



**PERFORMANCE AUDIT REPORT
ON
NATIONAL PROGRAM FOR
IMPROVEMENT OF WATERCOURSES
(AGRICULTURE SECTOR)
DISTRICT GOVERNMENT
RAJANPUR**

Audit Year 2015-16

31st May 2016

AUDITOR GENERAL OF PAKISTAN

PREFACE

The Auditor-General conducts audits subject to Articles 169 & 170 of the Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor-General's (Functions, Powers and Terms and Condition of Service) Ordinance 2001 and Section 115 of the Punjab Local Government Ordinance 2001. The Performance Audit of "National Program for Improvement of Watercourses (Agriculture Sector)" District Government, Rajanpur was carried out accordingly.

The Directorate General Audit District Governments Punjab (South), Multan conducted Performance audit of the National Program for Improvement of Watercourses District Rajanpur during May 2016 for the period 2004-12 with a view to reporting significant findings to stakeholders. Audit examined the economy, efficiency, and effectiveness aspects of the National Program for Improvement of Watercourses District Rajanpur. In addition, Audit also assessed, on test check basis whether the management complied with applicable laws, rules, and regulations in managing the National Program for Improvement of Watercourses District Rajanpur. The Audit Report indicates specific actions that, if taken, will help the management realize the objectives of the National Program for Improvement of Watercourses District Rajanpur. Most of the observations included in this report have been finalized in the light of discussions in the DAC meetings.

The audit report is submitted to the Governor Punjab in pursuance of Article 171 of Constitution of the Islamic Republic of Pakistan 1973, read with Section 115 of the Punjab Local Government Ordinance, 2001 to cause it to be laid before the Provincial Assembly.

Islamabad
Dated:

(Rana Assad Amin)
Auditor General of Pakistan

TABLE OF CONTENTS

ABBREVIATIONS AND ACRONYMS	ii
EXECUTIVE SUMMARY	iii
1. INTRODUCTION	1
2. Audit Objectives	9
3. Audit Scope and Methodology	10
4. Audit Findings and Recommendations.....	11
4.1 Organization and Management.....	11
4.2 Financial Management	13
4.3 Construction and Works	24
4.4 Asset Management	24
4.5 Monitoring and Evaluation	25
4.6 Environment	25
4.7 Program Sustainability	26
4.8 Impact Analysis	26
4.9 Overall Assessment	27
5. Conclusion	30
ACKNOWLEDGEMENT	32
ANNEX	33

ABBREVIATIONS AND ACRONYMS

AAE	Assistant Agriculture Engineer
ADP	Annual Development Program
DAC	Departmental Accounts Committee
DCO	District Coordination Officer
D.G	Director General
DIC	District Implementation Committee
DO	District Officer
DRC	District Rate Committee
EDO	Executive District Officer
FBR	Federal Board of Revenue
FCR	Final Completion Report
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
MRS	Market Rate System
NESPAK	National Engineering Services of Pakistan
NPIW	National Program for Improvement of Watercourses
NRSP	National Rural Support Programme
OFWM	On Farm Water Management
O&M	Operate and Maintain
PC-I	Planning Commission Proforma-I
PIC	Provincial Implementation Committee
PPRA	Punjab Procurement Regulatory Authority
PRSP	Punjab Rural Support Programme
PSDP	Public Sector Development Program
TA/DA	Travelling Allowance/ Daily Allowance
TMA	Tehsil Municipal Administration
TSE	Technically Sanctioned Estimate
WMO	Water Management Officer
WUA	Water Users Association

EXECUTIVE SUMMARY

Directorate General of Audit, District Governments Punjab (South), Multan carried out the Performance Audit of Punjab National Program for Improvement of Watercourses (NPIW), District Government Rajanpur (for the period from 2004-05 to 2011-12) from 20.04.2016 to 06.05.2016 in accordance with INTOSAI Auditing Standards to know:

- Whether activities performed by the organization were based on the principles of economy, efficiency and effectiveness or otherwise.
- The evaluation of results for the activities/services rendered by the organization.
- Effectiveness of internal control system, organization and management.

The Government of the Pakistan launched the NPIW in the District Government Rajanpur, through District Officer (On Farm Water Management). Funds of Rs 476.079 million were released by the Government of Punjab for the said program between 2004 and 2012, out of which, an expenditure of Rs 425.652 million was incurred.

The proposed project has been designed for effective/efficient utilization of the available water at the farm level, for enhancing productivity of scarce irrigation resources by accelerating improvement of the watercourses in canal commanded areas. The program was planned to be implemented through newly recruited technical staff, as well as existing staff of On Farm Water Management office. Construction of watercourses was entrusted to Water Users Associations. Funds were released to the Water Users Association for further payment to the suppliers/contractors after verification of the work by the technical third party appointed by the Government of Punjab. The brick work (lining) for saline water and fresh water was specified for 30% and 15% of overall length; the earthen

improvement of the remaining portion of the watercourses was to be done by the WUAs.

Provincial Implementation Committee (PIC) and District Implementation Committee (DIC) were established to review the progress of the Program.

The successful implementation of NPIW program will reduce the water losses up to 33%; resultantly, 15%-17% crop yield would be increased in the command area.

Following were the audit findings for non-achievement of targets as desired in PC-I:

1. Employment opportunities in rural sector by utilizing local resources, was not promoted.
2. Staff recruited for NPIW was deployed on the tasks other than envisaged in Program
3. Payments to WUAs were made without proper check and measurement, which resulted in undue blockage of Government money with WUAs
4. Excess payment was made to NPIW staff, WUAs and FBR
5. Excess payment was made on account of bricks, cement and sand.
6. Undue benefit was granted to WUAs by ignoring the lining criteria of fresh water
7. Due to non-convening of DIC and PIC meetings, only 46% of the targets could be achieved.

Audit suggests focusing on the following institutional, technical, and financial recommendations to improve overall performance of the program:

- i. The vacant posts should be filled by adopting the prescribed procedure and all the staff should be deputed as per job description.
- ii. Overpayments made to WUAs, NPIW staff and FBR should be recovered and utilized for construction of further watercourses.

- iii. Purchases should be made in accordance with NPIW guidelines with observance of principles of economy, efficiency and effectiveness.
- iv. Activities of strengthening the internal controls & financial management should be implemented in letter and spirit vis-à-vis observance of Government Rules and ancillary instructions while incurring the expenditure.
- v. All the monitoring committees should convene their meetings to review the progress of work.

1. INTRODUCTION

1.1 Program Background

Punjab is the largest province of the country population wise. Its total geographical area is 20.63 million hectares or 50.98 million acres, out of which 0.50 million hectares or 1.24 million acres (2.42 %) are under forests, 2.98 million hectares or 7.36 million acres (14.5%) are uncultivable, 1.63 million hectares or 4.03 million acres (7.90%) are cultivable waste, and 12.57 million hectares or 30.06 million acres (60.93%) are cultivated. More than 70 percent cropped area of the Indus food machine is situated in the Punjab. Its share in total agricultural production of the country is more than 80 percent in case of cotton, almost 70 percent for wheat, nearly 60 percent for sugarcane, and 50 percent in rice. Major crops are wheat (38%), cotton (15%), rice (10%), sugarcane (4%), and orchard (about 2%).

The Punjab is Pakistan's agricultural and economic heartland contributing over 80 percent towards agricultural output and about 90 percent of it comes from irrigated areas. Despite its everlasting significance in this vital sector of country's economy, the province is facing acute water shortages creating threats for food security of its people. Furthermore, the dismally low irrigation efficiencies at the farm level are major constraints in attaining potential production from otherwise highly productive agricultural lands. The water shortages registered during the last few years were as high as 40-50 percent. Although water resources have been expanded considerably due to construction of dams, canals etc. during the last four decades but these developments are not consistent with population growth.

The current water shortages and rapidly competing future demands, the foreseen situation would simply be unsustainable for agriculture. Improving water productivity through capitalizing modern water resource conservation technologies and practices is the most viable option for maintaining the long term integrity of agriculture resources particularly water. In fact, raising crop water productivity is the cornerstone of any demand management strategy to sustain crop production under escalating water shortages.

The PC-I of the National Program for Improvement of Watercourses (Punjab Component) was approved during 2004 by the Government of Punjab to reduce the water shortage on farm level. The watercourse improvement consists of complete demolishing of community channel and its re-building/re-aligning according to the engineering design with clean compacted soil. Parts of the reconstructed channels are lined and necessary water control structures are installed to improve conveyance of the canal water.

Tertiary level irrigation in the District Rajanpur comprises about 2,357 watercourses. It has been established that a significant percentage of irrigation water losses (about 40%) occur from these century old community watercourses because of their poor maintenance and aging. This has resulted severe water shortage at the farm level that is continuously aggravating due to increasing pressure on agriculture. Up to year 2004, out of 2,357 watercourses in Rajanpur, only 865(37%) watercourses were improved. Leaving a balance of 1,492(63%) still to be improved.

The project was initiated to improve 1,113 unimproved watercourses in district Rajanpur at a cost of Rs 931.410 million but up to year 2012, only 467 watercourses could be improved with the cost of Rs 425.652 million. The detail is as below:

(Rupees in million)

Sr. No.	Year	Tehsil Rajanpur	Tehsil Jampur	Tehsil Rojhan	Total Watercourses Improved	Expenditure Incurred
1	2004-05	30	18	5	53	40.325
2	2005-06	56	63	16	135	95.527
3	2006-07	36	31	13	80	65.418
4	2007-08	36	35	24	95	70.475
5	2008-09	7	5	3	15	30.185
6	2009-10	21	8	7	36	36.530
7	2010-11	21	16	8	45	48.973
8	2011-12	3	3	2	8	38.219
Total					467	425.652

1.2 Program Planning

1.2.1 Program Period

The NPIW was started in 2004 and it was planned to be completed by 30th June 2012.

1.2.2 Execution Plan

The program will be executed through farmers' active participation. There will be one Water Users Association (WUA) for each canal outlet in irrigated areas that will comprise irrigators of that respective watercourse. The WUA will be key institution for implementation of project activities. The WUA will arrange skilled and unskilled labour required for improvement of watercourse, procure construction material for carrying out civil works and undertake O&M of improved watercourses.

OFWM office Rajanpur staff will mobilize shareholders of the watercourse to organize WUA. The scheme will be registered under OFWM and WUA Ordinance 1981. The OFWM staff in respective tehsil will conduct engineering surveys of the command area and prepare design and cost estimate in consultation with WUA that will be checked / verified by supervisory consultant. The competent authority will accord the Technical Sanction.

WUA will carry out earthen improvement of entire section of the watercourses leaving the part that will be lined. OFWM staff will provide technical assistance to water users for all works. Each OFWM staff team will be headed by Assistant Agricultural Engineer-AAE (Field Team Engineer). DO (OFWM) will finally verify that prescribed specifications are being followed.

A team of supervisory consultants would be engaged by the Punjab Government out of provincial ADP, for third party validation of the program works that will inter alia, include construction, supervision, quality assurance, technical assistance and overall coordination of project implementation. The supervisory consultants will review plans and design for civil works, verify rate of construction materials, spot check quality of earthen and lining work during

construction, facilitate timely completion of works and certify quantity and quality of completed civil works.

1.2.3 Financing Plan

Major contribution of finance is provided by the Federal Government which is a part of Public Sector Development Program (PSDP). Federal Government released the amount to the Provincial Government. Provincial Government by adding its share made release to District Government as tied grant. Following is the financing contribution ratio:

Federal Government	69.83 %
Provincial Government	1.50 %
Farmers' Contribution	28.67 %

DO (OFWM), a functionary of District Government further releases the amount to the respective WUAs on the basis of work done and verified by the supervisory consultants. DO (OFWM) also verifies that the WUAs' share has been deposited in the bank account.

As per PC-I an amount of Rs 931.41 million was described for NPIW District Rajanpur component with detail as below:

(Rupees in million)	
Detailed Head	Amount
Administrative Cost (Pay & Allowances)	38.000
Transport (Recurring Cost)	13.000
Non Recurring Cost	13.790
Watercourse Improvement (Civil Works) Govt.	582.320
Watercourse Improvement (Civil Works) Farmers	267.800
Training Cost	1.670
Supervisory (Consultancy)	14.830
Total Cost	931.410

Total releases by the Government of Punjab for the program of District Rajanpur were Rs 476.079 million whereas total expenditure was Rs 425.652 million against the releases. The detail is as below:

(Rupees in million)

Sr. No.	Year	Released Amount	Actual Expenditure	Progressive Balance
1	2004-05	46.784	40.324	6.459
2	2005-06	108.429	95.527	19.362
3	2006-07	76.772	65.418	30.716
4	2007-08	77.613	70.475	37.854
5	2008-09	31.079	30.185	38.748
6	2009-10	38.679	36.530	40.897
7	2010-11	54.461	48.972	46.386
8	2011-12	42.259	38.219	50.427
Total		476.079	425.652	

1.2.4 Planned Program Description

The proposed project is in line with objectives of the 9th Five Year Plan under sub-sectors Agriculture and Water Resources. The ninth five year plan states that following the Water Accord, there shall be emphasis on integrated management of Agriculture, Irrigation, and Drainage leading to efficient use of land and water resources. This has envisaged to be achieved by development of farmers' organizations, institutional re-organizations, and staff training together with improvement, rehabilitation, and development of water resources.

The proposed project has been designed for effective/efficient utilization of the available water at the farm level for enhancing productivity of scarce irrigation resources by accelerating improvement of the watercourses in canal commanded areas.

Out of 58,110 watercourses in the Punjab, 22,971 were improved up to 2004 leaving a balance of 35,139 to be improved. About 7,139 watercourses were planned for improvement under some other projects such as OFWM component of National Drainage Program, District Government Funded Schemes, Government of the Punjab financed Accelerated Improvement of Watercourses in the Punjab and World Bank assisted On Farm Water Management (OFWM-IV) project. In the NPIW program, the improvement of remaining 28,000

watercourses was planned to conserve water resources. District Government Rajanpur was given a target of improvement of 1,113 watercourses.

1.2.5. Planned Program Outcome

The successful implementation of NPIW program will reduce the water losses up to 33%; resultantly 15%-17% crop yield would be increased in the command area. Following were the major objectives of the program:

- (i) Increasing agricultural production by effective utilization of irrigation water through improvement of the canal commanded watercourses.
- (ii) Enhancing agricultural production in barani/non-canal commanded areas through improvement of irrigation facilities in these tracts.
- (iii) Strengthening farmers' participation to improve their capabilities for better management of water at the farm level.
- (iv) Promoting increased employment opportunities in the rural sector by utilizing local resources.

1.3 Responsible Authorities

District Implementation Committee (DIC)

At District Government level the DIC was constituted and it was proposed to meet on monthly basis. The major functions of DIC are as follows:

- i. Review physical and financial progress
- ii. Ensure effective implementation of program
- iii. Review the progress about flow of funds
- iv. Monitoring of Physical Progress

Authority	Responsibilities
District Coordination Officer	(Chairman DIC)
Executive District Officer (Finance & Planning)	(Member DIC)
Executive District Officer (Agriculture)	(Member DIC)
District Officer (On Farm Water Management)	(Secretary DIC) (Member PIC*) Head of Field Teams
Farmers/ Water Users Associations (WUAs)	Organizing the farmers, Arranging funds as matching grant, execution of civil works

*Provincial Implementation Committee.

1.4 Financial Resources

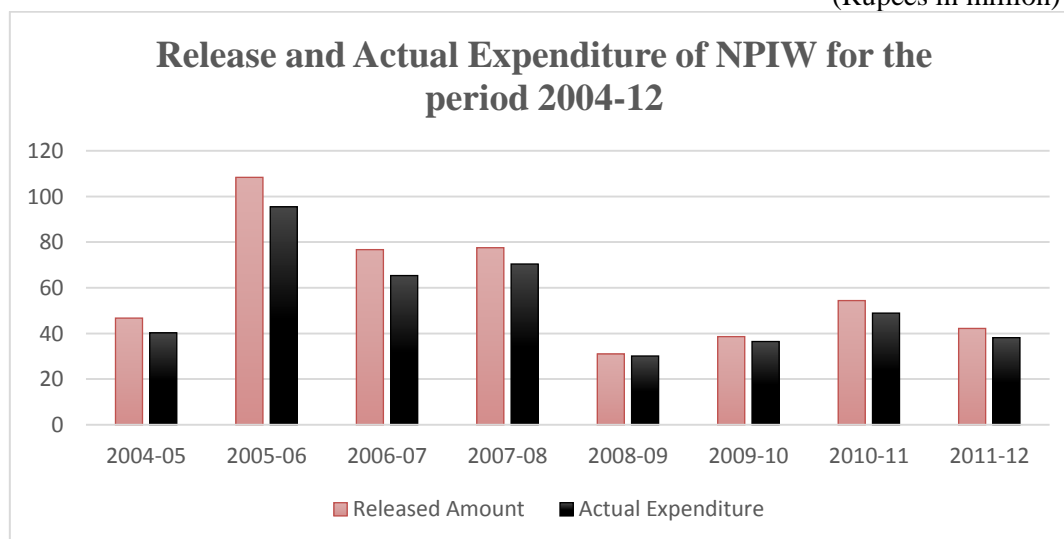
Total releases for district Rajanpur by the Government of Punjab for the period 2004 to 2012 were Rs 476.079 million whereas total expenditure was Rs 425.652 million against the releases. The detail is as below:

(Rupees in million)

Sr. No.	Year	Released Amount	Actual Expenditure	Balance
1	2004-05	46.784	40.324	6.459
2	2005-06	108.429	95.527	12.902
3	2006-07	76.772	65.418	11.354
4	2007-08	77.613	70.475	7.138
5	2008-09	31.079	30.185	0.894
6	2009-10	38.679	36.530	2.149
7	2010-11	54.461	48.972	5.489
8	2011-12	42.259	38.219	4.041
Total		476.079	425.650	50.426

The releases and expenditures position of the program in district Rajanpur at a glance is as under:-

(Rupees in million)



2. Audit Objectives

Major objectives of audit were to:

- i. Review whether activities performed by the organization were based on the principles of economy, efficiency and effectiveness or otherwise.
- ii. Evaluate the results for the activities/services rendered by the organization.
- iii. Examine the effectiveness of internal control system, organization and management.

3. Audit Scope and Methodology

3.1 Audit Scope

The audit covers all the aspects of the Program i.e. planning, financing, execution and implementation. Operation of the program in district Dera Ghazi Khan is covered in the performance audit. Audit covers the period from 2004-05 to June 2012.

Utilization of funds released for construction of watercourses in District Rajanpur was reviewed. The factors of economy, efficiency, and effectiveness were focused while conducting the audit.

3.2 Audit Methodology

The performance audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAI) keeping in view the rules and regulations framed by the Government from time to time. The following audit methodology was adopted during performance audit:

- i. Collection and scrutiny of relevant data i.e. files, reports, newspapers, vouched accounts and stock registers etc.
- ii. Interviews with concerned staff of Water Management Department, Water User Associations and general public. ,
- iii. Scrutiny of vouched accounts to assess if the provided financial resources were spent with economy and for the purpose for which they were allocated.
- iv. Scrutiny of goals planned and achievement from the statistical data provided to audit.

4. Audit Findings and Recommendations

In execution, we assess the achievement of program objectives in terms of economy, efficiency and effectiveness. Performance was observed on the basis of achievement of targets set at the time of planning phase, scrutiny of allied record, reports and visits to watercourses at site to evaluate the benefits under the program during its execution and implementation. Shortcomings during implementation of program and need for improvement in the following areas were observed.

4.1 Organization and Management

4.1.1 Non recruitment of staff against vacant posts

Page 09 of the PC-I of Program stipulates that each field team will comprise field staff as in column-2 and as per Annex-J of the PC-I, total 11 field teams will be deputed in Rajanpur with sanctioned strength as below:

Designation	Sanctioned strength in each Team (As per PC-I)	No. of field team (As per PC-I)	Sanctioned strength (As per PC-I)
Assistant Agriculture Engineer	1	11	11
Water Management Officer	1		11
Water Management Supervisor	6		66
Computer Operator	1		11
Naib Qasid	1		11
Rod Man	6		66
Total	16	11	176

In NPIW Rajanpur, staff remained short throughout its execution and no serious efforts were made to recruit the staff as per PC-I, due to which the staff could not be properly recruited.

During the currency of the program, sanctioned and available strength in 11 field team as below:

Name of Post	Sanctioned Strength (As per PC-I)	Available strength (Year-Wise Position)							
		2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Assistant Agricultural Engineer	11	6	10	10	5	5	5	5	5
Water Management Officer	11	6	10	10	10	8	7	7	7
Supervisors	66	36	45	35	25	24	15	9	8
Computer Operators	11	6	11	8	8	8	3	1	1
Rodman	66	36	64	64	61	61	58	57	57
Naib Qasid	11	6	10	10	10	10	10	10	10
Total	176	96	150	137	119	116	98	89	88

Most of the field operational posts, as per above table were vacant, due to which only 467 watercourses could be completed against the target of 1,113. Further, due to vacancy of field supervisory posts i.e at Sr. No.1 and 2, the quality of work was not ensured.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that no technical local engineering staff as per required qualification was available to fill 100% staff / human resources. The reply was not tenable as the non achievement of targets as per PC-I was not justified.

DAC directed the EDO (Agriculture) to enquire the matter and report within a month.

Audit recommends inquiry and responsibility be fixed on the persons at fault.

4.2 Financial Management

4.2.1 Payment to the WUAs without check and measurement resulting in blockage of Government money

According to clause 3 of agreement between DO (OFWM) and WUAs for Construction of Watercourse given in PC-I, 45% of the material cost (1st installment) will be released on completion of entire earthen improvement of watercourses by the second party, 45% of the material cost will be released when at least 40% of the planned civil works has been completed and 10 % of the material cost will be released after completion of entire works.

DO (OFWM) Rajanpur made release of Rs 269.239 million to WUAs without ensuring the criteria of work done as given in the above para due to which heavy amount of Rs 6.685 million was transferred in excess. It was shown when measurement was taken by the NESPAK Engineer in the Final Completion Report. The year wise detail is as under:

(Rupees in million)

Year	Amount Released	verified by NESPAK	unspent Amount
2004-05	28.817	28.353	0.463
2005-06	78.808	75.996	2.812
2006-07	46.280	44.507	1.773
2007-08	46.812	45.739	1.073
2008-09	7ss.927	7.842	0.084
2009-10	22.717	22.585	0.132
2010-11	37.879	37.532	0.347
Total	269.239	262.554	6.685

The above quoted overpaid amount remained with the WUAs for years and even the recovery could not be finalized till the time of audit.

Due to financial mismanagement, the funds released by the Government for construction of watercourses in Rajanpur remained blocked in private bank accounts (WUAs) that proved to be a reason for non-achievement of target.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that as per PC-I at earlier stage, the farmers were paid 45% & 45% i.e. 90% share in advance while 10% share after FCR. Due to this policy the excess amount was transferred and remained unspent in farmers account.

DAC directed to ensure the recovery within six months.

Audit recommends recovery of Rs 6.685 million besides fixing of responsibility against the person concerned under intimation to Audit.

4.2.2 Extravagant expenditure on Pay & Allowances

According to Page No.22 of PC-I, “The civil works involved under the proposed project in canal commanded areas would be carried out by establishing 260 new Field Teams. It is estimated that a team comprising eight members technical staff (1 AAE, 1 WMO & 6 Supervisor) has the capacity to carryout improvement of 25-30 watercourses annually”.

DO (OFWM) Rajanpur, paid salaries of Rs 95.205 million to the staff recruited during 2004-2012. As per Table-A Rs 61.557 million were paid against construction of 444 watercourses (Average of Rs 0.138 million per watercourse) during the financial years 2004- 2008 and 2009-2011. While as per Table B only 23 watercourses were constructed during 2008-09 and 2011-12 (Average of Rs 1.463 million per watercourses). It clearly shows that staff was recruited without any actual requirement. Each field team was responsible to carry out the improvement of 25-30 watercourses annually but only 15 & 08 watercourses were improved during 2008-09 and 2011-12 respectively. So the expenditure was unrealistic and unjustified.

Table-A (Rupees in million)

Year	Watercourses Improved	Staff Year-Wise Position	Expenditure	Average Cost per Watercourse
2004-05	53	96	1.355	0.026
2005-06	135	150	10.305	0.076
2006-07	80	137	14.590	0.182
2007-08	95	119	14.177	0.149
2009-10	36	98	11.209	0.311
2010-11	45	89	9.921	0.220
Total	444	689	61.557	0.138

Table-B

Year	Watercourses Improved	Staff Year-Wise Position	Expenditure	Average Cost per Watercourse
2008-09	15	116	13.230	0.882
2011-12	8	88	20.418	2.552
Total	23	204	33.648	1.463

Audit is of the view that due to financial mismanagement, huge amount on account of salaries was paid to the employees of NPIW without entitlement and achievement of target, which is unjustified.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the watercourses were improved considering availability of budget. The staff was paid considering other duties by District Government such as flood emergency / Ramzan Bazars and Food duties. The reply was not tenable as the non achievement of targets as per PC-I was not justified.

DAC directed the EDO (Agriculture) to enquire the matter and report within a month.

Audit recommends inquiry and responsibility be fixed on the persons at fault.

4.2.3 Loss due to non recovery of unspent amounts from the WUAs - Rs 0.397 million

According to clause 3 of agreement between DO (OFWM) Rajanpur and WUAs for Construction of Watercourse given in PC-I, 45% of the material cost (1st installment) will be released on completion of entire earthen improvement of watercourses by the second party, 45% of the material cost will be released when at least 40% of the planned civil works has been completed and 10 % of the material cost will be released after completion of entire works.

DO (OFWM) Rajanpur did not recover an amount of Rs 397,171 as detailed below amounts were transferred to WUAs in excess of civil work verified by the NESPAK.

(Amount in Rupees)

Field Team Incharge/ Field Team	W/C No.	Year	Total
Rab Nawaz	500/1000-L	2006-07	14,069
Abdul Shakor	151500-L	2006-07	14,615
Ghulam Qasim	28350-L	2007-08	1,129
	52426-LII	2008-09	5,973
Muneer Ahmad	34666-L	2009-10	14,132
Kashif Aziz	16510-L	2010-11	31,116
Javeed Bhati	20000-R	2010-11	168,417
Ghulam Yasin	31000-L	2010-11	147,720
Total			397,171

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the amount was transferred to Water User Association as per PC-I i.e. at earlier stage, the farmers were paid 45% & 45% i.e. 90% share in advance while 10% share after FCR. Due to this policy the excess amount was transferred and remained unspent in farmers account.

DAC directed to ensure the recovery within six months.

Audit recommends that overpaid amount of Rs 0.397 million should be recovered and deposited into Government Treasury.

4.2.4 Overpayment on accounts of bricks – Rs 3.879 million

As per Government of Punjab, Finance Department letter No. 16(61)/P&D/2004 Vol-VI dated 08.06.09, number of bricks to be used in 1 Cubic meter of construction of a watercourse is 477.

DO (OFWM) Rajanpur made payment for using 500 bricks for construction of 1m³ of brick masonry instead of using 477 bricks. It resulted in excess payment of Rs 3.879 million. (**Annex-A**)

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the bricks utilized in watercourse construction were charged as per approved PC-I. The reply of the department was not tenable as the number of bricks were not utilized as per standard of Government of Punjab, Finance Department.

DAC directed to get the matter clarified from Government of Punjab, Finance Department.

Audit recommends that payment made for excess usage of bricks may be recovered from the WUAs.

4.2.5 Overpayment on account of Sand – Rs 0.558 million

According to chapter “Mortar” of MRS, 0.9 cubic meter of sand was required for preparing 1 cubic meter of wet (ready) mortar and 0.25 cubic meter sand-cement mortar was required for construction of 1 cubic meter of brick masonry [0.225m³ (0.9 X 0.25)] cubic meter of sand was required for construction of 1 cubic meter of brick masonry.

DO (OFWM) of district Rajanpur made payment of Rs 558,140 for using 0.26 m³ of sand instead of using 0.225 m³ of sand resulting in use of excess quantity (0.26 m³-0.225 m³) = 0.035 m³ of sand for construction of 1m³ of brick masonry (**Annex-B**).

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the bricks utilized in watercourse construction were charged as per approved PC-I.

DAC directed to get the matter clarified from Government of Punjab Finance Department.

Audit recommends that payment made for excess usage of sand may be recovered from the WUAs.

4.2.6 Overpayment for Excess Usage of Cement – Rs 3.474 million

According to Government of Punjab, Finance Department, chapter “Mortar” of MRS, 6.49 bags of cement was required for preparing 1 cubic meter of wet (ready) mortar and 0.25m^3 sand-cement mortar was required for construction of 1m^3 of bricks masonry.

DO (OFWM) Rajanpur made payment of Rs 3.474 million for using 1.87 bags of cement for 1m^3 of brick masonry instead of using 1.6225 ($6.49 \times 0.25\text{m}^3$) bags of cement resulting in excess usage 0.2475 bags ($1.87 - 1.6225$) of cement for construction of 1m^3 of brick masonry (**Annex-C**).

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the bricks utilization in watercourse construction were charged as per approved PC-I.

DAC directed to get the matter clarified from Government of Punjab, Finance Department.

Audit recommends that payment made for excess usage of cement may be recovered from the WUAs.

4.2.7 Installation of Less Number of Nakkas Than Mentioned in Cost Estimates

According to PC-I page No.18 (Watercourses Renovation Components) “The precast nakkas would be installed at all junctions and authorized outlets to reduce channel deterioration, seepage loss, and to improve water control.

During the course of performance audit of NPIW Rajanpur, it was found on the scrutiny of 100 selected watercourses that total number of nakkas installed at the watercourses was less than the quantity of nakkas mentioned in cost estimates / design of watercourses. Installation of less number of nakkas increased the chances of tampering of watercourse. (**Annex-D**)

No. of watercourses	No. of Nakkas installed	No. of Nakkas to be installed	Less No. of Nakkas
63	5,531	3,834	1,697

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that installation of nakkas was designed at maximum limit so that problem may not arise at lateral stage. The reply was not tenable as less than the quantity of nakkas mentioned in cost estimates / design of watercourses was not justified.

DAC directed the EDO (Agriculture) to enquire the matter and report within a month.

Audit recommends that quantity of nakkas mentioned in cost estimates be installed in order to deliver the water to the farms efficiently.

4.2.8 Loss of Water Due to Defective Construction of Watercourse

As per para (B) (i) of PC-I at page 11 “Increase the agriculture production by effective utilization of water through improvement of the watercourses” and as per para (4) (b) of PC-I at page 3 " Implementation of the proposed project would result in reduction of about 33% water losses and resultantly, 15-17 percent crop yields would be increased in their command area”.

During physical verification of the watercourse No. 4700/R Rakh Diama, it was found that construction of watercourses was not up to the mark and water was not flowing at full speed in the Watercourses due to defective construction of the Watercourse (leveling). The final completion report of defective watercourse was also verified by the NESPAK but no remarks were recorded regarding defective watercourse. As a result the farmer having land at the tail of

watercourse could not avail the facility of water supply properly and objective of saving water loss from the Watercourse could not be achieved.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the depth of watercourse was as per design. The reply was not tenable as farmers having land at the tail of the Watercourse had to rely on water from tube wells to irrigate their fields.

DAC directed the EDO (F&P) to enquire the matter and report within a month.

Audit recommends reconstruction of the defective portion of the Watercourses from responsible to improve the water flow and ensure efficient delivery of water to farmers having land at the tail.

4.2.9 Undue deduction of Income Tax on unspent amount - Rs 0.234 million

According to Section 153A Sub Section (1) of Income Tax Ordinance 2001 “every manufacturer, at the time of sale to distributors, dealers and wholesalers, shall collect tax at the rate specified in Part IIA of the First Schedule, from the aforesaid persons, to whom such sales have been made and as per sub section (2) “Tax credit for the tax collected under sub-section (1) shall be allowed in computing the tax due by the person on the taxable income for the tax year in which the tax was collected.”

In the below mentioned cases, income tax was deducted at source while making payment from District Accounts Office to WUAs. However, an amount of Rs 6,685,102 remained unspent which was deposited back to Account-IV and revalidated for further disbursement to WUAs and again the income tax amounting to Rs 233,978 was deducted on same amount. The detail is as below:

(Rupees Million)

Year	Total Releases	Unspent Amount	Income tax deducted
2004-05	28.817	0.463	0.016
2005-06	78.808	2.812	0.098
2006-07	46.280	1.773	0.062
2007-08	46.812	1.073	0.038
2008-09	7.627	0.084	0.003
2009-10	22.717	0.132	0.005
2010-11	37.879	0.347	0.012
Total			0.234

The income tax deducted on unspent amount was undue and loss to the Government.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that this practice was being adopted as per Government policy and necessary changes in this regard are required.

DAC directed to ensure the recovery within six months.

It is recommended that matter may be taken up with the FBR for refund of double deduction of income tax and its utilization for the improvement of watercourses.

4.2.10 Less Execution of Work

As per page 18 of PC-I (Lining Percentage), maximum length of Watercourse that could be lined was 30% in the saline water and 15% in the fresh water areas of the total length of watercourse.

DO (OFWM) of district Rajanpur did not observe the maximum limit of 30% and 15% lining of the total length of Watercourse. Scrutiny of the record revealed that during improvement of Watercourses scope of work was reduced and watercourses were shown completed below 30% (**Annex-E**).

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the work was completed within the permissible limit of (20 to 30%) considering the demand of the farmers. The reply was not tenable as the length was executed less than 30%.

DAC directed the EDO (F&P)) to enquire the matter and report within a month.

Audit recommends that responsibility should be fixed on the person(s) at fault for not observing the maximum limit of lining and depriving the farmers of the benefits of saving irrigation water.

4.2.11 Non completion of Watercourses within Time Limit.

According to clause 5 of the agreement between District Authority (DO, OFWM) and WUAs, the work shall be completed by the second party (WUAs) in three months from the date of agreement. In exceptional circumstances, the time period stated in this clause may be extended in writing by mutual consent of both parties and approval of the EDO Agriculture.

DO (OFWM) of district Rajanpur did not complete the lining work of the Watercourses within the time limit of three months as a result not only the unit cost of the item increased but it also adversely affected the objective of efficient delivery of water to the farm (**Annex-F**).

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that in some cases the completion was delayed due to dispute among share holders, court cases, social issues, climatic rains and cropping patterns. The reply was not tenable as most of the watercourses were not completed in time.

DAC directed the EDO (F&P)) to enquire the matter and report within a month.

Audit recommends that responsibility for non completion of Watercourses within time limit be fixed against the officers / officials.

4.2.12 Training of Farmers and Associations

As per PC-I (11) sub clause (B) (iii) at page 11 the main objective of the project was strengthening farmer participation to improve their capabilities for better management of water at the farm level.

During Performance Audit of NPIW Rajanpur it was observed from information collected on training of farmers and associations, 51% of the WUAs replied that awareness among farmers on the issue of water saving through improvement of watercourses was given through farmer meetings and 5% of the WUAs replied that farmers were trained by using all modes such as farmer meetings, workshops and distribution of reading material as compared to 30% as replied by management. DO (OFWM) did not provide any documentary evidence to support their point of view. Absence of any documentary evidence shows that no scientific study, before commencement and after completion of the project, was conducted to evaluate whether the project was beneficial or not.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that regular training by District Officer, Deputy District Officer Regional Manager, PMU had been conducted. The reply was not tenable as no any documentary evidence to support their point of view was produced.

DAC directed the EDO (Agriculture) to enquire the matter and report within a month for non-observing the major objective of the Project.

Audit recommends that responsibility for non-conducting of training of farmer before and after completion of improvement of Watercourses be fixed against the officers / officials.

4.3 Construction and Works

4.3.1 Non observance of the criteria for Lining Percentage

According to annexure-B of PC-I, 558 watercourses to be improved in fresh ground water areas and 555 watercourses in saline groundwater zones.

During Performance Audit of NPIW Rajanpur the relevant record was examined. It was observed that the water was not tested in the relevant laboratories. All the 467 watercourses were improved in District Rajanpur under NPIW for the period 2004-12 and marked as saline water area in the FCR. The Water Management authorities used common sense without any scientific analysis, that the water was saline in whole district. Keeping in view the self judgment, the resources were made limited to targeted areas and the whole district could not be benefited from the program.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that Water Samples were tested before and after improvement. The reply was not tenable as non observing of PC-I was unjustified.

DAC directed the EDO (Agriculture) to enquire the matter and report within a month for non-observing the PC-I of the Project.

Audit recommends that DO (OFWM) should get the matter regularized for non-observance of the lining criteria from competent authority.

4.4 Asset Management

In assets management, the internal controls and utilization of assets, which were purchased under the said program were assessed. District Officer (OFWM) purchased and handed over furniture valuing Rs 1.061 million, to 11 field teams during 2004-05. However, at the close of program during June 2012, neither the same assets were shown as returned to the office nor were the same transferred to any other projects.

The matter was reported to the DCO and DDO concerned in May, 2016. In the DAC meeting held on 19.08.2016, DDO replied that the same asset was still under use with the field offices established at Tehsil level. The reply was not tenable as no documentary evidence to support their point of view was produced.

DAC directed the EDO (Agriculture) to enquire the matter and report within a month.

Audit recommends inquiry besides responsibility be fixed on the persons at fault under intimation to Audit.

4.5 Monitoring and Evaluation

For better execution, performance monitoring and evaluation system play a major role for its effectiveness and obtaining desired results. For monitoring and evaluation of NPIW, the Committee at District Level and Provincial level such as DIC and PIC were framed. The said committees were required to meet at least once in a month. However, no meetings of the said committees were convened.

Total 1,113 watercourses were planned to be completed up to 2008. However, the project could not be completed by 2008 and was extended many times and was finalized in June 2012. However, despite extension of the period, only 467 watercourses i.e. 42% of planned watercourses could be improved. Due to inefficient monitoring, time was wasted and objectives of the Program could not be achieved.

Audit recommended that DO (OFWM) being secretary of DIC, should implement all the monitoring measures designed for successful accomplishment of program.

4.6 Environment

According to PC-I, the negative effect of the implementation of NPIW may result in increased use of pesticides, as increase in cropped area and cropping intensity will be a major project output.

There was no record available with the DO (OFWM) and the Agriculture Department for taking any measures to monitor and safeguard the environment from ill-effects of increased pesticides. It is, therefore, apprehended that the environment could have been adversely affected from the Program.

Audit recommends that a survey should be conducted to know about the areas and severity of the environment pollution, arising from the increased use of pesticides and remedial action in this regard should be taken.

4.7 Program Sustainability

The responsibility of Operate and Maintain (O&M) of a watercourse was entrusted to the WUAs and life of the watercourses was supposed to be 20 years. However no mechanism was framed to conduct any periodical supervision visit by the OFWM/ NPIW staff. No such record was available in the office from where it could be extracted that the watercourses are actually maintained by the WUAs, as desired in PC-I, and the watercourse will be beneficial for 20 years to the irrigators.

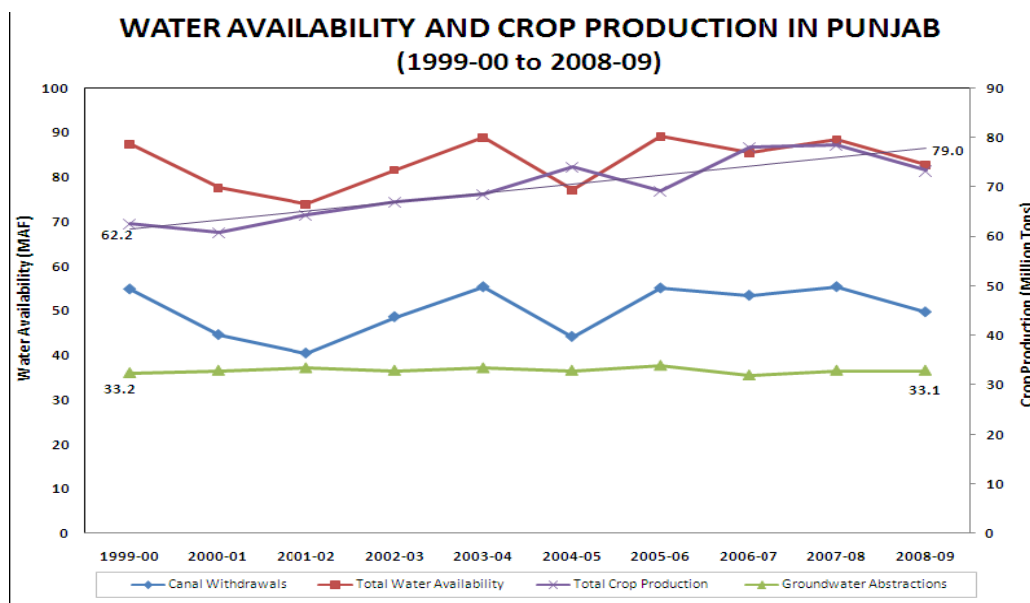
4.8 Impact Analysis

Non achievement of desired target of decrease in water losses and increase in agriculture production

As per PC-I, it was planned by the Government of Punjab that total 1,113 watercourses will be improved in District Rajanpur during 2004-12. The proposed Program was expected to reduce water losses up to 33%. However, against the said target, only 467 watercourses were improved and reduction of loss could be achieved by 14% only.

As per page 3 of PC-I the program was initiated to increase agricultural production up to 17% by effective utilization of irrigation water through improvement of the canal commanded watercourses. However, due to non-improvement of all the planned watercourses the increase in crops was reported only by .043% to 30%. The role of other factors such as improved use of

mechanical sources and increased use of pesticides was prominent during the period. So the contribution of NPIW in increase of crops was not up to the mark.



4.9 Overall Assessment

For evaluation of the objectives of the program, overall assessment is necessary for improvement and removal of deficiencies.

i) Relevance:

Lining of watercourses up to 15% of total length of community in fresh ground water areas and 30 % in saline ground water zones was prescribed as per PC-I of the Program. Further as per Annex-B of the PC-I, construction of 558 watercourses for fresh water and 555 watercourses for saline water areas were planned in District Rajanpur. Total 467 watercourses were improved in the District and in all cases, lining was carried out on 30% of the length of watercourses, despite the fact that some areas were described as the areas of fresh

water by the EDO (Agriculture). So, the expenditure on lining in the area of fresh water beyond 15% was irrelevant.

ii) Efficacy:

According to clause 4(b), part-A of PC-I, with completion of NPIW, the water losses in the canal command areas would be decreased to 33% which resulted in increased crop per yield by 15-17%.

During the course of performance audit of NPIW Rajanpur, the average per acre yield (three years basis) in Rajanpur could not be increased as desired. In the case of cotton crop, a decreasing trend has been shown. The detail is as below:

(Maunds/Acre)				
Years taken in average	Wheat	Sugar Cane	Rice	Cotton
2006-09	28.06	590	20.11	22.25
2009-12	28.18	770	21.48	19.87
Increase	0.43%	30.50%	6.81%	-10.70%

(Figures by Assistant. Director Crop Reporting Rajanpur)

The project was initiated to improve all 1,113 unimproved watercourses in Rajanpur. But up to year 2012, only 467 i.e. 42% watercourses could be improved. Increase in crop yield of wheat, sugar cane and rice remained between 0.43% to 30.50%, while the cotton was reduced to 10.70%, which is a matter of concern. If all the watercourses were improved, the target of increase in crop yield for wheat, sugar cane and rice could have been achieved.

iii) Efficiency:

Improvement of 1,113 watercourses was planned within a period of 4 years i.e 2004 to 2008. The period was enhanced for further 4 years i.e up to 2012. The goals of the program could not be achieved efficiently as 467 watercourses out of 1113 could be improved. It depicts that 42% of the target was achieved even after enhancement of 4 years. In absence of planned input and lack

of proper direction / monitoring from the program director and coordinators, the efficiency of the program remained low.

iv) Effectiveness:

The targeted community could not be completely benefitted due to non improvement of desired number of watercourses.

v) Compliance with Rules:

Expenditure incurred against the prescribed clauses of PC-I was evidence for violation of rules.

vi) Performance Rating of the Program:

Performance of the program was unsatisfactory as most of the expenditure was irrelevant to PC-I. Delay in completion of schemes resulted in increase in cost of the project. Further, no mechanism was available to evaluate the goals set in the program.

vii) Risk Rating of Program:

High

5. Conclusion

In the Program Life Cycle, there are seven stages through which practically every major program goes through:

- (1) **Identification:** stage where one program-idea out of several alternatives is chosen and defined.
- (2) **Preparation:** defined idea is carefully developed to the appraisal stage.
- (3) **Appraisal:** every aspect of the project idea is subjected to systematic and comprehensive evaluation, and a project plan is prepared.
- (4) **Presentation:** detailed plan is submitted for approval and financing to the appropriate entities.
- (5) **Implementation:** with necessary approvals and financing in place, the project plan is implemented.
- (6) **Monitoring:** at every stage the progress of the project is assessed against the plan.
- (7) **Evaluation:** upon completion the project is reassessed in terms of its efficiency and performance.

If we measure the performance of NPIW against above mentioned stages, we can see that management expressed negligence in all the seven stages of this Program. At Identification stage, the management did not consider the part of work executed through other institutions simultaneously i.e. PRSP, NGOs. Further, at the Preparation and Appraisal stages, the program was not framed to cover all portion of the watercourse i.e. only 30% and 15% area was planned for brick work, whereas the remaining area was left to be as earthen. Hence, all the irrigated area could not be benefited. At the Presentation and Implementation stages, only 42% watercourses were constructed despite availability of funds and availing the time of 8 years instead of 4 years. At the Monitoring and Evaluation stages, the PIC and DIC never took notice of slow progress of implementation of the program which resulted in non-achievement of desired target of 1,113 watercourses.

6.1. Lessons Identified:

- i. Clear understanding of the issues is extremely important for proper planning.
- ii. Only integrated planning & complete system produce desired & sustainable results.
- iii. Merit-based selection and capacity building of staff is crucial for implementation of a plan.
- iv. Sustainability and smooth running of NPIW is not possible without training, proper supervision, strengthening of internal controls and awareness of the community.

ACKNOWLEDGEMENT

We wish to express our appreciation to the Management i.e Executive District Officer (Agriculture) and District Officer (OFWM) and staff of office of the District Officer (Agriculture) of District Government Rajanpur for the assistance and cooperation extended to the auditors during this assignment.

ANNEX

Annex-A
[Para-4.2.4]

Overpayment on accounts of bricks

(Amount in rupees)

WUA	TS Year	Bricks Used @ 500/m3	Rate / 1000	Bricks to be used @ 477/m3	Excess bricks used	Amount Overpaid on bricks
35000/R	2004-05	226,900	2,250	176323	50577	113,798
169579/R	2004-05	446,800	2,150	426304	20496	44,065
44800/TR	2004-05	203,700	2,365	192985	10715	25,342
38250/L		193,375	2,365	184480	8895	21,037
44545/L	2004-05	343,940	2,365	328119	15821	37,417
39700/L	2004-05	250,755	2,365	239220	11535	27,280
47900/R	2004-05	252,165	2,365	240565	11600	27,433
49227/L	2004-05	199,650	2,365	190466	9184	21,720
56560/L	2004-05	295,810	2,365	282203	13607	32,181
23980/R		414,815	2,365	395734	19081	45,128
6865/L	2004-05	235,525	2,365	224691	10834	25,623
55642/L	2004-05	205,600	2,365	196142	9458	22,367
96920/R	2004-05	305,623	2,365	291564	14059	33,249
6500/R	2005-06	203,845	2370	194468	9377	22,223
9000/R	2005-06	193,405	2370	184513	8892	21,074
15886/L	2005-06	257,400	2350	245579	11821	27,780
91468/L	2005-06	1,146,000	2370	1093284	52716	124,937
17369/L	2005-06	211,300	2340	201585	9715	22,733
48200/L	2005-06	281,100	2360	268241	12859	30,347
29631/TR	2005-06	321,200	2340	306487	14713	34,429
45000/R	2005-06	390,000	2395	372389	17611	42,178
1850/L	2005-06	205,140	2390	195704	9436	22,553
6450/L	2005-06	226,100	2360	215709	10391	24,523
41000/R	2005-06	303,450	2315	289491	13959	32,314
44700/R	2005-06	200,500	2330	191358	9142	21,301
8000/R		197,860	2380	188758	9102	21,662
1108/L	2005-06	201,750	2380	192470	9281	22,088
69710/R	2005-06	212,250	2250	202487	9764	21,968
97688/L		316,445	2300	301889	14556	33,480
24000/R	2005-06	189,435	2395	180721	8714	20,870
16630/R	2005-06	224,615	2350	214283	10332	24,281

WUA	TS Year	Bricks Used @ 500/m3	Rate / 1000	Bricks to be used @ 477/m3	Excess bricks used	Amount Overpaid on bricks
37626/L	2005-06	253,300	2370	241648	11652	27,615
4700/R	2005-06	182,380	2460	173991	8389	20,638
9600/L		194,280	2380	185343	8937	21,270
6760/L	2005-06	213,500	2395	203679	9821	23,521
26300/L	2004-05	260,900	2150	248970	11930	25,649
20790/L	2004-05	155,260	5350	148118	7142	38,209
23400/L	2005-06	228,090	2500	217598	10492	26,230
102907/R	2006-07	669,500	2165	639080	30420	65,860
6229/L	2005-06	203,500	2350	194330	9170	21,550
123709/L	2005-06	298,500	2262.5	285239	13261	30,002
13950/R	2006-07	267,000	2170	254918	12082	26,217
14000/L	2006-07	261,500	2170	249853	11647	25,275
6040/R	2006-07	329,000	2170	314085	14915	32,365
99735/L	2005-06	201,500	2375	192326	9174	21,787
9334/L	2005-06	217,000	2205	207224	9776	21,556
46800/R	2006-07	329,000	2110	313923	15077	31,812
66700/L	2005-06	235,000	2080	224542	10458	21,753
90063/L	2006-07	215,000	2110	205243	9757	20,588
64000/R	2006-07	461,500	2070	182878	278622	576,747
15990/R	2005-06	365,500	4510	348880	16620	74,955
16345/R	2006-07	308,000	2200	294471	13529	29,763
11890/R	2006-07	364,500	2175	348000	16500	35,887
66700/L	2006-07	154,000	5110	147469	6531	33,374
4000/L	2006-07	282,000	2110	269370	12630	26,648
14910/RI	2006-07	262,000	2260	250530	11470	25,922
14910/L	2006-07	206,500	2260	197333	9167	20,717
3500/L	2005-06	259,000	2215	247206	11794	26,123
29500/R	2005-06	237,000	2250	226160	10840	24,390
28750/L	2005-06	242,000	2200	231221	10779	23,714
2500/L	2005-06	233,500	2460	223153	10347	25,455
14180/R		211,000	2333.3333	201564	9436	22,016
24500/L	2007-08	195,200	2272.5	169135	26065	59,233
42800/R	2007-08	212,000	2272.5	202596	9404	21,370
44800/R	2007-08	257,500	2272.5	245684	11816	26,853
55000/L	2007-08	149,200	4545	142380	6820	30,998
66800/L		443,800	2272.5	423471	20329	46,198
69800/R	2007-08	218,600	4545	208578	10022	45,551
71200/R	2007-08	128,400	4545	122560	5840	26,541

WUA	TS Year	Bricks Used @ 500/m3	Rate / 1000	Bricks to be used @ 477/m3	Excess bricks used	Amount Overpaid on bricks
77200/R	2007-08	209,000	4545	199758	9242	42,005
2500/L-II	2007-08	208,200	2272.5	198680	9520	21,634
0/R	2007-08	284,900	2312.5	271861	13039	30,152
48300/L	2007-08	171,500	4625	163764	7736	35,781
49165/TR	2007-08	143,200	4625	136699	6501	30,069
60300/TF		235,500	2280	224686	10814	24,656
24939/L	2007-08	385,800	2244.3333	368115	17685	39,691
7935/R	2007-08	266,300	2292.5	254122	12178	27,919
29000/L		169,300	2725	161539	7761	21,149
67120/R	2008-09	165,800	2850	158183	7617	21,709
0/L	2008-09	160,500	2900	153351	7149	20,733
127471/R	2007-08	315,150	2292.5	300653	14497	33,234
36625/R		184,500	2975	176018	8482	25,235
75100/R	2008-09	217,500	2875	207578	9922	28,526
23250/R	2008-09	223,900	2850	213658	10242	29,190
60200/R		347,300	3050	331410	15890	48,464
27500/TL	2009-10	246,800	3233.3333	235605	11195	36,198
27577/R	2010-11	95,400	4800	91107	4293	20,606
8806/L	2010-11	104,950	4800	100141	4809	23,081
24410/R-II		112,750	4500	107626	5124	23,060
15000/L	2010-11	108,750	4800	103752	4998	23,989
37626/R1		124,100	4700	118444	5656	26,584
72083/L	2010-11	132,000	4800	126300	5700	27,360
31900/L	2010-11	151,000	4700	144092	6908	32,467
60300/TL	2010-11	248,900	4450	237489	11411	50,780
85138/L	2010-11	326,000	4450	311174	14826	65,974
41908/L	2010-11	398,500	4450	380613	17887	79,599
9350/L	2010-11	134,500	4800	128327	6173	29,629
37000/RI	2010-11	109,950	4800	104926	5024	24,117
19950/L		180,800	4800	172598	8202	39,371
70835/R	2009-10	321,000	3926	306533	14467	56,809
29161/L	2004-05	298,600	2250	276359	22241	50,041
16510/L	2010-11	174,000	4700	166048	7952	37,372
Total						3,878,917

Annex-B
[Para-4.2.5]

Overpayment on account of Sand

(Amount in rupees)

WUA	TS Year	Volume Executed (As per FCR)	Sand used @ 0.26 m3	Rate/CM	Sand Required @ 0.225 m3	Excess Used	Amount Overpaid on Sand
35000/R	2004-05	369.65	118.00	380	83.17125	34.83	13,235
169579/R	2004-05	893.72	232.36	370	201.087	31.27	11,571
44800/TR	2004-05	404.58	105.97	400	91.0305	14.94	5,976
38250/L	2004-05	386.75	100.56	400	87.01875	13.54	5,415
44545/L	2004-05	687.88	178.85	400	154.773	24.08	9,630
39700/L	2004-05	501.51	130.39	400	112.8398	17.55	7,021
47900/R	2004-05	504.33	131.13	400	113.4743	17.65	7,061
49227/L	2004-05	399.3	103.82	400	89.8425	13.98	5,590
56560/L	2004-05	591.62	153.82	400	133.1145	20.71	8,283
23980/R	2004-05	829.63	215.70	400	186.6668	29.04	11,615
6865/L	2004-05	471.05	122.47	400	105.9863	16.49	6,595
55642/L	2004-05	411.2	106.91	400	92.52	14.39	5,757
96920/R	2004-05	611.245	158.92	400	137.5301	21.39	8,557
6500/R	2005-06	407.69	105.99	250	91.73025	14.26	3,565
9000/R	2005-06	386.82	100.57	250	87.0345	13.54	3,385
15886/L	2005-06	514.84	133.85	250	115.839	18.01	4,503
91468/L	2005-06	2292	595.00	250	515.7	79.30	19,825
17369/L	2005-06	422.61	109.87	250	95.08725	14.78	3,696
48200/L	2005-06	562.35	146.00	250	126.5288	19.47	4,868
29631/TR	2005-06	642.53	167.00	250	144.5693	22.43	5,608
45000/R	2005-06	780.69	202.97	250	175.6553	27.31	6,829
1850/L	2005-06	410.28	106.67	250	92.313	14.36	3,590
6450/L	2005-06	452.22	117.57	250	101.7495	15.82	3,955
41000/R	2005-06	606.9	157.79	350	136.5525	21.24	7,435
44700/R	2005-06	401.17	104.30	250	90.26325	14.04	3,510
8000/R	2004-05	395.72	102.89	500	89.037	13.85	6,925
1108/L	2005-06	403.5	105.00	400	90.7875	14.21	5,685
69710/R	2005-06	424.5	110.36	500	95.5125	14.85	7,424

WUA	TS Year	Volume Executed (As per FCR)	Sand used @ 0.26 m3	Rate/CM	Sand Required @ 0.225 m3	Excess Used	Amount Overpaid on Sand
97688/L	2004-05	632.89	164.55	250	142.4003	22.15	5,538
24000/R	2005-06	378.87	98.50	250	85.24575	13.25	3,314
16630/R	2005-06	449.23	116.79	250	101.0768	15.71	3,928
37626/L	2005-06	506.6	133.15	250	113.985	19.17	4,791
4700/R	2005-06	364.76	94.83	415	82.071	12.76	5,295
9600/L	2004-05	388.56	101.02	250	87.426	13.59	3,399
6760/L	2005-06	427	111.02	250	96.075	14.95	3,736
26300/L	2004-05	521.95	135.70	250	117.4388	18.26	4,565
20790/L	2004-05	310.52	80.73	250	69.867	10.86	2,716
23400/L	2005-06	456.18	118.00	250	102.6405	15.36	3,840
102907/R	2006-07	1339.79	348.00	290	301.4528	46.55	13,499
6229/L	2005-06	407.4	105.00	250	91.665	13.34	3,334
123709/L	2005-06	597.986	155.00	270	134.5469	20.45	5,522
13950/R	2006-07	534.42	138.00	290	120.2445	17.76	5,149
14000/L	2006-07	523.8	136.00	290	117.855	18.15	5,262
6040/R	2006-07	658.46	171.00	290	148.1535	22.85	6,625
99735/L	2005-06	403.2	104.00	250	90.72	13.28	3,320
9334/L	2005-06	434.432	112.00	290	97.7472	14.25	4,133
46800/R	2006-07	658.12	171.00	290	148.077	22.92	6,648
66700/L	2005-06	470.738	122.00	290	105.9161	16.08	4,664
90063/L	2006-07	430.278	111.00	290	96.81255	14.19	4,114
64000/R	2006-07	383.393	99.00	290	86.26343	12.74	3,694
15990/R	2005-06	731.405	190.00	290	164.5661	25.43	7,376
16345/R	2006-07	617.34	160.00	290	138.9015	21.10	6,119
11890/R	2006-07	729.56	189.00	290	164.151	24.85	7,206
66700/L	2006-07	309.159	80.00	290	69.56078	10.44	3,027
4000/L	2006-07	564.718	146.00	290	127.0616	18.94	5,492
14910/RI	2006-07	525.22	136.55	290	118.1745	18.38	5,329
14910/L	2006-07	413.696	107.00	290	93.0816	13.92	4,036
3500/L	2005-06	518.252	134.00	290	116.6067	17.39	5,044
29500/R	2005-06	474.13	123.00	290	106.6793	16.32	4,733
28750/L	2005-06	484.74	126.00	290	109.0665	16.93	4,911
2500/L	2005-06	467.825	121.00	290	105.2606	15.74	4,564
14180/R	2004-05	422.567	109.00	290	95.07758	13.92	4,038

WUA	TS Year	Volume Executed (As per FCR)	Sand used @ 0.26 m3	Rate/CM	Sand Required @ 0.225 m3	Excess Used	Amount Overpaid on Sand
24500/L	2007-08	354.58	92.90	255	79.7805	13.12	3,345
42800/R	2007-08	424.73	110.00	270	95.56425	14.44	3,898
44800/R	2007-08	515.06	128.91	270	115.8885	13.02	3,516
55000/L	2007-08	298.49	77.00	270	67.16025	9.84	2,657
66800/L	#REF Year	887.78	230.00	270	199.7505	30.25	8,167
69800/R	2007-08	437.27	113.00	270	98.38575	14.61	3,946
71200/R	2007-08	256.94	66.00	270	57.8115	8.19	2,211
77200/R	2007-08	418.78	108.00	255	94.2255	13.77	3,512
2500/L-II	2007-08	416.52	108.00	255	93.717	14.28	3,642
0/R	2007-08	569.94	148.00	270	128.2365	19.76	5,336
48300/L	2007-08	343.32	89.23	270	77.247	11.98	3,235
49165/TR	2007-08	286.58	74.00	270	64.4805	9.52	2,570
60300/TF	2004-05	471.04	122.47	240	105.984	16.49	3,957
24939/L	2007-08	771.73	200.64	270	173.6393	27.00	7,290
7935/R	2007-08	532.75	138.00	270	119.8688	18.13	4,895
29000/L	2004-05	338.656	88.00	350	76.1976	11.80	4,131
67120/R	2008-09	331.62	86.00	350	74.6145	11.39	3,985
0/L	2008-09	321.49	83.00	350	72.33525	10.66	3,733
127471/R	2007-08	630.3	163.00	270	141.8175	21.18	5,719
36625/R	2004-05	369.01	95.94	360	83.02725	12.92	4,650
75100/R	2008-09	435.174	113.00	360	97.91415	15.09	5,431
23250/R	2008-09	447.92	116.00	350	100.782	15.22	5,326
60200/R	2004-05	694.78	180.64	360	156.3255	24.32	8,754
27500/TL	2009-10	493.93	128.00	330	111.1343	16.87	5,566
27577/R	2010-11	191	49.50	415	42.975	6.53	2,708
8806/L	2010-11	209.94	54.50	410	47.2365	7.26	2,978
24410/R-II	#REF Year	225.63	58.50	415	50.76675	7.73	3,209
15000/L	2010-11	217.51	56.50	415	48.93975	7.56	3,138
37626/R1	#REF Year	248.31	64.50	415	55.86975	8.63	3,582
72083/L	2010-11	264.78	68.84	405	59.5755	9.26	3,752
31900/L	2010-11	302.08	78.25	415	67.968	10.28	4,267

WUA	TS Year	Volume Executed (As per FCR)	Sand used @ 0.26 m3	Rate/CM	Sand Required @ 0.225 m3	Excess Used	Amount Overpaid on Sand
60300/TL	2010-11	497.88	128.99	415	112.023	16.97	7,041
85138/L	2010-11	652.357	169.00	370	146.7803	22.22	8,221
41908/L	2010-11	797.93	207.00	415	179.5343	27.47	11,398
9350/L	2010-11	269.03	69.90	415	60.53175	9.37	3,888
37000/RI	2010-11	219.97	57.00	415	49.49325	7.51	3,115
19950/L	#REF Year	361.84	94.00	415	81.414	12.59	5,223
70835/R	2009-10	642.626	167.00	355	144.5909	22.41	7,955
29161/L	2004-05	579.37	150.00	360	130.3583	19.64	7,071
16510/L	2010-11	348.11	90.50	415	78.32475	12.18	5,053
Total							558,140

Annex-C
[Para-4.2.6]

Overpayment for Excess Usage of Cement

(Amount in rupees)

WUA	TS Year	Volume Executed (As per FCR)	Cement Used	Rate/Bag	Cement required @ 1.6225 /m3	Excess Used	Amount Overpaid on Cement
35000/R	2004-05	369.65	840	285	600	240	68,469
169579/R	2004-05	893.72	1,630	275	1,450	180	49,483
44800/TR	2004-05	404.58	760	300	656	104	31,071
38250/L		386.75	723	300	628	96	28,716
44545/L	2004-05	687.88	1,286	300	1,116	170	51,075
39700/L	2004-05	501.51	938	300	814	124	37,237
47900/R	2004-05	504.33	943	300	818	125	37,447
49227/L	2004-05	399.3	747	300	648	99	29,648
56560/L	2004-05	591.62	1106	300	960	146	43,928
23980/R		829.63	1551	300	1,346	205	61,600
6865/L	2004-05	471.05	881	300	764	117	34,975
55642/L	2004-05	411.2	769	300	667	102	30,532
96920/R	2004-05	611.245	1143	300	992	151	45,385
6500/R	2005-06	407.69	762	325	661	101	32,794
9000/R	2005-06	386.82	723	325	628	96	31,115
15886/L	2005-06	514.84	962	330	835	127	41,802
91468/L	2005-06	2292	4,275	330	3,719	556	183,556
17369/L	2005-06	422.61	790	330	686	105	34,517
48200/L	2005-06	562.35	1,050	340	912	138	46,780
29631/TR	2005-06	642.53	1,200	335	1,043	157	52,761
45000/R	2005-06	780.69	1,455	320	1,267	188	60,266
1850/L	2005-06	410.28	767	330	666	102	33,510
6450/L	2005-06	452.22	842	325	734	108	35,189
41000/R	2005-06	606.9	1,136	315	985	151	47,661
44700/R	2005-06	401.17	750	320	651	99	31,773
8000/R		395.72	740	315	642	98	30,851
1108/L	2005-06	403.5	755	320	655	100	32,103
69710/R	2005-06	424.5	794	310	689	105	32,570

WUA	TS Year	Volume Executed (As per FCR)	Cement Used	Rate/Bag	Cement required @ 1.6225 /m3	Excess Used	Amount Overpaid on Cement
97688/L		632.89	1,183	315	1,027	156	49,183
24000/R	2005-06	378.87	708	330	615	94	30,944
16630/R	2005-06	449.23	840	315	729	111	35,023
37626/L	2005-06	506.6	957	320	822	135	43,213
4700/R	2005-06	364.76	682	330	592	90	29,792
9600/L		388.56	726	320	630	96	30,580
6760/L	2005-06	427	798	320	693	106	33,818
26300/L	2004-05	521.95	970	275	847	123	33,862
20790/L	2004-05	310.52	575	310	504	71	22,066
23400/L	2005-06	456.18	850	320	740	110	35,151
102907/R	2006-07	1339.79	2,500	245	2,174	326	79,917
6229/L	2005-06	407.4	750	310	661	89	27,588
123709/L	2005-06	597.986	1,100	255	970	130	33,091
13950/R	2006-07	534.42	995	245	867	128	31,336
14000/L	2006-07	523.8	975	245	850	125	30,658
6040/R	2006-07	658.46	1,220	245	1,068	152	37,154
99735/L	2005-06	403.2	740	320	654	86	27,459
9334/L	2005-06	434.432	800	270	705	95	25,686
46800/R	2006-07	658.12	1,220	250	1068	152	38,050
66700/L	2005-06	470.738	870	235	764	106	24,963
64000/R	2006-07	383.393	712	235	622	90	21,137
15990/R	2005-06	731.405	1,339	263	1,187	152	40,054
16345/R	2006-07	617.34	1,140	240	1,002	138	33,208
11890/R	2006-07	729.56	1,350	235	1,184	166	39,078
66700/L	2006-07	309.159	570	220	502	68	15,046
4000/L	2006-07	564.718	1,015	235	916	99	23,205
14910/RI	2006-07	525.22	965	240	852	113	27,079
14910/L	2006-07	413.696	763	240	671	92	22,027
3500/L	2005-06	518.252	960	235	841	119	27,997
29500/R	2005-06	474.13	876	240	769	107	25,614
28750/L	2005-06	484.74	896	235	786	110	25,735
2500/L	2005-06	467.825	864	245	759	105	25,714
14180/R		422.567	780	245	686	94	23,124

WUA	TS Year	Volume Executed (As per FCR)	Cement Used	Rate/Bag	Cement required @ 1.6225 /m3	Excess Used	Amount Overpaid on Cement
24500/L	2007-08	354.58	638	221	575	63	13,855
42800/R	2007-08	424.73	765	863	689	76	65,481
44800/R	2007-08	515.06	927	863	836	91	78,805
55000/L	2007-08	298.49	537	295	484	53	15,546
66800/L		887.78	1,598	292.25	1,440	158	46,052
69800/R	2007-08	437.27	787	863	709	78	66,908
71200/R	2007-08	256.94	462	292.25	417	45	13,185
77200/R	2007-08	418.78	765	271	679	86	23,178
2500/L-II	2007-08	416.52	760	271	676	84	22,817
0/R	2007-08	569.94	1,025	288	925	100	28,845
48300/L	2007-08	343.32	610	290	557	53	15,359
49165/TR	2007-08	286.58	515	290	465	50	14,507
60300/TF		471.04	847	260	764	83	21,512
24939/L	2007-08	771.73	1,390	275	1,252	138	37,914
7935/R	2007-08	532.75	970	288	864	106	30,381
29000/L		338.656	610	365	549	61	22,094
67120/R	2008-09	331.62	590	365	538	52	18,960
0/L	2008-09	321.49	575	365	522	53	19,485
127471/R	2007-08	630.3	1,112	289	1,023	89	25,819
36625/R		369.01	670	288	599	71	20,529
75100/R	2008-09	435.174	780	330	706	74	24,397
23250/R	2008-09	447.92	810	365	727	83	30,386
60200/R		694.78	1,300	565	1,127	173	97,586
27500/TL	2009-10	493.93	880	311.666667	801	79	24,497
27577/R	2010-11	191	344	400	310	34	13,641
8806/L	2010-11	209.94	380	380	341	39	14,961
24410/R-II		225.63	410	400	366	44	17,566
15000/L	2010-11	217.51	393	400	353	40	16,036
37626/R1		248.31	450	400	403	47	18,847
72083/L	2010-11	264.78	465	380	430	35	13,450
31900/L	2010-11	302.08	544	400	490	54	21,550
60300/TL	2010-11	497.88	910	380	808	102	38,832

WUA	TS Year	Volume Executed (As per FCR)	Cement Used	Rate/Bag	Cement required @ 1.6225 /m3	Excess Used	Amount Overpaid on Cement
85138/L	2010-11	652.357	1,100	370	1,058	42	15,374
41908/L	2010-11	797.93	1,468	400	1,295	173	69,200
9350/L	2010-11	269.03	487	400	437	50	20,200
37000/RI	2010-11	219.97	401	383	357	44	16,904
19950/L		361.84	640	383	587	53	20,284
70835/R	2009-10	642.626	1,150	337	1,043	107	36,138
29161/L	2004-05	579.37	1,080	268	940	140	37,513
Total							3,473,960

Annex-D**[Para-4.2.7]****Installation of Less Number of Nakkas Than Mentioned in Cost Estimates**

WUA	TS Year	No. of Nakka to be Installed	Rate	No. of Nakka Installed	Less No. of Nakkas Installed
35000/R	2004-05	134	365	108	26
44800/TR	2004-05	56	350	50	6
38250/L	2004-05	56	350	45	11
39700/L	2004-05	70	365	59	11
47900/R	2004-05	65	390	34	31
49227/L	2004-05	60	500	8	52
56560/L	2004-05	47	360	46	1
55642/L	2004-05	60	410	24	36
6500/R	2005-06	100	500	33	67
9000/R	2005-06	100	550	57	43
48200/L	2005-06	80	500	67	13
29631/TR	2005-06	90	450	66	24
45000/R	2005-06	200	500	78	122
6450/L	2005-06	70	550	61	9
8000/R	2005-06	60	400	59	1
16630/R	2005-06	115	500	68	47
37626/L	2005-06	130	475	58	72
4700/R	2005-06	80	420	48	32
9600/L	2005-06	80	420	75	5
23400/L	2005-06	30	400	15	15
102907/R	2006-07	150	390	124	26
6229/L	2005-06	140	450	100	40
123709/L	2005-06	150	470	71	79
13950/R	2006-07	150	500	100	50
14000/L	2006-07	120	400	92	28
6040/R	2006-07	175	450	127	48
99735/L	2005-06	77	500	76	1
46800/R	2006-07	100	425	72	28
66700/L	2005-06	50	365	48	2

WUA	TS Year	No. of Nakka to be Installed	Rate	No. of Nakka Installed	Less No. of Nakkas Installed
64000/R	2006-07	80	350	77	3
11890/R	2006-07	120	425	118	2
66700/L	2006-07	60	375	59	1
14910/RI	2006-07	140	400	126	14
3500/L	2005-06	110	350	88	22
28750/L	2005-06	110	490	89	21
2500/L	2005-06	56	350	31	25
24500/L	2007-08	65	400	53	12
44800/R	2007-08	80	350	74	6
55000/L	2007-08	50	350	45	5
69800/R	2007-08	70	400	52	18
71200/R	2007-08	50	345	35	15
77200/R	2007-08	70	350	63	7
49165/TR	2007-08	70	400	53	17
7935/R	2007-08	100	410	76	24
29000/L	2007-08	100	410	51	49
67120/R	2008-09	100	425	63	37
0/L	2008-09	100	425	52	48
127471/R	2007-08	130	430	112	18
36625/R	2007-08	130	430	47	83
75100/R	2008-09	80	425	52	28
60200/R	2008-09	100	425	95	5
27577/R	2010-11	60	490	36	24
24410/R-II	2010-11	40	490	19	21
15000/L	2010-11	50	490	35	15
37626/R1	2010-11	50	490	31	19
72083/L	2010-11	50	490	48	2
31900/L	2010-11	65	490	45	20
85138/L	2010-11	100	495	71	29
9350/L	2010-11	60	490	48	12
37000/RI	2010-11	60	620	25	35
19950/L	2010-11	60	620	36	24
70835/R	2009-10	100	592	23	77
16510/L	2010-11	70	490	37	33
Total		5531	27667	3834	1697

Annex-E
[Para-4.2.10]

Less Execution of Work

WUA	Mouza	TS Year	Total Volume as per TS	Volume Executed (As per FCR)	Execution less than 30%	%age of less executed
35000/R	Azmatwala	2004-05	473.02	369.65	103.37	21.85
22500/L-II	Malkani	2004-05	188.54	125.24	63.30	33.57
2918/L	Allahabad	2004-05	207.00	130.72	76.28	36.85
39050/L	Rakh Azmat Wala	2004-05	481.35	337.11	144.24	29.97
43125/L-II	NaseerPur	2004-05	390.66	274.33	116.33	29.78
44545/L	RasoolPur	2004-05	864.79	687.88	176.91	20.46
16690/R	Shahinwala	2004-05	282.00	191.81	90.19	31.98
162097/R	NabiShah	2004-05	239.04	165.53	73.51	30.75
38250/R	RakhAzmatwala	2004-05	446.00	359.32	86.68	19.43
3733/L	RajanpurNo.2	2004-05	82.90	70.88	12.02	14.50
148650/L	Giamal	2004-05	374.45	275.42	99.03	26.45
138760/L	Giamal	2004-05	275.65	176.25	99.40	36.06
134500/R	Giamal	2004-05	163.35	130.05	33.30	20.39
9000/L	Patti Machi	2005-06	205.09	156.05	49.04	23.91
12000/R	Tal Shumali	2005-06	183.24	122.76	60.48	33.01
4081/R	Tel Shumali	2005-06	446.92	357.23	89.69	20.07
6500/R	Tel Shumali	2005-06	534.14	407.69	126.45	23.67
16300/R	Pati Qazil	2005-06	260.64	192.16	68.48	26.27
9000/R	Basti Dhandla	2005-06	524.55	386.82	137.73	26.26
4081/L	Tel Shumali	2005-06	227.03	127.97	99.06	43.63
15000/TR	Pati Qazil	2005-06	235.18	165.22	69.96	29.75
13500/L	Tel Shumali	2005-06	183.49	140.11	43.38	23.64
91468/L	Kotla Khan Muhammad	2005-06	3048.00	2292.00	756.00	24.80
13035/R	Kotla Khan Muhammad	2005-06	378.65	283.78	94.87	25.05
17369/L	Kotla Khan Muhammad	2005-06	528.60	422.61	105.99	20.05
10500/L	Kotla Khan Muhammad	2005-06	342.78	281.95	60.83	17.75
8000/L	Liaqatabad	2005-06	263.11	227.95	35.16	13.36

WUA	Mouza	TS Year	Total Volume as per TS	Volume Executed (As per FCR)	Execution less than 30%	%age of less executed
6450/L	Haji Pur	2005-06	588.23	452.22	136.01	23.12
2000/L	Muhammad Hora	2005-06	675.93	20.79	655.14	96.92
9610/L	Liaqatabad	2005-06	640.40	29.39	611.01	95.41
4700/L	Haji Pur	2005-06	170.18	15.21	154.97	91.06
20000/L	Haji Pur		307.77	218.16	89.61	29.11
53500/R	Raqba Dhingana	2005-06	304.00	221.53	82.47	27.13
23710/R	Johk Mahar	2004-05	273.00	185.59	87.41	32.02
126890/R	Bhagh	2005-06	312.66	196.54	116.12	37.14
160079/R	Rajan Pur-1	2005-06	325.88	255.34	70.54	21.65
2000/R	Muhammad Pur	2005-06	264.04	173.66	90.38	34.23
24000/R	Putni	2005-06	525.64	378.87	146.77	27.92
10440/R	Peeru wala	2005-06	196.49	151.29	45.20	23.00
9303/R	Peeru wala	2005-06	248.67	187.42	61.25	24.63
1900/L	Peeru wala	2005-06	370.10	287.08	83.02	22.43
8760/L	Kauray Wala	2005-06	413.71	299.10	114.61	27.70
4800/R	Peeru wala	2005-06	245.64	190.24	55.40	22.55
3685/L	Peer Bukhsh Khas	2005-06	358.86	239.87	118.99	33.16
36435/L	M.Pur-I	2005-06	160.13	112.49	47.64	29.75
16630/R	M.Pur-II	2005-06	489.67	449.23	40.44	8.26
4800/L	R.F.Pur	2005-06	253.12	171.78	81.34	32.13
23800/R	Muhammad Pur	2005-06	382.79	281.63	101.16	26.43
20450/L	Muhammad Pur	2005-06	379.10	247.42	131.68	34.73
20060/L	Muhammad Pur	2005-06	245.30	204.44	40.86	16.66
15150/L	Muhammad Pur	2005-06	332.53	229.40	103.13	31.01
22840/L	Muhammad Pur	2005-06	305.04	211.91	93.13	30.53
17490/R	Shahani	2005-06	180.00	120.71	59.29	32.94
54450/L	Muhammad Pur	2005-06	553.00	379.18	173.82	31.43
19000/TF	Bukhara	2005-06	354.33	242.21	112.12	31.64
37626/L	Shahani	2005-06	767.31	506.60	260.71	33.98
7385/R	Peeru wala	2005-06	393.39	306.52	86.87	22.08
19000/TR	Bukhara	2005-06	312.32	183.30	129.02	41.31
7148/R	Rajan Pur-2	2005-06	225.83	175.84	49.99	22.14
1000/L	Kot Zubairi	2005-06	197.10	143.72	53.38	27.08
182000/L	Tariqabad	2005-06	248.77	182.05	66.72	26.82
129040/R	Gianmal	2004-05	278.42	188.16	90.26	32.42
130315/L	Gianmal	2005-06	393.97	261.59	132.38	33.60
139000/L	Gianmal	2004-05	455.30	280.20	175.10	38.46

WUA	Mouza	TS Year	Total Volume as per TS	Volume Executed (As per FCR)	Execution less than 30%	%age of less executed
13500/L	Meran Pur	2005-06	229.87	150.59	79.28	34.49
9070/L	Kotla Hassan Shah	2005-06	112.51	83.11	29.40	26.13
20780/L	Umer Kot	2005-06	213.11	139.26	73.85	34.65
11200/R	Kotla Ahmad	2006-07	283.63	199.33	84.30	29.72
52750/L	Kotla Gamoon	2005-06	273.27	180.87	92.40	33.81
121139/R	Jahan pur	2006-07	427.39	299.35	128.04	29.96
16300/L	Pati Qazi	2006-07	298.09	181.02	117.07	39.27
99735/L	Kotla Gujar	2005-06	562.64	403.20	159.44	28.34
15000/TL	Azmat Wala	2005-06	399.38	314.92	84.46	21.15
91130/L	Tal Shumali	2005-06	316.00	236.34	79.66	25.21
21600/L	Patti Qazi	2006-07	253.04	142.47	110.57	43.70
42420/L	Rakh Azmat Wala	2006-07	304.15	203.82	100.33	32.99
95390/L	Raqba Dhandla	2006-07	219.24	132.41	86.83	39.60
33002/R	Ahmadpur	2006-07	330.93	239.73	91.20	27.56
500/1000/L	Allah Abad	2006-07	318.00	227.70	90.30	28.40
11890/R	Burrah	2006-07	899.03	729.56	169.47	18.85
6800/R	Basti Mohab	2006-07	147.06	119.65	27.41	18.64
17324/L	Kotla Miran	2006-07	374.78	243.80	130.98	34.95
19000/TL	Rakh Kot Mithan	2006-07	243.67	190.17	53.49	21.95
5500/L	Basti Mohab Ali	2007-08	304.99	236.18	68.82	22.56
19500/R-II	Issran	2006-07	541.10	370.34	170.76	31.56
8128/R	Salampur	2006-07	423.30	334.09	89.21	21.07
29500/R	Shahani	2005-06	603.89	474.13	129.76	21.49
47266/R	Bokhara	2006-07	274.70	205.67	69.03	25.13
33106/L	Chak Mat No.1	2005-06	131.68	90.41	41.27	31.34
151500/L	Giamal	2005-06	208.12	137.28	70.84	34.04
24000/L	Kotla Gul Sher	2006-07	121.75	88.20	33.55	27.56
3070/R	Kotla Hassan Shah	2005-06	88.02	64.79	23.23	26.39
13800/R	Pati Qazi	2007-08	238.23	176.37	61.86	25.97
3000/R	Raqba Nawaz Shah	2007-08	270.12	165.56	104.56	38.71
4750/R	Tal Shumali	2007-08	401.69	298.26	103.43	25.75
9000/L	Pati Qazi	2007-08	206.65	147.45	59.20	28.65
24000/R	Sakhhani wala	2005-06	133.75	98.60	35.15	26.28
42800/R	Kotla Sher Muhammad	2007-08	587.40	424.73	162.67	27.69
81600/TL	Mud Gasoor	2007-08	386.97	296.35	90.62	23.42

WUA	Mouza	TS Year	Total Volume as per TS	Volume Executed (As per FCR)	Execution less than 30%	%age of less executed
13546/R	Rakh Raikh	2007-08	382.68	281.20	101.48	26.52
156500/L	Muhammad Horra	2007-08	296.04	213.11	82.93	28.01
16000/L	Hajipur	2007-08	326.30	217.44	108.86	33.36
17000/L	Hajipur	2007-08	341.60	234.29	107.31	31.41
2500/L-II	Mohammad Horra	2007-08	528.09	416.52	111.57	21.13
3500/L	Hajipur	2007-08	444.94	297.60	147.34	33.11
6510/R	Sown Wah	2007-08	327.96	214.72	113.24	34.53
10640/TL	Naseer Pur	2007-08	278.00	195.29	82.71	29.75
16920/R	Tibba Chandya Kla	2007-08	425.78	331.68	94.10	22.10
26572/L	Kotla Dewan	2007-08	430.90	272.60	158.30	36.74
6206/L	Kot Tahir	2006-07	307.16	243.22	63.94	20.82
6200/L	Wang-II	2007-08	358.85	258.01	100.84	28.10
8000/L	Basti Mohib Ali	2007-08	234.85	155.47	79.38	33.80
0/R	Channer	2007-08	805.44	569.94	235.50	29.24
12710/R	Basti Qasab	2007-08	342.30	229.86	112.44	32.85
14750/L	Kauraywala	2007-08	296.90	210.00	86.90	29.27
16780/L	Shahani	2007-08	623.87	374.73	249.14	39.93
18000/L	Kaurey wala	2007-08	403.57	284.71	118.86	29.45
19500/L	Jhok Mahar	2007-08	462.32	318.20	144.12	31.17
19500/R-I	Israan	2007-08	530.79	353.86	176.93	33.33
20600/L	Chak Cheena	2007-08	433.92	310.67	123.25	28.40
24250/L	Chak Godha	2007-08	289.18	211.75	77.43	26.78
26030/R	Jhok Mahar	2007-08	508.14	369.74	138.40	27.24
39673/L	Dhora Hijana	2007-08	249.72	135.80	113.92	45.62
50300/L	Bukhara	2007-08	300.09	196.48	103.61	34.53
54230/L	Bukhara	2007-08	281.97	178.69	103.28	36.63
24730/TL	Bukhara	2006-07	442.56	302.48	140.08	31.65
28350/L	Jhok Mahar	2007-08	237.23	149.02	88.21	37.18
30200/R	Godha	2007-08	240.39	146.99	93.40	38.85
36500/L	Bukhara	2007-08	374.94	230.00	144.94	38.66
48300/L	Mohammadpur-II	2007-08	471.69	343.32	128.37	27.21
49165/TL	Silra	2007-08	332.94	237.61	95.33	28.63
49165/TR	M. Pur-II	2007-08	413.18	286.58	126.60	30.64
60300/TR	Kotla Bakho	2007.08	425.31	274.78	150.53	35.39
7935/R	Rakh Diama	2007-08	674.07	532.75	141.32	20.97
23000/L	Kotla Gul Sher	2005-06	103.58	66.46	37.12	35.84
27000/R	Kotla Gulshair	2007-08	203.84	143.64	60.20	29.53

WUA	Mouza	TS Year	Total Volume as per TS	Volume Executed (As per FCR)	Execution less than 30%	%age of less executed
29600/L	Kotla Gulshair	2007-08	158.26	111.22	47.04	29.72
6000/R	Chak Dilber	2007-08	251.71	189.70	62.01	24.64
8000/R	Chak Dilber	2007-08	275.76	178.77	96.99	35.17
10700/R	Chak Ladh	2007-08	340.10	240.32	99.78	29.34
13720/L	Kotla Hassan Shah	2007-08	235.33	163.33	72.00	30.60
14470/L	Chak Dilbar	2007-08	428.38	295.76	132.62	30.96
19800/L	Motfarik Mazari	2007-08	192.09	129.77	62.32	32.44
21950/L	Chak Dilbar	2007-08	413.70	290.77	122.93	29.71
219560/L	Meera Poor	2007-08	403.84	277.06	126.78	31.39
26600/R	Mutfariq Mazari	2005-06	347.81	277.70	70.11	20.16
5200/L	Kotla Hassan Shah	2007-08	202.77	136.00	66.77	32.93
81000/L	Basti Hanbhi	2007-08	328.75	214.06	114.69	34.89
30980/R	Rakh Fazil pur	2008-09	368.97	264.02	104.95	28.44
32990/R	Jhoke Mehar	2007-08	370.66	241.16	129.50	34.94
0/L	Shehar Nindu Khan	2008-09	424.57	321.49	103.08	24.28
13381/R	Rajanpur-II	2008-09	100.35	63.22	37.13	37.00
36680/TL	Kotla Jinda	2008-09	402.05	269.07	132.98	33.08
9800/R	Meera Pur	2008-09	310.93	217.73	93.20	29.97
13724/R	Sikhani wala	2008-09	345.30	225.27	120.04	34.76
17000/R-II	Haji Pur	2009-10	226.17	169.53	56.64	25.04
8470/R	Raqba Noshehra	2009-10	458.78	315.26	143.52	31.28
47000/L	Fateh pur	2008-09	337.94	223.32	114.62	33.92
11500/L	Miron Pur	2008-09	322.98	219.87	103.11	31.92
25340/R	Rakh Qadra	2009-10	158.26	101.78	56.48	35.69
14000/L	Saleemabad	2009-10	295.50	200.47	95.03	32.16
2440/L	Safdarabad	2009-10	278.99	224.23	54.76	19.63
13500/L	Rakh Kot Mithan	2010-11	46.36	30.54	15.82	34.13
8354/L	Babul Wali	2010-11	55.64	38.51	17.13	30.79
9839/L	Patti Qazi	2010-11	106.67	70.31	36.35	34.08
24000/R	Mutfariq Mazari	2009-10	148.89	94.26	54.62	36.69
43000/L	Koila Rabait	2010-11	169.19	102.46	66.73	39.44
15000/L	Umerkot	2010-11	185.68	127.21	58.47	31.49
46375/L-2	Selra	2010-11	192.55	133.03	59.52	30.91
8220/L	Chak Dilbar	2010-11	224.20	151.61	72.59	32.38
2040/L	Sleem Abad	2010-11	224.21	151.15	73.06	32.59
10515/L	Rajan Pur-II	2010-11	272.62	181.80	90.82	33.31

WUA	Mouza	TS Year	Total Volume as per TS	Volume Executed (As per FCR)	Execution less than 30%	%age of less executed
36146/R	Shahani	2010-11	262.97	185.69	77.28	29.39
4614/TL	Peer Buksh Khas	2010-11	774.55	188.34	586.21	75.68
27577/R	Allah Abad Sherqi, Kotla Dewan	2010-11	297.80	191.00	106.80	35.86
8806/L	Selrah	2010-11	259.83	209.94	49.89	19.20
15000/L	Haji Pur	2010-11	325.30	217.51	107.79	33.14
43000/R	Rakh azmat wala	2009-10	356.28	246.56	109.72	30.80
1489/L	Mirzanpur	2010-11	340.23	247.81	92.42	27.16
127934/L	Kotla Qaim	2010-11	366.61	270.50	96.11	26.21
72083/L	Kot Tahir	2010-11	350.71	264.78	85.93	24.50
31900/L	Kan Wala	2010-11	385.28	302.08	83.20	21.59
47400/L	Kotla Gamoon	2010-11	485.58	314.50	171.08	35.23
27500/TR	Mutfariq Mazari	2010-11	382.79	302.94	79.85	20.86
22500/L	Kotla Gul Sher	2010-11	477.58	330.29	147.29	30.84
47000/L	Aasni	2010-11	715.50	516.56	198.94	27.80
11970/R	Tiba Chandia	2008-09	203.32	128.15	75.17	36.97
9350/L	Haji Pur	2010-11	397.40	269.03	128.37	32.30
37000/RI	Islam Pur	2010-11	348.80	219.97	128.83	36.94
10000/L	Pati Qazi	2010-11	311.20	224.96	86.24	27.71
2000/R	Shaher Nindo	2010-11	356.18	226.72	129.46	36.35
7200/L	Meeran pur	2010-11	387.46	252.53	134.93	34.82
31000-L	Chak shaheed	2007-08	420.82	193.39	227.43	54.05
20000-R	Haji pur	2007-08	554.48	280.83	273.65	49.35
16510/L	Hazrat Wala	2010-11	528.40	348.11	180.29	34.12
35310/L	Jhok Mahar	2010-11	436.42	303.36	133.06	30.49
19750/L	Rakh Fazil Pur	2010-11	453.38	274.06	179.32	39.55
O/L	Wah Bohar	2010-11	629.52	410.14	219.38	34.85

Annex-F
[Para-4.2.11]

Non completion of Watercourses within Time Limit

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
41908/L	03.01.2011	30.09.2011	approved by DRC	390	4400	390	700
			applied as per FCR	410	4450	440	
24939/L	10.11.2007	29.07.2008	approved by DRC	222	2148	240	430
			applied as per FCR	282	2280	270	330
				321	2305	300	
15990/R	15.04.2006	24.07.2007	approved by DRC	310	2340	290	400
			applied as per FCR	214	2170		315
11890/R	27.12.2006	28.07.2007	approved by DRC	200	2150	290	400
			applied as per FCR	260	2200		300
				240			
70835/R	03.03.2010	06.01.2012	approved by DRC	270	3050	360	592
			applied as per FCR	350	4340	370	470
				390	4390		
127471/R	29.01.2008	14.04.2009	approved by DRC	260	2280	240	345
			applied as per FCR	340	2305	270	430
				282		300	
16345/R	27.12.2006	03.07.2007	approved by DRC	240	2200	290	400
			applied as per FCR				315
123709/L	15.04.2006	31.07.2007	approved by DRC	310	2360	250	400
			applied as per FCR	245	2165	290	
29161/L	02.10.2004	30.12.2011	approved by DRC	268	2250	360	400
0/R	19.11.2007	17.09.2008	approved by DRC	260	2300	240	430
			applied as per FCR	282	2325	270	330
				321		300	
7935/R	04.12.2007	24.09.2008	approved by DRC	260	2280	240	330
			applied as per FCR	282	2305	270	
				321		300	
26300/L	19.04.2005	20.09.2006	approved by DRC	275	2150	250	370
			applied as per FCR				470
3500/L	15.04.2006	20.05.2007	approved by DRC	200	2160	290	350
			applied as per FCR	265	2270		300
				240			
47000/L	01.01.2011	30.09.2011	approved by DRC	350	4350	370	580

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
			applied as per FCR	390	4400	390	
				410	4450	440	
44800/R	04.12.2007	11.09.2008	approved by DRC	260	2260	240	415
			applied as per FCR	282	2285	270	330
				321		300	
60300/TL	04.01.2011	21.08.2011	approved by DRC	350	4400	370	700
			applied as per FCR	390	4500	390	570
				410		440	
28750/L	15.04.2006	09.07.2007	approved by DRC	200	2150	290	315
			applied as per FCR	265	2250		400
				240			
29500/R	15.04.2006	10.07.2007	approved by DRC	240	2250	290	400
66700/L	14.01.2006	26.06.2007	approved by DRC	200	2050	290	315
			applied as per FCR	265	2110		400
				240			
2500/L	15.04.2006	26.07.2007	approved by DRC	260	2460	290	315
			applied as per FCR	240			
				235			
75100/R	30.12.2008	16.10.2009	approved by DRC	365	2850	350	425
			applied as per FCR	295	2900	360	410
9334/L	14.01.2006	21.06.2007	approved by DRC	320	2300	290	315
			applied as per FCR	240	2110		
4400/L	16.02.2009	01.03.2010	approved by DRC	295	2950	360	410
			applied as per FCR	270	3150		
23000/R	25.11.2009	02.04.2010	approved by DRC	295	3200	360	410
			applied as per FCR	270	3350		
2500/L-II	08.01.2008	26.09.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
6800/L	15.04.2006	25.06.2007	approved by DRC	265	2170	290	400
			applied as per FCR	240			315
16780/L	10.11.2007	28.09.2008	approved by DRC	260	2300	240	430
			applied as per FCR	282	2325	282	330
				306		300	
				321			
24500/L	09.10.2007	27.09.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
41825/R	04.12.2007	09.08.2008	approved by DRC	260	2300	240	330
			applied as per FCR	282	2325	270	
				321		300	

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
16510/L	19.01.2011	26.12.2011	approved by DRC	390	4700	390	580
			applied as per FCR	415		440	
7306/L	15.04.2006	28.07.2007	approved by DRC	240	2250	290	400
			applied as per FCR	235			
48300/L	04.12.2007	05.08.2008	approved by DRC	260	2300	240	330
			applied as per FCR	321	2325	300	
16920/R	31.10.2007	09.08.2008	approved by DRC	260	2285 2270	240 270	330
			applied as per FCR	282	2295	440	580
22500/L	08.12.2010	20.08.2011	approved by DRC	350	4600	375	570
			applied as per FCR	390 410	4800		
15896/L	15.06.2006	14.04.2007	approved by DRC	260	2190	290	300
			applied as per FCR	268			
4750/L		23.06.2010	approved by DRC	260	2320	240	345
			applied as per FCR	270	3150	390	470
7126/L	15.04.2006	21.05.2007	approved by DRC	200	2170	290	300
			applied as per FCR	265 240	2280		
19500/L	09.01.2008	17.09.2008	approved by DRC	260	2300	240	330
			applied as per FCR	282 321	2325	270 300	
8470/R	14.05.2009	01.06.2010	approved by DRC	295	2950	390	410
			applied as per FCR	270	3150		
15000/TL	15.04.2006	19.05.2007	approved by DRC	200	2240	290	315
			applied as per FCR	270 250	2280		
47400/L	13.01.2011	30.09.2011	approved by DRC	390	4400	390	570
			applied as per FCR	410	4450	440	
20600/L	10.11.2007	08.09.2008	approved by DRC	260	2300	240	430
			applied as per FCR	282 321	2325	270 300	330
20790/L	15.01.2005	25.08.2006	approved by DRC	300	2700	250	350
			applied as per FCR	320	2650		
66700/L	19.12.2006	30.05.2007	approved by DRC	200	5110	290	300
			applied as per FCR	240			
4800/R	29.11.2006	19.04.2007	approved by DRC	200	2140	290	350
			applied as per FCR	265 240	2240		300

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
7385/R	15.04.2006	20.08.2006		315	2370	250	390
						490	
66300/R	12.02.2007	06.06.2007	approved by DRC	200	2120	290	315
			applied as per FCR	265			
				240			
35310/L	25.05.2011	30/01/12	approved by DRC	270	3100	360	465
			applied as per FCR	440	5350	460	
27500/TR	03.01.2011	21.08.2011	approved by DRC	350	4900	375	700
			applied as per FCR	390	4800	390	580
				410	4850	440	
24730/TL	27.12.2006	07.03.2009	approved by DRC	260	2300	240	450
			applied as per FCR	282	2325	270	510
				321		300	
31900/L	29.01.2011	30.09.2011	approved by DRC	390	4700	390	580
			applied as per FCR	410		440	
0/R	15.04.2006	11.08.2006	approved by DRC	325	2370	250	390
			applied as per FCR				490
16500/L		26.02.2010	approved by DRC	295	2900	360	470
			applied as per FCR	270	3050		
28980/R		04.03.2010	approved by DRC	295	2900	360	470
			applied as per FCR	270	3050		
121139/R	22.12.2006	17.05.2007	approved by DRC	200	2170	290	360
			applied as per FCR	240			320
73744/R		26.03.2010	approved by DRC	365	2850	360	527
			applied as per FCR	295	2900		417
				270	3100		
8760/L	15.06.2006	10.08.2006	approved by DRC	325	2370	250	390
			applied as per FCR				490
55000/L	26.12.2007	20.09.2008	approved by DRC	260	2260	240	415
			applied as per FCR	306	2285	270	330
				321		300	
4750/R	25.02.2008	06.12.2008	approved by DRC	282	2345	300	355
			applied as per FCR	321			410
3500/L	1.12.2007	21.10.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
				321		300	
81600/TL	18.10.2007	30.07.2008	approved by DRC	260	2260	240	430
			applied as per FCR	282	2285	270	330
							315

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
14470/L	01.01.2008	07.08.2008	approved by DRC	260	2450	240	330
			applied as per FCR	282	2475	270	426
				321		300	
21950/L	01.01.2008	01.09.2008	approved by DRC	260	2450	240	330
			applied as per FCR	282	2475	270	426
				321		300	
10084/L		02.03.2010	approved by DRC	295	2900	360	410
			applied as per FCR	270	3100		465
30993/R	15.04.2005	13.07.2007	approved by DRC	260	2155	290	315
			applied as per FCR	240			
2100/R	15.04.2006	26.06.2006	approved by DRC	340	2470	380	465
			applied as per FCR				365
49165/TR	04.12.2007	28.09.2008	approved by DRC	260	2300	240	330
			applied as per FCR	321	2325	300	
79400/L	22.11.2007	11.08.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	415
49466/R		01.04.2009	approved by DRC	260	2300	240	345
			applied as per FCR	282	2325	270	410
				321			
18000/L	10.11.2007	06.10.2008	approved by DRC	260	2300	240	430
			applied as per FCR	321	2325	300	330
13035/R	15.04.2006	22.07.2006	approved by DRC	330	2350	250	480
			applied as per FCR				390
79400/R	04.12.2007	11.08.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	415
13546/R	28.01.2008	06.08.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
				321		300	
20000-R	08.01.2008	24.01.2012	approved by DRC	282	2305	270	355
			applied as per FCR	306		300	460
				321			515
139000/L	17.12.2004	20.09.2006	approved by DRC	280	1900	250	450
			applied as per FCR		2300		350
21690/L	29.11.2006	10.05.2007	approved by DRC	200	2280	290	320
			applied as per FCR	265			400
				240			
26600/R	25.01.2006	22.09.2008	approved by DRC	260	2450	240	330
			applied as per FCR	282	2475	270	
				321		300	

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
180/L	15.04.2006	26.06.2006	approved by DRC	340	2470	380	465
			applied as per FCR				365
14468/R	14.01.2006	27.07.2006		330	2350	250	390
3500/R	16.01.2007	30.05.2007	approved by DRC	265	2110	290	315
			applied as per FCR	240			
219560/L	25.03.2008	22.09.2008	approved by DRC	260	2450	240	330
			applied as per FCR	282	2475	270	
				321		300	
19750/L	04.01.2006	26.05.2006	approved by DRC	285	2460	480	375
148650/L	1.03.2005		approved by DRC				
60300/TR	25.03.2008	09.09.2008	approved by DRC	260	2280	240	430
			applied as per FCR	282		270	330
				306	2305	300	415
				321			
41900/L	15.04.2006	17.03.2007	approved by DRC	295	2200	250	350
26572/L	10.11.2007	18.08.2008	approved by DRC	260	2285	240	330
			applied as per FCR	282	2270	270	
				321	2295		
127934/L	12.01.2011	01.06.2011	approved by DRC	350	4400	370	500
			applied as per FCR				630
				390	4500	390	570
				410	4500	440	700
							580
			720				
9350/L	25.12.2010	18.10.2011	approved by DRC	390	4800	390	570
			applied as per FCR	410		440	
12700/L	06.12.2007	23.07.2008	approved by DRC	200	2210	240	330
			applied as per FCR	282	2235	270	
188000/L	12.04.2006	28.06.2007	approved by DRC	240	2380	290	300
			applied as per FCR		2260		
		2350					
72083/L	10.01.2011	05.07.2011	approved by DRC	350	4800	370	500
			applied as per FCR	410		440	580
30980/R	10.01.2009	18.07.2009	approved by DRC	365	2600	350	425
			applied as per FCR		2850		
26000/L	22.04.2009	03.11.2009	approved by DRC	365	2900	350	425
			applied as per FCR	295		360	410
27250/R	27.03.2008	25.09.2008	approved by DRC	260	2280	240	330
			applied as per FCR	282	2305	270	

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
				321		300	
5500/L		18.06.2008	approved by DRC	260	2210	240	330
			applied as per FCR		2235		
6200/L	27.12.2007	23.07.2008	approved by DRC	260	2210	240	330
			applied as per FCR	282	2235	270	420
71200/R	14.02.2008	18.10.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	415
				306		300	
				321			
111840/L		19.07.2008	approved by DRC	282	2305	270	330
			applied as per FCR	321			415
52426/L2		29.05.2009	approved by DRC	282	2300	270	355
			applied as per FCR	321	2325	300	410
7200/L	02.01.2011	10.01.2012	approved by DRC	350	4800	375	570
			applied as per FCR	410	4850	440	
				440	5450	460	
19275/R	07.12.2006	19.06.2007	approved by DRC	240	2265	290	315
			applied as per FCR				400
12620/R	14.01.2006	28.08.2006	approved by DRC	320	2380	250	475
			applied as per FCR				380
100830/L		09.09.2008	approved by DRC	260	2280	240	430
			applied as per FCR	282		270	330
				306	2305	300	
				321			
11332/L	15.04.2006	22.06.2007	approved by DRC	265	2150	290	315
			applied as per FCR	240			
37626/R1		30.09.2011	approved by DRC	390	4700	390	580
			applied as per FCR	410		440	
10330/R		22.02.2010	approved by DRC	295	2900	360	470
			applied as per FCR	270	3050		
1489/L	10.01.2011	01.10.2011	approved by DRC	350	4800	370	570
			applied as per FCR	390	4700	390	580
				410		440	
20450/L	15.04.2006	21.07.2006	approved by DRC	320	2370	250	390
			applied as per FCR				470
46080/L		29.03.2010	approved by DRC	295	2950	360	410
			applied as per FCR	270	3100		465
43000/R	16.01.2010	26.09.2011	approved by DRC	370	4800	370	500
			applied as per FCR	410	4690	440	

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
17324/L	29.12.2006	14.06.2007	approved by DRC	195	2110	290	315
			applied as per FCR	240			
6206/L	11.01.2007	18.08.2008	approved by DRC	260	2270	240	430
			applied as per FCR	282	2295	270	330
				321			
32990/R	14.11.2007	22.05.2009	approved by DRC	260	2300	240	355
			applied as per FCR	282	2325	300	
				321	2640	350	
				365			
10700/R	22.11.2007	22.09.2008	approved by DRC	260	2370	240	330
			applied as per FCR	282	2395	270	
				321		300	
17000/L	01.01.2008	28.10.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
				321		300	
12710/R	14.11.2007	05.11.2008	approved by DRC	260	2300	240	430
			applied as per FCR	282	2325	270	330
				321		300	
2000/R	02.01.2011	05.01.2012	approved by DRC	390	4500	390	570
			applied as per FCR	410 440	5250	460	
21680/L	15.04.2006	18.05.2007	approved by DRC	200	2160	290	320
			applied as per FCR	265	2270		400
13724/R	19.01.2009	31.12.2009	approved by DRC	365	2900	350	425
			applied as per FCR	295	2950	360	410
10000/L	01.01.2011	24.11.2011	approved by DRC	350	4900	370	580
			applied as per FCR	390	4850	390	
				410		440	
37000/RI	24.12.2010	12.10.2011	approved by DRC	350	4800	370	720
			applied as per FCR	390		390	
				410		440	
11500/L	08.05.2009	02.04.2010	approved by DRC	295	3200	360	410
			applied as per FCR	270	3350		475
15000/L	10.01.2011	09.10.2011	approved by DRC	390	4800	390	570
			applied as per FCR	410		440	
6510/R	18.10.2007	28.10.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
				321		300	

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
81000/L	09.01.2008	11.07.2009	approved by DRC	260	2320	240	345
			applied as per FCR	282	2345	270	355
				321	2900	300	
				365			
8806/L	01.01.2011	30.09.2011	approved by DRC	350	4800	370	500
			applied as per FCR	410		440	580
47266/R	25.01.2006	20.04.2007	approved by DRC	200	2240	290	300
			applied as per FCR	265			
				240			
28000/R	22.11.2007	04.11.2008	approved by DRC	260	2450	240	330
			applied as per FCR	282		270	
				321	2475	300	
10640/TL	19.12.2006	09.09.2008	approved by DRC	282	2295	270	330
				321			
31000-L	27.03.2008	24.01.2012	approved by DRC	282	2285	270	355
			applied as per FCR	306		300	415
41105/R	02.11.2007	07.10.2008	approved by DRC	260	2300	240	330
			applied as per FCR	282	2325	270	
23710/R	12.01.2005	30.03.2006	approved by DRC	260	2100	390	370
			applied as per FCR	277	2380		
52750/L	15.06.2006	19.05.2007	approved by DRC	330	2380	290	300
			applied as per FCR	200	2190		
				210			
33350/L	13.07.2010	28.05.2011	approved by DRC	350	4400	370	495
			applied as per FCR	390	4500	390	570
13800/R	10.11.2007	25.08.2008	approved by DRC	260	2320	240	330
			applied as per FCR	282	2345	270	
				321			
3000/R	10.11.2007	11.10.2008	approved by DRC	226	2320	240	330
			applied as per FCR	282	2345	270	
				321		300	
39673/L	22.11.2007	09.08.2008	approved by DRC	260	2300	240	330
			applied as per FCR	282	2325	270	
28350/L	06.11.2007	19.08.2008	approved by DRC	260	2300	240	330
			applied as per FCR	282	2325	270	
				321		300	
30200/R	22.11.2007	18.10.2008	approved by DRC	260	2300	240	330
			applied as per FCR	282	2325	300	
				321			

WUA	TS Date	FCR Date	Rate	Bag	Bricks/1000	Sand /CM	Nakka
19800/L	03.12.2007	13.08.2008	approved by DRC	260	2450	240	330
			applied as per FCR	321	2475	270	
28500/R	12.12.2007	18.03.2010	approved by DRC	295	3150	360	410
			applied as per FCR	270	3200		475
11970/R	22.12.2009	18.10.2011	approved by DRC	390	4800	390	
			applied as per FCR	410			
29600/L	12.12.2007	22.09.2008	approved by DRC	260	2370	240	330
			applied as per FCR	282	2395	270	
				321		300	
43000/L	01.06.2010	06.07.2011	approved by DRC	350	4400	370	570
			applied as per FCR	390	4500	390	
				410			
24000/R	30.11.2005	31.07.2008	approved by DRC	260	2260	240	330
			applied as per FCR	282	2285	270	
22400/L	15.02.2006	08.06.2007	approved by DRC	310	2380	290	300
			applied as per FCR	200	2300		
24000/R	22.06.2010	23.07.2011	approved by DRC	350	4750	375	500
			applied as per FCR	410	4850	440	580
23000/L	30.11.2005	22.09.2008	approved by DRC	282	2370	270	330
			applied as per FCR	321	2395	300	