258	342	5.343
259	343	1.076
260	344	36.497
261	346	0.276
262	348	3.655
263	351	2.180
264	352	8.792
265	353	9.044
266	354	121.723
267	355	1.635
268	360	412.428
269	362	3.782
270	363	6.631

Assistant Vice President
28 Oct 2025 8:15:15 PM

S#	DP#	Amount
271	364	11.129
272	365	1.244
273	367	-
274	368	67.891
275	369	-
276	370	-
277	371	2,290.496
278	372	5.654
279	373	0.549
280	374	27.374
281	375	208.286
282	376	2.783
283	378	6.634
284	379	1.882
285	380	-
286	382	45.215
287	383	-
288	386	0.256
289	390	0.890
290	391	101.529
291	392	10.682
292	393	4.823
293	397	5.122
294	401	-
295	403	13.633
296	407	-
297	408	202.300
298	409	-
299	410	18.720
300	411	75.600
301	412	2.977

S#	DP#	Amount
302	414	21.540
303	418	44.918
304	420	3.585
305	421	46.053
306	422	11.455
307	424	11.273
308	430	8.536
309	431	76.785
310	432	72.387
311	433	1,153.399
312	434	22.784
313	436	4.855
314	438	108.299
315	439	36.072
316	440	76.350
317	442	70.115
318	445	15.645
319	448	65.735
320	449	261.169
321	451	7.075
322	452	29.527
323	454	3.663
324	455	12.853
325	456	78.425
326	458	94.216
327	459	25.194
328	462	19.095
329	463	10.370
330	464	4.584
331	465	7.980
332	466	5.011

S#	DP#	Amount
333	467	3.137
334	468	-
335	469	0.357
336	470	14.236
337	471	0.614
338	472	-
339	473	362.852
340	474	1.000
341	475	11.249
342	476	41.814
343	477	1,738.891
344	478	1.801
345	479	0.857
346	480	2.770
347	481	5.478
348	482	27.479
349	483	265.995
350	484	0.384
351	485	0.157
352	486	51.464
353	487	17.909
354	488	1.861
355	489	0.528
356	490	5.500
357	437	46.703
358	441	10.562
359	298	4.378
360	446	2.491
361	185	159.011

Annexure-A/4: LG&CD Department

(Rs in million)

S#	DP#	Amount
1	1	14,542.964
2	2	37.088
3	3	-
4	4	0.538
5	5	-
6	6	0.055
7	7	1.836
8	8	-
9	10	1.507
10	12	-
11	13	-
12	14	1.700
13	15	-
14	17	0.756
15	22	0.115

S#	DP#	Amount
16	24	0.202
17	27	0.333
18	28	0.636
19	29	1.486
20	31	1.234
21	32	1.309
22	34	120.000
23	37	0.395
24	38	0.062
25	39	1.349
26	40	6.000
27	41	3.359
28	42	5.833
29	44	1.740
30	49	0.142

S#	DP#	Amount
31	53	0.688
32	54	0.662
33	55	26.917
34	56	4.535
35	57	3.915
36	58	82.892
37	59	0.960
38	62	18.948
39	63	1.008
40	64	153.289
41	65	6.090
42	66	1.005
43	67	10.791
44	71	2.865
45	72	0.101

Assistant Audit Officer
20 October 2023 8:15:15 PM

S#	DP#	Amount
46	73	8.229
47	74	0.366
48	78	0.105
49	81	2.028
50	82	0.344
51	83	0.171
52	86	0.178
53	87	0.104
54	89	0.110
55	91	23.602
56	93	94.199
57	94	60.575
58	96	2.186
59	97	2.579
60	100	0.379
61	101	5.217
62	103	2.557
63	104	1.539
64	105	3.309
65	106	1.390
66	107	0.280
67	108	0.509
68	109	0.713
69	110	2.789
70	111	-
71	112	0.952
72	113	23.281
73	114	0.124
74	116	4.956
75	117	0.505
76	122	5.420
77	123	1.631
78	124	0.259
79	125	14.801
80	126	2.960
81	129	0.362
82	130	35.632
83	131	0.102
84	132	6.871
85	135	0.290
86	136	1.277
87	137	0.076
88	140	4.553
89	142	0.534
90	143	0.161
91	144	7.897
92	145	8.392
93	146	1.328
94	147	8.773
95	148	1.171

S#	DP#	Amount
96	149	3.566
97	150	5.709
98	151	23.430
99	152	27.506
100	153	40.451
101	154	34.362
102	155	0.433
103	157	11.873
104	158	2.524
105	159	6.522
106	161	0.078
107	162	76.248
108	163	0.059
109	165	0.278
110	166	14.174
111	167	0.449
112	168	47.820
113	169	1.358
114	170	38.878
115	171	0.348
116	172	19.262
117	173	-
118	174	784.291
119	175	0.050
120	178	0.218
121	179	-
122	181	350.000
123	182	-
124	183	208.785
125	184	636.107
126	188	1.130
127	189	3.746
128	190	1.635
129	192	1.047
130	193	1.967
131	194	3.555
132	195	112.339
133	197	2.768
134	198	316.653
135	200	0.492
136	201	0.699
137	203	4.505
138	209	0.239
140	210	3.054
141	212	301.599
142	213	0.815
143	214	-
144	215	16.149
145	216	-
146	217	4.270

S#	DP#	Amount
147	218	2.950
148	219	25.131
149	220	9.889
150	221	0.622
151	222	8.779
152	224	1.430
153	226	16.182
154	232	1.789
155	233	0.438
156	236	0.712
157	242	1.062
158	244	1.054
159	245	0.166
160	246	0.501
161	248	6.728
162	249	2,523.914
163	250	-
164	251	65.173
165	253	0.773
166	255	-
167	258	-
168	259	505.077
169	260	9.036
170	261	1,665.516
171	270	0.092
172	273	-
173	276	-
174	278	2.051
175	282	0.402
176	283	5.938
177	284	10.820
178	285	4.257
179	286	142.121
180	287	1.511
181	289	0.226
182	290	-
183	291	0.672
184	292	4.459
185	293	3.743
186	294	5.713
187	295	0.230
188	296	30.237
189	297	33.490
190	298	10.439
191	299	14.922
192	300	1.463
193	302	1.422
194	304	0.722
195	305	2.013
196	306	48.721

Assistant Audit Officer
28 Oct 2023 3:15:15 PM

S#	DP#	Amount
197	307	16.924
198	308	1.400
199	309	17.034
200	310	0.928
201	311	1.663
202	312	3.428

S#	DP#	Amount
203	315	10.733
204	316	47.287
205	318	0.152
206	319	13.669
207	320	2.513
208	321	0.910

S#	DP#	Amount
209	322	61.623
210	323	0.408
211	324	18.740
212	325	-
213	328	3.276
214	329	0.797

Annexure-A/5: Energy Department

(Rs in million)

S#	DP#	Amount
1	1	2.470
2	3	459.270
3	4	2.156
4	6	9.584
5	7	113.950
6	9	60.544
7	10	2.360
8	12	16.300
9	14	7.295
10	16	-
11	18	2.422
12	19	15,763.208
13	23	0.200
14	24	0.157

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20 October 2026 03:11:38 PM

Annexure I to XXVIII

Annexure-I

Para 2.4.1.1
Overpayment to contractors beyond agreed percentage – Rs 343.074 million

(Rs in million)

Sr. No.	DP No.	Division	Name of Work	Agreed Cost	Upto date Exp	Agreed %age	Paid %age	To be paid	Paid	Amount	SDAC Directives
1	55	BD MB Din	Const. of Punjab University of Technology Rasul MB Din G-1 (LO21004380)	702.47	817.85	4.40% above	14.73 % Above	744.233	817.849	73.62	Directed to effect actual recovery
2	360	BD Sheikhupura	Establishment of Garment City at Sheikhupura G-3 (LO24004499)	470.623	620.255	25.63 % below	22.69 % Below	565.962	620.225	54.264	Directed to effect actual recovery
3	122	BD No.1 Lahore	Revamping of services hospital Lahore G-4 (LO23004264)	1,007.09	1,230.5	0.71% above	3.67% Above	1186.967	1230.496	43.53	Directed to effect actual recovery
4	74	BD MB Din	Const. of Punjab University of Technology Rasul MB Din G-4 (LO21004380)	523.68	608.124	4.40% above	10.64 % Above	573.811	608.125	34.31	Directed to effect actual recovery
5	59	BD MB Din	Const. of Punjab University of Technology Rasul MB Din G-2 (LO21004380)	702.47	761.20	4.40% above	8.79% Above	730.473	761.202	30.73	Directed to effect actual recovery
6	62	BD MB Din	Balance work of revamping of all DHQ MB Din (LO21010517)	96.66	132.17	8% below	16.09 % Above	104.734	132.169	27.43	Directed to effect actual recovery
7	1235	BD Pakpattan	Estb. of Govt. Technology college for boys at Pakpattan (Deposit work)	61.071	75.589	23.45 % below	6.69% above	54.235	75.589	21.353	Directed to effect actual recovery
8	356	BD Sheikhupura	Estab. Of Garments City at Sheikhupura G-2	713.559	747.708	21.52 % below	19.85 % Below	732.094	747.708	15.614	Directed to effect actual recovery

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October 2016 03:11:36 PM

			(LO2400449 9)								
9	66	BD MB Din	Estb. Of government associates college for girls at Challianwala (LO2200458 2)	174.19	188.04	2.63% below	3% Above	177.757	188.04 6	10.29	Directed to effect actual recovery
10	1253	BD Pakpattan	Revamping of BHU Distt Pakpattan (LO2400451 4)	10.135	50.164	25.62 % below	7.18 % below	39.502	49.302	9.799	Pending for actual recovery
11	81	BD MB Din	Const. of primary block of government girls higher secondary school at Challianwala (Deposit work)	49.26	83.36	4.25% above	16.09 % Above	74.862	83.361	8.50	Directed to effect actual recovery
12	1345	BD No.1 Multan	M/R to Makhdoom M. Hashmi Spl Education Center Mumtazabad Multan (M&R)	26.997	41.786	32.29 % below	21.46 % below	36.165	41.787	5.621	Pending for actual recovery
13	346	BD Sheikhupura	Estb. Of Garments City at Sheikhupura G-1 (LO2400449 9)	726.83 1	745.67 1	20.06 below	19.52 % Below	740.658	745.67 2	5.014	Directed to effect actual recovery
14	461	BD Gujrat	Revamping of THQ Hospital Dinga District Gujrat (LO2201004 0)	41.975	75.021	4.48% above	9.23% above	72.259	75.259	2.999	Pending for actual recovery
Total										**343.074**	

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20 October 2025 03:11:30 PM

Annexure-II

2.4.1.2
Overpayment due to application of higher rates than MRS/quoted rates – Rs 94.766 million

(Rs in million)

Sr. No.	DP No.	Division	Name of work	Item	Description	Rate to be paid as per MRS / Quoted by contractor	Rate Paid	Amount	SDAC Directives
1	661	BD No.2 Rawalpindi	Construction of Govt Special Education Center Daultana Gujjar Khan	S/F Sand under floor or plugging in well	Higher rates were paid instead of MRS rates.	2872 per % cft	6105	11.853	Directed to effect recovery

			(LO22004599)						
2	472	BD Gujrat	Revamping of THQ Hospital Dinga Tehsil Kharian Distt Gujrate (LO21010605)	P/F anti-microbial wall paneling	Higher rates were instead of quoted rates.	420 per sft	3,700	7.375	Directed to probe the matter at Administrative level
3	466	BD Gujrat	Programme for strategic transformation, revamping of old block ABS hospital Gujrat (LO23004214)	P/F 2mm thick double glazed aluminum window	Higher rates were paid instead of MRS rates.	2577.85 per sft	3237.90	6.540	Directed to probe the matter at Administrative level
4	468	BD Gujrat	Revamping of old block ABS hospital Gujrat (LO23004214)	P/F falls ceiling	Higher rates were paid instead of MRS rates.	99.85 per sft	216	4.995	Directed to probe the matter at Administrative level
5	1447	BD TT Singh	Const. of Judicial Complex Pir Mahal Distt TT Singh G-I (LO17005266)	Pacca brickwork,	Higher rates were paid instead of MRS rates.	18502.17P %cft	19507.54	4.056	Directed to effect admitted recovery.
			Estb. Of Trauma Center DHQ Hospital TT Singh (LO21010505)	S/E of single core PVC insultaed copper		147.32 per rft	187.33		
				P/L flooring China Verona marble		301.96 per sft	328.29		
				P/F 1st class solid wood door		1826.15per sft	2400		
			Const. of judicial complex kamalia Distt TT Singh (LO22004738)	Cement concrete brick or stone ballast		19898.93 per%cft	20000		
				Single layer of tiles		11303.24 per %cft	14000		
				S/E single core		50.69 per rft	65		
				Total 12 items					
6	160	BD No.5 Lahore	Revamping of Main emergency	P/F 2mm thick double	Higher rates were	3251.10 p sft	4051.08	3.968	Directed to effect

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

			at Mayo Hospital Lahore G-1 (LO)	grazed aluminum window	paid instead of MRS rates.				admitted recovery
7	398	BD Sheikhupura	Revamping of 220 RHCs Phase0I at RHC of District Sheikhupura) Ph-01 (LO23004426)	Dismantling of RCC 1:2:4	Higher rates were paid instead of MRS rates.	23993.13 per % cft	25025.84	3.361	Directed to effect admitted recovery
				Dismantling of Brick work masonry		4998.57 per % cft	5665.05		
				Dismanling of Slates Batten Tile		2665.90 per % sft	2950		
				Total 14 Items					
8	1000	BD No.2 Bahawalpur	Const. of residences for judicial officers at Ahmadpur East. (LO21004735)	Earthwork excavation undressed lead up to 05 mile	Higher rates were instead of quoted rates.	8291.41 % o	12405.54	3.298	Directed to effect admitted recovery
9	465	BD Gujrat	Program for Strategic Transformation Revamping of Old Lock ABS Hospital Gujrat (LO23004214)	P/F of ANKADEX Turkey anti-microbial Shock Absorbent bumper rail	The department paid excess rate than approved by competent authority	2100 per frt	2500	3.238	Directed to probe the matter at Administrative level
10	196	BD No.1 Rawalpindi	Programme of strategic transformation / revamping of selected blocks of tertiary care facilities (Holy Family Hospital) G-2 (LO 23004211)	S/I of duct prime quality	Higher rates were paid instead of MRS rates.	689.85 per sft	869.85	2.907	Directed to effect admitted recovery
				cement concrete brick,		13780.20 per %cft	19223.10		
				Brick / stone ballast		4708.45 per %cft	5074.30		
				RCC Pipe		890.70 per rft	950		
				Borrowpit excavation		5093.10 per %ocft	11800		
				Sub base course		5432.80 per %cft	5600		
				P/F cable tray with straight flange fabrication		1356.90 per rft	1799		
11	407	BD Sheikhupura	Establishment of Garment City at Sheikhupura Group /3 (LO24004449)	Boring for Tube well G Level to 100 feet 5" dia	Higher rates were paid instead of MRS rates.	624.26 per rft	1277.20	2.903	Pending for probe by Admn deptt
				Boring for Tube well 101 to 200 feet 5" dia		1048 per rft	1981.50		

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

				Boring for Tube well 201 to 500 feet 5" dia		1463.16 per rft	2536.70		
				P/I PVC Strainer 5"Dia		514.27 per rft	995.85		
12	845	BD No. 2 Gujranwala	Balance work of revamping all DHA/15 THQ Hospital one at THQ Hospital Kamoki Dsitrict Gujranwala (LO21010733)	S/I commissioning and testing of power Transformer 400 KV	Higher rates were paid instead of MRS rates.	1593749	4300000	2.706	Directed to probe the matter at Administrative level
13	201	BD No.1 Rawalpindi	Const. of DC office Complex Rawalpindi (LO22004527)	Filling sand under floor	Higher rates were paid instead of MRS rates.	3076.51 per %cft	6,105	2.468	Pending for admitted recovery
				Cement concrete brick or stone ballast		26,429.46 per %cft	27,697		
14	159	BD No.5 Lahore	Revamping of Main emergency at Mayo Hospital Lahore G-1 (LO23010101)	P/L porcelain glazed tile	Higher rates were paid instead of MRS rates.	444.90 per sft	494.90	2.402	Pending for admitted recovery
15	1252	BD Pakpattan	Revamping of 14 Nos BHUs in District Pakpattan *Phase II (LO24004514)	Cement Plaster 1:4 Upto 20 feet	Higher rates were paid instead of agreed rates.	4000 per % sft	7000	2.215	Directed to produce consultant 's bill/MB and effect due recovery
16	308	BD No.4 Lahore	Implementation of master plan of Safari Zoo Lahore G-1 (LO23004232)	P/L tuff paver 7000 PSI	Higher rates were paid instead of MRS rates.	230 per sft	308	2.192	Pending for admitted recovery
17	171	BD No. 5 Lahore	Revamping of main emergency at Mayo Hospital Lahore G-1 (LO23010101)	P/L fair face gutka alongwith carriage	Higher rates were paid instead of MRS rates.	262.06 per sft	335.9	2.117	Pending for admitted recovery.
18	973	BD No.1 Faisalabad	Const. of Punjab Police integrated command control	PCC 1:2:4	Higher rates were paid instead	50573.62 per %cft	51342.72	1.963	Directed to effect recovery
				Sub base course		16324.81 per %cft	17449.22		
				Heavy steel		40722.63 per%kg	42477.88		

Assistant Audit Officer (IT)
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2026.03.11 11:38 PM
2026 October

			center at Faisalabad (LO23004261)	Total 07 items	of MRS rates.				
			Programme for revamping of BHUs of North and Central Pb. Tehsil Sadar city Faisalabad (LO24004514)	Dismantling brick of flagged flooring	The department paid higher rates instead of agreed rates.	1279.10 per % cft	1881.00		
			M&R to children hospital at Faisalabad (M&R work)	P/F of Bumper Rail having aluminum base	Higher rates were paid instead of MRS rates.	1200 per rft	2500		
				S/E of single core PVC		174 per rft	246.90		
				P/L weather shield paint		5078 per % sft	7206.40		
19	459	BD Gujrat	Revamping of THQ hospital Dinga Tehsil Kharian (LO22010040)	Automatic transfer switch with manual over-ride 400 emp	The department paid higher rates instead of agreed rates.	1500860.50 each	1650094.60	1.752	Pending for probe by Admn deptt
				P/F wall mounted DB		13809.80 each	16500		
				P/F Penal 200KVA		1633923.45 each	1797315.80		
				Total 16 items					
20	802	BD GOR Lahore	Const of 3 Nos residences at 13 Dhanpur lane GOR-1 Lahore (LO22004734)	P/L insolation material excluded polstral XPS in rigid	The department paid higher rates instead of MRS rates.	10674.94 per % sft	12049.50	1.635	Directed to effect admitted recovery
				P/L cutting joining and fixing PVC		1949.29 per sft	2188		
				P/F 3 inch thick RCC manhole cover		10305.13 per Nos.	15125.65		
				Total 08 items					
21	812	BD GOR Lahore	Estb. of Chief Minister Building 3 club road Lahore G-1 (LO22010912)	Preparing surfaced with plastic emulsion 3 coat	The department paid higher rates instead of agreed rates.	44.65per sft	66	1.632	Directed to effect Admitted recovery
			Const. of 3 Nos residences	P/L cutting joining		392.84 per cft	675.57		

Assistant Audit Officer (IT)
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20 October 2026 03:11:38 PM

			at 13 Dhanpur lane GOR-1 Lahore (LO22004734)	testing PVC pipe					
			Addition/ alteration and improvement of work Punjab civil officers mess (LO21004868)	RCC in slab of raft		710.41 per cft	862.94		
22	565	BD No. 2 Faisalabad	Program for Revamping of 552 BHUs, of North and central Punjab Phase=1, Tehsil Jaharanwala and Chak Jhumra, District Faisalabad (LO23004427)	P/L Fair face gutka	The departm ent paid higher rates instead of agreed rates.	223.45 per sft	291.41	1.544	Directed to effect admitted recovery
			Program for Revamping of 552 BHUs, of Noth and central Punjab Phase=1, Tehsil Jaharanwala and Sdaar, District Faisalabad (LO)	P/L Fair face gutka		219.91 per sft	284.32		
			Program for Revamping of 552 BHUs, of Noth and central Punjab Phase=1, Tehsil Samundri and Tandlianwala, District Faisalabad (LO23004427)	P/L Fair face gutka		249 per sft	329		
23	894	BD No.1 Bahawalpur	Revamping of Emergency in Basic Vetrinary	P/F false ceiling 12 MM thick	The rate of NS item was incorrec	224 per sft	280	1.490	Directed to effect recovery

Assistant Audit Officer (IT)
Irum Gull
21 October 2026 03:11:38 PM

			Hospital B/pur (LO22004523)		tly calculated by taking incorrect rate of false ceiling in the rate analysis.				
24	408	BD Sheikhupura	Establishment of Garment City at Sheikhupura Group /3 (LO24004499)	Providing and embading 10" wide PVC water stopper	Higher rates were paid instead of MRS rates.	576.96 per rft	5200	1.456	Directed to effect admitted recovery
				Borrowpit Excavation Undressed		7833.84 per %o cft	23080		
25	1001	BD No.2 Bahawalpur	Const. of residences for judicial officers at Ahmadpur East. (LO21004735)	P/F 1st class wood 2'' (50mm	Higher rates were paid instead of MRS rates.	2043.76 Per sft	2324.78	1.435	Directed to effect admitted recovery
				P/F 1st class wood 1.5'' (40mm		1792.89 Per sft	1867.12		
26	803	BD GOR Lahore	Addition / alteration and improvement of work of Punjab civil officers mess at GOR LHR G-2 (LO21004868)	S/E hanging globe light imported china	Higher rates were paid instead of agreed rates.	18900 each	189,000	1.344	Directed to effect admitted recovery
				P/F testing and commissioning of PVC nakasi / waste pipe	Higher rates were paid instead of MRS rates.	470.05 per rft	2,116.08		
27	433	BD Gujrat	Revamping of old blocks of Aziz Bhatti Shaheed Hospital Gujrat (LO23004214)	S/I of clip-in tile,	The department paid higher rates than approved NS rates	541.50 per sft	900	1.342	Pending for probe by Admn deptt
				S/I Anti-microbial hygienic flooring		997.50 per sft	1150		
				S/I Imported hygienic Microbial PVC Wall Cladding		3657.50 per sft	3950		
28	1327	BD No.1 Multan	Construction of parking at Lahore high court Multan Bench Multan (LO22011485)	E/W excavation in F&P upto 5 feet	Higher rates were paid instead of MRS rates.	2183.60 per % cft	5869.85	1.341	Directed to effect recovery
				E/W excavation in F&P 5 to 15 feet		2730.44 per% cft	5972.34		
				E/W excavation		2730.44 per% cft	6074.83		

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM
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				in F&P 5 to 15 feet					
				E/W excavation in F&P 5 to 15 feet		2730.44 per% cft	6177.31		
				E/W excavation in F&P 5 to 15 feet		2730.44 per% cft	8444.40		
				Above 15 feet		3276.53.44 per%cft	8444.40		
29	1065	BD Jhelum	Establishment 50 baded trauma certer at THQ Hospital Distrct Jhelum (LO21004437)	Per polished porcelain tiles 2x2 for floor.	The department allowed excess labour than admissible	265.203 per sft	288.282	1.248	Directed to effect admitted recovery.
				Pre polished porcelain tile 2x2 for skirting		265.303 per sft	306.038		
				Ceramic tile 12x18 for floor		192.188 per sft	207.855		
				P/L Ceramic tiles for skirting		192.188 per sft	207.855		
				Cantilever type car parking shed		209 per sft	238		
30	409	BD Sheikhupura	Establishment of Garment City at Sheikhuputa Group-3 (LO24004499)	Errection of Ceiling Fan along with regulator	The department paid higher rates instead of agreed rates.	530.96 per Nos	581.92	1.233	Directed to effect admitted recovery
				P/L Chromium Plated Lever type Mixing Valve		6665.70 Per Nos	15000		
				P/F Doors and Hanging Signage		30 Per Sq inch	44		
31	227	BD Hafizabad	Estb. of Museum at Hafizabad (LO22011097)	RCC in Roof slab 1:2:4 raft	The department paid higher rates instead of agreed rates.	454.6 per cft	524.60	1.205	Directed to effect admitted recovery
				RCC in Roof Slab Beam 1:2:4 GF		553.30 per cft	623.30		
				RCC in Roof Slab Beam 1:2:4 FF		492.70 per sft	661.40		
				Filling water ramming with new earth		17500 per %o cft	21500		
32	1221	BD Pakpattan	Revamping of 552 BHUNS of	Pacca Brick Work 1:6 in	The department paid	30928 per%cft	33255.55	1.195	Directed to effect

Assistant Audit Officer (IT)
20 October 2026 08:11:38 PM

			North and Central Punjab (LO23004427)	ground Floor	higher rates instead of agreed rates.				admitted recovery
33	1236	BD Pakpattan	Estb. Of Govt. Technology College for Boys at Pakpattan (Deposit work)	P/F windows consisting of MS box section frame	The departm ent paid higher rates instead of agreed rates.	820.30 per sft	1820.30	1.177	Directed to effect admitted recovery
34	1433	BD Bahawalnagar	Revamping of 220 RHCs Phase I Tehsil and Distt Bahawalnagar (LO23004426)	Single layer of tiles laid with 4" earth with 34 lbs %sft of 1.72 kg sq. inch	Higher rates were paid instead of agreed rates.	7040.98 per % sft	12619.18 % sft	1.130	Directed to produce revised reply and verification of record accordingly
35	187	BD No 5 Lahore	Revamping of main emergency at Mayo Hospital Lahore G-1 (LO23010101)	Preparing surface and painting with emulsion	Higher rates were paid instead of MRS rates.	39.78 per sft	65	1.037	Directed to effect admitted recovery
36	232	BD Hafizabad	Balance work of revamping of DHQ hospital Hafizabad (LO21010528)	P/L pre-polished granite tile	Higher rates were paid instead of MRS rates.	878.47 per sft	1873.95	1.013	Directed to effect admitted recovery
							Total	**94.766**	

Annexure –III

Para 2.4.1.3.1

Overpayment on account of price variation due to incorrect base & current rates and value of work done – Rs 30.540 million

(Rs. In million)

Sr No.	DP No.	Name of Division	Name of work	Quantities, rate & value of work done to be paid	Quantities, rate & value of work done paid	Amount	Remarks	SDAC Directives
1	415	BD Sheikhupura	Const. of Punjab Judicial Academy, Kala Shah Kaku Lahore) Phae2 Group/2 (LO19004458)	214.906	233.291	18.348	Allowed excess price variation in 28th running Bill than calculated upto 27th running bill	Directed to effect admitted recovery
2	1356	BD Chinniot	Estb. of THQ hospital at Bhawana (LO1200296)	1294kg	10194kg	6.663	Calculated excess quantity of steel and paid PV for the same	Directed to effect admitted recovery

Irum Gul
Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

			Const. of District Complex Chinniot	158.82 Ton 36.00Ton	219.85 ton 36.605 ton			
3	456	BD Gujrat	Estb. Of 100 bedded hospital in UC lakhanwal Tehsil & Distt Gujrat (LO21004477)	11.328	15.238	3.910	Price variation (PV) on 159.613 ton of steel was already paid in the 6th running bill. However, PV on 50.786 ton of the same steel quantity was again paid in the 9th running bill	Directed to effect recovery
4	486	BD Narowal	Revamping of DHQ hospital Narowal (LO22010100)	7.203	8.822	1.619	Paid excess price variation against Diesel and Labour due to taking incorrect totaling in price variation abstract	Directed to effect admitted recovery
Total						**30.540**		

Annexure-IV

Para 2.4.1.3.2

Overpayment on account of price variation due to incorrect base & current rates and value of work done – Rs 13.369 million

(Rs. In million)

Sr No.	DP No.	Division	Name of Work	Rate to be applied	Rate applied	Amount (Rs)	Remarks	SDAC Directives
1	374	BD Sheikhupura	Construction of Judicial Complex at Ferozwala at District Sheikhupura (Group/2) (LO22004743)	272036 per Ton	298036	5.168	Department applied rate of march 2023 as current rate instead of May 2023	Directed to effect admitted recovery
2	1112	BD Sargodha	Revamping of Old Blocks of X DHQs one at DHQ teaching Hospital Sargodha (LO23004212)	257220 per ton	250220	5.011	Department applied base rate for the month of February 2024 instead of November 2023 (steel)	. Directed to effect admitted recovery
			Construction of DC Office / Complex DC Office Sargodha (LO21004631)	120,220 per ton	125220		Department applied current rate for the month of March 2021, Dec 2021 & July 2022 (in which got executed) instead of Feb 2021, July 2022, & Oct 2022 (in which S/adv was granted against steel)	
3	294	BD No. 04 Lahore	Const. of new courts blocks at the site of old administration block at Lahore Highcourt (LO22011484)	1350	1260	3.190	Department taken current rate for the month of January 2024 instead of December 2024	Directed to effect recovery
Total						**13.369**		

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October 2026 03:38 PM

Annexure-V

Para 2.4.1.4
Overpayment due to non-reduction of bitumen cost from composite rate - Rs 23.312 million

(Rs in million)

Sr. No.	DP No.	Division	Work name	Rate to be paid	Rate paid	Rate required to be reduced	Qty	Amount	SDAC Directives
1	460	BD Gujrat	Program for strategic transformation revamping of old block ABS Hospital Gujrat. (LO23004214)	8170 per %sft	12455.55 per %sft	4285.55 per %sft	71870 sft	8.779	Directed to effect recovery
			Program for revamping of 552 BHUs (19 BHUs in Dist. Gujrat)	9764.33 per %sft	15448.90 per %sft	5684.57 per %sft	3903 sft		
			Program for revamping of 220 RHCs Ph-I Gujrat	9426.85 per %sft	14914.95 per %sft	5488.10 per %sft	49110 sft		
			Revamping / restructuring and strengthening of territory care Hospital (Deposit work)	8367.86 per %sft	13277.34 per %sft	5336.40 per %sft	6465 sft		
			Revamping of THQ Hospital Dinga Tehsil Kharian Dist. Gujrat	15173.10 per %sft	18670.55 per %sft	3497.45 per %sft	16877 sft		
			Revamping of THQ Hospital Sarae Alamgir Dist. Gujrat	8173.10 per %sft	13033.07 per %sft	4859.97 per %sft	10507 sft		
			M&R work of Govt. Special Education Center Lalamusa Tehsil Kharian Dist. Gujrat	10629.40 per %sft	14914.95 per %sft	4415.35 per %sft	16823 sft		
2	167	BD No. 5 Lahore	Rehabilitation in Specialized Health care Department of Eye Ward Group-2A, (LO23004265)	5551.76 per%sft	10543.50 per%sft	4991.74 per%sft	15630 sft	5.114	Directed to effect recovery
			Child Emergency Group-3A, (LO23004265)	6654.97 per%sft	10543.50 per%sft	3883.53 per%sft	10179 sft		
			TB & Chest Diagnostic Block Group-4, (LO23004265)	9677.39 per%sft	13887 per%sft	4209.61 per%sft	6850 sft		
			Child Surgical Group 5-A Mayo Hospital	10604.46 per%sft	14504.97 per%sft	3900.51 per%sft	12180 sft		

Assistant Audit Officer (IT)
20 October 2026 03:12:38 PM

			Lahore (LO23004265)						
			one at Sir Ganga Ram Hospital Lahore (LO23004265)	10594.73 per%sft	14504.97 per%sft	3910.24 per%sft	58694 sft		
3	1103	BD RY Khan	Revamping of RHCs Tehsil RY Khan & Sadiqabad (LO17011170)	14829.21 per%sft	19466.21 per %sft	4637 per %sft	53580sft	4.718	Directed to effect recovery
			Revamping of RHCs Tehsil Rajanpur & Liaqatabad (LO17011170)	13863 per%sft	18500 per %sft	4637 per %sft	48177sft		
4	1432	BD Bahawalnagar	Revamping of RHCs Tehsil and Distt Bahawalnagar (LO24004513)	7982.18 per %sft	12619.18 per %sft	4637 per %sft	46730 sft	2.166	Directed to effect recovery
5	1319	BD No.1 Multan	Estb. Of 200 bedded Mother & Child Hospital at Ghalla Godam Multan (LO20010261)	6252.77 per %sft	8455.59 per %sft	2192.82 per %sft	60189 sft	1.319	Directed to effect recovery
6	1383	BD Khanewal	Revamping of BHU Tehsil Jahanian & Mian Channu Distt Khanewal (LO23004425)	11455.12 per %sft	15000 per%sft	3544.88 per %sft	34312 sft	1.216	Directed to effect actual recovery
Total								**23.312**	

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Assistant Audit Officer (IT)
20 October 2020 03:11:38 PM

Annexure-VI

Para 2.4.1.5
Overpayment due to incorrect calculation/ measurements – Rs 16.808 million

(Rs. In million)

Sr. No.	DP No.	Division	Name of work	To be Paid	paid	Amount	Remarks	SDAC directives
1	223	BD Hafizabad	Estb. Of university of Hafizabad G-1 Const. admn Block (LO21004363)	1.099	10.999	10.343 (9.9 + 4.49 %)	The department calculated & paid incorrect value of work done for the item "3/8-inch cement plaster" due to arithmetic mistake	Directed to effect admitted recovery
2	217	BD Hafizabad	Upgradation of DHQ Hospital Hafizabad 1/1 (LO21004415)	60875rft 46776rft 79492rft 207405rft 530510rft	75409rft 47613rft 80653rft 207902rft 533220rft	2.002	The department paid excess quantity of fabrication of mild steel of different dias instead of actual quantity due	Directed to effect admitted recovery

							to arithmetic calculation.	
3	1260	BD Sialkot	Construction of Judicial complex G-I (LO21004745)	38775 kg	45638 kg	1.694	Incorrect totaling of quantity in MBs	Directed to effect admitted recovery
4	350	BD Sheikhupura	Estb. Of Garments City at Sheikhupura (G-1) (LO24004499)	195073 sft	211402 sft	1.405	Made incorrect calculation of item "preparing surface and painting with Matt/Glossy high chemical / resistant hard wearing polyurethane paint" while totaling	Directed to effect admitted recovery
5	1454	BD Toba Tek Singh	Revamping of BHUs District TT Singh (LO23004427)	61.364	62.728	1.364	paid 14th running bill with incorrect totaling.	Directed to effect admitted recovery
Total						**16.808**		

Annexure-VII

Para 2.4.1.6
Overpayment due to inadmissible contractor's profit and overhead – Rs 5.927 million

(Rs in million)

Sr. No.	DP No.	Division	Name of Work	Description of Item			Amount	SDAC Directives
1	896	BD No.1 Bahawalpur	Program for strategic Transformation / Revamping of emergency department in tertiary care hospital in Punjab (G-2) (LO22004523)	SMD lights	13725 each	15628.50 each	2.298	Directed to effect recovery
				Kits for air conditioner	787.50 per rft	900 per rft		
			Program for strategic Transformation / Revamping of emergency department in tertiary care hospital in Punjab (G-1) (LO22004523)	SMD lights	21144 each	22550 each		
2	1394	BD Khanewal	Revamping of BHUs Phase-I Tehsil Jahanian and Mian channu, (LO23004425)	LED penal lights 2x2	15089.08 each	16000 each	1.915	Directed to effect recovery
				SMD penal light 6 or 8' inch dia	6772.50 each	7400 each		
			Revamping of BHUs Tehsil Khanewal (LO23004425)	LED SMD penal light 2x2	15713.44 each	16650 each		
			Tehsil Kabirwala (LO23004425)	LED SMD penal light 2x2	16975 each	17400 each		
3	921	BD No.1 Bahawalpur	Program for strategic Transformation / Revamping of emergency department in tertiary care hospital	LED SMD lights	13725 each	15000 each	1.714	Directed to effect recovery

Assistant Audit Officer (IT) 20 October 2025 09:11:38 PM

Sr. No.	DP No.	Division	Name of Work	Description of Item			Amount	SDAC Directives
			in Punjab (G-5) (LO22004523)					
Total							**5.927**	

Annexure-VIII

Para 2.4.1.7
Overpayment due to non-implementation of contractual obligation on additional/substituted Non-BoQ items - Rs 2.161 million

(Amount in Rs)

Sr. No	Name of work/ DP NO.	Description	Qty	Rate paid Rs	Unit	Payable rate (25.63% below of MRS) Rs	Excess rate paid Rs	Over payment
1	S/R and maintenance of Govt. Degree College Arifwala for Women District Pakpattan 1226 BD Pakpattan	P/L Cement concrete brick or stone ballast 1-1/2 ' to 2' gauge 1:6:18	395cft	18820.40	per%cft	15388.00	3432.10	13,557
2		P/L RCC Raft / Strip Foundation 1:2:4	1208cft	412.24	per cft	352.00	59.80	72,284
3		P/L RCC in roof coloum lintel etc 1:1½ :3	702cft	536.44	per cft	474.00	62.10	43,626
4		P/L of PVC pipe for wiring recessed in walls etc complete in all respect 32 mm dia	447rft	292.31	per rft	89.00	203.20	90,820
5		-do- 40 mm dia	2017rft	345.82	per rft	105.00	240.40	484,813
6		S/E of single core PVC insulated copper conductor cable 7/0.036"	1146 meter	191.85	per meter	143.00	49.20	56,350
7		-do- 7/0.044"	622 meter	267.5	per meter	199.00	68.60	42,644
8		-do- 7/0.064"	2115 meter	636.55	per meter	473.00	163.10	345,058
9		P/L of porcelain	2421sft	500.00	per sft	268.00	232.00	561,601

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

		tiles of glazed for flooring master brand of specified size of approved quality over 3/4" thick etc complete in all respect as approved by the engineer incharge						
10		Supply of all types partially fixed & partially openable glazzed anodized aluminum doors using delux paint etc 40 x 100 mm leaf frmae 60x40 etc complete	189sft	2000.00	per sft	1152.00	847.72	160,224
11		P/F of brass stainer in tube well bore hole i/.c socket & solvent specials 3/16" thick	100rft	9540.40	per rft	9044.00	496	49,597
12		P/L of MS blind pipe socket / welded joint MS reducer etc complete in all respect 8" dia	280rft	2735.23	per rft	2260.00	475	133,004
13		-do- 12' 1/4" thick	120rft	4364.95	per rft	3607.00	758	90,965
14		-do- 4"	100rft	952.70	per rft	787.00	165.50	16,546
		Total						**2,161,089**

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Assistant Audit Officer (IT)
1st October 2026 03:11:38 PM

Annexure-IX

Para 2.4.2.1

Overpayment to contractors beyond agreed percentage – Rs 394.848 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Agreed Cost	Upto date payment (work outlay)	Status of completion	Agreed percentage	Paid percentage	Over payment
1	1487 (2025-26 Ph-I)	HD Gujrat	Rehabilitation / Improvement of Gujrat City Roads, Dist. Gujrat (LO22010443)	588.145	717.840	100%	4.47% Above	19.93% above	91.643
2	514	HD Kasur	Const. of metalled road access from Lahore Ferozpur Road to Challenge Special Economic Zone (LO24002151)	241.27	351.725	100%	28.32% below	14.15% below	58.028
3	711	RCD Gujranwala Para 20	Rehabilitation of Road from Nandipur to Ballay Aali Length 4.96 km in District Gujranwala (LO22005164)	105.918	100.531	94.91%	15.55% below	15.21% below	0.406
		Para 21	Rehabilitation of Road from Ail Garh to Kalur Waris Chak length = 3.88 km in District Gujranwala (LO22005165)	74.994	73.691	98.26%	13.74% below	6.40% below	6.052
		Para 22	Rehabilitation of Gujranwala Alipur qadirabad Road (Alipur Chowk to Kalaske) Length = 14 km District Gujranwala (LO23005466)	1004.074	583.047	58.06%	18.24% below	15.43% below	43.169

Arsalan Gull
Assistant Audit Officer (IT)
28 October 2026 03:11:38 PM

		Para 23	Rehabilitation / Re-construction of Road from Sialkot Bye Pass Maffiwala to Trigri via Aroop Length = 4.79 km in District Gujranwala (G-2) from RD 182+50 to 200+00 Length=1750 Rft or 0.53 km (LO17003010)	9.568	7.202	75.27%	21.07% below	19.49% below	0.142
		Para 24	Rehabilitation / Improvement of Road from Thatha Dad to Khakheeke Length 1.23 km in District Gujranwala (LO22005171)	22.159	28.148	100%	23.60% below	20.39% below	1.135
4	824	HD Sargodha	Rehablitation / improvement of road from qainchi more to Pull Millatabad via lari adda length 4.30 km in Dist. Sargodha. (LO24005298)	339.441	312.653	92.11%	23.53% below	10.23% below	46.319
5	515	HD Kasur	Reh. Of road from Ellahabad to Kanganpur via Shamkot Nau (LO23005469)	1,373.33	1024.626	74.60%	12.82% below	10.55% below	26.224
6	842	HD Narowal	Restoration / Improvement of Road from Noor Kot to Fatwal via Essa (Length 17.75 km in District Narowal (LO24005402)	511.431	431.548	84.38%	14.59% below	9.24% below	25.457
7	1637	HD Rajanpur	Reh/Re-const. of road from Indus Highway (N-55) Sada Bahar to Machi Wala (N-55) (LO23005446)	417.977	433.273	100%	18.68% below	14.76% below	19.915

Arshad Ghulam Gull
Assistant Audit Officer (IT)
28 October 2026 03:11:38 PM

8	844	HD Sialkot	S/R of Sialkot-Gondal-Chaprar Road (Section Marakiwal to Saidpur Marginal Bund via Garhi Gondal Teken Length=12.70 km) in District Sialkot	255.013	131.255	51.46%	30.61% below	21.027% below	15.918
9	1638	HD Rajanpur	Const. of circular road, Zia Shaheed Road, College Road and Theri Road Rajanpur (LO21005993) & Imp/Reconst. of mettled road from Indus Highway (N-55) Rajanpur to Bait Sountra via Aqil pur Road (LO24005145)	411.907 475.388	415.138 492.612	100% 100%	4.39% above 24.25% below	7.11% above 24% below	10.855
10	1489 (2025-26 Ph-I)	HD Gujrat	Restoration / Improvement of Gujrat Sargodha Road (LO24005169)	532.135	531.026	99.79%	33.13% Below	31.67% below	10.326
11	537	HD Sheikhupura	Rest./Impr. Of road from Sheikhupura Hafizabad road at Bagh Chowk via Wern (LO24005425)	166.933	172.150	100%	18.45% below	13.77% below	9.330
12	137 2024-25 Ph-II)	HD Gujrat	Reh of Gujrat Shadiwal Jokalin Phali Khatyala Sheikhan Road (Section Gujrat City to Shadiwal Town) Length 7.50 Km Dist. Gujrat (LO22005365)	184.778	169.809	91.90%	3.97% above	9.29% above	8.212

Assistant Audit Officer (IT)
2 October 2026 03:11:38 PM

13	843 (2025-26 Ph-I)	HD Faisalabad	Rehabilitation / /Improvement of Faisalabad Jaranwala Road at Makuana bypass Syed Wala Okara Via Syed Wala Interchange Motorway M-3 L=45 Km (taken L=37.85km) (LO23005450)	1439.437	1311.748	91%	21.08% Below	20.96% below	1.354
			Restoration/ /Improvement of Lahore-Jaranwala Faisalabad Jhang Bhakkar Road (Section from Buchike to Jaranwala) 20 Km Dist. Faisalabad (LO24005325)	639.357	677.770	100%	23.79% Below	23.66% below	1.131
			Restoration / Improvement of Road from Tandalanwala to Kamalia L=19.50 KM (LO24005326)	346.120	333.211	76%	33.88% Below	33.78% below	0.474
			Restoration /Improvement of road from Shahkot to Chiniot via Chak Jhumra 19.90Km (LO24005327)	123.379	130.362	100%	10.75% Below	10.46% below	0.417
			Restoration /Improvement of Khurianwala bypass L=17.40 Km (LO24005329)	138.580	150.266	100%	15.44% Below	14.18% below	2.205
14	708	HD Kasur	Rest./Imp. Of road from Imam Bargah Chowk Pattoki to Chunian Ellahabad Road (LO24005444)	70.404	75.355	100%	18.25% below	12.97% below	4.574

Assistant Audit Officer (IT)
October 2026 03:11:38 PM

15	530	HD Sheikhupura	Construction of carpet Road from Tibi Hambo to Dhopsari graveyard Length=4.05 km in District Sheikhupura (LO22005224)	125.971	114.108	90.582%	19.72% below	16.83% below	3.966
16	1568	HD Hafizabad	Restoration / Improvement of Alipur Hafizabad Road Length=14.10 km (Treated Length = 13.83 km in District Hafizabad (LO24005172)	402.684	261.568	64.95%	26.65% below	25.95% below	2.469
17	845	HD M.B.Din	Reconstruction of road from Gheega Chowk (Phalia Road) to Chak Basawan Road via Lillah town School Muhallah Munshi Arshad Town and Arifabad Length=4.35 km (Taken up length = 0.00 to 2.35 km) in District Mandi Bahauddin (LO24013076)	183.719	15.778	8.58%	21.66% below	10.82% below	1.918
18	529	HD Sheikhupura	Restoration / improvement of Khanka Dogran Marh Blochan Road Length 18 km (section KM 0.00 to Km 14.80)=14.80 in Tehsil Safdarabad Dist. Sheikhupura. (LO24005424)	206.413	200.117	96.94%	21.33% below	20.54% below	1.498
19	541	HD Sheikhupura	Rehabilitation of road/ carpeting from new Nokhar to Butter, Farooqabad Length=6.60 km District Sheikhupura (LO24005118)	161.691	150.861	93.30%	27.29% below	26.83% below	1.347

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

20	1445	Highway Mechanical Division Lahore	Manufacturing / fixing of pedestrian overhead bridge at Manawa Hospital Wagha Road Lahore (S/O material)	27.627	25.027	90.58%	20.84% below	19.67% below	0.364
	Total			**9,089.793**	**7911.613**				**394.848**

Annexure-X

Para 2.4.2.2.1
Overpayment on account of price variation due to incorrect base & current rates and value of work done - Rs 368.476 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Description	Quantities, rate, amount & value of work done to be paid/applied	Quantities, rate, amount & value of work done paid/applied	Excess Qty & rate, amount & value of work done	Amount	SDAC's decision
1	325	HD Gujranwala	Const. of Dual carriage way from GT road to Lahore Sialkot Motorway (LO22011486)	The department paid price escalation of Rs 60.536 million instead of recovery of de-escalation of Rs 24.607 million due to application of incorrect base rates of bitumen	162.288 per kg 188.505 per kg	168.505 168.505	6.217 20.00	85.143	To effect recovery
				-do- incorrect current rates of bitumen	148.321 per kg 161.521 per kg	193.706 191.706	45.385 30.185		
2	326			Excess price variation due to incorrect base rates of steel	261.067 p.kg	251.067 p.kg	10.00 p.kg	18.911	To effect recovery
3	563	HD Sheikhupura	W/I of road from GT Road to Pandori Pull via Adhian i/c Link Road Chak Bhully to Ranger HQ Kot Bhawal etc. (LO21005470)	Price variation was paid by enhancing quantities of tack coat	1649000 sft	13211292 sft	11562292 sft	36.918	To effect recovery
4	1264	HD Bahawalpur	Const. of Road from Bahawalpur to Jhangra Sharqi Interchange (LO21900003	Price variation was calculated on excess value of work done.	2,458.190	2,498.872	40.682	33.712	Pending for verification
5	1332	HD Jhelum	Dualization of Lillah Interchange	Incorrect calculation	3167959 kg	3608537 kg	440578 kg	27.767	Pending for

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Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

			(M-2) PD khan to Jehlum (LO21900006)	of quantities of bitumen	3058180 kg	3177009 kg	118829 kg		verificati on
6	511	HD Lodhran	Recons./Wid./Imp./ of road 10′ to 24′ from Khanewal Lodhran road near Saddar Police Station Dunyapur to Mouza Bulail via Chak No. 328/L (LO21005875)	Incorrect value of work done	97.943	143.597	45.654	16.414	Pending for verificati on of recovery
7	596	HD Sargodha	Reh./Dual. Of road from Sargodha to Makhdoom Interchange (M02) (LO21005307)	Price variation was calculated on excess value of work done of diesel & labour	In seventeen (17) bills the department taken excess value of work done than admissible			14.878	To effect recovery
8	259	HD Pakpattan	Rehab. of Metalled Road Sahiwal to Pakpattan (LO22005455)	Incorrect quantities of base course	0	866782	866782	13.002	To effect recovery
9	589	HD Sargodha	W/I of road from Sahiwal to Shahpur Road (LO21005310)	Price variation was paid on inadmissible quantities of base course	1707400 cft	1980461 cft	273061 cft	10.993	To effect recovery
10	528	HD Sheikhupura	W/I of Road from GT Road to Pandori Pull via Adhiana i/c Link Road Chak Bhullay to Ranger HQ (LO21005740)	Price variation was paid against deleted quantity in revised TSE on diesel, laour, bitumen & crush	134.48 769 113,500 102,240 3,500	262.75 1,425 179,116 146,774 6,400	128.27 656 65,616 44,534 2,900	10.980	To effect recovery
11	553	HD Sheikhupura	Reh./Impr. Of Sheikhupura Hafizabad Road via Hiran Minar Interchange M-2 (LO22005223)	Incorrect base and current rates of diesel and base course	227.80 & 4,000	293 & 5,500	65.2 & 1,500	8.814	To effect recovery
12	1583	HD Hafizabad	Reh. of road from Chiniot to Pindi Bhattian M-2 Interchange (LO22005456)	Incorrect calculation of work done for of diesel & labour, incorrect current rate and calculation of quantities for steel	51.456 235.30 to 311.84 29.251 kg	62.455 318.18 32.765	10.999 6.34 to 82.7 3.514	7.159	To effect recovery
13	550	HD Sheikhupura	Const. of Metalled Road from Sheikhupura Interchange (M-2) to QAAP (LO16001695)	Excess price variation was paid due incorrect current rates of diesel, labour, sub base, base course, cement & crush	In four (04) bills the department taken incorrect current rates than admissible			6.548	To effect recovery
14	167	HD Gujrat	Dualization of Road from Shadiwal to Chak Gillan (G-I) (LO21005649	Incorrect current rates of diesel & labour	144.15 p.ltr 780 p.day	276.54 962	132.39 182	6.168	To effect recovery

Audit Cell
Internal Audit Officer (IT)
20 October 2026 03:11:38 PM

15	747	HD Mianwali	Upgradation of Kalabagh/Shakardara road Dist. Mianwali (LO21900010)	Incorrect value of work done & current rate of diesel	103.470 million 235.30 per litter	251.203 247.43	147.733 12.13	5.844	To effect recovery
16	138	HD Gujrat	Dualization of road from Shadiwal to Chak Gillan (G-II) (LO21005649)	Incorrect current of crush	4,200 %cft	4,800 %cft	600 %cft	5.410	To effect recovery
				Incorrect current rate of bitumen	153.220 P.kg 129.300 P.kg	168.810 145.490	15.59 16.19		
17	1274	HD Jhelum	Dualization of Lillah Interchange (M-2) PD khan to Jehlum (LO21900006)	Incorrect current rate of bitumen	141.765 per kg	163.319 per kg	21.554 per kg	5.319	To effect recovery
18	510	HD Lodhran	Reh. Of road from 20′ wide existing road from Permit Shujaabad Road (Remaining portion from pull 12/MPR Bahishti Canal via Gaily Wall to Mossa Khokha) (LO22005461)	Incorrect value of work done	126.454 million	179.998	53.544	4.864	To effect recovery
19	1266	HD Bahawalpur	Const. of road from Bahawalpur to Jhangra Sharqi Interchange (LO21900003)	Incorrect current rate of bajri	2,600 %cft	5,200 %cft, 6,500 %cft	2,600 %cft, 3,900 %cft	4.436	Referred to FD
20	373 (2024-25 Ph-II)	HD Sahiwal	Const. of By-pass from Royal Hotel to Sarwar Chowk via Adda Mai Wali Masjid (LO17002581)	Application of incorrect rate of steel grade-60	204.165 p.kg	228.165 p.kg	11.00 p.kg	4.298	To effect recovery
21	571	HD Sheikhupura	Reh;/Imp: of Sharaqpur Sheikhupura Road (LO22005379)	Incorrect current rate of bajri	6,400 %cft	12,200 %cft	5,800 %cft	3.881	To effect recovery
22	19	HD Attock	W/I of road from Fateh Jang to Pindi Gheb via Dhulian (LO21005201)	Price variation was calculated on excess value of work done.	In four (04) bills the department taken incorrect value of work done for price variation of diesel and labour			3.805	To effect recovery
23	899	HD Bahawalpur	Widening & Carp. of metalled road from Kotla Musa Khan to Kachi Mor & Firdous Cinema Phatak (LO21006105)	Incorrect current rate of bajri	2,600 %cft 4,000 %cft	6,400 %cft 6,500 %cft	3,800 %cft 2,500 %cft	3.644	Referred to FD
24	18	HD Attock	Const. of road from Bhatiot to Boota Tehsil Jhand (LO21005205)	Incorrect base rate of diesel & labour	116.53 p.ltr 725 per day	110.76 675	5.77 50	3.428	To effect recovery
25	1520	HD Nankana Sahib	Reh. / Restoration of Sangla Hill-Safdarabad road (LO22005383)	Incorrect value of work done for diesel and labour	183.512	230.325	46.813	2.993	To effect recovery
				Incorrect quantity of bitumen	7725	69173	61448		
26	527	HD Sheikhupura	Reh;/Imp: of Sheikhupura Hafizabad Road (LO22005223)	Incorrect current rate of labour	1,300 per day	1,425	125	2.879	To effect recovery
27	593	HD Sargodha	Reh.of dualized road from Sargodha to Makhdoom	Incorrect calculation of value of	0	9.164 (M)	9.164 (M)	2.732	To effect recovery

Assistant Audit Officer (IT)
30 October 2020 12:11:38 PM

			Interchange (M-2) (LO21005307)	work done by enhancing quantities of base course					
28	1278	HD Jhelum	Dualization of lillah interchange M2 via pinddadan khan to Jhelum (LO21900006)	Incorrect quantities taken for bitumen and bajri	9269.77 (per kg)	18539.13 (per kg)	9269.36 (per kg)	2.554	Referred to FD
29	136	HD Gujrat	Dualization of road from shadiwal to Chak Gillan (G-II) (LO21005649)	Incorrect current of diesel	144.15 per litter	204.15	60	2.397	To effect recovery
30	548	HD Sheikhupura	SKP-HFD road Group-I & II GT Road to Pandori Pull (LO21005740)	Inadmissible price variation due to current rate of diesel and quantity of steel	4.67% (increase) 1222 kg	5% 15221	Not admissible 13699	2.237	To effect recovery
31	586	HD Sargodha	W/I of Sahiwal to Shahpur (LO	Incorrect quantities taken for bitumen and bajri	22.693 sft 6469 cft	68.711 18800	46.018 12331	1.690	To effect recovery
32	104	HD Bahawalnagar	Reh. of road from Bahawalnagar to Arifwala (LO22005444)	Incorrect current rate of crush	2,600 %cft	6,500 %cft	3,900 %cft	1.557	Referred to FD
33	568	HD Sheikhupura	Reh./Impr. Of Sheikhupura Hafizabad Road via Hiran Minar Interchage M-2 (LO22005223)	Price variation calculated by taking incorrect value of work done	In four (04) bills the department taken incorrect value of work done for price variation of diesel and labour			1.435	To effect recovery
34	174	HD Gujrat	Reh. of Kharian Dinga Mandi Bahauddin Road (Part-B) Gujtrat (LO21010904)	Incorrect current rate of diesel	273.40 per litter	311.84	38.44	1.316	To effect recovery
35	397 (2024-25, Ph-II)	HD Sahiwal	Const. of Dual way from Sheikh Fazal to Chichawatni (LO22005270)	Incorrect quantity of bitumen	In seven (07) bills the department taken incorrect quantities of bitumen			1.293	To effect recovery
36	366 (2024-25, Ph-I)	HD Sahiwal	Const. of Dual way from Sheikh Fazal to Chichawatni (LO22005270)	Incorrect current rate of base course	4,000 %cft	5,500 %cft	1,500 %cft	1.961	To effect recovery
37	108 (2024-25, Ph-II)	HD R.Y.Khan	Reh. of metalled road from Zahirpur to Chachran Sharif (LO21006211)	Incorrect current rate of crush	2,600 %cft	6,500 %cft	3,500 %cft	1.096	Referred to FD
Total								**368.476**	

Ghulam Sarwar Gill
Audit Officer (T-I)
20 October 2020 03:11:38 PM

Annexure-XI

Para 2.4.2.3.1

Overpayment due to allowing excess quantity of bitumen than actually used - Rs 126.731

Sr No.	DP No.	Name of Division	Name of Work	Amount objected	Rate to be paid (p%cft)	Rate paid (p%cft)	Excess rate paid (p%cft)	SDAC decision
1	1302	HD Jehlum	Dualization of Lillah Interchage (M-2) via PD Khan to Jehlum i/c	82.016	9,458 & 9,438	9,700 & 9,763	242 & 325	Pending for verification of record

			bypasses (LO21900006)					
2	1564	HD Hafizabad	Reh. of road from Chiniot to Pindi Bhattian M-2 Interchange (LO22005456)	16.115	18,194.9 15,673.30	19,267.61 16,249.57	1,146.46 815.26	To effect recovery
3	597	HD Sargodha	Reh. Of road from Shahpur and Jhall Chakian to Bhalwal via Lak More (LO23005440)	12.317	11,614 & 12,398.27	11,843.48 & 12,427.11	229.48 & 28.84	To effect recovery
4	598	HD Multan	Const.of Flyover at Nadirabad Phattak Industrial Estate Multan (LO19010039)	3.915	9,299.70	10,955.58	1,655.88	To effect recovery
			W/Const. of Carpet Road from Vehari Road to Druma Wala More (LO21005833)		8,900.34	9,000	99.66	
			Const./Imp./Reh. Of metalled road from Shujabad Expressway at pull Guchar Wali to Naseeru wala (LO21005815)		9,004.24	9,092.49	88.25	
			S/R of road from Bosan Road to Eden International School System and Link Bahadarpur		12,563.50	12,674.32	118.32	
5	132 (2024-25 Ph-II)	HD Rahim Yar Khan	Repair/Reh. Of Carpet of road for City Liaqat Pur (LO21006192)	3.361	9,692.08	10,118	425.92	To effect recovery
6	786	HD Chakwal	Reh.of road from Harrar Chowk to Chohan via Padshahan i/c Link Gulab Chowk to Passhahan (LO21011044)	3.285	10,044.65	10,900	855.35	To effect recovery
7	486 (2024-25 Ph-II)	PRRA Lahore	Const. of road from Raiwind Road upto Multan Road (LO23010001)	2.786	30,306.17 & 33,220.77	30,349.50 & 33,246.50	43.33 & 25.33	To effect actual recovery
8	398	HD Sahiwal	Reh. Of metalled Road Sahiwal to Pakpattan (LO22005855)	1.687	15,875.21 & 12,661.02	16,180 & 12,800	304.43 & 138.98	To effect recovery
9	100 (2024-25 Ph-II)	HD Bahawalnagar	Reh. Of road from Minchinabad to Dhak Pattan (LO22005443)	1.249	16,258.15	16,380	121.85	To effect recovery
Total				**126.731**				

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

Annexure-XII

Para 2.4.2.3.2
Overpayment due to allowing excess quantity of bitumen than actually used - Rs 87.778 million

(Rs in million)

Sr. No	DP No.	Name of Division	Name of work	Description	Rate / qty to be taken / amount to be recovered	Rate / qty taken / amount recovered	Difference	Amount	SDAC's decision
1	164 (2024-25, Ph-II)	HD Gujrat	Reh. of Kharian Dinga Mandi Bahaudin Raod (Part A&B) (LO21010904)	Less recovery	48.634	16.900	31.735	31.735	Pending for verification of recovery
2	04 (2024-25, Ph-II)	HD Attock	Reh. of THAT/Pail Khushab Road – Section Mathial Chowk to Pindigheb (LO22005319)	Incorrect rate	165.234 per kg	129.422 per kg	35.803 per kg	5.173	To effect recovery
				-do-	166.555 per kg	130.464 per kg	36.091	8.417	
			Reh of road from Hattian GT Road to Sanjwal Chowk (LO22005320)	-do-	185.416 per kg	170.208 per kg	15.208 per kg	2.448	
				Incorrect quantity	10.98 ton	2.31 ton	8.67 ton		
					6.18 ton	2.31 ton	3.87 ton		
3	1329	HD Sargodha	Reh. of Road from District Boundary Chiniot to Tahli Adda (LO22005335)	Less recovery	Department admitted recovery of Rs 12.325 million and Rs 1.722 million against pointed out recovery of Rs 18.068 million and 2.903 million respectively.			13.947	To effect recovery
			Reh./Imp. of Flyover Chak No. 8-A to Hujjan (LO18010118)						
4	14 (2024-25 Ph-II)	HD Attock	Reh. of THAT Pail Khushab Road Section Dhullian Chowk to Dhoke P-athan (LO22005318)	Non-recovery	63.28 ton	0 ton	63.28 ton	10.677	To effect recovery
5	02 (2024-25, Ph-II)	HD Attock	Reh.of road from Dhoke Lahim to Jhammat via Mulluwali (LO22005322)	Incorrect rate	163.007 per kg	127.685 per kg	35.322 per kg	4.954	To effect recovery
			Reh. Of road from C-PEC Kharpa Interchange to Ikhlas Chowk Pindigheb city (LO22005324)		185.416 per kg	138.984 per kg	46.432 per kg		
			W/I of road from Fateh Jhang to Pindigheb via Dhullian (LO23005418)		119.147 per kg	114.060 per kg	5.087 per kg		
6	959	HD Rawalpindi	Const. of Flyover at Khawaja Corporation at	Less use of bitumen	291.019	305.454	14.435	2.154	To effect recovery

Assistant Audit Officer (IT) Audit Department Gujrat 10 October 2026 03:11:36 PM

			Adyala Road Rawalpindi (LO24005102)						
7	173 (2024-25, Ph-II)	HD Gujrat	Dualization of road from Shadiwal to Chak Gillan L=16.50 KM (LO21005649)	Less use of bitumen was not recovered				2.971	Pending for verification of recovery
8	143 (2024-25 Ph-II)		S/R of Road from Sandoa to Maira Pulli	Non-recovery	15.59 tons	0	15.59 tons	2.156	To effect recovery
9	145 (2024-25, Ph-II)		Reh. of road from Kotla Arab Ali Khan (LO22005370)	Less recovery	3.687	2.237	1.650	1.650	Pending for verification of recovery
10	1003	HD Sialkot	S/R of Road from Pasrur-Dhodha Road	Less use of bitumen was not recovered				1.496	To effect recovery
Total								**87.778**	

Annexure-XIII

Para 2.4.2.4.1
Overpayment due to application of higher rates than MRS/quoted rates – Rs 167.942 million

(Rs in million)

Sr. No.	DP	Name of Work	Name of Division	Description of Item	Qty paid	Rate to be paid (admissible rate)	Rate paid	Difference (inadmissile rate)	Over-payment	SDAC's Decision
1	526	Reh. Of Muridkey Narowal Road (Section Muridkey to Sheikhupura (LO23005476)	HD Sheikhupura	Incorrect rate by adding inadmissible lead of 2 km for item dismantling of existing road pavement - base course was paid	3668210 cft	4,011.07 %cft	4,800	788.93	40.465	Fact finding by C.E.
				-do- for item re-laying of dismantled material – base course	1815060 cft	8,766.45 %cft	9,500	733.55		
2	331	Const. of dual carriage way from G.T road to Lahore Sialkot Motorway (LO22011486)	HD Gujranwala	P/L stone pitching was paid at higher rate than depicted in acceptance letter	297924.74 cft	156.94 per cft	256.53 per cft	99.59 per cft	29.670	Probe by AD
3	1277	Dualization of Lillah Interchange to Jehlum City including bypass	HD Jhelum	Incorrect rate for the item Earthwork excavation in open	34246294 cft	8,036.90 ‰cft	8,678.30 ‰cft	641.4 ‰cft	21.965	Verification of record.

Asstt Audit Officer (IT)
20 October 2026 03:11:38 PM

		(LO21900006)		cutting was adopted						
4	1599	Reh./Re-const. of road from Indus Highway (N-55) Sada Bahar to Machi Wala (N-55) (Eastern By pass Jampur) (LO23005446)	HD Rajanpur	Excess rate and incorrect quantity was paid instead of quoted rate and admissible quantity for the item Painting guard/iron railing etc.	5313600 sft	23.36 %sft	337.83	314.47	17.939	To effect recovery and probe of the matter
5	329	Const. of dual carriage way from G.T road to Lahore Sialkot Motorway (LO22011486)	HD Gujranwala	P/L RCC 1:1.25:2.25 was paid at higher rate than depicted in acceptance letter	181059.6 7 cft	525.84 per cft	596.16 per cft	70.32 per cft	12.732	Probe by AD
6	1377	Reh./Imp Wazirabad Sialkot Kashmir Road (LO22005372)	HD Sialkot	Incorrect MRS item was applied for Dismantling of existing kerb stone	128019	3,821.40 %cft	11,000 %cft	7,178.6	9.598	Fact finding by C.E.
7	386 (2024-25 Ph-II)	Const. of Bypass to Royel Hotel to Sarwar Chowk (LO17002581)	HD Sahiwal	Incorrect MRS rate was applied for the item RCC 1:1.25:2.5 of 4000 PSI of roof column beam	60868 cft	488.25	615.04	126.79	7.717	To effect recovery
8	1049	Reh./Imp Wazirabad Sialkot Kashmir Road (LO22005372)	HD Sialkot	Incorrect MRS item was applied for Dismantling of existing kerb stone	42469 cft	4,989.60 %cft	15,291.85 %cft	10,302.25 %cft	4.571	Fact finding by C.E.
9	509	Reh.of road from Khairpur Road Kehror Pacca to Basti Kundwala (LO22005404)	HD Lodhran	Incorrect MRS rate for the item P/L base course was applied	460579 cft	24,404.60 %cft	25,253.14	848.54	3.908	To effect recovery
10	161 (2024-25 Ph-II)	Reh. Of Mungowal Dinga Road (LO22005368)	HD Gujrat	Incorrect MRS rate for the item P/L plant pre-mix carpeting was applied	1089280 sft	17,533.46 %sft	17,850.31	316.85	3.451	To effect recovery
11	566	SKP to HFD Road via Hiran Minar G-II (LO22005223)	HD Sheikhupura	Incorrect rate and inadmissible quantity of item Removal of unsuitable material	900560 cft	9,259.35 ‰cft	10,047.08	787.73	3.255	To effect recovery
		SKP to Sharaqpur Road (LO22005379)			284566 cft	0	5,351 ‰cft	5351		

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20 October 2026 03:11:38 PM
Audit Officer (IT)

		Metalled road from S.Pura Interchange to QAAP (LO16001695)			328098 cft	4,974.68 ‰cft	5,262.52	313.98		
12	788	S/R of Link Road Tatral	HD Chakwal	Inadmissible carriage of item Plum concrete (40:60) ratio 1:2:4 and 1:3:6	175877 cft	405.65 & 363.49 P.cft	429.4 & 381.3	23.75 & 17.81	3.156	To effect recovery
13	411	A) Faisalabad Jaranwala Road Length 3.36 KM B) Faisalabad Jhang Road Length 3.49 km C) Faisalabad Sammundri Road Length 2.23 km (LO21005582)	RCD Faisalabad	P/F 1 Nos. kerb stone PCC (3500 PSI) as per approved manufacturer at site (300 mm x 350 mm x 150 mm) including labour charges paid at higher rate than rates depicted in acceptance letter	16188 13750 2200	143.38 143.38 257.15	216.32 208.20 324.37	72.94 64.82 67.22	2.220	Probe by AD
14	987	Reh./Imp. of Faisalabad Satiana Tandlianwala Mari Pattan Okara Road (LO23005455)	HD Faisalabad	Incorrect rate due to application of horizontal shuttering instead of vertical shuttering	22100 cft	510 per cft	610 per cft	100 per cft	2.210	To effect recovery
15	1355	S/R of road from Ferozepur road to Tibba Khera	HMD, Lahore	S/o stone dust for base course	116033 cft	6,005.55	12,400	6,394.66	1.717	To effect recovery
		S/R of road from Tibba Khara Dhallu road		-do-	8702 cft	6,089.35	14,065.81	7,976.46		
		S/R of roads and footpath before H-block and Nadra block in Civil Secretariat Lahore		-do-	1729 cft	5,737.70	13,657.18	7,919.48		
		S/R of internal roads in Civil Secretariat in Lahore		-do-	1901	5,749.20	13,330	7,580.80		
16	964	Reh./Imp. Faisalabad Jaranwala road via Mukuwana bypass to Syedwala Okara Road	HD Faisalabad	Incorrect rate due to application of horizontal shuttering instead of vertical shuttering	6773 cft	620 per cft	790 per cft	170 per cft	1.151	To effect recovery

Assistant Audit Officer (IT)
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20 October 2026 03:11:38 PM

		(LO23005450)								
17	1203	Reh./Imp. Of Metalled Road from Pakpattan to Marlay Chowk via Purana Thana (LO22005397)	HD Pakpattan	Incorrect MRS rate of RCC 1:2:4 of roof slab	11140.33 cft	687.93 p.cft	585.43	102.50	1.142	To effect recovery
18	816	Reh. Of road from Shahpur and Jhal Chakian to Bhalwal via Lak Mor (LO23005440)	HD Sargodha	Incorrect addition of carriage in rate of stone dust for base course	230912 cft	2,685.84	3,151.60	465.76	1.075	To effect recovery
Total									**167.942**	

Annexure-XIV

Para 2.4.2.5.1

Overpayment due to allowing excess lead and distant quarry-Rs 85.606 million

-Sr. No.	DP No.	Name of Formation	Name of work	Item	Lead to be taken	Lead taken	Excess lead	Over payment	SDAC Decision
1	1628	HD Rajanpur	Reh. / imp. Of metalled road from Khumi to Mari (LO21005991)	Base course, sub base course	166.43 (Sakhi Sarwar via Airport Road)	193.80 (Sakhi Sarwar via D.G.Khan Road)	27.37	33.711	Fact finding report by Chief Engineer Highway South Zone
			Const. of metalled road from Dajal to Harand Road (LO21006000)	Base course	90.85 (Sakhi Sarwar via Airport Road)	127.72 (Sakhi Sarwar via D.G.Khan Road)	36.87		
			Reha. Of metalled road from M. pur to Dajal via Chakranabad Adda (LO21005998)	Base course & Sub base course	92.18 (Sakhi Sarwar via Airport Road)	119.57 (Sakhi Sarwar via D.G.Khan Road)	27.37		
2	1604	HD Rajanpur	Reh. of mettaled road from Indus Highway (N-55) Rajanpur to Bait Sountra (LO24005145)	Base course	134.48 (Sakhi Sarwar Quarry)	161.55 (Sakhi Sarwar Quarry)	27.07	32.218	-do-
			Reh. of mettaled road from Indus Highway (N-55) Sada Bahar to Machi Wala (LO23005446)	Base course	68.56 (Sakhi Sarwar Quarry)	91.922 (Sakhi Sarwar Quarry)	36.36		
			Const. of circular road Rajanpur, zia Shaheed Road College road (LO21005993)	Sub base course & base course	126.43 (Sakhi Sarwar Quarry)	152.95 (Sakhi Sarwar Quarry)	26.52		

Assistant Audit Officer (IT)
20 October 2020 01:38 PM

3	327 (2024-25, Ph-II)	HD Gujranwala	Const. of dual carriageway from G.T road to Lahore Sialkot Motorway (LO22011486)	Sub base course	150 (Dinna Quarry)	160 (Dinna Quarry)	10	14.488	To effect recovery
4	1385	HD Bhakkar	Imp / Re-const. of road Girot Adhi Kot Rangpur Kallurkot Darya Khan road (LO24005136)	Crush / bajri for TST & DST	194 (Kirana Hills)	174 (Kirana Hills)	20	5.189	To effect recovery
Total								**85.606**	

Annexure-XV

Para 2.4.2.6.1

Overpayment due to incorrect calculation of quantities – Rs 76.618

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Item	Quantity/ amount to be paid– cft	Quantity/ amount paid – cft	Excess Qty/ amount – cft	Over payment
1	516	HD Kasur	Rest./Imp. Of road from Pattoki to Mega via Hanjrai Kalan (LO24005447)	Incorrect calculation of Pacca brick work 1:4	20204	59761	39557	11.581
2	884	HD Lahore	Rehab/ imp of Ferozepur Road from Gajjumata to Kasur (LO22005452)	Incorrect calculation of RCC 1:2:4	53576	75898	22322	11.115
			Const. of mettled road from babu sabu interchange to shamshan ghat(LO22005205)	Incorrect calculation of RCC 1:2:4	12260	12880	560	
			Rehab/ imp of road from Raiwind Phatak to sue-e-asal Ferozepur road (LO22005378)	Incorrect calculation of base course	11624	11924	300	
3	1563	HD Hafizabad	Reh. of road from Lahore Sheikhupura Sargodha road (LO23005473)	Double measurement of RDs in item Base course	242206	294068	51862	10.849
4	1575	HD Hafizabad	Cons./Wid./Imp. of road from Hafizabad to Gujrat via Head Khanki (LO22010807)	Excess measurement of thickness for Base course	80118	120600	40482	10.156
5	588	HD Sargodha	Reh.of dualized road from Sargodha to Makhdoom Interchange (M-2) (LO21005307)	Incorrect totaling in bill regarding quantities of base course	3573461	3664162	90701	9.184
6	852	HD Murree	Const. of road from Bostal Mor at Express Way to RMK (LO22005102)	Double payment of sub-base course	0	33660	33660	5.303
7	999	HD Sialkot	Reh./Imp. Wazirabad-Daska Road (LO23005487)	Incorrect calculation of base course	4547	18189	13642	3.820

Assistant Audit Officer (IT)
20 December 2026 03:11:38 PM

8	1585	HD Hafizabad	Cons./Wid./Imp. of road from Hafizabad to Gujrat via Head Khanki (LO22010807)	Incorrect addition of RDs in item removal of unsuitable material	5065335	5340335	275000	2.573
9	752	HD Mianwali	Re-const/const of road from Mianwali -D I Khan at Chashma Lake to Alllu Piplian Road (LO22010915)	Incorrect measurement of thickness of item Base course	419900	406840	13060	2.239
10	704	HD Kasur	Const. of metalled road from Lahore Ferozepur Road to Challenge Special Economic Zone (LO24005121)	Incorrect calculation of record entries for Compaction of earthwork	181961	1819610	1637649	2.132
11	1562	HD Hafizabad	Reh. of road from Lahore Sheikhupura Sargodha road (LO23005473)	Incorrect calculation of quantities of road edging	63310 rft	98400	35090	1.755
12	1600	HD Rajanpur	Construction of circular road, Zia Shaheed road, College road and Theri road (LO21005993)	Incorrect calculation of total of bill	126.696 (m)	128.385	1.689	1.689
13	290	HD TT Singh	W/I of Mochiwala Road TT Singh (LO210135)	Quantities of Sub base, base cour, carpeting were increased in overall measurement	0	224 rft	224 rft	1.615
14	753	HD Mianwali	Reconst. Of road form Mianwali-D.I Khan road at Chashma Lake to Piplan Kallur Kot (LO22010915)	Double payment of base course	0	8000	8000	1.372
15	252	HD Chiniot	Const. of Liaquatabad road from District Boundary to Rasool More Vinoka in Teh. Lallan Distt Chiniot (LO21006226)	Quantities of Earthwork were increased in overall measurement	0	146760	146760	1.235
Total								**76.618**

Annexure-XVI

Para 2.4.2.12
Non/less-recovery of surplus material due to application of incorrect rate – Rs 177.384 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of work	Amount	Recovered	Balance	Status	SDAC's Decision
1	1376	HD Sialkot	S/R of road from Chawinda to Sabaz Peer via Philoura	28.256	0	28.256	Running	To effect recovery
2	365 (Ph-II-2024-25)	HD Sahiwal	Const. of Dual Carriage way from Sheikh Fazal to Chichawatni Distt Sahiwal (LO22005270)	26.644	0	26.644	Completed	To effect recovery

Audit Cell Assistant Audit Officer (IT) 20 October 2025 03:11:38 PM

3	180 (Ph-II-2024-25)	HD Hafizabad	Recon/W of road from Chowki Sukheki to Chemi Mohala Jalalpur Bhattian (LO21005646)	23.990	13.640	10.35	-do-	To effect balance recovery
4	603	HD Multan	Const. Flyover at Nadirabad Phatak (LO19010039)	19.700	0	19.700	-do-	To effect recovery
5	340 (Ph-II-2024-25)	HD Gujranwala	W/I of Wazirabad to Kot Harra Distt. G/Wal (LO15003518)	16.080	0	16.080	-do-	Probe by A.D.
6	1597	HD Rajanur	Imp/Recon. of mettled road from Indus Highway to Bait Sountra R/Pur (LO24005145)	13.243	0	13.243	-do-	To effect recovery
7	77 (Ph-II-2024-25)	HD Bahawalnagar	Reh. of road from Chishtian to Haroonabad (LO22005442)	11.680	4.864	6.817	-do-	Probe by S.E.
8	1490	HD Gujrat	Reh. of Kharian Dinga MB Din Road Dual Carriageway upto Amra Kalan (LO21010904)	8.885	0	0	-do-	To effect recovery
9	1602	HD Rajanpur	Const. of Circular Road Zia Shaheed Road Rajanpur city (LO21005993)	7.083	0	7.083	-do-	To effect recovery
10	998	HD Sialkot	Reh./Imp. Wazirabad-Daska Road (LO23005487)	5.735	0	5.735	Running	To effect recovery
11	178 (Ph-II-2024-25)	HD RY Khan	Reh/Recon of Shahi Road Feroza to Khanpur (LO22005448)	4.271	0	4.271	Completed	To effect recovery

Assistant Audit Officer (IT)
20 October 2026 03:11:38 PM

12	823 & 1074	HD Sargodha	Const. of Fly Over at 47 Pull, Reh of road from Ranjha Chowk to Kot Momin City Distt. Sargodha (LO21005311) & Reh of road from District Boundary Tahli adda Distt. Boundary via Sial More Sargodha (LO22005335)	3.704	0	3.704	-do-	To effect recovery
13	1041	HD Narowal	S/R from Zafarwall to Kingra – Narowal	2.501	0	2.501	Running	To effect recovery
14	406 (Ph-II-2024-25)	RCD Faisalabad	Reh. of FSD Circular Road FSd (LO22005349)	2.386	0	2.386	-do-	To effect recovery
15	1034	HD Narowal	Res./Imp of Shakargrah Bypass from Zafarwall to Shakargrah-Narowal (LO24005401)	1.902	0	1.902	Completed	To effect recovery
16	1051	HD Sialkot	Rest./Imp. Chawinda to Sabazpeer (LO24005390)	1.324	0	1.324	-do-	To effect recovery
Total				**177.384**	**18.504**	**149.996**		

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Assistant Audit Officer (IT)
October 2026 03:11:38 PM

Annexure-XVII

Para 2.4.2.13
Non/less-recovery of toll collection and fine on delayed period - Rs 123.330 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Toll Plaza	Amount	Remarks	SDAC's Decision
1	1241	HD Lodhran	Nai Bast KM 26	74.535	Penalty amount	Probe by AD
2	1236	HD Lodhran	Nai Basti KM 26	10.938	Toll tax amount	Probe by AD
3	426 (2024-25, Ph-II)	RCD Faisalabad	Faisalabad Sumandri Road	10.715	Toll tax amount	Pending for decision of arbitration
4	32 (2024-25, Ph-II)	HD Attock	Dhoke Pathan Bridge, Attock	8.166	Toll tax amount + Penalty	Pending for verification of recovery
5	425 (2024-25, Ph-II)	RCD Faisalabad	Canal Express way	6.274	Toll tax amount	Pending for decision of arbitration
6	866	HD Murree	17 Mile on Kashmir Road	5.186	Toll tax amount + Penalty	To effect recovery
7	1259	HD Bahawalpur	Toll at Bahawalpur-Hasilpur – Chistian Road	2.271	Toll tax amount	Clarification from FD
8	1258	HD Bahawalpur	03 Toll Plazas	2.088	Penalty amount	To effect actual recovery

9	594	HD Sargodha	03 Toll Plazas	2.049	Penalty Amount	To effect recovery
10	979	HD Faisalabad	Toll at Faisalabad - Jranwala Road at Makuana Road	1.108	Penality amount	Toeffect recovery
Total				**123.330**		

Annexure-XVIII

Para 2.4.2.14
Non-recovery of price de-escalation - Rs 115.051 million

(Rs in million)

Sr. No.	DP No.	Name of formation	Name of Work	Item	Base rate (Rs)	Current rate (Rs)	Amount	SDAC's Decision
1	1283	HD Jehlum	Reh: PD Khan Choa Saidan Shah via Khewra (LO22005326)	Cement, Steel & Bajri	1390 per bag	1127	22.045	To effect recovery
					252160 Per M.ton	232660		
					4200 per % cft	3800		
2	590	HD Sargodha (different IPC)	Reh. Of road from Shahpur and Jhal Chakian to Bhalwal via Lak Mor (LO23005440)	Steel plain bar	245,220 Per M.ton	225,220 per M.Ton	17.755	To effect recovery
				steel deformed G-40	252,220 per M.Ton	229,720 per M.Ton		
3	971	HD Faisalabad	Reh./Imp. Faisalabad Jaranwala road via Mukuwana bypass to Syedwala Okara Road (LO23005450)	Steel G-40 and diesel	252,140 P.M.Ton 262.75 P.ltr	229,640 246.29	11.460	To effect recovery
			Rest./Imp. of road from Khanuana to Rodala Road (LO24005333)	Steel G-40	252,140 P.M.Ton	229,640		
			Reh./Imp. of Faisalabad Satiana Tandlianwala Mari Pattan Okara Road (LO23005455)	Steel G-40	252,140 P.M.Ton	229,640		
4	1467	HD Gujrat	Reh: of Sarai Alamgir Kotla Arab Ali Khan-Jalalpur Sobtian Road (LO23005471)	Steel & Cement	252.115 per kg	229.615	10.343	To effect recovery
					245.115 Per kg	225.115		
					1390 per bag	1300		
5	1178	HD Pakpattan	Reh./Imp. of Sahiwal-Arifwala Bahwalnagar Road (LO23005485)	Steel	252.176 p.kg	229.676	5.734	To effect recovery
6	1642	HD DG Khan	Re-Const. of N-70 DG Khan to Choti Zareen Distt. DG Khan (LO23005456)	Diesel	272.770 262.750 Per ltr	254.64 246.29	5.724	To effect recovery
7	546	HD Sheikhupura (different IPC)	Const. Of Carpet road from Tibi Hambo to Dhopsari Graveyard (LO22005224)	Diesel	311.84 per ltr	258.43	4.979	To effect recovery
				bitumen bulk	159,272 per M.Ton	143,622 per M.Ton		
				sub base	2000 per % cft	1800 per % cft		
				steel G-40	287,036	233,436		

Asad Ullah Gull
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20 October 2020 03:11:38 PM

					per M.Ton	per M.Ton		
				steel plain bar	257,036 per M.Ton	229,536 per M.Ton		
8	679	HD Sargodha	Rest:/Imp: of Queen Chowk to Sargodha Bypass (LO25005181)	Diesel and Steel	De-escalation of diesel and steel in seventeen (17) bills		3.706	To effect recovery
			Rest./Imp. Shahpur Bhera Malikwal Road (LO21005330)					
			Reh./Reconst. Of Road Village Sikhanwala Tehsil Bhera (LO22005135)					
9	770	HD Chakwal	Reh. Of Talagang Kallar Kahar choa Saiden shah road (LO23005420) Reh.of road from Sarai Chowk to Arra Rawal (LO23005419)	Steel G-40	252.270 245.270 Per kg	234.27 229.77	3.556	To effect recovery
10	1594	HD Rajanpur	Imp/Reconst. of mettled road from Indus Highway (N-55) Rajanpur to Bait Sountra via Aqil pur (LO24005145)	Steel	252.448 Per kg	229.948 to 236.448	3.517	To effect recovery
11	930	HD Rahimyar Khan	Rest./Imp. Of Metalled Road from Palace to Tail Abye Hayyat (LO24005608)	Diesel	272.77 Per ltr	254.65	3.208	To effect recovery
12	531	HD Sheikhupura	Rest./Impr. Of road from Sheikhupura Hafizabad road at Bagh Chowk via Wern (LO24005425)	Diesel	272.77 Per ltr	246.29 258.64	3.063	To effect recovery
				Steel plain bar	245,036 Per M ton	225,036		
				Steel G-40	252,036 Per M ton	229,536 234,036		
13	561	HD Sheikhupura	Reh./Impr. Of Muridkey Narowal Road at Narang More to M-11 Wahndo Road (LO24005430)	Diesel per ltr	272.77 Per ltr	246.29 258.64	2.976	To effect recovery
				Steel plain bar	245,036 Per M. ton	225,036		
				Steel G-40	252,036 Per M ton	229,536 234,036		
14	820	HD Sargodha	Rest./Impr. Of Road from Dheram to Shahpur Sahiwal Road via 92 Morr & Bungalow Sultanpur (LO24005293)	Steel and Diesel	De-escalation of diesel and steel in three (03) bills		2.722	To effect recovery
15	1532	HD Nankana Sahib	Reh./Impr. From Syedwala to Jaranwala road (LO23005484)	Steel G-40	252,045 per M ton	229,545	2.394	To effect recovery
				Diesel	262.80 per ltr	246.30		
16	1622	HD Rajanpur	Rec./Wid. Of Road from Umar Kot to	Diesel	318.18 p.ltr	278.96 to 287.33	2.377	To effect recovery

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Assistant Audit Officer (IT)
20 October 2026 08:11:38 PM

			Bhagsar Minor (Deposit Works	Bitumen	203.303 p.kg	185.843		
17	800	HD Bhakkar	Reh. Of Metalled Road from Bhakkar Behal Road upto Distt. Boundary Layyah (LO23005458)	Steel G-40	252,250 per M ton	229,750	2.138	To effect recovery
				Steel plain bar	245,250 Per M ton	225,250		
18	1612	HD Rajanpur	Rest./Imp. of road from Indus Highway N-5 to Qasba Kin (LO24005539)	Diesel & Steel	272.77 p.ltr	254.64 to 258.34 p.ltr	1.952	To effect recovery
					252.448 p.kg	234.448 to 229.948		
19	1321	HMD, Lahore	Const. of different civil works of Punjab Seed processing unit at diff. places of Punjab (deposit works)	Diesel	288 Per ltr	258 to 262	1.587	To effect recovery
20	1609	HD Rajanpur	Rest./Impr. Of road from Kot Mithan Kotla Naseer Road Pull Qadra to Head Hamid (LO24005538)	Diesel	272.77 Per ltr	254.64 to 255.15	1.449	To effect recovery
21	1603	HD Rajanpur	Const. of Metalled Road from Dera Sardar Shafiq Khan to Gharibabad Road via Basti Radhani (Deposit Work)	Diesel	318.18 Per ltr	276.21 to 289.71	1.340	To effect recovery
				Steel	272.448 p.kg	252.448		
				Bitumen	203.3 p.kg	182.721		
22	517	HD Kasur	Rest./Imp. Of dual carriageway from Pernawan Bypass to Bonga Balochan (LO24005449)	Diesel	272.77 per ltr	258.64 254.64 246.29	1.026	To effect recovery
							115.051	

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20 October 2026 03:11:38 PM

Annexure-XIX

Para 2.4.2.18
Undue financial benefit to the contractors due to non-compliance with Contractual Provisions – Rs 172.976 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Agreed Cost	Upto date payment (work outlay)	Status of completion	Agreed percentage	Amount Paid	Amount to be Paid	Over payment
1	1471 (2025-26 Ph-I)	HD Gujrat	Dualization Of Road from GT Road (SAMMA) To Gujrat Dinga Road I/C Gujrat Flyover L=31 Km In Dist. Gujrat(Group No.IV-C) Const. Of Flyover at Gujrat Sargodha Road & 1 No. Small bridge (LO18900036)	1267.499	782.735	62%	3.89% above	569.302	474.678	94.624
			Rehabilitation of Gujrat Shadiwal Jokalian Phalia Khuthaila Sheikhan Road (Section Gujrat City to Shahdiwal Town) L=7.50Km Dist. Gujrat (LO24005168)	184.778	168.781	91%	3.97% above	90.147	58.362	31.785
2	1463 (2025-26 Ph-I)	HD Gujrat	Construction of Dual Carriageway from Old GT Road Gujrat to Lakhanwal L=29Km Dist. Gujrat (Group-II No.8 to 15 L=7KM) (LO22010189)	2220.00	349.710	16%	4.47% above	68.250	31.991	36.259

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2 October 2026 03:11:38 PM

3	766 (2025-26 Ph-I)	HD Chakwal	Rehabilitation of Talagang Kallar Kahar Choa Saiden Shah Road L=69Km District Chakwal (LO23005420)	4000.494	1279.630	32%	11.70% below	259.507	250.050	9.458
4	846	HD Rawalpindi	Rehabilitation / Improvement of Chakri Adda Bilawal Harniyanwala Road (LO24005132)	133.364	109.122	81.82%	27.27% below	5.975	5.125	0.850
Total										**172.976**

Annexure-XX

Para 3.4.1

Overpayment on account of price variation due to incorrect base & current rates and value of work done - Rs 59.220 million

(Rs in million)

Sr No	DP No	Name of Formation	Name of Work	Name of Item	Overpaid Amount	Remarks	SDAC Decisions
1	71	Rajanpur	Sewerage scheme Fazilpur (LO19000872)	Crush	2.710	Incorrect current rate Rs 9000 applied instead of Rs 2600 (recovery admitted)	Recovery admitted
2	73	Rajanpur	Sewerage scheme Fazilpur (LO19000872)	Diesel & Labour	0.609	Taken Excess value of work done (recovery admitted)	Recovery admitted
3	128	Nankana Sahib	Drain/PCC in Chak No.184/RB (LO21010448)	Diesel	1.626	Factor applied 0.15 instead of 0.07 for the calculation of diesel	Referred to FD for clarification
4	326	Lahore	PCC Road / Sewerage in UCs 200 to 222 (LO22011315)	Diesel & Labour	1.539	Taken excess value of work done was taken Rs 10,592,966 instead of Rs 8,033,397	Committee directed to effect recovery
5	236	Faisalabad	Sewer System at Dijkot (LO19000839)	Diesel & Labour	3.369	Taken excess value of work done Rs 9,505,954 instead of Rs 7,017,971 etc.	Re-verification of record
			Sewer System at Chak No.215/RB (Kakuana) (LO22000044)				
6	369	Chiniot	PCC / Soling/ in different villages tehsil lalian (LO21001716)	Diesel & Labour	0.955	Amount of work done had been taken against 10th running bill whereas, the said bill was Nil	Committee directed effect actual recovery
7	266	R.Y.Khan	Sewerage Scheme Liaqatpur (LO16000320)	Steel	0.586	Taken base rate of Rs 73,330 per kg instead of Rs 76,077 per kg	Recovery admitted

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October 2026 6:11:18 PM

8	414	Bahawalpur	Sewerage & Tuff Tile Scheme in Uch Sharif (LO21001691)	crush	3.098	Rs 6500,6200 & 6000 had been taken by department on account of crush instead of Rs 2600,3600 & 3900	Re-verification of record
9.	493	Jhelum	Reh of rural water supply scheme Khandwal (LO21001017)	HDPE pipe	16.587	Price variation on HDPE pipe was inadmissible prior vide FD letter No.RO(TECH)FD1-2/2017 dated 16.11.2022	Referred to FD for clarification
10	506	Jhelum	Authority to maintain and regulate naroomi dhan water supply scheme (LO16000328)	HDPE pipe	17.738	Price variation on HDPE pipe was inadmissible prior vide FD letter No.RO(TECH)FD1-2/2017 dated 16.11.2022	Referred to FD for clarification
11.	543	Gujrat	Const of Street drain etc in UC 1 to 12 (LO21001409)	Turbine pump and pumping machinery	9.829	The department paid price variation on inadmissible items i.e. Turbine pump and pumping machinery	Committee directed to effect recovery
			Comprehensive water supply scheme in Gujrat city (LO21001408)				
12.	548	Gujrat	Comprehensive water supply scheme in Gujrat city (LO21001408)	Diesel	0.574	Incorrect current rate Rs 262.800 per liter applied instead of Rs 235.30 per liter and in second case 311.84 per liter applied instead of 273.40 per liter	Committee directed to effect recovery
				Total	**59.220**		

Annexure-XXI

Para 3.4.2

Overpayment to contractors beyond agreed percentage – Rs 18.660 million

(Rs in million)

Sr. No.	DP No.	Name of PHE Divisions	Name of Work	Bid cost	Actual payment	Payment to be made	Payment made	Work completed %	Overpaid Amount
1.	52	Rajanpur	Sewerage scheme Fazil pur (LO19000872)	301.425	339.870	8.35 % below	5.82% below	100%	8.407
2.	91	Lodhran	Sanitation Water Facilitates / Tuff Pavers in Basti Ghareebabad (LO2100572)	58.033	73.245	16.92 % & 10.17% below	7.78 % & 8.69 % below	100%	6.668
3.	325	Lahore	PCC / Drainage scheme cantonment ward No. 7,8,9& 10 (LO23000920)	37.328	44.657	18.62% below	15.53% below	100%	1.581

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10 October, 2026 03:11:53 PM

4.	66	Rajanpur	Sewerage scheme in MC Rajanpur, Kotla andron and kotla Naseer etc	21.136 etc	21.056 etc	7.64%, 4.95% & 16.32% below	4.14%, 4.49% & 16.18 % below	95%	0.939
5.	415	Bahawal Pur	Sewerage and tuff tile city Qaimpur (LO21001655)	110.731	118.867	7.15% below	7.56% below	100%	0.759
6.	409	Bahawal Pur	Soling / tuff tile sewerage schemes in UC 2 to 21 (LO21001660)	408.396	407.413	4.79 % below	4.72 % below	98%	0.306
								Total	**18.660**

Annexure-XXII

3.4.4

Overpayment due to preparation of rate analysis on higher side than FD template – Rs 12.624 million

(Rs in million)

Sr No	DP No.	Name of Formation	Name of work	Rate Paid	Rate to be paid	Overpaid Amount
1.	142	Bahawalnagar	Sewerage Scheme Chistian (LO14000567)	122 per cft	108.90 per cft	6.389
2.	375 (15)	Chiniot	Sewerage Scheme Chenab Nagar (LO15003440)	58.48 per cft	48 per cft	3.085
	375(16)		Sewerage/PCC/ soling in Bhawana	73.74 per cft	72.25 per cft	
	375 (19)		Sewerage / PCC / Soling in Mohallah Allah Chowk to Sargodha Road, Phase-II	68.35 per cft	64.35 per cft	
	375(9)		New Urban Sewerage Scheme for Mohallah Fatehabad	62.76 per cft	51 per cft	
3.	21	Narowal	Urban / sewerage / PCC & Tuff Tile scheme Narowal city	104.38 per cft	99.96 per cft	1.137
4.	258	R.Y.Khan	Sewerage Scheme Liaqatpur (LO16000320)	57.37 per cft	50.47 per cft	0.960
5.	59	Rajanpur	Urban Sewerage/Tuff Tile Scheme in Jampur City (LO24010513)	50 per cft	46.43 per cft	0.777
6.	64	Rajanpur	Sewerage & Tuff Tiles for Dajal City (LO16000752)	57.35 per cft	51.60 per cft	0.276
					Total	**12.624**

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20 October 2026 03:14:58 PM

Annexure-XXIII

Para 4.4.1

Overpayment to contractor beyond agreed percentage - Rs 138.337 million

(Rs in million)

Sr #	DP No	Division	Project ID	Bid Cost	Upto date work done	Project Completion (%)	Agreed %age	Paid %age	Overpayment
1	183	Mianwali Canal Division	Construction of Guide head spur near village Dhingana	236.931	277.046	100	31.19 (Below)	17.92 (Below)	44.793
2	186		Construction of J head spur near village Doaba	196.453	195.402	99	31.08 (Below)	14.40 (Below)	38.071
3	444	Kalabagh Head Works Division	Channelization of nullah Jabba (LO16001969ML)	347.05	380.386	100	35.37 (Below)	24.78 (Below)	55.473
Total									**138.337**

Annexure-XXIV

Para 5.4.1

Overpayment on account of price variation due to incorrect base & current rates and value of work done– Rs 27.983 million

(Rs in million)

Sr. No.	DP No.	Division	Project Name	Item Name	To be paid	P.V Paid	Overpayment (Rs)	Remarks
1	115 (1)	XEN, LG&CD, Lahore	Reh./ of Carpet/PCC road and upgradation of sewerage system in Gulburg UC 201-206 etc. **(LO21000423)**	Diesel	22.841	36.472	13.631	The department calculated Price Variation by taking excess value of work done Rs 278,079,898 instead of Rs 198,910,761.
	115 (15)	XEN, LG&CD, Lahore	Construction of PCC Nullah Sewerage System and Water Supply in Satarra Colony, Itehad Parm Fazal Khan Colony Bahadarabad and Adjoining Abadies **(LO21000898)**	Diesel	4.764	7.723	2.959	The department calculated Price Variation by taking excess value of work done Rs 122,222,222 instead of Rs 85,565,345.
	115 (2)	XEN, LG&CD, Lahore	Reh./ of Carpet/PCC road and upgradation of sewerage	Labour	5.248	7.697	2.449	The department calculated Price Variation by

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20 Oct 2026 03:11:38 PM

			system in Gulburg UC 201-206 etc. **(LO21000423)**					taking excess value of work done Rs 212,079,214 instead of Rs 155,175,394.
	115 (17)	XEN, LG&CD, Lahore	Construction of PCC Nullah Sewerage System and Water Supply in Satarra Colony, Itehad Parm Fazal Khan Colony Bahadarabad and Adjoining Abadies **(LO21000898)**	Labour	1.267	1.954	0.688	The department calculated Price Variation by taking excess value of work done Rs 122,222,222 instead of Rs 85,565,345.
2	211	XEN, LG&CD, Sargodha	Up-gradation of Public Park at Chak No. 47/NB Distt. Sargodah **(LO21000044)**	Diesel	3.365	7.211	3.846	The department applied incorrect factor i.e. 0.15 instead of 0.07 on diesel.
3	185	XEN, LG&CD, Sargodha	Up-gradation of public park at chak No. 47NB Dist. Sargodha **(LO21000044)**	Diesel	3.340	5.573	2.233	The department calculated Price Variation by taking excess value of work done Rs 97,222,927 instead of Rs 74,440,178.
	185	XEN, LG&CD, Sargodha	Up-gradation of public park at chak No. 47NB Dist. Sargodha **(LO21000044)**	Labour	0.382	0.849	0.467	The department calculated Price Variation by taking excess value of work done Rs 23,391,992 instead of Rs 10,518,243.
4	52	XEN, LG&CD, Sahiwal	i. Construction of Shehr-e-Khamoshan Model Graveyar Sahiwal. **(LO21000832)** ii. Construction of PCC, Tuff Tiles, Drains/Sullage Carrier and Sewerage UC 82 & Chak No. 88/12-L	Tuff Paver	Nil	1.710	1.710	The department calculated Price Variation on inadmissible item "tuff paver".

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20 October 2026 03:11:38 PM

			Okanwala Bangla Tehsil Chichwatni, Distt. Sahiwal **(LO21011554)**					
		Total					**27.983**	

Annexure-XXV

Para 5.4.2.1
Overpayment due to application of higher rates than MRS/quoted rates – Rs 8.530 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Item	Qty paid	Rate to be paid as per Work Order	Rate paid as per Last Bill	Difference	Amount (Rs)	Remarks
1	314(3)	XEN, LG&CD Lahore	Construction of PCC, drain, nallah, and sewerage at ward No. 19 MC kot abdul malik tehsil ferozwala District Sheikhupura **(LO24011247)**	Supply filling sand under floor	73820 cft	3,010.84 (Rs 4,107 x 26.69 % below)	4087.07 per % cft	1076.23 % cft	0.794	Non-BoQ item executed on higher rate (item No. 3 ch.10)
				Rehandling of earth	37600 cft	3762 %o cft	6677.80 %o cft	2915.80 %o cft	0.110	As per work order admitted rate of Rs 3762 per %o cft
				Construction of manhole chamber	11 nos	37616 each	69296 each	31680 each	0.348	Excess rate paid than comparative statement
				Sand filling	21829 cft	3,010.84 (Rs 4,107 x 26.69 % below)	4087.07 per % cft	1076.23 % cft	0.235	Non-BoQ item executed on higher rate (item No. 3 ch.10)
	314(4)	XEN, LG&CD Lahore	Construction of PCC and sewerage in UC Khan pur District Sheikhupura **(LO24013362)**	Construction of Punjab standard drain	1477 rft	255 per rft	658.51 per rft	403.51 Per rft	0.596	As per work order admitted rate of Rs 255 per rft
				P/F manhole cover 22"	126 Nos	25,159.74 (including .47% below)	26,100 each	940.26 Nos	0.118	Non-BoQ item executed on higher rate (item No. 16 ch.21)
				Sewer pipe 9"	246 rft	592.70 (including .47% below)	650 per rft	57.30 per rft	0.014	Non-BoQ item executed on higher rate (item No. 1(iii) ch.21)
				Removal of malba	900 cft	1194.36 (including .47% below)	18916.80 per %o cft	17,722.44 %o	0.015	As per work order admitted rate of Rs 1200 per %o cft

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20 October 2025 09:11:38 PM

	314(7)	XEN, LG&CD Lahore	Construction of PCC & Sanitaion UC Bahomaan Tehsil & District Sheikhupura **(LO24011220)**	P/L PCC 1:2:4	48000 cft	10549.27 % cft	37450.73 % cft	12614 %	1.331	As per work order admitted rate of Rs 37450.73 per %o cft
2	204	XEN, LG&CD, Sargodha	Construction of Rigid pavement, PCC, Tuff Tiles, Sewerages, Drains Ward No. 4 Cantt. Area Sargodha (LO No.)	P/L RCC 1:2:4 for rigid pavement	16560 cft	639.01 per cft	786.36 per cft	147.35 per cft	1.488 (2.440x39.02 % below)	Higher rate paid as compared to MRS item No. 6(a)(iii) of ch-6 + carriage of Rs 14.46
3	43(22) 2024-25 (Ph-II)	XEN, LG&CD Sahiwal	Construction of PCC, Tuff tiles, mettled roads, drains, soling, culverts etc at Basir Pur, Mandi Ahmadabad and adjacent abadies, Village, Tehsil Depalpur District Okara (**LO16007506)**	Earthwork for filling, ramming 85% compaction with ½ mile lead	1047253 cft	5,755.95 ‰ cft	6,556.45 ‰ cft	800.5 ‰ cft	0.838	Higher rate as compare to TS Estimate (1st Biannual 2017)
				-do- with 2 miles lead	534437 cft	6,543.15 ‰ cft	7,343.65 ‰ cft	800.5 ‰ cft	0.428	Do-
				-do- with 01 mile lead	94576 cft	5,887.55 ‰ cft	7,343.56 ‰ cft	1,456.01 ‰ cft	0.138	Do-
4	35(13) 2024-25 (Ph-II)	XEN, LG&CD Sahiwal	Construction of PCC, Tuff tiles, mettled roads, drains, soling, culverts etc at Basir Pur, Mandi Ahmadabad and adjacent abadies, Village, Tehsil Depalpur District Okara (**LO16007506)**	Relaying of sub base course	36893 cft	2456.35 %cft	4012 %cft	1,614.76 %cft	0.596	Labour rate excess than admissible MRS 1st bi annual 2017 Dist Okara
5	33(11) 2024-25 (Ph-II)	XEN, LG&CD Sahiwal	Construction of Shehr-e-Khamoshan Modal graveyard Tehsil and District Sahiwal **(LO21000832)**	Street Light Arms Pole	For lumsum	2,176,498	2,639,054	462,556	0.463	Higher rate paid as compare to approved Rate analysis in RTS Estimate
6	280(3)	XEN, LG&CD Gujrat	Rehabilitation / Construction of streets, Drains, nullah and Link roads UC Karyala, District Gujrat **(LO24011166)**	Crush	47038 cft	4,989.45 %cft	5500 %cft	510.23 %cft	0.240	Higher rate paid
			Rehabilitation / Improvement of Road from GT Road to Kulewal Syedan L: 1.50 KM	Sub base course	12116 cft	11124.96 %cft	12,089 %cft	964.30 %cft	0.117	

Assistant Audit Officer (IT) 20 October 2026 03:11:38 PM

			District Gujrat **(LO24011171)**							
			-Do-	Base Course	26453 cft	26563.48 %cft	27,602 %cft	1038.75 %cft	0.275	
			Construction of streets and drains in village Mundir, Deenda, Karnana Mian Chak, Dali Banth and Bano Wali Tehsil Kharian District Gujrat **(LO24011174)**	Crush	19609 cft	10,140.84 %cft	11,029 %cft	888.00 %cft	0.174	
			Rehabilitation / Construction of Dhal Link road L=1KM District Gujrat **(LO24011170)**	Crush	14311 cft	6,091.44 %cft	6,718.00 %cft	626.82 %cft	0.089	
			Provision of Sewerage / Drainage and Filtration Plant in village Ali chak Kamla Tehsil Kharian District Gujrat **(LO24012392)**	Crush	8104 cft	8,017.93 %cft	8,833.00 %cft	814.87 %cft	0.066	
			Construction of streets, and drains in village Gakhri and Vehnd Tehsil Kharian District Gujrat **(LO24011176)**	Crush	7095 cft	8,947.80 %cft	9,731.325 %cft	783.53 %cft	0.056	
	Total								**8.530**	

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Annexure-XXVI

Para 5.4.3

Overpayment to contractors beyond agreed percentage – Rs 10.610 million

(Rs in million)

Sr. No.	DP No.	Name of Formation	Name of Work	Agreed Amount	Amount Paid	Agreed %age Below	Payment Beyond agreed %age	Status of work done	Over payment
1	180 (35)	XEN, LG&CD Gujranwala	Construction of PCC/ Tuff Tiles & Drainage in UC No. 51 & 52 Gujranwala **(LO24010799)**	12.063	12.051	38.04	34.77	100%	0.575
	180 (36)	-do-	Construction of PCC/ RCC, Tuff Tiles & Drainage UC No. 39 & 59 Gujranwala **(LO24010843)**	30.124	30.073	34.35	31.90	100%	1.030
2	313 (1)	XEN LG&CD, Lahore	Construction of PCC, Drain, Nullah and Sewerage at ward No. 19 dist. Sheikhupura **(LO24011247)**	21.120	20.395	26.69	20.95	100%	3.533
	313 (2)	-do-	Construction of Rural Drainage Scheme, Boundry wall of graveyard & Beautification of Model Village Bhundri Dist. Sheikhupura **(LO24011241)**	17.972	27.806	35.91	26.00	100%	3.718

	313 (9A)	-do-	i) Construction of PCC & Sanitation UC Bahomaan Dist. Sheikhupura **(LO24011220)**	11.932	11.930	36.18	26.92	100%	1.512
	313 (9B)	-do-	ii) Construction of Boundry wall, Gate and Gate pillar at village Frances Town Lhr **(LO24000093)**	2.988	3.403	23.23	17.38	100%	0.241
									10.610

Annexure-XXVII

Para 5.4.4
Overpayment due to allowing excess quantity of bitumen than actually used – Rs 2.835 million

(Rs in million)

Sr. No.	DP No.	Name of Division	Name of Work	Item	Actual bitumen contents	Qty	To be Paid	Total Rate Paid	Excess	Amount
1	279	XEN, LG&CD Gujrat	Construction / Rehabilitation of road from Ch. Zahoor Elahi Road Bypass Kharian Cantt to Doga PHASE-I Tehsil Kharian, District Gujrat. **(LO22010619)**	P/L Plant Premixed carpit 2" thick AWC with 4.50% bitumen	4.3%	132000	16,868.25	17,129.80	261.55 %	0.345
			PHASE-II **(LO22010619)**	-Do-	4.3%	150880	16,856.95	17,118.32	261.37 %	0.394
			PHASE-III **(LO22010619)**	-Do-	4.3%	112000	16,861.79	17,123.24	261.45 %	0.293
			PHASE-IV **(LO22010619)**	-Do-	4.3%	22440	16,861.79	17,123.24	261.45 %	0.059
			Construction / Rehabilitation of road from Banian to Doiyan link Doiyan Qabarstan PHASE-II Tehsil Kharian, District Gujrat. **(LO22010618)**	-Do-	4.3%	86400	17,186.23	17,877.13	691.90 %	0.598
2	301	XEN, LG&CD Gujrat	Construction of Road form Upper Canal Jhelum via Bhao Ghaseetpur Saim Nala to Malho, L=04KM District Gujrat **(LO24011184)**	-Do-	4.4%	97920	12,020.19	12,768	747.81 %	0.732
			Rehabilitation / Construction of Shakreela Bazar to Bhagoshapur Link Road, L=3Km, District Gujrat **(LO24011169)**	-Do-	4.4%	100020	13,182.45	13,596.02	413.57 %	0.414
			Total							**2.835**

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Annexure-XXVIII

DP No. 1624








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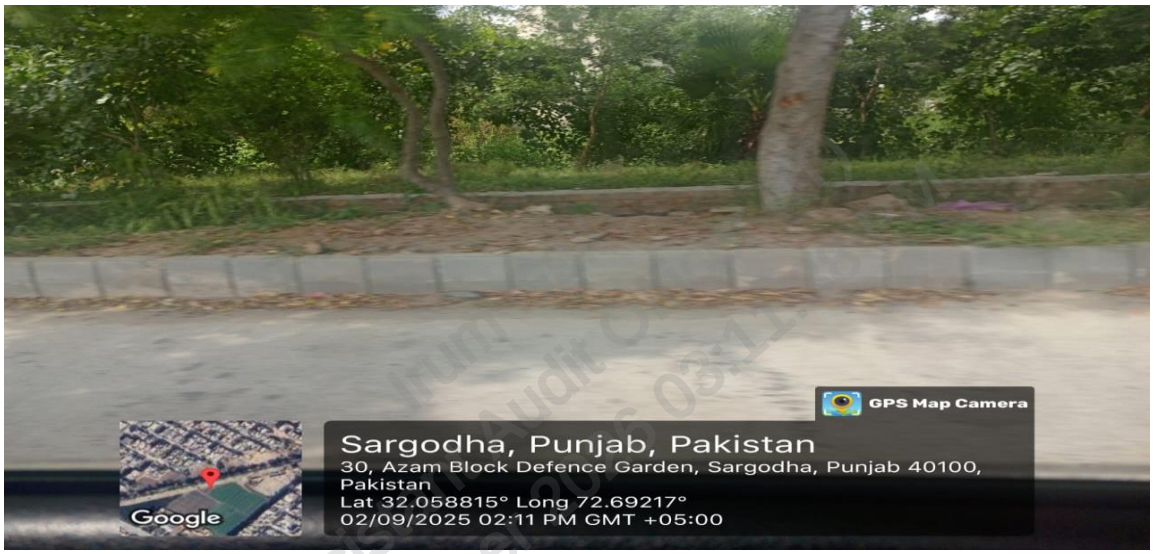

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DP No. 578


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GPS Map Camera
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DP No. 1611


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ٹول پلازہ 11 کلومیٹر
عارف والا 43 کلومیٹر
ساہیوال 89 کلومیٹر
لاہور 284 کلومیٹر



