# AUDITOR-GENERAL OF PAKISTAN

February 2026

# AUDIT REPORT ON THE ACCOUNTS OF IRRIGATION DEPARTMENT GOVERNMENT OF SINDH FY 2024-25

**AUDIT YEAR 2025-26**

# PREFACE

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

This report is based on the audit of Irrigation Department, Government of Sindh for the Financial Year 2024-25. The Directorate General of Audit Works (Provincial) Sindh, Karachi conducted audit on a test check basis, with a view to make an independent assessment of the department and provide reliable information to the relevant stakeholders for making sound decision making. The report also aims at improving the internal controls of the department, thereby allowing the management to take corrective action and improve operational efficiency. The main body of the Audit Report includes only the systematic issues and significant audit findings. Relatively less significant issues are listed in Annex-A (MfDAC) of this report which shall be pursued with the PAO at the DAC level and in all cases where the PAO 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.

The Audit Report includes key facts about the entity, audit snapshot, findings on systemic issues, conclusion and recommendation for executive action. Audit findings indicate a number of matters related to stated roles & responsibilities of the entity, financial management, human resource management, procurement, operational processes, and achievements of targets.

The report was shared with the entity as well as with Principal Accounting Officer (PAO). However, no DAC meeting was convened by the PAO despite written requests by the audit.

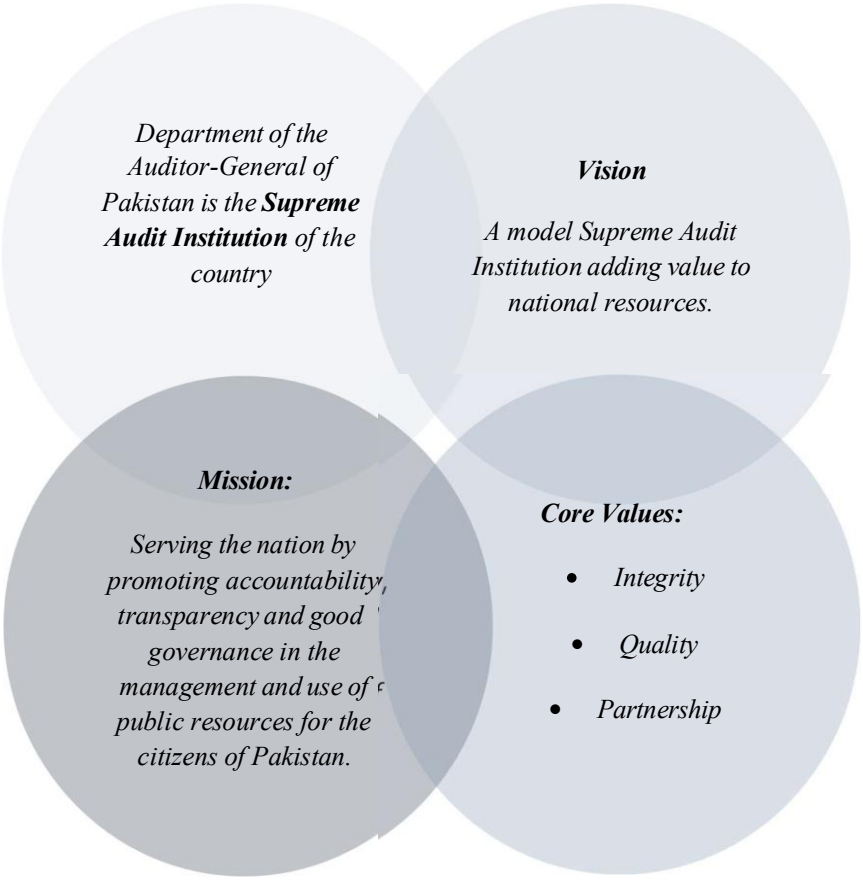
There are certain audit paras which were also reported in last three years' Audit Reports. Recurrence of such irregularities is a matter of concern and needs to be addressed.

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

Islamabad
Dated: February, 2026

**(Maqbool Ahmad Gondal)**
**Auditor-General of Pakistan**

# Department of the Auditor-General of Pakistan




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

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

# AUDIT SNAPSHOT

## Why did we do this audit?

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

## What did we find?

**Key Findings**

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

## Key Assessments

**Poor Planning**

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

**Weak financial discipline**

- Lack of strict financial discipline caused excess/advance payments to the contractors without proper execution of work at site. Mandatory record such as security deposit registers, consumption account and contractor's ledgers were not maintained.

**Inadequate monitoring mechanism**

- Payments were released to the contractor without sound mechanism of physical monitoring at the sites.
- Improper recording of the MBs / payments without mentioning MBs Nos. and detials of works in RA bills.

**Deviation from the estimates**

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

## What did we recommend?

| | |
|---|---|
| **Strengthening governance and accountability** | On-going schemes must be prioritise to avoid wastage of resources already incurred thereon. Responsibility may be fixed on the persons responsible for delays and blockage of resources. |
| **Adherence to the procurement regulations** | Procurement processes strictly comply with SPPRA Rules. Security deposits should properly be dedcuted and reecorded. |
| **Improving financial discipline** | Outstanding government dues be recovered, advance payments without proper execution must be stopped. Proper maintenance of essential financial records such as security deposit register and contractor's ledger be ensured. |
| **To utilise own machinery and human resources** | Focuse should also be made to utilise departmental owned machinery and HR instead of engaging private firms for desilting and routine M&R works. |
| **Strengthening project management** | Strengthening of planning and monitoring mechanism to ensure timely completion of development schemes. |

# HIGHLIGHTS

## ENTITY SUMMARY SHEET — IRRIGATION DEPARTMENT (FY 2024–25)

| Description | Details |
|---|---|
| Legal Framework of Entity | The Irrigation Department, Government of Sindh was established under Rules of business 1986. Its functions are defined in scheduled-II of these rules. |
| Key Responsibilities / Mandate & Objectives | The Irrigation Department, Government of Sindh is responsible for development, operation and maintenance of irrigation and drainage infrastructure and equitable water distribution.<br>Its objective is to manage water resources, execute flood protection works, and support sustainable agricultural growth. |
| Budget | Total Budget Rs. 127,504.600 million<br>**Major heads**<br>• Development projects 92,242.670 million<br>• Employees 18,829.000 million<br>• Repair & Maintenance 14,982.440 million |
| Expenditure | Total Expenditure Rs. 101,292.940 million<br>**Major heads**<br>• Development projects 66,290.610 million<br>• Employees 18,786.430 million<br>• Repair & Maintenance 14,982.440 million |
| Funding Sources | Government of Pakistan (Public Sector Development Program)<br>Government of Sindh (Annual Development Program).<br>Donor Agency (World Bank) |
| Accounting Policy | The accounts of Irrigation Department are maintained on cash basis of accounting, whereby receipts are recognized when actually received and expenditures are recognized when payments are made. |
| Status of Financial Statements | Annual accounts of the department are not prepared independently however the figures of receipts and expenditure are made part of the Annual Accounts of Sindh Government. |
| Composite Risk Rating | **Medium Risk** due to:<br>• Planning & execution issues<br>• Procurement & assets management irregularities<br>• Financial irregularities |
| Compliance Status of Audit Recommendations | Awaited |

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# ABBREVIATIONS & ACRONYMS

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

| | |
|---|---|
| NIT | Notice Inviting Tender |
| NOC | No-objection Certificate |
| O&M | Operation and Maintenance |
| P&D | Planning and Development |
| P/F | Providing and fixing |
| PAC | Public Accounts Committee |
| PAO | Principal Accounting Officer |
| PC-I | Planning Commission Proforma-I |
| PD | Project Director |
| PDP | Proposed Draft Para |
| PDWP | Provincial Development Working Party |
| PEC | Pakistan Engineering Council |
| POL | Petrol Oil and Lubricant |
| PSDP | Public Sector Development Program |
| PWD | Public Works Department |
| RA | Running Account |
| RCC | Reinforced Cement Concrete |
| RD | Reduced Distance |
| RFT | Running Feet |
| S/F | Supplying and fixing |
| SAP | Systems, Applications and Products |
| SDGs | Sustainable Development Goals |
| SDOC | Stipulated Date of Completion |
| SFERP | Sindh Flood Emergency Rehabilitation Project |
| SFR | Sindh Financial Rules |
| SFT | Square Feet |
| SGA&CD | Services, General Administration & Coordination Department |
| SDGs | Sustainable Development Goals |
| SIDA | Sindh Irrigation and Drainage Authority |
| SPPRA | Sindh Public Procurement Regulatory Authority |
| SRB | Sindh Revenue Board |
| SST | Sindh Sales Tax |
| SWAT | Sindh Water & Agriculture Transformation |
| TS | Technical Sanction |
| XEN | Executive Engineer |

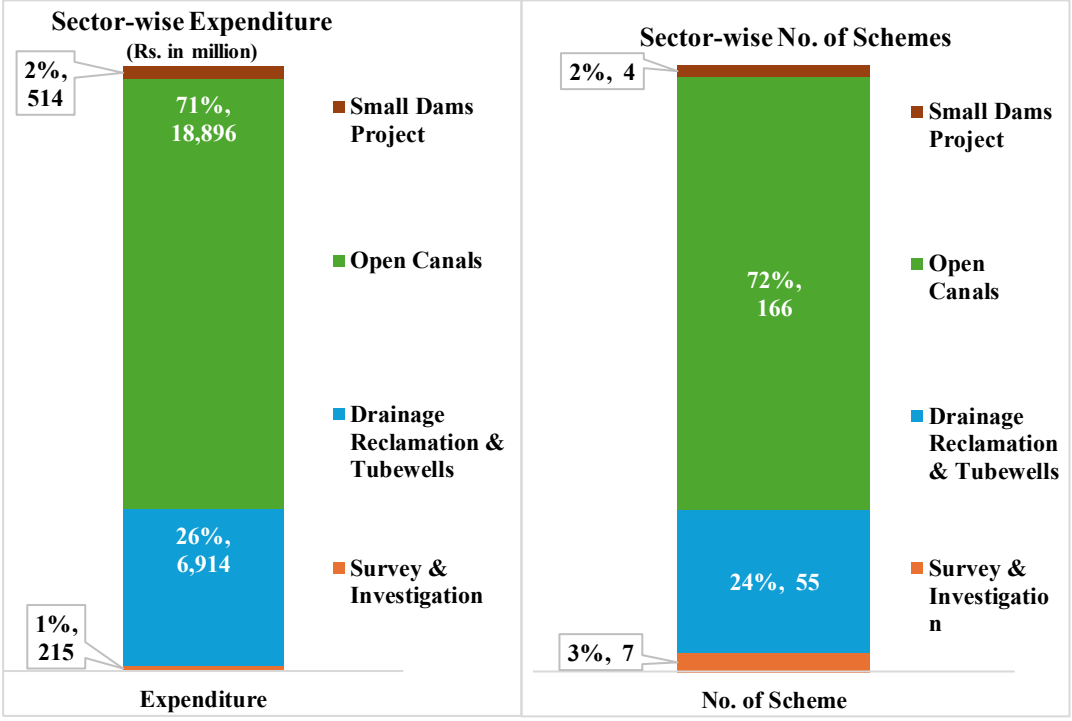
## OVERVIEW OF THE DEPARTMENT

Irrigation Department was established in 1970 with the dissolution of One-Unit. The official obligation of the Department is the operation and maintenance of the irrigation and flood protection system. The overall objectives and functions of the department are summarized as follows:

**a)** Regulation of flows of river Indus and canal systems, covering inter provincial and intra provincial systems.
**b)** Execution of development schemes and mega projects.
**c)** Operation, maintenance, development and management of irrigation network, surface drainage system and tube-wells.
**d)** Flood control along river Indus and hill torrents.

In order to perform its mandated role, department carries out various functions as per following:

### Functional categorization of the organization 2024-25

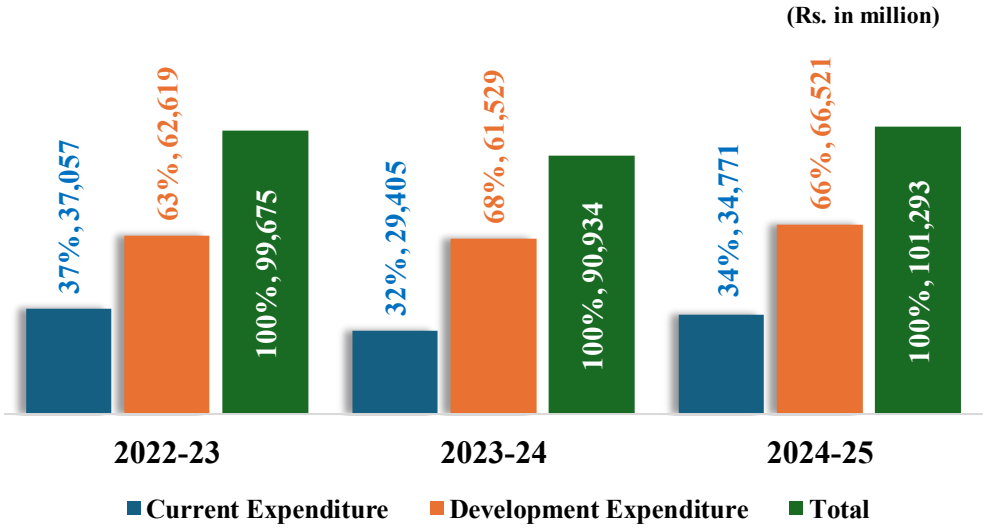



Source: https://imufd-sindh.finance.gos.pk:7443/

According to the functional classification, expenditure on Open Canals dominates. Specifically, Open Canals account for 166 schemes, three times more than the next highest category i.e., Drainage, Reclamation & Tubewells (55 schemes) and absorb the major share of expenditure of Rs. 18,896 million. This suggests a strategic prioritization of canal infrastructure, due to its widespread utility in agricultural irrigation. In contrast, Small Dams Projects, while fewer in number (4 schemes), receive a disproportionately high expenditure of Rs. 514 million, indicating their capital-intensive nature. Survey & Investigation, though essential for planning, remains the least resourced with only 7 schemes and Rs. 215 million of expenditure. Overall, the data underscores a resource allocation strategy that favors water distribution systems while maintaining targeted investment in high-impact dam projects and foundational survey work.

## FINANCIAL ANALYSIS OF THE DEPARTMENT

Total expenditure of Irrigation department for the last three years is depicted in the following graph:

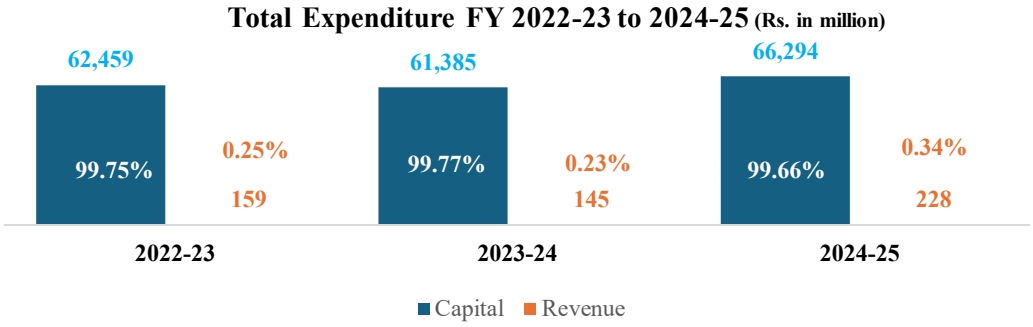



Source: https://imufd-sindh.finance.gos.pk:7443/

The graph shows a general upward trend in expenditure over the specified period. However, the proportion of current expenditure has decreased i.e., from 37% to 34%, while the share of development expenditure has increased, i.e., from 63% to 66%, during the same period.

## Total Development Expenditure (Component-wise)

The component-wise total development expenditure of Irrigation department for the last three years is depicted in the following graph

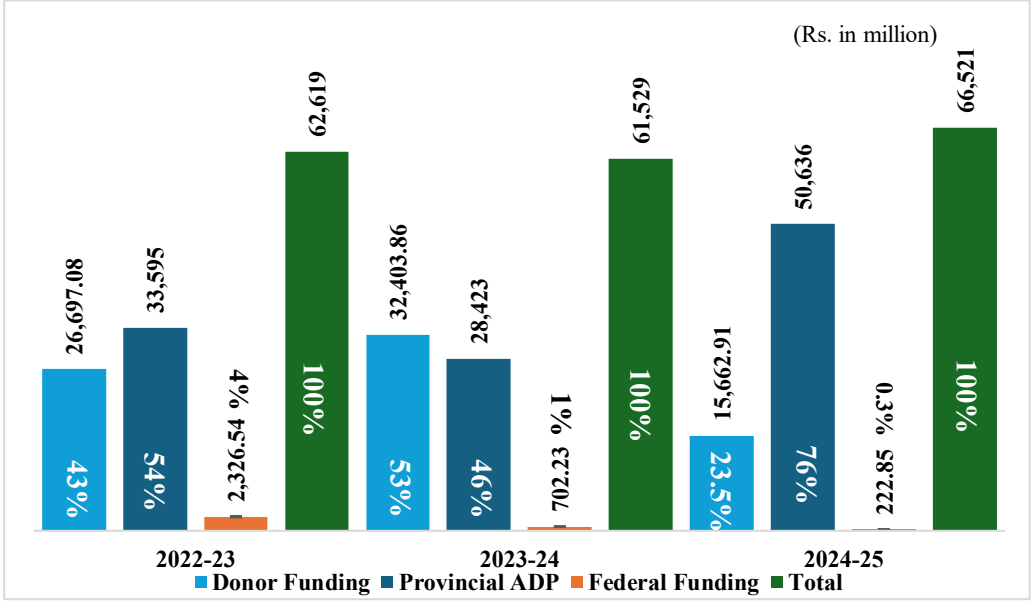



Source: https://imufd-sindh.finance.gos.pk:7443/

The graph shows overall upward trend in both components while proportion of both components (Capital & Revenue) remained almost constant throughout the period from 2022-23 to 2024-25

## Total Capital Development Expenditure

The total capital development expenditure of Irrigation department for the last three years is shown in the following graph

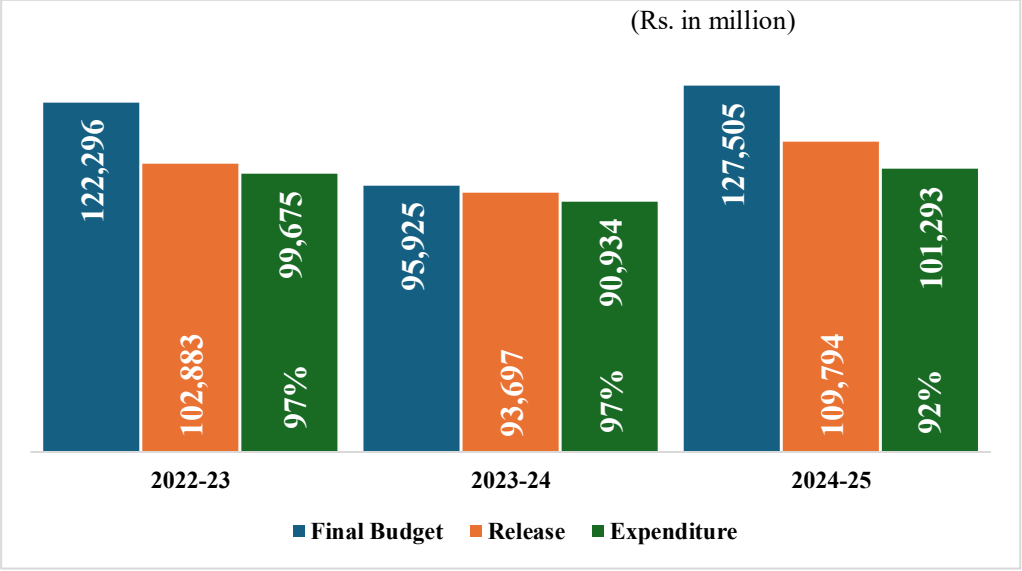



Source: https://imufd-sindh.finance.gos.pk:7443/

While the total development expenditure has steadily increased from Rs. 62,019 million in 2022-23 to Rs. 66,521 million in 2024-25, the composition of funding sources has shifted notably. Donor Funding peaked in 2023-24 at Rs. 32,043.86 million (53%) but dropped sharply to Rs. 15,602.91 million (23.5%) in 2024-25, indicating reduced external support. Conversely, Provincial ADP showed a fluctuating but strengthening role, rising from Rs. 33,595 million (56%) in 2022-23 to Rs. 50,636 million (76%) in 2024-25, suggesting increased provincial commitment. Federal Funding remained minimal reflecting limited contributions in sector. Overall, the upward trend in total expenditure underscores growing investment in irrigation infrastructure, with a clear pivot toward provincial self-reliance and reduced donor dependency.

## Budget, Releases and Expenditure Pattern

The following graph represents final budget allocation, releases and expenditure pattern of irrigation department. The three-year financial trend reveals a consistent pattern of high budget utilization, with notable improvements in release efficiency and expenditure alignment.



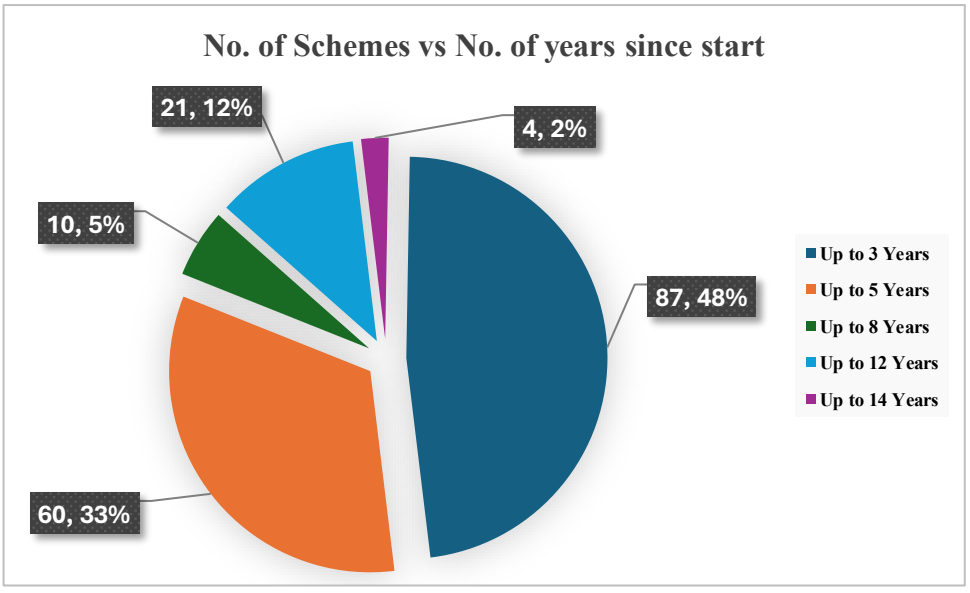

Source: https://imufd-sindh.finance.gos.pk:7443/

In 2022-23, the department operated with a final budget of Rs. 122,296 million, of which 84% was released and 97% of that release was expended, indicating strong execution despite moderate release levels. The following year, 2023-24, saw a more efficient release of 98% against a reduced budget of Rs.

95,925 million, maintaining a high expenditure rate of 97%, reflecting improved fiscal discipline and responsiveness. In 2024-25, the budget increased to Rs. 127,505 million, with a 98% release and a slightly lower expenditure rate of 92%. Overall, the department demonstrates commendable financial management, with near-full releases and consistently high expenditure ratios, though the slight dip in utilization in the latest year warrants closer review of implementation timelines and absorptive capacity.

## Performance evaluation of various development schemes

The following bar chart depicting the time-since-approval distribution of ongoing ADP schemes in the Irrigation Department which reveals a trend of prolonged project durations. (87) schemes have been ongoing for last three years, indicating a backlog of medium-term projects. However, the persistence of (60) schemes still active after five years, and (21) schemes lingering at the 12-year mark, suggests systemic delays in execution and completion. The presence of (10) schemes continuing for eight years and (4) schemes extending to 14 years further underscores inefficiencies in project lifecycle management. This extended duration of ongoing schemes may reflect issues such as inadequate funding flow, poor contractor performance, or administrative bottlenecks. The data calls for a comprehensive review of project timelines, with emphasis on accelerating completion rates, enforcing accountability, and introducing phased losure strategies to prevent resource drain and timely delivery of irrigation infrastructure.



## AUDIT FINDINGS

## SUMMARY

Audit observed various key issues which showed inefficiencies and poor project and contract management in Irrigation Department of Sindh Government. Several development projects /schemes remained incomplete despite lapse of 2 to 12 years. In some cases, even more than 80% expenditure was incurred thereon. New schemes were being initiated without completing the on-going schemes which were a major planning issue at policy level.

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

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

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

# 1 STATED MANDATE, ROLES & RESPONSIBILITIES

The Department is mandated to plan, approve, execute, and monitor development schemes in accordance with approved policies, financial rules, procurement regulations, and prescribed technical standards, ensuring transparency, efficiency, and effective utilization of public resources.

Audit observations indicate that the Department did not adequately fulfill its stated mandate and responsibilities, as evidenced by weak planning, non-compliance with procurement and financial rules, deficient execution, inadequate supervision, and poor record maintenance. These shortcomings resulted in irregularities, delays, sub-standard works, wastage of resources, and ineffective asset management, reflecting weaknesses in internal controls and overall governance.

## 1.1 Non-completion of development schemes

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an expenditure of Rs. 9,154.867 million was incurred on various schemes which remained incomplete despite lapse of 3 to 9 years. Summarized position is as under and further details are given in **Annexure-1**.

(Rs. in Million)

| Sr. No. | PDP/AIR No./FY | No. of schemes | Name of Office | Start date | End Date | Delay (years) | Exp: Amount |
|---|---|---|---|---|---|---|---|
| 1 | 254/3 2024-25 | 01 | XEN, Northern Dadu Canal Division, Larkana | 23/06/17 | 30/06/21 | 4 | 537.006 |
| 2 | 264/19 2024-25 | 04 | XEN, Southern Division, Dadu | 2014-15 | 2016-17 | 8 | 434.653 |
| 3 | 297/6 2024-25 | 01 | XEN, Chotiari Reservoir Division, Sanghar | 19/01/17 | 18/01/18 | 7 | 150.307 |
| 4 | 289/4 2024-25 | 01 | XEN, Mirpur Division Ghotki | 28/09/20 | 30/06/22 | 3 | 191.609 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | 158/24 2023-24 | 07 | XEN, Northern Dadu Division, Larkana | 26/08/21 | 30/06/22 | 3 | 504.230 |
| 6 | 212/1 2024-25 | 06 | Secretary, Irrigation Department, Government of Sindh, Karachi | 22/01/13 | 22/01/16 | 9 | 7,308.314 |
| 7 | 173/3 2024-25 | 01 | XEN, Drainage Division, Sanghar | 21/01/13 | 21/06/17 | 8 | 28.748 |
| | | | | | | **Total** | **9,154.867** |

Audit is of the view that non-completion of the schemes within stipulated time reflected negligence on part of the management which resulted in cost and time overrun of the schemes.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends completion of development schemes on priority basis besides fixing responsibility on the person(s) at fault.

## 1.2 Irregular execution of emergent works

According to Rule-19 of the Sindh Public Procurement Rules, 2010, "Under following circumstances deviation from the requirements under Rules 17 and 18 is permissible; (1) In cases of emergency, minimum time periods, specified in Rule 18 may be reduced subject to the prior approval with reasons to be recorded by the Head of Department or an officer not below BS-20 who has been delegated such powers." As per Rule 16(1a-i) of *ibid*, "Request for quotation is the method based on comparing price quotations obtained from at least three suppliers, contractors, and service providers, in the case of services other than consulting services, to assure competitive prices."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that works of Rs. 9,726.506 million was awarded to contractors through direct contracting by virtue of declaration of emergency by Secretary Irrigation Department. However, despite lapse of one year, works were not completed, which raised the questions on existence of emergency.

(Rs. in Million)

| Sr. No. | PDP /AIR No. | Financial Year | Name of Office | Nature of work | Award Amount |
|---|---|---|---|---|---|
| 1 | 174/3 | 2024-25 | XEN, Upper Pinyari Division, TM Khan at Hyderabad | Construction of stud Hajipur HP bund mile 6/4 +220 to 6/5+000 | 6271.373 |
| 2 | 23/6 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | Operationalization of pumping stations, desilting of Aral Manchar canal etc. | 678.460 |
| 3 | 164/3 | 2024-25 | XEN, Barrage Division, Sukkur | Replacement of 2 gates at Sukkur barrage | 466.436 |
| 4 | 165/1 | 2024-25 | XEN, Shahbaz Irrigation Division, Sehwan | Construction of road bridges along N-55 at Sehwan. | 2310.237 |
| | | | | **Total** | **9,726.506** |

Audit is of the view that non-execution of emergent work within its due course of time shows that the emergency was declared in order to avoid open competitive bidding.

The matter was reported to the management from February to November, 2025; however, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

## 1.3 Inordinate delay in start of work

As per Regulation 2.21 of SPPRA, Procurement Regulation (Works), "Procuring Agency shall not invite bids for development works, unless following conditions are fulfilled (i) Approval of PC-I/ PC-II from Competent Forum. (ii) Issuance of Administrative Approval (A.A) for development schemes. (iii) Technical Sanction (TS) of a detailed estimate is obtained. (iv) Funds are either released or anticipated to be released before contract award." Further, as per the condition of work orders issued to contractors, "The contractor should start the work within 07 days after the issuance of work order."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2023–24, it was observed that

contracts worth Rs. 205.942 million were awarded to the contractors but work could not be started in time. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Name of Office | Name of work & Contractor | Stip: date of Start | Actual Date of Start | Amount |
|---|---|---|---|---|---|---|
| 1 | 92/3 2023-24 | XEN, Rice Canal Division, Larkana | Construction of underpass for Rawat Escape at 1) Sub-Drain ii) Saidpur Distry iii) Leading Channel RD 35 (P-02) (M/s. A.A Constructions) | June, 2021 | June, 2024 | 18.893 |
| 2 | 139/4 2023-24 | XEN, Northern Dadu Division, Larkana | Re-Section / De-Silting of Dadu Canal from RD-25+00 to 110+00 M/s Haji Sultan Ahmed Katto & Sons | May, 2022 | Jan, 2024 | 187.049 |
| | | | | | **Total** | **205.942** |

Audit is of the view that delay in start of work may result in time and cost overrun which reflects poor project management.

The matter was reported to the management from February to June, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks justification in the matter besides fixing responsibility on the person(s) at fault.

## 1.4 Unjustified inclusion of irrelevant items of works in schemes

As per Regulation 6.2.(2) of SPPRA, Procurement Regulation (Works), "Procuring agency shall prepare the Bill of Quantities appropriate to the works. The basis of payment will be the actual quantities of work ordered and carried out, as measured by the contractor and verified by the Engineer and valued at the rates and prices tendered in the bill of the quantities."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that estimates worth Rs. 213.479 million were included in the PC-I of CC lining schemes without any relevance. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Name of Scheme | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 257/ 3,5,7&11 | XEN, Akram Wah Division, Badin | Cement Concrete Lining in various branches | Provision of engineers' requirements, residential buildings, Village Road Bridges. | 132.713 |
| 2 | 232/ 6&12 | XEN, Sakro Division, Mirpur Sakro | Cement Concrete Lining Nari Chach and Attarki Bhogra minors | Repair of vehicles, construction of office block | 36.708 |
| 3 | 376/2 | XEN, Thatta Drainage Division, Thatta | Rehabilitation/restoration of German Dhoro RD 00 to 18, Khooni Dhoro outfall drain RD 00 to 34 & 1-L Sub Drain of Nari Sakro Branch Drain RD 00 to 71, ADP No.1674 | Supplying and fixing Split AC's, Office Tables, Office Chairs, supplying Almirah, Water Dispenser, Dinner Set, Water Set, Tea Set Similarly repair of Toyota Hilux White and Toyota Hilux Single Cabin etc. | 20.000 |
| 4 | 190/4 | XEN, Southern Division, Dadu | Retaining Wall along Gaj Diversion Bund in Southern Dadu Division | Purchase of vehicles | 24.058 |
| | | | | **Total** | **213.479** |

Audit is of the view that the inclusion of unrelated items in canal lining schemes reflected weak internal controls, poor planning, and deviation from the intended objectives.

The matter was reported to the management from July to November, 2025. Management replied that the items were duly approved in the PC-I of the scheme, however in support only the copy of the abstract was provided to audit in which the details of the items do not exist. Further no reply was received from other offices.

DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends justification in the matter besides taking remedial measures to avoid recurrence of such lapses in future.

## 1.5 Sub-standard execution of work due to less utilization of steel

According to Paragraph-528 of Public Works Departmental Manual, "No material alteration in sanctioned, still less in standard design may be made by a Divisional Officer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving any additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction." Further, as per detailed estimate, the ratio of steel to RCC for C.C. lining work was required to be maintained as (Qty of RCC work x 6 / 112).

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that steel of Rs. 50.632 million was less utilized as compared to its approved estimates in the Reinforced Cement Concrete work without maintaining ratio of steel to RCC in the actual execution of work. Details are as under:

(Rs. in Million)

| Sr. No. | PDP /AIR No. | Name of Office | Particulars | Quantity in Cwt | | | Amount |
|---|---|---|---|---|---|---|---|
| | | | | Steel Estimate | Steel Executed | Difference | |
| 1 | 202/ 4 | XEN, Nara Canal Division, Khairpur at Sukkur | CC lining of 2 km of Nara canal head reach | 10,466 | 8,543 | 1923 | 37.749 |
| 2 | 231/ 5 | XEN, Sakro Division, Mirpur Sakro | CC lining along Attarki and Bhogra Minor | 109 | 94.8 | 14.2 | 7.715 |
| 3 | 240/ 7 | XEN, Drainage Division, Mirpurkhas | Construction of solar platform & operator room for tubewell | 262.01 | 128.89 | 133.12 | 5.168 |
| **Total** | | | | **10,837.01** | **8,766.69** | **2070.32** | **50.632** |

Audit is of the view that less utilization of steel in the RCC work compromised the quality of work which reflected poor monitoring and administrative oversight.

The matter was reported to the management from July to November, 2025. However, no reply was received. DAC was also not convened by the PAO

despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires inquiry into the matter besides strengthening physical monitoring and internal controls to avoid such lapses in future.

### 1.6 Excess execution of items of works

According to Regulation 5.4(2)(iii)(b)(II) of SPPRA Procurement Regulation (Works), "If the final quantity of the item of work differs from the quantity in the Bill of Quantities by more than 25 percent, provided the change affects by more than one percent of the Initial Contract Price, the Project Manager/Engineer shall adjust the rate to allow for the change as per clauses of the contact agreement (It shall, however be ensured that the initial contact cost not exceeded by more than 15 percent)."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that expenditure of Rs. 370.668 million was incurred against the execution of items beyond approved quantities as per estimates. Summarized position is as under and further details are given in **Annexure-2**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Name of items | Amount |
|---|---|---|---|---|---|
| 1 | 3/3 | 2023-24 | XEN, Thar Fresh Water Supply, Division Mirpurkhas | Excavation, CC plane, RCC etc. | 74.724 |
| | 4/4&5 | | | Excavation in trenches for pipe | 54.963 |
| | 6/7 | | | Excavation of earth for underground water reservoir | 8.974 |
| 2 | 58/7 | 2023-24 | XEN, Begari Bund Division Sukkur | Borrow pit, stone filling & boulders | 22.187 |
| | 64/13 | | | Cement plaster | 2.481 |
| | 57/6 | | | Stone filling along toe wall, stone boulders | 16.079 |
| 3 | 21/4 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan. | Borrow pit excavation | 19.753 |
| 4 | 247/3 | 2024-25 | XEN, Thar Fresh Water Supply Division, Mirpurkhas | Gravel Shrouding in tubewells | 1.683 |
| | 248/4 | | | Casing of tube wells | 8.191 |

| | | | | | |
|---|---|---|---|---|---|
| 5 | 422/7 | 2024-25 | XEN, Hala Irrigation Division Hala at Hyderabad | Borrow pit, rehandling and compaction etc. | 145.314 |
| 6 | 131/4 | 2023-24 | XEN, North Dadu Drainage Division, Larkana | De-weeding, Excavation and abkalani material | 15.038 |
| 7 | 291/7 | 2024-25 | XEN, Mirpur Division, Ghotki | Stone filling dry hand packed | 1.301 |
| | | | | **Total** | **370.688** |

Audit is of the view that excess execution of items without revision of Technical Sanction stands irregular, which reflects poor project management.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends regularization of the matter besides strengthening physical monitoring to avoid such lapses in future.

**Note:** The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 4.5.82 having financial impact of Rs. 78.292 million Recurrence of same irregularity is a matter of serious concern.

## 1.7 Defective preparation of estimate

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that various estimates worth Rs. 208.224 million were sanctioned in which either the necessary item of works was not provided or the unjustified items of work included in the estimates which resulted into defective preparation of estimates. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No./FY | Name of Office | Name of Scheme | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 296/5 2024-25 | XEN, Chotiari Reservoir Division, | Construction of approach road at pre-stressed bridge | Estimate did not contain an item of compaction of | 13.110 |

| | | | | | |
|---|---|---|---|---|---|
| | | Sanghar | RD 186+180 | earthwork 95-100% which is necessary for road construction | |
| 2 | 209/7 2024-25 | XEN, Fulleli Canal Division, Badin | Construction of Stone Pitching and Construction of 214-nos Modules along Phulleli main Canal RD-130 to 220 & RD-220 to 299 | Supplying with 5 chains Boulders 9' and above & Dumping Shingle, Spawls and Boulders were executed without provision in estimate. | 188.789 |
| 3 | 8/9 2023-24 | XEN, Thar Fresh Water Supply Division, Mirpurkhas | Boring & Installation of Tube well for Submersible Pump | Unjustified inclusion of installation charges in estimates without describing any item of installation. | 6.325 |
| | | | | **Total** | **208.224** |

Audit is of the view that due to defective preparation of estimates possibility of sub-standard work may not be ruled out which reflected presence of in-efficient workforce in the organization.

The matter was reported to the management from February to November, 2025. Management replied that the items were executed as per the site requirements and the same were sanctioned by the competent authority, however there was no provision in the PC-I but in support no attested copies of the approvals were provided to audit (Sr#2). No reply was received from the other offices.

DAC was also not convened by the PAO despite written requests dated 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025

Audit seeks inquiry into the matter besides strengthening project estimation to avoid such lapses in future.

## 1.8 Unjustified increase of the quantities without changes in scope of works

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2024-25, it was observed that the

quantities of earthwork in the schemes worth Rs. 5,211.367 million were revised to Rs. 8,252.039 million without corresponding increase in its scope of works which is unjustified. Details are as under:

(Rs. in Million)

| Sr No | PDP/ AIR No. | Name of Office | Name of Scheme | Approved Cost | Revised Cost | Enhanced Amount | %Age increase | Location of works |
|---|---|---|---|---|---|---|---|---|
| 1 | 189/ 2&5 | XEN, Southern Division, Dadu | C.C Lining of Johi Branch | 2,077.864 | 3,364.108 | 1,286.244 | 61.90 | From RD 0.00 to RD 136 |
| | | | Construction of Retaining Wall | 2,281.27 | 3,791.76 | 1,510.49 | 66.04 | Along Gaj Diversion Bund |
| 2 | 177/ 1 | XEN, Nasrat Division, Shaheed Benazirabad | Cement Concrete lining of Nasrat Canal | 852.233 | 1096.171 | 243.938 | 28.62 | From RD 218 to RD 316 |
| | | | **Total** | **5,211.367** | **8,252.039** | **3,040.672** | | |

Audit is of the view that abnormal increase in quantities without impacting its scope is unjustified and reflects weak internal controls in the organization.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

## 1.9 Irregular expenditure in excess of approved estimates

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years, 2023-24 & 2024-25, it was observed that an expenditure of Rs. 101.666 million was incurred on schemes in excess of the detailed estimates beyond permissible limit of 5% without revised estimate. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. FY | Name of Office | Name of Scheme | Cost | Exp: | Excess (%) |
|---|---|---|---|---|---|---|
| 1 | 176/5 2024-25 | XEN, Upper Pinyari Division, TM Khan | Emergent work Recoupment/Restoration of Damages launched bund apron & Stone pitching along Hajipur bund mile 6/2 to 6/7 | 323.709 | 369.599 | 45.890 (14%) |
| 2 | 251/7 2024-25 | XEN, Thar Fresh Water Supply Division, Mirpurkhas | Installation Solar Tubewells in Fresh Zone of Thar Desert of Talukas Mithi, Diplo, Chahro, Islamkot, Nagarparkar, Dalhi& Kaloi | 496.737 | 526.525 | 29.788 (6%) |
| 3 | 96/7 2023-24 | XEN, Rice Canal Division, Larkana | Raising & strengthening Banks & re-sectioning work along Dhamrao Branch RD 0+00 to 34+00 (ii) Construction of retaining wall along Dhamrao Branch RD 0+34 | 34.184 | 40.264 | 6.631 (19.4%) |
| 4 | 28/11 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | Rehabilitation of Shah Awais Pumping Scheme | 18.739 | 37.121 | 18.382 (98%) |
| 5 | 235/2 2024-25 | XEN, Drainage Division, Mirpurkhas | Construction of water course crossing along Spinal Drain | 11.260 | 12.798 | 0.975 8.7% |
| | | | **Total** | **884.629** | **949.186** | **101.666** |

Audit is of the view that incurring expenditure beyond permissible limit without revised estimates reflected weak monitoring and financial controls in the organisation.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks regularisation of the expenditure besides strengthening internal controls in the organisation to avoid such lapses in future

## 1.10 Irregular sanction of estimates beyond financial powers

As per Rule-12 of Sindh Public Procurement Rules, 2010, "Save as otherwise provided and subject to the regulations made by the Authority, a procuring agency shall prepare, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the

procurements already grouped, allocated and scheduled in the Procurement Plan."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that estimates worth Rs. 348.038 million were sanctioned by way of splitting up to bypass competent authority. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 361/6 | 2024-25 | XEN Drainage Division TM Khan | 83.361 |
| 2 | 416/1 | 2024-25 | XEN, Hala Irrigation Division Hala at Hyderabad | 66.396 |
| 3 | 129/2 | 2023-24 | XEN, North Dadu Drainage Division, Larkana | 43.916 |
| 4 | 329/3 | 2023-24 | XEN Warah Division, Larkana | 36.235 |
| 5 | 34/1 | 2022-23 & 2023-24 | XEN, Tubewell Division-II at Hala, Matiari | 12.399 |
| 6 | 396/4 | 2023-24 & 2024-25 | XEN Fresh water in Arid Zone of Sindh, Hyderabad | 10.496 |
| 7 | 379/5 | 2024-25 | XEN, Thatta Drainage Division, Thatta | 5.828 |
| 8 | 322/6 | 2024-25 | XEN, Begari Bund Division, Jacobabad | 3.409 |
| 9 | 35/3 | 2022-23 & 2023-24 | XEN, Tubewell Division-II at Hala, Matiari | 2.257 |
| 10 | 281/4 | 2024-25 | XEN, Drainage Division, Sanghar | 83.741 |
| **Total** | | | | **348.038** |

Audit is of the view that split up of works to avoid sanction of competent authority reflected poor administrative controls.

The matter was reported to the management from February to November, 2025. Management replied that the works were split up due to different geographical locations. The reply is not found satisfactory because the work executed on two sub-drains having the same drain. (Sr#7). Further, no reply was received from the other offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends regularization of the estimates besides strengthening internal controls to avoid such lapses in future.

## 1.11 Installation of tubewells in deviation of PC-I

According to Regulation 11.1.3 of SPPRA Procurement Regulations (Works), "Revised Administrative Approval: PC-I of the scheme / work is required to be revised when any of the following conditions exists: - (i) Original

scope is modified/changed, even though the cost of the same may possibly be covered by savings on other items in the original rough cost estimate."

During the audit of Executive Engineer, Thar Fresh Water Supply Division, Mirpurkhas for the financial year 2024-25, it was observed that an expenditure of Rs. 526.525 million was incurred on installation of 104 tubewells in various Talukas of District Tharparkar. However, locations of the tubewells were significantly different from the ones proposed in the PC-I. Details are as under:

| Name of Scheme: "Installation Solar Tubewells in Fresh Zone of Thar Desert of Talukas Mithi, Diplo, Chahro, Islamkot, Nagarparkar, Dalhi & Kaloi" | | | | |
|---|---|---|---|---|
| **PC-I/Estimate** | | **Execution** | **Less /(Excess)** | **%** |
| | Number of Tubewells | | | |
| Diplo | 42 | 50 | (8) | -19% |
| Kaloi | 27 | - | 27 | 100% |
| Mithi | 5 | 2 | 3 | 60% |
| Islamkot | 4 | 2 | 2 | 50% |
| Nagarparkar | 19 | 38 | (19) | -100% |
| Chachro | 5 | 11 | (6) | -120% |
| Dalhi | 2 | 1 | 1 | 50% |
| **Total** | **104** | **104** | **-** | |

Audit is of the view that execution of work on locations other than the ones approved in the PC-I reflected that preferential treatment was granted to some locations which compromised the impartiality of selection based on defined parameters in the PC-1.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends regularization / revision of the PC-I besides strengthening internal controls in the organization to avoid such deviations in future.

**PDP-245, AIR-1**

## 1.12 Idleness of tube wells and loss of government assets

According to Paragraph-20A (ii) of C.P.W.A. code, "Divisional Account Officer as the representative of the Audit Department charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc." further, according to Paragraph-17 of *ibid* "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for

the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of Executive Engineer, Tubewell Division-II at Hala, Matiari, for the financial years 2022-23 & 2023-24, it was observed that the management performance declined over the last two years. The Division's responsibility was to maintain 325 tubewells in operational condition, but only 177 were functioning. This resulted in a 46% closure rate in 2023-24. Additionally, the number of stolen transformers rose from 43 to 46 over the same period, despite the presence of 316 Nos. of tubewell Chowkidars on department's sanctioned strengths. No legal action against the delinquent elements was reported to audit. Details are as under:

(Rs. in Million)

| Sub-Div: | Tubewell Operation 2022-23 | Tubewell Operation 2023-24 | Decline | Transformer stolen 2022-23 | Transformer stolen 2023-24 | Increase in Transformer Stolen | Exp: on repair |
|---|---|---|---|---|---|---|---|
| Hala | 69 | 63 | 6 | 7 | 8 | 1 | 54.944 |
| Tando Adam | 114 | 114 | 0 | 36 | 38 | 2 | |
| **Total** | **183** | **177** | **6** | **43** | **46** | **3** | |

Audit is of the view that the management failed to safeguard the interest of the government along with decline in necessary public service delivery which reflected weak departmental control and poor asset management.

The matter was reported to the management in February, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides strengthening physical monitoring of assets to avoid such lapses in future.

**PDP-36, AIR-5**

## 1.13 Non-prioritization of development schemes due to non-release of funds

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that works for Cement Concrete lining were awarded at the cost of Rs. 620.634 million. Expenditure of Rs. 426.430 million was incurred up to June-24. However, during the financial year 2024-25, no work was carried out due to which already executed work on borrow pit, compaction, formation & dressing of slope and bed may have deteriorated.

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Particulars | Period | Bid cost | Up to date Exp: Amount |
|---|---|---|---|---|---|---|
| 1 | 276/3 | XEN, Irrigation East Division, Khairpur | CC Lining of Kandiyari minor RD 0.00 to 28.00 | Up to June-2023 (No release during 23-24 & 24-25) | 145.841 | 127.226 |
| 2 | 418/3 | XEN, Hala Irrigation Division Hala at Hyderabad | CC Lining of Surhari Brandi, Maldasi, Shahdadpur minors and Ujjano, Lundo Distry | Up to June-2024 (No release during 24-25) | 474.793 | 299.204 |
| | | | | **Total** | **620.634** | **426.430** |

Audit is of the view that due to non-execution of public importance scheme the objectives of the scheme cannot be achieved further delay in scheme will face cost and time overrun.

The matter was reported to the management in September, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification in the matter besides strengthening project management to avoid such lapses in future.

**PDP-276, AIR-3**

## 1.14 Irregular award of contract for consultancy services in deviation of PC-I provision

According to the approved estimate of the scheme "Remodeling and rehabilitation of new canal & khirthar,' the consultancy services were provided at the rate of 2% of the cost." Mention para or clause reference

During the audit of Executive Engineer, Shahdadkot Irrigation Division, Shahdadkot for the financial year 2023-24, it was observed that project for "Construction, remodeling and rehabilitation of New Canal & Khirthar Canal" was estimated at Rs. 2,090.458 million. However, consultancy contract was awarded to M/s G-3 Engineering Consultants Pvt. Ltd. @2.62% costing Rs. 54.860 million instead of 2% (Rs. 41.809 million) resulting in excess award of Rs. 13.051 million in violation of PC-1.

Audit is of the view that award of consultancy services in excess of estimate is irregular which indicated weak internal controls in the organization.

The matter was reported in November, 2024. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires regularization of the matter besides strengthening internal controls in the organization to avoid such lapses in future.

**PDP-110, AIR-4**

## 1.15 Over-payment on execution of Cement Concrete beyond revised estimate

According to Paragraph-528 of Public Works Departmental Manual, "No material alteration in sanctioned, still less in standard design may be made by a Divisional Officer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving any additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction."

During the audit of Executive Engineer, Nasrat Division, Shaheed Benazirabad, for the financial year 2024-25, it was observed that an expenditure of Rs. 27.432 million was incurred on excess execution of Cement Concrete Lining of canal bed work beyond its revised estimates. Details are as under:

(Rs. in Million)

| Cement concrete lining of Nasrat Branch RD 218-252 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Item | Estimate | | As per MB (Cft) | Excess (Cft) | Rate (% Cft) | Amount | Prem: 54.63 % | Diff: Cost of material | Total Amount |
| | Original (Cft) | Revised (Cft) | | | | | | | |
| CC 1:2:4 | 713,801 | 709,000 | 797,204.50 | 83,403.50 | 13,789.32 | 11.500 | 6.282 | 9.655 | 27.432 |

Audit is of the view that excess execution of Cement Concrete Lining work on beds beyond revised estimates reflected poor planning and estimation in the organization.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires recovery of the excess amount besides fixing responsibility on the person(s) at fault.

**PDP-182, AIR-8**

## 1.16 Irregular payment against liability without approval of Finance Department

As per communication of budget grant letter dated 25th July, 2025 by the Secretary, Irrigation Department, Government of Sindh, for the year 2024-25, Liability of previous years may not be allowed to be cleared unless concurrence is given by a Finance Department. However, last year's claims of reimbursement of medical charges, T.A. And utility bills (Gas, Water and Electricity) are exempted from this section.

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 56.860 million on account of previous year's liability, was paid without approval of the Finance Department.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Name of work | Amount |
|---|---|---|---|---|---|
| 1 | 288/3 | 2024-25 | XEN, Mirpur Division Ghotki | Construction of X Regulator @ RD 35 along dahar Wah Upper FY-2022-23 | 50.000 |
| 2 | 10/2 | 2023-24 | XEN, Begari Division Thul | R&M work of previous financial year | 6.860 |
| | | | **Total** | | **56.860** |

Audit is of the view that payment of liability without mandatory approval of the Finance Department is irregular, which indicates weak financial controls.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends regularization of the amount from Finance Department besides strict adherence with the budgetary provisions in future.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 and 2023-24 vide para numbers 4.5.47 and 4.5.21 having financial impact of Rs. 710.366 million. Recurrence of same irregularity is a matter of serious concern.

## 1.17 Execution of earthwork from private contractors instead of utilizing government machinery

As per Finance Department Circular No. B-IV -8/131/85 dated 9th April 1987, read with circular No.DAlFD/ID-EX/10/87/698 dated 27-04-1998, "Earthwork is to be carried out through Mechanical Divisions."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2021-22 to 2024-25, it was observed that expenditure of Rs. 1,424.719 million was incurred on execution of earthwork/ silt clearance through private contractors instead of utilizing the government machinery as required in violation of above directive. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 27/10 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | 761.587 |
| 2 | 412/5 | 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | 138.161 |
| 3 | 346/7 | 2024-25 | XEN, Nasir Division, Hyderabad | 113.848 |
| 4 | 67/1 | 2021-22 & 2023-24 | XEN, Drainage Division Ranipur | 111.490 |
| 5 | 417/2 | 2024-25 | XEN, Hala Irrigation Division Hala at Hyd. | 95.867 |
| 6 | 59/8 | 2023-24 | XEN, Begari Bund Division Sukkur | 82.022 |
| 7 | 13/5 | 2023-24 | XEN, Begari Division Thul | 53.094 |
| 8 | 308/10 | 2024-25 | XEN, Drainage Division, Shaheed Benazirabad | 29.730 |
| 9 | 331/5 | 2023-24 | XEN Warah Division, Larkana | 21.104 |
| 10 | 51/12 | 2023-24 | XEN, Kashmore Division Kashmore | 9.378 |
| 11 | 147/12 | 2023-24 | XEN, Northern Dadu Division, Larkana | 6.336 |
| 12 | 271/5 | 2024-25 | XEN, Barrage Division, Sukkur | 2.102 |
| | | | **Total** | **1424.719** |

Audit is of the view that execution of earthwork through private contractors instead of available government machinery resulted in undue burden on public exchequer.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends devising a policy/procedure to streamline the utilization of government machinery and minimal reliance on private machinery for routine M&R works of the Irrigation Department.

## 1.18 Non-obtaining of work completion certificates

According to Paragraph-46 of CPW Department Code, "Immediately a work is finished, it is the duty of the Divisional Officer to close the accounts of it and to prepare the Completion Report, if required by the rules". As per Paragraph-35 of *ibid*, "It will be the duty of the Superintending Engineer to inspect the various works in progress within his circle, and to satisfy himself that the system of management prevailing is efficient and economical, that the different stores are duly verified according to the rules laid down, and that there is no accumulation of stock in any division beyond its requirements. He is also responsible that no delay is allowed to occur in the submission of completion reports. He should, further, so far as may be possible, inspect periodically all-important public buildings and other works within his jurisdiction."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that works worth Rs. 743.895 million were completed but satisfactory completion certificates were not found attached to the bills. Thus, final payments were made without ensuring work completion certificates from the concerned authorities. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 403/3 | 2024-25 | XEN Tubewell Hala-I Division Matiari | 741.248 |
| 2 | 38/8 | 2022-23 & 2023-24 | XEN, Tubewell Division-II at Hala, Matiari | 2.647 |
| | | | **Total** | **743.895** |

Audit is of the view that the completion of schemes without submission of PC-IV/ Completion Certificate reflected weak internal controls.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires production of PC-IV / work completion certificates besides strengthening internal controls to avoid such lapses in future.

## 1.19 Non-maintenance of consumption account

According to Paragraph-101 of Central Public Works Accounts Code, "A numerical or quantity account of receipts issues and balances has to be maintained for all kinds of store materials".

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024–25, it was observed that payment of Rs. 97.468 million was made to the contractor for the supply of Abkalani materials without maintaining consumption account in violation of rules. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 332/7 | 2023-24 | XEN Warah Division, Larkana | 22.895 |
| 2 | 50/11 | 2023-24 | XEN, Kashmore Division Kashmore | 16.236 |
| 3 | 9/1 | 2023-24 | XEN, Begari Division Thul | 15.361 |
| 4 | 368/8 | 2024-25 | XEN Karli Baghar Division, Thatta | 10.038 |
| 5 | 261/10 | 2024-25 | XEN, Akram Wah Division, Badin | 9.965 |
| 6 | 349/11 | 2024-25 | XEN, Nasir Division Hyderabad | 8.629 |
| 7 | 215/7 | 2024-25 | Secretary, Irrigation Department, Government of Sindh, Karachi | 6.733 |
| 8 | 337/7 | 2024-25 | XEN, Kotri Barrage Division Jamshoro | 3.165 |
| 9 | 279/8 | 2024-25 | XEN, Irrigation East Division Khairpur | 2.396 |
| 10 | 30/1 | 2023-24 | Chief Engineer, Sukkur Barrage Left Bank Region, Irrigation Department at Sukkur | 0.992 |
| 11 | 400/8 | 2023-24 & 2024-25 | XEN Fresh water in Arid Zone of Sindh, Hyderabad | 0.899 |
| 12 | 398/6 | 2024-25 | | 0.159 |
| | | | **Total** | **97.468** |

Audit is of the view that non-maintenance of consumption account for stores reflected weak internal controls and poor inventory management.

The matter was reported to the management from February to November, 2025. Management replied that consumption account has been maintained but in support the attested copies of the consumption register were not provided to audit. (Sr#08). Further, no reply was received from the remaining offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification in the matter besides production of consumption account and strengthening internal controls in the organization to avoid such lapses in future.

## 1.20 Non-maintenance of security deposit register and contractor's ledger

According to Paragraph-389 of the Central Public Works Account Code, "Security deposit of subordinates and contractors, whether made in cash or in one of the forms of security referred to in Paragraph 390, are covered by a bond or agreement setting forth the conditions under which the security is held and may be ultimately refunded or appropriated. Reference to such bond or agreement should be recorded in the Deposit Register or the Register of Securities as the case may be."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that millions of rupees were outstanding in Form-78 of the monthly accounts against security deposits without maintenance of security deposit register and contractor ledger which raised concerns about the authenticity of the security deposits being disbursed to the contractors. Details are as under:

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office |
|---|---|---|---|
| 1 | 84/12 | 2022-23 & 2023-24 | MD, Sindh Irrigation & Drainage Authority |
| 2 | 104/16 | 2023-24 | XEN, Rice Canal Division, Larkana |
| | 105/17 | 2023-24 | |
| 3 | 157/23 | 2023-24 | XEN, Northern Dadu Division, Larkan |
| 4 | 384/11 | 2024-25 | XEN Sakro Division Mirpur Sakro Thatta |
| 5 | 384/11 | 2024-25 | XEN Drainage Division (LBOD) Benazirabad |
| 6 | 384/10 | 2024-25 | XEN Thar Fresh Water Supply Division Mirpurkhas |
| 7 | 384/21 | 2024-25 | XEN Southern Dadu Division Dadu |
| 8 | 384/11 | 2024-25 | XEN Fuleli Canal Division Badin at Hyderabad |
| 9 | 384/9 | 2024-25 | XEN Akram Wah Division Badin |
| 10 | 384/11 | 2024-25 | XEN Drainage Division Sanghar |
| 11 | 384/10 | 2024-25 | XEN Northen Dadu Canal Division Larkana |
| 12 | 384/11 | 2024-25 | XEN Drainage Division -(SIDA) Badin |
| 13 | 384/11 | 2024-25 | XEN Barrage Division Sukkur |
| 14 | 384/9 | 2024-25 | XEN Dad Division Benazirabad |
| 15 | 384/10 | 2024-25 | XEN Drainage Division Tando.M. Khan. |

| | | | |
|---|---|---|---|
| 16 | 384/7 | 2024-25 | XEN Upper Pinyari Division T.M.Khan at Hyderabad |
| 17 | 384/10 | 2024-25 | XEN East Division Khairpur |
| 18 | 384/8 | 2024-25 | XEN Chotiari Reservoir Khipro Sanghar |
| 19 | 384/11 | 2024-25 | XEN Nusrat Division Benazirabad |
| 20 | 384/10 | 2024-25 | XEN Hala Irrigation Division Hala at Hyderabad |
| 21 | 384/8 | 2024-25 | XEN Small Dams Division Kohistan-II Jamshoro |
| 22 | 384/10 | 2024-25 | XEN Thatta Drainage Division Thatta |
| 23 | 384/12 | 2024-25 | XEN Kotri Barrage Division Jamshoro |
| 24 | 384/9 | 2024-25 | Chief Engineer Small Dams Organization Sindh Hyderabad |
| 25 | 384/11 | 2024-25 | XEN Guddu Barrage Division Kashmore |
| 26 | 384/10 | 2024-25 | XEN Kalri Baghar Division Thatta |
| 27 | 384/9 | 2024-25 | XEN Naseer Division Hyderabad |
| 28 | 159/25 | 2023-24 | XEN, Northern Dadu Division, Larkana |

Audit is of the view that disbursement of security deposit without maintenance of Security Deposit register and contractor's ledger reflects weak internal controls in the organization which may lead to unauthorized payments.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks maintenance of the registers and its reconciliation with the treasury figures besides fixing responsibility on the person(s) at fault.

## 1.21 Defective completion of works with reduced scope

According to Paragraph-528 of Public Works Departmental Manual, "No material alteration in sanctioned, still less in standard design may be made by a Divisional Officer in carrying out any work without the approval of the Superintending Engineer. Should any alteration of importance, involving any additional expense, be considered necessary, a revised or supplementary estimate should be submitted for sanction."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2021-22 to 2024-25, it was observed that an expenditure of Rs. 540.553 million was incurred against various works which were shown completed but necessary items worth Rs. 249.331 million as per estimates were not executed, reflecting defective completion of schemes. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Name of work | Total cost | Work done | Work not done |
|---|---|---|---|---|---|---|---|
| 1 | 213/ 2 | 2024-25 | Secretary, Irrigation Department, Government of Sindh, | Construction & rehabilitation of various drains bridges | 690.283 | 459.692 | 230.591 |
| 2 | 69/ 3&4 | 2021-22 to 2023-24 | XEN, Drainage Division Ranipur | Construction of water courses and bridges over drains | 60.870 | 53.505 | 7.365 |
| 3 | 268 /9 | 2024-25 | XEN, Nasrat Division, Shaheed Benazirabad | Repair of road bridges works were completed without execution of CC plain, excavation & brick work. | 14.757 | 10.973 | 3.784 |
| 4 | 306 /6 | 2024-25 | XEN, Drainage Division, Shaheed Benazirabad | Construction of additional span under pass of Gajrah branch drain and small water course | 23.974 | 16.383 | 7.591 |
| | | | | **Total** | **789.884** | **540.553** | **249.331** |

Audit is of the view that due to non-execution of works as per the sanctioned scope, chances of defective execution of work cannot be ruled out.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides strengthening of internal controls and physical monitoring mechanism to avoid lapses in future.

## 2 FINANCIAL MANAGEMENT

The Department is responsible for ensuring sound financial management through compliance with applicable financial rules, accurate assessment and payment of works, timely recovery and adjustment of advances, proper accounting, and safeguarding of government revenue.

Audit observations revealed significant weaknesses in financial controls, including irregular and excess payments, improper adjustment of advances, non-recovery of dues, non-crediting of receipts into the treasury, and deviations from approved rates and specifications. These deficiencies indicate poor financial discipline, weak internal controls, and inadequate oversight, exposing public funds to the risk of loss and misuse.

## 2.1 Irregular payment of difference of cost of material

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 68.827 million was paid to contractors on account of difference of cost on various materials. Audit noticed following irregularities:

a) Details of materials i.e., Quantity of material utilized, rate of difference paid, unit of measurement of material etc., were not mentioned on RA bills. Thus lump-sum payments were made to the contractors.
b) In one case, even description of items such as steel, sand etc. was not mentioned in the RA bill.
c) MBs were not available on the record to justify the amount paid.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 243/10 | 2024-25 | XEN, Drainage Division, Mirpurkhas | 49.276 |
| 2 | 49/10 | 2023-24 | XEN, Kashmore Division Kashmore | 19.551 |
| | | | **Total** | **68.827** |

Audit is of the view that payment of difference of cost without mentioning its details resulted in undue favor to the contractor and possible misuse of funds which reflected weak internal controls and poor financial management.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks inquiry into the matter besides strengthening financial management in the organization to avoid such lapses in future.

## 2.2 Irregular payment on reduced rate without execution of items/ installation

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024–25, it was observed that payment of Rs. 356.508 million was made against procurement of various items at part / reduced rate without execution of complete items of work and provision of invoices / delivery challans. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Work Order date | Payment Date | Name of items | Amount |
|---|---|---|---|---|---|---|
| 1 | 305/ 4 | XEN, Drainage Division Shaheed Benazirabad | 20-12-24 | 29-04-25 | Turbine (KSB) for 15 cusec discharge, 05 cusec solar pumps, Solar panel 585, Submersible centrifugal pump etc. | 96.983 |
| 2 | 402/ 2 | XEN Tubewell Hala-I Division, Matiari | 13-12-24 | 27-03-25 | Supplying Turbine (KSB or equivalent) pump capable for a discharge of 30.00 cusecs against a head of 22 ft , HP hallow shaft motor, 985 RPM, Flow: 2680, Motor, Power Point tracker MPPT 30/40 kw, Solar PV panel 590 watt etc. | 86.849 |
| 3 | 307/8 | XEN, Drainage Division Shaheed Benazirabad | 20-12-24 | 29-04-25 | Supplying Turbine (KSB or equivalent) pump capable for a discharge of 30.00 cusecs | 172.676 |
| | | | | | **Total** | **356.508** |

Audit is of the view that allowing part-rate / reduced rate payment is tantamount to undue favor to the contractors as advance payment which reflected weak financial management.

The matter was reported to the management from July to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks inquiry into the matter besides strengthening physical monitoring to avoid such lapses in future.

**Note:** The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 4.5.44 having financial impact of Rs. 414.978 million.

## 2.3 Over-payment on account of premium on carriage

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

During the audit of Executive Engineer, Begari Bund Division Sukkur, for the financial year 2023-24, it was observed that payment of Rs. 71.164 million was made to the contractors against premium on carriage during the execution of various schemes in violation of rules. Details are given in **Annexure-3**.

Audit is of the view that payment of premium on carriage resulted in over payments to the contractors which caused loss to government. This reflected weak financial controls.

The matter was reported to management in November, 2024. However, no reply was received from other offices. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends expeditious recovery of the pointed out amount besides strengthening financial management to avoid such lapses in future.

**PDP-56, AIR-5**

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2022-23 and 2023-24 vide para number 4.5.22 and 4.5.24 having financial impact of Rs. 110.403 million respectively. Recurrence of same irregularity is a matter of serious concern.

## 2.4 Irregular /non-adjustment of Secured Advance

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that secured advances worth Rs. 770.451 million were allowed to the contractors without admissibility or adjustment after due course of time in violation of rules. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Particulars | Amount |
|---|---|---|---|---|
| 1 | 200/ 2 | XEN, Nara Canal Division, Khairpur at Sukkur | Advance was allowed on perishable materials i.e., cement, sand, and gravel. Two secured advances were allowed consecutively without adjustment of previous advance etc. | 541.778 |
| 2 | 191/ 6 | XEN, Jamrao Division, Mirpurkhas | Extra-ordinary delay in adjustment of secured advances. | 109.526 |
| 3 | 234/ 1 | XEN, Drainage Division, Mirpurkhas | Non-recovery of the Secured Advance in due course of time. Indenture bond along with material invoices were also not obtained. | 76.873 |
| 4 | 319/ 1 | XEN, Begari Bund Division, Jacobabad | Advance was allowed on perishable materials i.e., cement, sand and bajri. Two secured advances were allowed consecutively without adjustment of previous advance etc. | 42.274 |
| | | | **Total** | **770.451** |

Audit is of the view that allowing secured advance on perishable items and non-adjustment of already given secured advance resulted in undue favor to the contractor which reflected weak internal controls in the organization.

The matter was reported to the management from August to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends adjustment of the secured advance besides fixing responsibility on the person(s) at fault.

**Note:** The issue was reported earlier also in the Audit Report for Audit Year 2023-24 vide para number 4.5.47 having financial impact of Rs. 75.250 million. Recurrence of same irregularity is a matter of serious concern.

## 2.5 Less/non-deduction of security deposit

According to Regulation 7.12.3 of SPPRA, Procurement Regulation (Works), "Procuring Agency will retain/deduct from each interim/running payments due to the contractor, the security deposit in proportion stated in the contract data/data sheet until completion of the whole of the works. The cumulative total of such amount will be 5% of the bid total mentioned in the letter of acceptance. In this way, the total amount with the procuring agency will be 10% of the bid cost in the shape of performance security and retention money/security deposit. Recoveries so made from the contractor are returned to procuring agency as per terms and conditions of contract."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 283.227 million on account of security deposit was less/non-deducted from Running Account bills against various works. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Due % | Ded: % | Less Ded: % | Short Ded: Amount |
|---|---|---|---|---|---|---|---|
| 1 | 386/2 | 2024-25 | XEN, Lower Pinyari, Division, Sujawal | 5 | - | 5 | 76.132 |
| 2 | 407/9 | 2024-25 | XEN Tubewell Hala-I Division Matiari | 5 | - | 5 | 69.599 |
| 3 | 374/10 | 2024-25 | Chief Engineer, Small Dams, Organization Sindh, Hyderabad | 5 | - | 5 | 41.057 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 4 | 175/4 | 2024-25 | XEN, Upper Pinyari Division, TM Khan at Hyderabad | 5 | - | 5 | 37.121 |
| 5 | 249/5 | 2024-25 | XEN, Thar Fresh Water Supply Division, Mirpurkhas | 5 | 4 | 1 | 31.633 |
| 6 | 15/8 | 2023-24 | XEN, Begari Division Thul | 7 | 3 | 4 | 9.859 |
| 7 | 114/8 | 2023-24 | XEN, Shahdadkot Irrigation Division, Shahdadkot | 5 | 3 | 2 | 9.453 |
| 8 | 187/5 | 2024-25 | XEN, Jamrao Division, Mirpurkhas | 5 | - | 5 | 7.380 |
| 9 | 100/12 | 2023-24 | XEN, Rice Canal Division, Larkana | 5 | 3 | 2 | 0.993 |
| | | | | | | **Total** | **283.27** |

Audit is of the view that less/non-deduction of security deposit resulted in undue favor to the contractors at the cost of government's interests which reflected weak internal controls and poor financial oversight.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends prompt deduction of the pointed out security deposits besides fixing responsibility on the person(s) at fault.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2022-2023 and 2023-24 vide para numbers 4.5.16 and 4.5.23 having financial impact of Rs. 572.485 million. Recurrence of same irregularity is a matter of serious concern.

## 2.6 Non-crediting of bid security and taxes into treasury

According to Paragraph-63 of CPWA Code, "When money is received by Government officers on behalf of the Government it should be at once brought to account. Further, as per paragraph-75 of *ibid*, "The officer in charge of a cash book should keep a book in Form 4 in which he should enter all his remittances to the treasury as they are made."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2021-22 to 2024-25, it was observed that an amount of Rs. 297.463 million was received or deducted as bid

security and taxes from the payment of the contractors but was not credited into the government treasury. The details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No./FY | Name of Office | Particulars | Amount |
|---|---|---|---|---|
| 1 | 345/5 2024-25 | XEN, Nasir Division, Hyderabad | Bid security | 90.500 |
| 2 | 180/6 2024-25 | XEN, Nasrat Division, Shaheed Benazirabad | | 70.800 |
| 3 | 378/4 2024-25 | XEN, Thatta Drainage Division, Thatta | | 39.880 |
| 4 | 301/4 2024-25 | XEN, Dad Division, Shaheed Benazirabad | | 20.100 |
| 5 | 40/1 2023-24 | XEN, Kashmore Division Kashmore | | 18.840 |
| 6 | 66/15 2023-24 | XEN, Begari Bund Division Sukkur | | 6.500 |
| 7 | 99/11 2023-24 | XEN, Rice Canal Division, Larkana | | 5.142 |
| 8 | 39/9 2022-23 & 2023-24 | XEN, Tubewell Division-II at Hala, Matiari | | 4.978 |
| 9 | 252/1 2024-25 | XEN, Northern Dadu Canal Division, Larkana | | 2.000 |
| 10 | 111/5 2023-24 | XEN, Shahdadkot Irrigation Division, Shahdadkot | | 0.549 |
| 11 | 348/10 2024-25 | XEN, Nasir Division, Hyderabad | Income tax | 17.250 |
| 12 | 24/7 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | | 15.407 |
| 13 | 420/5 2024-25 | XEN, Hala Irrigation Division Hala at Hyderabad | | 1.146 |
| 14 | 333/8 2024-25 | XEN Warah Division Larkana | Stamp Duty | 1.065 |
| 15 | 410/3 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | | 1.045 |
| 16 | 106/18 2023-24 | XEN, Rice Canal Division, Larkana | | 0.371 |
| 17 | 72/8 2023-24 | XEN, Drainage Division Ranipur | Income Tax, SST & Stamp duty | 1.287 |
| 18 | 283/10 2024-25 | XEN, Drainage Division, Sanghar | Stamp duty & Tender Fees | 0.603 |
| | | | **Total** | **297.463** |

Audit is of the view that non-crediting of government receipts in relevant heads, in violation of prescribed rules, indicated weak internal controls and poor financial oversight.

The matter was reported to the management from February to November, 2025. Management replied that the call deposit has been credited in the treasury but in support no clear copy of the challan was produced to audit due to which the authenticity of the deposit cannot be ascertained. (Sr#3). No reply was received from the other offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends expeditious deposit of the pointed out amount in the treasury besides fixing responsibility on the person(s) at fault.

## 2.7 Non-recovery of Stamp Duty

According to Sub-section 22-A of Stamp Act, 1899, "It is the duty of the Competent Authority to recover the stamp duty and affix the same, while execution of agreement at the rate of 0.35 paisa per hundred rupees of the value of the agreement or against tender cost."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that works were awarded to contractors worth Rs. 13,687.143 million, but stamp duty at the rate of 0.35% of the contract value amounting to Rs. 47.905 million was neither affixed on the agreements nor was deducted from the Running Account bills. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Contract Value | Recoverable Amount |
|---|---|---|---|---|---|
| 1 | 25/8 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | 2,852.571 | 9.984 |
| 2 | 230/2 | 2024-25 | XEN, Sakro Division, Mirpur Sakro | 1,900.571 | 6.652 |
| 3 | 210/9 | 2024-25 | XEN, Fulleli Canal Division (SIDA), Badin | 1,758.571 | 6.155 |
| 4 | 364/1 | 2024-25 | XEN Karli Baghar Division, Thatta | 1,514.286 | 5.300 |
| 5 | 344/4 | 2024-25 | XEN, Nasir Division, Hyderabad | 1,124.000 | 3.934 |
| 6 | 274/8 | 2024-25 | XEN, Barrage Division, Sukkur | 896.857 | 3.139 |

| | | | | | |
|---|---|---|---|---|---|
| 7 | 250/6 | 2024-25 | XEN, Thar Fresh Water Supply Division, Mirpurkhas | 633.429 | 2.217 |
| 8 | 171/1 | 2024-25 | XEN, Drainage Division, Sanghar | 577.429 | 2.021 |
| 9 | 42/3 | 2023-24 | XEN, Kashmore Division Kashmore | 459.429 | 1.608 |
| 10 | 411/4 | 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | 325.714 | 1.140 |
| 11 | 262/7 | 2024-25 | XEN, Southern Division, Dadu | 240.571 | 0.842 |
| 12 | 341/11 | 2024-25 | XEN, Kotri Barrage Division Jamshoro | 231.429 | 0.810 |
| 13 | 241/8 | 2024-25 | XEN, Drainage Division, Mirpurkhas | 207.143 | 0.725 |
| 14 | 320/4 | 2024-25 | XEN, Begari Bund Division, Jacobabad | 183.429 | 0.642 |
| 15 | 259/6 | 2024-25 | XEN, Akram Wah Division, Badin | 181.714 | 0.636 |
| 16 | 156/22 | 2023-24 | XEN, Northern Dadu Division, Larkana | 152.857 | 0.535 |
| 17 | 328/2 | 2024-25 | XEN Warah Division, Larkana | 109.429 | 0.383 |
| 18 | 255/8 | 2024-25 | XEN, Northern Dadu Canal Division, Larkana | 103.714 | 0.363 |
| 19 | 277/5 | 2024-25 | XEN, Irrigation, East Division Khairpur | 94.571 | 0.331 |
| 20 | 143/8 | 2023-24 | XEN, Northern Dadu Division, Larkana | 93.429 | 0.327 |
| 21 | 122/5 | 2023-24 | XEN, Larkana Drainage Division, Larkana | 46.000 | 0.161 |
| | | | **Total** | **13,687.143** | **47.905** |

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

The matter was reported to the management from February to November, 2025. Management replied that the stamp duty has been duly deducted from the running account bills of the contractors. However, proof of deposit in the government treasury was not provided to audit. Further full amount of the stamp duty was not deducted as per bill. (Sr#3). No reply was received from the remaining offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends expeditious recovery of the amount besides fixing responsibility on the person(s) at fault.

## 2.8 Non-adjustment of funds given to Land Acquisition Officer

As per Rule-668 of Central Treasury Rules, "Advances granted under special orders of competent authority to government officers for departmental or allied purposes may be drawn on the responsibility and receipt of the officers for whom they are sanctioned subject to by vouchers or by refund, as may be necessary." Further, according to Rule-110 (iii) of Sindh Financial Rules, Volume-I, "The officer who settles the price should draw up Form-A, Appendix 5 prescribed for use in the case of an award and this should be made on the basis of subsequent payment."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that payment of Rs. 593.300 million was made to Land Acquisition Officer / Assistant Commissioner without obtaining details of the disbursement to the landowners and utilization report. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Name of Office | Name of schemes | Amount |
|---|---|---|---|---|
| 1 | 197/17 | XEN, Southern Division, Dadu | Nai GAJ Dam Project for Land Acquisition Resettlement & Security of Nai Gaj Dam | 500.000 |
| 2 | 204/1 | XEN, Drainage Division, Badin | Construction of Syphons to revive natural route of Dhoro and Rehabilitation & improvement of LBOD Inland System | 93.300 |
| | | | **Total** | **593.300** |

Audit is of the view that in absence of necessary disbursement details, the chances of misappropriation of funds cannot be ruled out.

The matter was reported to the management from July to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks justification in the matter besides production of adjustment vouchers and strengthening financial management within the organization to avoid such lapses in future.

## 2.9 Non-renewal of bank guarantees

According to Rule-39 of Sindh Public Procurement Rules, 2010, "Procuring Agency shall, in all procurement of goods, works and services, carried out through open competitive bidding, require security in the form of pay order or demand draft or bank guarantee, an amount sufficient to protect the procuring agency in case of breach of contract by the contractor or supplier or consultant, provided that the amount shall not be more than 10% of contract price. (2) Security shall be provided in an appropriate form as described in the bidding documents. (3) Validity of performance security shall extend to cover defect liability period or maintenance period, subject to final acceptance by procuring agency."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that bank guarantees worth Rs. 159.867 million were received from contractors against performance security but the same were not renewed in violation of rules. Summarized position is as under and further details are given in **Annexure-4**:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Name of Office | Amount |
|---|---|---|---|
| 1 | 381/7 | XEN, Thatta Drainage Division, Thatta | 42.900 |
| 2 | 218/9 | XEN, Drainage Division, Shaheed Benazirabad | 39.367 |
| 3 | 239/6 | XEN, Drainage Division, Mirpurkhas | 37.000 |
| 4 | 335/3 | XEN, Kotri Barrage Division, Jamshoro | 28.600 |
| 5 | 170/10 | XEN, Shahbaz Irrigation Division, Sehwan | 12.000 |
| | | **Total** | **159.867** |

Audit is of the view that non-renewal of performance guarantees resulted in undue favor to the contractors at the cost of government's interest which reflected weak internal controls and poor financial management.

The matter was reported to the management from August to November, 2025. The management replied that bank guarantees have been renewed, however the legible and attested copy of the same was not provided to audit. Therefore, the genuineness of the guarantee cannot be ascertained. (Sr#1&4). No reply was received from the remaining offices.

DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends renewal of bank guarantees at the earliest besides strengthening internal controls in the organization to avoid such lapses in future.

## 2.10 Non-recovery of outstanding water dues from thermal power station Guddu

As per Clause (5-12) of agreement dated January 22, 2019 between Irrigation Department, Government of Sindh and Central Power Generation Company Limited (CPGCL), GENCO-II. "Thermal Power Station Guddu shall pay an amount equal to water rates fixed by Govt. from time to time for supplies other than Irrigation purposes. The bill for water charges and other dues under this agreement will be prepared by the XEN, Guddu Barrage Division, Kashmore for each financial year from 1st July to 30 June every year and submitted for payment."

During the audit of Executive Engineer, Guddu Barrage Division, Kashmore for the financial year 2024-25, it was observed that an amount of Rs.46.764 million was outstanding against the Thermal Power Station Guddu in respect of water charges supplied for cooling the system.

Audit is of the view that failure on part of the management to recover government dues reflected poor financial discipline in the organization.

The matter was reported to the management in September, 2025. The management replied that efforts have been taken to clear the dues by corresponding the relevant department. Further, higher authorities have also taken up the issue with the concerned. However, no recovery has been effected by the management till the finalization of this report.

DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends prompt recovery of government dues besides fixing responsibility on the person(s) at fault.

**PDP-356, AIR-08**

## 2.11 Non-adjustment of mobilization advance

According to Regulation 9.3 (2bv) of SPPRA Procurement Regulations (Works), "Advance including the interest shall be recovered in 5 equal installments from the five R.A bills and in case the number of bills is less than five (5), then 1/5 of the advance inclusive of the interest thereon shall be recovered from each bill and the balance together with interest be recovered from the final bill. It may be insured that there is sufficient amount in the final bill to enable recovery of the mobilization advance. When sufficient amount is not available in final bill, then amount is adjusted from deposits available with

procuring agency or by any other means as the procuring agency may deem appropriate."

During the audit of Executive Engineer, Nara Canal Division, Khairpur at Sukkur, for the financial year 2024-25, it was observed that mobilization advance of Rs. 159.703 million was not recovered up to the 5th Running Account bill of the contractor in violation of the rule. The details are as under:

(Rs. in Million)

| **Scheme: Cement Concrete Lining of the First Two Kilometers of Nara Canal Head Reach** | | | | | | |
|---|---|---|---|---|---|---|
| Contractor: M/s Naseem Ahmed Shah (R.A = 6th) | | | | | | |
| CV. Date: "H-18, 24/01/2025" | | | | | | |
| Work Done | Mobilization Adv. Allowed | Adv. Allowed Date & R. A | Recovery to be made in 5 Equal installments | RA | Mobilization advance adjusted | Mobilization advance non adjusted |
| 1,591.044 | 281.799 | 1st 06/01/2025 | 281.799 | 5th | 122.096 | 159.703 |

Audit is of the view that non-adjustment of mobilization advance in its due course of time reflected negligence on part of the management and kept the government's interest at stake.

The matter was reported to the management in July, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires prompt adjustment of the advance besides fixing responsibility on the person(s) at fault.

**PDP-201, AIR-3**

## 2.12 Deviation in rates of items having same specification

According to Regulation 11.1.1 of SPPRA Procurement Regulations (Works), "Detailed estimate to be sanctioned by competent authority requires relevant information to be attached in form of data, documents, detailed measurements worked out from drawings and abstract cost of items based on the specifications and rates provided in CSR or rate analysis prepared on market rates."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that a deviation of Rs. 248.300 million was observed in the sanctioned

rates for the same items across different sites. Further significant differences were also noted in the quoted rates for identical items by the same contractor. Summarized position is as under and further details are given in **Annexure-5**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 166/4 | 2024-25 | XEN, Shahbaz Irrigation Division, Sehwan | 114.020 |
| 2 | 93/4 | 2023-24 | XEN, Rice Canal Division, Larkana | 8.880 |
| 3 | 339/9 | 2024-25 | XEN, Kotri Barrage Division, Jamshoro | 125.400 |
| | | | **Total** | **248.300** |

Audit is of the view that lack of uniformity in the bidding process and inadequate market research resulted in deviation between sanctioned and quoted rates. This compromised the transparency and fairness in the procurement process.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks justification on the deviations in rates for identical items besides taking remedial measures.

## 2.13 Overpayment on account of difference cost of material despite item rate bid

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

During the audit of Executive Engineer, Thar Fresh Water Supply, Division, Mirpurkhas, for the financial year 2023-24, it was observed that payment of Rs. 129.461 million was made to the contractor against difference cost of materials like cement, steel, crush, MS and HDPE Pipes despite the fact that the contractor had already quoted item rate for each item in the bid. Thus, claiming difference cost of material on individual items resulted in overpayment. Details are as under:

(Rs. in Million)

| Name of work | Item | Quantity | Rate | Excess Amount |
|---|---|---|---|---|
| Shaheed Benazir Bhutto Water Project for Thar (Umerkot to Keetari) Providing water from Thar Wah of Umerkot to Keetari Taluka Chachro via Dhalo Jo Tar, Kaplore, Viklore Tar, Budha Sandha, Vechlo Par, Ratan Jo Tar and Construction of underground reservoirs from village Jalal Jo Tar to Mithriyo | w.e.f 1/12/21 | | | |
| | Cement | 20923 | 145 | 3.033 |
| | Steel | 340.217 | 88000 | 29.939 |
| | w.e.f 17/2/22 | | | 0 |
| | Sand | 53881 | 475 | 0.255 |
| | Bajri/Crush | 107762 | 1066 | 1.148 |
| | w.e.f 23/2/22 | | | 0 |
| | MS pipe 18" Dia | 25175 | 3532.67 | 88.938 |
| | HDPE pipe 160mm PN-10 | 5852 | 138.9 | 0.812 |
| | w.e.f 28/10/22 | | | 0 |
| | Cement | 4586 | 325 | 1.490 |
| | Steel | 79.35 | 42500 | 3.372 |
| | Sand | 12100.65 | 261 | 0.315 |
| | Bajri/Crush | 24200 | 659 | 0.159 |
| | | | **Total** | **129.461** |

Audit is of the view that payment of difference cost of material despite market rates quotation resulted in loss to government exchequer which reflected prevalence of poor financial discipline in the organization.

The matter was reported to the management in February, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends recovery of the pointed out amount besides fixing responsibility on the person(s) at fault.

**PDP-2, AIR-2**

## 2.14 Unjustified provision in estimates and payment of carriage to contractors

As per Paragraph-17 of C.P.W.A Code, “The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force.” Further, according to Rule-11 of General Financial Rules, Volume-I, “Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial

rules and regulations both by his own office and by subordinate disbursing officers."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that an unjustified provision of Rs. 36.638 million was included in the estimates against carriage of earthwork and other materials. Further, payment of Rs. 18.449 million with respect to office at Sr. No.2&3 was also made to the contractors. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP /AIR No. | Name of Office | Name of Scheme | Particulars | Amount of excess provision |
|---|---|---|---|---|---|
| 1 | 293/ 2 | XEN, Chotiari Reservoir Division, Sanghar | Cement Concrete Lining of Farash Distry (Package-IV). | In PC-I, carriage was allowed on 50% quantity of borrow pit. However, in estimate carriage was allowed on 75% quantity of borrow pit. | 6.806 |
| 2 | 287/ 2 | XEN, Mirpur Division Ghotki | Rehabilitation of Sherkhan minor RD 0 to 20. | In Revised PC-I, carriage was allowed on 50% quantity of borrow pit. However, in revised estimate carriage was allowed on 80% quantity of borrow pit. | 4.321 |
| 3 | 300/ 3 | XEN, Dad Division, Shaheed Benazirabad | Cement Concrete Lining along Malwah Distry from RD 0+0 to 27+680. | Excess carriage was provided in the estimate due to non-utilization of excavated earth from irrigation channels. | 11.643 |
| 4 | 203/ 8 | XEN, Nara Canal Division, Khairpur at Sukkur | Restoration/Emergency work along Nara Canal Division Khairpur. | Excess provision on carriage of material due to using incorrect price adjustment formula. | 13.868 |
| | | | | **Total** | **36.638** |

Audit is of the view that unjustified provision of carriage in the estimates resulted in undue benefit to the contractors which reflected weak internal controls and poor administrative oversight.

The matter was reported to the management from July to November, 2025. However, no reply was received. DAC was also not convened by the PAO

despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks recovery of the pointed out amount besides strengthening project estimation to avoid such lapses in future.

## 2.15 Excess payment to the contractors on account of execution of various works

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that excess payment of Rs. 247.258 million was made to the contractors on account of execution of earthwork and carriage beyond approved estimates. Details are given in **Annexure-6**.

Audit is of the view that excess payment on earthwork and other items not only resulted in undue financial burden on the government exchequer but also reflected weak financial controls in the organization.

The matter was reported to the management from February to November, 2025. However, no reply was received from the remaining offices. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks recovery of the pointed out amount besides strengthening physical monitoring to avoid such lapses in future.

## 2.16 Overpayment to the contractor against re-handling of earthwork

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

During the audit of Executive Engineer, Chotiari Division, Sanghar for the financial year 2024-25, it was observed that overpayment was made to the contractor worth Rs. 28.548 million against execution of item "Re-handling of

Earthwork" as rehandling is allowed equivalent to the excavated earth. Calculation is given as under:

(Rs. in Million)

| Name of Work | Item of work | Quantity Excavated (Cft) | Quantity Rehandled (Cft) | Excess Rehandled (Cft) | Rate %0 Cft. | Excess Amount |
|---|---|---|---|---|---|---|
| A | B | C | D | E=D-C | F | G=E*F |
| Construction of Makki Farash Link Canal | Earthwork | 34,719,495 | 61,682,878 | 26,963,383 | 1058.75 | 28.548 |

Audit is of the view that over-payment resulted in an undue favour to the contractor at the cost of government's interest which indicated weak financial and monitoring controls in the organization.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends recovery of the pointed out amount besides strengthening physical monitoring to avoid such lapses in future.

**PDP-298, AIR-7**

## 2.17 Unjustified payment on account of difference of POL

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

During the audit of Executive Engineer, Begari Bund Division, Jacobabad, for the financial year 2024-25, it was observed that payment of Rs.31.383 million was made to the contractor against difference of cost on POL on lumsum basis for the carriage of earthwork despite the fact that the item was quoted on item rate basis whereby difference cost of POL is not admissible. Details are as under:

(Rs. in Million)

| Name of work | Contractor | 7th & Final bill (CV No. & Date) | Amount |
|---|---|---|---|
| Construction and replacement of regulators Gul Distry Tajodero branch, Lal Shahbaz Distry & Burira Distry | Al-Ramzan Construction | 02 & 05.06.25 | 31.383 |

Audit is of the view that payment of difference of cost against POL without justification resulted in undue benefit to the contractor which reflects weak financial management.

The matter was reported to the management in October, 2025, but no reply was received. No DAC was convened by the PAO despite written requests dated 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

**PDP-324, AIR-8**

## 2.18 Irregular advance payment for Cement Concrete Lining works

As per Paragraph-17 of Central Public Works Account Code, "The Divisional Officer, as the primary disbursing officer of Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that payment of Rs. 872.191 million was made to the contractor for the execution of Cement Concrete Lining work within short span of time which reflected that advance payment was made to contractors since such nature of work cannot be completed in short duration. Details are as under:

(Rs. in Million)

| PDP/ AIR No. | Name of Office | Name of Work | Work Order Date | Date of payment | Exp: Amount |
|---|---|---|---|---|---|
| 211/1 | XEN, Dad Division, Shaheed Benazirabad | CC lining along Malwah branch RD 0 to 27+600 Second RA Bill M/s MBC & Sons | 20/05/25 | 11/06/25 | 385.162 |
| | | CC lining along Rahid branch RD 0 to 26+250 First RA Bill | 20/05/25 | 11/06/25 | 152.895 |

| | | | | | |
|---|---|---|---|---|---|
| | | M/s Zia Mustfa Mughal | | | |
| 343/2 | XEN, Nasir Division, Hyderabad | CC lining of Khoski Distry from RD 27+000 to 59+500 in Khairpur Gambo | 21/05/25 | June-25 | 277.668 |
| | | CC lining along Nizamani minor from RD 0+000 to 13+560 in Tando Muhammad Khan | 22/05/25 | June-25 | 56.466 |
| | | | | **Total** | **872.191** |

Audit is of the view that the huge payment in short period implies that advance payment was made to the contractors without execution of works at site.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires inquiry into the matter besides strengthening physical monitoring in the organization to avoid such lapses in future.

## 2.19 Excess payment on account of steel beyond approved ratio

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an excess payment of Rs. 12.121 million was made to the contractor on account of steel utilization beyond its approved ratio. Summarized position is as under and further details are given in the **Annexure-7**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 94/5 | 2023-24 | XEN, Rice Canal Division, Larkana | 10.681 |
| 2 | 217/7 | 2024-25 | XEN, Drainage Division Shaheed Benazirabad | 1.440 |
| | | | **Total** | **12.121** |

Audit is of the view that due to utilization of steel beyond its approved ratio excess payment was made to the contractor which reflected poor estimation and weak internal controls.

The matter was reported to the management from February to November, 2025 however, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

**Note:** The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 4.5.57 having financial impact of Rs. 12.377 million. Recurrence of same irregularity is a matter of serious concern.

## 2.20 Irregular refund of security deposits

As per Regulation 7.12.3 of SPPRA, Procurement Regulation (Works), "Security deposit can be released in either of two following ways; (a) on completion of the works, half the total amount retained is refunded to the contractor and half when the defects liability period has passed and the engineer has certified that all defects notified to the contractor before the end of this period have been attended to his satisfaction; (b) full amount be released after completion of defect liability period." Further, according to Paragraph-399 (iii) of the Central Public Works Account Code, "The unclaimed balances of Public Works Deposits for more than three complete accounting years should be credited to the Government as lapsed deposit."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2021-22 to 2024-25, it was observed that an amount of Rs. 38.061 million pertaining to the security deposit was refunded to the contractors either before completion of work / defect liability period or after three years of lapsed deposit in violation of above quoted rules. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 126/9 | 2023-24 | XEN, Larkana Drainage Division, Larkana | Mix instance of refund (before defect liability period & refund of lapsed deposit) | 15.924 |
| 2 | 117/11 | 2023-24 | XEN, Shahdadkot Irrigation Division, Shahdadkot | Refund before completion of works | 6.034 |

| | | | | | |
|---|---|---|---|---|---|
| 3 | 285/11 | 2024-25 | XEN, Upper Pinyari Division, TM Khan | Refund before defect liability period | 6.211 |
| 4 | 154/20 | 2023-24 | XEN, Northern Dadu Division, Larkana | | 2.071 |
| 5 | 71/7 | 2021-22 & 2023-24 | XEN, Drainage Division Ranipur | Refund of lapsed security deposit | 1.909 |
| 6 | 90/1 | 2023-24 | XEN, Rice Canal Division, Larkana | | 1.904 |
| 7 | 48/9 | 2023-24 | XEN Kashmore Division, Kashmore | | 4.008 |
| | | | | **Total** | **38.061** |

Audit is of the view that refund of security deposit before completion / defect liability period resulted in undue benefit to the contractor at the cost of government's interest which reflected poor financial management.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides ensuring strict adherence to the SPPRA regulations to safeguard the government's interests.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2022-2023 and 2023-24 vide para number 4.5.14 and 4.5.65 having financial impact of Rs. 897.666 million. Recurrence of same irregularity is a matter of serious concern.

## 3 HUMAN RESOURCE MANAGEMENT

The Department is responsible for managing human resources in accordance with approved service rules, sanctioned strength, and applicable financial regulations, ensuring that payments and incentives are authorized, justified, and properly documented.

Audit observations revealed non-compliance with prescribed rules governing human resource management, including unauthorized and irregular payments of allowances and honoraria. These lapses reflect weak controls over payroll and staff-related expenditures, resulting in avoidable financial irregularities.

## 3.1 Unauthorized payment of allowances

As per Government of Sindh S&GAD Notification No.PA-DS(G)/41133/76 dated: 27-07-1977 and No.SO (INSP) S&GAD-VI (3)/79 dated: 20-07-1979, "The conveyance allowance is an allowance paid to employees to enable them to reach the office. The conveyance allowance is not required to be paid to those officers, who have been provided with government transport facilities and / or have gone on vacations." Further, as per PC-II of SIDA, Incentive of 30% of basic is allowed to project team engaged in various works of the project.

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 & 2023-24, it was observed that various allowances worth Rs. 2.836 million were paid to the officers /officials in violation of above quoted rules. The details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Allowances | Amount |
|---|---|---|---|---|
| 1 | 73&75/ 3&1 | MD, Sindh Irrigation & Drainage Authority | Conveyance & Ground water allowance | 2.385 |
| 2 | 116/10 | XEN, Irrigation Division, Shahdadkot | Conveyance Allowance | 0.060 |
| 3 | 144/9 | XEN, Northern Dadu Division, Larkana | Conveyance Allowance | 0.240 |
| 4 | 37/7 | XEN, Tubewell Division-II at Hala, Matiari | Health Risk, Health Professional, Executive and Night Duty Allowance | 0.151 |
| | | | **Total** | **2.836** |

Audit is of the view that payment of inadmissible allowances is a violation of prescribed rules which resulted in loss to the public exchequer.

The matter was reported to the management from February to June, 2025. However, no reply was received. No DAC was convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

Audit recommends expeditious recovery of the pointed out amount besides strengthening internal controls in the organization to avoid such lapses in future.

## 3.2 Irregular payment of Honorarium against PC-I

As per PC-I, the project includes estimation for training of engineers for employment in private sector, which requires resource persons for all

components (Components-J). The office intends to hire the following employees.

i. Project Manager/ Principal (GM R&D)
ii. Training Coordinator/ Training Consultant
iii. Human Resource officer/HR Consultant
iv. Computer operator/Assistant 02 Nos
v. Additional charge of 03 Nos technical staff
vi. Web page development / portal development and management consultant / consulting firm
vii. Communication designer

During the audit of Managing Director, Sindh Irrigation & Drainage Authority, for the financial years 2022-23 & 2023-24, it was observed that payment of Rs. 1.230 million was made to the employees as honorarium without having its provision in the PC-I of the project. Details are given in **Annexure-8**.

Audit is of view that honorarium was allowed to un-concerned officers instead of resource persons engaged in training which reflected misuse of government funds.

The matter was reported to the management in April, 2025. However, no reply was received. No DAC was convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

Audit requires justification into the matter besides taking remedial measures.

**PDP-74, AIR-2**

## 4 PROCUREMENT

The Department is responsible for conducting procurement activities in a transparent, competitive, and economical manner in accordance with SPPRA rules, approved administrative and technical sanctions, and contractual terms and conditions. It is also required to ensure fair competition, proper documentation, and effective contract management.

Audit findings indicate significant non-compliance with procurement regulations, including irregular tendering practices, execution of works beyond approved limits without fresh competition, award of contracts to non-qualified or non-participating bidders, and acceptance of bids beyond permissible thresholds. Weak contract administration was also observed in the form of non-imposition of liquidated damages, irregular payments without mandatory test reports, improper refund of security deposits, and un-economical procurements,

reflecting deficiencies in transparency, competitiveness, and overall procurement governance.

## 4.1 Unauthorized award of work to the contractors without participation in bidding process

As per Sindh Public Procurement Rules, 2010 "Mis-procurement means public procurement in contravention of any provision of Sindh Public Procurement Act, 2010, any rule, regulation, order or instruction made there under or any other law in respect thereof, or relating to, public procurement."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that repair & maintenance and desilting work worth Rs. 224.156 million were awarded to the contractors who did not participate in the bidding process as evident from the comparative statement. Summarized position is as under and further details are given in **Annexure-9**.

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 275/2 | 2024-25 | XEN, Irrigation East Division, Khairpur | De-silting works | 7.748 |
| 2 | 223/6 | | XEN, Fulleli Canal Division, Badin | Repair & Maintenance works | 216.408 |
| | | | | **Total** | **224.156** |

Audit is of the view that award of work without participation in the bidding process indicated non-transparent procurement processes in the organization.

The matter was reported to the management from July to September 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides strengthening contract management mechanisms to avoid such lapses in future.

## 4.2 Irregular expenditure without competitive bidding

According to Rule-17(1) of Sindh Public Procurement Rules, 2010, "Procurements over five hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website and may in print media in the manner and format prescribed in the rules."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 & 2023-24, it was observed that an expenditure of Rs. 616.400 million was incurred on Abkalani material and engaging pumping machines for de-watering etc. without competitive bidding. Summarised position is as under and further details are given in **Annexure-10**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 91/2 | 2023-24 | XEN, Rice Canal Division, Larkana | 452.004 |
| 2 | 137/2 | 2023-24 | XEN, Northern Dadu Division, Larkana | 84.495 |
| 3 | 109/3 | 2023-24 | XEN, Shahdadkot Irrigation Division, Shahdadkot | 68.514 |
| 4 | 80/8 | 2022-23 & 2023-24 | MD, Sindh Irrigation & Drainage Authority | 11.387 |
| **Total** | | | | **616.400** |

Audit is of the view that procurement without competitive bidding reflects negligence on part of the management whereby chances of uneconomical procurement cannot be ruled out.

The matter was reported to the management from February to June 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends ensuring strict adherence to the procurement regulations besides fixing responsibility on the person(s) at fault.

## 4.3 Irregular execution of works beyond 15% of the original contract without inviting fresh tenders

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that different works worth Rs. 12,485.81 million were awarded to the contractors which were later revised to Rs. 19,996.473 million resulted in an

expenditure of Rs. 7,510.628 million beyond the permissible limit of 15% of the original cost of work without calling fresh tender. Summarized position is as under and further details are given in **Annexure-11**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. /FY | Name of Office | No. of Schemes | Original cost | Revised Cost | Increase % (Avg) | Amount |
|---|---|---|---|---|---|---|---|
| 1 | 199/20 2024-25 | XEN, Southern Division, Dadu | 4 | 4721.28 | 7805.62 | 65.32 | 3,084.340 |
| 2 | 253/2 2024-25 | XEN, Northern Dadu Canal Division, Larkana | 2 | 853.703 | 1808.882 | 111.88 | 955.179 |
| 3 | 172/2 2024-25 | XEN, Drainage Division, Sanghar | 3 | 790.124 | 1283.500 | 69.33 | 493.340 |
| 4 | 334/2 2024-25 | XEN, Kotri Barrage Division, Jamshoro | 1 | 125.096 | 356.774 | 185.20 | 231.678 |
| 5 | 237/4 2024-25 | XEN, Drainage Division, Mirpurkhas | 1 | 704.129 | 932.088 | 32.37 | 227.959 |
| 6 | 55/4 2023-24 | XEN, Begari Bund Division Sukkur | 2 | 78.010 | 108.843 | 39.06 | 30.834 |
| 7 | 408/1 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | 1 | 35.863 | 41.647 | 16.12 | 5.784 |
| 8 | 246/2 2024-25 | XEN, Thar Fresh Water Supply Division, Mirpurkhas | 1 | 4,517.692 | 6,877.215 | 52.22 | 2,359.523 |
| 9 | 425 2022-23 | XEN, Small Dams Division, Nagarparkar | 5 | 659.913 | 781.904 | 18.50 | 121.991 |
| | | | **Total** | **12,485.81** | **19,996.473** | | **7,510.628** |

Audit is of the view that execution of works beyond the permissible limit of 15% without invitation of fresh tenders is irregular, which reflects weak internal controls and poor contract management.

The matter was reported to the management during February to November, 2025. Management replied that scheme has been revised by the competent authority due to increase in scope. The reply is not tenable as the

management did not address the real contention of audit. (Sr#04). No reply was received from the remaining offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides strengthening internal controls for strict adherence to the procurement rules.

**Note:** The issue was reported earlier also in the Audit Reports for Audit Years 2022-23, 2023-24 and 2024-25 vide para number 4.5.36, 4.5.13 and 4.5.12 having financial impact of Rs. 6,808.850 million respectively. Recurrence of same irregularity is a matter of serious concern.

### 4.4 Doubtful payment for hiring of labor and machinery to the contractor who did not participate in tendering process

As per Rule-17 of Sindh Public Procurement Rules, 2010, "Procurements over five hundred thousand rupees and up to two million rupees shall be advertised by timely notifications on the Authority's website and may in print media in the manner and format prescribed in these rules. (2) The advertisement in the newspapers shall appear in at least three widely circulated leading dailies of English, Urdu and Sindhi languages." Further, as per paragraph-17 of C.P.W.A Code "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of Executive Engineer, Southern Division, Dadu for the financial year 2024-25, it was observed that a contract worth Rs. 233.164 million for "Earthwork for closing the breaches of MNV drain occurred during flood 2022 / filling rain gharas / weak portion" was awarded to M/s Najamuddin & Co. even though he did not participate in the tendering process. Further, audit noted hasty payments to the contractor within two weeks as per details given below:

- Payment of Rs. 41.344 million was made to the contractor against hiring of 32,300 laborers within a short span of 07 to 17 days. Non availability of the identity of the laborers including the CNIC in the record, thus raising questions about the authenticity of the expenditure.

- In seven days, 18,928 trips of hydraulic tractor trolly with POL were claimed of Rs. 88.962 million which means that if one tractor performs 20 trips a day then 135 tractors were engaged in one day which is beyond comprehension.
- In seven days, 3,432 hours were claimed amounting to Rs. 23.337 million against hydraulic excavator machine which means that if one machine works 12 hours per day then 41 machines were engaged in a day which is also beyond understanding.
- In seven days, 7,436 hours were claimed amounting to Rs. 19.147 million against wheel type tractor with front blade which means that if one machine works 12 hours per day then 88 machines were engaged in a day which is suspicious.
- The registration numbers of the machinery used were also not mentioned in the records/ bills.
- No consolidated estimate was prepared and approved by the competent authority.

  Further, details are given in **Annexure-12**.

Audit is of the view that hiring laborers and machinery in huge quantities in a short span of time raises question on the actual execution of works.

The matter was reported to the management in August, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides strengthening monitoring mechanism to avoid such hasty payments in future.

**(PDP-188,192,193,194)**

## 4.5 Excess award of work beyond the quoted bid

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

During the audit of Executive Engineer, Northern Dadu Division, Larkana, for the financial year 2023-24, it was observed that the work of Rs.187.049 million was awarded to the contractor against the bid of Rs. 186.364 million resulted in an excess award of work of Rs. 0.685 million. Details are as under:

(Rs. in Million)

| W.O No./ Date | Name of Scheme | Contractor | Awarded cost | Bid cost | Excess Amount |
|---|---|---|---|---|---|
| 801 19-5-22 | Re-Section / De-Silting of Dadu Canal from RD-25+00 to 110+00 in Northern Dadu Division. | M/s Haji Sultan Ahmed Katto & Sons | 187.049 | 186.364 | 0.685 |

Audit is of the view that award of work in excess of the bid resulted in undue financial burden on the public exchequer and reflected weak internal controls.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

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

**PDP-136, AIR-1**

## 4.6 Irregular procurements by various offices without observing SPPRA Rules and tender's terms & conditions

As per Terms & Conditions of NIT, "Bid will be rejected if not accompanied by bid security of required amount. Further, certain documents are required for the eligibility of the bidder such as, "Bank statement of last five years, cash availability of at least 50% of estimated cost of work, Annual audited reports of last five years from registered audit firm, registration with the FBR, SRB and PEC authorities etc." Further, According to Rule-10 of Sindh Public Procurement Rules, 2010, "The procuring agency shall, immediately upon award of contract, make the evaluation report of the bid, and the contract agreement public through hoisting on the Authority's website as well as on procuring agency's website, if the procuring agency has such a website."

During the audit of various offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that procurements worth Rs. 16,145.645 million were made by inviting tenders without fulfilling the terms and conditions of NIT and SPPRA rules. Details are in given in **Annexure-13.**

Audit is of the view that without complying with the terms & conditions of the NIT the eligibility of the contractors cannot be identified and possibility of undue favor to the bidders cannot be ruled out.

The matter was reported to the management from February to November, 2025. Management replied that the relevant documents of the bidder are available in the technical evaluation of the bid however in support department only provide the work order for similar nature. Therefore, in absence of required documents the eligibility of the contractor cannot be ascertained (Sr#18). Management replied that all documents have been hoisted on SPPRA websites. However, only BER was hoisted as per evidence attached. Further, contracts documents, comparative statements and work orders were still not hoisted (Sr.#10). Further, no reply was received from the other offices.

DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends strict adherence to procurement rules and terms and conditions of NIT besides fixing responsibility on the person(s) at fault.

## 4.7 Invitation of tenders prior to Administrative Approval and Technical Sanctions in violation of SPPRA regulations

As per Regulation 2.21 of SPPRA, Procurement Regulation (Works), "Procuring Agency shall not invite bids for development works, unless following conditions are fulfilled (i) Approval of PC-I/ PC-II from Competent Forum. (ii) Issuance of Administrative Approval (A.A) for development schemes. (iii) Technical Sanction (TS) of a detailed estimate is obtained. (iv) Funds are either released or anticipated to be released before contract award."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that tenders worth Rs. 7,040.472 million were invited and expenditure was incurred before issuance of Administrative Approval and Technical Sanction in violation of SPPRA guidelines. Summarized position is as under and further details are given in **Annexure-14**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Name of Office | Particulars | NIT Date | AA/TS Date | Tender Cost |
|---|---|---|---|---|---|---|
| 1 | 370/2 2024-25 | Chief Engineer, Small Dams, Organization, Hyderabad | NIT was called prior to TS | 26/04/22 | 28/04/22 | 4,985.986 |
| 2 | 385/1 387/3 2024-25 | XEN, Lower Pinyari, Division, Sujawal | NIT was called prior to AA | 10/05/22 30/03/23 | 23/05/22 11/04/23 | 1,400.500 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 3 | 43/4 2023-24 | XEN, Kashmore Division Kashmore | NIT was called prior to AA | 16/03/23<br>12/04/23 | 06/04/23<br>15/05/23 | 485.754 |
| 4 | 54/3 2023-24 | XEN, Begari Bund Division Sukkur | NIT was called prior to TS | 08/02/23 | 03/04/23 | 41.071 |
| 5 | 365/2 | XEN Karli Baghar Division, Thatta | Execution of work before TS | 20/08/24 | 28/08/24 | 116.461 |
| 6 | 395/3 | Executive Engineer Fresh water in Arid Zone of Sindh, Hyderabad | Work order was issued before release of funds | 27/09/24 | 14/10/24 | 10.700 |
| | | | | | **Total** | **7,040.472** |

Audit is of the view that invitation of bids without prior approval of Administrative Approval and Technical Sanction in violation of rules reflected non-transparent tendering since the estimated cost of the bids was published without approval from the competent authority.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends regularization of the matter from competent authority besides adherence of the procurement regulations to avoid such violations in future.

## 4.8 Irregular acceptance of bid beyond permissible limit of 20% premium

As per Regulation 11.3.3 of SPPRA, Procurement Regulation (Works), "In case tenders are invited on the items of Composite Schedule of Rates, where contractor has to quote the premium on schedule B, then its premium shall not exceed Engineer's estimate by 20%. If the premium quoted by the bidder is not within allowable limit, then approval be obtained from the Finance Department or the tender be floated afresh."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that contracts worth Rs. 7,605.763 million were awarded beyond permissible limit of 20% premium of the estimate without approval of Finance

Department or invitation of fresh tenders in violation of SPPRA guidelines. Details are as under:

(Rs. in millions)

| Sr. No. | PDP/AIR No./FY | Name of Office | Name of Scheme | Estimate | Award | Premium |
|---|---|---|---|---|---|---|
| 1 | 1/1 2023-24 | XEN, Thar Fresh Water Supply, Division Mirpurkhas | Shaheed Benazir Bhutto sweet water project for thar (Package 5&6) | 1,119.049 | 1,393.375 | 24% |
| 2 | 178/2 2024-25 | XEN, Nasrat Canal Division, Shaheed Benazirabad | CC lining of Nasrat Canal from RD 252+500 to 294+500 | 2,783.075 | 3,505.229 | 25.95% |
| 3 | 128/1 2023-24 | XEN, North Dadu Drainage Division, Larkana | Construction of A&B sub-drains of Sonari System & Pumping station at RD 327 of Dadu canal | 89.225 | 107.989 | 21.03% |
| 4 | 184/02 2024-25 | XEN, Jamrao Division, Mirpurkhas | CC lining of Mir Minor RD 0 to 134+500 and Rehabilitation of lining of Jamrao Canal | 1497.275 | 1819.732 | 22% |
| 5 | 236/03 2024-25 | XEN, Drainage Division, Mirpurkhas | Rehabilitation of spinal drain from RD 295 to RD 640 and Installation of Solar Tubewell & Rehabilitation of Sanjar Chang Drain | 613.968 | 779.438 | 27% |
| | | | **Total** | **6,102.592** | **7,605.763** | |

Audit is of the view that award of contracts beyond the permissible limits of premium without approval from the Finance Department resulted in undue benefit to the contractors, which reflected weak contract management and poor financial planning.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends regularization of the matter from competent authority besides strengthening internal controls and strict adherence to SPPRA regulations to avoid such lapses in future.

## 4.9 Non-transparent tendering process

As per Rule-12 of Sinch Public Procurement, 2010 "Limitation on Splitting or Regrouping of Proposed Procurement, a procuring agency shall prepare, all proposed procurements for each financial year and shall proceed accordingly without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan. Further, as per Rule-2 (q-ii) *ibid*, "Collusive Practice means any arrangement between two or more parties to the procurement process or contract execution, designed to achieve with or without the knowledge of the procurement agency to establish prices at artificial, non-competitive level for any wrongful gains."

During the audit of Executive Engineer, Begari Bund Division, Sukkur for the financial year 2023-24, it was observed that the works of stone pitching and construction of retaining wall worth Rs. 132.229 million at the same site were split into two parts and awarded to two different contractors. Further, the contractors quoted alternate premium rates for stone pitching and retaining wall in both tenders, indicating collusive practices. Details are as under:

(Rs. in Million)

| Sr. No. | Name of works | Name of components | M/s M. Fahad Dahar | M/s Qurban Bhangar Ali & Co. | Bid Amount | Name of Contractors |
|---|---|---|---|---|---|---|
| 1 | Stone pitching along old Rajib Canal from RD 0+500 to 4+00 and retaining wall from RD 00 to 0+500 and RD 7+00 to 7+695 in Sukkur Begari Bund | Stone pitching | Quoted Rates of Premium | | 41.977 | Qurban Bhangar Ali & Co. |
| | | | 55.62% | 47.25% | | |
| | | Retaining wall | 78.35% | 69.30% | 27.736 | |
| 2 | Stone pitching along old Rajib Canal from RD 4+00 to 7+00 and retaining along from RD 7+695 to 8+800 in Sukkur Begari Bund | Stone pitching | 47.50% | 54.00% | 36.032 | M/s Muhammad Fahad Dahar |
| | | Retaining wall | 64.20% | 79.60% | 26.484 | |
| | | | | **Total** | **132.229** | |

Audit is of the view that splitting of work and pattern of quoted rates indicates non-transparent procurements and collusive practices in the tendering process cannot be ruled out.

The matter was reported to the management in November, 2024. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires inquiry into the matter besides strengthening of internal controls to avoid such practices in future.

**PDP-52, AIR-1**

## 4.10 Issuance of work orders to non-qualified bidders

According to Regulation 5.1 of SPPRA Procurement Regulations (Works) "Procuring agency shall use open competitive bidding as the principal method of procurement for the procurement of works." Staff of procuring agency must maintain the highest standards of honesty and integrity in performing their duties by:

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

During the audit of the Executive Engineer, Larkana Drainage Division, Larkana, for the financial year 2023-24, it was observed that work orders amounting to Rs. 6.286 million were issued to a bidder who had quoted higher rates for several items compared to other participating bidders. However, despite not quoting the lowest rates, the work orders were issued to this bidder at the lowest rate, which he. had not originally quoted in his bid. Details are given in **Annexure-15**.

Audit is of the view that award of work to non-qualified bidders compromised the transparency of the tendering process and undue favor was extended to contractors.

The matter was reported to the management in February, 2025. However, no reply was received. DAC was also not convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

Audit recommends inquiry into the matter besides fixing responsibility on the person(s) at fault.

**PDP-118, AIR-1**

## 4.11 Un-economical procurement of solar system and CC lining work

According to Regulation 7.3 of SPPRA Procurement Regulations (Works), "Procuring agency may reject all bids or proposals at any time prior to the acceptance of a bid or proposal. Procuring agency shall, upon request, communicate to any contractor who submitted a bid or proposal, the grounds for its rejection of all bids or proposals, but is not required to justify those grounds. Normally, a reason for cancellation of all bids is (i) evidence of lack of effective competition, such as non-participation by a number of potential bidders; (v) evidence of professional misconduct, seriously affecting the procurement process is established."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that tenders were invited for installation of solar system and CC lining work, but bids were accepted at higher prices than the market prices which resulted in an extra burden of Rs. 389.137 million on public exchequer. Summarised position is as under and further details are given in **Annexure-16**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 79/7 | 2022-23 & 2023-24 | MD SIDA | Solar Panel, Inverter 12 KW, batteries & structure | 13.098 |
| 2 | 168/8 | 2024-25 | XEN, Shahbaz Irrigation Division, Sehwan | | 25.740 |
| 3 | 61/10 | 2023-24 | XEN, Begari Bund Division Sukkur | Earthwork was carried out on various canals through tractor trolley & Dumper i/c labor | 171.328 |
| 4 | 303/2 | 2024-25 | XEN, Drainage Division Shaheed Benazirabad | | 178.971 |
| | | | | **Total** | **389.137** |

Audit is of view that due to procurement of solar system and earthwork at higher rates undue financial burden was put on the government exchequer which reflected weak financial management.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification in the matter besides fixing responsibility on the person(s) at fault.

## 4.12 Irregular award of work without revision of Administrative Approval

As per Delegation of Financial Powers Part-II, Second Schedule, Irrigation Department, Technical Sanction, "The Chief Engineer is having full powers subject to the condition that the excess over the amount for which administrative approval has been accorded does not exceed 15 per cent. In case of excess over 15 percent, fresh Administrative Approval (A.A) will be required".

During the audit of Executive Engineer, Mirpur Division Ghotki, for the financial year 2024-25, it was observed that the work on the scheme having PC-I cost of Rs. 360.651 million was awarded to the contractor at the cost of Rs. 442.346 million which is 22% above without revision of Administrative Approval. The details are as under:

(Rs. in Million)

| Award work | W.O No./ date | PC-I cost | Bid Amount |
|---|---|---|---|
| CC lining of Reti minor from RD 0 to RD 74. | 589/ 6.4.22 | 360.651 | 442.346 |

Audit is of the view that award of work beyond the prescribed limit of 15% of PC-I cost without its revision reflects weak project oversight.

The matter was reported to the management in September, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires regularization of the matter besides fixing responsibility on the person(s) at fault.

**PDP-290, AIR-6**

## 4.13 Non-imposition of liquidated damages

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an amount of Rs. 7,234.500 million was paid to various contractors but liquidity damages @10% worth Rs. 723.450 million were not imposed on delinquent contractors who failed to complete work within stipulated time. Summarize position is as under and further details are given in **Annexure-17**.

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 226/5 | 2024-25 | XEN, Drainage Division, Badin | 245.055 |
| 2 | 282/6 | 2024-25 | XEN, Drainage Division, Sanghar | 218.845 |
| 3 | 273/7 | 2024-25 | XEN, Barrage Division, Sukkur | 146.471 |
| 4 | 19/2 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | 80.767 |
| 5 | 115/9 | 2023-24 | XEN, Shahdadkot Division, Shahdadkot | 18.687 |
| 6 | 404/4 | 2024-25 | XEN, Tubewell Hala-I Division Matiari | 11.580 |
| 7 | 101/13 | 2023-24 | XEN, Rice Canal Division, Larkana | 2.045 |
| | | | **Total** | **723.450** |

Audit is of the view that non-imposition of liquidity damages against delayed works resulted in undue favor to the contractors which reflected weak project oversight and poor administrative controls.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires recovery of the pointed out amount besides strict adherence to the SPPRA regulations to avoid such lapses in future.

**Note:** The issue was also reported earlier in the Audit Reports for Audit Years 2024-2025 vide para number 4.5.36 having financial impact of Rs. 299.214 million.

### 4.14 Doubtful expenditure on purchase of material

As per Paragraph-527 of Public Works Departmental Manual, Volume-I, "No work shall begin unless proper detailed design and estimate have been sanctioned; allotment of funds made and order for its commencement issued by the competent authority."

During the audit of Executive Engineer, Nasrat Division, Shaheed Benazirabad, for the financial year 2024-25, it was observed that an expenditure of Rs. 27.665 million was incurred on purchase of material for painting of regulators gates without mentioning technical specifications such as dimensions and the number of gates in the estimates.

Audit is of the view that estimates were prepared without adequate technical parameters or specifications, leading to irregular procurement of material.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification in the matter besides strengthening estimation of works to avoid such lapses in future.

**PDP-181, AIR-7**

## 5 OPERATIONAL PROCESSES & TARGETS

The Department is responsible for executing works in accordance with approved plans, estimates, technical specifications, and defined operational targets, while ensuring proper documentation, quality control, and cost efficiency. Effective supervision, accurate measurement, and adherence to approved estimates are essential to achieve intended outcomes.

Audit observations indicate deficiencies in operational planning, estimation, execution, and monitoring of works. Instances of unjustified and irregular expenditures, execution beyond approved estimates, sub-standard works, doubtful measurements, and inadequate supporting documentation were noted. These shortcomings reflect weak operational controls, ineffective

supervision, and failure to align execution with approved targets, resulting in inefficiencies, wastage of resources, and compromised service delivery.

## 5.1 Unjustified expenditure on execution of works from private contractors

As per Paragraph-72 of CPWD Code, "When the vouchers exist any expenditure from which revenue may prima facie be expected to occur as, for instance, when payment appear in bill removing material from a building or after work or clearing jungle or cutting trees in the compound of building or canal bank, a note should be recorded to indicate how the materials removed or trees cut etc." Further, as per Paragraph-17 of *ibid*, "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an expenditure of Rs. 100.199 million was incurred on account of jungle clearance, patrolling, and maintaining top of the bund through private contractors despite having requisite staff of darogah and beldars etc. in the Divisions. Further, there is no proof available in the record which shows proceeds of the jungle clearance were deposited in the government account. The details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 11/3 | 2023-24 | XEN, Begari Division Thul | 24.477 |
| 2 | 423/9 | 2024-25 | XEN, Hala Irrigation Division Hala at Hyderabad | 22.661 |
| 3 | 22/5 | 2023-24 | XEN, Irrigation Division Sehwan | 15.568 |
| 4 | 350/2 | 2024-25 | XEN, Guddu Barrage Division, Kashmore | 12.291 |
| 5 | 413/6 | 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | 9.967 |
| 6 | 392/9 | 2024-25 | XEN, Lower Pinyari Division, Sujawal | 8.120 |
| 7 | 134/7 | 2023-24 | XEN, Northern Dadu Division, Larkana | 7.115 |
| | | | **Total** | **100.199** |

Audit is of the view that payments to private contractors despite having dedicated staff reflected weak monitoring mechanism and undue burden on government exchequer.

The matter was reported to the management from February to November, 2025. The management informed that due to shortage of staff the laborers were hired during abkalani season. The reply was not found satisfactory as the sanctioned and working strength and other relevant documents to justify the hiring of labor was not provided to audit. (Sr.#4). No reply was received from the remaining offices.

DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends ensuring financial propriety to safeguard the government interests besides fixing responsibility on the person(s) at fault.
**Note:** The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 4.5.83 having financial impact of Rs. 144.630 million.

## 5.2 Irregular payments without mandatory supporting documents

According to Paragraph-20A (ii) of C.P.W.A. Code "Divisional Account Officer as the representative of the Audit Department charged with the responsibility of applying certain preliminary checks to the initial accounts, vouchers etc." Further, as per Paragraph-17 of *ibid*, "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of the following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that payments amounting to Rs. 126.594 million were made to various contractors; however, the supporting documents accompanying the Running Account (RA) bills were not provided to audit. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No./FY | Name of Office | Particulars | Amount |
|---|---|---|---|---|
| 1 | 424/10 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | CNIC of the laborer, Progress reports, M.Bs. etc. | 73.668 |
| 2 | 98/9 2023-24 | XEN, Rice Canal Division, Larkana | Goods Declaration, bill of lading, factory invoices, packing lists, certificates of origin, copies of Letter of Credit and insurance certificates | 19.200 |
| 3 | 88/17 | MD, Sindh Irrigation & | Various bills of different heads of accounts | 11.432 |

| | | | | |
|---|---|---|---|---|
| | 2022-23 & 2023-24 | Drainage Authority | | |
| 4 | 323/7 2024-25 | XEN, Begari Bund Division, Jacobabad | Tasks performed by laborers, logbooks, and machinery deployed etc. | 7.056 |
| 5 | 146/11 2023-24 | XEN, Northern Dadu Division, Larkana | Breach Reports, Damage Assessment report etc. | 6.004 |
| 6 | 152/ 17&19 2023-24 | XEN, Northern Dadu Division, Larkana | Various bills passed under different heads of account | 3.600 |
| 7 | 97/8 2023-24 | XEN, Rice Canal Division, Larkana | Copy of contract with the landowner, evidence of distance from the embankment of the canal etc. | 1.151 |
| 8 | 391/8 2023-24 | XEN, Lower Pinyari Division, Sujawal | Valuation and record of cutting trees, Site account of the works etc. | 0.747 |
| 9 | 280/9 2024-25 | XEN, Irrigation East Division Khairpur | Purchase invoices of paving blocks etc. | 2.021 |
| 10 | 65/14 2023-24 | XEN, Begari Bund Division Sukkur | Measurement Books and detailed estimates etc. | 1.715 |
| | | | **Total** | **126.594** |

Audit is of the view that payments without necessarily supporting documents reflected weak internal controls in the organization.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks production of supporting documents besides fixing responsibility on the person(s) at fault.

**Note:** The issue was reported earlier also in the Audit Report for Audit Year 2024-25 vide para number 4.5.137 having financial impact of Rs. 179.536 million.

## 5.3 Irregular expenditure on maintenance and repair works

According to Paragraph-101 of C.P.W.A. Code, "A numerical account of receipt, issue and balance are to be maintained for all kinds of store material." Further, as per Rule-12 (1) of Sindh Public Procurement Rules 2010 "All proposed procurements for each financial year and shall proceed accordingly

without any splitting or regrouping of the procurements already grouped, allocated and scheduled in the Procurement Plan."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2021-22 to 2024-25, it was observed that expenditure of Rs. 748.477 million was incurred on hiring excavators, unskilled labor, tractor with trolly and engaging tractor with rear and front blades for earthwork dressing and raising banks, etc. through M&R budget. Audit noted following irregularities:

i. Works were split up to avoid invitations of tenders.
ii. Expenditure was incurred without preparing estimates.
iii. Measurements were recorded in hours rather than in cubic feet.
iv. The registration number of the machinery and logbook were not available on record.
v. The reports on breaches and deployment of the staff were not provided.
vi. Total requirement for material at each location was not furnished.

Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 124/7 | 2023-24 | XEN, Larkana Drainage Division, Larkana | 37.396 |
| | 127/10 | 2023-24 | | 1.485 |
| 2 | 132/5 | 2023-24 | XEN, North Dadu Drainage Division, Larkana | 6.443 |
| | 151/16 | 2023-24 | | 28.542 |
| 3 | 12/4 | 2023-24 | XEN, Begari Division Thul | 0.854 |
| | 16/9 | 2023-24 | | 27.930 |
| | 17/10 | 2023-24 | | 8.064 |
| 4 | 68/2 | 2021-22 & 2023-24 | XEN, Drainage Division Ranipur | 43.993 |
| 5 | 359/3 | 2024-25 | XEN Drainage Division Tando Muhammad Khan | 132.914 |
| 6 | 363/8 | 2024-25 | | 52.782 |
| 7 | 160/4 | 2022-23 & 2023-24 | XEN, Tubewell Division-II at Hala, Matiari | 11.192 |
| 8 | 354/6 | 2024-25 | XEN, Guddu Barrage Division, Kashmore | 31.639 |
| 9 | 355/7 | | | 28.936 |
| 10 | 419/4 | 2024-25 | XEN, Hala Irrigation Division Hala at Hyderabad | 29.309 |
| 11 | 125/8 | 2023-24 | XEN, Larkana Drainage Division, Larkana | 17.454 |
| 12 | 133/6 | 2023-24 | XEN, North Dadu Drainage Division, Larkana | 2.810 |
| 13 | 150/15 | 2023-24 | | 19.610 |
| 14 | 272/6 | 2024-25 | XEN, Barrage Division, Sukkur | 251.795 |

| | | | | |
|---|---|---|---|---|
| 15 | 389/6 | 2024-25 | XEN, Lower Pinyari, Division, Sujawal | 3.484 |
| 16 | 265/1 | 2022-23 & 2023-24 | XEN, Drainage Division, Khairpur | 7.619 |
| 17 | 81/9 | 2022-23 & 2023-24 | MD, Sindh Irrigation & Drainage Authority | 4.226 |
| | | | **Total** | **748.477** |

Audit is of the view that incurrence of expenditure without following principles of economy and efficiency reflected weak internal controls in the organization.

The matter was reported to the management from February to November, 2025. Management replied that expenditure has been incurred with the approval of competent authority but in support of the reply no attested copies of the estimates and other relevant documents were provided to audit. (Sr#8&9). Further, no reply was received from the remaining offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

## 5.4 Doubtful execution of the works and hasty recording of MBs

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

During the audit of Executive Engineer, Drainage Division Tando Muhammad Khan, for the financial year 2024-25, it was observed that an expenditure of Rs. 48.782 million was incurred against the 'De-Weeding/De-Silting' work of various drains under M&R and its measurements were recorded in a single day by one person. Further, it is pertinent to mention that measurements cover 70 to 112 RDs at 11 different drains. Details are as under:

(Rs. in Million)

| Sr. No | MBs Recorded by | MB Date | Work Order Date | No. of Drains | Total RDs | Amount |
|---|---|---|---|---|---|---|
| 01 | Ghulam Shabir Mashori | 29-11-24 | 16-11-24 | 11 | 112 | 30.915 |
| 02 | Javeed Iqbal Mangsi | 02-12-24 | 20-11-24 | 7 | 70 | 17.867 |
| | | | | | **Total** | **48.782** |

Audit is of the view that recording of MBs of such huge work in single day by one person not only seems doubtful but also raises concerns about the quality of execution of work.

The matter was reported to the management in September, 2025. However, no reply was received. No DAC was convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends inquiry into the matter besides fixing responsibility on the person(s) at fault.

**PDP-358, Para-1**

## 5.5 Approval of exaggerated estimates for installation of transformer

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

During the audit of Executive Engineer, Shahbaz Irrigation Division, Sehwan, for the financial year 2024-25, it was observed that variation of Rs.12.650 million was noted in the quoted rates for the item "Providing & Installation of Transformer 200 KVA with HT Poles" for three works. The bid rates were less than the estimated cost which shows the exaggerated estimates were prepared and approved, resulting in deviation of Rs. 3.450 million from the engineer estimate. Details are as under:

(Rs. in Million)

| Sr. No. | Name of Work | Name of Item | Qty | Estimate Rate | Bid Rate | Deviation | Contractor |
|---|---|---|---|---|---|---|---|
| 1 | Const. of pumping new head Makhdoom Sahar | 13. Transformer 200 KVA i/e HT Poles: 4,200,000 | 1 | 4.200 | 2.000 | 2.200 | M/s Orient |
| 2 | Pumping station new sonhari | 13. Transformer 200 KVA i/e HT Poles: 4,200,000 | 1 | 4.250 | 3.000 | 1.250 | |
| 3 | village khan chachar manjhand | 13. Transformer 200 KVA i/e HT Poles: 4,200,000 | 1 | 4.200 | 4.200 | - | M/s ZRK |
| | | | **Total** | **12.650** | **9.200** | **3.450** | |

Audit is of the view that due to huge difference in quoted rates for the same item of work raised concerns about the transparency in preparation of engineer estimates.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification into the matter besides fixing responsibility on the person(s) at fault.

**PDP-169, AIR-9**

## 5.6 Irregular execution of de-silting works due to improper estimation of works

As per Regulation 6.2.(2) of SPPRA, Procurement Regulation (Works), "Procuring agency shall prepare the Bill of Quantities appropriate to the works. The basis of payment will be the actual quantities of work ordered and carried out, as measured by the contractor and verified by the Engineer and valued at the rates and prices tendered in the bill of the quantities."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that estimates of Rs. 829.085 million for desilting works were prepared on the basis of running hours of the tractor trolley instead of cubic feet being proper unit of measurement as specified in composite schedule of rates. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 20/3 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | 574.091 |
| 2 | 366/3 | 2024-25 | XEN Karli Baghar Division, Thatta | 80.268 |
| 3 | 414/7 | 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | 18.622 |
| 4 | 29/12 | 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | 3.723 |
| 5 | 161/6 | 2022-23 & 2023-24 | XEN, Tubewell Division-II at Hala, Matiari | 3.290 |
| 6 | 121/4 | 2023-24 | XEN, Larkana Drainage Division, Larkana | 0.469 |
| 7 | 393& 394 | 2023-24 & 2024-25 | XEN Fresh water in Arid Zone of Sindh, Hyderabad | 148.622 |
| | | | **Total** | **829.085** |

Audit is of the view that execution of desilting work without detailed measurement in Cft. is unjustified whereby possibility of misuse of funds cannot be ruled out.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

## 5.7 Irregular payment of items without test reports

According to ASTM (American Society for Testing and Materials) A615/A615M-12 standard Specification for Deformed and plain carbon-steel Bars for concrete Reinforcement the steel bars used in the reinforcement of concrete has to be tested and should be up to the standards.

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that payment of Rs. 342.640 million was made to the contractors for execution of items of works such as steel, RCC, compaction etc. without test reports. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Particulars | Amount |
|---|---|---|---|---|
| 1 | 406/6 | XEN Tubewell Hala-I Division Matiari | Payment without Steel & RCC test | 261.419 |
| 2 | 390/7 | XEN, Lower Pinyari, Division, Sujawal | Payment without Compaction test | 75.424 |
| 3 | 238/5 | XEN, Drainage Division, Mirpurkhas | Payment without tubewell development test | 5.797 |
| | | | **Total** | **342.640** |

Audit is of view that payment without test reports constituted poor quality execution which reflected weak administrative controls.

The matter was reported to the management from August to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires production of mandatory test reports besides strengthening physical monitoring to avoid such lapses in future.

## 5.8 Unjustified payment against borrow pit of earth

As per Paragraph-17 of C.P.W.A Code, "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the financial

regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of Executive Engineer, Begari Bund Division Sukkur, for the financial year 2023-24, it was observed that earth amounting to Rs. 57.142 million was borrowed in the month of August 2023 by engaging dumpers and tractor trolleys on RDs 338-393 of the B.S feeder canal for strengthening banks and filling depressions, on the other hand earthwork (de-silting) amounting to Rs. 49.918 million was also carried out in the same month on same RDs of the canal which resulted into unjustified payment. Further, there was no documentary evidence available in the record which shows that desilted earth was disposed off since the same was not suitable for utilization. Details are given in **Annexure-18.**

Audit is of the view that due to unjustified execution of borrow pit earth the estimates were exaggerated, and undue benefit was given to the contractors which reflected poor financial management.

The matter was reported to the management in November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit recommends recovery of the unjustified payment besides strengthening physical survey before estimation to avoid such lapses in future.

**PDP-60, AIR-9**

## 5.9 Irregular payment of POL on vehicle and generators

As per Finance Department's notification No. FD-BI/16 (15)/99-2000 (POL) dated 12th January 2000, the POL ceiling fixed for Category F-Heads of Attached Department is 180 liters per month.

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 to 2024-25, it was observed that expenditure of Rs. 72.843 million was incurred on POL used for vehicles and generators without fulfilling codal formalities and maintaining logbooks. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 77/5 | 2022-23 & 2023-24 | Managing Director, Sindh Irrigation & Drainage Authority | Expenditure of POL on Generator, whereas solar plant of 60 KWA was installed in June 2023. Log-books and consumption account was also not prepared. | 2.206 |
| | 82/10 | | | Non availability of logbook and movement register. | 7.603 |
| | 86/15 | | | Expenditure on POL without maintaining logbooks. | 35.096 |
| 2 | 119/2 | 2023-24 | XEN, Larkana Drainage Division, Larkana | Load-shedding time, operational time, location of generators, POL consumption was not maintained. Further, various amounts were drawn on the same dates by splitting. | 16.525 |
| 3 | 14/6 | 2023-24 | XEN, Begari Division Thul | Consumption account, /logbooks/ movement registers were not maintained. | 6.006 |
| 4 | 196/15 | 2024-25 | XEN, Southern Division, Dadu | Payment above the ceiling of POL fixed by the Finance Department. | 5.407 |
| | | | | **Total** | **72.843** |

Audit is of the view that use of government assets and funds without proper documentation reflected poor financial and asset management.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

## 5.10 Irregular expenditure on repair of vehicles

According to the Sindh Delegation of Financial Powers and Financial Controls Rules 2019, Part-I Powers Common to all Departments at Sr No 8 Repair & Maintenance (i) Powers to sanction and incur expenditure on addition to or repairs /replacement of parts and overhauling, etc. of the machinery, tools

and motor vehicles was up to Rs. 1.000 million or 50 percent of the un-depreciated book value (cost of purchase), whichever is lower, in each case subject to the restrictions that -

(i) the repairs are carried out in the departmental workshop.
(ii) in absence of department's own workshop procedure as laid down in SPPRA, Rules 2010 shall be observed.
(iii) the expenditure is economical with reference to the service period of the tools, plants, machinery, vehicle.

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2022-23 & 2023-24, it was observed that expenditure of Rs. 16.649 million was incurred on repair of vehicles. Following irregularities were noticed.

(Rs. in Million)

| Sr. No. | PDP/ AIR No./FY | Financial Year | Name of Office | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 76/4 2022-23 & 2023-24 | 2022-23 & 2023-24 | MD, Sindh Irrigation & Drainage Authority | Expenditure incurred on repair of vehicles GS-4185 during April and November, but vehicle was neither owned by authorities nor any POL was consumed on it. Invoices have no dates mentioned and repairs were carried out without quotations. Drivers report/ accident report was not available on the record. | 2.000 |
| 2 | 78/6 | | | Repairs were shown on 08 vehicles, but no POL was shown against these vehicles during last 02 years. Expenditure of Rs. 3.231 million was incurred on 06 vehicles (GSD-057, GSD-064, GSE-229, GSF-838 & GS-4185), but vehicles do not pertain to the office as per list provided and reflected in POL bill. | 4.261 |
| 3 | 85/14 | | | Drivers report for repair of vehicles was not available in record. Quotations were not obtained from workshops. | 10.388 |
| | | | | **Total** | **16.649** |

Audit is of the view that due to above irregularities the authenticity of the expenditure cannot be ascertained.

The matter was reported to the management from February to June, 2025. However, no reply was received. DAC was also not convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

Audit requires justification in the matter besides fixing responsibility on the person(s) at fault.

## 5.11 Doubtful payment on de-silting work during monsoon period

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

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2021-22 to 2024-25, it was observed that an amount of Rs. 22.781 million was paid for hiring of hydraulic excavators for bed clearance carried out at different RDs of various canals during the monsoon i.e., August and September. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Amount |
|---|---|---|---|---|
| 1 | 70/5 | 2021-22 to 2023-24 | XEN, Drainage Division Ranipur | 10.116 |
| 2 | 330/4 | 2023-24 | XEN Warah Division Larkana | 4.587 |
| 3 | 278/6 | 2024-25 | XEN, Irrigation East Division Khairpur | 8.078 |
| | | | **Total** | **22.781** |

Audit is of the view that expenditure on desilting of canals during the monsoon period is doubtful.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification in the matter besides fixing responsibility on the person(s) at fault.

## 5.12 Wastage of resources due to execution of extra thickness of CC lining

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

During the audit of Executive Engineer, Akram Wah Division, Badin for the financial year 2024-25, it was observed that scheme worth Rs. 169.495 million included an item of CC lining with a thickness of 5 inches, however, minors and distributaries (Wah) with lower discharge capacity do not require 5

inches of lining thickness as evident from other such nature of water distributaries. Further, details of velocity of water flow were also not available in record to justify the necessity of thickness. Details are as under:

(Rs. in Million)

| Name of work | RA Bill | V. No./ Date | Item | Qty for Bed (5") | Qty for Slope (5") | Qty for Bed (3") | Qty for slope (3") | Excess (Bed) | Excess (slope) | Rate (Bed) | Rate (slope) | Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cement concrete lining alo Suni Guni branch | 14th RA | 38 & 18/6/25 | C. C. Lining | 915842 | 850299 | 549505 | 510179 | 366337 | 340120 | 226 | 256 | 169.495 |

Audit is of the view that allowing unnecessary thickness of CC lining without consideration of velocity of water indicates weak planning which resulted in financial loss to the government exchequer.

The matter was reported to the management in September, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks justification into the matter besides fixing responsibility on the person(s) at fault.

**PDP-256, AIR-1**

## 5.13 Unjustified expenditure on duplicate execution of work

As per Paragraph-17 of C.P.W.A Code, "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force." Further, according to Rule-11 of General Financial Rules, Volume-I, "Each head of a department is responsible for enforcing financial order and strict economy at every step. He is responsible for observance of all relevant financial rules and regulations both by his own office and by subordinate disbursing officers."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that an expenditure of Rs. 104.717 million was incurred against various works i.e., desilting of canals/drains, strengthening banks of canal, abkalani materials, etc. which were executed both from the M&R and Development budget. Details are given as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Financial Year | Name of Office | Particulars | Amount |
|---|---|---|---|---|---|
| 1 | 216/5 | 2024-25 | XEN, Drainage Division Shaheed private Benazirabad | Desilting of EN1L, 2R, 5L, 7L, 8L, 9L etc. drains from M&R and ADP | 39.302 |
| 2 | 362/7 | 2024-25 | XEN Drainage Division TM Khan | Raising & strengthening bank of Gaja Guni drain, Jalalani Drain, 1L & 1R Kapoor drains from M&R and ADP | 17.682 |
| 3 | 62/11 | 2023-24 | XEN, Begari Bund Division Sukkur | Dual execution of de-silting on BS Feeder & Sindh Canal at RD 345-362 & 35-45 | 10.703 |
| 4 | 295/4 | 2024-25 | XEN, Chotiari Reservoir Division, Sanghar | Execution of dual compactions at MFLC RD 174-197 i.e., normal & with sheep foot roller | 5.623 |
| 5 | 162/6 | 2024-25 | XEN, Dad Division, Shaheed Benazirabad | Abkalani material was consumed at SM Bund mile 103-110 in July & August | 2.900 |
| 6 | 326/10 | 2024-25 | XEN, Begari Bund Division, Jacobabad | Dressing & leveling was carried out at RD 37,56,58 & 60 of Begari canal which was already included in the item of Earthwork compaction | 1.844 |
| 7 | 195/13 | 2024-25 | XEN, Southern Division, Dadu | Duplicate execution of Repair & maintenance works on Chinjani minor, Khudaabad minor, dadu canal etc. at various RDs | 9.751 |
| 8 | 221/4 | 2024-25 | XEN, Fulleli Canal Division, Badin | Earthwork was executed at Jamshoro Bund at mile 0/0 to 4/6 at same time through different contractors. | 16.912 |
| | | | | **Total** | **104.717** |

Audit is of the view that the incurrence of expenditure on the same RDs of the canals and drains from different heads constitutes duplication of work and possible mis-utilization of public funds.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires inquiry into the matter besides fixing responsibility on the person(s) at fault.

## 5.14 Irregular inclusion of Non-Schedule Items without Rate Analysis

According to Sr. No. 4 of Schedule of Rates (Composite) 2012, "Non-schedule item costing up to Rs. 1,000 should be got sanctioned by the concerned Superintendent Engineer and exceeding Rs. 1,000 must be got approved and sanctioned by the Chief Engineer".

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that non-schedule items worth Rs. 101.362 million were included in the estimates but rate analysis approved by competent authority was not available on record. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No./FY | Name of Office | Items | Amount |
|---|---|---|---|---|
| 1 | 5/6 2023-24 | XEN, Thar Fresh Water Supply, Division, Mirpurkhas | MS bend, MS pipe, MS reducer, MS special fitting etc. | 9.653 |
| 2 | 167/5 2024-25 | XEN, Shahbaz Irrigation Division, Sehwan | Rubber sheet, bend, LT copper cable and P Type pipe etc. | 62.310 |
| 3 | 380/6 2024-25 | XEN, Thatta Drainage Division, Thatta | Removing weed/ pan cutting from berms, slopes, banks including burning etc. | 29.399 |
| | | | **Total** | **101.362** |

Audit is of the view that incurrence of expenditure on non-schedule item without approved rate analysis resulted in violation of rules which reflected weak internal controls.

The matter was reported to the management from February to June, 2025. Management replied that tender was invited on the rates approved by the Chief Engineer. The reply is not found satisfactory as the rate analysis of non-schedule items was not provided to audit. (Sr#03). Further, no reply was received from other offices.

DAC was also not convened by the PAO despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

## 5.15 Unjustified payment despite sub-standard execution of works

As per Paragraph-211 of C.P.W.A. Code, "Sub-divisional Officers should submit the measurement books in use to the divisional office from time to time so that at least once a year the entries recorded in each book may be subjected to a percentage check by the divisional accountant under the supervision of the Divisional Officer. Detailed rules on this subject may be laid down by the local Administration who will also prescribe the procedure for a system of test check of recorded/, measurements by the superior officers of the department."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial years 2023-24 & 2024-25, it was observed that payment of Rs. 591.779 million was made to the contractors despite execution of sub-standard works as evident from the inspection reports of Chief Engineer and Monitoring & Evaluation wing of P&D Department. In one case, payment was made to the contractor subsequently without rectification of the defects. Details are given as under:

**(Rs. in Million)**

| Sr. No. | PDP/AIR No./FY | Name of Office | Inspection date | Payment Date | Particulars | Amount |
|---|---|---|---|---|---|---|
| 1 | 41/2 2023-24 | XEN, Kashmore Division Kashmore | 05-07-23 | 11-08-23 | Horizontal cracks, Improper installation of stone, Compaction work along NIP and IP Sides, freeboard was found less than specification at various portions of Adio Distry as reported by Chief Engineer. (Rs. 64.202 million 3rd RA) | 92.200 |
| 2 | 214/3 2024-25 | Secretary, Irrigation Department, Government of Sindh, Karachi | - | - | CC lining was stopped due to un-satisfactory report by the Monitoring & Evaluation Cell in 2023-24 | 499.579 |
| | | | | | **Total** | **591.779** |

Audit is of the view that payment, despite sub-standard work resulted in undue favor to the contractor, which reflected ineffective monitoring and poor financial discipline in the organization.

The matter was reported to the management from February to November, 2025. However, no reply was received. DAC was also not convened by the PAO

despite written requests dated 27.06.2025, 09.07.2025, 21.07.2025, 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires inquiry into the matter besides strengthening financial controls to avoid recurrence of such instances in future.

**PDP-41, AIR-2**

## 5.16 Variation in construction cost of water outlet on same canal

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

During the audit of Executive Engineer, Nasrat Division, Shaheed Benazirabad, for the financial year 2024-25, variation of Rs. 49.034 million was observed in cost of construction of outlet in various reaches of the same Nasrat canal which is unjustified since outlet has same dimensions. The details are as under:

(Rs. in Million)

| Reach RD | Estimated Cost | No of Outlet | Cost Per Outlet | Cost Due (294-316) Base | Total Cost Due | Excess Cost |
|---|---|---|---|---|---|---|
| 294-316 | 19.115 | 12 | 1.592 | | | |
| 252-294 | 44.801 | 14 | 3.200 | 1.592 | 22.301 | 22.499 |
| 218-252 | 40.871 | 9 | 4.541 | 1.592 | 14.336 | 26.535 |
| | | | | | **Total** | **49.034** |

Audit is of the view that variation of cost of outlets in same canal reflected poor estimation of work which resulted in undue burden on the government exchequer.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

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

**PDP-267, AIR-5**

## 5.17 Unjustified expenditure on encroachments without mandatory supporting documents

According to Paragraph-17 of C.P.W.A Code, "The Divisional officer, as the primary disbursing officer of Division, is responsible not only for the

financial regularity of the transactions of the whole Division but also for the maintenance of the accounts of the transactions correctly and in accordance with the rules in force."

During the audit of Executive Engineer, Drainage Division, Mirpurkhas, for the financial year 2024-25, it was observed that payment of Rs. 94.848 million was made to the contractors for the work of "Removal of encroachment along Puran Dhoro at different RDs, which was in the form of construction in drainage sub-division, Kot Ghulam Mohammad. Audit noted following irregularities:

i. The details of officers/officials along with the approved plan for removal of encroachment were not attached with bills.
ii. Completion reports along with certificate of concerned in charge were not available.
iii. Records pertaining to the allied departments like Police, Board of Revenue & others were not furnished.

Audit is of the view that in absence of necessary details or documentary evidence authenticity of expenditure is doubtful. In the given circumstances, possibility of misappropriation of public funds may not be ruled out.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks inquiry into the matter besides production of relevant documents to authenticate the expenditure.

**PDP-244, AIR-11**

## 5.18 Unjustified execution of gravel bedding

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

During the audit of Executive Engineer, Nasrat Division, Shaheed Benazirabad, for the financial year 2024-25, it was observed that an expenditure of Rs. 149.428 million was incurred on gravel bedding for construction of Cement Concrete Lining of Nasrat Branch without any technical justification. Further, same item of work was not executed in the third reach. Non availability

of soil testing reports further authentic the audit contention. The details are given as under:

(Rs. in Million)

| Name of RDs | Quantity As per MB | Rate | Amount |
|---|---|---|---|
| 218-252 | 1,892,363 | 38.83 | 73.480 |
| 252-294 | 1,955,911 | 38.83 | 75.948 |
| 294-316 | 0 | - | 0 |
| **Total** | | | **149.428** |

Audit is of the view that execution of gravel bedding along with laying cement concrete having thickness of six inches without technical justification reflected weak internal controls.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks inquiry into the matter besides placing a sound mechanism of physical monitoring during the execution of the work prior to making payments to the contractors.

**PDP-266, AIR-3**

## 5.19 Unjustified expenditure on Cement Concrete Plain

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

During the audit of Executive Engineer, Nasrat Division, Shaheed Benazirabad, for the financial year 2024-25, it was observed that an expenditure of Rs. 9.715 million was incurred on construction of cement concrete plain for rehabilitation/repair of X-Regulator and allied structures without dismantling the existing cement concrete plain. The details are as under:

(Rs. in Million)

| Name of work: Rehabilitation /Repair of X Regulator and Allied Structure at Mile 60 | | | | | |
|---|---|---|---|---|---|
| **Name of item** | **Original Estimate** | **Revised Estimated** | **As per bill** | **Rate** | **Amount** |
| Dismantling cement concrete plain 1:3:6 | 42,740 | - | - | 5,445 | - |
| Cement Concrete plain i/c placing compaction finishing &curing | - | - | 673,334.76 | 14,429.25 | 9.715 |

Audit is of the view that execution of CC plain without dismantling of already existed structure resulted in undue burden on government exchequer which reflected poor planning and project oversight.

The matter was reported to the management in August, 2025. However, no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit seeks inquiry into the matter besides strengthening estimation mechanisms to avoid such lapses in future.

**PDP-269, AIR-10**

## 5.20 Sub-standard execution of earthwork

As per estimate of de-silting/bed clearance of various RDs, the work of dressing and levelling of earthwork to design section etc. complete was required to be executed.

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2024-25, it was observed that an expenditure of Rs. 543.054 million was incurred on desilting /bed clearance of various irrigation channels wherein excavation of earthwork was executed without dressing & levelling which was also provided in the detailed estimates. However, the same was not carried out despite being the important component of the scheme. Thus, wastage of resources cannot be ruled out due to defective/ sub-standard execution of earthwork. The details are as under:

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Name of Office | Name of Scheme | Amount |
|---|---|---|---|---|
| 1 | 225/4 | XEN, Drainage Division, Badin | Rehabilitation & Improvement of inland LBOD System | 434.783 |
| 2 | 233/8 | XEN, Sakro Division, Mirpur Sakro, Thatta | CC lining along Nari Chach lower from RD 0 to 121 | 108.271 |
| | | | **Total** | **543.054** |

Audit is of the view that excavation of earthwork without dressing & levelling reflected weak monitoring mechanism.

The matter was reported to the management from August to November, 2025, but no reply was received. DAC was also not convened by the PAO despite written requests dated 15.10.2025, 24.10.2025, 07.11.2025, 13.11.2025, 25.11.2025 and 09.12.2025.

Audit requires justification into the matter besides taking remedial measures.

## 5.21 Non-recovery of cost of steel from the dismantled RCC

As per Rule-41 (a) of Sindh Financial Rules, "The department controlling officers should see that all sums due to Government are regularly received and checked against demand and that they are paid into the Treasury."

During the audit of following offices of Irrigation Department, Government of Sindh, for the financial year 2023-24, it was observed that an amount of Rs. 2.192 million on account of scrap cost of steel from dismantled RCC was not recovered from the contractors. Details are as under:

(Rs. in Million)

| Sr. No. | PDP/ AIR No. | Name of Office | Qty of steel recovered | Rate (50%) | Amount |
|---|---|---|---|---|---|
| 1 | 103/15 | XEN, Rice Canal Division, Larkana | 261.160 | 5,712.50 | 1.492 |
| 2 | 112/6 | XEN, Shahdadkot Irrigation Division, Shahdadkot | 122.460 | | 0.700 |
| | | **Total** | | | **2.192** |

Audit is of the view that non-recovery of the cost of dismantled material resulted in undue benefit to the contractor at the cost of public exchequer which reflected poor financial controls.

The matter was reported to the management from February to June, 2025. However, no reply was received. No DAC was convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

Audit recommends recovery of the amount besides fixing responsibility on the person(s).

## 5.22 Non-deduction of shrinkage allowance on earthwork

According to Sr. No.8 item (2) (b) of Introduction to Schedule of Rates (Composite) for finished items of works 2012, "Deduction for settlement (shrinkage) be made from the bank measurements when the earth work is done by machine (tractors and bulldozer) at the rate of 3 to 6%."

During the audit of Executive Engineer, North Dadu Drainage Division, Larkana, for the financial year 2023-24, it was observed that an amount of Rs.2.078 million was not deducted on account of shrinkage allowance at the rate of 6% on earthwork done through machines by various contractors.

Audit is of the view that non-deduction of shrinkage allowance from earth work measured quantity stands irregular.

The matter was reported to the management in March, 2025. However, no reply was received. No DAC was convened by the PAO despite requests dated 27.06.2025, 09.07.2025 and 21.07.2025.

Audit recommends recovery on accounts of shrinkage allowance, besides fixing responsibility on the person(s) at fault.

**PDP-135, AIR-8**

## 6 FOREIGN AIDED PROJECTS

### 6.1 Irregular hiring of consultants without competitive process

According to world bank-consultant procurement manual 2023 main considerations in the selection of consultants Bank policy on the selection of consultants is guided by the following principles: high quality of services, economy and efficiency, competition among qualified consultants from all eligible countries, participation of national consultants and transparency.

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that an amount Rs. 160.084 million was paid to consultants, however, competitive process for hiring the services of the consultant was not carried out. Details are given in **Annexure-19**.

Audit is of the view that appointment of consultant without competitive process reflects poor administrative controls in the organization.

The matter was reported to the management in the month of November, 2025. The management replied that consultants were hired after observing all codal formalities. However, in support of reply management did not produce relevant documents.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit requires productions of relevant record besides fixing responsibility on the person(s) at fault.

[Para No.4.1.2]

## 6.2 Irregular payment without lead chart and rate analysis

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

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that an amount of Rs. 471.285 million was paid to M/s Khyber Grace (Pvt.) Limited on account of de-silting and disposing-off excavated material (lead of 750 ft to 35,000 ft) of Rice Canal (RD-0 to 92.4) and Warah Canal (RD-0 to 3.4) downstream. Moreover, the break-up of excavation and cost of carriage for non-scheduled items, aerial view, and lead chart were not available on record. During site visit, it was observed that the excavated silt was lying adjacent to the banks of canal without dressing and levelling. Details are given in **Annexure-20**.

Audit is of the view that in absence of break-up of cost, lead chart and aerial view, genuineness of the claim may not be ascertained which reflected weak internal controls in the organization.

The matter was reported to the management in the month of November, 2025. The management replied that payment for carriage of excavated material which was lying on the canal banks from RD 82+400 to 92+400 was not certified except the reach from RD-82.4+400 to 84+400 where the work was done. The management validated audit's contention.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends corrective measures may be taken to avoid such instances in the future.

[Para No.4.2.2]

## 6.3 Overpayment to contractor through tax benefit

As per Government of Sindh Composite Schedule of Rates-2012, percentage of profit and sundries allowed to contractors on account of profit, overheads and sundries is 10% each, while preparing the rate analysis.

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025,

it was observed that an amount of Rs. 1,782.1 million was paid to M/s Khyber Grace (Pvt.) Limited for de-silting of Rice and Warah Canal. However, estimates for the same (non-scheduled items) included an income tax at the rate of 7% in the cost in violation of rules. Details are given as under:

(Rs. in Million)

| Name of work | Expenditure | Income tax @7% |
|---|---|---|
| Rice Canal (RD-0 to 92+200) | 1,761.49 | 123.30 |
| Warah Canal RD 0 to 3.4 | 20.610 | 1.442 |
| **Total** | **1,782.1** | **124.746** |

Audit is of the view that payment of income tax to contractors through rate analysis of non-scheduled item reflected poor financial management and weak internal controls which resulted in undue favor to the contractor.

The matter was reported to the management in the month of November, 2025. The management replied that the inclusion of income tax element in the rate build-up was not intended as an additional payment or profit but as a component of the composite rate derived from verified market analysis, ensuring full-cost recovery. If not reflected in the rate, the deduction would effectively reduce the contractor's net receipts below sustainable market levels. Such practice has precedent in donor funded projects. Reply of the management is not found satisfactory since income tax is a direct tax which is the responsibility of the contractor.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends recovery of the amount besides fixing responsibility on the person(s) at fault.

[Para No.4.2.3]

## 6.4 Overpayment to contractor against de-watering during canal closure period

As per Para 3.6.3 Excavation Methods and Transportation Routes of PC-1, "Desilting of Rice Canal will be carried out over a period of 3 months (October to December) during its six months of canal closure period."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that payment of Rs. 94.150 million was made to M/s Khyber Grace (Pvt.) Limited on account of de-watering of Rice Canal (RD-0 to 92.4) through IPC-10 and 12 during canal closure period even though the de-silting

was completed and payment was made through IPC-8 in June 2024. Audit noted that payment against de-watering of Rice Canal which had remained closed for more than 06 months was unjustified. Details are given in **Annexure-21**.

Audit is of the view that payment in respect of de-watering of closed canal reflects weak monitoring mechanism which resulted in overpayment to contractor.

The matter was reported to the management in the month of November, 2025. The management replied that Rice Canal was not flowing during the closure period, three to four feet deep seepage water from adjoining canals and lands was found stagnant during the pre-work survey. Reply was not tenable since desilting work was already completed in June 2024. Payment in respect of de-watering was allowed to benefit the contractor. Furthermore, payment in respect of de-watering was made after completion of de-silting work in both cases. IPC-8 was paid against de-silting in June 2024, but both IPC-10 for RD-0-82.4 and IPC -12 for RD-82.4 to 92.4 were paid in July and December 2024 respectively.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends recovery of the amount besides fixing responsibility on the person(s) at fault.

[Para No. 4.2.5]

## 6.5 Irregular refund of security deposit without rectification of defects

According to Financial Management Manual (FMM) SBIP, chapter 5.3 (categorization of expenditures), "Payments must be supported by verifiable documentation, including accurate recording of quantities and work completed in relevant Interim Payment Certificates (IPCs). Any omission or irregularity in accounting for previously executed works must be justified to ensure compliance with financial control standards."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that on RD-82+200, the contractor dismantled the stone pitching to execute de-silting. The inspection report stated that stone pitching has been rectified / executed by the contractor. However, during site visit audit noted that the dismantled stone pitching was not rectified on site. The contractor was paid

retention money / security money of Rs. 91.365 million without deducting damage on account of stone pitching. Details are given as under:

(Rs. in Million)

| Contractor / IPC | Name of work | Cheq/dt | Security Refund |
|---|---|---|---|
| M/s KGL-MNCC – (IPC-09) | De-Silting of rice Canal in head reach RD 0 to 82.4 | 37556207/1-08-2024 | 49.222 |
| M/s KGL-MNCC – (IPC-11) | | 48933556/23.12.24 | 42.143 |
| **Total** | | | **91.365** |

Audit is of the view that non-deduction of defective work from retention money reflected weak financial management which resulted in undue favor to the contractor.

The matter was reported to the management in November, 2025. The management replied that contractor had rectified the pitching during the defect notification period which was verified jointly by the contractor, PIC and the PMO. Reply was not tenable since management did not produce any documentary evidence in support of their contention. No adjustment / claim was made from contractor's final bill / retention money.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends recovery of the amount besides fixing responsibility on the person(s) at fault.

[Para No.4.2.6]

## 6.6 Over-payment to contractor without execution of work

According to Financial Management Manual of SBIP, Chapter 6.1 (procurement), "All new works must be awarded through a transparent and competitive procurement process. The issuance of variation orders or non-competitive awards requires detailed justification, formal documentation, and prior approval from the competent authority to ensure compliance with procurement regulations and safeguard public funds."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that an amount of Rs. 18.946 million was paid to M/s Khyber Grace (Pvt.) Limited in IPC-12 (December 2024) against de-silting work on Rice Canal (RD- 0 to 92.4) and Warah Canal (RD-0 to 3.4). Audit noted that the entire payment for the subject works was made in IPC-08 (June 2024). No fresh work

was done and same measurements from IPC-8 were carried forward in IPC-12. Details are given in **Annexure-22**.

Audit is of the view that overpayment to the contractor reflects weak financial management in the organization.

The matter was reported to the management in November, 2025. The management replied that the payment for carriage of excavated material has not been certified. Reply of the management is not tenable since IPC-12 was Final Payment Certificate (FPC).

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends recovery of the amount besides fixing responsibility on the person(s) at fault.

[Para No.4.2.7]

## 6.7 Un-justified execution of work

As per PC-1, Excavation Methods and Transportation Routes, desilting of the Dadu and North Western canals is planned to be carried out over a period of two years, but only during the month of January, when the canals are closed annually for maintenance works. While, desilting of Rice Canal will be carried out over a period of 3 months (October to December) during its six months of canal closure period. Normal means of excavations using excavators and dumpers will be used for de-silting.

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program, funded by World Bank, for the financial year 2024-25, it was observed that de-silting work was scheduled to be carried out from October to December 2024. However, as per the 3rd to 8th Running Account bills, payments amounting to Rs. 1,795.44 million were made for de-silting reportedly executed from January to May 2024, a period during which the canal was operational and water was flowing. Details are given as under:

(Rs. in Million)

| Description | Work done start | Work done End | S.D Refund Amount 5% | Bill Amount |
|---|---|---|---|---|
| IPC # 03 | 1st Jan-24 | 28th Jan-24 | 29.352 | 587.04 |
| IPC # 04 | 29th Jan-24 | 16th Feb-24 | 14.739 | 294.78 |
| IPC # 05 | 17th Feb-24 | 15th Mar-24 | 19.290 | 385.8 |
| IPC # 06 | 16th Mar-24 | 19th April-24 | 12.868 | 257.36 |
| IPC # 07 | 20th April | 15th May-24 | 6.845 | 136.9 |
| IPC # 08 | 16th May | 7th June-24 | 6.678 | 133.56 |
| | | | **Total** | **1,795.44** |

Audit is of the view that execution of de-silting works in violation of prescribed period is irregular.

The matter was reported to the management in November, 2025. On request of S4 contractor PIC requested PD PMO for extension of closure period of Rice canal till 25.05.2024. PD PMO requested Chief Engineer Sukkur Barrage for extension of closure period till 25.05.2024. However, the closure period was extended until 15.05.2024 vide letter No. DB/D-10/1169 dated 09.05.2024 of Executive Engineer Barrage division Sukkur.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks clarification in the matter.

[Para No.4.3.2]

## 6.8 Time and cost overrun due to delay in execution

As per Rule-23 of GFR, "Every Government officer should realize fully and clearly that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other Government official to the extent of which it may be shown that he contribute to the losses by his own action or negligence."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project (SBIP) funded by World Bank, for the financial year 2024-2025, it was observed that contract worth Rs. 9,585.161 million was awarded to M/s Descon Engineering Limited for work "SBIG/G2: Building Works at Guddu Barrage, Kashmore and Sukkur Barrage, Sukkur and Barrage Rehabilitation Works, Guddu, Kashmore" on March 22, 2017, scheduled to be completed in September 2021 with component of Barrage gate replacement costing 3.643 billion. However, through successive Variation Orders, the supplier for manufacturing and installation of gates was changed from M/s Descon to M/s Rona, Turkey in 2020 and then in 2023, M/s JHMC, China through sub-contracting.

The project consisted of 02 main components Divide wall costing 2.216 billion and manufacturing and installation of gates at 3.634 billion. The first component was removed from the BoQ and M/s Descon was paid Rs.110.440 million as compensation. For the second item M/s Descon did not possess any technical expertise. Therefore, the contract was first outsourced to M/s Rona,

Turkey in V.O#6 and to M/s JHMC, China in V.O#13. Details are given as under.

| Contractor | Contract Award | Revised Cost and Date | Time Overrun | Cost overrun | Change of Contractors |
|---|---|---|---|---|---|
| M/s Descon Engineering Limited | 3.634 billion with completion dated of September 2021. | 14.111 billion to be completed in March 2027. | 6 years | 10.477 billion (288%) | M/s Rona till 2023<br>M/s JHMC after 2023 |

Audit is of the view that cost and time overrun have resulted in significant loss to public exchequer. Continuation of contract with M/s Descon without having required technical expertise for gates component is unjustified. Payment of penalty for removal of item of divide wall amounting to Rs. 110.440 million and non-recovery of any liquidated damage from contractors for time and cost overrun reflects weak internal controls and poor financial management.

The matter was reported to the management in the month of November, 2025. The management replied that out of 65 gates, 25 gates were to be manufactured through foreign vendor, and 40 gates were to be manufactured locally. The Variation Orders have been regularized in the revised amalgamated PC-I. Reply of the management is not tenable since the original BoQ does not mention local or foreign manufacturing of Gates. None of the gates so far have been manufactured by M/s Descon Engineering Limited. The contractor has been paid penalties for removal of component, but no penalty has been imposed on the contractor for failing to manufacture and installation of gates as provided in original BOQ.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends that the matter may be looked into to ascertain the causes of irregular award of contract to M/s Descon Engineering Limited. Time and cost-overrun may be got regularized from competent forums besides recovery of Liquidated damages at 10% from the contractor.

[Para No.4.3.2]

## 6.9 Irregular payment against price adjustment

As per Rule-23 of GFR, "Every Government officer should realize fully and clearly that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other

Government official to the extent of which it may be shown that he contribute to the losses by his own action or negligence."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that in variation order # 13, issued in March 2023, price adjustment worth Rs. 1,586.911 million was claimed for manufacturing of Barrage Gates from sub-contractor M/s JHMC, China. However, the contractor M/s Descon had already claimed price adjustment in VO# 06 amounting to Rs. 721.328 million based on 2020 rates which resulted into excess payment. Details are given in **Annexure-23**.

Audit is of the view that allowing irregular payment of adjustment resulted in undue benefit to the contractor at the cost of public exchequer.

The matter was reported to the management in November, 2025. The management replied that under sub-clause 13.8 of General Conditions of Contract, there is a prescribed formula for working out the price adjustment based on the price indices prevailed at the base and current dates. Although the contract was awarded in 2017, the price indices prevailed in 2016 will apply as the base date which is provided in the contract agreement dated July 28, 2016. The reply of the management is not tenable. Cost of gates in BoQ was replaced in VO-06 2020. The price adjustment on the gates will be applicable from 2020 onwards instead of 2017.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends inquiry into the matter besides strengthening financial management to avoid such lapses in future.

[Para No. 4.3.3]

## 6.10 Unjustified payment to the contractor

As per Rule-23 of GFR, "Every Government officer should realize fully and clearly that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other Government official to the extent of which it may be shown that he contribute to the losses by his own action or negligence."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025,

it was observed that main component of work was to manufacture and install gates at Guddu barrages. Later, specification for the material of gate was changed and work order was given to M/s Roona (Turkey) for the same. Further, the work order was shifted to Chinese firm, during all this process delayed tactics were used by the contractor and claimed an amount of Rs. 875.497 million due to extension of contract which was paid accordingly and resulted in unjustified payment. Details are given as **Annexure-24**.

Audit is of the view that unjustified payment was made to the contractor which reflected poor financial management.

The matter was reported to the management in November, 2025. The extension of 810 days was due to change of material from specified A-36 to JR 355+N as recommended by the panel of experts. The extension of 810 days was granted in accordance with the provision of sub-clause 8.4 of General Conditions of Contract. The reply of the management is not tenable. The above-mentioned clause allows just extension of time without monetary benefits.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

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

[Para No. 4.3.4]

## 6.11 Undue benefit to the contractor despite recommendation by the consultant

According to Variation Order#06 “We have reviewed Descon estimate and their calculation on the basis that their tender price covers manufacturing of all Gates in Turkey as stated, this is an assumption that Descon does not accept.”

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that in Variation Order # 06 of Rs. 721.328 million for cost of gates was increased due to material of gate and manufacturing from M/s Rona. However, the consultant pointed out that cost offered by M/s Descon covers the quotations submitted by M/s Rona. Further, composition of cost in the BoQ of these gates was not produced. Details are given as **Annexure-25**.

Audit is of the view that despite recommendations by the Chief Resident Engineer allowing excess rate than bid resulted in undue benefit to the contractor.

The matter was reported to the management in November, 2025. The management replied that the average tender price quoted by Descon was on the basis of the bifurcation of 40 & 25 gates as provided in the contract. The reply of the management is not tenable. In bidding documents M/s Descon did not mention composition of manufacturing of gates. Further, management did not justify cost escalation despite consultant's remark that there will be no price change in case gates were to be manufactured from M/s Rona, Turkey.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

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

[Para No. 4.3.5]

## 6.12 Advance payment to contractors without execution of initial item

As per Rule-23 of General Financial Rules, "Every Government officer should realize fully and clearly that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other Government official to the extent of which it may be shown that he contribute to the losses by his own action or negligence."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that an amount of Rs. 582.060 was paid to M/s CRBC for steel without dismantling gates. Details are as under:

(Rs. in Million)

| IPC. No | Item No | Description | Qty | Work done | Payment this IPC | % | Up to date payment |
|---|---|---|---|---|---|---|---|
| 09/bill No.6 1st Dec-24 to 31st Jan-25 | 6.04 | Dismantling and disposal of old scour Sluice gate and hoisting system to engineers designated location | 11 | 00 | 00 | 00 | 00 |
| | 6.05 | Fabrication, delivery at site & installation of new gate and gate hoisting system with required new gate lifting motor to work without counterweight in scour sluice gates | 11 | 89.660 | 24.4520 | 20% | 114.113 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | 6.06 | Dismantling and disposal of old river Sluice gate and hoisting system to engineers designated location | 38 | 00 | 00 | 00 | 00 |
| | 6.07 | Fabrication, delivery at site & installation of new gate and gate hoisting system with required new gate lifting motor to work without counterweight in scour sluice gates | 38 | 346.200 | 121.747 | 27% | 467.947 |
| | | | | | | **Total** | **582.060** |

Audit is of the view that allowing payment for installation of new gates without dismantling of old gates resulted in undue favor to the contractor and prevalence of weak internal controls in the organization.

The matter was reported to the management in November, 2025. The management replied that 11 gates were replaced and are still in the custody of the Contractor. Reply of the management is not tenable. From the IPC-09, it is reflected that dismantling was not carried out.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

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

[Para No.4.3.6]

## 6.13 Undue benefit to the contractor on account of re-designing of gates

According to Variation Order#06 “There will be no change in the design of the gates as a result of the use of the revised grade of steel the weight of the gates will therefore remain unchanged”.

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that in Variation Order # 06 contractor was allowed payment of Rs. 192.333 million for redesigning of gates despite recommendation that there will be no change in the design of gates. Further payment for re-designing against supplied gates was allowed to the contractor of Rs. 24.022 million in IPC-24$^{th}$ IPC. Details are given as under:

(Rs. in Million)

| Item No | Description | Revised Cost |
|---|---|---|
| 3.04 | Re-design | 163.250 |
| 3.05 | Re-design | 26.243 |
| 3.06 | Re-design | 0.624 |
| 3.07 | Re-design | 2.216 |
| | **Total** | **192.333** |

Audit is of the view that allowing payment for redesigning of gates despite no change in design resulted in undue benefit to the contractor.

The matter was reported to the management in November, 2025. The management replied that before formulation of VO-06 approved material JR355+N which has different chemical composition and mechanical properties. The reply of the management is not tenable because Variation Order-06 was allowed for change of specification of material's gates.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks clarification in the matter.

[Para No. 4.3.9]

## 6.14 Double payment of overhead on duties & transportation

According to Financial Management Manual of SBIP, Chapter 6.1 (procurement), "All new works must be awarded through a transparent and competitive procurement process. The issuance of variation orders or non-competitive awards requires detailed justification, formal documentation, and prior approval from the competent authority to ensure compliance with procurement regulations and safeguard public funds."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that an amount Rs. 149.203 million was paid to the contractor on account of overhead and transportation charges however manufacturing, transportation and installation was the responsibility of the contractor. Therefore, payment to contractors for duties and transportation separately stands unjustified. Details are given as under:

(Rs. in Million)

| Sr. No | Item. No | Description | Total Gates | Installed Gates | Total Amount | 25% Paid | Total |
|---|---|---|---|---|---|---|---|
| 1 | 3.04 | Duties & Transportation on gates | 54 | 28 | 14.697 | 4.855 x28 | 135.940 |
| | | Dismantling & installation gates | | | 4.723 | | |
| **Sub-total** | | | | | **19.42** | | |
| 2 | 3.05 | Duties & Transportation on gates | 10 | 3 | 13.136 | 4.421x3 | |
| | | Dismantling & installation gates | | | 4.550 | | |
| **Sub-total** | | | | | **17.686** | | 13.263 |
| **Grand Total** | | | | | | | **149.203** |

Audit is of the view that payment on account of duties and transportation despite its inclusion in the composite rates of item is unjustified, which reflects poor financial management.

The matter was reported to the management in November, 2025. The management replied that in BoQ items 3.04 and 3.05 are the composite items which include the manufacturing, transportation and all the allied works related to the installation of gates. The reply of the management is not tenable. In variation order-06 cost composition of gates was already included overhead duties & transportation charges.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

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

[Para No. 4.3.10]

## 6.15 Overpayment to contractor due to cancellation of component of work

According to Para 13.1 titled Variations and Adjustments, of General Conditions of Contract, “The contractor shall execute and be bound by each variation. Variation may include omission of any work.”

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that Divide Wall component was omitted from the BOQ in Variation Order-07. Furthermore, the management paid an amount of Rs.

110.440 million to the contractor as penalty for omission in violation of above quoted contract clause. Details are given as under:

(Rs. in Million)

| 24th IPC in respect of M/s Descon Engineering Ltd. | | |
|---|---|---|
| 1 | Contract cost: New Divide Wall on Bay 07. Cost | 2,208.806 |
| 2 | Executed and paid work till March 2018 (Work stopped) | 14.205 |
| 3 | Amount paid as penalty as per Estimated Cost @ 5% of item value | **110.440** |

Audit is of the view that payment to contractor against an omitted component reflected weak internal controls and poor financial management which resulted in undue benefit to the contractor.

The matter was reported to the management in November, 2025. The management replied that Variation Order-07 covers the variation of deletion of divide wall. The construction of divide wall was deleted from scope of work based on technical grounds. PIC reviewed the claim and determined a fair amount of Rs. 110 million payable in local currency. The PIC's recommendation was fully endorsed by PMO through approval and World Bank's concurrence. Reply was not tenable as the Engineer was authorized to remove / omit any item(s) of work. The work on Divide Wall was already paid up-to March 2018 worth Rs. 14.204 million. No additional cost was necessary as per contract terms.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends that the overpaid amount may be recovered from the contractor. Moreover, the matter may be looked into to avoid such lapses in future.

[Para No.4.3.13]

## 6.16 Irregular advance payment to contractor against Maintenance on gates without installation

According to Financial Management Manual (FMM) SBIP, chapter 5.3 (categorization of expenditures), "Payments must be supported by verifiable documentation, including accurate recording of quantities and work completed in relevant Interim Payment Certificates (IPCs). Any omission or irregularity in accounting for previously executed works must be justified to ensure compliance with financial control standards."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025,

it was observed that an amount of Rs. 104.198 million was paid, being advance payment for maintenance of gates, which were not installed. Maintenance of these gates will be carried out after completion of the project. Further rate analysis of the gates was not produced to ascertain that warranty clause was part of the total cost or not. Details are given as under:

(Rs. in Million)

| Description | Approved VO-16 | Due in IPC -21 | Qty |
|---|---|---|---|
| **Maintenance gate (5 set)** Provide to facilitate dry working in 1 nr . gate bay 2NR gates per day include 1 sets gate (caisson, compressor and all items required to complete works as detailed in the Specification including removal from site on completion | 208,396,425 | 104.198 | 50% |

Audit is view that payment of gates against maintenance to contractor without its installation indicates undue benefit to the contractor at the cost of public exchequer.

The matter was reported to the management in November 2025. The management replied that in the original contract there is a provision of 04 BHGs also called the maintenance gates which are used to provide dry conditions for the installation of barrage gates. To accelerate the progress, it was considered advisable to add one more maintenance gate which was provided in Variation Order-16. As per VO-16, the 50% cost of BHG will be paid to the contractor in the next IPC and the remaining 50% payment on the successful of completion of the works. The reply of the management is not tenable.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks clarification in the matter.

[Para No. 4.3.14]

## 6.17 Irregular expenditure on emergency remedial works

As per rule-23 of GFR, "Every Government officer should realize fully and clearly that he will be personally responsible for any loss sustain by Government through fraud or negligence on his part and that he will also be responsible for any loss arisen by fraud or negligence on the part of any other Government official to the extent of which it may be shown that he contribute to the losses by his own action or negligence."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025,

it was observed that an amount of Rs. 86.910 million was paid to contractors for emergency remedial works Gate incident (Gate-47). However same work was executed through Executive Engineer Sukkur barrage Division Sukkur. Details are given as under:

(Rs. in Million)

| IPC. No | V.O No | Name of work | Exp |
|---|---|---|---|
| 11th | 07 1st Ap-25 to31th may-25 | Emergency Remedial works (gate -47 incident) | 86.910 |

Audit is view that drawl of funds from the project without consent and requisition from concerned engineer resulted in unjustified payment and possibility of misuse of funds cannot be ruled out.

The matter was reported to the management in November, 2025. The management replied that gates No. 44 and 47 of Sukkur Barrage sustained heavy damage. The nature of works carried out by PMO and those carried out by Executive Engineer Sukkur barrage Division is different. The works carried out by the contractor has been jointly verified by the representatives of PMO, PIC and contractor. The reply of the management is not tenable. Complete record regarding composition of cost & correspondence with the Executive Engineer, barrage Division Sukkur was not produced.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks clarification in the matter.

[Para No. 4.3.15]

## 6.18 Irregular payment on account of negotiation charges

According to Financial Management Manual of SBIP, Chapter 6.1 (procurement), "All new works must be awarded through a transparent and competitive procurement process. The issuance of variation orders or non-competitive awards requires detailed justification, formal documentation, and prior approval from the competent authority to ensure compliance with procurement regulations and safeguard public funds."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that an amount of Rs 74.815 million was paid to the contractor against negotiation charges for supplying of gates to be installed at Guddu

Barrage. However, same was not admissible in the contract documents. Details are given as under:

(Rs. in Million)

| Item No-. | Particulars | Amount negotiated |
|---|---|---|
| 3.04 | Negotiated Cost claim of Design (3%) | 63.379 |
| 3.05 | Negotiated Cost claim of Design (3%) | 10.627 |
| 3.07 | Negotiated Cost claim of Design (3%) | 0.809 |
| | **Total** | **74.815** |

Audit is of the view that allowing payment in the bills for negotiation charges to the contractor resulted in undue favor to the contractor.

The matter was reported to the management in November, 2025. The management replied that VO-06 includes the Variation of change of material from A-36 to JR 355+N. The expenditure incurred by the contractor in carrying out the design work was to be paid to the contractor which required to enter the negotiations with the contractor. The reply of the management is not tenable. The department did not produce relevant clause of the condition of contract allowing negotiations paid to the contractor.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks clarification in the matter.

[Para No. 4.3.17]

## 6.19 Irregular payment to contractor against 24-hour Special Police Unit

According to Financial Management Manual of SBIP, Chapter 6.1 (procurement), "All new works must be awarded through a transparent and competitive procurement process. The issuance of variation orders or non-competitive awards requires detailed justification, formal documentation, and prior approval from the competent authority to ensure compliance with procurement regulations and safeguard public funds."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that an amount Rs. 23.135 million was paid to the contractor for provision of 24 hours police unit with capacity of 60 persons per month, however, the security of foreigner is the responsibility of the special unit, which

was established by Home Department, Government of Sindh. Further, disbursement account was also not produced. Details are given as under:

(Rs. in Million)

| IPC.No/ date | Contractor | Item No. | Name of work | Qty | Rate | BOQ Amount | Previous IPS work done | Due IPC | Total |
|---|---|---|---|---|---|---|---|---|---|
| 11/ 18.6.25 | M/s CRBC-HBSZ | 1.04 | Provision of a 24-hour Police Unit with a capacity of 60 persons per month, including all logistics | 720 | 35,054 | 25.238 | 18.929 | 4.206 | 23.135 |

Audit is of the view that allowing payment to the contractor for special police unit is irregular.

The matter was reported to the management in November, 2025. The management replied that it was agreed that the payment for deployment of SPU force shall be made as per actual number of persons deployed daily by SSP SPU in a particular month. The reply of the management is not tenable because to provide the security to foreigners is the reasonability of Home Department.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks clarification in the matter.

[ParaNo.4.3.18]

## 6.20 Non-recovery of Stamp duty

According to Article-15 (a) of the Stamp Act, 1899 duly amended through Sindh Finance Act, 2015, "The stamp duty is due @ rate of thirty-five paisa for every hundred rupees or part thereof of the amount of the contract".

During the financial attest audit of the Project Director, Sindh Barrages Improvement Project funded by World Bank, for the financial year 2024-2025, it was observed that work of Rs. 4,537.021 million was awarded to M/s CRBC but the stamp duty @ 0.35% of Rs. 15.879 million was not recovered from the contractor Details are given as under:

(Rs. in Million)

| Name of Work | Amount | Stamp Duty |
|---|---|---|
| Sediment removal from left and right pockets approach and tails channels of Sukkur barrage | 4,537.021 | 15.879 |

Audit is of the view that due to non-recovery of stamp duty, the government was deprived of its revenue which indicates weak financial management in the organization.

The matter was reported to the management in November, 2025. The management replied that the contractor has committed to submit stamp duty.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks recovery of the amount besides strengthening internal controls in the organization to avoid such lapses in future.

[Para No.4.3.19]

## 6.21 Irregular payment to contractor against high pressure gas pipeline

As per the sub-clause (ii) of the Clause MP.2 of the contract document for Package-SI 'Restoration and Upgradation of Sukkur Barrage', "Wherein the Bill of Quantities there is an item having the words 'Provisional Sum' in the unit column, the work shall be carried out when ordered and as directed by the Engineer."

During the financial attest audit of the Project Director, Sindh Barrages Improvement Program funded by World Bank, for the financial year 2024-2025, it was observed that an expenditure Rs. 1.000 million was incurred as one time lump-sum payment was made to contractor without any documentary evidence or measurements in Final Payment Certificate (FPC-12). Details are given as under.

(Rs. in Million)

| Bill No/dt | Name of Vendor | Description | Payment (FPC) |
|---|---|---|---|
| 12th IPC 1.06 dt; 27.1.2024 | M/s Khyber Grace (Pvt.) Limited | Care for the working vicinity of the high-pressure gas pipeline | 1.000 |

Audit is of the view that lump sum payment without documentary evidence or measurements stands irregular.

The matter was reported to the management in November 2025. The management replied that contractor instead of claiming the payments in instalments has claimed for total period in final bill. Contractor took care of high-pressure gas pipeline throughout the contract period. Reply was not tenable since no documentary evidence in support of management's reply was produced.

Despite written requests vide letters dated 24-11-2025, 27-11-2025 & 02-12-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit recommends that documentary evidence in support of management's stance may be produced. Further, insurance of the high-pressure gas pipeline may be produced during the execution of the project. In absence of any insurance or documentary evidence, recovery may be affected.

[Para No. 4.3.24]

## 6.22 Non-achievement of deliverables of PC-I

As per Component-2, Water Service Delivery of the approved PC-I of project Sindh Water & Agriculture Transformation (SWAT)" the financial / physical targets of costing Rs. 15,538.03 million are required to achieve by the end of year 2024-25.

During the financial attest audit of Sindh Water & Agriculture Transformation Project (Irrigation Component) funded by World Bank, for the financial year 2024-25, it was observed that total PC-I allocation for Component-2 was Rs. 15,538.03 million. However, the cumulative expenditure reported up to financial year 2024-25 was only Rs. 1,094.81 million, representing utilization rate of less than 7.5% of the planned target, which reflected management failure to achieve the deliverables and financial targets provided in the PC-I for the period 2022-23 to 2024-25.

Further scrutiny of the sub-components revealed that key deliverables including Canal Modernization Works, Rehabilitation of Left Bank Main Canals, and Right Bank Preparatory Studies remained unimplemented. Likewise, technical assistance, capacity building, and training activities planned under the project were not executed as envisaged in the PC-I. This indicates that both physical and financial progress under the component were substantially below than the target, and most deliverables planned under the project could not be delivered during the implementation period. A comparison of the PC-I targets and achievements is as under and further details are given in **Annexure-26**.

| Sr. No. | Sub-Component / Activity | Target (as per PC-I) | Achievement up to 2024-25 | Remarks / Variance |
|---|---|---|---|---|
| 1 | Canal Modernization Works | Completion of 4 canal systems (Left Bank & Right Bank) | Nil progress | No work executed |
| 2 | Left Bank Main Canal Rehabilitation | 120 km improvement planned | Not initiated | Delayed due to procurement issues |

| | | | | |
|---|---|---|---|---|
| 3 | Right Bank Preparatory Studies | Studies for 3 canals | 1 study initiated | 67% shortfall |
| 4 | Capacity Building & Training | 30 training sessions planned | Only 4 conducted | 87% target not achieved |
| 5 | Technical Assistance & Institutional Support | 5 consultancies | Only 1 completed | 80% target shortfall |
| 6 | Monitoring, Evaluation & Supervision | Full M&E system to be established | Partial data compiled | Weak performance monitoring |

Audit is of the view that non-achievement of PC-I deliverables resulted from deficient planning, delayed procurement, weak contract and project management, and inadequate monitoring by the executing agencies.

The matter was reported to the management in October, 2025; however, no reply was received.

Audit seeks justification for non-achievement of PC-I targets besides strengthening monitoring framework to ensure timely completion of deliverables and efficient utilization of funds.

(AIR # 01)

## 6.23 Over-payment on account of project allowance

As per Corrigendum of Finance Department Government of Sindh vide No. FD (SR-III)5-85/86(part-file) dated 11th November 2013 "Sub para - (ii) Project Allowance @ 20% of running basic pay would be admissible to all projects / programs costing Rs. 1.00 billion (i.e., both locally funded and foreign funded) (iii) The Project Director and all their staff posted in the project on additional charge basis are not entitled to grant of project allowance." (iv) The officers posted on deputation would be entitled to deputation allowance subject to maximum of Rs. 6,000 per month or revised from time to time.

During the financial attest audit of Sindh Water & Agriculture Transformation Project (Irrigation Component) funded by World Bank, for the financial year 2024-25, it was noted that an amount of Rs. 79.740 million was disbursed as project allowance to officers and officials in violation of above rule. Details are as under:

i. Project Director and all staff posted in the Project on additional charge basis are not entitled to Project Allowance but an amount of Rs. 65.700 million was paid to 116 officers and officials serving in SIDA. **(Annexure-27)**

ii. Despite appointment of Mr. Pervez Ahmed, Junior Clerk in BPS-17 in Government of Sindh w-e-f 17-01-2025, he continued to draw project allowance amounting to Rs. 0.180 million up to June 2025. **(Annexure-28)**

iii. The amount of Rs. 14.040 million was paid as project allowance to 116 regular employees of three Area Water Boards, who were drawing their pay from various cost centers. **(Annexure-29)**

iv. Unjustified annual provision of Rs. 90.00 million was given in the PC-I more than actual expenditure for the year of Rs. 65.500 million.

Audit is of the view that payment of project allowance to ineligible staff resulted into excess payment which reflected weak internal controls.

The matter was reported to the management in October 2025; however, no reply was received.

Audit recommends recovery of the amount besides taking remedial measures.

(AIR # 02)

## 6.24 Excess payment over and above the contract price

According to Para – 10 (i) & (ii) of the General Finance Rules, Volume–I, "Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money. He is responsible for observance and enforcing order and strict economy at every step."

During the financial attest audit of Sindh Water & Agriculture Transformation Project (Irrigation Component) funded by World Bank, for the financial year 2024-25, it was observed that a consultancy contract of Rs. 28.250 million was executed with Sindh Rural Support Organization (SRSO) for Social Management Resettlement Plan (SRMP) for the period of six months. The contract was subsequently enhanced to Rs. 35.348 million by incorporating additional items and increasing the rates of the existing items without any justification which resulted in an excess payment of Rs. 3.865 million. **(Annexure-30)**.

Audit is of the view that excess payment over and above the contract price reflected weak financial management.

The matter was reported to the management in October, 2025 however, no reply was received.

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

(AIR # 04)

## 6.25 Misuse of POL Expenditure

According to Sr# 05 of letter # FD-BI/16(15) / 99-2000 (POL) dated 12-01-2000 issued by the Finance Department Government of Sindh with the approval of Governor Sindh, "All officers must maintain llogbook and consumption account". Further, rule-20 of the West Pakistan Government Staff vehicle (Use & Maintenance) rule-1969 states that the history sheet of a motor vehicle a bound register containing about 50 pages, which remain in the custody of the officer in charge of the vehicle shall be maintained for each motor vehicle.

During the financial attest audit of Sindh Water & Agriculture Transformation Project (Irrigation Component) funded by World Bank, for the financial year 2024-25, it was observed that an expenditure of Rs. 16.318 million was incurred on account of POL. Audit observed following irregularities:

i. Fuel of Rs. 1.420 million was allowed multiple times on the same dates, indicating excessive and unjustified fuel consumption. **(Annexure-31)**
ii. Refueling transactions amounting of Rs. 1.424 million were made on holidays, indicating misuse of official vehicles and POL cards. **(Annexure-32)**.
iii. Fuel of Rs. 1.756 million was allowed between 11:00 p.m. and 5:00 a.m., raising concern about the unauthorized use of the vehicle. (**Annexure-33)**.
iv. logbooks were available with missing details such as purpose of journey, destination, and name of user. **(Annexure-34)**.
v. Mileage entries were inconsistent, and complete logbooks were not provided for verification despite repeated audit requests. **(Annexure-35).**
vi. POL cards were issued in the names of departments/officers rather than vehicle registration numbers, which obstructed accountability and facilitated possible misuse.
vii. An expenditure of Rs. 5.963 million was incurred in excess of the approved PC-I provisions, summarized below:

| Formation | Actual Expenditure Incurred | Provisions as per PC-I | Excess Consumption |
|---|---|---|---|
| 2.2.1.a: SIDA | 9,822,147 | 7,200,000 | 2,622,147 |
| 2.2.1.b: 03 AWBs | 4,397,219 | 3,333,000 | 1,064,219 |
| 2.2.1.c: Secretary Irrigation Department | 2,877,617 | 600,000 | 2,277,617 |
| Total | 17,096,983 | 11,133,000 | 5,963,983 |

Audit is of the view that unjustified expenditure on POL indicated weak internal controls, non-compliance with financial regulations, and poor asset management.

The matter was reported to the management in October, 2025 however, no reply was received.

Audit seeks justification in the matter besides fixing responsibility on the person(s) at fault.

(AIR # 05)

## 6.26 Un-authorized payment to partner consultant instead of joint venture

According to Para 53.1(e) of contract agreement states that all payments in this contract shall be made to the accounts of the consultant as specified in special condition of contract. Further, para 9.1 states that the authorized representatives for the consultants was Subproject Implementation Support Consultancy (SISC).

During the financial attest audit of Sindh Water & Agriculture Transformation Project (Irrigation Component) funded by World Bank, for the financial year 2024-25, it was observed that a payment of Rs. 32.961 million for consultancy services under the expenditure head "2.1.1: FO Sub Project Implementation Support Consultant-SISC." was made to the partner consultant "National Development Consultants (Private) Limited," instead of the designated joint venture "Sub-project Implementation Support Consultant (SISC)." The details are as under:

(Rs. in Million)

| Vr. # | Sanction Date | Vendor (Payee) | Exp Vendor | Sub Comp | Category | Cheque No | Cheque Date | Gross Bill |
|---|---|---|---|---|---|---|---|---|
| 56 | 29-Aug-2024 | National Development Consultants (Private) Limited | SWAT SISC Joint Venture | 2.1.1: FO Sub Project Implementation Support Consultant-SISC | Consultancy | 34083432 | 29-Aug-2024 | 2.960 |
| 694 | 08-Apr-2024 | | | | Advance | 21839397 | 08-Apr-2024 | 30.000 |
| **Total** | | | | | | | | **32.960** |

Audit is of the view that the payments were made to an individual consultant rather than the designated bank account of joint venture, reflecting weak financial controls.

The matter was reported to the management in October, 2025 however, no reply was received.

Audit seeks justification in the matter besides strengthening internal controls in the organization.

(AIR # 15)

## 6.27 Un-authorized provision of overhead and social cost for non-permanent employees of consultant firms

According to Consultants Services Manual (World Bank), 15.9.3, Staff Billing Rates; Overhead: Overheads vary from firm to firm and depend on the size, type of organization, and core business of the firm. Some consultants charge different overhead for home office and for fieldwork and distinguish between short or long-term assignments. The Borrower should not accept an add-on margin for social charges and overhead expenses for staff who are not permanent employees of the firm. In such cases, the consultants are entitled only to reasonable administrative and technical back-up costs as well as fees on the monthly payments charged for subcontracted staff.

During the financial attest audit of Sindh Water & Agriculture Transformation Project (Irrigation Component) funded by World Bank, for the financial year 2024-25, it was observed that a provision of Rs. 8.170 million for social charges and overhead expenses pertaining to non-permanent employees of the consulting joint venture firms "ACE-NESPAK (JV)" and "SISC Joint Venture" was charged by the consultant in violation of world bank's guideline. The details are given in **Annexure-36**.

Audit is of the view that providing overhead and social charges for non-permanent employees constitutes an undue financial favor to the consultant which reflected weak financial controls.

The matter was reported to the management in October, 2025 however, no reply was received.

Audit seeks justification in the matter.

(AIR # 26)

## 6.28 Payment against Environmental & Social Management Plan without supporting record

According to Clause-B(4) Environment and Social Standards of financing agreement executed between SFERP irrigation and world bank, "the recipient shall, and shall cause the project implementing entity to, ensure that: (a) (b) all measures necessary are taken to collect, compile, and furnish to the Association through regular reports, with the frequency specified in the ESCP (environment social commitment plan), and promptly in a separate report or reports."

During the financial attest audit of Irrigation Component of Sindh Flood Emergency Rehabilitation Project funded by World Bank, for the financial year 2024-25, it was observed that an expenditure of Rs. 12.000 million was incurred on ESMP (Environmental and Social Management Plan) without supporting record, which implies that the work was not carried out as per specifications. Details are given in **Annexure-37.**

Audit is of the view that incurring expenditure without maintaining supporting record reflects non-compliance with ESMP requirements and weak monitoring, resulting in risk of funds misuse, ineffective safeguard implementation, and potential environmental and social harm.

The matter was reported to the management in September, 2025. However, no reply was received.

Audit recommends that responsibility be fixed for making ESMP payments without supporting documentation, and future safeguard expenditures must be supported with verifiable records to ensure compliance with World Bank ESF requirements.

**AIR-03**

## 6.29 Unjustified award of contract without obtaining financial proposals of competitive bidders – Rs146.667 million

According to World Bank Procurement Regulations for IPF Borrowers (Nov 2020) and SFERP PAD provisions, contracts must be awarded through a transparent competitive process whereby financial proposals are invited and evaluated from all technically qualified bidders to ensure economy, efficiency, and value for money.

During the financial attest Audit of Irrigation Component of Sindh Flood Emergency Rehabilitation Project funded by World Bank for the financial year 2024-25, it was observed that three consultancy contracts amounting to Rs146.667 million (US$4.103 million) were awarded without obtaining financial proposals from others technically qualified participants, which is irregular. Details are tabulated as follows:

(Amount in Million)

| Consultancy contract awarded | Name of work | Contract Cost | | Others Consultants technically Qualified Bid |
|---|---|---|---|---|
| | | Dollar | PKR | |
| AIT | Flood Risk Assessment and Proposal of Mitigation Measures for the Right Bank of Indus River | 3.953 | | Ms. SU Pek project and consultancy, M/s SUIS Proje, QANAT INGENIERA |
| ACE | Remodeling and redesigning of leftover works Damaged During Flood 2022 in the Irrigation and Drainage Network | | 101.836 | MMP, National Development Consultant |
| M/s 360 Engineering & Management Solution | Third Party Monitoring & Validation of Sindh Flood Emergency Rehabilitation Project (SFERP) | 0.149 | 44.830 | Central for Social Search, M/s National Development Consultant |
| **Total** | | **4.103** | **146.666** | |

Audit is of the view that awarding contracts without inviting financial proposals from others technically qualified consultants undermines transparency and competition, resulting in risk of favoritism and inflated costs.

The matter was reported in August 2025. Management replied that, as a World Bank–funded project, all procurement was conducted strictly under the Bank's Procurement Regulations (Fourth Edition, November 2020) as required by the Financing and Project Agreements. The consultants in question were procured through QCBS and CQS methods approved by the World Bank. Under QCBS, technical proposals were evaluated first and the highest combined scorer

(M/s AIT) was selected. Under CQS, the most qualified firms against the TORs (M/s ACE and M/s 360 Engineering Management Solution) were invited for proposal submission and negotiation. Management stated that the entire procurement process complied with World Bank regulations and core principles of value for money, integrity, transparency, and efficiency. The reply of the management is not tenable as nothing present in the reply could justify the non-obtaining of financial proposals from the consultants which are mandatory before award of work because without the financial proposal, the suitability of the firm as per the requirements of the project could not be ascertained.

Despite written requests vide letters dated 07-11-2025, 21-11-2025 and 28-11-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks justification for not obtaining financial proposals from all technically qualified bidders, corrective action be taken in consultation with the World Bank, and future procurement be conducted strictly in line with prescribed competitive bidding requirements.

[Para No.06]

## 6.30 Expenditure made against 25 works which are part of another loan under additional financing – Rs54.380 million

According to SFERP PAD and World Bank financial management requirements, project funds must be utilized strictly for activities and works approved under the specific loan agreement, and expenditures on activities financed under another loan are inadmissible.

During the Financial Attest Audit of Irrigation Component of Sindh Flood Emergency Rehabilitation Project funded by World Bank for the financial year 2024-25, it was observed that an expenditure of Rs. 54.380 million was charged to Loan No. 7250 for consultancy services pertaining to Loan No. 7780. Further, no record relating to drawings and engineer's estimates with rate analysis was produced. Details are tabulated as follows:

(Rs. in Million)

| Consultant | Payment made in 2024-25 | Remarks |
|---|---|---|
| ACE | 54.380 | Payment made to ACE for preparation of survey investigation and Report, Drawings and Engineers with Rate Analysis of 25 works which are part of another Loan. Further, no record relating to drawings and engineers estimate with Rate analysis was not produced. |

Audit is of the view that incurring expenditure on works belonging to another loan reflected weak financial discipline and non-compliance with loan covenants, resulting in misutilization of project funds.

The matter was reported in August 2025. Management replied that, with approval of the World Bank and Government of Sindh, the project carried out only the detailed design and feasibility of left-over works that could not be included in Phase-I of SFERP due to limited funding under the USD 212 million Irrigation Component. The 2022 flood damages to the irrigation network exceeded USD 870 million, prompting the Chief Minister to seek World Bank assistance, after which only the most critical works were prioritized in Phase-I. Management stated that expenditure related solely to feasibility of the left-over works, which were later included in the PC-I for SFERP Phase-II (Additional Financing). They further noted that feasibility is a mandatory requirement under Planning Commission procedures and was completed with donor approval and in compliance with loan covenants. The reply of the management is not tenable as it did not justify the contention of audit. Further, expenditure on left-over works (which were part of the other loan) under the ambit of another loan was irregular.

Despite written requests vide letters dated 07-11-2025, 21-11-2025 and 28-11-2025, DAC meeting was not convened by the PAO till the finalization of this report.

Audit seeks justification into the matter and strict adherence to loan-specific allocations be ensured in future.

(AIR Para No. 08).

## CONCLUSION

The audit revealed significant weaknesses in the Department's planning, execution, financial management, procurement, and human resource practices. Development schemes were often delayed, incomplete, or executed in deviation from approved plans, resulting in wastage of resources and sub-standard works. Financial controls were weak, with irregular and excess payments, non-recovery of dues, and poor accounting practices. Procurement and staffing processes lacked transparency and compliance with rules, while operational oversight was ineffective. Foreign-aided projects suffered from cost overruns, unjustified payments, and non-achievement of deliverables. Overall, these deficiencies highlight the need for stronger accountability, improved governance, and strict adherence to rules and approved procedures to safeguard public and donor funds.

## RECOMMENDATIONS

- Effective project planning and its execution must be ensured to avoid time and cost overrun.
- Ongoing schemes must be prioritized to avoid wastage of resources already incurred thereon.
- Efficient monitoring mechanism should be adopted to ensure quality of development works.
- Public importance works/ functions must be prioritized
- Principal Accounting Officers need to conduct Departmental Accounts Committee meetings on a regular basis and ensure timely compliance of decisions taken therein. The directives of Public Accounts Committee should be implemented emphatically.
- An internal audit wing, directly reporting to the PAO may be established in the departments to strengthen the effectiveness of internal controls.
- Disciplinary action should be taken against the officials involved in the cases of mis-procurements, violation of rules and regulations.
- Recovery of outstanding dues should be expedited at the earliest.
- There is a need to strengthen internal controls to ensure that the recurring irregularities may not be repeated in future and value for money is obtained after public spending.
- Asset management mechanism needs to be put in place to safeguard government assets.
- Systemic issues such as application of incorrect rates, unauthorized payment of secured advance, non-obtaining of performance / additional performance securities as well as their revalidation need to be focused to avoid recurrence of such instances.

# APPENDICES

## A. Audit Objectives

The primary objective of this audit was to assess the Irrigation Department's financial sustainability, governance framework, operational efficiency, and compliance with statutory and regulatory requirements during FY2024–25. Specifically, the audit aimed to:

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

## B. Audit Scope

- There are total 129 formations under the administrative controls of Secretary Irrigation Department, having an expenditure of Rs. 101,292.938 million for the financial year 2024-25. Out of which (36) formations having expenditure of Rs. 66,609.618 million were audited during current Audit Year 2025-26.
- This audit report also includes audit observations of (16) formations relating to previous financial year 2023-24 having a total expenditure of Rs.10,428.569 million. In addition to Compliance Audit, this office also conducted Financial Attest Audit of three Foreign Aided Projects, one Impact and one Thematic Audit.

## C. Audit Methodology

The audit exercise was carried out in accordance with Department of Auditor General of Pakistan auditing standards as prescribed in Financial Audit Manual. Prior to the field activity, desk review was conducted to attain

comprehension of the system, procedures and environment of audit entities. The permanent files of the entities maintained in the Directorate General office were utilized for understanding their business and legal / institutional framework. The evidence was primarily gathered after applying systematic procedures by means of enquiries from the management, review of monitoring and progress reports and examination of payment vouchers.

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

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

## Memorandum for Departmental Accounts Committee (MfDAC)

**Annex-A**

| Sr.# | Para | Category |
|---|---|---|
| 1 | Non-reconciliation of expenditure between progress report and running account bills– Rs. 63.547 million | Financial Management |
| 2 | Installation of regulator gates without recovery of old gates - Rs.14.688 million | Financial Management |
| 3 | Irregular payment of legal fees against poor performance Rs. 7.763 million | Financial Management |
| 4 | Less allocation of budget - Rs. 51.816 million | Financial Management |
| 5 | Misuse of Government funds - Rs. 0.354 million | Financial Management |
| 6 | Duplicate payment of earthwork- Rs. 6.735 million | Financial Management |
| 7 | Unjustified with-held of payment from bills – Rs. 29.820 million | Financial Management |
| 8 | Un-justified payment of premium on carriage charges – Rs. 2.597 million | Financial Management |
| 9 | Non-recovery of stamp duty – Rs. 0.587 million | Financial Management |
| 10 | Overpayment to contractor beyond the scope of PC-I | Financial Management |
| 11 | Non-release of due share by the Government of Sindh | Financial Management |
| 12 | Unjustified provision for overhead charges on consultant's salaries | Financial Management |
| 13 | Irregular payment on account of TA/DA – Rs. 0.167 million | Human Resource Management |
| 14 | Irregular execution of CC lining in deviation of estimate - Rs.109.872 million | Operational Processes and Targets |
| 15 | Irregular payment without check measurement – Rs. 316.754 million | Operational Processes and Targets |
| 16 | Unjustified engaging of pump operator and staff through contractor – Rs. 6.090 million | Operational Processes and Targets |
| 17 | Unjustified payment against borrowed earth - Rs.170.393 million | Operational Processes and Targets |
| 18 | Irregular expenditure from irrelevant vendors- Rs. 0.859 million | Operational Processes and Targets |
| 19 | Unjustified expenditure of Abkalani works from ADP scheme- Rs.195.639 million | Operational Processes and Targets |
| 20 | Non-clarification of disposal of excavated earth–Rs. 66.776 million | Operational Processes and Targets |
| 21 | Non-adjustment of pending stock accounts - Rs. 0.232 million | Operational Processes and Targets |
| 22 | Irregular execution of work due to non claiming cost of difference – Rs. 75.657 million | Operational Processes and Targets |
| 23 | Irregular expenditure on carriage of material without execution of work – Rs. 11.903 million | Operational Processes and Targets |

| | | |
|---|---|---|
| 24 | Irregular deletion of item "Excavation in Hard Rock" from Estimate – Rs. 45.047 million | Operational Processes and Targets |
| 25 | Irregular preparation of estimates without justification of cartage charges - Rs. 173.020 million | Operational Processes and Targets |
| 26 | Defective execution of work – Rs. 310.314 million | Operational Processes and Targets |
| 27 | Mis-classification of expenditure | Operational Processes and Targets |
| 28 | Completion of schemes prior to approval of revised PC-I | Operational Processes and Targets |
| 29 | Unjustified invitation of tender on item rate basis-Rs. 716.528 million. | Procurement |
| 30 | Unjustified expenditure on construction of Sukkur Barrage gates – Rs. 263.820 million | Procurement |
| 31 | Variation between Technical Sanction and NIT cost – Rs. 119.664 million | Procurement |
| 32 | Misinterpretation of unit-based bid due to non-preparation of comparative statement Rs. 506.503 million | Procurement |
| 33 | Non-imposition of liquidated damages for delayed works – Rs. 102.812 million | Procurement |
| 34 | Non-execution of deposit work – Rs. 0.887 million | Stated Mandate, Roles & Responsibilities |
| 35 | Execution of scheme without obtaining NOC of land | Stated Mandate, Roles & Responsibilities |
| 36 | Unauthorized execution of works beyond jurisdiction – Rs. 12.714 million | Stated Mandate, Roles & Responsibilities |
| 37 | Irregular execution of earthwork/silt clearance through private contractors instead of Mechanical Division –Rs.31.639 million | Stated Mandate, Roles & Responsibilities |
| 38 | Non-maintenance of consumption account - Rs.16.743 million | Stated Mandate, Roles & Responsibilities |
| 39 | Execution of silt clearance through private contractors – Rs.1.125 million | Stated Mandate, Roles & Responsibilities |

# ANNEXES

**Annexure-1**

| Sr# | PDP | Sector / Sub-sector / Name of Scheme/Name of Contractor | Date of Start | Date of Completion | Total Exp: | Delay |
|---|---|---|---|---|---|---|
| 1 | 254 | Construction of T-Head Spurs At LS Bund Mile 40/4+500 Moria Loop Bund Mile 0/0+400 & 0/1+600 in northern Dadu Division (SDG # 6)<br>M/s. Qalandar Bux Abro | 23.06.2017 | 30.06.2021 | 537.006 | 4 Years |
| 1 | 264 | P/F of 05 Nos Electric Motors i.c with panels @ pumping scheme along L.S Bund mile 77/2 by leading water from River Indus for Supplementing Tail areas of Dadu Canal System (Package 3) | 2014-15 | 2017-18 | 164.653 | 7 Years |
| 2 | | P/F of 13 Nos Pumps of solar system I.c with panels @ pumping scheme along L.S Bund mile 77/2 by Leading water from river indus form supplementing tail areas of Dadu Canal system (Package 2) | 2014-15 | 2017-18 | | 7 Years |
| 3 | | Construction of Sump and Pump House Delivery Bay carrier channel, culverts, cunnet and staff quarter of Pumping scheme along L.S Bund @ mile 77/2 by leading water from river indus for supplementing tail areas Dadu canal system (P-01) | 2014-15 | 2017-18 | | 7 Years |
| 4 | | Restoration of flood Damages to GAJ Diversion Bund at RD 2+700,5+000,12+000 and 13+000 in Southern Div Dadu | 2012-13 | 2015-16 | 270 | 9 Years |
| 1 | 297 | Construction of Civil works of Makhi Farash link canal project ( Chotiari Phase-II) for water Supply of thar coal from RD 171+400 to 208+00<br>M/S Haji Bashir Ahmed | 19.01.2017 | 18.01.2018 | 150.307 | 7 Years |
| 1 | 289 | Earth work Sehar RD-0 to 26 & Mahi Wah RD 0 to 94 stone pitching mahi wah RD 0 to 94 and Ghotki Feeder at RD 63 and etc<br>M/S Modern Technology | 28.09.2020 | 30.06.2022 | 191.609 | 3 Years |
| 1 | 158 | Construction Retaining Wall along Qutub Minor RD-3 To 6 IP Side = (2800 ft) NIP Side – (2550 ft) in Northern Dadu Division Larkano. | 26.08.2021 | 26.08.22 | 31.7 | 3 years |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2 | | Construction Retaining Wall along Bakrani Distry at RD-2 Both Sides (1000 ft) (Revised on 20.05.24) | 26.08.2021 | 26.08.22 | 15 | 3 years |
| 3 | | Rehabilitation / Reconstruction Office Block; Residences of AXEN Dokri & Office Block of AXEN Office Tajo Dero Sub-Division in Northern Dadu Division (Revised on 20.05.2024). | 26.08.2021 | 26.08.22 | 30.29 | 3 years |
| 4 | | Construction of Bridges along Dhamra Minor at Village Bakar Khan Jatoi, Dokia Minor at Village Khameso Khan Brohi, Road Culvert Bridge over Tatri Minor near Village Jadam U.C. Yaro Lakher, Construction of Arther Branch at RD-22 in Northern Dadu & Bridges over Garhi Distry at RD-14, 19, 24, 30 and Rice Canal Division, Larkano | 04.10.2021 | 04.10.23 | 32.37 | 2 years |
| 5 | | C.C. Lining along Gillispie Distry, Jatoi Distry, Nabi Bux Minor, Bakrani Minor, Larkano Minor and Fateh Wah Minor. | 10.01.2022 | 10.01.23 | 179.06 | 2 years |
| 6 | | Re-section /De-silting of Rice Canal & Dadu Canal District Larkano. | 23.12.2021 | 23.12.2023 | 99.5 | 2 years |
| 7 | | Recoupment of Damaged T-Head Spur along Agani Akil Loop Bund 2/6+250, Stone Apron at Mole of 0/4 and 0/7 Mole Spurs and 09 Nos. Stone Studs in Larkano Sub Division. Total Cost Rs.889.773 Million) (GOP 65% Share Rs.272.486 Million of Original approved PC-I Cost Rs.389.780) & (GOS Share Revised) - NDRMF (Revised 31.05.2023) | 01.01.2020 | 01.01.2022 | 116.31 | 3 years |
| 1 | 212 | Revitalization of Mechanical Wing of Irrigation Department (SDG # 6) | 22.01.13 | 22.01.2016 | 119.693 | 9 Years |
| 2 | | Construction of Burkoro Drain and Wagharji to Kot Mirsin Taluka Kot Ghulam Muhammad, Murree Minor Drain Taluka Digri, Tando Jan Muhammad Drain and Drainage for Deh Sinhori UC Digri (Revised 19-04-23) | 13.01.15 | 13.01.2018 | 368.381 | 7 Years |
| 3 | | Construction Pumping Scheme along LS Bund mile 77/2 by pumping Water from River Indus for Supplement Tail Areas of Dadu Canal System (SDG # 6) | 06.02.15 | 06.02.2018 | 164.653 | 7 Years |

| | | | | | | |
|---|---|---|---|---|---|---|
| 4 | | Construction of T-Head Spurs At LS Bund Mile 40/4+500 Moria Loop Bund Mile 0/0+400 & 0/1+600 in Northern Dadu Division - Revised on 18.10.19 (SDG # 6) | 11.05.17 | 11.05.2020 | 540.744 | 5 Years |
| 5 | | Shaheed Benazir Bhutto Sweet Water Project for Thar (Umerkot to Keetari) - Providing Water from Thar Wah of Umerkot to Keetari Taluka Chachro Via Dhalo Jo Tar, Kaplore, Viklore Tar, Budha Sandha, Vechlo Par, Ratan Jo Tar and Constructing of Underground Reservoirs (SDG # 6) (Revised 05-08-22) | 11.05.17 | 11.05.2020 | 5588.056 | 5 Years |
| 6 | | CC Lining of Shah Nawaz Wah from RD-0.0 to 53, Rahuja Minor RD-9+5 to 25+0, Kanasera Minor, Junki Minor, and Retaining Wall along Faiz Wah - Revised on 25.06.24 (SDG # 6) | 13.01.14 | 13.01.2017 | 526.787 | 8 Years |
| 1 | 173 | Extension of sub drain S2R fromRD-24.674 to 72.194 and const of 48 nos RD stone in taluka & district Sanghar (M/S Agha Fateh Muhammad) | 21/01/13 | 21/06/17 | 28.748 | 8 Years |
| | | | | | **9154.867** | |

**Annexure-2**

| Sr. No. | PDP | Name of work | Item | Est. Quantity | Exec. Qty/ Revised VO | Excess | Rate | Amount |
|---|---|---|---|---|---|---|---|---|
| 1 | 3 | Umer Kot to keetari | CC plain | 665.0244 | 3,397 | 2,732 | 135 | 368,865 |
| | | | RCC | 4429 | 21,326 | 16,897 | 590 | 9,969,230 |
| | | | Steel | 334 | 1,599 | 1,265 | 6,770 | 8,563,616 |
| | | | CC plain | 1743(581*3) | 5,086 | 3,343 | 135 | 451,305 |
| | | | RCC | 8787 (2929*3) | 24,133 | 15,346 | 590 | 9,054,140 |
| | | | Steel | 637.377 (212.459*3) | 1,701 | 1,064 | 6,770 | 7,200,728 |
| 2 | | Village Jalal jo Tar to Mithryo | CC plain | 5113 (511.3) *10) | 12,272 | 7,159 | 135 | 966,465 |
| | | | RCC | 24718(2471.8*10) | 60,286 | 35,568 | 590 | 20,985,120 |
| | | | Steel | 1879.8 (187.08*10) | 4,442 | 2,662 | 6,700 | 17,165,400 |
| 1 | 4 | Jalal jo Tar to Mithro | Excavation in trenches foe pipe | 8,484,042 | 6523920 (17x3280x117) | 1,960,122 | 3.8 | 7,448,464 |
| 2 | | Umerkot to Keetari | Excavation in trenches foe pipe | 11,263,696 | 6305340 (17x3280x113) | 4,958,356 | 7.7 | 36,691,834 |
| 3 | | 57 Underground reservoir 50000 gallons | Excavation for reservoir | 2,116,249 | 612061 (based on RCC structure) (35.67 x 28.67 x 10.5) | 1504189 | 3.8 | 5,715,918 |
| 4 | | 37 Underground reservoirs 60000 gallons | Excavation for reservoir | 1,816,848 | 472884 (based on RCC structure) (39.16 x 29.67 x 11) | 1,343,965 | 3.8 | 5,107,067 |
| 1 | 6 | Providing water from thar Wah of Umerkot to | Underground reservoir 60000 gallons | 1,165,500 | 1,816,848 | 651,347 | 3.8 | 2,475,120 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | keetari taluka chachro via dhalo jo tar kaplore viklokar bhdha sandha vechlo par ratan jo tar and construction of underground reservoir | (No.37) | | | | | |
| | | | 50000 gallons (no.57) | 883,902 | 2,116,250 | 1,232,347 | 3.8 | 4,682,919 |
| | | | 80000 gallons (No.17) | 580,608 | 1,059,188 | 478,580 | 3.8 | 1,816,606 |
| 1 | 58 | Rajib canal RD 0+5-4+0 | Barrow pit | 1,534,496 | 1,774,048 | 239,552 | 2.1175 | 507,251 |
| | | | EW Compaction | 1,534,496 | 1,774,048 | 239,552 | 0.354 | 84,801 |
| | | | Stone filling | 56,000 | 271,889 | 215,889 | 26.84 | 5,794,461 |
| | | | Formation Dressing | 112,000 | 111,575 | -425 | 4.5375 | -1,928 |
| | | | Stone pitching | 143,500 | 143,388 | -112 | 53.7763 | -6,023 |
| | | | Filling & compacting earth/boulders R/Wall | 1,534,496 | 1,740,952 | 206,456 | 2.722 | 561,973 |
| | | | Boulders | 383,624 | 598,017 | **162,779** | 10.95 | 1,782,430 |
| | | | Premium | | | | | 4,121,601 |
| | | Rajib canal RD 4+0-7+0 | Barrow pit | 1,315,282 | 1,346,603 | 31,321 | 2.1175 | 66,322 |
| | | | Carriage | 1,315,282 | 1,346,603 | 31,321 | 4.07 | 127,476 |
| | | | Stone filling | 48,000 | 91,200 | 43,200 | 26.84 | 1,159,488 |
| | | | Formation Dressing | 96,000 | 121,600 | 25,600 | 4.5375 | 116,160 |
| | | | Stone pitching | 123,000 | 155,800 | 32,800 | 53.7763 | 1,763,863 |
| | | | Filling & compacting | 1,315,282 | 1,530,095 | 214,813 | 2.722 | 584,721 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | earth/boulders R/Wall | | | | | |
| | | | Boulders | 328,821 | 612,265 | 229,741 | 10.95 | 2,515,667 |
| | | | Premium | | | | | 3,008,506 |
| 1 | 64 | - | Plaster 1:6 bed | 390998 | 459,503 | 68,505 | 18.0012 | 1,233,172 |
| | | - | Premium | | | | | 1247970 |
| 1 | 57 | RD 0.5-4 | Stone filling | 55,788 | 271,889 | 216,101 | 26.84 | 8,540,722 |
| | | | Boulders | 435,238 | 598,017 | **162,779** | 10.95 | 2,624,628 |
| 2 | | **RD 4-7** | Stone filling | 60,800 | 91,200 | 30,400 | 26.84 | 1,203,506 |
| | | | Boulders | 382,524 | 612,265 | 229,741 | 10.95 | 3,710,604 |
| 1 | 21 | Construction of Protection Ring Bund in Village Hyder Rind Taluka Manjhand | Borrow pit excavation undressed in Ordinary soil including Earth in design section | 2,835,000 | 3,932,421 | 1,097,421 | 18 | 19,753,578 |
| 1 | 247 | Installation of Solar Tubewells in Fresh Zone of Thar Desert of Taluka Mithi, Diplo, Chachro, Islamkot, Nagarparkar, Dalhi & Kaloi | Gravel Shrouding in Over Drilling | 895 | 3,567 | 2,672 | | 1,683,000 |
| 1 | 248 | Installation of Solar Tubewells in Fresh Zone of Thar Desert of Taluka Mithi, | Casing | 18712 | 21650 | 2943 | | 8,191,000 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | Diplo, Chachro, Islamkot, Nagarparkar, Dalhi & Kaloi | | | | | | |
| 1 | 422 | Cement Concrete Lining of Hyd Branch from RD 0+00 to 32+500 including other components & Cement concrete lining of Jamjani Minor from RD 0+00 to 7+500 including other components and stone pitching along Rohri Main Canal from RD717+00 to 725+000 IP Side **M/s Salar Enterprises** CV#/dated **04/13.09.24, 4th RA** | Barrow pit excavation un-dressed | 34,307,762 | 18,060,140 | 16,247,622 | 2,118 | 34,404,000 |
| | | | Carriage of 100 Cft /% tons of all material | 33,488,650 | 22,023,385 | 11,465,265 | 714 | 81,895,000 |
| | | | Rehandling of earth work | 11,312,110 | 8,076,250 | 3,235,860 | 1,059 | 3,426,000 |
| | | | Earth work compaction by sheep | 34,307,762 | 22,023,385 | 12,284,377 | 1,446 | 17,758,000 |
| | | | Earth work excavation in irrigation channel | 11,312,110 | 8,076,250 | 3,235,860 | 2,420 | 7,831,000 |
| 1 | 131 | Various Works | De Weeding of Pun Gross in the Bed of drain | 2050 | 356000 | 353950 | 2665 | 9,432,767 |
| 2 | | | Excavator Machine Wheel Type | 510 | 1168 | 658 | 6925 | 4,556,650 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | | on Hairs basis | | | | | |
| 3 | | | Jute Bag | 1040 | 4600 | 3560 | 215 | 765,400 |
| 4 | | | Supply of Gunny Bags | 2550 | 3600 | 1050 | 270 | 283,500 |
| 1 | 291 | Earth work of Sehar RD 0 to 26 & Mahi Wah RD 0 to 94, stone pitching of Mahi Wah RD 0 to 94, and Ghotki feeder at RD 63 etc. | Part-C Stone filling dry hand packed | 58,269 | 106,745 | 48,426.00 | 2684 | 1,301,000 |
| | | | | | | | **Total** | **370,688,063** |

**Annexure-3**

| **Bill No/dt** | **Name of Contractor** | **Name of work** | **As per BOQ** | **As per Bill** | **Due Amount** | **Excess Amount** | **Premium** | **Update Exp** |
|---|---|---|---|---|---|---|---|---|
| H-3 10.06.24 10thRA | M/s A. Haque Banglani | CC Lining of Chitti Minor | 107.104 | 150.123 | 95.663 | 54.459 | 101.2% | 340.064 |
| H-2 10.06.24 8th RA | M/s A. Haque Banglani | Retaining wall along chota begari RD17-23 | 107.550 | 118.147 | 107.457 | 10.690 | 131.1 % | 208.267 |
| Nil | M/s Qurban Bhangar Ali & Co. | Providing stone pitching along 0ld Rajib Canal from RD 0+500 to 4+00 and retaining along old Rajib Canal from RD 00 to 0+500 and RD 7+00 to 7+695 in Sukkur Begari Bund | 11.337 | 19.135 | 15.723 | 3.412 | | Nil |
| Nil | M/S Muhammad Fahad Dahar | Providing stone pitching along old Rajib Canal from RD 4+00 to 7+00 and retaining along old Rajib Canal from RD 7+695 to 8+800 in Sukkur | 9.769 | 15.437 | 12.834 | 2.603 | Nil | Nil |
| **Total** | | | | | | **71.164** | | |

**Annexure-4**

| Sr. No | PDP | NIT No. & Date | W.O No. & Date | Name of work & contractor | Contractor | BG No. | Issue date | Date of expiry | Amount of Bank Guarantee |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 381 | TC/G/55/60 20-01-2025 | 272 13-03-2025 | Improvement of Existing Drainage Network in coastal belt of Taluka Ghorabari, Keti Bundar | M/s. MBC & Sons Builders & Developers | | 06.02.25 | 05.05.25 | 42.900 |
| 1 | 218 | - | 1320 20.12.24 | Enhancement of Existing Pumping Station with 30.00 Cusecs Pumps on City Drain Nawabshah @ RD-177+00 West Nawabshah Drain Deh Lakhmir and Pumping Station @ Deh Bucheri Deh 8, 9, 11 Taluka Nawabshah. | Zawar & A.S construction | MD24319110110006 | 14.11.24 | 13.02.25 | 18.117 |
| 2 | | - | 1321 20.12.24 | Surface Drainage Scheme Deh, 28 Dad Taluka N/Shah & Deh 50 Nusrat Taluka Daur | Salar Enterprises | LG24900100048287 | 13.11.24 | 12.02.25 | 21.250 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 239 | - | 823 08.06.22 | Rehabilitation of Spinal Drain from Rd 295 To Rd 640 and Its Allied Structures. | M/s Al Ramzan Construction Company | LG22900 - 100033687 | 17.06.22 | 16.06.24 | 37.000 |
| 1 | 335 | - | 915/18.5.23 | Painting of main barrage Gates and structure barrages head works Jamshoro | - | MD-2313809927 | 18.03.23 | 17.05.25 | 28.600 |
| 1 | 170 | - | - | construction of a new mini pumping scheme Village New Sonahari UC Amri (under irrigation) with a budget of 18.00 M Pumping stations at Deh Bagg and Deh Gaincha Deh Bhambra Taluka Manjhand with a budget of 80.00 M | M/s Orient | BC06363917 | 04.04.24 | 03.07.24 | 5.500 |
| 2 | | - | - | Construction Of New Head Makhdoom Sahar Pumping Station" Lining of Makhdoom Sahar Canal from RD - 22+000 to 26+000.Stone pitching on the | M/s Orient | 2409566050 | 4/4/2024 | 3/7/2024 | 6.500 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | river side of the canal from RD - 0+000 to 10+000. De-silting of Karo Wah near Manjhand Town from RD - 0+00 to RD 35+0. | | | | | |
| | | | | | | | | | **159.867** |

**Annexure-5**

| Sr. No | PDP | Name of item | Description | Const. of Pumping Station Makhdoom Sahar | Const. of pumping station new sonhari | Const. of pumping station Khan Muhammad Chachar |
|---|---|---|---|---|---|---|
| 1 | 166 | Mechanical Tary Port: | Estimated Rate | 4,200,000 | 0 | 420,000 |
| | | | Rate Quoted | 10,000 | 0 | 420,000 |
| | | Foot Valve 12" Dia 8 mm: | Estimated Rate | 141,000 | 41,000 | 141,000 |
| | | | Rate Quoted | 50,000 | 50,000 | 141,000 |
| | | Chain Block 5 Ton with 5 Meter Chain complete: | Estimated Rate | 40,000 | 105,750 | 40,000 |
| | | | Rate Quoted | 50,000 | 1,000,000 | 40,000 |
| | | Control Penal Board Complete Size: | Estimated Rate | 526,000 | 506,000 | 526,000 |
| | | | Rate Quoted | 35,000 | 60,000 | 526,000 |
| | | Procurement & Fixing Electrical Motor Siemens or Equivalent | Estimated Rate | 2,503,000 | 5,500,000 | 2,503,000 |
| | | | Rate Quoted | 2,000,000 | 7,000,000 | 2,503,000 |
| | | Transformer 200 KVA i/e HT Poles: | Estimated Rate | 4,200,000 | 4,200,000 | 4,200,000 |
| | | | Rate Quoted | 2,000,000 | 3,000,000 | 4,200,000 |
| | | Procurement & Fixing Electrical Motor Siemens or Equivalent 10 H.P: | Estimated Rate | 510,000 | 0 | 510,000 |
| | | | Rate Quoted | 250,000 | 0 | 510,000 |

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| | | Bill No. & Date | Name of work & contractor | Rate of gate P. Sft. in same circle | Rate of steel gate in this scheme | Difference of rate (Sft.) | Rate | Excess cost |
|---|---|---|---|---|---|---|---|---|
| 1 | 93 | 8th 6/6/2024 | (i) Repair/replacement of regulator gates of Rice Canal Division, Larkan (ii) Construction of retaining wall along Abro Distry RD-8 Right Side **(M/s. A.H Builders Construction Co.)** | 14,000 | 22,000 | 8,000 | 1,110 | 8.88 |
| | | **Total** | | | | | | **8.88** |
| | | **CV.No./Date Name of Contractor** | **Name of work** | **W.O No./date** | **Name of item** | **Qty** | **Rate** | **Excess Amount** |
| 1 | 339 | 2/11.3.25 10th RA M/s Pir Hasnain | Rehabilitation Wadhu Wah & Fasadi Wah with CC lining & repair of brick lining | 1260/5.5.23 | Providing and fixing road light pole with solar panel 8 meter long round 4 mm thick 180 mm etc. | 220 | 600,000 | 132 |
| 2 | | T.S Reference M/s AA Eng | Rehabilitation /Restoration of stone pitching right side, left side down stream & up stream Guide banks and marginal bunds and recouping of Apron & Other related river training works at Kotri Barrage Head works Jamshoro | 688/ 18.4.25 | | 15 | 30,000 | 0.45 |
| | | | | | | Diff | 570,000 | |
| | | Excess Amount for 220 quantities | | | | | | 125.4 |

**Annexure-6**

(Rs. in Million)

| Sr. No. | PDP/AIR No./FY | Name of Office | Particulars | Due Amount | Paid Amount | Excess Amount |
|---|---|---|---|---|---|---|
| 1 | 179/4 2024-25 | XEN, Nasrat Division, Shaheed Benazirabad | Excess quantity of borrow pit was executed than estimates | 33.197 | 129.349 | 96.152 |
| 2 | 185/3 2024-25 | XEN, Jamrao Division, Mirpurkhas | Earthwork was based on the gross quantities rather than the net quantities | 120.131 | 172.910 | 52.779 |
| | 186/4/ 2024-25 | | Escalation on excess number of cement bags was claimed | 115,920 | 117,492 | 1.072 |
| 3 | 26/9 2023-24 | XEN, Shahbaz Irrigation Division, Sehwan | Excess payment on jungle clearance due to excess rate | 10.868 | 14.573 | 3.705 |
| 4 | 95/6 2023-24 | XEN, Rice Canal Division, Larkana | Excess payment on silt clearance due to excess rate | 2.728 | 6.375 | 3.647 |
| 5 | 227/7 2024-25 | XEN, Drainage Division, Badin | Excess payment due to calculation mistake in the bill | 91.088 | 91.759 | 0.670 |
| 6 | 113/7 2023-24 | XEN, Shahdadkot Irrigation Division, Shahdadkot | Lead was allowed on excess quantity | 0.242 | 0.651 | 0.415 |
| 7 | 130/3 2023-24 | XEN, North Dadu Drainage Division, Larkana | Excess payment on dressing & leveling | 0.331 | 10.037 | 9.706 |
| 8 | 292/1 2024-25 | XEN, Chotiari Reservoir Division, Sanghar | Excess payment due to excess excavation of earthwork | 16.188 | 21.777 | 5.589 |
| 9 | 294/3 2024-25 | XEN, Chotiari Reservoir Division, Sanghar | Excess payment due to excess execution of excavation | 3.956 | 5.678 | 1.722 |
| 10 | 220/3 2024-25 | XEN, Fulleli Canal Division, Badin | Excess payment due to change of rate between development and M&R | 20.912 | 61.334 | 40.421 |
| 11 | 286/1 2024-25 | XEN, Mirpur Division Ghotki | Unjustified execution of earthwork | - | - | 10.519 |
| 12 | 242/9 2024-25 | XEN, Drainage Division, Mirpurkhas | Unjustified payment due to excess number of cement bags | - | - | 1.101 |
| 13 | 102/14 2023-24 | XEN, Rice Canal Division, Larkana | Unjustified payment due to pumping water through rented motors from the excavated area. | - | - | 0.148 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 14 | 138/3<br>2023-24 | XEN, Northern Dadu Division, Larkana | Unjustified execution of Re-handling of Earth Work | - | - | 9.185 |
| 15 | 399/7 | XEN, Fresh water in Arid Zone of Sindh, Hyderabad | Unjustified payment on account of engaging Datsun for supplying of labor as it was the responsibility of the contractor to provide the labor at the site of work | - | - | 3.387 |
| 16 | 7/8<br>2023-24 | XEN, Thar Fresh Water Supply, Division Mirpurkhas | Unjustified Providing & fixing HPDE pipe fitting connection | - | - | 7.040 |
| **Total** | | | | | | **247.258** |

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## Annexure-7

(Amount in rupees)

| Bill No. & Date | Name of work & contractor | Name of item | Qty. executed in Cft. | Due Qty. of steel (P. Cwt.) | Steel consumed | Excess steel paid | Rate | | Premium | Excess payment including premium |
|---|---|---|---|---|---|---|---|---|---|---|
| A | B | C | D | E | F | G=F-E | H | I=G*H | J | K=(1+J)*I |
| 5th Dated 20-06-2024 PDP-94 | Reconstruction of DOS along Rice Canal IP & NIP side (23 Nos.) in Rice Canal Division, Larkana **(M/s. Sakhi Enterprises)** PDP-94 | RCC 1:2:4 | 14,359.85 | 769.278 | 1,123.5 | 354.222 | 5001.70 | 1,771,712 | 46% | 2,586,702 |
| | | | | **Due Qty. of steel (P. Ton)** | **Steel Consumed Tons** | **Excess steel (Tons)** | **Rate** | | | **Excess amount** |
| | | Difference of cost | | 38.464 | 41.42 | 2.956 | 154,500 | | | 456,717 |
| **Sub-Total (L)** | | | | | | | | | | **3,043,419** |
| 8th Dated 06-06-2024 | (i) Repair/replacement of regulator gates of Rice Canal Division, Larkana (ii) Construction of retaining wall along Abro Distry RD-8 Right Side **(M/s. A.H Builders Construction Co.)** | RCC 1:2:4 | 11,746.17 | 629.259 | 1,256.195 | 626.94 | 5001.70 | 3,135,765 | 55% | 4,860,436 |
| | | | | **Due Qty. of steel (P. Ton)** | **Steel Consumed (Tons)** | **Excess steel (Tons)** | **Rate** | | | **Excess amount** |
| | | Difference of cost | | 31.347 | 49.30 | 17.98 | 154,500 | | | 2,777,910 |
| **Sub-Total (M)** | | | | | | | | | | **7,638,346** |
| | | | | | | | | | | |
| | Construction of underpass on Gajrah Branch and rehabilitation of drains (PDP-217) | RCC | 223 | 21.54 | 122.72 | 101.188 | 6500 | 657,722 | - | 657,722 |
| 217 | | | | **Due Qty. of steel (P. Ton)** | **Steel Consumed (Tons)** | **Excess steel (Tons)** | **Rate** | | | **Excess amount** |
| | | Difference of cost | | 1.08 | 6.14 | 5.06 | 154,500 | | | 781,770 |
| | | **Sub-Total (N)** | | | | | | | | 1,439,492 |
| **Total (L+M+N)** | | | | | | | | | | **12,121,257** |
| | | | | | | | | | | |

## Annexure-8

(Rs. in Million)

| Sr. No | Name | Designation | Cheque# | Payment Date | Amount |
|---|---|---|---|---|---|
| 1 | Mr. Pritam Das | Managing Director | 4858387 | 4/4/2023 | 0.150 |
| 2 | Naeem Ahmed Memon | GM Finance | 4858388 | 3/31/2023 | 0.150 |
| 3 | Jai Ram | GM Operations | 4858389 | 4/4/2023 | 0.150 |
| 4 | Ghulam Mustafa | GM Transition | 4858390 | 3/28/2023 | 0.150 |
| 5 | Khurrum Aziz | Secretary SIDA | 4858391 | 4/3/2023 | 0.090 |
| 6 | Hizballah Mangrio | Manager Communication | 4858392 | 4/4/2023 | 0.090 |
| 7 | Sajjad Ali | D.D Engineering | 4858393 | 4/4/2023 | 0.090 |
| 8 | Shakeela Begum | Sociologist | 4858394 | 4/4/2023 | 0.090 |
| 9 | Masroor Ahmed Shahwani | Institutional Inspector | 4858395 | 4/4/2023 | 0.075 |
| 10 | Parvaiz Bhambhan | Assistant Manager Transition | 4858396 | 4/4/2023 | 0.075 |
| 11 | Amber Jawad Hussain | AD Engineering | 4858397 | 4/4/2023 | 0.075 |
| 12 | Ghulam Ali | Junior Clerk | 4858398 | 4/4/2023 | 0.045 |
| **Total** | | | | | **1.230** |

## Annexure-9

## PDP-275

## Details of work awarded to contractors who did not participate in tendering process

Amount in Rupees

| **Name of Work:** Engaging excavator for de-silting with POL | | | | | |
|---|---|---|---|---|---|
| **CV.No./ Date** | **Name of Contractors** | **W.O No./ Date** | **Quantity** | **Rate %0 Cft.** | **Amount** |
| 62/25.4.25 | M/s All Mehadi Enterprise | 129/20.1.25 | 127857 | 4200 | 536,999 |
| 61/24.4.25 | M/s All Mehadi Enterprise | 130/20.1.25 | 141050 | | 592,410 |
| 60/25.4.25 | M/s Manzoor & Co | 135/21.1.25 | 115,000 | | 483,000 |
| 59/25.4.25 | M/s Manzoor & Co | 134/21.1.25 | 119,750 | | 502,950 |
| 58/25.4.25 | M/s Manzoor & Co | 133/21.1.25 | 118,750 | | 498,750 |
| 57/25.4.25 | M/s Abdul Aziz | 126/20.1.25 | 141,863 | | 595,823 |
| 56/25.4.25 | M/s Abdul Aziz | 123/20.1.25 | 72,150 | | 303,030 |
| 55/25.4.25 | M/s Abdul Aziz | 121/20.1.25 | 117,120 | | 491,904 |
| 42/14.4.25 | M/s Juneja brothers | 203/4.2.25 | 142,256 | | 597,475 |
| 41/14.4.25 | M/s Juneja brothers | 192/3.2.25 | 142,457 | | 598,319 |
| 18/10.2.25 | M/s All Mehadi Enterprises | 120/20.1.25 | 141520 | | 594,384 |
| 17/10.2.25 | M/s All Mehadi Enterprises | 119/20.1.25 | 140,300 | | 589,260 |
| 21/25.11.24 | M/s Junejo Brothers | 1364/18.10.24 | 73900 | | 310,380 |
| 10/7.11.24 | M/s Abdul Aziz | 1348/15.10.24 | 141,625 | | 594,825 |
| 9/7.11.124 | M/s Abdul Aziz | 1343/14.10.24 | 117,900 | | 495,180 |
| **Total** | | | | | **7,784,689** |

## List of Contractors participated in the bidding process

| Sr. No. | Name bidder |
|---|---|
| 01 | M/s VMM Constructor |
| 02 | M/s Roshan & Brothers |
| 03 | M/s Sikandar Ali |
| 04 | M/s Fakir & Co. |
| 05 | M/s Farhan Ali |
| 06 | M/s New Shalimar Enterprises |
| 07 | M/s Sarki Brothers Enterprises |
| 08 | M/s Qadit Bux |

## PDP-223

## Details of work awarded to contractors who did not participate in tendering

| Payment Date | Vendor Name | G/L Descp | Amount |
|---|---|---|---|
| 6/4/2025 | M/S Sakhani Enterprises | Main canal | 98,395,984.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Main canal | 61,764,250.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Slit Clearance | 12,600,000.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Slit Clearance | 8,784,000.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Slit Clearance | 6,532,000.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Slit Clearance | 5,080,000.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Main canal | 4,852,000.00 |
| 6/4/2025 | M/S Sakhani Enterprises | Slit Clearance | 4,804,000.00 |
| 6/16/2025 | M/S Sakhani Enterprises | Slit Clearance | 5,952,000.00 |
| 6/16/2025 | M/S Sakhani Enterprises | Slit Clearance | 2,880,000.00 |
| 6/16/2025 | M/S Sakhani Enterprises | Slit Clearance | 2,660,000.00 |
| 6/16/2025 | M/S Sakhani Enterprises | Slit Clearance | 2,104,000.00 |
| **Total** | | | **216,408,234** |

## List of Contractors participated in the bidding process

| Sr. No. | Name bidder |
|---|---|
| 01 | M/s Ahmer & Company |
| 02 | M/s Moon Engineering Construction C |
| 03 | M/s Sakhani Enterprises |

**Annexure-10**

| Sr. No. | PDP | Chq# & Date | CV# & Date | W.O No. & Date | Name of Work & Contractor | Amount | Status |
|---|---|---|---|---|---|---|---|
| 1 | 91 | - | - | 2189 dt 8/8/2023 | (i) Extension of Suprio Bund via Nara Distry, Khuda Wah Distry RD-0 to 47, Taluka K.N Shah, District Dadu in Rice Canal Division, Larkana (ii) Construction of open type RCC modules along Nara Distry & Khudawah **(M/s. Najamuddin Chandio)** | 452.004 | WIP |
| 1 | 137 | 5028941 dt: 22.08.2023 | 1 dt: 21.08.23 | 1116 26.07.23 | Supply of Abkalani Material at LS Bund Mile 17/0 For Construction Katcha Landhi's along river bund in dokroi **M/s B.W Construction Company** | 1.531 | Completed |
| 2 | | 5028941 dt:22.08.2023 | 2 dt: 21.08.23 | 1117 26.07.23 | Supply of Abkalani Material at Gaji Dero Link Bund for Construction Katcha Landhi's along river bund in dokri **M/s B.W Construction Company** | 1.323 | Completed |
| 3 | | 5028941 dt:22.08.2023 | 3 dt: 21.08.23 | 1146 01.08.23 | Supply of Abkalani Material at SL Bund mile 5/0 For Construction Katcha Landhi's along river bund in Tajo Dero Sub-Division **M/s B.W Construction Company** | 1.436 | Completed |
| 4 | | 5028941 dt:22.08.2023 | 4 dt: 21.08.23 | 1147 01.08.23 | Supply of Abkalani Material at Ruk Loop Bund for Construction Katcha Landhi's along river bund in Tajo Dero Sub-Division **M/s B.W Construction Company** | 1.491 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 5 | | 5028942 dt:22.08.2023 | 5 dt: 21.08.23 | 1151 01.08.23 | Supply of Abkalani Material at Moria Loop Bund for Construction Katcha Landhi's along river bund in Larkana Sub-Division **M/s Meer AK Construction Co** | 1.523 | Completed |
| 6 | | 5028942 dt:22.08.2023 | 6 dt: 21.08.23 | 1152 01.08.23 | Supply of Abkalani Material at Akil Loop Bund for Construction Katcha Landhi's along river bund in Larkana Sub-Division **M/s Meer AK Construction Co** | 1.437 | Completed |
| 7 | | 5028943 dt:22.08.2023 | 7 dt: 21.08.23 | 1162 02.08.23 | Engaging Datsun Pickup and Unskilled Labor for Patrolling along Dadu Canal in Larkana Sub-division **M/s Meer AK Construction Co** | 0.591 | Completed |
| 8 | | 5028943 dt:22.08.2023 | 8 dt: 21.08.23 | 1163 02.08.23 | Removing Rain Gharas and filling Depression along Dadu Canal IP Side **M/s Meer AK Construction Co** | 0.570 | Completed |
| 9 | | 5028943 dt:22.08.2023 | 9 dt: 21.08.23 | 1164 02.08.23 | Removing Rain Gharas and filling Depression along Dadu Canal NIP Side **M/s Meer AK Construction Co** | 0.575 | Completed |
| 10 | | 5028943 dt:22.08.2023 | 10 dt: 21.08.23 | 1165 02.08.23 | Removing Rain Gharas and filling Depression along Dadu Canal IP Side **M/s Meer AK Construction Co** | 0.590 | Completed |
| 11 | | 5028943 dt:22.08.2023 | 11 dt: 21.08.23 | 1166 02.08.23 | Removing Rain Gharas and filling Depression along Dadu Canal IP Side **M/s Meer AK Construction Co** | 0.492 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 12 | | 5028943 dt:22.08.2023 | 12 dt: 21.08.23 | 1167 02.08.23 | Removing Rain Gharas and filling Depression along Dadu Canal IP Side **M/s Meer AK Construction Co** | 0.472 | Completed |
| 13 | | 5028944 dt:22.08.2023 | 14 dt: 21.08.23 | 1158 02.08.23 | Restoration of breach at RD 321 NIP Side **M/s Meer AK Construction Co** | 1.557 | Completed |
| 14 | | 5028944 dt:22.08.2023 | 15 dt: 21.08.23 | 1159 02.08.23 | Restoration of breach at RD 372 NIP side along Dadu Canal **M/s Meer AK Construction Co** | 1.956 | Completed |
| 15 | | 5028944 dt:22.08.2023 | 16 dt: 21.08.23 | 1160 02.08.23 | Breach Closing at RS 48 Along Dadu canal on Emergent Basis **M/s Meer AK Construction Co** | 2.492 | Completed |
| 16 | | 5028944 dt:22.08.2023 | 17 dt: 21.08.23 | 1161 02.08.23 | Engaging Datsun Pickup and Unskilled Labor for Patrolling along Dadu Canal in Tajo Dero Sub-division **M/s Meer AK Construction Co** | 0.939 | Completed |
| 17 | | 5029488 dt:08.09.2023 | 1 dt: 45025 | 1141 31.07.23 | De-Silting along SAIDU Minor from RS 00 to 2 & 10 to Tail in Tajo Dero **M/s Meer AK Construction Co** | 0.558 | Completed |
| 18 | | 5029488 dt:08.09.2023 | 2 dt: 45025 | 1142 31.07.23 | De-Silting along Phul Minor **M/s Meer AK Construction Co** | 0.576 | Completed |
| 19 | | 5029488 dt:08.09.2023 | 3 dt: 45025 | 1145 31.07.23 | De-Silting along Karani Minor **M/s Meer AK Construction Co** | 0.585 | Completed |
| 20 | | 5096891 dt:30.10.2023 | 3 dt: 27.10.23 | 1571 02.09.23 | Estimate for Repair of Govt Vehicle No GS-126 Vego in Northern Dadu Division, Larkana **M/s Meer AK Construction Co** | 0.251 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 21 | | 5096891 dt:30.10.2023 | 4 dt: 27.10.23 | 1572 02.09.23 | Estimate for Repair of Govt Vehicle No GS-126 Vego in Northern Dadu Division, Larkana **M/s Meer AK Construction Co** | 0.203 | Completed |
| 22 | | 5146187 dt:30.11.2023 | 1 dt: 29.11.23 | 1172 04.08.23 | Supplying Abkalani Material Along Dadu Canal at Pir Sher X-Regulator **M/s Meer AK Construction Co** | 1.745 | Completed |
| 23 | | 5146187 dt:30.11.2023 | 2 dt: 23.11.23 | 1171 04.08.23 | Supplying Abkalani Material Along Dadu Canal ay Faridabad X-Regulator **M/s Meer AK Construction Co** | 1.776 | Completed |
| 24 | | 5146188 dt:30.11.2023 | 3 dt: 29.11.23 | 1174 04.08.23 | Supplying Abkalani Material Along Dadu Canal at Tatri X-Regulator **M/s Meer AK Construction Co** | 1.569 | Completed |
| 25 | | 5146188 dt:30.11.2023 | 4 dt: 29.11.23 | 1173 04.08.23 | Supplying Abkalani Material & Unskilled Labor Along Dadu Canal at Sonhari X-Regulator **M/s Meer AK Construction Co** | 1.938 | Completed |
| 26 | | 5146405 dt:06.12.2023 | 1 dt: 45028 | 1176 04.08.23 | Supplying Abkalani Material Along Dadu Canal at Nau Dero X-Regulator **M/s Meer AK Construction Co** | 1.482 | Completed |
| 27 | | 5146405 dt:06.12.2023 | 2 dt: 45028 | 1175 dt:4.8.2023 | Supplying Abkalani Material Along Dadu Canal at RD 80 M/s **Meer AK Construction Co** | 1.110 | Completed |
| 28 | | 5146805 dt:13.12.2023 | 7 dt: 45272 | 1575 dt:3.10.2023 | Filling rain gharas on slope of BK Loop & Gaji Dero Link bund Abkalani Season 2023 **M/s Meer AK Construction Co** | 1.248 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 29 | | 5146805 dt:13.12.2023 | 8 dt: 45272 | 1576 dt:3.10.2023 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing rain gharas and filling depression along Akil Link Bund Mile 0/0 to 2/0 **M/s Meer AK Construction Co** | 0.820 | Completed |
| 30 | | 5146806 dt:13.12.2023 | 4 dt: 45272 | 1572 dt:3.10.2023 | Filling Rain Gharas & Filling Depression along LS Bund Mile 15/0 to 17/0 **M/s B.W Construction Company** | 1.666 | Completed |
| 31 | | 5146806 dt:13.12.2023 | 5 dt: 45272 | 1573 dt:3.10.2023 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing rain gharas and filling depression along SL Bund Mile 38/0 to 40/0 **M/s B.W Construction Company** | 0.884 | Completed |
| 32 | | 5146806 dt:13.12.2023 | 6 dt: 45272 | 1574 dt:3.10.2023 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing rain gharas and filling depression along Palija Loop Bund Mile 0/0 to 3/3 **M/s B.W Construction Company** | 1.225 | Completed |
| 33 | | 5028943 dt:22.08.2023 | 13 dt: 21.08.23 | 1168 dt:28.08.23 | Construction Groyance and filling earth for strengthening bank at RD 195 NIP Side **M/s Meer AK Construction Co** | 0.305 | Completed |
| 34 | | 5380600 dt:14.05.2024 | 9 dt: 22.05.24 | 318 dt:23.04.24 | Closure works including oiling, greasing at Tatri X-Regulator in Dokri **M/s Meer AK Construction Co** | 0.296 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 35 | | 5380600 dt:14.05.2024 | 8 dt: 22.05.24 | 311 dt:23.04.24 | Closure works including oiling, greasing at Nau Dero X-Regulator in Tajo Dero **M/s Meer AK Construction Co** | 0.348 | Completed |
| 36 | | 5380901 dt:17.05.2024 | 4 dt: 16.05.24 | 311 dt:23.04.24 | Removing rain gharas and filling depression along Dadu Canal at RD 255 to 264 NIP side **M/s B.W Construction Company** | 2.678 | Completed |
| 37 | | 5381348 dt:24.05.2024 | 6 dt: 22.05.24 | 318 dt:24.04.24 | Raising Strengthening Banks of Nasrat Minor from RS 09 to 15 in Tajo Dero Sub-Division **M/s Meer AK Construction Co** | 0.720 | Completed |
| 38 | | 5381348 dt:24.05.2024 | 5 dt: 22.05.24 | 317 dt:24.04.24 | Raising Strengthening Banks of NauDero Escape in Tajo Dero Sub-Division **M/s Meer AK Construction Co** | 2.465 | Completed |
| 39 | | 5380900 dt:17.05.2024 | 3 dt: 16.05.24 | 317 dt:24.04.24 | Removing rain gharas and filling depression along Dadu Canal at RD 358 to 380 IP Side Dokri **M/s Meer AK Construction Co** | 2.925 | Completed |
| 40 | | 5380903 dt:17.05.2024 | 12 dt: 16.05.24 | 317 dt:24.04.24 | Removing rain gharas and filling depression along Dokri Spurs **M/s B.W Construction Company** | 2.930 | Completed |
| 41 | | 5380902 dt:17.05.2024 | 11 dt: 16.05.24 | 317 dt:24.04.24 | Removing rain gharas and filling depression along Dokri Spurs **M/s B.W Construction Company** | 2.960 | Completed |
| 42 | | 5325776 dt:04.04.2024 | 5 dt: 45295 | 2048 dt:8.1.2024 | De-Silting along Pir Sher Minor RS 0 to 05 in Larkana Sub-Division **M/s B.W Construction Company** | 0.216 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 43 | | 5325775 dt:04.04.2024 | 4 dt: 45295 | 2047 dt:8.1.2024 | De-Silting along Larkana Minor RS 0 to 06 in Larkana Sub-Division **M/s Meer AK Construction Co** | 0.360 | Completed |
| 44 | | 5325775 dt:04.04.2024 | 3 dt: 45295 | 2046 dt:8.1.2024 | De-Silting along Dhandhano Minor RS 0 to 04 in Larkana Sub-Division **M/s Meer AK Construction Co** | 0.297 | Completed |
| 45 | | 5325775 dt:04.04.2024 | 2 dt: 45295 | 2043 dt:8.1.2024 | De-Silting along Buth Minor RS 0 to 05 in Dokri Sub-Division **M/s Meer AK Construction Co** | 0.396 | Completed |
| 46 | | 5325775 dt:04.04.2024 | 1 dt: 45295 | 2042 dt:8.1.2024 | De-Silting along Mabolo Minor RS 0 to 08 in Dokri Sub-Division **M/s Meer AK Construction Co** | 0.450 | Completed |
| 47 | | 5284658 dt:22.03.2024 | 9 dt: 21.03.24 | 2042 dt:8.1.2024 | Filling rain gharas & filling depressions along LS Bund Mile 27/0 to 33/0 Dokri **M/s B.W Construction Company** | 2.918 | Completed |
| 48 | | 5284346 dt:18.03.2024 | 6 dt: 15.03.24 | 2095 dt:17.01.24 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing and Filling rain gharas & filling depressions along Nasrat Loop Bund Tajo Dero **M/s Meer AK Construction Co** | 2.960 | Completed |
| 49 | | 5284350 dt:19.03.2024 | 5 dt: 15.03.24 | 2024 dt:9.1.2024 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing and Filling rain gharas & filling depressions along Agani Akil & Akil Loop Bund Larkana **M/s B.W Construction Company** | 2.960 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 50 | | 5284657 dt:22.03.2024 | 8 dt: 21.03.24 | 2051 dt:9.1.2024 | Removing rain gharas and filling depressions along Dadu Canal from RD 400 to 405 IP Side **M/s Meer AK Construction Co** | 0.585 | Completed |
| 51 | | 5284657 dt:22.03.2024 | 7 dt: 21.03.24 | 2051 dt:9.1.2024 | Removing rain gharas and filling depressions along Dadu Canal from RD 385 to 395 IP Side **M/s Meer AK Construction Co** | 2.919 | Completed |
| 52 | | 5284345 dt:18.03.2024 | 4 dt: 15.03.24 | 2055 dt:9.1.2024 | Removing rain gharas and filling depressions along Dadu Canal from RD 219 to 238 IP Side **M/s Meer AK Construction Co** | 2.905 | Completed |
| 53 | | 5284345 dt:18.03.2024 | 3 dt: 15.03.24 | 3001 dt:18.01.24 | Removing rain gharas and filling depressions along Dadu Canal from RD 25 to 38 IP Side **M/s Meer AK Construction Co** | 2.958 | Completed |
| 54 | | 5284345 dt:18.03.2024 | 2 dt: 15.03.24 | 2052 dt:9.1.2024 | Removing rain gharas and filling depressions along Dadu Canal from RD 258 to 262 IP Side **M/s Meer AK Construction Co** | 0.594 | Completed |
| 55 | | 5284345 dt:18.03.2024 | 1 dt: 15.03.24 | 2053 dt:9.1.2024 | Removing rain gharas and filling depressions along Dadu Canal from RD 83 to 86 IP Side **M/s Meer AK Construction Co** | 0.576 | Completed |
| 56 | | 5282864 dt:26.02.2024 | 6 dt: 23.02.24 | 1774 dt:16.11.23 | Filling Rain gharas and filling depressions along LS Bund Mile 16/0 in Dokri **M/s Meer AK Construction Co** | 0.105 | Completed |
| 57 | | 5214263 dt:06.02.2024 | 5 dt: 14.02.24 | 1774 dt:16.11.23 | De-Silting along Qutub Minor RD 01 to 13 in Larkana **M/s Meer AK Construction Co** | 0.432 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 58 | | 5214263 dt:06.02.2024 | 4 dt: 14.02.24 | 1931 dt:21.12.23 | De-Silting along Moosa Minor RD 0 to 08 in Larkana **M/s Meer AK Construction Co** | 0.324 | Completed |
| 59 | | 5214799 dt:15.02.2024 | 3 dt: 14.02.24 | 1839 dt:27.11.23 | De-Silting along Nasrat Minor RD 00 to 10 in Tajodero **M/s Meer AK Construction Co** | 0.459 | Completed |
| 60 | | 5214263 dt:06.02.2024 | 2 dt: 45324 | 1933 dt:21.12.23 | De-Silting along Bakho Dero Minor RD 03 to 10 in Dokri **M/s Meer AK Construction Co** | 0.432 | Completed |
| 61 | | 5214263 dt:06.02.2024 | 1 dt: 45324 | 1932 dt:21.12.23 | De-Silting along Khair Wah Minor RD 04 to 07 in Dokri **M/s Meer AK Construction Co** | 0.072 | Completed |
| 62 | | 5213984 dt:31.01.2024 | 1 dt: 29.01.24 | 1448 dt:12.9.2023 | M&R of Sonhari X-Regulator at RD 331 in Dokri **M/s Meer AK Construction Co** | 0.477 | Completed |
| 63 | | 5213984 dt:31.01.2024 | 10 dt: 45272 | 1583 dt:3.10.2023 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing and Filling rain gharas & filling depressions along S.L Bund Mile 15/0 to 21/0 TajoDero **M/s Meer AK Construction Co** | 1.410 | Completed |
| 64 | | 5213984 dt:31.01.2024 | 9 dt: 45272 | 1579 dt:3.10.2023 | Engaging Tractor Trolley Trips and supplying tractor with front blade for removing and Filling rain gharas & filling depressions along S.L Bund Mile 1/0 to 6/0 Teodoro **M/s Meer AK Construction Co** | 1.485 | Completed |
| 65 | | 5384458 dt:29.06.2024 | 6 dt: 21.06.24 | 355 dt:2.5.2024 | Repair of Government Vehicle No GS- used by Chief Engineer Right Bank Region Larkana **M/s Meer AK Construction Co** | 0.262 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 66 | | 5384458 dt:29.06.2024 | 5 dt: 21.06.24 | 535 dt:2.5.2024 | Repair of Government Jeep No. GSF-412 used by Chief Engineer **M/s Meer AK Construction Co** | 0.100 | Completed |
| 67 | | 5384458 dt:29.06.2024 | 4 dt: 21.06.24 | 352 dt:2.5.2024 | Repair of government jeep no GSE-919 used by AEN Larkana **M/s Meer AK Construction Co** | 0.113 | Completed |
| 68 | | 5384458 dt:29.06.2024 | 3 dt: 21.06.24 | 354 dt:2.5.2024 | M&R of gates of Sonhri X-Regulator and Tatri X-Regulator in Dokri **M/s Meer AK Construction Co** | 0.476 | Completed |
| 69 | | 5382240 dt:04.06.2024 | 2 dt: 45357 | 377 dt:7.5.2024 | De-Silting along phulpota minor from RD 02 to 10 in Tajodero **M/s Meer AK Construction Co** | 0.594 | Completed |
| 70 | | 5382224 dt:04.06.2024 | 1 dt: 45357 | 305 dt:23.04.24 | Engaging tractor trolley trips & Supplying tractor with front blade for maintaining Ruk Loop bund in motorable condition in tajodero **M/s Meer AK Construction Co** | 2.740 | Completed |
| 71 | | 5381353 dt:24.05.2024 | 7 dt: 22.05.24 | 379 dt:7.5.2024 | De-Silting along Mohen jo Daro Distry from RD 02 to 21 in Dokri **M/s Meer AK Construction Co** | 0.585 | Completed |
| 72 | | 5380640 dt:14.05.2024 | 12 dt: 13.05.24 | 309 dt:23.04.24 | Closure works including oiling, greasing at Pir Sher X-Regulator in Larkana **M/s B.W Construction Company** | 0.346 | Completed |
| 73 | | 5380640 dt:14.05.2024 | 11 dt: 13.05.24 | 308 dt:23.04.24 | Closure works including oiling, greasing at Faridabad X-Regulator in Larkana **M/s B.W Construction Company** | 0.461 | Completed |
| 74 | | 5380600 dt:14.05.2024 | 10 dt: 22.05.24 | 307 dt:23.04.24 | Closure works including oiling, greasing at Sonhari X-Regulator in Dokri | 0.291 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | | **M/s Meer AK Construction Co** | | |
| 1 | 109 | - | - | - | Main Canal QS0049 | 44.358 | Completed |
| 2 | | - | - | - | Slit Clearance QS0049 | 24.156 | Completed |
| 1 | 80 | 5008041 dt: 19.06.23 | - | - | Camera | 0.090 | Completed |
| 2 | | 5008055 dt: 19.06.23 | - | - | Camera | 0.090 | Completed |
| 3 | | 5008041 dt: 19.06.23 | - | - | Scanner Rs17,000 (2) | 0.034 | Completed |
| 4 | | 5008041 dt: 19.06.23 | - | - | M12 W printer | 0.052 | Completed |
| 5 | | 5008041 dt: 19.06.23 | - | - | M12 W printer | 0.052 | Completed |
| 6 | | 5008055 dt: 19.06.23 | - | - | HP Laser jet pro color printer | 0.079 | Completed |
| 7 | | 5008055 dt: 19.06.23 | - | - | Laptop HP i7 155 | 0.276 | Completed |
| 8 | | 5008055 dt: 19.06.23 | - | - | Multimedia projector | 0.138 | Completed |
| 9 | | 5008041 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 10 | | 5008041 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 11 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 12 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 13 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 14 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 15 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 16 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 17 | | 5008122 dt: 19.06.23 | - | - | Computer / workstation | 0.216 | Completed |
| 18 | | 5007858 dt: 19.06.23 | - | - | Flumes 3 Nos | 0.120 | Completed |
| 19 | | 5007858 dt: 19.06.23 | - | - | evaporation pen | 0.167 | Completed |
| 20 | | 5008041 dt: 19.06.23 | - | - | soil sampling kit | 0.214 | Completed |
| 21 | | 5008055 dt: 19.06.23 | - | - | various chemicals | 0.287 | Completed |
| 22 | | 5008055 dt: 19.06.23 | - | - | evaporation pen | 0.167 | Completed |
| 23 | | 5008055 dt: 19.06.23 | - | - | Soil testing kit | 0.250 | Completed |
| 24 | | 5008041 dt: 19.06.23 | - | - | Weight balance 2 Nol | 0.026 | Completed |
| 25 | | 5008041 dt: 19.06.23 | - | - | Weight balance | 0.036 | Completed |
| 26 | | 5008055 dt: 19.06.23 | - | - | Weight balance | 0.207 | Completed |

**Annexure-11**

(Rs. in Million)

| Sr. | PDP | Name of Scheme | Original Cost | Revised Cost | Increased Cost | Excess % |
|---|---|---|---|---|---|---|
| 1 | 199 | C.C Lining of Johi Branch From 0.00 Mile to 28.0 mile | 2,077.86 | 3,364.11 | 1,286.24 | 62 |
| 2 | | Retaining Wall along Gaj Diversion Bund in Southern Dadu Division | 2,281.27 | 3,791.76 | 1,510.49 | 66 |
| 3 | | Construction of office Complex in Southern Dadu Division at Dadu. | 145.33 | 305.54 | 160.21 | 110 |
| 4 | | Restoration of Flood Damages to Gaj Diversion Bund at RD-2+700, 5+000,12+000 and 13+000 in Southern Dadu Division, Dadu. | 216.82 | 344.22 | 127.4 | 59 |
| 1 | 253 | Construction of T-Head Spurs at LS Bund Mile 40/4+500 Moria Loop Bund Mile 0/0+400 & 0/1+600 in northern Dadu Division | 553.901 | 919.109 | 365.208 | 66 |
| 2 | | Recoupment of Damaged T-Head Spur along Agani Akil Loop Bund 2-6+250 Stone Apron at Mole of 0-4 and 0-7 Mole Spurs and 09 Nos. Stone Studs in Larkana Subdivision. | 299.802 | 889.773 | 589.971 | 197 |
| 1 | 172 | Const of Sub drain Parallel to Nara canal from RD-450.00 to RD-574.00 (ADP No 1381) | 308.003 | 578.613 | 270.61 | 87 |
| 2 | | Rehabilitation works of LBOD system in drainage division Sanghar. ADP-1484 | 398.18 | 550.75 | 152.57 | 38 |
| 3 | | Extension of sub drain S2R fromRD-24.674 to 72.194 and const of 48 Nos RD stone in Taluka & district Sanghar | 83.941 | 154.103 | 70.16 | 83 |
| 1 | 334 | Construction of Engineers Academy Jamshoro | 125.096 | 356.774 | 231.678 | 185.2 |
| 1 | 237 | Rehabilitation of Spinal Drain from Rd 295 To Rd 640 and Its Allied Structures. | 704.129 | 932.088 | 227.959 | 32 |
| 1 | 55 | Providing stone pitching along old Rajib Canal from RD 0+500 to 4+00 and retaining along old | 41.978 | 60.906 | 18.928 | 45.09 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | | Rajib Canal from RD 00 to 0+500 and RD 7+00 to 7+695 in Sukkur Begari Bund | | | | |
| 2 | | Providing stone pitching along old Rajib Canal from RD 4+00 to 7+00 and retaining along old Rajib Canal from RD 7+695 to 8+800 in Sukkur Begari Bund | 36.032 | 47.937 | 11.905 | 33.04 |
| 1 | 408 | Construction of Office Block for XEN, Small Dams Division Kohistan - II, Jamshoro and AXEN Jamshoro / Malir in RBBC Colony Jamshoro. | 35.863 | 41.667 | 5.784 | 16 |
| 1 | 246 | Shaheed Benazir Bhutto Sweet Water Project for Thar (Umerkot to Keetari) | 4,517.692 | 6,877.219 | 2,359.524 | 52.22 |
| 1 | 425 | Construction of five small dams at different locations | 659.913 | 781.904 | 121.991 | 18.5 |
| **Total** | | | **12,485.81** | **19,996.473** | **7,510.628** | |

**Annexure-12**

(Rs. in Million)

| Name of work | MB No. Date | Sub-Division | Items of work | Qty | Rate | Unit | Amount |
|---|---|---|---|---|---|---|---|
| Earth work for closing the breaches of MNV Drain occurred during flood 2022/ filling Rain gharas / weak portion including Raising strengthening of the bank of MNV Drain 80 to 210 Najamuddin Chandio & Co. W.O No./2347/ Date. 27.09.24 CV No. 2 Date 24.03.25 | 385 L.S 1 to 3<br><br>MB Date 04.10.24 | F.P Bund Sub-Division | Engaging Hydraulic Tractor Trolly with POL | 18,928 | 4700 | P/Trip | 88.962 |
| | | | Engaging Hydraulic Excavator machine on hire basis with POL | 3,432 | 6,800 | P/Hour | 23.337 |
| | | | Engaging Wheel Type Tractor with Front blade on hire basis including | 7436 | 2575 | P/Hour | 19.147 |
| | | | Engaging Datsun Pickup with POL On hire basis | 52 | 7900 | Per Day | 0.411 |
| | | | Engaging Labor Mazdoor on daily wages | 23,660 | 1280 | Per Day | 30.284 |
| Earth work for closing the breaches of MNV Drain occurred during flood 2022/ filling Rain gharas / weak portion including Raising strengthening of the bank of MNV Drain 20 to 80 RDs Najamuddin Chandio & Co. W/O No. 2347/ Date. 27.09.24 CV. No. 01 Date 03/18.06.25 | 02 L. S 1 to 3/2<br><br>MB Date 15.10.24 | Johi (I) Sub-Division | Engaging Hydraulic Tractor Trolly with POL | 8064 | 4700 | P/Trip | 37.900 |
| | | | Engaging Hydraulic Excavator machine on hire basis with POL | 1,760 | 6,800 | P/Hour | 11.968 |
| | | | Engaging Wheel Type Tractor with Front blade on hire basis including POL | 3872 | 2575 | P/Hour | 9.970 |
| | | | Engaging Datsun Pickup with POL On hire basis | 16 | 7900 | Per Day | 0.126 |
| | | | Engaging Labor Mazdoor on daily wages | 8,640 | 1280 | Per Day | 11.059 |
| **Total** | | | | | | | **233.164** |

**Annexure-13**

(Rs. in Million)

| Sr. No. | PDP/AIR No. | Financial Year | Name of Office | Particulars | Tender Cost |
|---|---|---|---|---|---|
| 1 | 198/18 | 2024-25 | XEN, Southern Division, Dadu | Award of contract without mandatory documents i.e., PEC Certificate, SRB registration, Turnover, list of machinery & Engineering staff etc. | 3798.010 |
| 2 | 229/1 | 2024-25 | XEN, Sakro Division, Mirpur Sakro | Award of contract without determining or verifying eligibility criteria | 1268.597 |
| 3 | 360/4 | 2024-25 | XEN, Drainage Division, TM Khan | Award of contract despite less amount of call deposit | 597.214 |
| 4 | 270/4 | 2024-25 | XEN, Barrage Division, Sukkur | Work of technical nature was awarded without pre-qualification process | 567.935 |
| 5 | 44/5<br>45/6 | 2023-24 | XEN, Kashmore Division Kashmore | Bank statements of last five years and audited reports from registered firms were not available. Further, tender documents were not hoisted on SPPRA website | 559.917 |
| 6 | 53/2 | 2023-24 | XEN, Begari Bund Division Sukkur | Award of contract despite less amount of call deposit | 548.339 |
| 7 | 302/1 | 2024-25 | XEN, Drainage Division Shaheed Benazirabad | Only bank statement of six months was given in NIT and no relevant experience was required. | 214.971 |
| 8 | 183/1 | 2024-25 | XEN, Jamrao Division, Mirpurkhas | Contract was awarded without determining technical as well as financial qualification criteria of contractors | 171.070 |
| 9 | 145/10<br>142/7 | 2023-24 | XEN, Northern Dadu Division, Larkana | Technical Evaluation was not conducted against defined parameters in NIT. | 164.272 |
| | | | | Tender documents were not hoisted on SPPRA websites | 187.049 |
| 10 | 208/2<br>224/8 | 2024-25 | XEN, Phulleli Canal Division, Badin | Tender documents were not hoisted on SPPRA websites | 461.630 |
| | | | | | 120.000 |

| | | | | | |
|---|---|---|---|---|---|
| 11 | 415/9 | 2024-25 | XEN, Small Dams Division Kohistan-II, Jamshoro | Award of contract despite less amount of call deposit | 35.863 |
| 12 | 388/5 | 2024-25 | XEN, Lower Pinyari, Division, Sujawal | | 4.642 |
| 13 | 141/6 | 2023-24 | XEN, Northern Dadu Division, Larkana | | 1.068 |
| 14 | 207/10<br>205/2 | 2024-25 | XEN, Drainage Division, Badin | Work was awarded without evaluation of technical criteria.<br>Tender documents were not hoisted on SPPRA websites | 3893.213 |
| 15 | 140/5 | 2023-24 | XEN, Northern Dadu Division, Larkana | Non verification of bid security from its issuing authority | 8.250 |
| 16 | 120/3 | 2023-24 | XEN, Larkana Drainage Division, Larkana | | 4.500 |
| 17 | 342/1 | 2024-25 | XEN, Nasir Division, Hyderabad | Contractor's experience certificates, equipment and machinery ownership /lease documents, key personnel's CV's and qualification certificates, audited financial statements for the last 2-3 years, Bank statements or letters of credit, information on existing contracts and commitments | 2,967.209 |
| 18 | 338/8 | 2024-25 | XEN, Kotri Barrage Division, Jamshoro | | 571.896 |
| | | | | **Total** | **16,145.645** |

**Annexure-14**

| Sr. No. | PDP | Name of schemes | Name of Contractors | Remarks |
|---|---|---|---|---|
| 1 | 370 | Construction of Katrah Dam Lower Kohistan-II Jamshoro | M/S F.B Enterprise | NIT Before TS |
| 2 | | Construction of Kuohar Dam Lower Kohistan-II Jamshoro | M/S Jamali & Brothers | |
| 3 | | Construction of Sari-II Dam Lower Kohistan-II Jamshoro | M/S Gul Traders | |
| 4 | | Construction of Saroni Dam Lower Kohistan-II Jamshoro | M/S Khokhar Brothers | |
| 5 | | Construction of Wadejo Dam Lower Kohistan-II Jamshoro | M/S MS & Company | |
| 6 | | Construction of Khar Dam Lower Kohistan-II Jamshoro | M/S United Engineers Contt, Company | |
| 7 | | Construction of Salari-II Dam,Kohistan-I Dadu | M/S Mumtaz & Company | |
| 8 | | Construction of Rai Jo Dat Dam,Kohistan-I Dadu | M/S Jamali & Brothers | |
| 9 | | Construction of Shalmani Dam, Kohistan-I Dadu | M/S Haji Bashir Ahmed Soomro | |
| 10 | | Construction of Garwari Dam,Kohistan-I Dadu | M/S G.H.B Construction | |
| 11 | | Construction of Aamrii Dam,Kohistan-I Dadu | M/S Universal Arooma | |
| 12 | | Construction of Densi Koondal Dam in Nagarparkar | M/S Al-Ramzan | |
| 13 | | Construction of Nadi Jo Wandio Dam in Nagarparkar | M/S Abdul Ghaffar Memon | |
| 14 | | Construction of Khipora Dam in Nagarparkar | M/S Abdul Ghaffar Memon | |
| 15 | | Construction of Bantari Dam in Nagarparkar | M/S Deen Muhammad | |
| 16 | | Construction of Moor Dam in Nagarparkar | M/S Tahir & Brothers | |
| 17 | | Construction of Kambo Wah Dam in Nagarparkar | M/S Creative Construction | |
| 1 | 385 & 387 | CC linning of Sherkhana Branch RD-0+00 to 60+00 (ADP#1628) | M/S Thadani Enterprises | NIT Before AA |
| 2 | | CC linning of Begnah Branch RD-0+00 to 64+500 (ADP#1629) | M/S Creative Const | |
| 3 | | Re-const/Rectification of Modules of Sattah Br & Malia Br i/c Rehabilitation work (ADP#1611) | M/S Haji Sikandar Ali Katto & Sons | |
| 4 | | CC linning of Geri Distry RD-0+00 to 30+500 (ADP#1646) | M/S Beacon Const | |
| 1 | 43 | Construction of C.C Lining of Adio Distry from RD-0 to 41 | M/S Hassan & Company | |
| 2 | | Reconstruction of Bridge Desert Canal and Pat Feeder Canal near Kashmore Town | M/S Hassan & Company | |

| | | | | |
|---|---|---|---|---|
| 1 | 54 | Constructing of Retaining Wall along Chota Begari RD-17 to 23 (City Portion) Cost Rs182.887 | - | NIT Before TS |
| 1 | 365 | **Cement Concrete Lining of Jheruck Distry: From RD 0+000 to Tail.** | - | Execution of work before TS |
| 1 | 395 | Engaging Dozer on Hire basis i/e POL for removing over burden, preparation of surface. | M/s Haji Sirajuddin Soomro | Work order was issued before release of funds |
| 2 | | Engaging Excavator Machine Chine Type With (POL) on hire basis. | M/s Haji Sirajuddin Soomro | |
| 3 | | Engaging Tractor With front blade (with POL) in hire basis | M/s Haji Sirajuddin Soomro | |
| 4 | | Engaging Dozer on Hire basis i/e POL for removing over burden, preparation of surface. | M/s Hassan & Co | |
| 5 | | Engaging Excavator Machine Chine Type With (POL) on hire basis. | M/s Hassan & Co | |
| 6 | | Engaging Tractor With front blade (with POL) in hire basis | M/s Hassan & Co | |
| 7 | | Engaging Dozer on Hire basis i/e POL for removing over burden, preparation of surface. | M/s Haji Sirajuddin Soomro | |
| 8 | | Engaging Excavator Machine Chine Type With (POL) on hire basis. | M/s Haji Sirajuddin Soomro | |
| 9 | | Engaging Tractor With front blade (with POL) in hire basis | M/s Haji Sirajuddin Soomro | |
| 10 | | Engaging Dozer on Hire basis i/e POL for removing over burden, preparation of surface. | M/s Hassan & Co | |
| 11 | | Engaging Excavator Machine Chine Type With (POL) on hire basis. | M/s Hassan & Co | |
| 12 | | Engaging Tractor With front blade (with POL) in hire basis | M/s Hassan & Co | |
| 13 | | Vehicle Rental Toyota Pickup Datsun 4*4 on hire basis with POL ( for patrolling) | M/s Hassan & Co | |

**Annexure-15**

| V.No. | V.Date | Name Of Vender | Work Type | Name of Work | Miles/RD | Particulars | Unit | Qty | Rate | Amount |
|---|---|---|---|---|---|---|---|---|---|---|
| 3 | 01.03.2024 | M/S Abdul Aziz Govt Contractor | Repair of Residential Buildings | Supplying of Material for Repair of Residential Buildings in SCARP Colony Larkan | | Supplying of Burnt Bricks | P.Hour | 3,000 | 1,300 | 39,000 |
| 47 | 21.03.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along Miro Khan Main Drain | RD 144 to 148 | De-Weeding of Pun Gross in the bed of Drain | Eache | 18,000 | 2,600 | 468,000 |
| 50 | 21.03.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 6R Sub MMD System from RD 0 to 4 (Where is Necessary) | RD 0 to 4 | De-Weeding of Pun Gross in the bed of Drain | Eache | 17,600 | 2,600 | 457,600 |
| 51 | 21.03.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 3R Sub MMD System from RD 5 to 10 (Where is Necessary) | RD 5 to 10 | De-Weeding of Pun Gross in the bed of Drain | Eache | 16,900 | 2,600 | 439,400 |
| 52 | 21.03.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 2R Sub MMD System from RD 35 to 38 (Where is Necessary) | RD 35 to 38 | De-Weeding of Pun Gross in the bed of Drain | Eache | 15,100 | 2,600 | 392,600 |
| 56 | 21.03.2024 | M/S Shamba Sher | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 3L Sub Larkan North System from RD 16 to 20 | RD 16 to 20 | De-Weeding of Pun Gross in the bed of Drain | Eache | 19,200 | 2,600 | 499,200 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | (Where is Necessary) | | | | | | |
| 59 | 21.03.2024 | M/S Shamba Sher | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 1L Sub Larkanna Nadero System from RD 12 to 15 (Where is Necessary) | RD 12 to 15 | De-Weeding of Pun Gross in the bed of Drain | Eache | 18,200 | 2,600 | 473,200 |
| 62 | 21.03.2024 | M/S Shamba Sher | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 2L Sub Drain of Zakria System from RD 8 to 1 (Where is Necessary) | RD 8 to 11 | De-Weeding of Pun Gross in the bed of Drain | Eache | 18,900 | 2,600 | 491,400 |
| 89 | 21.03.2024 | M/S Partab Rai Govt: Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 2L Sub Drain System from RD 10 to 14 (Where is Necessary) | RD 10 to 14 (Where is nesessary) | De-Weeding of Pun Gross in the bed of Drain | Eache | 19,040 | 2,600 | 495,040 |
| 92 | 21.03.2024 | M/S Partab Rai Govt: Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 4L Sub Drain System from RD 0 to 5 (Where is Necessary) | RD 0 to 5 (Where is nesessary) | De-Weeding of Pun Gross in the bed of Drain | Eache | 18,851 | 2,600 | 490,126 |
| 15 | 25.04.2024 | M/S Partab Rai Govt: Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 3L Sub Drain of Naudero system from RD 0 to 6 | RD 0 to 6 | De-Weeding of Pun Gross in the bed of Drain | Eache | 16,500 | 2,600 | 429,000 |
| 16 | 25.04.2024 | M/S Partab Rai Govt: Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross 48 to | RD 48 to 55 | De-Weeding of Pun Gross in the bed of Drain | Eache | 15,600 | 2,600 | 405,600 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 65 (Where is necessary) | | | | | | |
| 19 | 25.04.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 3L sb Drain SKT System from RD 0 to 8 (Where is necessary) | RD 0 to 8 | De-Weeding of Pun Gross in the bed of Drain | Eache | 14,800 | 2,600 | 384,800 |
| 21 | 25.04.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 1RA Sub Drain SKT System from RD 25 to 30 (Where is necessary) | RD 25 to 30 | De-Weeding of Pun Gross in the bed of Drain | Eache | 14,800 | 2,600 | 384,800 |
| 23 | 25.04.2024 | M/S Abdul Aziz Govt Contractor | De-Weeding of Pun Gross | De-Weeding of Pun Gross along 2RA Sub Drain SKT System from RD 55 to 60 (Where is necessary) | RD 55 to 60 | De-Weeding of Pun Gross in the bed of Drain | Eache | 16,800 | 2,600 | 436,800 |
| | | | | | | | | | **Total** | **6,286,566** |

**Annexure-16**

| Sr. No. | PDP | Item | Qty | Bid Rate | Market price | Excess | Amount |
|---|---|---|---|---|---|---|---|
| 1 | 79 | Solar panel 545w | 110 | 100,000 | 35000 | 65000 | 7,150,000 |
| 2 | | Invertor 12KW | 4 | 1,900,000 | 935,000 | 965,000 | 3,860,000 |
| 3 | | Batteries | 36 | 136,000 | 78000 | 58000 | 2,088,000 |
| 1 | 168 | 1. 330-Watt Solar Panels EGE: 122 Nos | 122 | 90,000 | 60,000 | 30,000 | 10,980,000 |
| 2 | | 2. Inverter 40 KV / 40-HP: 1 No | 1 | 1,000,000 | 550,000 | 450,000 | 1,000,000 |
| 3 | | 3. *Stands 16 Guage 1-1/4"_2-1/2 Roof Mount : 80 Nos | 80 | 50,000 | 40,000 | 10,000 | 4,000,000 |
| 4 | | 4. Cable 20mm 3 core standards: 35 Meter | 35 | 7,000 | 6,000 | 1,000 | 245,000 |
| 5 | | 5. Cable 8mm 2 core flexible: 80 Meter | 80 | 2,000 | 640 | 1,360 | 160,000 |
| 6 | | 6. Cable 50mm flexible: 50 Meter | 50 | 10,000 | 22,000 | -12,000 | 500,000 |
| 7 | | 7. Panel Board 4x2 l/c 100 AMP contractor with all accessories: 1 No | 1 | 350,000 | 250,000 | 100,000 | 350,000 |
| 8 | | 8. Panel Board 3x2 l/c main circuit breaker 200 AMP: 1 No | 1 | 700,000 | 250,000 | 450,000 | 700,000 |
| 9 | | 9. Hardware Anchor/Tie/MC4/Lugs/Duct: 80 Nos | 80 | 2,500 | 5,000 | -2,500 | 200,000 |
| 10 | | 10. Combiner Box: 2 Nos | 2 | 500,000 | 60,000 | 440,000 | 1,000,000 |
| 11 | | 11. Installation including transport: 1 No | 1 | 1,000,000 | 500,000 | 500,000 | 1,000,000 |
| 12 | | 12. Electric Motor 40 HP 1400-RPM: 1 No | 1 | 1,500,000 | 1,100,000 | 400,000 | 1,500,000 |
| 13 | | 13. Pump 8x8 Superior Quality (Hafz or Equivalent) i/c all accessories: 1 No | 1 | 450,000 | 250,000 | 200,000 | 450,000 |
| 14 | | 14. MS Frame for Electric Motor / Pump: 1 No | 1 | 250,000 | 80,000 | 170,000 | 250,000 |
| 15 | | 15. MS Pipe 8" Dia 2.5 mm thick: 225 Rft | 225 | 10,000 | 8,000 | 2,000 | 2,250,000 |
| 16 | | 16. MS Flanges 8" Dia 4 mm thick: 23 Nos | 23 | 25,000 | 14,000 | 11,000 | 575,000 |
| 17 | | 17. Foot Valve 8" Dia 8mm thick: 1 No | 1 | 100,000 | 60,000 | 40,000 | 100,000 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 18 | | 18. Nuts/Bolts Off Size: 177 K.G | 177 | 1,500 | 1,080 | 420 | 265,500 |
| 19 | | 19. Rubber Sheet 24" Length: 143 K.G | 143 | 1,500 | 1,360 | 140 | 214,500 |
| 1 | 303 | Excavator (L/B) | - | - | - | - | 124,277,949 |
| 2 | | Excavator (S/B) | - | - | - | - | 54,693,425 |
| **Sr. No** | PDP | **Canal/Area** | **Total RDs** | **Feet per Trolley** | **Feet per Labor** | **Expenditure** | **Remarks** |
| 1 | 61 | Sindh canal RD-12 to 40 & RD 88-120 RD-05-15 & 25-35 | 60 | 4’-11’ ft 64’-100’ ft | 8’-50’ ft 233’-278’ ft | 39.912 | Tractor trolley |
| 2 | | B.S feeder RD-338-352 & 360 to 393 RD-338-362 & 380-393 | 47 | 4’-8’ ft 144’-267’ ft | 8’-15’ ft 130’-240’ ft | 57.142 | Dumper |
| 3 | | SB Bund Mile 3-7/4, 8-9/6, 12/2-14, 14/3-15/6 &16-18/2 | 11.3 | 4’-6’ ft | 8’-14’ ft | 74.273 | Dumper |

**Annexure-17**

| Sr.# | PDP | Name of Scheme | Contractor | Date of start | Stp: Date of completion | Act: Date of completion | Delay in completion | Expenditure | Penalty |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 226 | Rehabilitation & Improvement of inland LBOD System ADP#1494 | Bashir Ahmed Package-1 & 4 | 09.06.2022 | 09.06.2024 | WIP | 12 months | 97.426 | 9.743 |
| | | | | 07.06.2022 | 06.06.2024 | WIP | | 173.787 | 17.379 |
| | | | Azaan Engineering Services Package-6 | 07.06.2022 | 06.06.2024 | WIP | | 126.19 | 12.619 |
| | | | Khokhar brothers' construction Package-3 | 07.06.2022 | 06.06.2024 | WIP | | 252.536 | 25.254 |
| | | | Yaseen & Co Package-1 | 07.06.2022 | 06.06.2024 | WIP | | 113.578 | 11.358 |
| | | | Maqbool Ahmed & C-Package-5 | 07.06.2022 | 06.06.2024 | WIP | | 171.433 | 17.143 |
| 2 | | Construction of Syphons to revive Natural Route of Dhoro Puran to Shakoor Dhand and Rehabilitation works of LBOD system | M.B.C & Sons Builders & Developers | 01.06.2022 | 03.06.2024 | WIP | | 1515.602 | 151.56 |
| 1 | 282 | Rehabilitation works of LBOD system in drainage division Sanghar. ADP#1484 | M/S Zawar & AS Const Engineering | 04.06.22 | 03.12.24 | WIP | 12 months | 550.75 | 55.075 |
| 2 | | Rehabilitation & improvement of LBOD System in Drainage sub-division No.01 North, Sanghar Drainage sub division No II Soth Sanghar, Drainage sub division No III | M/S. M.B.C & SONS | 04.06.22 | 03.12.24 | WIP | 7 Months | 481.764 | 48.1764 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | central Sanghar of drainage division Sanghar. ADP#1494 | | | | | | | |
| 3 | | Conversion of tube wells & Pumping stations on solar system of Drainage division Sanghar.ADP#1488 | M/S. M.B.C & SONS | 15.03.22 | 20.09.22 | WIP | 33 Months | 548.576 | 54.8576 |
| 4 | | Extension of sub drain S2R fromRD-24.674 to 72.194 and const of 48 No. RD stone in taluka & district Sanghar | M/S Agha Fateh Muhammad | 17.01.13 | 30.06.17 | WIP | 96 Months | 28.748 | 2.8748 |
| 5 | | Const of Sub drain Parallel to Nara canal from RD-450.00 to RD-574.00 (ADP No 1381) | M/S. Jamali & Brothers | 11.03.22 | 05.09.24 | WIP | 10 Months | 578.613 | 57.8613 |
| 1 | 273 | Cement concrete lining of Patni Distry from RD-0+000 to 72+400 | M/s. Naseem Ahmed Shah | 17.06.2022 | 30.06.2024 | WIP | 12 Months | 1,464.71 | 146.471 |
| 1 | 19 | Rehabilitation and Reconstruction of DO's of Dadu Canal from D/s 85th Mile X-Regulator (RD 420+400) to U/s 123rd Mile X-Regulator (RD 611+830) to Enhance Capacity to Feed Tail Reaches of Southern Dadu Division Dadu. | M/s Haji Saeed Khan & Sons | 08.08.2023 | 07.09.2023 | WIP | 21 Months | 79.233 | 7.923 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 2 | | Operationalization of Pumping Station at Mile 132 Dadu Canal Tail in Shahbaz Irrigation Division Sehwan | M/s Saeed Khan Con: | 08.08.2023 | 07.09.2023 | WIP | 21 Months | 138.615 | 13.862 |
| 3 | | De-Silting of Aral Manchhar Canal for clearance Shoals/Bottlenecks from Waterway in Shahbaz Irrigation Division Sehwan | M/s Haji Saeed Khan & Sons | 08.08.2023 | 07.09.2023 | WIP | 21 Months | 76.285 | 7.629 |
| 4 | | Repair of New & Old Irrigation Rest Houses and Residence of Executive Engineer, Shahbaz Irrigation Division Sehwan | M/s Haji Saeed Khan & Sons | 08.08.2023 | 07.09.2023 | WIP | 21 Months | 14.423 | 1.442 |
| 5 | | Restoration of Pumping Schemes in Taluka Manjhand of Shahbaz Irrigation Division Sehwan | M/s Najamuddin Chandio & Co | 08.08.2023 | 07.09.2023 | WIP | 21 Months | 124.339 | 12.434 |
| 6 | | Rehabilitation of Shah Awais Pumping Scheme in Shahbaz Irrigation Division | M/S Saeed Khan | 31.03.2022 | 07.04.2022 | 05.04.2023 | 12 Months | 8.444 | 0.844 |
| 7 | | Construction of 01 No new pumping scheme near village Noorpur in Taluka Manjhand | M/S Saeed Khan | 31.03.2022 | 07.04.2022 | 05.04.2023 | 12 Months | 7.693 | 0.769 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 8 | | Construction of 2 Nos new pumping scheme near village Dari Gancha and Village Kalri minor in taluka Manjhand | M/S Saeed Khan | 31.03.2022 | 07.04.2022 | 05.04.2023 | 12 Months | 24.038 | 2.404 |
| 1 | 115 | De-silting work along NW Canal at RD-170 to 174 & providing stone pitching along N.W Canal RD-116 to 119 B/S | M/s Qalandar Bux Abro & Co. | 6-Jan-16 | 19-Nov-17 | WIP | 23 Months | 44.133 | 4.413 |
| 2 | | De-silting work along New Canal at RD-121 to 122, 130 to 135 and providing stone pitching along Warah Branch from DR-00 to 03 B/S | M/s Abra Construction & Co. | 19-Nov-16 | 18-Nov-17 | WIP | 12 Months | 49.593 | 4.959 |
| 3 | | De-silting work along NW Canal at RD-165 to 170 & providing stone pitching along N.W Canal RD-152 B/S | M/s Qalandar Bux Abro & Co. | 7-Nov-16 | 19-Nov-17 | WIP | 13 Months | 48.555 | 4.856 |
| 4 | | De-silting work along Shahdadkot Branch at RD-64 to 95, Stone pitching along Shahdadkot Branch RD-18 IP side, 22 IP side, 35 B/S & 88 IP side and dismantling of road side | M/s Abra Construction & Co. | 20-Nov-16 | 20-Nov-17 | WIP | 12 Months | 44.589 | 4.459 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 404 | Installation of 26 Nos Solar tubewells drinking irrigation purpose of villages Usmanabad M Hussain shoro, Ayoub shoro Wali M shoro, Ali, Ibrahim, Ayoub, Abdullah, M hussain badal M Bux Shehmeer, Haji Ameer bux shoro & waro UC Jhangri, Khmiso shoro, Ayoub sawan shoro budhu mir hassan Ahmed shoro, Haji Sadiq aziz shoro & Mehra | M/S Haji Saeed | 26.05.23 | 25.05.25 | WIP | 1 | 115.802 | 11.580 |
| 1 | 101 | Construction of sump & pump house, constrution of delivery bey, construction of staff quarter, construction of retaining wall and construction of 2 Nos. bridges at pumping station along Ghar main drain to supplement tail areas of Mirwah Distry | M/s. Jagirani Construction Co. | 15.11.2015 | 08.11.2016 | WIP | 103 Months | 20.449 | 2.045 |
| | | | | | | | **Total** | **7,234.500** | **723.450** |

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**Annexure-18**

| Name of Work: De-silting | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cheque No | Payment Date | Vendor Name | Amount | CV. No | MB No. | MB Date | Name of Canal/ Branch/ Wah/Distry | Main Canal | RD No | Item of work | Qty. (Hours) | Rate | Amount |
| 5079337 | 06-05-24 | M/S: New M. Zaman Enterprises | 2,614,500 | H-14 | 130/L. S | 22.04.24 | S.B Bund (sub-division) | B.S Feeder | Rd 338 to RD 362 | Engaging Hydraulic Excavator Machine with POL (Wheel Type) | 249 | 10500 | 2,614,500 |
| 5077402 | 29-03-24 | M/S: New M. Zaman Enterprises | 10,080,000 | H-13 | 293/L. S | 31.08.23 | S.B Bund (sub-division) | B.S Feeder | RD 345 to RD 354 | | 1120 | 9000 | 10,080,000 |
| 5077404 | 29-03-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 11,700,000 | H-15 | 279/L. S | 02.09.23 | S.B Bund (sub-division) | B.S Feeder | RD 354 to RD 360 | | 600 | 9000 | 5,400,000 |
| | | | | H-16 | 300/L. S | 30.08.23 | S.B Bund (sub-division) | B.S Feeder | RD 360 to RD 369 | | 700 | 9000 | 6,300,000 |
| 5077408 | 29-03-24 | M/S: New M. Zaman Enterprises | 4,644,000 | H-20 | 289/L. S | 29.08.23 | S.B Bund (sub-division) | B.S Feeder | RD 369 to RD 372 | | 516 | 9000 | 4,644,000 |
| 5077411 | 29-03-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 14,400,000 | H-23 | 310/L. S | 30.08.23 | S.B Bund (sub-division) | B.S Feeder | RD 372 to RD 380 | | 560 | 9000 | 5,040,000 |
| | | | | H-24 | 308/L. S | 29.08.23 | S.B Bund (sub-division) | B.S Feeder | RD 380 to RD 386 | | 1040 | 9000 | 9,360,000 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5077400 | 29-03-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 6,480,000 | H-11 | 907/L. S | 26.08.23 | S.B Bund (sub-division) | B.S Feeder | RD 386 to RD 393 | | 720 | 9000 | 6,480,000 |
| | | | | | | | | | Total | | | | 49,918,500 |
| **De-Weeding** | | | | | | | | | | | | | |
| Cheque No | Document Date | Vendor Name | Amount | CV. No | MB No. | MB Date | Name of Canal /Branch /Wah/Distry | Main Canal | RD No | Item of work | Qty. (Hours) | Rate | Amount |
| 5077741 | 02-04-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 10,008,000 | H-25 | 550/L. S | 10.08.23 | S.B Bund | B.S Feeder | RD 338 to 362 | Enga/ Tractor with Hydraulic Trolley with POL for shifting earth i/c carriage within 3 miles (Trips) | 90 | 5000 | 450,000 |
| | | | | H-25 | 550/L. S | 10.08.23 | S.B Bund | B.S Feeder | RD 338 to 362 | S/o unskilled labor | 100 | 1400 | 140,000 |
| | | | | H-26 | 550/L. S | 07.08.23 | S.B Bund | B.S Feeder | RD 380 to 393 | Enga/ Tractor with Hydraulic Trolley with POL for shifting earth i/c carriage within 3 miles (Trips) | 90 | 5000 | 450,000 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | H-26 | 550/L. S | 07.08.23 | S.B Bund | B.S Feed er | RD 380 to 393 | S/o unskilled labor | 100 | 1400 | 140,000 |
| 5077740 | 02-04-24 | M/S: New M. Zaman Enterprises | 14,302,400 | H-09 | 378/L. S | 08.08.23 | S.B Bund | B.S Feed er | RD 338 to 345 | S/o Dumpers with POL for supply of earth i/c 3 miles (per Trip) | 1200 | 6000 | 7,200,000 |
| | | | | H-09 | 378/L. S | 08.08.23 | S.B Bund | B.S Feed er | RD 338 to 345 | S/o unskilled labor | 640 | 1400 | 896,000 |
| | | | | H-10 | 379/L. S | 05.08.23 | S.B Bund | B.S Feed er | RD 345 to 352 | S/o Dumpers with POL for supply of earth i/c 3 miles (per Trip) | 900 | 6000 | 5,400,000 |
| | | | | H-10 | 379/L. S | 05.08.23 | S.B Bund | B.S Feed er | RD 345 to 352 | S/o unskilled labor | 576 | 1400 | 806,400 |
| 5077814 | 03-04-24 | Abid Hussain Govtt: Contractor | 2,889,432 | H-30 | 550/L. S | 12.08.23 | S.B Bund | B.S Feed er | RD 350 to 380 NIP | S/o Pacca Earth for filling depression weak and sandy portion (Cft) | 120393 | 24 | 2,889,432 |
| 5077735 | 02-04-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 12,820,000 | H-04 | 377/. L. S | 10.08.23 | S.B Bund | B.S Feed er | RD 360 to 372 | S/o Dumpers with POL for supply of earth i/c 3 | 1950 | 6000 | 11,700,000 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | miles (per Trip) | | | |
| | | | | H-04 | 377/. L. S | 10.08.23 | S.B Bund | B.S Feed er | RD 360 to 372 | S/o unskilled labor | 800 | 1400 | 1,120,000 |
| 5077741 | 02-04-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 10,008,000 | H-11 | 375/L. S | 06.08.23 | S.B Bund | B.S Feed er | RD 373 to 379 | S/o Dumpers with POL for supply of earth i/c 3 miles (per Trip) | 1500 | 6000 | 9,000,000 |
| | | | | H-11 | 375/L. S | 06.08.23 | S.B Bund | B.S Feed er | RD 373 to 379 | S/o unskilled labor | 720 | 1400 | 1,008,000 |
| 5077737 | 02-04-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 9,296,000 | H-05 | 380/L. S | 10.08.23 | S.B Bund | B.S Feed er | RD 380 to 386 | S/o Dumpers with POL for supply of earth i/c 3 miles (per Trip) | 1400 | 6000 | 8,400,000 |
| | | | | H-05 | 380/L. S | 10.08.23 | S.B Bund | B.S Feed er | RD 380 to 386 | S/o unskilled labor | 640 | 1400 | 896,000 |
| 5077734 | 02-04-24 | M/S Qurban Bhangar Ali & Co: Govt: Co | 9,536,000 | H-03 | 376/L. S | 09.08.23 | S.B Bund | B.S Feed er | RD 386 to 393 | S/o Dumpers with POL for supply of earth i/c 3 miles (per Trip) | 1440 | 6000 | 8,640,000 |
| | | | | H-03 | 376/L. S | 09.08.23 | S.B Bund | B.S Feed er | RD 386 to 393 | S/o unskilled labor | 640 | 1400 | 896,000 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5078848 | 25-04-24 | M/S: New M. Zaman Enterprises | 2,995,200 | H-44 | 232/L. S | 17.04.24 | S.B Bund | B.S Feeder | RD 339 & RD 349 | S/o Pacca Earth for filling depression weak and sandy portion (Cft) | 124800 | 24 | 2,995,200 |
| | | | | | | | | | **Total** | | | | **57,124,632** |

**Annexure-19**

| Name of Consultant | Time period | Particulars | Per month | Total Amount |
|---|---|---|---|---|
| Mr. Qurban Ali Kaushik | 3 years | Feb-2025 to Jan-2027 | 388,000 | 9.328 |
| Mr. Uzair Qadir Shoro | 1 year | April-24 to March-25 | 300,000 | 3.600 |
| Mr. Muhammad Shahbaz Akhtar | 1 year | May-24 to May-2025 | 400,000 | 4.800 |
| Mr. Abdur Razzaque | 06 months | 1st Jan-25 to May-25 400,000 May-25 to Dec-25 | 400,000/ 500,000 | 10.350 |
| **Total** | | | | 28.078 |

| SUKKUR IDA 62420 | Date | Amount in USD | USD Rate | Amount |
|---|---|---|---|---|
| M/s. ARTELIA | 13-Sep-24 | 357,061.18 | 278.85 | 99.566 |
| M/s. ARTELIA | 01-Apr-25 | 115,609.82 | 280.60 | 32.440 |
| **Total** | | | | 132.006 |

**Annexure-20**

(Rs. in Million)

| Name of vendor | Name of work | Description | Qty | Rate | Amount |
|---|---|---|---|---|---|
| M/s Khyber Grace (Pvt.) Limited | BILL-02 -De-Silting of Warah Branch Down Stream of Ruk Complex -(RD-0 to 3.4) | Common excavation in canal during closure period by mechanical means and dressed to design section, grades and profiles and excavated material disposed off and dressed and levelled within 750 ft right of way, no haul | 2,902.82 | 7,100.00 | 20.610 |

(Rs. in Million)

| Disposed Off | Qty | Rate/1000 | Total Amount |
|---|---|---|---|
| 750 feet | 1,463,182 | 7100 | 10.389 |
| 10,000 to 15,000 feet | 910,171 | 13,500 | 12.287 |
| 15,000 to 20,000 | 11,216,501 | 15,224 | 170.760 |
| 25,000 to 30,000 | 696,381 | 19,200 | 13.371 |
| 30,000 to 35,000 | 1,522,109 | 21,200 | 32.269 |
| | | | 239.076 |

| Variation Order NO-01-Additional Works dated 27th December-2024 Final statement | | | | | |
|---|---|---|---|---|---|
| **Bill No.** | **Description** | **BOQ Amount** | **Work Done upto Previous IPC** | **Work Done upto This IPC** | **Amount of Work Done Upto Date** |
| **2** | **3** | **4** | **5** | **6** | **7=5+6** |
| Bill No. 1 | De-Silting of Rice Canal Down Stream of Ruk Complex (Rd 82.4 to 92.4) | 184.536 | 145.820 | 1.353 | 147.174 |
| Bill No. 2 | De-Silting of Warah Branch Down Stream of Ruk Complex -(RD-0 to 3.4) | 26.957 | 20.403 | 0.206 | 20.610 |
| Bill No.3 | Mis/Additional Efforts | 27.394 | 27.382 | - | 27.382 |
| **TOTAL OF ALL BILLS** | | **238.888** | **193.607** | **1.560** | **195.167** |

| Name of vendor | Name of work | Description | Qty | Rate approved | excess | Amount |
|---|---|---|---|---|---|---|
| M/s Khyber Grace (Pvt.) Limited | Bill-01-De-Silting of Rice Canal Down Stream of Ruk Complex (Rd 82.4 to 92.4) | Haul exceeding 5,000 ft but not exceeding 10,000 ft (Provisional Quantity) | 1,339.60 | 11,000 | 3,900 | 5.224 |
| | | Haul exceeding 10,000 ft but not exceeding 15,000 ft (Provisional Quantity) | 1,763.23 | 13,500 | 6,400 | 11.284 |
| **Total** | | | | | | **16.509** |

## Annexure-21

| Name of vendor | Name of work | Description | Qty | rate | Amount |
|---|---|---|---|---|---|
| M/s Khyber Grace (Pvt.) Limited | Bill-01-De-Silting of Rice Canal Down Stream of Ruk Complex (Rd 82.4 to 92.4) | Deployment of tractor Driven Pump set for pumping out the surface water from d/s of Ruk complex*(Provisional Quantity) | 250 per day | 37,289.27 | 9.173 |

| Item # | Item | Est. | Est. Qty | Est. Rate | Rate | Qty | Amount |
|---|---|---|---|---|---|---|---|
| Cl-1-01 | a) Delivery Pipe dia of pump 8 incch | | | | - | | - |
| | Deployment of tractor Driven Pump set for pumping out the surface water | Per day | 1,354 | 34,946 | 34,946 | 1,354.00 | 47.316 |
| Cl-1-02 | a) Delivery Pipe dia of pump 10 incch | | | - | - | | - |
| | Deployment of tractor Driven Pump set for pumping out the surface water | Per day | 818 | 35,263 | 28,844,889 | 818.00 | 28.844 |
| Cl-1-03 | a) Delivery Pipe dia of pump 12 incch | | | | - | - | - |
| | | Per day | 250 | 35,263 | 35,263 | 250.00 | 8.815 |
| | | | | | 28,915,097 | | **84.977** |

## Annexure-22

| Bill No. | Name of work | Bill No | Work done |
|---|---|---|---|
| 1 | 27th Dec-2024 BILL NO.2 DESILTING Of RICE CANAL IN HEAD REACH (Rd 0 to 82.4) | 12th IPC | 17.375 |
| 2 | 12th IPC | 12th IPC | 1.571 |
| | | | **18.946** |

**Annexure-23**

| IPC # | Adjustment rate | period | period ending | Amount | Due rate | Rate paid | Excess amount |
|---|---|---|---|---|---|---|---|
| 16th | 2.40521 | 15-Jul-23 | 27-May-23 | | | | |
| 17th | 2.50571 | 31-Dec-23 | 12-Nov-23 | | 0.1005 | | |
| 18th | 2.44577 | 31-Jan-24 | 13-Dec-23 | | -0.05994 | | |
| 19th | 2.44235 | 05-Jun-24 | 17-Apr-24 | 89.459 | -0.00342 | 2.44577 | 218.379 |
| 20th | 2.46821 | 05-Sep-24 | 18-Jul-24 | 44.701 | 0.02586 | 2.44235 | 109.175 |
| 21st | 2.41851 | 15-Oct-24 | 27-Aug-24 | 17.943 | -0.0497 | 2.46821 | 44.288 |
| 22nd | 2.35544 | 31-Dec-24 | 12-Nov-24 | 101.457 | -0.06307 | 2.41851 | 245.375 |
| 23rd | 2.3628 | 28-Feb-25 | 10-Jan-25 | 87.491 | 0.00736 | 2.35544 | 206.081 |
| 24th | 2.36462 | 15-Apr-25 | 25-Feb-25 | 49.119 | 0.00182 | 2.3628 | 116.060 |
| **Total** | | | | | | | **939.778** |

| 15th | IPC Amount in $ | IPC Period | | Due Rate | Rate paid | Amount | | | excess payment |
|---|---|---|---|---|---|---|---|---|---|
| 16th | 1.413 | 15-Jul-23 | 27-May-23 | | | | | | |
| 17th | 1.380 | 31-Dec-23 | 12-Nov-23 | | | | | | |
| 18th | 1.375 | 31-Jan-24 | 13-Dec-23 | | | | | | |
| 19th | 1.395 | 05-Jun-24 | 17-Apr-24 | -0.0198 | 1.4152 | 2.249 | 0.733 | 0.856 | 150.667 |
| 20th | 1.386 | 05-Sep-24 | 18-Jul-24 | -0.0091 | 1.3954 | 1.108 | 0.366 | 0.427 | 75.286 |
| 21st | 1.374 | 15-Oct-24 | 27-Aug-24 | -0.0120 | 1.3863 | 0.442 | 0.147 | 0.171 | 302.209 |
| 22nd | 1.358 | 31-Dec-24 | 12-Nov-24 | -0.0161 | 1.3742 | 2.477 | 0.832 | 0.970 | 170.875 |
| 23rd | 1.368 | 28-Feb-25 | 10-Jan-25 | 0.0104 | 1.3581 | 2.111 | 0.717 | 0.837 | 147.354 |
| 24th | 1.382 | 15-Apr-25 | 25-Feb-25 | 0.0134 | 1.3686 | 1.194 | 0.402 | 0.470 | 82.728 |
| | | | | | | 9.584 | 3.200 | 3.733 | **657.133** |

## Annexure-24

(Rs. in Million)

| Sr. No. | Description | Per Day Cost (PKR) | Total Claim Amount |
|---|---|---|---|
| Part-1 | Indirect Site Running Cost - Management Staff and Technical Crew, Service, Maintenance & Support Staff - (Salaries & Benefits Cost etc.) | 286,532 | 232.091 |
| Part-2 | Indirect Site Running Cost - Regularly Consumable Material | 8,209 | 6.650 |
| Part-3 | Indirect Site Running Cost - General Expenses | 149,775 | 121.318 |
| Part-4 | Indirect Site Running Cost - Operating & Maintenance Cost of Service Vehicles | 103,748 | 84.035 |
| Part-5 | Indirect Site Running Cost - Rental Equipment (External & Internal) and Assets DEPR & | 106,712 | 86.436 |
| Part-6 | Indirect Site Running Cost - Warehouse Inventory Financing Cost | - | - |
| Part-7 | Indirect Site Running Cost - Financing Cost on Retention Money | 77,390 | 62.686 |
| Part-8 | Indirect Site Running Cost - Charges for extension of Guarantees | 11,892 | 9.632 |
| Part-9 | Indirect Site Running Cost - Off-site Head office overhead cost | 216,758 | 175.574 |
| **A.** | **Sub-Total Cost (Total days 810)** | **961,019** | **778.425** |
| **B.** | Profit @ 5% {Total for Part-A (Profit excluded Part-7) x 5%} Reference Clause 1.2 GCoC "Cost plus profit" | 44,181 | 35.786 |
| **C.** | **Sub-Total Cost (A+B)** | **1,005,201** | **814.212** |
| D. | Income tax @ 7 % {(C/93)X07} | 75,660 | 61.284 |
| **E.** | **G-Total Cost against Accumulative Delays in different event ( IT)** | **1,080,861** | **875.497** |

**Annexure-25**

| Description | Unit | Qty | Rate | Amount |
|---|---|---|---|---|
| **BOQ ITEM # 3.04 (Revised) Main Barrage Gates:** Provide replacement gates for the main weir bays complete, the procurement of changed material BS/EN 10025-2 S355 JR+N, from Europe and fabrication by M/s Rona Makina at Turkey with seals, painting, wheels, axles and all items required to complete works as detailed in the specification. | No. | 54 | 49.257 | 2,659.897 |
| **BOQ ITEM # 3.05 (Revised) Pocket Scour Gates:** Provide replacement of the two "pocket" scour gates, complete, the procurement of changed material BS/EN 10025-2 S355 JR+N, from Europe and fabrication by M/s Rona Makina at Turkey with seals, painting, wheels, axles and all items required to complete works as detailed in the specification. | No. | 10 | 44.560 | 445.609 |
| **BOQ ITEM # 3.07 (Revised) Navigation Lock Upstream Gates:** Provide replacement gates for the navigation lock upstream gate complete, the procurement of changed material BS/EN 10025-2 S355 JR+N, from Europe and fabrication by M/s Rona Makina at Turkey with seals, painting, wheels, axles and all items required to complete works as detailed in the specification. Excluding hoist machinery detailed in Item 4.04. | No. | 1 | 34.834 | 34.834 |
| **Negotiated Cost Claim of Design (3%) item #3.04** | Lum sum | | | 63.378 |
| **Negotiated Cost Claim of Design (3%) item #3.05** | | | | 10.627 |
| **Negotiated Cost Claim of Design (3%) item #3.07** | | | | 0.809 |
| **BOQ ITEM # 3.04 Main Barrage Gates:** Provide replacement gates for the main weir bays complete, with seals, painting, wheels, axles and all items required to complete works as detailed in the specification. | No. | -54 | 39.122 | -2,112.621 |
| **BOQ ITEM # 3.05 (Revised) Pocket Scour Gates:** Provide replacement of the two "pocket" scour gates, complete, with seals, painting, wheels, axles and all items required to complete works as detailed in the specification. | No. | -10 | 35.423 | -354.236 |
| **BOQ ITEM # 3.07 (Revised) Navigation Lock Upstream Gates:** Provide replacement gates for the navigation lock upstream gate complete, with seals, painting, wheels, axles and all items required to complete works as detailed in the specification. Excluding hoist machinery detailed in Item 4.04. | No. | -1 | 26.969 | -26.969 |
| **Total** | | | | **721.328** |

# Annexure-26

| Component-2: Water Service Delivery | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Cost Breakup of Component 2- water service delivery | | | | | | | | | | | | | | | | | |
| Comp# | Component | Total | IDA (International Donar Agency | GoS | PC-I Target Three Years (2022-23 to 2024-25) Target (Year1,2&3) | | | Year 2024-25 Actual Expenditure (Target Achieved) | | | Cumulative Expenditure up to year 2022-23 to 2024-25 | | | Non-Achievement of Targets (2022-23 to 2024-25) | | |
| | | | | | IDA | GoS | Total | IDA | GoS | Total | IDA | GoS | Total | IDA | GoS | Total |
| | | Total PKR million | | | Total PKR million | | | PKR million | | | PKR million | | | PKR million | | |
| **2.1** | **Integrated FO Area Agricultural Development** | **3520** | **3300** | **220** | **1,815.000** | **121.000** | **1,936.000** | **90.865** | **-** | **90.865** | **183.943** | **-** | **183.943** | **1,631.057** | **121.000** | **1,752.057** |
| 2.1.1 | FO Sub Project Implementation Support Consultant-SISC | 506 | 440 | 66 | 242 | 36.3 | 278.3 | 84.865 | - | 84.865 | 114.865 | - | 114.865 | 127.135 | 36.300 | 163.435 |
| 2.1.2 | Canal Modernization Works including Social Infrastructure, ground water monitoring, technical assistance & Trainings for Fos on Canal Modernization | 3014 | 2860 | 154 | 1573 | 84.7 | 1657.7 | 6.000 | - | 6.000 | 69.078 | - | 69.078 | 1,503.922 | 84.700 | 1,588.622 |
| **2.2** | **AWB and SIDA Support** | **3299.9** | **2560.84** | **739.06** | **1,347.060** | **418.500** | **1,765.560** | **246.682** | **-** | **246.682** | **759.326** | **-** | **759.326** | **701.291** | **418.500** | **1,119.791** |
| 2.2.1 | SIDA & AWB + Secy. Irrigation Department (Salaries + Operational Cost+ Tannings, Workshops, Technical Assistance) | 3079.9 | 2340.84 | 739.06 | 1347.06 | 418.5 | 1765.56 | 246.682 | - | 246.682 | 759.326 | - | 759.326 | 587.734 | 418.500 | 1,006.234 |
| 2.2.2 | Capacity Building of SIDA, AWB & Fos | **220** | **220** | **0** | 121 | 0 | 121 | 6.6 | 0 | 6.6 | 7.443 | 0 | 7.443 | 113.557 | - | 113.557 |
| a | High Level International Technical Assistance on Canal Modernizations Process | 55 | 55 | 0 | 30.25 | 0 | 30.25 | - | - | - | - | - | - | 30.250 | - | 30.250 |
| b | Technical Assistance Water Management for improved service delivery (Scheduling / managing / monitoring) and customer relationships (service agreement etc.) | 55 | 55 | 0 | 30.25 | 0 | 30.25 | - | - | - | - | - | - | 30.250 | - | 30.250 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| c | Design & Deployment of Irrigation Scheduling Tool with supervision by TA/ Water management | 33 | 33 | 0 | 18.15 | 0 | 18.15 | - | - | - | - | - | - | 18.150 | - | 18.150 |
| d | Technical Assistance for behavioral change (Field Level Leadership approach,) | 33 | 33 | 0 | 18.15 | 0 | 18.15 | - | - | - | - | - | - | 18.150 | - | 18.150 |
| e | TA for Capacity development (incl. governance and fiduciary reforms, definition of training requirements etc.) | 22 | 22 | 0 | 12.1 | 0 | 12.1 | 6.600 | - | 6.600 | 7.443 | - | 7.443 | 4.657 | - | 4.657 |
| f | Training Contracts with universities e.g., Mehran University | 22 | 22 | 0 | 12.1 | 0 | 12.1 | - | - | - | - | - | - | 12.100 | - | 12.100 |
| **2.3** | **Left Bank Main Canals** | **20460.9** | **18733.85** | **1727** | **10402.62** | **949.85** | **11352.47** | **100.63** | **0** | **100.63** | **144.093** | **0** | **144.093** | **10,258.527** | **949.850** | **11,208.377** |
| 2.3.1 | Rehabilitation of Akram Wah | 18909.85 | 17633.85 | 1276 | 9698.62 | 701.8 | 10400.42 | - | - | - | - | - | - | 9,698.620 | 701.800 | 10,400.420 |
| 2.3.1 (a) | Implementation of Resettlement and Corrective Action plan (RAP & CAP) | 220 | 220 | 0 | 220 | 0 | 220 | 30.700 | - | 30.700 | 36.349 | - | 36.349 | 183.651 | - | 183.651 |
| 2.3.2 | Construction Supervision (PICs) for Rehabilitation of Akram Wah | 1025.2 | 660 | 365.2 | 363 | 200.86 | 563.86 | 69.930 | - | 69.930 | 107.744 | - | 107.744 | 255.256 | 200.860 | 456.116 |
| 2.3.3 | Pilot Compaction of Akram Wah Canal Bed & Berms. | 305.8 | 220 | 85.8 | 121 | 47.19 | 168.19 | - | - | - | - | - | - | 121.000 | 47.190 | 168.190 |
| **2.4** | **Right Bank Preparatory Studies** | **660** | **583** | **77** | **320.65** | **42.35** | **363** | **0** | **0** | **0** | **0** | **0** | **0** | **320.650** | **42.350** | **363.000** |
| 2.4.1 | Consultants (FS, Design, Tender documents, ESIA & RAP) | 660 | 583 | 77 | 320.65 | 42.35 | 363 | - | - | - | - | - | - | 320.650 | 42.350 | 363.000 |
| | **TOTAL OF COMPONENT 2** | **27940.8** | **25177.69** | **2763.1** | **14,006.33** | **1,531.70** | **15,538.03** | **444.78** | **-** | **444.78** | **1,094.81** | **-** | **1,094.81** | **12,911.525** | **1,531.700** | **14,443.225** |

## Annexure-27

(Rs. in Million)

| PROJECT ALLOWANCE SIDA FOR THE MONTH OF JUNE 2025 | | | | | | |
|---|---|---|---|---|---|---|
| S# | Name | Designation | BPS | Project Allowance | Withholding Income Tax | Net Amount |
| 1 | Mr. Pritam Das | MD | 20 | 0.200 | 0.050 | 0.150 |
| 2 | Mr. Naeem A. Memon | GMF | 20 | 0.200 | 0.049 | 0.151 |
| 3 | Mr.Nauman Rashid | I.T Specialist | 18 | 0.100 | 0.016 | 0.084 |
| 4 | Mr.Hizbullah | MC | 18 | 0.100 | 0.016 | 0.084 |
| 5 | Mr.Aftab Ahmed memon | M. Revenue | 18 | 0.100 | 0.016 | 0.084 |
| 6 | Mr.Gul Mohammad | SAO | 18 | 0.100 | 0.016 | 0.084 |
| 7 | Mr. Khurram Aziz | Secretary SIDA | 18 | 0.100 | 0.016 | 0.084 |
| 8 | Mr. Muhammad Kamil Abbasi | Procur: Spec: | 18 | 0.100 | 0.014 | 0.086 |
| 9 | Ms. Shakeela Laghari | Sociologist | 18 | 0.100 | 0.035 | 0.065 |
| 10 | Mr. Mohammad Amin | Ecologist | 18 | 0.100 | 0.014 | 0.086 |
| 11 | Mr. Mohammad Ibrahim | GIS Spec: | 18 | 0.100 | 0.012 | 0.088 |
| 12 | Mr. Khalid Suleman | ALO | 18 | 0.100 | 0.012 | 0.088 |
| 13 | Mr. Zulfiqar Ali Effendi | Hydrologist | 18 | 0.100 | 0.011 | 0.089 |
| 14 | Mr. Mashooque Ali Memon | Asstt: D. Eng: | 17 | 0.075 | 0.007 | 0.068 |
| 15 | Mr. Syed Mohammad Ali Shah | = | 17 | 0.075 | 0.007 | 0.068 |
| 16 | Mr. Saleem Leghari | Office Manager | 17 | 0.075 | 0.006 | 0.069 |
| 17 | Mr. Abdul Wajid | MF&A | 17 | 0.075 | 0.009 | 0.066 |
| 18 | Mr. Jan Muhammad | MF&A | 17 | 0.075 | 0.008 | 0.067 |
| 19 | Mr. Saleem Ur Rehman | Superintendent | 17 | 0.075 | 0.002 | 0.073 |
| 20 | Mr. Waqar Khokhar | Intiutional sp: | 17 | 0.075 | 0.008 | 0.067 |
| 21 | Mr.Ghous Leghari | = | 17 | 0.075 | 0.008 | 0.067 |
| 22 | Mr. Mohsin Ali | = | 17 | 0.075 | 0.008 | 0.067 |
| 23 | Mr. Masroor Ahmed shawani | = | 17 | 0.075 | 0.008 | 0.067 |
| 24 | Mr. Mohammad Arif baloch | = | 17 | 0.075 | 0.008 | 0.067 |
| 25 | Mr. Shanawaz Umrani | = | 17 | 0.075 | 0.008 | 0.067 |
| 26 | Mr. Bilawal Ahmed Soho | = | 17 | 0.075 | 0.008 | 0.067 |
| 27 | Mrs. Amber Javed | AD Eng: | 17 | 0.075 | 0.008 | 0.067 |
| 28 | Mr. Amir Bux Bolo | E&V Spec: | 17 | 0.075 | 0.008 | 0.067 |
| 29 | Mr. Asmatullah Abro | AD Eng: | 17 | 0.075 | 0.008 | 0.067 |
| 30 | Mr. Abdul Haq Lakho | = | 17 | 0.075 | 0.008 | 0.067 |
| 31 | Mr. Mohammad Siddique | = | 17 | 0.075 | 0.008 | 0.067 |
| 32 | Mr. Pervaiz Ahmed | AD Eng: | 17 | 0.075 | 0.008 | 0.067 |
| 33 | Mr. Saddruddin Mehar | = | 17 | 0.075 | 0.008 | 0.067 |
| 34 | Mr. Fahad Zahid Bhurgari | A. MHRD | 17 | 0.075 | 0.012 | 0.063 |
| 35 | Mr. Abdul Wasay | Asst Eng: Fos | 17 | 0.075 | 0.008 | 0.067 |
| 36 | Mr. Khosur Ali Mangi | = | 17 | 0.075 | 0.008 | 0.067 |
| 37 | Mr. Rizwan Ali Tunio | = | 17 | 0.075 | 0.008 | 0.067 |
| 38 | Mr. Atif Ghfoor Khundar | = | 17 | 0.075 | 0.008 | 0.067 |
| 39 | Mr. Ali Akber Bugti | = | 17 | 0.075 | 0.008 | 0.067 |
| 40 | Mr. Taj Mohammad Chang | = | 17 | 0.075 | 0.008 | 0.067 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 41 | Mr. Mansoor umer Khanzada | = | 17 | 0.075 | 0.008 | 0.067 |
| 42 | Mr. Pervaiz Bhanban | A.MT | 17 | 0.075 | 0.008 | 0.067 |
| 43 | Mr. Mohammad Wajid Shaikh | Assistant | 16 | 0.040 | 0.003 | 0.037 |
| 44 | Mr. Imran Ahmed Shaikh | = | 16 | 0.040 | 0.003 | 0.037 |
| 45 | Mr. Whaeed Ali Abro | = | 16 | 0.040 | 0.003 | 0.037 |
| 46 | Mr. Asif Talpur | = | 16 | 0.040 | 0.002 | 0.038 |
| 47 | Mr.Amjad Ali Tunio | = | 16 | 0.040 | 0.002 | 0.038 |
| 48 | Mr. Hafizullah Ujjan | = | 16 | 0.040 | 0.002 | 0.038 |
| 49 | Mr. Naveed Hyder Junejo | = | 16 | 0.040 | 0.001 | 0.039 |
| 50 | Mr. Zaheeruddin | = | 16 | 0.040 | 0.001 | 0.039 |
| 51 | Mr. Zahid Abbasi | APS | 16 | 0.040 | 0.003 | 0.037 |
| 52 | Mr. Shehzad Shaikh | Com.Opp: | 16 | 0.040 | 0.002 | 0.038 |
| 53 | Mr. Iqbal Memon | Stenographer | 16 | 0.040 | 0.005 | 0.035 |
| 54 | Mr. Nadeem-ur-Rehman | = | 16 | 0.040 | 0.004 | 0.036 |
| 55 | Mr. Rashid Abbasi | Stenographer | 14 | 0.030 | 0.002 | 0.028 |
| 56 | Mr. Zaheer Ahmed Baloch | = | 14 | 0.030 | 0.001 | 0.029 |
| 57 | Mr. Shakeel Ahmed | = | 14 | 0.030 | 0.001 | 0.029 |
| 58 | Mr. Athar Munir | Senior Clerk | 14 | 0.030 | 0.001 | 0.029 |
| 59 | Mr. Shehzad Shakoor | = | 14 | 0.030 | 0.001 | 0.029 |
| 60 | Mr. Mohsin Memon | Caretaker | 13 | 0.030 | 0.001 | 0.029 |
| 61 | Mr. Badaruddin Jamro | J.Clerk | 11 | 0.030 | 0.002 | 0.028 |
| 62 | Mr. Dainash Kumar | = | 11 | 0.030 | 0.001 | 0.029 |
| 63 | Mr. Syed Naseem uddin | = | 11 | 0.030 | 0.002 | 0.028 |
| 64 | Mss Muneza Buladi | = | 11 | 0.030 | 0.001 | 0.029 |
| 65 | Mr. Sarfraz Hussain | = | 11 | 0.030 | 0.001 | 0.029 |
| 66 | Mr. Vijay Kumar | = | 11 | 0.030 | 0.001 | 0.029 |
| 67 | Mr. Mohammad Ali | = | 11 | 0.030 | 0.001 | 0.029 |
| 68 | Mr Shehbaz Khan | = | 11 | 0.030 | 0.001 | 0.029 |
| 69 | Mr. Arbab Ali | = | 11 | 0.030 | 0.001 | 0.029 |
| 70 | Mr. Mohammad Kazim Larik | = | 11 | 0.030 | 0.001 | 0.029 |
| 71 | Mr. Ahmer Junaid | = | 11 | 0.030 | 0.001 | 0.029 |
| 72 | Mr. Ghulam Ali Jatoi | = | 11 | 0.030 | 0.001 | 0.029 |
| 73 | Mr. Ali Khamanaee | = | 11 | 0.030 | 0.001 | 0.029 |
| 74 | Mr. Muhammd Haris Khan | = | 11 | 0.030 | 0.001 | 0.029 |
| 75 | Mrs. Suriya Soomro | = | 11 | 0.030 | 0.001 | 0.029 |
| 76 | Mr. Mohammad Jamil | = | 11 | 0.030 | 0.001 | 0.029 |
| 77 | Mr. Jawad Hussain | = | 11 | 0.030 | 0.001 | 0.029 |
| 78 | Mrs. Andleeb Tabasum | = | 11 | 0.030 | 0.001 | 0.029 |
| 79 | Mr. Khalid Hussain | Driver | 7 | 0.020 | 0.000 | 0.020 |
| 80 | Mr. Ayaz Ali | = | 6 | 0.020 | 0.000 | 0.020 |
| 81 | Mr. Wazir Ali | = | 6 | 0.020 | 0.000 | 0.020 |
| 82 | Mr. Iqbal Mashori | = | 4 | 0.015 | 0.000 | 0.015 |
| 83 | Mr. Qasim Panhwar | = | 4 | 0.015 | 0.000 | 0.015 |
| 84 | Mr. Nasrullah Dhari | = | 4 | 0.015 | 0.000 | 0.015 |
| 85 | Mr. Ali Gohar | = | 4 | 0.015 | 0.000 | 0.015 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 86 | Mr. Amjad Hussain | = | 4 | 0.015 | 0.000 | 0.015 |
| 87 | Mr. Ali Raza | = | 4 | 0.015 | 0.000 | 0.015 |
| 88 | Mr Shabbir Ahmed | NQ | 7 | 0.020 | 0.000 | 0.020 |
| 89 | Mr. Abdul Jabbar | = | 7 | 0.020 | 0.000 | 0.020 |
| 90 | Mr. Nazar Mohammad | = | 7 | 0.020 | 0.000 | 0.020 |
| 91 | Mr Qurban Ali | = | 2 | 0.015 | 0.000 | 0.015 |
| 92 | Mr. Saleem Behrani | = | 2 | 0.015 | 0.000 | 0.015 |
| 93 | Mr. Zulfiqar Ali S/O Imdad | = | 2 | 0.015 | 0.000 | 0.015 |
| 94 | Mr. Ghulam Qadir | = | 1 | 0.015 | 0.000 | 0.015 |
| 95 | Mr. Dilshad Memon | = | 1 | 0.015 | 0.000 | 0.015 |
| 96 | Mr. Mohammad Arif | = | 1 | 0.015 | 0.000 | 0.015 |
| 97 | Mr. Abdul Rashid Khan | = | 1 | 0.015 | 0.000 | 0.015 |
| 98 | Mr. Sakhawat Ali | = | 1 | 0.015 | 0.000 | 0.015 |
| 99 | Mr. Majid Ali | = | 1 | 0.015 | 0.000 | 0.015 |
| 100 | Mr. Habibullah | = | 1 | 0.015 | 0.000 | 0.015 |
| 101 | Mr. Aftab Hussain | = | 1 | 0.015 | 0.000 | 0.015 |
| 102 | Mr. Naveed Gul | Chowkidar | 2 | 0.015 | 0.000 | 0.015 |
| 103 | Mr. Shehbaz Awan | = | 2 | 0.015 | 0.000 | 0.015 |
| 104 | Mr. Shamuddin Malik | = | 1 | 0.015 | 0.000 | 0.015 |
| 105 | Mr. Ghulam Mustufa | = | 1 | 0.015 | 0.000 | 0.015 |
| 106 | Mr. Nawaz Ali | = | 1 | 0.015 | 0.000 | 0.015 |
| 107 | Mr. Saleem Shehzad | Helpher | 1 | 0.015 | 0.000 | 0.015 |
| 108 | Mr Basharat Tunio | = | 1 | 0.015 | 0.000 | 0.015 |
| 109 | Mr. Faisal Qureshi | = | 1 | 0.015 | 0.000 | 0.015 |
| 110 | Mr.Mohammad Asad Jafri | = | 1 | 0.015 | 0.000 | 0.015 |
| 111 | Mr.Mohammad Jibran | = | 1 | 0.015 | 0.000 | 0.015 |
| 112 | Mr. Ravi | Sweeper | 2 | 0.015 | 0.000 | 0.015 |
| 113 | Mr. Suhail | = | 1 | 0.015 | 0.000 | 0.015 |
| 114 | Mr. Asif Masi | = | 1 | 0.015 | 0.000 | 0.015 |
| 115 | Miss Kiran | = | 1 | 0.015 | 0.000 | 0.015 |
| 116 | Mr. Muhammad Saleh | Mali | 1 | 0.015 | 0.000 | 0.015 |
| | | Total: | | **5.475** | **0.562** | **4.913** |
| Paid for the year 2024-25 (5.475*12) | | | | **65.700** | | |

**Annexure-28**

| | | | |
|---|---|---|---|
| Pers.no. | 10823277 | National ID | 4130335821971 |
| Name of Employee | PERVAIZ ALI JUNEJO | Cost Center | HB0621 |
| Job Title | ASSISTANT DIRECTOR | Cost Center Description | SOCIAL WELFARE OFFICER TALUKA |
| Birth date | 16.03.1987 | Org.unit | 40000044 |
| Age | 38 | Employee Subgroup Desc | Grade 17 |
| Date of Joining | 17.01.2025 | Bank key | 630401 |
| Position Description | Gazetted | Bank account | 4010033962000 |

Rs.in Million

| Wage Type Description | Jul | Aug | Sept | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adj GPF | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | -0.009 | 0.000 | 0.000 | -0.009 |
| Adj Group Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | -0.001 | 0.000 | 0.000 | -0.001 |
| Adj Benevolent Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | -0.001 | 0.000 | 0.000 | -0.001 |
| Adj Basic Pay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.061 | 0.000 | 0.000 | 0.061 |
| Adj Adhoc Relief All 2023 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.013 | 0.000 | 0.000 | 0.013 |
| Adj. Differential Allow | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.018 | 0.000 | 0.000 | 0.018 |
| Adj. Adhoc Rel Al 15% 22 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.006 | 0.000 | 0.000 | 0.006 |
| Adj Adhoc Relief All 2024 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.013 | 0.000 | 0.000 | 0.013 |
| Adjustment Medical All | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.003 | 0.000 | 0.000 | 0.003 |
| Adj Conveyance Allowance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.007 | 0.000 | 0.000 | 0.007 |
| Adjustment House Rent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.000 | 0.009 | 0.000 | 0.000 | 0.009 |
| Group Insurance Sindh | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -0.001 | -0.001 | -0.001 | -0.001 | -0.004 |
| BenevolentFund sind6-19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -0.001 | -0.001 | -0.001 | -0.001 | -0.003 |
| GPF Subscription | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -0.006 | -0.006 | -0.006 | -0.006 | -0.025 |
| Adhoc Relief All 2024 22% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.010 | 0.010 | 0.010 | 0.010 | 0.040 |
| Adhoc Relief All 2023 30% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.014 | 0.014 | 0.014 | 0.014 | 0.054 |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Differential Allw (16-22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.010 | 0.010 | 0.010 | 0.010 | 0.039 |
| ARA 15% 22(PS17) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.005 | 0.005 | 0.005 | 0.005 | 0.018 |
| Medical Allow 15% (16-22) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.002 | 0.002 | 0.002 | 0.002 | 0.007 |
| Convey Allowance 2005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.005 | 0.005 | 0.005 | 0.005 | 0.020 |
| House Rent Allowance 45% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.007 | 0.007 | 0.007 | 0.007 | 0.027 |
| Basic Pay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.045 | 0.045 | 0.045 | 0.045 | 0.180 |
| | | | | | | | | | | | | | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.088 | 0.208 | 0.088 | 0.088 | 0.472 |
| | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Junior Clerk BPS-11 | | | | | | | | | | | | 0.030 | 0.180 |

**Annexure-29**

| Sr # | Name | Designation | BPS | Project Allow: |
|---|---|---|---|---|
| 1 | Mr. Abdul Wahid Khokhar | Director LBC AWB Badin | 19 | 0.175 |
| 2 | Mr. Ashfaq Nooh Memon | Director NC AWB Mirpurkhas | 19 | 0.175 |
| 3 | Mr. Shabir Ahmed Bhutto | Director GFC AWB Ghotki | 19 | 0.175 |
| 4 | Ms. Shah Nawaz Bhutto | Director LBC AWB Badin | 19 | 0.175 |
| 5 | Mr. Naeem Akhtar Memon | Director NC AWB Mirpurkhas | 19 | 0.175 |
| 6 | Mr. Sanwal Kareem Channa | XEN, Akram Wah Division | 18 | 0.100 |
| 7 | Mr. Ahmed Ali Nizamani | AXEN Gaja | 17 | 0.075 |
| 8 | Mr. Sohail Alam | Office Superintendent, LBC AWB Badin | 17 | 0.075 |
| 9 | Mr. Mohammad Akram Lashari | Senior Clerk, LBC AWB Badin | 14 | 0.030 |
| 10 | Mr. Jan Muhammad | Beldar | 2 | 0.015 |
| | | | **Total Monthly** | **1.17** |
| | | | **Total Yearly Allowance** | **14.040** |

**Annexure-30**

(Rs. in Million)

| Initial Contract agreement | | | | | Revised Rates of contract | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Person** | **Months** | **Budget** | **Budget 6 months** | | **Person** | **Months** | **Budget** | **Revised provisions for additional 6 months** | **Excess Rate allowed on Revision** | **Excess Payment** |
| Team Leader / Livelihood specialist | 1 | 6 | 90,000 | 0.540 | | 1 | 6 | 125,000 | 0.750 | 0.035 | 0.210 |
| Social Organizer | 4 | 6 | 47,500 | 1.140 | | 2 | 6 | 70,000 | 0.840 | 0.023 | 0.135 |
| | | | | | Engineer BE / BSC | 1 | 6 | 100,000 | 0.600 | 0.100 | 0.600 |
| Sub-Engineer | 1 | 6 | 50,000 | 0.300 | | 1 | 6 | 80,000 | 0.480 | 0.030 | 0.180 |
| Financial Assistant | 1 | 6 | 50,000 | 0.300 | | 1 | 6 | 55,000 | 0.330 | 0.005 | 0.030 |
| | | | | | Data Entry Operator | 1 | 6 | 55,000 | 0.330 | 0.055 | 0.330 |
| | | | | | Office Rent & Utilities (Building) | 1 | 6 | 20,000 | 0.120 | | 0.120 |
| | | | | | Office Supplies and Stationery (Office) | 1 | 6 | 5,000 | 0.030 | | 0.030 |
| | | | | | Vehicle on rent with fuel | 2 | 6 | 160,000 | 1.920 | | 1.920 |
| | | | | | Transportation and Travel | 1 | 6 | 10,000 | 0.060 | | 0.060 |

| | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Communication (Telephone Intercom) | 1 | 6 | 5,000 | 0.030 | | 0.030 |
| | | | | | Maintenance | 1 | 6 | 10,000 | 0.060 | | 0.060 |
| | | | | | Training and Workshop | 1 | 2 | 50,000 | 0.100 | | 0.100 |
| | | | | | Contingency | 1 | 6 | 10,000 | 0.060 | | 0.060 |
| | | | | 0.378 | | | | | 2.380 | | **3.865** |

## Annexure-31

| 4.2.1. Misuse of POL Expenditure -Rs.16.318 million | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sr** | **Vehicle Num** | **Vehicle Model** | **Card_No** | **Vehicle_ No** | **Month** | **Date** | **Time** | **Station** | **Product** | **Qty** | **Qty/ Day** | **Amount** |
| 1 | GS-9728 | Toyota Hilux 2009 | 7002000126225484 | GFCAWB POOL | Jul-24 | 09/07/2024 | 12:48:39 PM | AL-NISAR P/S. | Premier Euro5 | 45 | | 11,994 |
| 2 | GS-9728 | Toyota Hilux 2009 | 7002000126225484 | GFCAWB POOL | Jul-24 | 09/07/2024 | 12:49:07 PM | AL-NISAR P/S. | Premier Euro5 | 45 | 90 | 11,994 |
| 3 | GS-9728 | Toyota Hilux 2009 | 7002000126225484 | GFCAWB POOL | Aug-24 | 07/08/2024 | 05:56:12 PM | AL-NISAR P/S. | Hi Cetane | 80 | | 21,898 |
| 4 | GS-9728 | Toyota Hilux 2009 | 7002000126225484 | GFCAWB POOL | Aug-24 | 07/08/2024 | 05:56:47 PM | AL-NISAR P/S. | Hi Cetane | 50 | 130 | 13,687 |
| 5 | | | 7002000146623536 | Irrigation Dept S | Jul-24 | 07/07/2024 | 10:44:08 AM | PLATINUM P/S | Premier Euro5 | 50 | | 13,401 |
| 6 | | | 7002000146623536 | Irrigation Dept S | Jul-24 | 07/07/2024 | 11:48:21 AM | PONAM PETROLEUM | Premier Euro5 | 45 | | 12,000 |
| 7 | | | 7002000146623536 | Irrigation Dept S | Jul-24 | 07/07/2024 | 10:52:38 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 49 | 144 | 13,000 |
| 8 | | | 7002000146623536 | Irrigation Dept S | Aug-24 | 03/08/2024 | 01:19:09 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 49 | | 13,249 |
| 9 | | | 7002000146623536 | Irrigation Dept S | Aug-24 | 03/08/2024 | 10:17:07 AM | PSO S/S -03 (CLIFF P.S) | Hi Cetane | 68 | 117 | 18,614 |
| 10 | | | 7002000146623536 | Irrigation Dept S | Aug-24 | 04/08/2024 | 01:12:51 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 25 | | 6,760 |
| 11 | | | 7002000146623536 | Irrigation Dept S | Aug-24 | 04/08/2024 | 11:41:02 PM | PSO S/S -03 (CLIFF P.S) | Hi Cetane | 60 | 85 | 16,424 |
| 12 | | | 7002000146623536 | Irrigation Dept S | Aug-24 | 13/08/2024 | 01:20:50 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 24 | | 6,402 |
| 13 | | | 7002000146623536 | Irrigation Dept S | Aug-24 | 13/08/2024 | 09:17:03 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 60 | 84 | 16,223 |
| 14 | | | 7002000146623536 | Irrigation Dept S | Sept-24 | 16/09/2024 | 03:03:16 AM | PONAM PETROLEUM | Premier Euro5 | 67 | | 16,819 |
| 15 | | | 7002000146623536 | Irrigation Dept S | Sept-24 | 16/09/2024 | 09:17:55 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 30 | 97 | 7,503 |
| 16 | | | 7002000146623536 | Irrigation Dept S | Sept-24 | 20/09/2024 | 10:25:27 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 54 | | 13,393 |
| 17 | | | 7002000146623536 | Irrigation Dept S | Sept-24 | 20/09/2024 | 07:41:18 PM | NEW STERLING SERVICE | Premier Euro5 | 38 | 92 | 9,308 |
| 18 | | | 7002000146623536 | Irrigation Dept S | Sept-24 | 22/09/2024 | 11:31:55 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 47 | | 11,657 |
| 19 | | | 7002000146623536 | Irrigation Dept S | Sept-24 | 22/09/2024 | 12:41:22 PM | P S O SERVICE STATION 7 | Hi Cetane | 61 | 108 | 15,165 |
| 20 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 28/10/2024 | 02:01:46 PM | HABIB PETROLEUM | Hi Cetane | 54 | | 13,633 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 21 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 28/10/2024 | 02:02:19 PM | HABIB PETROLEUM | Premier Euro5 | 44 | 98 | 10,820 |
| 22 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 30/10/2024 | 10:34:24 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 50 | | 12,397 |
| 23 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 30/10/2024 | 10:35:12 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 50 | 100 | 12,397 |
| 24 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 12/10/2024 | 08:58:28 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 67 | | 16,716 |
| 25 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 12/10/2024 | 09:23:43 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 47 | 114 | 11,653 |
| 26 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 29/10/2024 | 01:37:24 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 70 | | 17,355 |
| 27 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 29/10/2024 | 10:04:09 PM | P S O SERVICE STATION 7 | Hi Cetane | 57 | | 14,375 |
| 28 | | | 7002000146623536 | Irrigation Dept S | Oct-24 | 29/10/2024 | 10:05:00 PM | P S O SERVICE STATION 7 | Hi Cetane | 53 | 180 | 13,366 |
| 29 | | | 7002000146623536 | Irrigation Dept S | Jan-25 | 12/01/2025 | 09:55:02 AM | QASIMABAD F/S | Premier Euro5 | 67 | | 17,086 |
| 30 | | | 7002000146623536 | Irrigation Dept S | Jan-25 | 12/01/2025 | 01:54:03 PM | HABIB PETROLEUM | Hi Cetane | 35 | | 9,084 |
| 31 | | | 7002000146623536 | Irrigation Dept S | Jan-25 | 12/01/2025 | 09:11:30 PM | QASIMABAD F/S | Premier Euro5 | 60 | 162 | 15,301 |
| 32 | | | 7002000146623536 | Irrigation Dept S | Feb-25 | 02/02/2025 | 10:52:21 AM | PONAM PETROLEUM | Premier Euro5 | 27 | | 6,994 |
| 33 | | | 7002000146623536 | Irrigation Dept S | Feb-25 | 02/02/2025 | 10:09:32 PM | PONAM PETROLEUM | Hi Cetane | 35 | | 9,500 |
| 34 | | | 7002000146623536 | Irrigation Dept S | Feb-25 | 02/02/2025 | 11:13:37 PM | QASIMABAD F/S | Premier Euro5 | 80 | 142 | 20,760 |
| 35 | | | 7002000146623536 | Irrigation Dept S | May-25 | 15/05/2025 | 03:21:18 PM | NEW STERLING SERVICE | Premier Euro5 | 54 | | 13,694 |
| 36 | | | 7002000146623536 | Irrigation Dept S | May-25 | 15/05/2025 | 03:50:18 PM | PSO S/S 87 (SINDH) | Premier Euro5 | 60 | | 15,033 |
| 37 | | | 7002000146623536 | Irrigation Dept S | May-25 | 15/05/2025 | 03:52:47 PM | PSO S/S 87 (SINDH) | Premier Euro5 | 40 | 154 | 10,022 |
| 38 | | | 7002000146623536 | Irrigation Dept S | Mar-25 | 25/03/2025 | 01:22:16 AM | PSO 76 SHIREEN S/S | Premier Euro5 | 50 | | 12,828 |
| 39 | | | 7002000146623536 | Irrigation Dept S | Mar-25 | 25/03/2025 | 01:22:36 AM | PSO 76 SHIREEN S/S | Premier Euro5 | 50 | | 12,828 |
| 40 | | | 7002000146623536 | Irrigation Dept S | Mar-25 | 25/03/2025 | 02:33:50 PM | P S O SERVICE STATION 7 | Premier Euro5 | 55 | | 14,110 |
| 41 | | | 7002000146623536 | Irrigation Dept S | Mar-25 | 25/03/2025 | 02:35:01 PM | P S O SERVICE STATION 7 | Premier Euro5 | 65 | | 16,676 |
| 42 | | | 7002000146623536 | Irrigation Dept S | Mar-25 | 25/03/2025 | 03:26:41 PM | PSO S/S 87 (SINDH) | Premier Euro5 | 23 | 243 | 5,832 |
| 43 | | | 7002000146623536 | Irrigation Dept S | Nov-24 | 03/11/2024 | 11:09:26 AM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 45 | | 11,218 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 44 | | | 7002000146623536 | Irrigation Dept S | Nov-24 | 03/11/2024 | 01:54:11 PM | P S O SERVICE STATION 7 | Premier Euro5 | 60 | | 14,957 |
| 45 | | | 7002000146623536 | Irrigation Dept S | Nov-24 | 03/11/2024 | 04:09:17 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 44 | | 11,081 |
| 46 | | | 7002000146623536 | Irrigation Dept S | Nov-24 | 03/11/2024 | 08:59:10 PM | PONAM PETROLEUM | Premier Euro5 | 45 | 194 | 11,262 |
| 47 | | | 7002000183125460 | M.D | Jul-24 | 05/07/2024 | 10:47:45 AM | PONAM PETROLEUM | Premier Euro5 | 30 | | 8,027 |
| 48 | | | 7002000183125460 | M.D | Jul-24 | 05/07/2024 | 07:57:43 PM | PSO S/S -03 (CLIFF P.S) | Hi Cetane | 65 | 95 | 18,165 |
| 49 | | | 7002000183125460 | M.D | Oct-24 | 02/10/2024 | 08:33:06 AM | QASIMABAD F/S | Hi Cetane | 62 | | 15,414 |
| 50 | | | 7002000183125460 | M.D | Oct-24 | 02/10/2024 | 08:34:02 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 38 | 100 | 9,421 |
| 51 | | | 7002000183125460 | M.D | Nov-24 | 08/11/2024 | 12:36:26 AM | QASIMABAD F/S | Premier Euro5 | 20 | | 5,014 |
| 52 | | | 7002000183125460 | M.D | Nov-24 | 08/11/2024 | 10:37:36 AM | PONAM PETROLEUM | Hi Cetane | 45 | | 11,566 |
| 53 | | | 7002000183125460 | M.D | Nov-24 | 08/11/2024 | 07:32:22 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 38 | 103 | 9,500 |
| 54 | | | 7002000183125460 | M.D | Nov-24 | 26/11/2024 | 11:25:38 AM | AL-FALAH P/S | Premier Euro5 | 47 | | 11,763 |
| 55 | | | 7002000183125460 | M.D | Nov-24 | 26/11/2024 | 10:15:24 PM | QASIMABAD F/S | Premier Euro5 | 50 | 97 | 12,537 |
| 56 | | | 7002000183125460 | M.D | Dec-24 | 28/12/2024 | 10:37:14 AM | QASIMABAD F/S | Hi Cetane | 68 | | 17,526 |
| 57 | | | 7002000183125460 | M.D | Dec-24 | 29/12/2024 | 12:07:30 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 66 | | 16,699 |
| 58 | | | 7002000183125460 | M.D | Mar-25 | 01/03/2025 | 09:44:45 PM | P S O SERVICE STATION 7 | Hi Cetane | 88 | | 22,842 |
| 59 | | | 7002000183125460 | M.D | Mar-25 | 05/03/2025 | 08:48:04 PM | QASIMABAD F/S | Premier Euro5 | 97 | | 25,000 |
| 60 | | | 7002000183125460 | M.D | Mar-25 | 15/03/2025 | 03:46:05 PM | PSO S/S -03 (CLIFF P.S) | Premier Euro5 | 70 | | 17,959 |
| 61 | | | 7002000183125460 | M.D | Mar-25 | 16/03/2025 | 10:17:27 PM | PSO S/S -03 (CLIFF P.S) | Hi Cetane | 79 | | 20,433 |
| 62 | LXH-6518 | Suzuki Potohar | 7002000162003282 | NCAWB POOL | Jul-24 | 15/07/2024 | 11:26:23 AM | RAJA GASOLINE | Premier Euro5 | 30 | | 8,046 |
| 63 | LXH-6518 | Suzuki Potohar | 7002000162003282 | NCAWB POOL | Jul-24 | 15/07/2024 | 11:29:56 AM | RAJA GASOLINE | Premier Euro5 | 30 | 60 | 8,046 |
| 64 | LXH-6518 | Suzuki Potohar | 7002000162003282 | NCAWB POOL | Feb-25 | 26/02/2025 | 01:56:44 PM | RAJA GASOLINE | Premier Euro5 | 48 | | 12,415 |
| 65 | LXH-6518 | Suzuki Potohar | 7002000162003282 | NCAWB POOL | Feb-25 | 26/02/2025 | 01:58:02 PM | RAJA GASOLINE | Premier Euro5 | 48 | 96 | 12,415 |
| 66 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Jul-24 | 26/07/2024 | 11:16:04 AM | PLATINUM P/S | Hi Cetane | 40 | | 11,443 |
| 67 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Jul-24 | 26/07/2024 | 02:10:05 PM | PLATINUM P/S | Hi Cetane | 40 | 80 | 11,443 |
| 68 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Aug-24 | 09/08/2024 | 08:26:49 AM | PONAM PETROLEUM | Hi Cetane | 40 | | 10,991 |
| 69 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Aug-24 | 09/08/2024 | 08:27:14 AM | PONAM PETROLEUM | Hi Cetane | 40 | 80 | 10,991 |
| 70 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Aug-24 | 27/08/2024 | 10:16:47 AM | PONAM PETROLEUM | Hi Cetane | 40 | | 10,721 |
| 71 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Aug-24 | 27/08/2024 | 05:23:59 PM | PLATINUM P/S | Hi Cetane | 40 | 80 | 10,740 |
| 72 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 19/09/2024 | 10:59:49 AM | PONAM PETROLEUM | Hi Cetane | 40 | | 9,985 |
| 73 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 19/09/2024 | 05:55:27 PM | PLATINUM P/S | Hi Cetane | 40 | 80 | 10,003 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 74 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 24/09/2024 | 02:11:10 PM | PONAM PETROLEUM | Hi Cetane | 40 | | 9,985 |
| 75 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 24/09/2024 | 05:50:12 PM | PONAM PETROLEUM | Hi Cetane | 40 | 80 | 9,985 |
| 76 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 26/09/2024 | 08:12:26 AM | PONAM PETROLEUM | Hi Cetane | 40 | | 9,985 |
| 77 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 26/09/2024 | 10:06:35 PM | PONAM PETROLEUM | Premier Euro5 | 40 | | 9,961 |
| 78 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Sept-24 | 26/09/2024 | 10:08:53 PM | PONAM PETROLEUM | Premier Euro5 | 40 | 120 | 9,961 |
| 79 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Oct-24 | 01/10/2024 | 07:46:35 AM | PONAM PETROLEUM | Hi Cetane | 40 | | 9,927 |
| 80 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Oct-24 | 01/10/2024 | 08:20:20 PM | PONAM PETROLEUM | Hi Cetane | 40 | | 9,927 |
| 81 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Oct-24 | 01/10/2024 | 10:31:45 PM | PONAM PETROLEUM | Hi Cetane | 40 | 120 | 9,927 |
| 82 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Oct-24 | 04/10/2024 | 10:18:26 AM | PONAM PETROLEUM | Hi Cetane | 40 | | 9,927 |
| 83 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Oct-24 | 04/10/2024 | 10:18:50 AM | PONAM PETROLEUM | Hi Cetane | 40 | 80 | 9,927 |
| 84 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | May-24 | 08/05/2025 | 12:23:26 PM | PLATINUM P/S | Hi Cetane | 40 | | 10,360 |
| 85 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | May-24 | 08/05/2025 | 12:23:57 PM | PLATINUM P/S | Hi Cetane | 40 | 80 | 10,360 |
| 86 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Apr-25 | 30/04/2025 | 09:58:02 AM | PLATINUM P/S | Hi Cetane | 40 | | 10,440 |
| 87 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Apr-25 | 30/04/2025 | 04:15:06 PM | PLATINUM P/S | Hi Cetane | 50 | 90 | 13,051 |
| 88 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Apr-25 | 22/04/2025 | 03:38:42 PM | PLATINUM P/S | Hi Cetane | 40 | | 10,440 |
| 89 | AVY-878 | Corolla 2011 | 7002000146992279 | Operations Wing | Apr-25 | 22/04/2025 | 11:46:11 PM | PONAM PETROLEUM | Hi Cetane | 40 | 80 | 10,422 |
| 90 | | | 7002000145558774 | SWAT POOL01 | May-24 | 22/05/2025 | 10:26:07 AM | PONAM PETROLEUM | Hi Cetane | 80 | | 20,524 |
| 91 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 17/02/2025 | 01:56:07 PM | PLATINUM P/S | Hi Cetane | 40 | | 10,654 |
| 92 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 17/02/2025 | 01:57:11 PM | PLATINUM P/S | Hi Cetane | 30 | | 7,991 |
| 93 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 17/02/2025 | 02:03:42 PM | PLATINUM P/S | Premier Euro5 | 14 | 84 | 3,600 |
| 94 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 13/02/2025 | 08:35:33 AM | BTK-1 | Premier Euro5 | 15 | | 3,871 |
| 95 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 13/02/2025 | 03:33:17 PM | PLATINUM P/S | Hi Cetane | 15 | | 4,055 |
| 96 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 13/02/2025 | 05:34:50 PM | PLATINUM P/S | Hi Cetane | 61 | 91 | 16,490 |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 97 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 12/02/2025 | 12:45:28 PM | PLATINUM P/S | Hi Cetane | 100 | | 27,032 |
| 98 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 12/02/2025 | 12:46:04 PM | PLATINUM P/S | Hi Cetane | 35 | 135 | 9,461 |
| 99 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 11/02/2025 | 11:10:53 AM | PLATINUM P/S | Hi Cetane | 40 | | 10,813 |
| 100 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 11/02/2025 | 11:11:26 AM | PLATINUM P/S | Hi Cetane | 30 | | 8,110 |
| 101 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 11/02/2025 | 11:11:56 AM | PLATINUM P/S | Hi Cetane | 20 | | 5,406 |
| 102 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 11/02/2025 | 11:44:32 AM | PLATINUM P/S | Premier Euro5 | 30 | 120 | 7,785 |
| 103 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 04/02/2025 | 11:15:53 AM | PLATINUM P/S | Premier Euro5 | 86 | | 22,275 |
| 104 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 04/02/2025 | 11:16:30 AM | PLATINUM P/S | Hi Cetane | 40 | | 10,813 |
| 105 | | | 7002000145558774 | SWAT POOL01 | Feb-25 | 04/02/2025 | 11:17:02 AM | PLATINUM P/S | Hi Cetane | 20 | 146 | 5,406 |
| 106 | | | 7002000145558774 | SWAT POOL01 | Dec-24 | 20/12/2024 | 10:52:42 AM | PLATINUM P/S | Hi Cetane | 60 | | 15,464 |
| 107 | | | 7002000145558774 | SWAT POOL01 | Dec-24 | 20/12/2024 | 10:53:27 AM | PLATINUM P/S | Hi Cetane | 70 | | 18,042 |
| 108 | | | 7002000145558774 | SWAT POOL01 | Dec-24 | 20/12/2024 | 10:54:20 AM | PLATINUM P/S | Hi Cetane | 45 | 175 | 11,598 |
| 109 | | | 7002000145558774 | SWAT POOL01 | Oct-24 | 29/10/2024 | 07:17:08 AM | BTK-1 | Premier Euro5 | 40 | | 9,917 |
| 110 | | | 7002000145558774 | SWAT POOL01 | Oct-24 | 29/10/2024 | 11:31:50 AM | PLATINUM P/S | Hi Cetane | 60 | | 15,217 |
| 111 | | | 7002000145558774 | SWAT POOL01 | Oct-24 | 29/10/2024 | 11:32:16 AM | PLATINUM P/S | Hi Cetane | 30 | 130 | 7,608 |
| 112 | | | 7002000145558774 | SWAT POOL01 | Sept-24 | 03/09/2024 | 12:54:47 PM | PLATINUM P/S | Premier Euro5 | 40 | | 10,460 |
| 113 | | | 7002000145558774 | SWAT POOL01 | Sept-24 | 03/09/2024 | 12:55:13 PM | PLATINUM P/S | Premier Euro5 | 40 | | 10,460 |
| 114 | | | 7002000145558774 | SWAT POOL01 | Sept-24 | 03/09/2024 | 01:01:07 PM | PLATINUM P/S | Hi Cetane | 20 | 100 | 5,303 |
| 115 | GSE-995 | Toyota Hilux 2019 | 7002000108336580 | Director NCAWB | Dec-24 | 05/12/2024 | 05:06:04 PM | ENERGY PETROLEUM | Hi Cetane | 76 | | 19,725 |
| 116 | GSE-995 | Toyota Hilux 2019 | 7002000108336580 | Director NCAWB | Dec-24 | 05/12/2024 | 11:57:00 PM | STADIUM SERVICE | Premier Euro5 | 32 | 108 | 8,134 |
| | | | | | | | | | | | **Total** | **1,420,372** |

**Annexure-32**

| Refueling on Sundays Annex-D-II | | | | | | | |
|---|---|---|---|---|---|---|---|
| **Sr** | **Card_No** | **Vehicle No** | **Date** | **Station** | **Product** | **Qty** | **Amount** |
| 1 | 7002000146623536 | Irrigation Dept | 19-Jan-25 | Super S/S | Premier Euro5 | 70 | 17,994 |
| 2 | 7002000102690461 | Transition Wing 3 | 02-Mar-25 | Ponam Petroleum | Premier Euro5 | 30 | 7,727 |
| 3 | 7002000100225476 | R-D Wing | 04-May-25 | Bhittai Ii Ts - 117117 | Hi Cetane | 20 | 5,151 |
| 4 | 7002000126225484 | Gfcawb Pool | 06-Oct-24 | Stadium Service | Premier Euro5 | 25 | 6,198 |
| 5 | 7002000144114389 | Director Gfcawb | 20-Apr-25 | Faisal Petroleum | Hi Cetane | 20 | 5,191 |
| 6 | 7002000108336580 | Director Ncawb | 06-Oct-24 | Ponam Petroleum | Premier Euro5 | 18 | 4,481 |
| 7 | 7002000108336580 | Director Ncawb | 04-Aug-24 | Platinum P/S | Hi Cetane | 25 | 6,881 |
| 8 | 7002000107169768 | Gis/Hai | 09-Mar-25 | Qasimabad F/S | Premier Euro5 | 35 | 9,031 |
| 9 | 7002000146623536 | Irrigation Dept S | 01-Dec-24 | Ponam Petroleum | Premier Euro5 | 53 | 13,462 |
| 10 | 7002000146623536 | Irrigation Dept S | 10-Nov-24 | P S O Service Station 7 | Premier Euro5 | 45 | 11,218 |
| 11 | 7002000144114389 | Director Gfcawb | 15-Sep-24 | Nlc | Premier Euro5 | 28 | 7,273 |
| 12 | 7002000146623536 | Irrigation Dept S | 25-May-25 | Ponam Petroleum | Premier Euro5 | 60 | 15,272 |
| 13 | 7002000183125460 | Managing Director | 15-Sep-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 39 | 10,141 |
| 14 | 7002000100225476 | R-D Wing | 11-May-25 | Trico Gas & Service | Premier Euro5 | 20 | 5,071 |
| 15 | 7002000146623536 | Irrigation Dept S | 20-Oct-24 | Super S/S | Premier Euro5 | 70 | 17,355 |
| 16 | 7002000146623536 | Irrigation Dept S | 12-Jan-25 | Qasimabad F/S | Premier Euro5 | 67 | 17,086 |
| 17 | 7002000183125460 | A.E. D | 20-Apr-25 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 45 | 11,500 |
| 18 | 7002000183125460 | Managing Director | 28-Jul-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 32 | 8,780 |
| 19 | 7002000183125460 | Managing Director | 22-Sep-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 42 | 10,417 |
| 20 | 7002000162003282 | Ncawb Pool | 16-Mar-25 | Raja Gasoline | Hi Cetane | 30 | 7,833 |
| 21 | 7002000181336572 | Finance Wing | 27-Apr-25 | Platinum P/S | Hi Cetane | 40 | 10,440 |
| 22 | 7002000146623536 | Irrigation Dept S | 21-Jul-24 | Ponam Petroleum | Premier Euro5 | 41 | 11,381 |
| 23 | 7002000146623536 | Irrigation Dept S | 15-Sep-24 | Ponam Petroleum | Premier Euro5 | 45 | 11,747 |
| 24 | 7002000146623536 | Irrigation Dept S | 29-Sep-24 | Ponam Petroleum | Premier Euro5 | 35 | 8,716 |
| 25 | 7002000146623536 | Irrigation Dept S | 07-Jul-24 | Platinum P/S | Premier Euro5 | 50 | 13,401 |
| 26 | 7002000144114389 | Director Gfcawb | 04-May-25 | Ponam Petroleum | Premier Euro5 | 16 | 4,073 |
| 27 | 7002000146992279 | Operations Wing | 07-Jul-24 | Ponam Petroleum | Hi Cetane | 40 | 11,176 |
| 28 | 7002000146623536 | Irrigation Dept S | 02-Feb-25 | Ponam Petroleum | Premier Euro5 | 27 | 6,994 |
| 29 | 7002000128014373 | Transition Wing | 13-Apr-25 | Ponam Petroleum | Premier Euro5 | 44 | 11,324 |
| 30 | 7002000146623536 | Irrigation Dept S | 18-May-25 | P S O Service Station 7 | Hi Cetane | 39 | 10,002 |
| 31 | 7002000146623536 | Irrigation Dept S | 03-Nov-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 45 | 11,218 |

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|---|---|---|---|---|---|---|---|
| 32 | 7002000146623536 | Irrigation Dept S | 24-Nov-24 | Ponam Petroleum | Premier Euro5 | 25 | 6,137 |
| 33 | 7002000146623536 | Irrigation Dept S | 22-Sep-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 47 | 11,657 |
| 34 | 7002000146623536 | Irrigation Dept S | 13-Apr-25 | New Sterling Service | Hi Cetane | 50 | 12,978 |
| 35 | 7002000146623536 | Irrigation Dept S | 07-Jul-24 | Ponam Petroleum | Premier Euro5 | 45 | 12,000 |
| 36 | 7002000109770084 | Director Lbcawb | 16-Feb-25 | Qasimabad F/S | Premier Euro5 | 10 | 2,585 |
| 37 | 7002000100225476 | R-D Wing | 24-Nov-24 | Platinum P/S | Hi Cetane | 10 | 2,575 |
| 38 | 7002000183125460 | Managing Director | 29-Dec-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 66 | 16,699 |
| 39 | 7002000146623536 | Irrigation Dept S | 01-Sep-24 | Ponam Petroleum | Premier Euro5 | 38 | 9,920 |
| 40 | 7002000144114389 | Director Gfcawb | 01-Dec-24 | Qasimabad F/S | Hi Cetane | 30 | 7,823 |
| 41 | 7002000146992279 | Operations Wing | 03-Nov-24 | Ponam Petroleum | Hi Cetane | 40 | 10,281 |
| 42 | 7002000146623536 | Irrigation Dept S | 22-Sep-24 | P S O Service Station 7 | Hi Cetane | 61 | 15,165 |
| 43 | 7002000146623536 | Irrigation Dept S | 15-Dec-24 | M/S Marvandi | Premier Euro5 | 65 | 16,464 |
| 44 | 7002000100225476 | R-D Wing | 04-Aug-24 | Platinum P/S | Lubricants | - | 14,700 |
| 45 | 7002000147347663 | Pd-Swat 02 | 18-May-25 | Ponam Petroleum | Octane+ Euro | 54 | 15,000 |
| 46 | 7002000102690461 | Transition Wing 3 | 02-Feb-25 | Ponam Petroleum | Hi Cetane | 20 | 5,397 |
| 47 | 7002000146623536 | Irrigation Dept S | 20-Apr-25 | Habib Petroleum | Premier Euro5 | 28 | 7,163 |
| 48 | 7002000146623536 | Irrigation Dept S | 04-Aug-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 25 | 6,760 |
| 49 | 7002000109770084 | Director Lbcawb | 05-Jan-25 | New Raja Trucking | Premier Euro5 | 16 | 4,057 |
| 50 | 7002000109770084 | Director Lbcawb | 27-Apr-25 | Qasimabad F/S - 102014 | Premier Euro5 | 25 | 6,414 |
| 51 | 7002000147347663 | Pd-Swat 02 | 30-Mar-25 | Shakeel Trucking | Premier Euro5 | 24 | 6,169 |
| 52 | 7002000180981188 | Lbcawb Pool | 16-Feb-25 | Trico Gas & Service | Premier Euro5 | 30 | 7,712 |
| 53 | 7002000128014373 | Transition Wing | 19-Jan-25 | Platinum P/S | Hi Cetane | 30 | 7,899 |
| 54 | 7002000109770084 | Director Lbcawb | 23-Feb-25 | Qasimabad F/S | Premier Euro5 | 10 | 2,585 |
| 55 | 7002000146623536 | Irrigation Dept S | 19-Jan-25 | Super S/S | Premier Euro5 | 60 | 15,423 |
| 56 | 7002000146623536 | Irrigation Dept S | 12-Jan-25 | Habib Petroleum | Hi Cetane | 35 | 9,084 |
| 57 | 7002000146623536 | Irrigation Dept S | 03-Nov-24 | P S O Service Station 7 | Premier Euro5 | 60 | 14,957 |
| 58 | 7002000144114389 | Director Gfcawb | 30-Mar-25 | Ponam Petroleum | Premier Euro5 | 22 | 5,662 |
| 59 | 7002000147347663 | Pd-Swat 02 | 27-Apr-25 | Shakeel Trucking | Premier Euro5 | 28 | 7,197 |
| 60 | 7002000144114389 | Director Gfcawb | 24-Nov-24 | Platinum P/S | Hi Cetane | 5 | 1,287 |
| 61 | 7002000144114389 | Director Gfcawb | 13-Apr-25 | Ponam Petroleum | Premier Euro5 | 11 | 2,822 |
| 62 | 7002000146623536 | Irrigation Dept S | 23-Feb-25 | Qasimabad F/S | Premier Euro5 | 47 | 12,151 |
| 63 | 7002000109770084 | Director Lbcawb | 27-Oct-24 | Platinum P/S | Premier Euro5 | 35 | 8,628 |
| 64 | 7002000109770084 | Director Lbcawb | 11-May-25 | Platinum P/S | Premier Euro5 | 20 | 5,100 |
| 65 | 7002000146992279 | Operations Wing | 27-Oct-24 | Ponam Petroleum | Hi Cetane | 40 | 10,126 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 66 | 7002000102690461 | Transition Wing 3 | 04-May-25 | Ponam Petroleum | Premier Euro5 | 25 | 6,364 |
| 67 | 7002000144114389 | Director Gfcawb | 13-Apr-25 | Ponam Petroleum | Hi Cetane | 34 | 8,859 |
| 68 | 7002000109770084 | Director Lbcawb | 14-Jul-24 | Qasimabad F/S | Premier Euro5 | 25 | 6,700 |
| 69 | 7002000109770084 | Director Lbcawb | 25-May-25 | Ponam Petroleum | Premier Euro5 | 10 | 2,545 |
| 70 | 7002000102690461 | Transition Wing 3 | 03-Nov-24 | Ponam Petroleum | Premier Euro5 | 35 | 8,759 |
| 71 | 7002000143016684 | Gfcawb-Pool | 04-May-25 | Awami Filling Station | Premier Euro5 | 50 | 12,678 |
| 72 | 7002000147347663 | Pd-Swat 02 | 13-Apr-25 | Bahadur Petroleum | Premier Euro5 | 47 | 12,011 |
| 73 | 7002000126225484 | Gfcawb Pool | 11-Aug-24 | Awami Filling Station | Premier Euro5 | 20 | 5,408 |
| 74 | 7002000102690461 | Transition Wing 3 | 01-Sep-24 | Ponam Petroleum | Premier Euro5 | 35 | 9,136 |
| 75 | 7002000126225484 | Gfcawb Pool | 14-Jul-24 | Awami Filling Station | Premier Euro5 | 40 | 10,662 |
| 76 | 7002000109770084 | Director Lbcawb | 30-Mar-25 | Guddu Petroleum | Premier Euro5 | 60 | 15,358 |
| 77 | 7002000146623536 | Irrigation Dept S | 11-Aug-24 | New Al Mustafa | Premier Euro5 | 50 | 13,520 |
| 78 | 7002000109770084 | Director Lbcawb | 30-Mar-25 | Guddu Petroleum | Premier Euro5 | 2 | 512 |
| 79 | 7002000183125460 | Managing Director | 02-Feb-25 | Al-Madina Petroleum | Hi Cetane | 55 | 14,841 |
| 80 | 7002000146623536 | Irrigation Dept S | 03-Nov-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 44 | 11,081 |
| 81 | 7002000109770084 | Director Lbcawb | 27-Apr-25 | Qasimabad F/S - 102014 | Premier Euro5 | 14 | 3,669 |
| 82 | 7002000144114389 | Director Gfcawb | 13-Oct-24 | Ponam Petroleum | Premier Euro5 | 40 | 9,957 |
| 83 | 7002000147347663 | Pd-Swat 02 | 09-Feb-25 | Shakeel Trucking | Premier Euro5 | 37 | 9,604 |
| 84 | 7002000144114389 | Director Gfcawb | 04-May-25 | Ponam Petroleum | Premier Euro5 | 29 | 7,473 |
| 85 | 7002000144114389 | Director Gfcawb | 13-Oct-24 | Ponam Petroleum | Premier Euro5 | 2 | 503 |
| 86 | 7002000100225476 | R-D Wing | 12-Jan-25 | Platinum P/S | Hi Cetane | 20 | 5,214 |
| 87 | 7002000144114389 | Director Gfcawb | 25-May-25 | Leghari Pet. Service - | Premier Euro5 | 36 | 9,069 |
| 88 | 7002000102690461 | Transition Wing 3 | 01-Dec-24 | Ponam Petroleum | Premier Euro5 | 20 | 5,080 |
| 89 | 7002000146992279 | Operations Wing | 17-Nov-24 | Ponam Petroleum | Hi Cetane | 40 | 10,282 |
| 90 | 7002000108336580 | Director Ncawb | 10-Nov-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 35 | 8,745 |
| 91 | 7002000107169768 | Gis/Hai | 15-Sep-24 | Qasimabad F/S | Premier Euro5 | 27 | 7,061 |
| 92 | 7002000146623536 | Irrigation Dept S | 16-Mar-25 | Pso S/S -03 (Cliff P.S) | Hi Cetane | 33 | 8,501 |
| 93 | 7002000107169768 | Gis/Hai | 20-Oct-24 | Ponam Petroleum | Premier Euro5 | 30 | 7,467 |
| 94 | 7002000146992279 | Operations Wing | 29-Sep-24 | Ponam Petroleum | Hi Cetane | 10 | 2,496 |
| 95 | 7002000108336580 | Director Ncawb | 09-Mar-25 | Karsaz Petroleum | Premier Euro5 | 28 | 7,184 |
| 96 | 7002000108336580 | Director Ncawb | 20-Apr-25 | Energy Petroleum | Premier Euro5 | 28 | 7,158 |
| 97 | 7002000183125460 | Managing Director | 19-Jan-25 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 50 | 12,853 |
| 98 | 7002000146992279 | Operations Wing | 22-Dec-24 | Ponam Petroleum | Hi Cetane | 40 | 10,292 |
| 99 | 7002000146623536 | Irrigation Dept S | 01-Dec-24 | Qasimabad F/S | Premier Euro5 | 10 | 2,545 |

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|---|---|---|---|---|---|---|---|
| 100 | 7002000100225476 | R-D Wing | 06-Oct-24 | Platinum P/S | Lubricants | - | 14,885 |
| 101 | 7002000108336580 | Director Ncawb | 13-Oct-24 | Ponam Petroleum | Hi Cetane | 10 | 2,482 |
| 102 | 7002000147347663 | Pd-Swat 02 | 27-Oct-24 | Ponam Petroleum | Premier Euro5 | 43 | 10,703 |
| 103 | 7002000183125460 | Managing Director | 19-Jan-25 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 23 | 5,912 |
| 104 | 7002000100225476 | R-D Wing | 10-Nov-24 | Rahat Nabi Petroleum | Hi Cetane | 10 | 2,575 |
| 105 | 7002000146992279 | Operations Wing | 15-Dec-24 | Ponam Petroleum | Hi Cetane | 40 | 10,413 |
| 106 | 7002000144114389 | Director Gfcawb | 08-Sep-24 | Qasimabad F/S | Premier Euro5 | 24 | 6,276 |
| 107 | 7002000146623536 | Irrigation Dept S | 28-Jul-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 20 | 5,531 |
| 108 | 7002000143016684 | Gfcawb-Pool | 25-May-25 | Awami Filling Station | Premier Euro5 | 35 | 8,874 |
| 109 | 7002000143016684 | Gfcawb-Pool | 25-May-25 | Awami Filling Station | Lubricants | - | 9,985 |
| 110 | 7002000146992279 | Operations Wing | 06-Oct-24 | Ponam Petroleum | Lubricants | - | 9,990 |
| 111 | 7002000144114389 | Director Gfcawb | 08-Sep-24 | Qasimabad F/S | Premier Euro5 | 4 | 1,059 |
| 112 | 7002000180981188 | Lbcawb Pool | 20-Apr-25 | Ponam Petroleum | Premier Euro5 | 35 | 8,979 |
| 113 | 7002000107169768 | Gis/Hai | 05-Jan-25 | Ponam Petroleum | Premier Euro5 | 30 | 7,637 |
| 114 | 7002000102690461 | Transition Wing 3 | 05-Jan-25 | Platinum P/S | Hi Cetane | 32 | 8,342 |
| 115 | 7002000146623536 | Irrigation Dept S | 09-Feb-25 | Qasimabad F/S | Premier Euro5 | 53 | 13,754 |
| 116 | 7002000146623536 | Irrigation Dept S | 18-May-25 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 32 | 8,116 |
| 117 | 7002000146623536 | Irrigation Dept S | 05-Jan-25 | Pso Service Station 25 | Premier Euro5 | 53 | 13,439 |
| 118 | 7002000146623536 | Irrigation Dept S | 03-Nov-24 | Ponam Petroleum | Premier Euro5 | 45 | 11,262 |
| 119 | 7002000109770084 | Director Lbcawb | 25-Aug-24 | Qasimabad F/S | Premier Euro5 | 15 | 3,951 |
| 120 | 7002000146623536 | Irrigation Dept S | 20-Apr-25 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 39 | 9,966 |
| 121 | 7002000146623536 | Irrigation Dept S | 12-Jan-25 | Qasimabad F/S | Premier Euro5 | 60 | 15,301 |
| 122 | 7002000102690461 | Transition Wing 3 | 13-Oct-24 | Ponam Petroleum | Hi Cetane | 10 | 2,482 |
| 123 | 7002000183125460 | Managing Director | 22-Dec-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 31 | 7,844 |
| 124 | 7002000180981188 | Lbcawb Pool | 25-Aug-24 | Kohinoor Petroleum | Premier Euro5 | 16 | 4,293 |
| 125 | 7002000181336572 | Finance Wing | 11-May-25 | Platinum P/S | Premier Euro5 | 40 | 10,200 |
| 126 | 7002000146623536 | Irrigation Dept S | 23-Mar-25 | P S O Service Station 7 | Premier Euro5 | 70 | 17,959 |
| 127 | 7002000146623536 | Irrigation Dept S | 23-Mar-25 | P S O Service Station 7 | Premier Euro5 | 30 | 7,697 |
| 128 | 7002000146992279 | Operations Wing | 15-Sep-24 | Ponam Petroleum | Hi Cetane | 40 | 10,588 |
| 129 | 7002000145558774 | Swat Pool01 | 02-Feb-25 | Btk-1 | Hi Cetane | 45 | 12,099 |
| 130 | 7002000128014373 | Transition Wing | 29-Sep-24 | Ponam Petroleum | Lubricants | - | 11,002 |
| 131 | 7002000100225476 | R-D Wing | 30-Mar-25 | Platinum P/S | Hi Cetane | 25 | 6,525 |
| 132 | 7002000144114389 | Director Gfcawb | 08-Sep-24 | Ponam Petroleum | Premier Euro5 | 32 | 8,460 |
| 133 | 7002000146623536 | Irrigation Dept S | 02-Feb-25 | Ponam Petroleum | Hi Cetane | 35 | 9,500 |
| 134 | 7002000183125460 | Managing Director | 16-Mar-25 | Pso S/S -03 (Cliff P.S) | Hi Cetane | 79 | 20,433 |

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|---|---|---|---|---|---|---|---|
| 135 | 7002000146992279 | Operations Wing | 09-Mar-25 | Platinum P/S | Hi Cetane | 40 | 10,441 |
| 136 | 7002000183125460 | Managing Director | 14-Jul-24 | Qasimabad F/S | Hi Cetane | 20 | 5,597 |
| 137 | 7002000146623536 | Irrigation Dept S | 11-May-25 | Qasimabad F/S - 102014 | Hi Cetane | 40 | 10,342 |
| 138 | 7002000146992279 | Operations Wing | 22-Dec-24 | Platinum P/S | Hi Cetane | 40 | 10,310 |
| 139 | 7002000183125460 | A.E. D | 11-May-25 | Qasimabad F/S - 102014 | Hi Cetane | 62 | 16,030 |
| 140 | 7002000145558774 | Swat Pool01 | 10-Nov-24 | Btk-1 | Hi Cetane | 40 | 10,242 |
| 141 | 7002000146623536 | Irrigation Dept S | 11-Aug-24 | Ponam Petroleum | Premier Euro5 | 36 | 9,771 |
| 142 | 7002000144114389 | Director Gfcawb | 02-Feb-25 | Qasimabad F/S | Hi Cetane | 60 | 16,219 |
| 143 | 7002000183125460 | Managing Director | 21-Jul-24 | Qasimabad F/S | Premier Euro5 | 20 | 5,561 |
| 144 | 7002000145558774 | Swat Pool01 | 04-Aug-24 | Ponam Petroleum | Premier Euro5 | 50 | 13,572 |
| 145 | 7002000146623536 | Irrigation Dept S | 07-Jul-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 49 | 13,000 |
| 146 | 7002000180981188 | Lbcawb Pool | 27-Apr-25 | Ponam Petroleum | Premier Euro5 | 40 | 10,262 |
| 147 | 7002000146623536 | Irrigation Dept S | 02-Feb-25 | Qasimabad F/S | Premier Euro5 | 80 | 20,760 |
| 148 | 7002000183125460 | Managing Director | 15-Dec-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 50 | 12,651 |
| 117 | 7002000143016684 | Gfcawb-Pool | 06-Apr-25 | Awami Filling Station | Premier Euro5 | 50 | 12,778 |
| 118 | 7002000183125460 | Managing Director | 15-Dec-24 | Pso S/S -03 (Cliff P.S) | Premier Euro5 | 35 | 8,855 |
| 119 | 7002000128014373 | Transition Wing | 06-Apr-25 | Ponam Petroleum | Premier Euro5 | 48 | 12,402 |
| 120 | 7002000146623536 | Irrigation Dept S | 04-Aug-24 | Pso S/S -03 (Cliff P.S) | Hi Cetane | 60 | 16,424 |
| 121 | 7002000183125460 | Managing Director | 12-Jan-25 | Qasimabad F/S | Hi Cetane | 20 | 5,214 |
| 122 | 7002000183125460 | Managing Director | 10-Nov-24 | Qasimabad F/S | Premier Euro5 | 10 | 2,507 |
| **Total** | | | | | | | **1,424,143** |

## Annexure-33

| Late hours refueling (12:00 am to 04:00 am) Annex-D-III | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **S.no** | **Card number** | **Allocated to** | **Month** | **Date** | **Time** | **Station** | **Item** | **Qty** | **Amount** |
| | 7002000109770084 | Director lbcawb | Sept-24 | 21/09/2024 | 12:01:49 am | Super s/s | Premier euro5 | 20 | 4,960 |
| | 7002000146992279 | Operations wing | Apr-25 | 07/04/2025 | 12:03:04 am | Platinum p/s | Hi cetane | 40 | 10,440 |
| | 7002000109770084 | Director lbcawb | Sept-24 | 09/09/2024 | 12:04:06 am | Shaheen service | Premier euro5 | 20 | 5,201 |
| | 7002000102690461 | Transition wing 3 | Jul-24 | 01/07/2024 | 12:04:10 am | Ponam petroleum | Hi cetane | 20 | 5,392 |
| | 7002000146623536 | Irrigation dept s | Apr-25 | 26/04/2025 | 12:04:25 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 40 | 10,222 |
| | 7002000108336580 | Director ncawb | Jul-24 | 03/07/2024 | 12:05:11 am | Platinum p/s | Premier euro5 | 30 | 8,031 |
| | 7002000102690461 | Transition wing 3 | Aug-24 | 12/08/2024 | 12:05:14 am | Ponam petroleum | Hi cetane | 10 | 2,748 |
| | 7002000146623536 | Irrigation dept s | Jan-25 | 19/01/2025 | 12:05:55 am | Super s/s | Premier euro5 | 70 | 17,994 |
| | 7002000128014373 | Transition wing | May-25 | 23/05/2025 | 12:06:48 am | Ponam petroleum | Premier euro5 | 20 | 5,091 |
| | 7002000146623536 | Irrigation dept s | Feb-25 | 25/02/2025 | 12:07:28 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 43 | 11,054 |
| | 7002000146623536 | Irrigation dept s | Sept-24 | 27/09/2024 | 12:11:01 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 48 | 11,922 |
| | 7002000128014373 | Transition wing | Apr-25 | 08/04/2025 | 12:12:25 am | Ponam petroleum | Premier euro5 | 25 | 6,414 |
| | 7002000145558774 | Swat pool01 | Aug-24 | 27/08/2024 | 12:13:44 am | Ponam petroleum | Premier euro5 | 50 | 13,146 |
| | 7002000146623536 | Irrigation dept s | Jan-25 | 03/01/2025 | 12:14:23 am | P s o service station 7 | Premier euro5 | 40 | 10,143 |
| | 7002000102690461 | Transition wing 3 | Feb-25 | 03/02/2025 | 12:14:58 am | Platinum p/s | Hi cetane | 42 | 11,353 |
| | 7002000108336580 | Director ncawb | Nov-24 | 23/11/2024 | 12:16:32 am | Stadium service | Hi cetane | 73 | 18,771 |
| | 7002000128014373 | Transition wing | Feb-25 | 12/02/2025 | 12:16:33 am | Ponam petroleum | Premier euro5 | 25 | 6,476 |
| | 7002000146623536 | Irrigation dept s | Apr-25 | 02/04/2025 | 12:17:30 am | Ponam petroleum | Premier euro5 | 35 | 8,979 |
| | 7002000146623536 | Irrigation dept s | Feb-25 | 25/02/2025 | 12:18:40 am | P s o service station 7 | Hi cetane | 70 | 18,542 |
| | 7002000183125460 | Managing director | Aug-24 | 31/08/2024 | 12:20:40 am | Qasimabad f/s | Premier euro5 | 20 | 5,268 |
| | 7002000102690461 | Transition wing 3 | Aug-24 | 01/08/2024 | 12:20:47 am | Ponam petroleum | Hi cetane | 20 | 5,712 |
| | 7002000102690461 | Transition wing 3 | Sept-24 | 18/09/2024 | 12:21:19 am | Ponam petroleum | Hi cetane | 20 | 5,032 |
| | 7002000126225484 | Gfcawb pool | Oct-24 | 02/10/2024 | 12:23:18 am | Stadium service | Premier euro5 | 20 | 4,959 |
| | 7002000108336580 | Director ncawb | Aug-24 | 20/08/2024 | 12:24:07 am | Noor petroleum | Premier euro5 | 20 | 5,238 |
| | 7002000100225476 | R-d wing | Aug-24 | 06/08/2024 | 12:26:46 am | Al-Falah p/s | Hi cetane | 30 | 8,243 |
| | 7002000128014373 | Transition wing | Aug-24 | 20/08/2024 | 12:27:45 am | Ponam petroleum | Premier euro5 | 20 | 5,258 |
| | 7002000146623536 | Irrigation dept s | May-25 | 12/05/2025 | 12:29:18 am | Ponam petroleum | Premier euro5 | 58 | 14,763 |
| | 7002000128014373 | Transition wing | Jan-25 | 27/01/2025 | 12:29:19 am | Ponam petroleum | Premier euro5 | 25 | 6,451 |
| | 7002000102690461 | Transition wing 3 | Oct-24 | 02/10/2024 | 12:29:29 am | Ponam petroleum | Premier euro5 | 10 | 2,489 |

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|---|---|---|---|---|---|---|---|---|---|
| | 7002000183125460 | A.e.d | Apr-25 | 16/04/2025 | 12:30:46 am | Qasimabad f/s - 102014 | Premier euro5 | 55 | 14,135 |
| | 7002000181336572 | Finance wing | Aug-24 | 27/08/2024 | 12:32:03 am | Ponam petroleum | Premier euro5 | 45 | 11,831 |
| | 7002000183125460 | Managing director | Jul-24 | 24/07/2024 | 12:32:53 am | Qasimabad f/s | Premier euro5 | 20 | 5,561 |
| | 7002000107169768 | Gis/hai | Aug-24 | 19/08/2024 | 12:32:59 am | Qasimabad f/s | Premier euro5 | 30 | 7,901 |
| | 7002000108336580 | Director ncawb | May-25 | 21/05/2025 | 12:33:53 am | Karsaz petroleum | Premier euro5 | 30 | 7,606 |
| | 7002000144114389 | Director gfcawb | Mar-25 | 10/03/2025 | 12:33:56 am | Ponam petroleum | Premier euro5 | 23 | 5,924 |
| | 7002000102690461 | Transition wing 3 | Mar-25 | 03/03/2025 | 12:35:11 am | Nlc | Hi cetane | 20 | 5,221 |
| | 7002000108336580 | Director ncawb | Sept-24 | 17/09/2024 | 12:35:16 am | Ponam petroleum | Lubricants | - | 5,003 |
| | 7002000183125460 | Managing director | Nov-24 | 08/11/2024 | 12:36:26 am | Qasimabad f/s | Premier euro5 | 20 | 5,014 |
| | 7002000108336580 | Director ncawb | Oct-24 | 11/10/2024 | 12:39:40 am | Ponam petroleum | Premier euro5 | 27 | 6,721 |
| | 7002000107169768 | Gis/hai | Feb-25 | 10/02/2025 | 12:39:45 am | Ponam petroleum | Premier euro5 | 34 | 8,900 |
| | 7002000102690461 | Transition wing 3 | Mar-25 | 02/03/2025 | 12:41:07 am | Ponam petroleum | Premier euro5 | 30 | 7,727 |
| | 7002000108336580 | Director ncawb | Oct-24 | 03/10/2024 | 12:42:10 am | Ponam petroleum | Premier euro5 | 15 | 3,734 |
| | 7002000126225484 | Gfcawb pool | Jul-24 | 27/07/2024 | 12:44:09 am | Al-Amina gasoline | Premier euro5 | 35 | 9,679 |
| | 7002000146623536 | Irrigation dept s | Apr-25 | 25/04/2025 | 12:44:17 am | Qasimabad f/s - 102014 | Premier euro5 | 34 | 8,722 |
| | 7002000100225476 | R-d wing | May-25 | 04/05/2025 | 12:45:49 am | Bhittai ii ts - 117117 | Hi cetane | 20 | 5,151 |
| | 7002000102690461 | Transition wing 3 | Apr-25 | 02/04/2025 | 12:46:00 am | Platinum p/s | Hi cetane | 60 | 15,661 |
| | 7002000126225484 | Gfcawb pool | Oct-24 | 06/10/2024 | 12:47:12 am | Stadium service | Premier euro5 | 25 | 6,198 |
| | 7002000144114389 | Director gfcawb | Aug-24 | 23/08/2024 | 12:47:13 am | Ponam petroleum | Premier euro5 | 30 | 7,888 |
| | 7002000109770084 | Director lbcawb | Jul-24 | 06/07/2024 | 12:49:19 am | Roshan service station | Premier euro5 | 30 | 7,996 |
| | 7002000126225484 | Gfcawb pool | Aug-24 | 12/08/2024 | 12:49:24 am | Awami filling station | Premier euro5 | 20 | 5,408 |
| | 7002000109770084 | Director lbcawb | Jan-25 | 06/01/2025 | 12:50:36 am | Afzal p/s | Premier euro5 | 30 | 7,612 |
| | 7002000183125460 | Managing director | Jan-25 | 07/01/2025 | 12:51:23 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 48 | 12,169 |
| | 7002000107169768 | Gis/hai | May-25 | 20/05/2025 | 12:52:57 am | Ponam petroleum | Lubricants | - | 9,990 |
| | 7002000108336580 | Director ncawb | Oct-24 | 10/10/2024 | 12:58:41 am | Ponam petroleum | Premier euro5 | 30 | 7,468 |
| | 7002000146623536 | Irrigation dept s | Oct-24 | 08/10/2024 | 01:01:32 am | Ponam petroleum | Premier euro5 | 44 | 10,952 |
| | 7002000143016684 | Gfcawb-pool | Mar-25 | 31/03/2025 | 01:02:07 am | Awami filling station | Premier euro5 | 50 | 12,778 |
| | 7002000128014373 | Transition wing | Oct-24 | 18/10/2024 | 01:03:16 am | Ponam petroleum | Premier euro5 | 10 | 2,489 |
| | 7002000109770084 | Director lbcawb | Apr-25 | 22/04/2025 | 01:04:14 am | Madina ii trucking | Premier euro5 | 20 | 5,192 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 7002000108336580 | Director ncawb | Oct-24 | 10/10/2024 | 01:04:19 am | Ponam petroleum | Lubricants | - | 3,940 |
| | 7002000108336580 | Director ncawb | Dec-24 | 19/12/2024 | 01:06:14 am | Energy petroleum | Hi cetane | 15 | 3,845 |
| | 7002000108336580 | Director ncawb | Dec-24 | 19/12/2024 | 01:08:06 am | Energy petroleum | Hi cetane | 16 | 4,160 |
| | 7002000146623536 | Irrigation dept s | Jul-24 | 20/07/2024 | 01:11:23 am | Ponam petroleum | Premier euro5 | 41 | 11,500 |
| | 7002000102690461 | Transition wing 3 | Jul-24 | 09/07/2024 | 01:11:28 am | Ponam petroleum | Premier euro5 | 35 | 9,365 |
| | 7002000107169768 | Gis/hai | Nov-24 | 30/11/2024 | 01:13:25 am | Platinum p/s | Premier euro5 | 10 | 2,507 |
| | 7002000145558774 | Swat pool01 | Aug-24 | 28/08/2024 | 01:14:21 am | Ponam petroleum | Premier euro5 | 50 | 13,146 |
| | 7002000146623536 | Irrigation dept s | Nov-24 | 15/11/2024 | 01:15:02 am | P s o service station 7 | Premier euro5 | 73 | 18,200 |
| | 7002000126225484 | Gfcawb pool | Jul-24 | 22/07/2024 | 01:15:07 am | Sitara-e-hilal t/s | Premier euro5 | 40 | 11,062 |
| | 7002000146623536 | Irrigation dept s | Aug-24 | 15/08/2024 | 01:15:16 am | P s o service station 7 | Premier euro5 | 40 | 10,476 |
| | 7002000107169768 | Gis/hai | Nov-24 | 30/11/2024 | 01:15:57 am | Platinum p/s | Lubricants | - | 9,906 |
| | 7002000146623536 | Irrigation dept s | Aug-24 | 03/08/2024 | 01:19:09 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 49 | 13,249 |
| | 7002000126225484 | Gfcawb pool | Nov-24 | 16/11/2024 | 01:19:30 am | Energy petroleum | Premier euro5 | 25 | 6,232 |
| | 7002000183125460 | Managing director | Jul-24 | 10/07/2024 | 01:20:37 am | Ponam petroleum | Premier euro5 | 50 | 13,378 |
| | 7002000146623536 | Irrigation dept s | Aug-24 | 13/08/2024 | 01:20:50 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 24 | 6,402 |
| | 7002000108336580 | Director ncawb | Sept-24 | 26/09/2024 | 01:21:44 am | Ponam petroleum | Premier euro5 | 14 | 3,486 |
| | 7002000108336580 | Director ncawb | Oct-24 | 07/10/2024 | 01:21:49 am | Ponam petroleum | Premier euro5 | 32 | 7,848 |
| | 7002000146623536 | Irrigation dept s | Mar-25 | 25/03/2025 | 01:22:16 am | Pso 76 Shireen s/s | Premier euro5 | 50 | 12,828 |
| | 7002000146623536 | Irrigation dept s | Mar-25 | 25/03/2025 | 01:22:36 am | Pso 76 Shireen s/s | Premier euro5 | 50 | 12,828 |
| | 7002000146623536 | Irrigation dept s | Jul-24 | 05/07/2024 | 01:23:56 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 38 | 10,000 |
| | 7002000108336580 | Director ncawb | Sept-24 | 26/09/2024 | 01:24:32 am | Ponam petroleum | Lubricants | - | 4,900 |
| | 7002000180981188 | Lbcawb pool | Jul-24 | 27/07/2024 | 01:29:45 am | Ponam petroleum | Premier euro5 | 12 | 3,259 |
| | 7002000108336580 | Director ncawb | Oct-24 | 04/10/2024 | 01:30:35 am | Platinum p/s | Premier euro5 | 12 | 2,992 |
| | 7002000108336580 | Director ncawb | Oct-24 | 04/10/2024 | 01:31:41 am | Platinum p/s | Lubricants | - | 6,000 |
| | 7002000180981188 | Lbcawb pool | Jul-24 | 27/07/2024 | 01:32:06 am | Ponam petroleum | Lubricants | - | 5,095 |
| | 7002000146623536 | Irrigation dept s | Jul-24 | 06/07/2024 | 01:32:30 am | Ponam petroleum | Premier euro5 | 30 | 8,027 |
| | 7002000183125460 | Managing director | Nov-24 | 13/11/2024 | 01:33:17 am | Qasimabad f/s | Premier euro5 | 61 | 15,294 |
| | 7002000144114389 | Director gfcawb | Apr-25 | 20/04/2025 | 01:36:01 am | Faisal petroleum | Hi cetane | 20 | 5,191 |
| | 7002000128014373 | Transition wing | Mar-25 | 27/03/2025 | 01:40:59 am | Ponam petroleum | Premier euro5 | 20 | 5,151 |

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 7002000146623536 | Irrigation dept s | Dec-24 | 07/12/2024 | 01:43:13 am | Ponam petroleum | Premier euro5 | 51 | 12,954 |
| | 7002000102690461 | Transition wing 3 | Mar-25 | 03/03/2025 | 01:45:19 am | Platinum p/s | Hi cetane | 32 | 8,353 |
| | 7002000108336580 | Director ncawb | Oct-24 | 06/10/2024 | 01:52:24 am | Ponam petroleum | Premier euro5 | 18 | 4,481 |
| | 7002000108336580 | Director ncawb | Jul-24 | 01/07/2024 | 01:59:26 am | Ponam petroleum | Hi cetane | 25 | 6,979 |
| | 7002000107169768 | Gis/hai | Aug-24 | 31/08/2024 | 02:01:09 am | Platinum p/s | Lubricants | - | 9,050 |
| | 7002000102690461 | Transition wing 3 | Oct-24 | 01/10/2024 | 02:02:25 am | Ponam petroleum | Hi cetane | 10 | 2,482 |
| | 7002000183125460 | Managing director | Aug-24 | 14/08/2024 | 02:12:45 am | Ponam petroleum | Premier euro5 | 60 | 16,286 |
| | 7002000102690461 | Transition wing 3 | May-25 | 02/05/2025 | 02:19:01 am | Qasimabad f/s - 102014 | Premier euro5 | 15 | 3,818 |
| | 7002000108336580 | Director ncawb | Oct-24 | 14/10/2024 | 02:21:09 am | Platinum p/s | Premier euro5 | 20 | 5,104 |
| | 7002000108336580 | Director ncawb | Sept-24 | 02/09/2024 | 02:21:54 am | P s o service station 7 | Premier euro5 | 13 | 3,323 |
| | 7002000183125460 | Managing director | Sept-24 | 06/09/2024 | 02:28:42 am | Qasimabad f/s | Premier euro5 | 20 | 5,230 |
| | 7002000108336580 | Director ncawb | Aug-24 | 28/08/2024 | 02:35:17 am | Platinum p/s | Hi cetane | 20 | 5,370 |
| | 7002000102690461 | Transition wing 3 | Mar-25 | 08/03/2025 | 02:44:32 am | Btk-2 | Premier euro5 | 17 | 4,362 |
| | 7002000108336580 | Director ncawb | Jul-24 | 11/07/2024 | 02:45:57 am | P s o service station 7 | Premier euro5 | 13 | 3,500 |
| | 7002000146623536 | Irrigation dept s | Jul-24 | 16/07/2024 | 02:52:55 am | Ponam petroleum | Premier euro5 | 43 | 12,000 |
| | 7002000146623536 | Irrigation dept s | Nov-24 | 06/11/2024 | 02:56:17 am | P s o service station 7 | Premier euro5 | 78 | 19,420 |
| | 7002000146623536 | Irrigation dept s | Sept-24 | 16/09/2024 | 03:03:16 am | Ponam petroleum | Premier euro5 | 67 | 16,819 |
| | 7002000108336580 | Director ncawb | Sept-24 | 10/09/2024 | 03:32:57 am | Ponam petroleum | Premier euro5 | 20 | 5,221 |
| | 7002000108336580 | Director ncawb | Aug-24 | 04/08/2024 | 03:54:17 am | Platinum p/s | Hi cetane | 25 | 6,881 |
| | 7002000108336580 | Director ncawb | Jan-25 | 11/01/2025 | 04:18:17 am | Rahat petroleum | Premier euro5 | 12 | 3,000 |
| | 7002000146623536 | Irrigation dept s | Mar-25 | 12/03/2025 | 04:48:04 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 30 | 7,697 |
| | 7002000146623536 | Irrigation dept s | Mar-25 | 12/03/2025 | 04:51:59 am | Pso s/s -03 (cliff p.s) | Premier euro5 | 25 | 6,414 |
| | 7002000145558774 | Swat pool01 | Dec-24 | 19/12/2024 | 11:00:10 pm | Btk-1 | Hi cetane | 45 | 11,534 |
| | 7002000128014373 | Transition wing | Feb-25 | 17/02/2025 | 11:01:33 pm | Ponam petroleum | Premier euro5 | 20 | 5,162 |
| | 7002000181336572 | Finance wing | Jul-24 | 30/07/2024 | 11:02:10 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 44 | 12,030 |
| | 7002000143016684 | Gfcawb-pool | Apr-25 | 04/04/2025 | 11:03:10 pm | Awami filling station | Premier euro5 | 50 | 12,778 |
| | `7002000185704445 | A.e.d | May-25 | 27/05/2025 | 11:03:39 pm | Qasimabad f/s - 102014 | Premier euro5 | 55 | 14,000 |
| | 7002000147347663 | Pd-swat 02 | Jul-24 | 04/07/2024 | 11:04:19 pm | Qasimabad f/s | Premier euro5 | 35 | 9,380 |
| | `7002000185704445 | A.e.d | May-25 | 16/05/2025 | 11:04:22 pm | Qasimabad f/s - 102014 | Premier euro5 | 56 | 14,254 |

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|---|---|---|---|---|---|---|---|---|---|
| | 7002000147347663 | Pd-swat 02 | Jul-24 | 23/07/2024 | 11:04:28 pm | Roshan service station | Premier euro5 | 42 | 11,640 |
| | 7002000147347663 | Pd-swat 02 | Aug-24 | 07/08/2024 | 11:05:45 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 31 | 8,382 |
| | 7002000128014373 | Transition wing | Jul-24 | 09/07/2024 | 11:07:54 pm | Ponam petroleum | Premier euro5 | 20 | 5,351 |
| | 7002000181336572 | Finance wing | Aug-24 | 14/08/2024 | 11:09:11 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 32 | 8,454 |
| | 7002000128014373 | Transition wing | Jan-25 | 30/01/2025 | 11:09:31 pm | Ponam petroleum | Premier euro5 | 20 | 5,161 |
| | 7002000146623536 | Irrigation dept s | Feb-25 | 12/02/2025 | 11:09:33 pm | P s o service station 7 | Premier euro5 | 47 | 12,128 |
| | 7002000183125460 | Managing director | Sept-24 | 10/09/2024 | 11:09:56 pm | Qasimabad f/s | Hi cetane | 30 | 7,955 |
| | 7002000180981188 | Lbcawb pool | Apr-25 | 27/04/2025 | 11:10:26 pm | Ponam petroleum | Premier euro5 | 40 | 10,262 |
| | 7002000146992279 | Operations wing | Sept-24 | 18/09/2024 | 11:10:44 pm | Ponam petroleum | Hi cetane | 40 | 10,065 |
| | 7002000146992279 | Operations wing | Aug-24 | 14/08/2024 | 11:11:10 pm | Ponam petroleum | Hi cetane | 45 | 12,061 |
| | 7002000183125460 | Managing director | Dec-24 | 04/12/2024 | 11:11:57 pm | Qasimabad f/s | Premier euro5 | 60 | 15,267 |
| | `700200018570444 5 | A.e.d | May-25 | 28/05/2025 | 11:12:52 pm | Pso s/s -03 (cliff p.s) | Hi cetane | 66 | 16,866 |
| | 7002000146623536 | Irrigation dept s | Mar-25 | 17/03/2025 | 11:13:10 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 31 | 8,000 |
| | 7002000183125460 | Managing director | Sept-24 | 09/09/2024 | 11:13:14 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 31 | 8,061 |
| | 7002000128014373 | Transition wing | Jan-25 | 30/01/2025 | 11:13:24 pm | Ponam petroleum | Premier euro5 | 40 | 10,322 |
| | 7002000146623536 | Irrigation dept s | Feb-25 | 02/02/2025 | 11:13:37 pm | Qasimabad f/s | Premier euro5 | 80 | 20,760 |
| | 7002000183125460 | Managing director | Feb-25 | 28/02/2025 | 11:13:56 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 65 | 16,709 |
| | 7002000146623536 | Irrigation dept s | Feb-25 | 12/02/2025 | 11:14:09 pm | P s o service station 7 | Premier euro5 | 9 | 2,322 |
| | 7002000146992279 | Operations wing | Oct-24 | 22/10/2024 | 11:14:18 pm | Ponam petroleum | Hi cetane | 40 | 10,126 |
| | 7002000147347663 | Pd-swat 02 | May-25 | 28/05/2025 | 11:14:52 pm | Pso s/s -03 (cliff p.s) | Octane+ euro | 60 | 16,539 |
| | 7002000183125460 | Managing director | Dec-24 | 15/12/2024 | 11:15:11 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 50 | 12,651 |
| | 7002000147347663 | Pd-swat 02 | May-25 | 08/05/2025 | 11:15:16 pm | Pso s/s -03 (cliff p.s) | Octane+ euro | 65 | 17,917 |
| | 7002000183125460 | A.e.d | Apr-25 | 28/04/2025 | 11:16:38 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 45 | 11,525 |
| | 7002000183125460 | Managing director | Nov-24 | 04/11/2024 | 11:16:54 pm | Qasimabad f/s | Premier euro5 | 45 | 11,282 |
| | 7002000145558774 | Swat pool01 | Aug-24 | 06/08/2024 | 11:17:23 pm | Ponam petroleum | Premier euro5 | 40 | 10,857 |
| | 7002000143016684 | Gfcawb-pool | Apr-25 | 09/04/2025 | 11:18:52 pm | Tahseen trucking | Premier euro5 | 15 | 3,833 |

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|---|---|---|---|---|---|---|---|---|---|
| | 7002000146623536 | Irrigation dept s | Jul-24 | 11/07/2024 | 11:19:13 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 49 | 13,000 |
| | 7002000128014373 | Transition wing | Jan-25 | 20/01/2025 | 11:19:41 pm | Ponam petroleum | Premier euro5 | 7 | 1,806 |
| | 7002000107169768 | Gis/hai | Mar-25 | 27/03/2025 | 11:20:09 pm | Platinum p/s | Premier euro5 | 40 | 10,320 |
| | 7002000144114389 | Director gfcawb | Jan-25 | 22/01/2025 | 11:20:48 pm | Ponam petroleum | Premier euro5 | 17 | 4,500 |
| | 7002000183125460 | Managing director | Oct-24 | 31/10/2024 | 11:20:49 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 46 | 11,405 |
| | 7002000146623536 | Irrigation dept s | Sept-24 | 25/09/2024 | 11:21:23 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 32 | 8,009 |
| | 7002000108336580 | Director ncawb | Jul-24 | 02/07/2024 | 11:22:16 pm | Platinum p/s | Hi cetane | 25 | 6,989 |
| | `700200018570444 5 | A.e.d | May-25 | 13/05/2025 | 11:23:42 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 55 | 13,945 |
| | 7002000126225484 | Gfcawb pool | Aug-24 | 17/08/2024 | 11:26:05 pm | Al-Amina gasoline | Premier euro5 | 40 | 10,476 |
| | 7002000109770084 | Director lbcawb | Jul-24 | 18/07/2024 | 11:27:32 pm | Ponam petroleum | Premier euro5 | 5 | 1,388 |
| | 7002000183125460 | Managing director | Aug-24 | 28/08/2024 | 11:27:54 pm | Qasimabad f/s | Premier euro5 | 20 | 5,268 |
| | 7002000143016684 | Gfcawb-pool | Apr-25 | 06/04/2025 | 11:30:06 pm | Awami filling station | Premier euro5 | 50 | 12,778 |
| | 7002000183125460 | Managing director | Sept-24 | 19/09/2024 | 11:31:12 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 40 | 9,921 |
| | 7002000183125460 | Managing director | Dec-24 | 02/12/2024 | 11:31:30 pm | Qasimabad f/s | Hi cetane | 20 | 5,216 |
| | 7002000146623536 | Irrigation dept s | Oct-24 | 22/10/2024 | 11:32:24 pm | P s o service station 7 | Premier euro5 | 40 | 9,917 |
| | 7002000183125460 | Managing director | Dec-24 | 15/12/2024 | 11:32:55 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 35 | 8,855 |
| | 7002000144114389 | Director gfcawb | Jul-24 | 29/07/2024 | 11:33:42 pm | Ponam petroleum | Premier euro5 | 12 | 3,378 |
| | 7002000146623536 | Irrigation dept s | Apr-25 | 18/04/2025 | 11:33:50 pm | P s o service station 7 | Premier euro5 | 38 | 9,604 |
| | 7002000146623536 | Irrigation dept s | Feb-25 | 18/02/2025 | 11:34:49 pm | Ponam petroleum | Premier euro5 | 60 | 15,485 |
| | 7002000128014373 | Transition wing | Apr-25 | 06/04/2025 | 11:37:00 pm | Ponam petroleum | Premier euro5 | 48 | 12,402 |
| | 7002000108336580 | Director ncawb | Aug-24 | 03/08/2024 | 11:37:31 pm | Noor petroleum | Premier euro5 | 25 | 6,760 |
| | 7002000129851955 | Transition wing 2 | Aug-24 | 30/08/2024 | 11:37:44 pm | Qasimabad f/s | Premier euro5 | 30 | 7,901 |
| | 7002000183125460 | Managing director | Oct-24 | 21/10/2024 | 11:39:41 pm | Qasimabad f/s | Premier euro5 | 20 | 4,987 |
| | 7002000146623536 | Irrigation dept s | Nov-24 | 07/11/2024 | 11:39:49 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 38 | 9,473 |
| | 7002000107169768 | Gis/hai | Sept-24 | 02/09/2024 | 11:39:53 pm | Nawaz service station | Premier euro5 | 26 | 6,761 |
| | 7002000109770084 | Director lbcawb | Jul-24 | 13/07/2024 | 11:39:58 pm | Ponam petroleum | Premier euro5 | 20 | 5,351 |
| | 7002000146623536 | Irrigation dept s | Jan-25 | 22/01/2025 | 11:40:31 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 50 | 12,855 |

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|---|---|---|---|---|---|---|---|---|---|
| | 7002000146623536 | Irrigation dept s | Aug-24 | 04/08/2024 | 11:41:02 pm | Pso s/s -03 (cliff p.s) | Hi cetane | 60 | 16,424 |
| | 7002000146623536 | Irrigation dept s | Dec-24 | 23/12/2024 | 11:41:04 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 43 | 10,880 |
| | 7002000128014373 | Transition wing | Feb-25 | 25/02/2025 | 11:41:31 pm | Ponam petroleum | Premier euro5 | 35 | 9,033 |
| | 7002000145558774 | Swat pool01 | Jul-24 | 12/07/2024 | 11:41:32 pm | Ponam petroleum | Hi cetane | 50 | 13,970 |
| | 7002000145558774 | Swat pool01 | Jul-24 | 12/07/2024 | 11:43:29 pm | Ponam petroleum | Lubricants | - | 14,500 |
| | 7002000128014373 | Transition wing | Jan-25 | 29/01/2025 | 11:43:43 pm | Ponam petroleum | Premier euro5 | 44 | 11,447 |
| | 7002000143016684 | Gfcawb-pool | Mar-25 | 29/03/2025 | 11:43:55 pm | Ammar petroleum | Premier euro5 | 13 | 3,284 |
| | 7002000146623536 | Irrigation dept s | Sept-24 | 23/09/2024 | 11:44:42 pm | P s o service station 7 | Premier euro5 | 37 | 9,174 |
| | 7002000146623536 | Irrigation dept s | May-25 | 17/05/2025 | 11:45:23 pm | Ponam petroleum | Premier euro5 | 50 | 12,727 |
| | 7002000183125460 | Managing director | Feb-25 | 18/02/2025 | 11:45:48 pm | Qasimabad f/s | Premier euro5 | 50 | 12,927 |
| | 7002000146992279 | Operations wing | Apr-25 | 22/04/2025 | 11:46:11 pm | Ponam petroleum | Hi cetane | 40 | 10,422 |
| | 7002000146623536 | Irrigation dept s | Dec-24 | 12/12/2024 | 11:46:30 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 23 | 5,819 |
| | 7002000183125460 | Managing director | Oct-24 | 15/10/2024 | 11:48:19 pm | Qasimabad f/s | Premier euro5 | 20 | 4,987 |
| | 7002000146623536 | Irrigation dept s | May-25 | 17/05/2025 | 11:48:30 pm | Ponam petroleum | Premier euro5 | 50 | 12,727 |
| | 7002000146623536 | Irrigation dept s | Jul-24 | 24/07/2024 | 11:48:44 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 34 | 9,403 |
| | 7002000146623536 | Irrigation dept s | Oct-24 | 24/10/2024 | 11:49:18 pm | Pso s/s -03 (cliff p.s) | Premier euro5 | 31 | 7,785 |
| | 7002000126225484 | Gfcawb pool | Oct-24 | 29/10/2024 | 11:51:16 pm | Stadium service | Premier euro5 | 10 | 2,479 |
| | 7002000146623536 | Irrigation dept s | Nov-24 | 26/11/2024 | 11:52:17 pm | P s o service station 7 | Premier euro5 | 47 | 11,770 |
| | 7002000183125460 | A.e.d | Apr-25 | 16/04/2025 | 11:53:20 pm | Qasimabad f/s - 102014 | Premier euro5 | 20 | 5,131 |
| | 7002000146623536 | Irrigation dept s | Oct-24 | 18/10/2024 | 11:54:05 pm | P s o service station 7 | Premier euro5 | 20 | 4,959 |
| | 7002000183125460 | Managing director | Jan-25 | 12/01/2025 | 11:54:22 pm | Qasimabad f/s | Hi cetane | 20 | 5,214 |
| | 7002000183125460 | Managing director | Nov-24 | 19/11/2024 | 11:54:38 pm | Qasimabad f/s | Hi cetane | 20 | 5,150 |
| | 7002000128014373 | Transition wing | Apr-25 | 24/04/2025 | 11:55:05 pm | Ponam petroleum | Premier euro5 | 39 | 10,005 |
| | 7002000183125460 | Managing director | Nov-24 | 10/11/2024 | 11:55:08 pm | Qasimabad f/s | Premier euro5 | 10 | 2,507 |
| | 7002000108336580 | Director ncawb | Sept-24 | 07/09/2024 | 11:55:24 pm | Btk-1 | Premier euro5 | 13 | 3,368 |
| | 7002000146992279 | Operations wing | Dec-24 | 16/12/2024 | 11:56:13 pm | Ponam petroleum | Hi cetane | 40 | 10,292 |
| | 7002000108336580 | Director ncawb | Dec-24 | 05/12/2024 | 11:57:00 pm | Stadium service | Premier euro5 | 32 | 8,134 |
| | 7002000146623536 | Irrigation dept s | Sept-24 | 28/09/2024 | 11:57:02 pm | Ponam petroleum | Premier euro5 | 60 | 14,942 |

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|---|---|---|---|---|---|---|---|---|---|
| | 7002000183125460 | Managing director | Oct-24 | 14/10/2024 | 11:58:21 pm | Qasimabad f/s | Premier euro5 | 52 | 12,967 |
| | 7002000108336580 | Director ncawb | Sept-24 | 17/09/2024 | 11:58:33 pm | Platinum p/s | Premier euro5 | 25 | 6,287 |
| | 7002000146992279 | Operations wing | May-25 | 13/05/2025 | 11:58:57 pm | Ponam petroleum | Hi cetane | 20 | 5,171 |
| | | | | | | | | **Total** | **1,756,195** |

**Annexure-34**

| Vehicle No | Date | Visit | From | To | KM As per Logbook | Actual | Excess / Less | Remarks |
|---|---|---|---|---|---|---|---|---|
| GS-0028 | 01-Jan-25 | Hyderabad to AWB up to tail | 20811 | 21132 | 321 | 321 | | AWB Not Specified |
| GS-0028 | 08-Jan-25 | Hyderabad to AWB | 21379 | 21702 | 323 | 323 | | AWB Not Specified |
| GS-0028 | 10-Jan-25 | Hyderabad to AWB | 21702 | 22013 | 311 | 311 | | AWB Not Specified |
| GS-0028 | 10-Feb-25 | Hyderabad to AWB | 25201 | 25524 | 323 | 323 | | AWB Not Specified |
| GS-0028 | 11-Mar-25 | Hyderabad to AWB | 28297 | 28624 | 327 | 327 | | AWB Not Specified |
| BF-5184 | 30-Jul-25 | Hyderabad to Karachi | 311530 | 311895 | 265 | 365 | 100 | Miscalculation |
| BF-5184 | 06-Feb-25 | Tando Muhammad Khan | 333607 | 333717 | 110 | 80 | 30 | Average round trip Hyd-TMK is 80Km |
| BF-5184 | 28-Apr-25 | Mirpur Khas | 341106 | 341400 | 294 | 146 | 148 | Average round trip Hyd-MPK is 146 Km |
| BF-5184 | 31-May-25 | Tando Muhammad Khan | 344459 | 344628 | 169 | 80 | 89 | Average round trip Hyd-TMK is 80Km |
| BF-5184 | 27-Jun-25 | Tando Muhammad Khan | 346352 | 346531 | 179 | 80 | 99 | Average round trip Hyd-TMK is 80Km |
| GS-9739 | 26-Jul-24 | Hyderabad to Karachi | 342443 | 342824 | 381 | 381 | | Purpose of journey missing |
| GS-9739 | 27-Aug-24 | Hyderabad to Area Water Board | 343515 | 343871 | 356 | 356 | | AWB Not Specified |
| GSF-837 | 14-Jan-25 | Hyderabad-Sindh Sect-Hyderabad | | | 350 | 310 | 40 | Driven 350km for same designation on 31/1/2025 |
| GSF-837 | 31-Jan-25 | Hyderabad-Sindh Sect-Hyderabad | | | 310 | 310 | 0 | |
| GSF-837 | 03-Feb-25 | Hyderabad-Khi Airport-Hyderabad | | | 320 | 320 | 0 | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| GSF-837 | 08-Mar-25 | Hyderabad-Khi Airport-Hyderabad | 41038 | 41448 | 410 | 320 | 90 | Driven 320 km for same designation on 03/02/2025 |
| GSF-837 | 10-Mar-25 | Hyderabad-Sindh Sect-Hyderabad | 41448 | 41838 | 390 | 310 | 80 | Driven 350km for same designation on 31/1/2025 |
| GSA-176 | 19-Nov-24 | Hyderabad-Badin | 320905 | 321155 | 230 | 250 | 20 | Recorded 20km less |
| GSA-176 | 30-Nov-24 | Hyderabad-Badin | 322404 | 322450 | 0 | 46 | | 46Km record missing |
| | | | | | | | | |

## Annexure-35

| S.No | Card Number | | Jul-24 | Aug-24 | Sept-24 | Oct-24 | Nov-24 | Dec-24 | Jan-25 | Feb-25 | Mar-25 | Apr-25 | May-25 | Total Qty | Total Amount |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | `7002000185704445 | Amount | | | | | | | | | | | 172,268 | | 172,268 |
| | | Qty | | | | | | | | | | | 598 | 598 | |
| 2 | 7002000100225476 | Amount | 42,464 | 41,786 | 40,766 | 39,910 | 40,571 | 40,530 | 40,805 | 41,010 | 40,942 | 40,635 | 40,447 | | 449,865 |
| | | Qty | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,100 | |
| 3 | 7002000102690461 | Amount | 26,894 | 27,158 | 26,080 | 24,681 | 25,338 | 25,854 | 25,726 | 26,595 | 25,920 | 26,101 | 25,722 | | 286,069 |
| | | Qty | 100 | 100 | 100 | 99 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 1,099 | |
| 4 | 7002000107169768 | Amount | 63,643 | 62,604 | 61,846 | 59,766 | 60,001 | 60,818 | 61,077 | 61,523 | 61,481 | 61,280 | 60,886 | | 674,926 |
| | | Qty | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 199 | 200 | 200 | 200 | 2,199 | |
| 5 | 7002000108336580 | Amount | 65,624 | 63,718 | 61,036 | 59,724 | 48,323 | 61,034 | 60,778 | 43,091 | 61,314 | 61,356 | 60,614 | | 646,615 |
| | | Qty | 200 | 200 | 200 | 200 | 191 | 200 | 200 | 167 | 200 | 200 | 199 | 2,157 | |
| 6 | 7002000109770084 | Amount | 54,335 | 47,479 | 47,610 | 49,831 | 50,738 | 51,296 | 51,197 | 51,765 | 51,267 | 51,148 | 51,163 | | 557,829 |
| | | Qty | 200 | 180 | 185 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 200 | 2,164 | |
| 7 | 7002000126225484 | Amount | 81,108 | 80,872 | 75,113 | 74,647 | 75,700 | 72,300 | | | | | | | 459,740 |
| | | Qty | 300 | 300 | 300 | 300 | 300 | 285 | | | | | | 1,785 | |
| 8 | 7002000128014373 | Amount | 28,677 | 21,253 | 36,675 | 24,891 | 31,028 | 40,315 | 77,005 | 89,786 | 76,961 | 82,370 | 76,479 | | 585,438 |
| | | Qty | 100 | 80 | 100 | 100 | 100 | 100 | 297 | 300 | 298 | 299 | 300 | 2,075 | |
| 9 | 7002000129851955 | Amount | 82,195 | 79,781 | 77,008 | 74,793 | 75,204 | 76,324 | 77,114 | 77,675 | 77,402 | 77,003 | 76,362 | | 850,862 |
| | | Qty | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 300 | 3,300 | |
| 10 | 7002000143016684 | Amount | | | | | | | | | 58,392 | 86,625 | 86,049 | | 231,066 |
| | | Qty | | | | | | | | | 228 | 300 | 300 | 828 | |
| 11 | 7002000144114389 | Amount | 54,091 | 45,614 | 51,472 | 49,622 | 50,361 | 51,644 | 50,397 | 53,963 | 51,158 | 51,814 | 50,955 | | 561,091 |
| | | Qty | 200 | 170 | 200 | 200 | 200 | 200 | 196 | 200 | 197 | 200 | 200 | 2,163 | |
| 12 | 7002000145558774 | Amount | 164,890 | 172,158 | 86,077 | 128,038 | 176,583 | 136,634 | 160,358 | 206,926 | 20,882 | 32,245 | 53,854 | | 1,338,644 |
| | | Qty | 489 | 530 | 338 | 510 | 612 | 530 | 555 | 776 | 80 | 125 | 140 | 4,685 | |
| 13 | 7002000146623536 | Amount | 272,243 | 268,012 | 253,486 | 232,931 | 248,871 | 254,001 | 256,137 | 259,373 | 256,356 | 255,484 | 253,554 | | 2,810,448 |
| | | Qty | 1,000 | 1,000 | 1,000 | 935 | 991 | 999 | 1,000 | 1,000 | 1,000 | 999 | 1,000 | 10,925 | |
| 14 | 7002000146992279 | Amount | 136,849 | 132,849 | 168,211 | 145,265 | 151,189 | 170,620 | 164,066 | 132,798 | 150,460 | 142,701 | 123,338 | | 1,618,347 |
| | | Qty | 432 | 435 | 600 | 520 | 550 | 600 | 570 | 460 | 540 | 490 | 440 | 5,637 | |
| 15 | 7002000147347663 | Amount | 110,561 | 97,076 | 171,307 | 76,645 | 110,789 | 77,181 | 75,332 | 107,705 | 64,461 | 119,053 | 155,497 | | 1,165,607 |
| | | Qty | 331 | 286 | 609 | 308 | 284 | 304 | 211 | 339 | 209 | 387 | 492 | 3,759 | |
| 16 | 7002000162003282 | Amount | 81,861 | 79,798 | 75,095 | 74,686 | 72,586 | 74,842 | 73,835 | 70,125 | 57,878 | 62,853 | 65,159 | | 788,719 |
| | | Qty | 300 | 300 | 295 | 300 | 291 | 294 | 287 | 271 | 224 | 244 | 255 | 3,061 | |
| 17 | 7002000180981188 | Amount | 86,520 | 87,482 | 84,073 | 84,742 | 85,092 | 86,246 | 85,919 | 84,778 | 87,252 | 86,966 | 86,344 | | 945,415 |
| | | Qty | 300 | 294 | 287 | 300 | 300 | 300 | 300 | 290 | 300 | 300 | 300 | 3,272 | |
| 18 | 7002000181314975 | Amount | | | | | | | | | | 26,078 | | | 26,078 |
| | | Qty | | | | | | | | | | 100 | | 100 | |
| 19 | 7002000181336572 | Amount | 54,487 | 134,507 | 49,021 | 14,558 | 11,218 | 20,105 | 11,666 | 32,558 | 46,682 | 109,049 | 66,562 | | 550,412 |
| | | Qty | 125 | 430 | 190 | 59 | 45 | 50 | 45 | 125 | 180 | 420 | 260 | 1,929 | |
| 20 | 7002000183125460 | Amount | 175,123 | 151,232 | 163,319 | 158,836 | 160,464 | 150,929 | 160,468 | 111,727 | 164,757 | 124,561 | 77,992 | | 1,599,409 |
| | | Qty | 600 | 528 | 600 | 600 | 600 | 554 | 588 | 391 | 600 | 485 | 267 | 5,813 | |
| | Grand Total | | | | | | | | | | | | | **58,647** | **16,318,847** |

**Annexure-36**

| No. | Consultant | Name of Employee | Designation | Basic Salary | Social Charges | Overhead charges | Unauthorized provision for Non-Permanent Employees (Social + Overhead) |
|---|---|---|---|---|---|---|---|
| 11 | ACE | To Be Notified | Asst: Resident Engr (Civil | 150,000 | 29,745 | 219,570 | 249,315 |
| 12 | -Do- | -Do- | Asst Resident Engr (Mech.) | 150,000 | 29,745 | 219,570 | 249,315 |
| 13 | -Do- | -Do- | Sr. Engineer | 170,000 | 33,711 | 248,846 | 282,557 |
| 14 | -Do- | -Do- | Jr. Engineer | 100,000 | 19,830 | 146,380 | 166,210 |
| 15 | -Do- | -Do- | Material Engineer | 170,000 | 33,711 | 248,846 | 282,557 |
| 16 | -Do- | -Do- | Asst Material Engineer | 100,000 | 19,830 | 146,380 | 166,210 |
| 17 | -Do- | -Do- | Ecologist/Limnologists | 225,000 | 44,618 | 329,355 | 373,973 |
| 18 | -Do- | -Do- | Economist | 225,000 | 44,618 | 329,355 | 373,973 |
| 19 | -Do- | -Do- | Agriculturist | 225,000 | 44,618 | 329,355 | 373,973 |
| 20 | -Do- | -Do- | Community Organizer | 120,000 | 23,796 | 175,656 | 199,452 |
| 21 | -Do- | -Do- | Gender Specialist | 150,000 | 29,745 | 219,570 | 249,315 |
| 22 | -Do- | -Do- | Site Supervisor | 90,000 | 17,847 | 131,742 | 149,589 |
| 23 | -Do- | -Do- | Surveyor | 90,000 | 17,847 | 131,742 | 149,589 |
| 24 | -Do- | -Do- | Quantity Surveyor | 140,000 | 27,762 | 204,932 | 232,694 |
| 25 | -Do- | -Do- | AutoCAD Draftsman | 100,000 | 19,830 | 146,380 | 166,210 |
| 26 | -Do- | -Do- | IT Support Officer | 90,000 | 17,847 | 131,742 | 149,589 |
| 27 | -Do- | -Do- | Social Organizer | 35,000 | 6,941 | 51,233 | 58,174 |
| 28 | -Do- | -Do- | Numerator | 35,000 | 6,941 | 51,233 | 58,174 |
| 29 | -Do- | -Do- | Assistant Surveyor | 35,000 | 6,941 | 51,233 | 58,174 |
| 30 | -Do- | -Do- | Support Staff | 35,000 | 6,941 | 51,233 | 58,174 |
| 31 | -Do- | -Do- | Gender Support | 35,000 | 6,941 | 51,233 | 58,174 |
| 32 | -Do- | -Do- | Lab Technical | 35,000 | 6,941 | 51,233 | 58,174 |
| 5 | NESPAK | To Be Notified | Asst: Resident Engr (Civil) | 226,860 | 80,277 | 278,020 | 358,297 |
| 6 | -Do- | -Do- | Asst: Resident Engr (Mech.) | 170,005 | 62,755 | 210,694 | 273,449 |
| 7 | -Do- | -Do- | Sr. Engineer | 170,005 | 62,755 | 210,694 | 273,449 |
| 8 | -Do- | -Do- | J. Engineer | 140,947 | 55,056 | 177,422 | 232,478 |
| 9 | -Do- | -Do- | Material Engineer | 170,005 | 62,755 | 210,694 | 273,449 |
| 10 | -Do- | -Do- | Asst Material Engineer | 140,947 | 55,056 | 177,422 | 232,478 |
| 11 | -Do- | -Do- | Ecologist/Limnologist | 170,005 | 62,755 | 210,694 | 273,449 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 12 | -Do- | -Do- | Economist | 140,947 | 55,056 | 177,422 | 232,478 |
| 13 | -Do- | -Do- | Agriculturist | 140,947 | 55,056 | 177,422 | 232,478 |
| 14 | -Do- | -Do- | Community Organizer | 108,570 | 40,641 | 135,066 | 175,707 |
| 15 | -Do- | -Do- | Site Supervisor | 108,570 | 40,641 | 135,066 | 175,707 |
| 16 | -Do- | -Do- | Surveyor | 108,570 | 40,641 | 135,066 | 175,707 |
| 17 | -Do- | -Do- | Quantity Surveyor | 140,947 | 55,056 | 177,422 | 232,478 |
| 18 | -Do- | -Do- | AutoCAD Draftsman | 108,570 | 40,641 | 135,066 | 175,707 |
| 19 | -Do- | -Do- | Technical Support Misc | 108,570 | 40,641 | 135,066 | 175,707 |
| **Total of ACE- NESPAK (JV)** | | | | | | | **7,656,583** |
| **No.** | **Consultant** | **Name of Employee** | **Designation** | **Basic Salary** | **Social Charges** | **Overhead charges** | **Unauthorized provision for Non-Permanent Employees (Social + Overhead)** |
| **1** | National Development Consultant | To Be Notified | Accountant / Admin Officer - 1 | 110,000 | 22,000 | 117,501 | 139,501 |
| **2** | -Do- | -Do- | Accountant / Admin Officer - 1 | 110,000 | 22,000 | 117,501 | 139,501 |
| 3 | BM Consulting Engineers | To Be Notified | Community Organizer - 1 | 140,000 | 28,000 | 14,000 | 42,000 |
| 4 | -Do- | -Do- | Community Organizer - 2 | 140,000 | 28,000 | 14,000 | 42,000 |
| 5 | -Do- | -Do- | Community Organizer - 3 | 140,000 | 28,000 | 14,000 | 42,000 |
| 6 | -Do- | -Do- | Survey Engineer - 1 | 120,000 | 24,000 | 12,000 | 36,000 |
| 7 | -Do- | -Do- | Survey Engineer - 2 | 120,000 | 24,000 | 12,000 | 36,000 |
| 8 | -Do- | -Do- | Survey Engineer - 3 | 120,000 | 24,000 | 12,000 | 36,000 |
| **Total of SISC Joint Venture** | | | | | | | **513,002** |
| **Grand Total** | | | | | | | **8,169,585** |

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**Annexure-37**

(Rs. in Million)

| Name of work | Item | Qty | Rate | Unit | IPC & Date | Amount |
|---|---|---|---|---|---|---|
| Rehabilitation of Aral bund (RD 0 to 19) | ESMP | 1 | 1.000 | Job | 09 final & 26/01/24 | 1.000 |
| M/s. MBC & Sons (Dhoro Puran RD 110+000 to 143+330) | ESMP | 1 | 1.000 | Job | 12 final & 09/12/24 | 1.000 |
| M/s. MBC & Sons (Rehab of Dhoro Puran RD 210+000 to 222+130) | ESMP | 1 | 1.000 | Job | 09 & 30/10/24 | 1.000 |
| M/s. MBC & sons (Dhor Puran RD143+330 To 176+400) | ESMP | 1 | 1.000 | Job | 12 & 29/05/24 | 1.000 |
| M/s. MBC & Sons (Rehab of Outfall Dhoro Puran RD 210+000) | ESMP | 1 | 1.000 | Job | 09 & 10/07/24 | 1.000 |
| Rehabilitation of FP Bund (RD 0+000 TO RD 20+000 & RD 75+000 TO RD 160+000) | ESMP | 1 | 1.000 | Job | 10 final & 21/11/23 | 1.000 |
| Rehabilitation of FP Bund (RD 160+000 to RD 210+000) | ESMP | 1 | 1.000 | Job | 8 & 04/12/23 | 1.000 |
| Rehabilitation of FP Bund (RD 265+000 to RD 325+000) | ESMP | 1 | 1.000 | Job | 07 Final & 28/12/23 | 1.000 |
| Rehabilitation of FP Bund (RD 325+000 to RD 380+000) | ESMP | 1 | 1.000 | Job | 09 final & 09/01/24 | 1.000 |
| Rehabilitation of FP Bund (RD 380+000 to RD 445+000) | ESMP | 1 | 1.000 | Job | 10 final & 13/12/24 | 1.000 |
| Rehabilitation of FP Bund (RD 445+000 to RD 490+000) | ESMP | 1 | 1.000 | Job | 12 & 29/03/24 | 1.000 |
| **Total** | | | | | | **12.000** |