



**PERFORMANCE AUDIT REPORT
ON
RIGHT BANK OUTFALL DRAIN (RBOD) - II
EXTENSION FROM SEHWAN TO SEA
PROJECT IN SINDH
AUDIT YEAR 2021-22**

AUDITOR-GENERAL OF PAKISTAN

TABLE OF CONTENTS

PREFACE	i
ABBREVIATIONS AND ACRONYMS	iii
EXECUTIVE SUMMARY	v
1. INTRODUCTION	1
2. AUDIT OBJECTIVES	6
3. AUDIT SCOPE AND METHODOLOGY	6
4. AUDIT FINDINGS AND RECOMMENDATIONS	7
4.1. Organization & Management	7
4.2. Financial Management.....	12
4.3. Procurement & Contract Management	18
4.4. Construction and Works	36
4.5. Asset Management.....	45
4.6. Monitoring and Evaluation	48
4.7 Environment	50
4.8 Overall Assessment	53
5. CONCLUSION	55
ACKNOWLEDGEMENT	57
ANNEXURES	58

PREFACE

The Auditor-General of Pakistan conducts audit under Articles 169 and 170 (2) of the Constitution of the Islamic Republic of Pakistan 1973 read with Sections 8 and 12 of the Auditor-General's (Function, Powers and Terms and Conditions of Service) Ordinance 2001. The Performance Audit of 'Right Bank Outfall Drain (RBOD) - II, Extension from Sehwan to Sea' was carried out accordingly.

The Directorate General of Audit Works (Provincial) Sindh conducted Performance Audit of 'RBOD II, Extension from Sehwan to Sea' in April 2022 with a view to reporting significant findings to the stakeholders. Audit examined economy, efficiency and effectiveness of the project. In addition, Audit also assessed on a test-check basis whether the management complied with applicable laws, rules and regulations in execution of the project. The Audit Report indicates specific actions that if taken, will help the management to realize the objectives of the project. The observations included in this report have been finalized after discussion of Audit paras with the management. However, no Departmental Accounts Committee meeting was convened.

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

Islamabad
Dated:



(Muhammad Ajmal Gondal)
Auditor-General of Pakistan

ABBREVIATIONS AND ACRONYMS

AC	Assistant Commissioner
APP	Annual Procurement Plan
BER	Bid Evaluation Report
CPWA	Central Public Works Accounts Code
CSR	Composite Schedule of Rates
DAC	Departmental Accounts Committee
DC	Deputy Commissioner
DCO	District Coordination Officer
DGAWPS	Director General Audit Works Provincial Sindh
DGPR	Director General Pakistan Revenues
ECNEC	Executive Committee of National Economic Council
FBR	Federal Board of Revenue
FD	Finance Department
GIS	Geographic Information System
HR	Human Resource
INTOSAI	International Organization of Supreme Audit Institutions
JMF	Job Mix Formula
LAO	Land Acquisition Officer
MB	Measurement Book
MNVD	Main Nara Valley Drain
MRS	Market Rate Schedule
PC - I	Planning Commission Form I (Project Compendium)
P&D	Planning and Development
PAC	Public Accounts Committee
PAO	Principal Accounting Officer
PD	Project Director
PFM-PR	Public Financial Management – Performance Review
PSDP	Public Sector Development Programme
PSMT	Project Support & Monitoring Team
RBOD	Right Bank Outfall Drain
S&GAD	Services and General Administration Department
SFR	Sindh Financial Rules
SPRRA	Sindh Procurement Regulatory Authority
VO	Variation Order
WAPDA	Water & Power Development Authority
3Es	Economy, Efficiency & Effectiveness

EXECUTIVE SUMMARY

Director General of Audit Works (Provincial), Sindh conducted Performance Audit of ‘Right Bank Outfall Drain (RBOD) – II, Extension from ‘Sehwan to Sea’ in April 2022. The Right Bank Outfall Drain (RBOD) is a drainage canal being built on the right bank of the Indus River in Pakistan. It consists of RBOD-I, RBOD-II and RBOD-III canals which are in different phases of completion. It is an important drainage project to save Manchar and other freshwater lakes of Sindh. The main objective of the audit was to assess 3-Es i.e., economy, efficiency and effectiveness in the execution of the project. In addition, the Audit also focused on the internal control system and procedures followed. The audit was conducted in accordance with the INTOSAI auditing standards.

Audit was carried out to ascertain whether or not the expenditure was incurred with proper authorization and the same also conformed to the relevant laws/rules/regulations seeking achievement of desired benefits of the project. Irrigation Department, Government of Sindh is the executing agency of the project, which has been funded by the Government of Pakistan through PSDP since 2001-02.

Key Audit Findings

The key audit findings are stipulated as under:

- i. The management incurred expenditure amounting to Rs.6,021.771 million, but did not produce relevant record to Audit.
- ii. The non-completion of the project even after revised PC- I, resulted in an increased cost of Rs.32,768.000 million and a time over-run of 14 years.
- iii. The Project Support and Monitoring Team (PSMT) remained unable to perform its duties in full capacity as per the charter.
- iv. Unjustified expenditure was incurred against flood damages amounting to Rs.4,481.792 million without provision in the original, revised and re-revised PC-I.
- v. There was irregular hiring of work charge employees amounting to Rs.121.220 million against a non-operational drain measuring 273 km.
- vi. The management made unjustified expenditure on hiring of labor and payment of project allowance.
- vii. Open competitive bidding process was not followed.
- viii. Land acquisition was the most important step for the successful execution of the entire project. However, the management failed to acquire complete land

- prior to execution of the civil works. Further, acquired land was not mutated in the name of Project/Irrigation department.
- ix. Payments were made directly to the contractors without measurement of the work done. No references to relevant MBs have been shown in R.A bills which reflects gross negligence on part of the management.
 - x. Contracts have been awarded on works on extremely higher rates, overlooking the rules of competitive bidding and Composite Schedule of Rates 1995, 2004 & 2012.
 - xi. The management executed various works and approved BOQs during 2014 - 17 without approval of the estimates from the competent forum.
 - xii. The various items of work were executed over and above the quantities worked out in the cross-section measurements.
 - xiii. The payment against the item of hard rock was made to the contractor, but the execution of the same did not exist at the proposed site (**Image-I**).
 - xiv. The payment was made to the contractors on execution of sub-standard work on sites (**Image-II**).
 - xv. Over-payment was made to the contractors without calculating quantities of stone on a factor rate of 0.75 on stack measurement.
 - xvi. The contractors were refunded security deposit without completion of the works.

Recommendations

Consequent to the finalization of the audit exercise following significant recommendations are proposed:

- i Investigating the delay in the completion of the project and cost overrun.
- ii Action should be taken against the person(s) responsible for various losses and recovery should be made from those wherever applicable.
- iii Serious efforts may be taken for the completion of the project to avoid further losses.
- iv The role of Project Support and Monitoring Team (PSMT) is crucial for the effective execution of the project. Hence, the PSMT should follow the relevant charter diligently.
- v Remaining land should be acquired on an urgent basis. The process of acquisition must involve concrete efforts of relevant departments including PSMT. The already acquired land should be mutated in the name of project/Irrigation Department, Government of Sindh at the earliest.
- vi The project authorities should immediately take solid measures for prompt

- vii recovery of excess payments and Government taxes/duties.
- viii Ensure implementation of SPPRA/SFR and PC-I in true letter and spirit.
- viii Execution of left-over works should be conducted in conformity with the Cross-Section Estimates and adherence to the CSR 2012.
- ix Diligent implementation of contract clauses.
- x Duplication of payments on the same items of work may be recovered.
- xi The management should award works after approval of the estimates from the Project Director.
- xii There should be a transparent and open competitive bidding process for the leftover works.
- xiii Forfeiture of security deposit of contractors involved in the sub-standard work and non-execution of items including hard rock.
- xiv The management should utilize the unspent balance of Rs.5300 million as per prescribed rules and chalked-out agreements.

1. INTRODUCTION

The Director General of Audit Works (Provincial) Sindh conducted Performance Audit of ‘RBOD II Extension from Sehwan to Sea’ during April 2022 as a special assignment on the directives of the Auditor General of Pakistan. The audit was conducted in accordance with the INTOSAI standards.

1.1 Project name

Right Bank Outfall Drain (RBOD) II Extension from Sehwan to Sea.

1.2 Background information

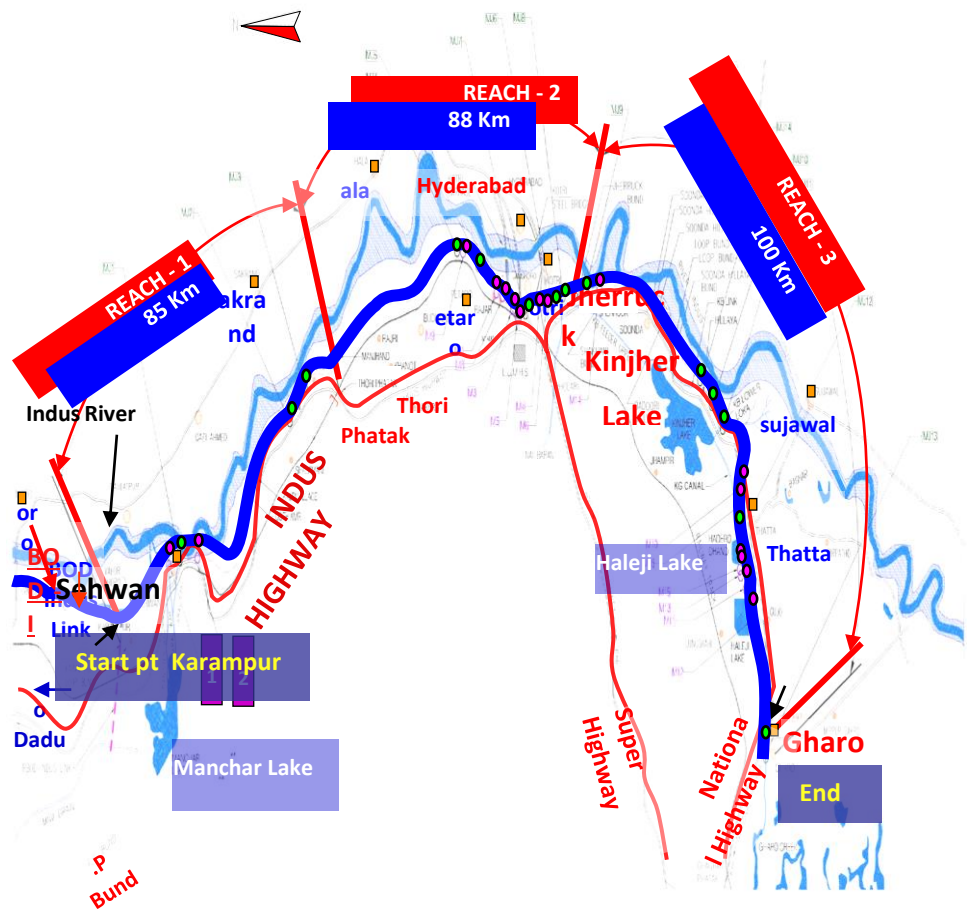
During the designing stage of Sukkur Barrage in the 1930s, a dire need for drainage of saline effluent was identified in the area. Accordingly, the Main Nara Valley Drain (MNVD) was constructed in early 1960. MNVD was remodeled and linked with Manchar Lake in the year 1976. Later, to save Manchar Lake from the effluents being discharged therein, the Indus Link was constructed to channelize the effluents in the Indus River. However, with the passage of time the discharge of effluents in the Indus River through the Indus Link also became controversial among various entities. Eventually, in order to avoid any further controversies, the Chief Executive of the Islamic Republic of Pakistan issued a directive to explore an alternate option. The directive stated that, *‘Detailed study should be undertaken under the supervision /guidance of Governor Sindh and with the technical support of 5 Corps Engineers to examine/investigate the technical feasibility and to work out cost estimates for constructing a drainage channel on the right side of Indus River for disposal of saline effluent of Right Bank Drainage Projects into the sea. The proposal should be cost- effective and unnecessary items should not be included in the cost estimate.’*

Accordingly, after a detailed study, the Government of Pakistan through Ministry of Water and Power sponsored the project ‘RBOD-II, Extension from Sehwan to Sea’ as grant in aid through Federal PSDP in 2001. Irrigation Department, Government of Sindh was commissioned to act as the executing agency of the project and shall hold the responsibility for the operation and maintenance. Headquarters (HQs) Engineers Corps 5 was engaged as Project Support and Monitoring Team (PSMT) with a separate Charter of Duties and offices in Sehwan, Jamshoro and Thatta. The project is located partly in District Dadu, District Jamshoro and District

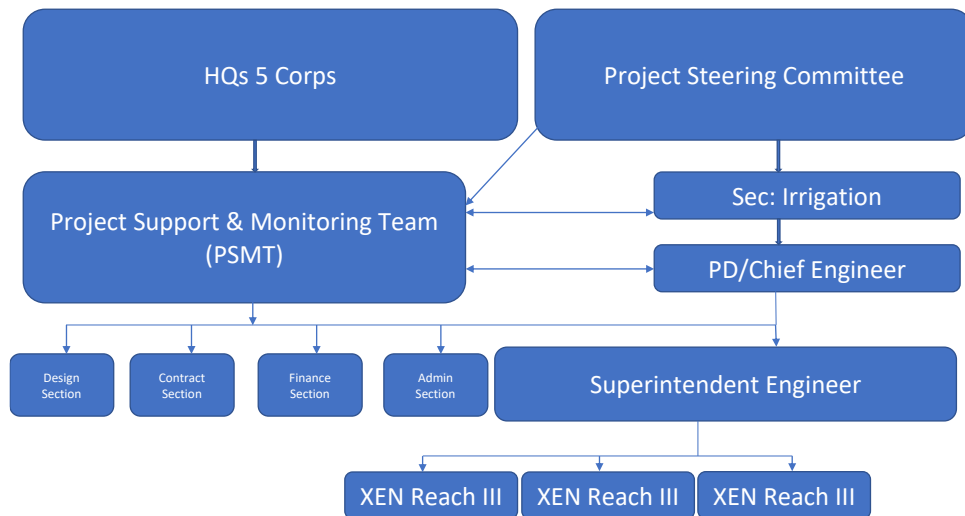
Thatta respectively. The alignment of the project generally spans along the right side of the river Indus. It lies between river Indus and Khirthar Hills range up to Kinjhar, and beyond that it follows the existing Khui Gharo Drain. Initially, the project was planned to be completed in 4 years from 2002 to 2005. However, till to date the project has not been completed and targeted benefits remain unachievable. The project focused on protection of Indus River and Manchar Lake from saline effluent of RBOD-I (Main Nara Valley Drain). The total financial outlay of the project in PC-I of 2001-02 was Rs.14,000 million which was revised to Rs.29,217 million in 2005 and re-revised in 2016 to Rs.61,985 million.

1.3 Project Map

Map of RBOD II from Sehwan to Sea



1.4 Organogram (to be omitted)



1.5 Performance audit period

Financial Year(s) from 2002-03 to 2020-21.

1.6 Description of the project

The project encompasses a main drain which will carry saline effluent of drainage units of Balochistan and Upper Sindh, through RBOD-I and RBOD-III from the Indus Link at Karampur (Sehwan) to the Arabian Sea at Gharo Creek to safeguard Manchar Lake and the Indus River from pollution. Besides, the project envisages the reclamation of the Kotri Command area. The project was started in the year 2001-2002 with a length of 273 kms, comprising three (03) Reaches and further divided into various packages. All the Reaches are headed by respective Executive Engineers who report to Project Director through Superintendent Engineer stationed at Jamshoro. In addition, each Reach is also supervised by a Project Officer of PSMT.

The following is a brief description of each Reach:

Reach I

Reach I is 85 km in length starting from Sehwan to Thohri Phattak.

Reach II Reach II is 88 km in length starting from Thohri Phattak to Jhirk.

Reach III Reach III is 100 km in length starting from Jhirk and ending at Gharo Creek.

1.7 Objectives of the project as per PC-I

- Manchar Lake and River Indus will be environmentally protected from saline effluent coming from upper Sindh and Baluchistan.
- Thousands of acres of land and water-logged areas in Kotri command area will be reclaimed for cultivation.
- 4.3 million acres of upper Sindh and Balochistan will be reclaimed for agriculture purposes, consequently bringing about a significant increase in crop yield.
- Fisheries and migration of birds in Manchar Lake will be revived and the public in general particularly fishermen will earn their livelihood.
- Number of socio-economic benefits like job opportunities during and after completion of project for the locals.
- RBOD-II Project, when completed, will pave way for further development of the entire area on right bank of River Indus.
- Residents of Hyderabad and Karachi will get quality drinking water.
- The left side of RBOD-II would act as the Right-side Marginal Band for River Indus and protect the area from overflow.
- During the Super Flood of 2010 it was observed that if RBOD-II had been completed it would have facilitated Drainage of Flood water and about 200 sq. miles of the area around Sehwan and Bhan Saeedabad could have been saved from inundation.
- Construction of RBOD-II Project would cast a positive environmental impact on the entire area of Right Bank of River Indus.

1.8 Financial Resources

Allocation of Project Funds for Each Year (Rs. in million)

Sr. No.	FY	PSDP Allocation ((As per 2nd Revised PC-1)				Expenditure
		Federal Share	GoS Share	Total Allocation	TOTAL RELEASES	
1	2001 to 2005	2,905.00	-	2,905.00	2,905.00	2,905.00
2	05-06	2,500.00	-	2,500.00	2,500.00	2,500.00
3	06-07	3,000.00	-	3,000.00	2,905.99	2,905.99
4	07-08	4,600.00	-	4,600.00	3,900.00	3,900.00
5	08-09	4,000.00	-	4,000.00	1,519.78	1,519.78
6	09-10	3,500.00	-	3,500.00	1,050.00	1,050.00
7	10-11	2,469.00	-	2,469.00	1,200.00	1,200.00
8	11-12	2,600.00	-	2,600.00	1,650.00	1,650.00
9	12-13	2,400.00	-	2,400.00	1,920.00	1,920.00
10	13-14	3,500.00	-	3,500.00	2,450.00	2,450.00
11	14-15	3,000.00	-	3,000.00	4,243.00	4,243.00
12	15-16	3,000.00	-	3,000.00	2,973.23	2,973.23
13	16-17	-	-	-	-	--
14	17-18	6,500.00	3,000.00	9,500.00	9,500.00	9,500.00
15	18-19	6,500.00	1,000.00	7,500.00	5,550.00	68.464
16	19-20	1,500.00	3,000.00	4,500.00	-	135.919
16	20-21	500	-	500	-	44.755
17	21-22	2,511.00	-	2,511.00	-	-
TOTAL		54,985.00	7,000.00	61,985.00	44,267.00	38,966.14

1.9 Competent Forum

Provincial Steering Committee (PSC) headed by Chief Secretary Sindh with the representation of inter alia, Planning & Development Department - Sindh, Irrigation Department, H/Q-5 Corps Karachi, Ministry of Planning, Development & Special Initiatives and the Ministry of Water Resources, Islamabad.

1.10 Responsible Authorities

- Project Director/Chief Engineer, RBOD-II.
- Superintendent Engineer, RBOD-II.
- Executive Engineer, Reach-I Sann.
- Executive Engineer, Reach-II Hyderabad.
- Executive Engineer, Reach-III Thatta.
- All Assistant Executive Engineers of Reach-I, II & III.

2. AUDIT OBJECTIVES

The main audit objectives are as follows:

- i. To evaluate the economy, effectiveness and efficiency in execution and operation of the project.
- ii. To assess the project's benefits after its completion.
- iii. To evaluate reasons of cost and time over-run.
- iv. To evaluate the Project Development Objectives (PDO) as envisaged in PC-I.
- v. To evaluate whether the internal controls were operative and functioning effectively.
- vi. To examine whether the contracts were awarded on merit in compliance with PPRA/SPPRA rules.
- vii. To examine whether the payments to the consultants/contractors were made in accordance with the provisions of the agreements.
- viii. To examine whether the works were executed as per the scope of PC-1.

3. AUDIT SCOPE AND METHODOLOGY

The scope of audit was to examine the performance of the project authorities in the execution of the project and achievement of the intended objectives as finalized in PC-I. Audit covered the period from Financial Year 2002-03 to 2020-21. The instant Performance Audit was conducted in accordance with the INTOSAI standards and prescribed rules framed by the government from time to time.

The following audit methodology was adopted during Performance Audit:

- i. Study of original, revised and re-revised PC-I of the project.
- ii. Collection and scrutiny of the relevant data, vouchers, letters, files, reports, etc. pertaining to various packages.
- iii. Evaluation of economy, efficiency and effectiveness aspects of the project execution.
- iv. Comparison of items, quantities and rates of estimates, scheduled rates and RA Bills.
- v. Analysis of cost over-run and time over-run.
- vi. Evaluation of internal control mechanism.
- vii. Evaluation of contracts as per PPRA/SPPRA/SFR rules.

4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1. Organization & Management

4.1.1 Non-production of record – Rs.6,021.771 million

According to Section 14 (2) of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance, 2001, "Officer Incharge of any office or department shall afford all facilities and provide record for audit inspection and comply with requests for information in as complete form as possible and with all reasonable expedition.

(3) Any person or authority hindering the auditorial functions of the Auditor General regarding inspection of accounts shall be subject to disciplinary action under relevant Efficiency and Discipline Rules, applicable to such person."

During Performance Audit of RBOD-II, it was observed that the management failed to produce record amounting to Rs.6,021.771 million. Detail is provided in **Annexure-A**.

Audit is of the view that non-production of record is a violation of AGP ordinance besides, inefficiency on part of the project authorities.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the non-production of the relevant record and the same is required to be produced accordingly.

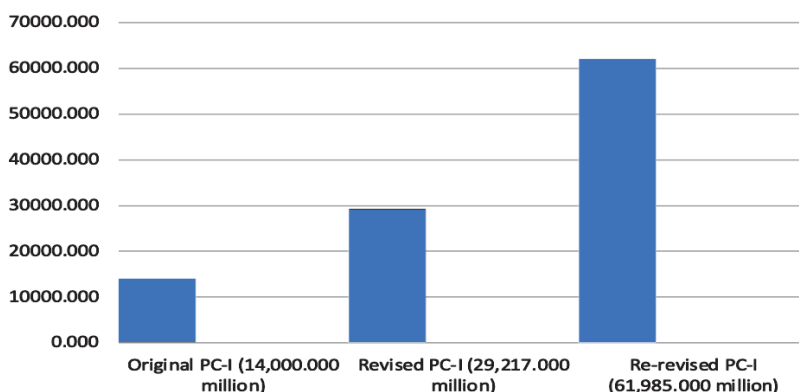
[Para No. 76]

4.1.2 Cost overrun due to non-completion of the project – Rs.32,768 million.

According to revised PC-I of the project RBOD II Extension from Sehwan to Sea, "The project shall be completed and taken over for operation in December 2008."

During Performance Audit of RBOD-II, it was observed that the original PC-I was approved at a cost of Rs.14,000 million for execution of the project. On the contrary, the management revised PC-I in October 2005 at a cost of Rs.29,217 million with extension in discharge capacity from 2,271 to 3,525 cusecs. Despite the revision of the PC-I, the management failed to execute the same which resulted in a re-revised PC-I in

December 2016 at the cost of Rs.61,985 million with an impact of additional cost of Rs.32,768 million. The detail is as under:



Audit is of the view that non-completion of the project within the scope of original and revised PC-I cost reflects inefficiency on the part of the management, thus resulting in cost overrun of Rs.32,768.000 million.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends prompt completion of the project besides, fixing responsibility on the person(s) at fault.

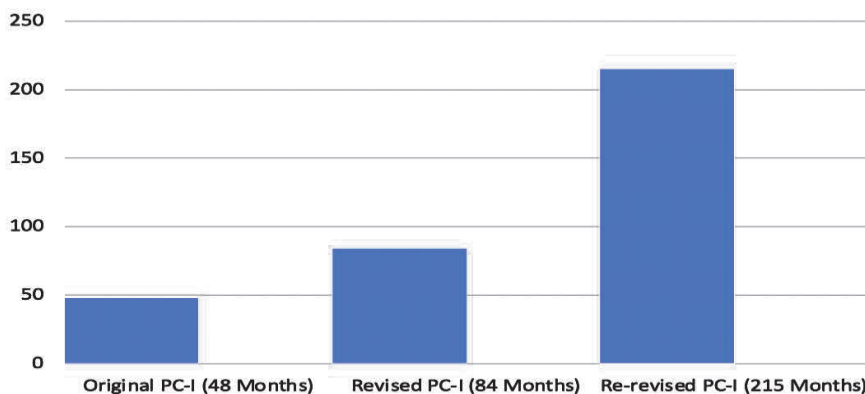
[Para No. 103]

4.1.3 Time overrun of the project due to non-completion

According to revised PC-I of the project RBOD II Extension from Sehwan to Sea, “The project shall be completed and taken over for operation in December 2008.”

During Performance Audit of RBOD-II, it was observed that as per the original PC-I, the project was scheduled to be completed within 48 months from July 2001 to June 2005. On the contrary, the management revised PC-I in October 2005 with extension in discharge capacity from 2,271 to 3,525 cusecs and completion of the project by December 2008. Despite the revision of the PC-I, the management failed to execute the same which resulted in re-revised PC-I in December 2016. However, Audit observed that in the re-revised PC-I, the completion target date of the project was in November

2019, but the same was still not achieved. The details in graphical representation (month-wise) are as under:



Audit is of the view that non-completion of the project within the scope of original and revised PC-I reflects inefficiency on the part of the management, thus resulting in an abnormal cost overrun.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends immediate completion of the project besides, fixing of responsibility on the person(s) at fault.

[Para No. 103]

4.1.4 Unjustified non-development expenditure during dormancy period – Rs.143.226 million

According to Para-23 of General Financial Rules, Volume – I, “Every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Performance Audit of RBOD-II, it was observed that the project’s activities remained suspended w.e.f. July 2016 to June 2020, but the management kept on posting officials during this period and continued disbursement of project allowance

amounting to Rs.143.226 million, for merely extending financial compensation instead of curtailing non-development expenditure on an already dormant project. The detail is given in **Annexure-B**.

Audit is of the view that unjustified expenditure on non-development expenditure against project allowance reflects inefficient financial management and caused extra burden on the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter during the dormancy of the project activities.

[Para No. 105]

4.1.5 Unjustified expenditure on Work Charge Employees – Rs.121.220 million

According to Para-23 of General Financial Rules Volume – I, “Every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Performance Audit of RBOD-II, it was observed that the management made payments amounting to Rs.121.220 million from July 2017 to October 2018 to the work charge employees on a non-operational drain measuring 273 kms. The project activities were suspended, but the management still retained work charge employees. The detail is as under:

Description	Period	Division-I	Division-II	Division-III	Total
450 Work Charge employees	July, 2017 to October, 2018	34.594	25.092	61.534	121.220

Audit is of the view that undue expenditure was made against work charge employees on a non-operational project which caused undue economic burden on the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 107]

4.1.6 Unjustified expenditure on hiring of labor – Rs.13.800 million

According to Sub-Clause 34.1 of the Tender Documents Volume-I, “The contractor shall make all arrangement in connection with the recruitment, supervision, transport, accommodation, quarantine and other matters whatsoever in connection with the employment of labour and supervisory staff provided that the contractor shall not recruit or attempt to recruit persons in the services of the employer or the engineer’s representative.”

During Performance Audit of RBOD-II, scrutiny of Form-64 revealed that the management made payment amounting to Rs.13.800 million on account of engagement of labor w.e.f. July 2007 to June 2008. For the corresponding period, contingent paid staff was already engaged and was disbursed salaries amounting to Rs.2.118 million. Hence, undue expenditure was incurred on hiring of labor which basically was responsibility of the contractors. The detail is as under:

(Amount in rupees)

Nature of Work	Name of Division	Reference of record	Expenditure
Labor engagement	Sann Division-I, RBOD-II	Form-64 (June, 2008)	13,800,000

Audit is of the view that expenditure against hiring of labor despite engagement of contingent paid staff, even when the performance threshold of the project was minimal, resulted in an undue economic burden on the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

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

[Para No. 91]

4.2. Financial Management

4.2.1 Less deduction of security deposit – Rs.848.976 million

According to Sub-Clause 60.11 of the Tender Documents, Volume-I, “5% (Five Percent) of each bill will be deducted till the aggregate deduction reach 2.5% of contract value. The contractor will then be allowed to submit an irrevocable bank guarantee from a local scheduled bank for the balance of 2.5%. If the bank guarantee is not submitted by the contractor, then deduction @ 5% of the contract value continues.”

During Performance Audit of office of RBOD-II, it was observed that the management made huge expenditure amounting to Rs.18,275.678 million on different packages as per annual accounts of the project. However, there was a deduction of Rs.64.808 million against security deposit whereas the total due amount of security deposit was Rs.913.784 million. Hence, security deposit was less deducted by Rs.848.976 million. Audit observed that all the works were still incomplete. The detail is given in **Annexure-C**.

Audit holds the view that due to less deduction of security deposit the Government interest was not safeguarded, thus reflecting inefficient financial management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends to recover the security deposit from the subsequent R.A bills accordingly.

[Para No. 93]

4.2.2 Irregular refund of security deposit without completion of work – Rs. 80.236 million

According to Regulation No.7.12.3 (i) of Procurement Regulations, 2011 of SPPRA, “Security Deposit can be released either of two ways, but must be mentioned in the contract data /special conditions of the contract: -

(a) on completion of the whole of the works; half the total amount retained is refunded to the contractor and half when the defects liability period has passed and the

engineer has certified that all defects notified to the contractor before the end of this period have been attended to his satisfaction.

(b) full amount be released after completion of defect liability period successfully.”

During Performance Audit of RBOD-II, it was observed that the management refunded security deposit amounting to Rs.80.236 million to different contractors prior to completion of the works on various packages. The progress report revealed that out of 15 packages of Stage-I, work on only 02 packages had been completed till April 2022. At Stage-II, out of 16 packages, not even a single package was completed. Similarly, on Stage-III, out of 31 packages, not a single work was completed. Hence, refund of security deposit prior to completion of works stands irregular. Detail is at **Annexure D.**

Audit is of the view that refund of security deposit prior to the completion of the work on the packages reflects that the Government’s interests were not safeguarded, thus reflecting financial inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 94]

4.2.3 Loss due to excess payment over and above the accepted bid – Rs.40.682 million

According to Item No.03 of BOQ, “Earth work excavation in irrigation channels and drains in any kind of soil, work on profiles include:

- a) Extra for additional lead.
- b) Laying earth 6" layer.
- c) Compaction by roller 85% AASHTO Density.
- d) Rehandling of earth work x 2 times.
- e) Extra for wet earth or slush.
- f) In ordinary soil.”

During Performance Audit of RBOD-II, it was observed that the management accepted BOQ rate of Rs.6,360 per %o cft. against earthwork excavation submitted by the successful bidder. On the contrary, the management made excess payment to the contractor amounting to Rs.40.682 million at a part-rate of Rs.16,535 per %o cft. The detail is given in **Annexure-E**.

Audit is of the view that payment over and above the accepted bid price of the items, reflects inefficient oversight thus resulting in excess payment to the contractor.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends justification for matter besides, fixing responsibility on the person(s) at fault.

[Para No. 05]

4.2.4 Non-utilization of allocated funds – Rs.5,481.536 million

According to Rule 12 of the General Financial Rules, Volume-I, “A controlling officer shall see not only that the total expenditure is kept within the limit of the authorized appropriation but also that funds allotted to spending units are expended in the public interest and upon objects for which money was provided.”

During Performance Audit of RBOD-II, scrutiny of the releases and expenditure revealed that the management failed to utilize the available budget for execution of the remaining works. Audit observed that during the Financial Year 2018-19, the management surrendered Rs.5,481.536 million despite allocation. The detail is as under:

(Rupees in million)					
Financial Year	Federal Development Grant	Provincial Non-Development share	Total	Expenditure	Surrendered amount
2018-19	4,550	1,000	5,550	68.464	5,481.536

Audit is of the view that non-utilization of released budget reflects operational inefficiency on the part of the management which further delayed the progress of the project.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 106]

4.2.5 Non-recovery of mobilization advance – Rs.14.875 million

According to sub-clause 60.15 of the Tender Document Volume-I, “Recovery of the amount of Mobilization Advance will be affected from the second interim payment certificate made to the contractor at 15% (fifteen percent) of the interim certificate verified by the Engineer’s representative as Work Done. The deductions from subsequent interim payments shall be continued till the whole of the Mobilization Advance is recovered. The bank guarantee will be released by the employer on full recovery of the Mobilization Advance.”

During Performance Audit of RBOD-II, it was observed that the management paid mobilization advance amounting to Rs.47.990 million to the contractors on various packages, but recovered an amount of Rs.33.118 million till the last available IPCs. Hence, there still remained an outstanding balance of Rs.14.875 million against the contractors. The detail is provided in **Annexure-F**.

Audit is of the view that non-recovery of mobilization advance reflects financial inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends recovery of the balance amount of mobilization advance along with interest thereon @ 10%.

[AIR Para No.65, 72]

4.2.6 Unjustified payment against POL - Rs.44.480 million

According to Para-23 of General Financial Rules Volume – I, “Every government officer should realize fully and clearly that he will be held personally

responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Performance Audit of RBOD-II, it was observed that the management paid Rs.44.480 million against POL to all the divisions from July 2017 to June 2019. The work on various packages was already suspended and there was a limited number of vehicles and generators, but despite that the management made huge POL payments. The detail is as under:

(Rs. in million)				
Description	Division-I	Division-II	Division-III	Total
POL	7.950	12.775	23.755	44.480

Audit is of the view that the management made an unjustified expenditure against POL despite the fact that works were suspended, thus contradicting the economic aspect.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter along with recovery of amount from the official(s) who were extended the POL facility during the period when works remained suspended.

[Para No. 108]

4.2.7 Irregular payment to contractor despite expiry of bank guarantee - Rs. 10.935 million

According to PSMT (RBOD) letter No. 60711/RBOD/G-13/1 dated: 22.11.2005, “Performance Bank Guarantee and Mobilization Advance Bank Guarantee of M/S Muhammad Ayoub & Brothers Package No. DW/R2-07 have expired on 11.04.2005 & 18.05.2005 respectively.”

During Performance Audit of RBOD-II, it was observed that the management made payment of Rs.10.935 million to contractor against IPC No. 5 & 6 despite the fact that Performance Bank Guarantee and Mobilization Advance Bank Guarantee expired on 11.04.2005 and 18.05.2005 respectively. The work was scheduled to be

completed on 22.04.2005, but the same remained incomplete till then. The detail is as under:

(Amount in rupees)

IPC No.	Amount
05	2,734,572
06	82,00,729
Total	10,935,301

Audit is of the view that payments to contractor after expiry of bank guarantee reflects ineffective financial management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 102]

4.2.8 Non-recovery of stamp duty against variation orders – Rs.1.764 million

According to Sub-Clause 22-A of the Stamp Act, 1899, “It is the duty of the Competent Authority to recover the Stamp Duty and affix the same, while execution of agreement @ 0.30 paise per hundred rupees of the value of the agreement or against tender cost.”

During Performance Audit of RBOD-II, it was observed that Rs.843.754 million was spent on execution of extra items of earthwork through variation orders, but stamp duty @ 0.30% amounting to Rs.1.764 million was not recovered from the contractors. The detail is given in **Annexure-G**.

Audit is of view that non-recovery of the stamp duty reflects ineffective financial oversight on the part of the management besides, the government was deprived of potential revenue.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends prompt recovery of stamp duty amount.

[Para No. 78]

4.3. Procurement & Contract Management

4.3.1 Excess execution of various items – Rs.863.589 million

According to Para 2 (2) of the preamble of the Technical Sanction, “Quantities of earth work and flood protection works are calculated from cross- sections taken at each RD of the drain, which are correct and authenticated.”

During Performance Audit of RBOD-II, it was observed that the management made payment amounting to Rs.863.589 million to the contractors on different packages against the items which were not included in the original estimates. Further, quantities of some items in the estimates were executed in excess of the estimated quantities as per cross-section. Hence, excess execution was made in violation of cross-section estimates without justification. The detail is provided in **Annexure-H**.

Audit is of the view that the management allowed inclusion of an abnormal quantity of extra items in IPCs, resultant to which uneconomical procurement was made and undue financial benefit was extended to the contractors.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 03, 10, 14, 21, 23, 24, 25, 38, 51, 53, 56, 61, 69, 95]

4.3.2 Award of work over and above the maximum premium ceiling – Rs.594.847 million

According to Notification of the Finance Department, Government of Sindh, dated 24th April 1980, and revised schedule of rates, “the premium upto 20% above the tender cost is admissible to the contractor.”

During Performance Audit of RBOD-II, it was observed that the management awarded works amounting to Rs.594.847 million to the contractor over and above the maximum ceiling of 20% premium. In Package No.NWR/R 03-07A work of Rs.264.382 million was awarded to the contractor. The scrutiny of the bid cost revealed that actual BOQ of the work was Rs. 334.943 million which was understated as Rs. 264.382 million through erroneous calculation of hard rock. Hence, the amount of Rs.

334.943 million was 52% higher than the estimated cost of Rs. 220.805 million. Similarly, work was awarded on package No. NWR/R 03-05B amounting to Rs.259.904 million against the estimated cost of Rs.178.000 million. The work order amount was 46% over and above the estimated cost which was beyond the permissible premium ceiling of 20%. The detail is provided in **Annexure-I**.

Audit is of the view that award of work over and above the premium ceiling resulted in uneconomical procurement on the part of the management which caused loss to the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 12, 20]

4.3.3 Unjustified payment against items included in the profiles of work – Rs. 783.161 million

According to Item No.02 of the Estimate, “Earthwork excavation in irrigation channels and drains in any kind of soil, work on profiles include:

- a) Extra for additional lead
- b) Laying earth in 6" layers
- c) Compaction by mechanical roller
- d) Rehandling of earthwork
- e) Extra for wet earth
- f) Extra slush

Further, according to Para (v) of the Bill No.03 of the Tender Documents (Volume-II), payment for item of wet earth and item of daldal/slush will be made as per site verification by the Field Engineer. No extra payment for dewatering will be paid.”

During Performance Audit of RBOD-II, it was observed that the management made payment amounting to Rs.783.161 million to the contractors on different items which were already included in the profiles of the work and execution of the same items without any additional cost was responsibility of the contractors. The details of excess payment against various profiles are as under:

- i. Rs.236.039 million on account of rehandling of excavated earth on 10 different packages (AIR Para No.08 & 89).
- ii. Rs.166.624 million on account of carriage of material through VOs. (Para No.34, 11).
- iii. Rs.12.063 million on package No. DW/R 03-07 on account of earth work compaction by roller. (Para No. 36).
- iv. Rs.3.221 million on package No. DW/R2-04 on account of de-watering of wet earth. (Para No.58).
- v. Rs.342.501 million on 06 different packages on account of rehandling of earth work, hard soil, soft rock, shingle gravel, soil classification and dewatering. (Para No.73).
- vi. Rs.22.086 million was paid on account of dewatering charges. Rs.0.912 million on Hire Charges of Pump Set upto 10 HP for 480 days and Rs.19.999 million for Installing Well Point System. (Para No.111).

The package-wise calculations are given in **Annexure-J**.

Audit is of the view that undue benefit was extended to the contractors on items which were already included in the profiles work, thus reflecting inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends recovery of excess payment against additional items of various profiles.

[Para No. 08, 11, 34, 36, 58, 73, 89, 111]

4.3.4 Irregular payment against earthwork without execution – Rs.401.505 million

According to Item No.02 of the Estimate, “Earthwork excavation in irrigation channel drains in any kind of soil dressed and profile works relevant to ordinary soil includes:

- a) Extra for additional lead.
- b) Laying earth in 6" layers.
- c) Compaction by mechanical roller.
- d) Rehandling of earth work.

- e) Extra for wet earth.
- f) Extra slush.

Further, according to Item No.03 of the Estimates, excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads).”

During Performance Audit of RBOD-II, it was observed that the management made excess payment amounting to Rs.401.505 million to the contractors on different packages on account of earthwork excavation along with complete profile work. Scrutiny of the payments revealed that the contractor only worked on excavation of earth; no profile work including compaction, rehandling and dressing was executed. On the contrary, the management made payment against the whole profile. The detail is given in **Annexure-K**.

Audit is of the view that despite non-execution of complete profile works, major share of payment was paid, thus reflecting inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter, otherwise recovery may be made against the incomplete work.

[AIR Para No.06, 07]

4.3.5 Unjustified execution of identical work by two contractors – Rs.240.761 million

According to Sub-Clause 4.1 of the Tender Document Volume-I, “The contractor shall not sub-contract any part of the work without the written consent and express permission of the employer. Any such consent shall not relieve the contractor from any liability or obligation under the contract and he shall be responsible for the acts, defaults and neglects of any sub-contractor, his agents, servants or workmen as fully as if they were the acts, defaults or neglects of the contractor, his agents, servants or workmen.”

During Performance Audit of RBOD-II, it was observed that the management made a total payment amounting to Rs.240.761 million to two different contractors against the same work. The work was initially awarded to M/s. Khyber Grace (Pvt.) Ltd. which executed the work upto 17th R.A bill on 13.04.2010. Later in 2015, work was executed by M/s. Atta Muhammad & Co. on rehandling of earthwork (that being not included in the original estimate) without open competition, which was already excavated by the first contractor. Further, the second contractor also executed excavation in hard soil, that was also not included in the original estimate. Hence, the payment of Rs.63.540 million on both items was made. The detail is as under:

(Rs. in million)

Name of work	Name of contractor	Original Contract Amount	Revised Contract Amount	Name of Item	IPC No.	Work done by each contractor
Package No. DW/R 01-14 (RD 235 to RD 278)	M/s Khyber Grace (Pvt) Ltd.	232.287	320.900		17 th 13-04-2010	177.221
				Sub-Total		177.221
	M/s Atta Muhammad & Co.			Rehandling of earth work	19 th	47.749
				Excavation in hard soil	2015	15.792
	Sub-Total				63.541	
					Total	240.761

Audit is of the view that execution of the same work by two different contractors without rescinding work of the first contractor, reflects ineffective management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends conducting an inquiry into the matter to fix responsibility.

[AIR Para No.97]

4.3.6 Over-payment due to non-deduction of factor rate for stack measurement – Rs.185.126 million

According to Technical Specification No.2.5.1.8, “Stone shall be measured by volume; the unit of measurement shall be 100 cft. Actual stone contents shall be obtained by multiplying the stack measurement with a factor of 0.75.”

During Performance Audit of RBOD-II, it was observed that the management made payments of Rs.185.126 million to different contractors on account of stone items, without measuring quantity of stone during stack measurement with a factor of 0.75 which resulted into excess payment. The detail is given in **Annexure-L**.

Audit is of the view that owing to inefficient monitoring, undue favor was extended to the contractors by not applying the factor rate while measuring actual quantity of stone.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends recovery of the over-payment.

[Para No. 39]

4.3.7 Irregular completion of work without execution of components as per estimate – Rs.221.751 million

According to Para 2 (2) of the preamble of the Technical Sanction, “Quantities of earth work and flood protection works are calculated from cross-sections taken at each RD of the drain, which are correct and authenticated.”

During Performance Audit of RBOD-II, it was observed that the management awarded two works to the contractors amounting to Rs.564.729 million out of which work amounting to Rs.118.250 million against package No. DW/R 03-02 was executed up to 13th R.A. Bill which was considered last IPC against the work. However, scrutiny of estimate revealed that contractor failed to execute work amounting to Rs.111.536 million on concrete lining, stone pitching, catch water drain and non-scheduled items. Audit observed that the management allowed final IPC without completion of the work as per the work order against the same allocation. Similarly, management awarded a work amounting to Rs.334.943 million against package No. NW/R 03-7A on 8 items of work, however the contractor executed work on 2 items on part rate and was made payment of Rs.103.501 million. Further, the contractor neither completed the profiles of work nor compacted the earth, but abandoned the works. The details are given in **Annexure-M**.

Audit is of the view that works were not executed as per the estimate, which creates doubt on the quality of work and reflects inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 87, 96]

4.3.8 Defective preparation of estimate – Rs.94.758 million

According to Para 40-B Appendix 18-A (1) of Sindh Financial Rules, Volume-I, “Means should be devised to ensure that every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During Performance Audit of RBOD-II, it was observed that the management awarded work on the basis of defective estimates amounting to Rs.94.758 million. The detail is as under:

- i. The actual quantity of borrow pit in the estimate was 70,000 cft. in package No.NWR/R 03-04 however, carriage in the estimate was allowed against the quantity of 1,300,000 cft. which resulted in difference of 1,230,000 cft. amounting to Rs.30.036 million. This excess quantity of carriage in the estimate would ultimately result in the shape of increased premium to the contractor. (Para No.17).
- ii. The management executed excess quantities for an amount of Rs.64.722 million against four items as compared to the estimate in package No.NWR/R 03-17. The increase in quantities of items in BOQ contrary to estimate revealed that despite the exact calculations of the quantities available in cross-section measurements, the management allowed excess execution

without revising the design and scope in violation of rules. (Para No.46). The detail is given in **Annexure-N**.

Audit is of the view that preparation of defective estimate reflects inefficiency on the part of the management which resulted in increased cost of the package.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter otherwise recovery of the excess payment may be made accordingly.

[Para No. 17, 46]

4.3.9 Excess payment over and above the schedule rates – Rs.180.195 million

According to Composite Schedule of Rates, 2004 Volume-III, Part-II Sr. No.06 (a) “soft rock, slate, schist or laterite work 0% cft. with pick and crowbar rate is Rs. 3,146.

(b) Medium hard rock requiring occasional %0 cft. Rs. 3,878.73.

Sr. No.07 (a) Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material up to 50 ft. lead (including dressing and levelling to designed section etc. complete (vi) Grade-VI, rate is Rs 6,090.45.”

During Performance Audit of RBOD-II, it was observed that the management made excess payment amounting to Rs.180.195 million to contractors against earthwork excavation and carriage, over and above the scheduled rates. The detail is given in **Annexure-O**.

Audit is of the view that by making excess payment, uneconomical procurement was made which resulted in undue financial benefit to the contractors.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 18, 50, 59]

4.3.10 Excess expenditure due to payment of same item of work on different rates – Rs.46.399 million

According to Para 40-B Appendix 18-A (1) of Sindh Financial Rules, Volume-I, “Means should be devised to ensure that every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During Performance Audit of RBOD-II, it was observed that the management incurred excess expenditure amounting to Rs.46.399 million due to payment against same item of work on different rates through the issuance of variation orders on package No. R02-01. This variation in rates resulted into excess payment to the contractor. The detail is given in **Annexure-P**.

Audit is of the view that due to payment on different rates against the same item of work, uneconomical procurement was made which caused loss to the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 49]

4.3.11 Excess payment on account of carriage and extra leads – Rs.37.743 million

According to Para 40-B Appendix 18-A (1) of Sindh Financial Rules, Volume-I, “Means should be devised to ensure that every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During Performance Audit of RBOD-II, it was observed that the management made excess payment amounting to Rs.37.743 million on account of carriage as under:

- i. Rs.1.704 million was paid by allowing 10 extra leads at a rate of Rs.3,550 %0 cft., whereas the actual rate as per CSR, 2004 was Rs.1,209.8 %0 cft. (AIR Para No.22).
- ii. Rs.1.418 million excess payment was made at a rate of Rs.425 cft. on 1 mile carriage, whereas the same was already included in the profiles item rates. (AIR Para No.40).
- iii. Rs.1.353 million payment was made on carriage without excavation of the earth. (AIR Para No.42).
- iv. Rs.23.143 million payment was made against 3 miles i.e., 15,750 ft., however leads admissible in the estimate were upto 40 leads i.e., 2,000 ft. only. (Para No. 44).
- v. Rs.0.904 million excess payment was made against lead on excavation. The lead quantity admissible was 18,980,437 million cft., whereas the contractor was paid lead against 24,233,991 million cft. (AIR Para No.60).
- vi. Rs.9.221 million excess payment was made against lead on excavation. The lead quantity admissible was 56,975,398 cft, whereas the contractor was allowed lead against 58,602,188 million cft. (AIR Para No.79).

Further details are given in **Annexure-Q**.

Audit is of the view that due to ineffective monitoring excess payment was made to the contractors on account of carriage and extra leads, thus causing loss to the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 22, 40, 42, 44, 60, 79]

4.3.12 Unjustified payment of carriage without execution of borrow pit – Rs. 30.249 million

According to Para – 10 (i) & (ii) of General Finance Rules Volume – I, “Every officer is expected to exercise the same vigilance in respect of expenditure incurred

from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money. He is responsible for observance and enforcing order and strict economy at every step.”

During Performance Audit of RBOD-II, it was observed that the management made a payment on carriage for earthwork amounting to Rs.30.249 million, without execution of borrow pit item. Hence in the absence of borrow pit excavation, payment against carriage stands unjustified. The detail is as under:

(Amount in rupees)					
IPC No.	Name of Package	Name of Item	Qty. executed	Rate	Amount
1 st Dated 2015	Package No. NW/R 01-26 (RD 26 to 32) M/s M/s Abdul Hakeem Chachar	Bill No.03: Item No.03 Carriage of 100 cft. / 5 Tons of all kinds of material like stone, aggregate, spawl, coal, lime surkhi etc. (Carriage 02 miles)	5,026,643	602	30,248,830
Total					30,248,830

Audit is of the view that the payment against 02 miles carriage without execution of borrow pit reflects inefficient operational management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 88]

4.3.13 Unjustified expenditure on borrow pit without provision in estimate – Rs. 27.364 million

According to Para 2 (2) of the preamble of the Technical Sanction “Quantities of earthwork and flood protection works are calculated from cross-sections taken at each RD of the drain, which are correct and authenticated.”

During Performance Audit of RBOD-II, it was observed that the management incurred expenditure on account of borrow pit for embankments amounting to Rs.27.364 million. The payment was made to the contractors without provision of borrow pit in the estimates. The detail is as under:

(Amount in rupees)

IPC No.	Dated	Name of work	Name of Extra Item	Qty. (Cft.)	Rate	Amount
14	M.B No. 603 Page 09-02-2015	Package No. DW/R2-04 M/s Balochistan Construction Co.	V.O No.04: Borrow pit excavation undressed lead upto 100 ft. (a) Ordinary soil	5,726,037	2,117.50	22,717,480
3	25-11-2009	Package No. DW/R 01-01 M/s Malik Riaz & Co.	V.O No.01: Borrow pit excavation undressed lead upto 100 ft. (a) Ordinary soil	5,808,317	800	4,646,654
					Total	27,364,134

Audit is of the view that undue favor was extended to the contractor on account of borrow pit without provision in the estimates which reflects inefficient financial management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 62]

4.3.14 Irregular payment against the same quantity on two different items – Rs.22.966 million

According to Para 2 (2) of the preamble of the Technical Sanction, “Quantities of earth work and flood protection works are calculated from cross-sections taken at each RD of the drain, which are correct and authenticated.”

During Performance Audit of RBOD-II, it was observed that the management made provisional payment to the contractor amounting to Rs.22.966 million on account of excavation of hard rock on quantity of 7,655,551 Cft. The payment on provisional quantity at the stage of actual execution is beyond justification. Further, the same quantity was additionally paid through V.O No.02 as an extra item on excavation in hard rock requiring blasting (f) Grade VI, amounting to Rs.55.951 million. Hence, double payment was made against the same quantity. The detail is as under:

(Amount in rupees)

IPC No.	Name of Package	Name of item	Qty. as per execution	Rate	Amount
15th	Package No. DW/R 03-03 M/s Reliance Engineering Works	Bill No.03: Earth work for drains & embankment: b) Medium Hard Rock requiring occasional blasting	7,655,551	3,000	22,966,653
				Total	22,966,653

Audit is of the view that undue favor was extended to the contractors on account of dual payment of items which reflects inefficiency on the part the management, besides causing loss to the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 86]

4.3.15 Unjustified payment of premium on Variation Order – Rs.15.294 million

According to Notification of the Finance Department, Government of Sindh, dated 24-04-1980 and revised schedule of rates, “The premium upto 20% above the tender cost is admissible to the contractor.”

During Performance Audit of RBOD-II, it was observed that the management allowed 20% premium amounting to Rs. 15.294 million to the contractor on account of borrow pit excavation through a variation order. The subject item was executed @ Rs.5,000 per cft. on the basis of market rate, whereas as per the CSR, 2012 the rate of the item was Rs.217.50 per cft. The premium was required to be paid against the CSR 2012 specification of the item and not against the market rate item. The details are as under:

(Amount in rupees)

IPC No.	Name of work	Name of contractor	Name of Item executed	Amount
03rd	Package No.03: Construction of Fall Structure on RBOD for crossing of K.G Canal at RD 782 + 000 near Thatta and Construction of Village Road Bridge along RBOD on Jhumpir Road at RD 783+000 near Chilia	M/s Pritam Das	20% Premium on Variation Orders	15,294,462
			Total	15,294,462

Audit is of the view that undue favor was extended to the contractor on account of allowing premium on market rate item, which reflects inefficient financial controls, thus causing loss to the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 112]

4.3.16 Excess payment on earth excavation & compaction - Rs.177.636 million

According to Para 40-B Appendix 18-A (1) of Sindh Financial Rules, Volume-I, “Means should be devised to ensure that every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During Performance Audit of RBOD-II, it was observed that the management made excess payment amounting to Rs.17.736 million to the contractors. The details are as follows:

- i. Quantity of 22.681 million cft. of earth was excavated, whereas lead was paid against 14.558 million cft. Resultantly, the whereabouts of 8.123 million cft. excavated earth was found unaccounted for in the relevant record. It transpires that doubtful payment of Rs. 8.123 million was incurred on the excavation of untraceable earth. (AIR Para No.31).
- ii. Similarly, compaction was allowed against 18.797 cft. instead of 14.558 million cft., thus resulting in an excess payment of Rs. 4.590 million. (AIR Para No.32).
- iii. The management booked excess quantity of earthwork in the MB No.1476 in contrast to the last recorded MB No.490, due to which excess amount of Rs.3.144 million was recorded in the former, resultantly unjustified benefit was extended to the contractor. (AIR Para No.48).

iv. The management incurred excess expenditure amounting to Rs.2.214 million on account of compaction of earthwork as compared to the proportionate ratio of excavated quantity of earth for compaction as provided in estimate. (AIR Para No.55).

The details are given in **Annexure R**.

Audit is of the view that excess payment was made against earth excavation and compaction, thus reflecting inefficient oversight.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 31, 32, 48, 55]

4.3.17 Wasteful expenditure against pre-stressed concrete girders – Rs.11.200 million

According to Para 40-B Appendix 18-A (1) of Sindh Financial Rules, Volume-I, “Means should be devised to ensure that every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During Performance Audit of RBOD-II, it was observed that the management made payment amounting to Rs.11.200 million to the contractor on account of 6 ft. long cement concrete girders for construction of a bridge. However, consequent to the field visit, Audit noted that the subject items were lying unutilized; thus, revealing that no work against the construction of the bridge was carried out. The detail is given as under: (Pictorial evidence is attached in **Image-III**)

(Amount in rupees)

IPC No.	Name of work	Name of Item	Qty. executed	Rate allowed	Amount
3rd Dated 13-07-2015	Package No.NWR/R 03-01 (RD 568 to 608) M/s Pritam Das	Pre-stressed concrete girders 60 ft. long complete in all respect including launching	16	700,000	11,200,000

Audit is of the view that non-utilization of prestressed concrete girders for the construction of heavy-duty bridge resulted in a wasteful expenditure, thus reflecting inefficient operational management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter and fixation of responsibility for the instant ill planning.

[Para No. 19]

4.3.18 Unjustified recording of measurements in MBs-Rs.7.462 million

According to Rule 160 of Sindh Financial Rules Volume-f & II "Works done otherwise than on a lump sum contracts, and supplies made, by a contractor, should, unless impracticable, be measured (weighted or counted) before payment therefore is made. The details of measurements made should be systematically recorded in a book, called the Measurement Book (Fin. R. Form No, 13), which will form the basis of all accounts of quantities. The description of the work or supply must be lucid so as to admit of easy identification and check. The pages of books should be machine numbered, and no page may be torn out, nor any entry erased or effaced so as to be illegible. All corrections must be duly attested by a responsible Government Servant."

According to Para to Para 3 (h) of the Government of Sindh, Services General Administration & Coordination Department Notification No.SO(C-IV) SGA&CD/7-704/2002 dated 08-10-2002, "Project Support & Monitoring Team (PSMT) under the CC Engineers Headquarters 5 Corps shall carryout confirmation and vetting of bills with ground checks, where physically executed and the evaluation reports, studies and performance of the other hired organization/personnel, before the payments are made."

During Performance Audit of RBOD-II, it was observed that the management made payment to the contractors amounting to Rs.7.462 million in the 1st R.A bill after recording the MB and vetting of the bill by the Project Support and Monitoring Team (PSMT). On scrutiny, it was observed that the same amount was retrenched in the 2nd RA bill. This shows that earlier payment was made as an advance by making false entries in MB. The details are given in **Annexure-S**.

Audit is of the view that unauthorized payment was made to the contractor in 1st RA bill by making false measurements in MB which were later on adjusted in the 2nd RA bill. Thus, undue favor was extended to the contractor which reflects financial indiscipline and inefficiency.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

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

[Para No. 15]

4.3.19 Non-compaction of excavated earth work – Rs.5.220 million

According to Bill No.03 of the Tender Documents Volume-II, “The contractor was required to compact the proportionate ratio of excavated earthwork on the site.”

During Performance Audit of RBOD-II, it was observed that the management made payment amounting to Rs.5.220 million to the contractor against earthwork, but the quantity of excavated earth was not compacted in proportionate ratio, which resulted in defective execution. The details are given in **Annexure-T**.

Audit is of the view that non-compaction of excavated earth would result in damaging the project site, thus reflecting operational inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 54]

4.3.20 Unjustified payment of fluctuation charges on market rates – Rs.3.940 million

According to Para 128 of the CPWA code, “The escalation will not be allowed without predation of rate analysis and got approved by the government.”

Further, according to contract agreement, “the rate once approved should not be charged by showing increase of cost of item of work, time is the essence of the contract.”

During Performance Audit of RBOD-II, it was observed that the management made payment to the contractor on account of fluctuation charges amounting to Rs.3.940 million against 03 packages. The works were awarded to the contractor at market rate without referring to Composite Schedule of Rates, 2004. Since the works had already been awarded on market rate, fluctuation charges for enhancement of rates were not admissible to the contractor. The details are given in **Annexure-U**.

Audit is of the view that undue favor was extended to the contractor through payment of fluctuation charges despite award of work at market rate, thus reflecting inefficient financial management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[AIR Para No.35]

4.3.21 Irregular execution of a component without provision in the estimate – Rs.2.867 million

According to Rule 2.22 (2) of the West Pakistan Building & Roads Department Code, “Before any detailed plan and estimates are prepared the administrative approval of government or the head of the department concerned or other officers competent to accord such approval should be obtained. As soon as administrative approval has been received from the competent authority, the Divisional Officer will take up the preparation of the detailed estimate, Technical Sanction to which will be accorded by the authority competent in order as that the work may be started as soon as funds are allotted.”

During Performance Audit of RBOD-II, it was observed that the management incurred expenditure amounting to Rs.2.867 million on account of execution of component ‘Village Road Bridge’, which was not included in the estimate. The detail is as under:

(Amount in rupees)

IPC No.	Name of work	Name of contractor	Name of component	Expenditure
17 th	Package No. DW/R 01-03 (RD 26 to RD 49)	M/s Hafiz Rab Nawaz Chachar & Co.	R.C.C.	28,515
			B. Non-schedule items	2,838,000
			Total	2,866,515

Audit is of the view that work of the component without provision in the estimate resulted in irregular expenditure which reflects inefficient operational monitoring.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[AIR Para No.92]

4.4. Construction and Works

4.4.1 Unjustified expenditure against flood damages – Rs.4,481.792 million

According to Rule 2.22 (2) of the West Pakistan Building & Roads Department Code “Before any detailed plan and estimates are prepared the administrative approval of government or the head of the department concerned or other officers competent to accord such approval should be obtained. As soon as administrative approval has been received from the competent authority, the Divisional Officer will take up the preparation of the detailed estimate, Technical Sanction to which will be accorded by the authority competent in order that the work may be started as soon as funds are allotted.”

Further, according to Rule 17 (1) of Sindh Public Procurement Rules 2010, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules.”

During Performance Audit of RBOD-II, it was observed that the management executed works on flood damages from July 2017 to June 2019 amounting to Rs.4,481.792 million without any provision of the same in the PC-I. The payments against the flood damages were neither verified by the consultants nor vetted by the

PSMT. Further, the works were awarded without inviting open tenders in violation of SPPRA. Moreover, no flood situation occurred during the period against which the project authorities incurred the relevant expenditure. The detail is as under:

(Rs. in million)				
Description	Division-I	Division-II	Division-III	Total
Flood damages/Flood emergency	575.148	379.430	3,527.214	4,481.792

Audit is of the view that the execution of works against flood damages without any provision in PC-I tantamount to inefficient operational oversight.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

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

[AIR Para No.104]

4.4.2 Irregular award of works without approval of estimates and inviting open tender – Rs.18,073.857 million

According to Rule 2.22 (2) of the West Pakistan Building & Roads Department Code, “Before any detailed plan and estimates are prepared, the administrative approval of government or the head of the department concerned or other officers competent to accord such approval should be obtained. As soon as administrative approval has been received from the competent authority, the Divisional Officer will take up the preparation of the detailed estimate, Technical Sanction to which will be accorded by the authority competent in order as that the work may be started as soon as funds are allotted.”

Further, according to Rule 17 (1) of Sindh Public Procurement Rules 2010, “Procurements over one hundred thousand rupees and up to one million rupees shall be advertised by timely notifications on the Authority’s website and in print media in the manner and format prescribed in these rules.”

During Performance Audit of RBOD-II, it was observed that management awarded works amounting to Rs.18,073.857 million on 84 packages in Sann, Hyderabad and Thatta Divisions without approval of estimates from the competent

authority (Project Director). Further, the works were awarded without inviting open tenders in violation of SPPRA. The works awarded were partially executed during 2002 to 2013, however the management neither rescinded the works nor chalked out plan of execution on the basis of “work already done” and “work to be done”. The details are given in **Annexure-V**.

Audit is of the view that the award of works without approval of estimates, inviting open tenders and proper assessment of the remaining works reflects inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

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

[Para No. 01, 02]

4.4.3 Non-imposition of liquidated damages charges against delayed works – Rs.4,556.146 million

According to Para-6 of Appendix-A to Tender Conditions of Contract (C.O.C), 0.1 “Percent (liquidity damages) of work cost per day subject to a maximum of ten (10) percent of contract price mentioned in the letter of acceptance will be imposed.”

During Performance Audit of RBOD-II, it was observed that the management failed to impose liquidated damages amounting to Rs.4,556.146 million against the contractors who could not complete the work within the stipulated time. The details are provided in **Annexure-W**.

Audit is of the view that the non-imposition of liquidated damages on the contractors resulted in cost and time overrun, thus reflecting ineffective financial management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 64, 75]

4.4.4 Failure in acquisition of land – Rs.1622.040 million

According to Para 01 of the Charter of duties PSMT (RBOD Project-II), “LAO (PSMT) comes under the direct control of Project Coordinator (PSMT) for all purposes.”

Further, according to Para 02 (c) of *ibid*, “Keep watch over the process of land adjustments by incorporating Project Officer (PSMT) for acquiring of land is taken into act accordingly.”

During Performance Audit of RBOD-II, it was observed that the total land required for the project was 9,179 acres whereas, the management actually acquired 7,248 acres as per re-revised PC-I 2016, resultantly 1,931 acres are yet to be acquired. Due to the belated delay, the per acre cost of the land increased by 900% from the original cost of Rs.93,541 of PC-I to Rs. 8,40,000 of re-revised PC-I in 2016, resulting in an additional amount of Rs.1,622.040 million to acquire the remaining land.

Audit holds the view that failure in timely acquisition of land reflects inefficiency on the part of the management consequent to which the cost overrun swelled by 900%.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

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

[Para No. 29, 30]

4.4.5 Wasteful expenditure on execution of sub-standard work – Rs.477.981 million

According to Para-23 of General Financial Rules Volume – I, “Every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Performance Audit of RBOD-II, it was observed that the management made payment amounting to Rs.477.981 million to the contractor for construction of village road bridges, water courses and drain inlets, but the latter executed sub-standard work on the structures. During the field visit, the specified structures were found in dilapidated condition. The detail is as under:

(Amount in rupees)

Sr. No.	Name of structures	Name of contractor	Name of structures	Expenditure
01	Package No.SSW/R 03-03	M/s FWO	Village Road Bridge	327,240,808
			Water courses	104,850,631
			Drain inlet Type-II	42,720,747
			Drain inlet Type-I	2,432,404
			Total	736,254
				477,980,844

Audit is of the view that due to sub-standard execution, the structures became severely damaged and rendered the work ineffective.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

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

[Para No. 114]

4.4.6 Unjustified payment on rock excavation – Rs.170.560 million

According to Rule-209 (d) of the Central Public Works Accounts Code, “As all payments for work or supplies are based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately.”

During Performance Audit of RBOD-II, it was observed that the management made payment on account of rock excavation amounting to Rs.170.560 million. Scrutiny of the record revealed that estimate was prepared against the item of soft rock and medium hard rock and rate of these items varied from Rs.3,146 per %o cft. to Rs.12,180 per %o cft. However, payment was made to the contractor at the rate of Rs.13,500 %o cft. against the item mentioned as “any kind of rock”. The management

should have made payment and recorded MBs on actual basis of execution rather than mentioning “any type of rock” which is not defined in the schedule of rates. The details are given in **Annexure-X**.

Audit is of the view that undue benefit was extended to the contractor by making payment at exorbitant rates without mentioning the type of rock and deviating from the original item, which reflects uneconomical procurement.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 37]

4.4.7 Unjustified execution of hard rock excavation without existence on the site – Rs.75.365 million

According to Para-23 of General Financial Rules Volume – I, “Every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Performance Audit of RBOD-II, it was observed that the management made excess payment amounting to Rs.75.365 million on execution of an item, “Excavation in hard rock requiring blasting but blasting is prohibited, dressed to design section grades and profiles”. The field visit of the site at RD 782 revealed that it comprised of ordinary soil and no hard rock existed at all. The details are given in **Annexure-Y**.

Audit is of the view that instead of executing an item required for ordinary soils, the management allowed execution of costly item without justification which rendered the work uneconomical.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends conducting an inquiry in the matter and fixation of responsibility on the person(s) at fault.

[Para No. 109]

4.4.8 Non-recovery of sale proceeds against trees – Rs.49.182 million

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

During Performance Audit of RBOD-II, it was observed that the management incurred expenditure amounting to Rs.43.128 million on account of cutting 1,606,789 trees, however proceeds to have been generated against sale of trees – Rs.49.182 million (approx.) were not realized. The detail is given in **Annexure-Z**.

Audit is of the view that non-recovery of proceeds from the contractors on account of sale of trees reflects inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for non-realization of proceeds.

[Para No. 67]

4.4.9 Irregular payment of compensation against land – Rs.36.771 million

According to Para 01 of the Charter of duties PSMT (RBOD Project-II) LAO - PSMT “LAO (PSMT) comes under the direct control of Project Coordinator (PSMT) for all purposes” read with 02 (c) of *ibid*, “Keep watch over the process of land adjustments by incorporating Project Officer (PSMT) for acquiring of land is taken into act accordingly” and 02 (f) if *ibid*, “Any serious violations observed during complete

process of acquiring of land be brought into the notice of Project Coordinator immediately.”

During Performance Audit of RBOD-II, it was observed that Land Acquisition Officer made payments amounting to Rs. 36.771 million to 451 claimants without any justification and cogent reasons. The detail is given in **Annexure-AA**.

Audit is of the view that the payment made likewise against land acquisition is held as an irregularity, thus reflecting inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 27]

4.4.10 Unjustified preparation of estimates – Rs.26.331 million

According to estimate of the package No. NW/R-03-2, “Rate was approved for item of earthwork excavation in irrigation channels, drains in any kind of soil dressed at the rate of Rs. 5,391.85/- %0 cft. including profile works as under:

- a) Extra for additional lead.
- b) Laying earth in 6" layers.
- c) Compaction by mechanical roller.
- d) Rehandling of earthwork.
- e) Extra for wet-earth or slush.
- f) Borrow pit excavation.”

During Performance Audit of RBOD-II, it was observed that the management prepared estimates with an excess amount of Rs.26.331 million. The works were awarded to M/s. Sheeraz Traders on item rate of Rs.13,371.03, however the same item had already been awarded on package No. NW/R-03-2 at the rate of Rs.5,391.85. which resulted in excess estimation on inflated rates. The details are given in **Annexure-AB**.

Audit is of the view that preparation of excess estimate in contrast to previous package rate on identical items, resulted in uneconomical procurement and caused loss to the public exchequer.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the preparation of estimates against identical packages at variant rates.

[AIR Para No.26]

4.4.11 Excess expenditure against steel – Rs.15.622 million

According to Para-23 of General Financial Rules Volume-I, “Every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.”

During Performance Audit of RBOD-II, it was observed that the management constructed 16 girders out of 21 for the work, “Package No. NW/R 03-01 (RD 568+000 to 608+000)” awarded to M/s Pritam Das. On scrutiny it was noted that the consumption of steel shown for 16 girders & piles was more than the estimated steel allocated for 21. This resulted in an excess expenditure of Rs.15.622 million against steel used. The details are given in **Annexure-AC**.

Audit is of the view that excess utilization of steel quantity is contrary to the economic norms, thus reflecting financial inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 113]

4.4.12 Unjustified payment on borrow pit beyond need – Rs.6.968 million

According to Para-23 of General Financial Rules Volume-I, every government officer should realize fully and clearly that he will be held personally responsible for

any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or negligence.

During Performance Audit of RBOD-II, it was observed that the management incurred expenditure amounting to Rs.6.968 million against borrow pit excavation. The field visit of the site on RD 782 revealed that there already existed excavated earth for siphon structure, hence there was no need of borrow pit earth therein. The detail is as under:

(Amount in rupees)

IPC No.	Name of work	Name of contractor	Name of Item executed	Qty.	Rate	Amount
03 rd	Package No.03: Construction of Fall Structure on RBOD for crossing of K.G Canal at RD 782 + 000 near Thatta and Construction of Village Road Bridge along RBOD on Jhumpir Road at RD 783+000 near Chilia	M/s Pritam Das	Bill No.03: Earth work d) Borrow pit excavation	1,393,570	5,000	6,967,850
Total						6,967,850

Audit is of the view that undue favor was extended to the contractor on account of borrow pit earth which was not required thus, reflecting inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[AIR Para No.110]

4.5. Asset Management

4.5.1 Unjustified payment against hiring of machinery – Rs.10.151 million

According to Para - 10 (i) & (ii) of the General Finance Rules, Volume-I, “Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect

of the expenditure of his own money. He is responsible for observance and enforcing order and strict economy at every step.”

During Performance Audit of RBOD-II, it was observed that the management incurred an expenditure of Rs.10.151 million against the hiring of machinery through Variation Order for compaction of earthwork on drain and embankments. The compaction of earth was the responsibility of the contractor and was already included in the original scope of work. The details are as under:

(Amount in rupees)						
IPC No. & Date	Name of work	Name of Item	Qty. (90%)	Rate	Net Amount Paid	
	Earthwork for drain and embankment					
13 th Dated 25-11-2009	Division-I Sann Package No. DW/R1-01 (RD 0 to 25) M/s Riaz Malik & Co.	V.O No.02: Hire charges of roller	16,917,980	600	10,150,788	
				Total	10,150,788	

Audit is of the view that additional payment against hiring charges of roller for compaction of earth reflects inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 99]

4.5.2 Excess payment over and above the accepted bid price – Rs.1.304 million

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

During Performance Audit of RBOD-II, it was observed that the management incurred excess expenditure amounting to Rs.1.304 million on procurement of vehicle. The accepted bid price of the vehicle was Rs.1.850 million, however the same was purchased for Rs 3.154 million due to a delay in supply of vehicle by the contractor. The details are as under:

(Amount in rupees)

IPC No.	Name of work	Accepted Bid Price		Actual Payment		Excess payment
		Name of Items	Amount (01 Nos.)	Name of Items	Amount (01 Nos.)	
19 th	Package No.R02-01 M/s Sadaat Enterprises	Bill No.01, Item No.6.1: KIA Grand Sportage 2000 CC 4 WD manual Model-2008	1,850,000	V.O No.05, Item No.6.1: KIA Grand Sportage 2000 CC 4 WD manual Model-2008	3,153,572	1,303,572

Audit is of the view that abnormal delay in delivery of vehicle by the contractor caused loss to the public exchequer, thus reflecting ineffective financial management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends recovery of the excess amount from the relevant contractor.

[AIR No. 100]

4.5.3 Unjustified purchase of vehicle beyond requirement – Rs.1.300 million

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

During Performance Audit of RBOD-II, it was observed that the management purchased 02 vehicles in 2004 and claimed operation & maintenance charges of Rs.20,000 in the 02nd R.A bill for one vehicle only. Since, 2004 no maintenance expenditure was charged from the package on POL and further, the whereabouts of the vehicles were not shared with the Audit. The detail is as under:

(Amount in rupees)

IPC No.	Name of work	Name of contractor	Name of Vehicle	Qty.	Rate	Expenditure
2 nd	Package No.DW/R 03-07 (RD 754 to RD 805)	M/s Khyber Grace (Pvt.) Ltd.	Suzuki (Potohar Jeep) 4 x 4 Vehicle	02	650,000	1,300,000

Audit is of the view that unnecessary expenditure was incurred on the purchase of second vehicle, which reflects financial inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter and to share whereabouts of the vehicles.

[AIR No. 98]

4.6. Monitoring and Evaluation

4.6.1 Unjustified approval of higher rate estimates against leftover works – Rs.355.965 million

According to Para 40-B Appendix 18-A (1) of Sindh Financial Rules, Volume-I, “Means should be devised to ensure that every government officer should realize fully and clearly that he will be held personally responsible for any loss sustained by government through fraud or negligence on his part and that he will also be held personally responsible for any loss arising from fraud or negligence on the part of any other government officer to the extent to which it may be shown that he contributed to the loss by his own action or culpable negligence.”

During Performance Audit of RBOD-II, it was observed that the management prepared an estimate on higher rates against leftover earthwork component of 15 different packages in Thatta Division with an excess amount of Rs. 355.965 million. The measurement of the leftover work was approved on higher rates after bypassing the RBOD rate analysis criterion as per CSR, 2012 and 20% prescribed premium. The detail is given in **Annexure-AD**.

Audit is of the view that unjustified excess rates were approved in the estimates of leftover works which reflects financial inefficacy on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for awarding leftover works on higher rates.

[Para No. 04]

4.6.2 Excess payment against physical progress – Rs.20.374 million

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

During Performance Audit of RBOD-II, it was observed that the contractor executed 87% work, whereas the management made payment against 93% work resulting in excess expenditure of 6.00% amounting to Rs.20.374 million. The details are as under:

(Rs in million)

Name of Contractor	Original Contract	Revised Contract	Vetted Amount	Amount Paid	Physical Progress %	Financial Progress %	Excess payment
Package No.NW/ R1-03-B M/s Sher Muhammad Mugheri	212.797	366.244	339.573	339.573	87%	93%	20.374
Total							20.374

Audit holds the view that the excess payment to the contractor beyond the actual physical progress reflects financial inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, fixing responsibility on the person(s) at fault.

[Para No. 71]

4.6.3 Non-performance of duties as per PSMT Charter

According to clause 3 of PSMT Charter of Duties, “(d) Project Coordinator should get justification for verification of quantity incorporated into Variation Orders from the Project Office (PSMT). (e) Project Coordinator should carry out vetting of bills of all consultants/contractors received from respective Project Office (PSMT). (f) Project

Coordinator should ensure that allotted funds to the project are utilized appropriately without any embezzlement.”

During Performance Audit of the Project Director, RBOD-II, it was observed that Project Support and Monitoring Team (PSMT) was established at Jamshoro, Sehwan and Thatta comprising Engineers of Headquarters 5 Corps (Army) to supervise the project, vetting of all bills including variation orders, verification of work done quantity and proper utilization of funds. On the contrary, Audit observed that PSMT while processing the payments of the contractors did not follow its charter of duties. It rather stated in each payment that the payment should only be released after ensuring / verifying quantity / quantum of work done on ground and completing all legal/codal formalities. During scrutiny of record, Audit observed numerous violations including unjustified acceptance of VOs, allowing excess payments and execution of works in the absence of land for the project without any effective supervisory role of the PSMT. The detail is given in **Annexure-AE**.

Audit is of the view that PSMT was established to control the execution and payment mechanism of the project; on the contrary the team could not perform its duties satisfactorily as per the TORs resulting in excess payments, cost/time overrun, infrastructure deterioration etc in the execution of the project.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for not adhering to the prescribed charter of duties.

[Para No. 101]

4.7 Environment

4.7.1 Environmental threats due to non-completion of the project

According to re-revised PC-I, “Saline effluent of Balochistan and upper Sindh discharges into Manchar lake and it has resulted into extinction of marine life in Manchar Lake and migration of 10,000 fishermen which is the biggest environmental disaster. Moreover, due to the effect on ecology of the lake, 45,000 Siberian Birds have abandoned Manchar Lake as their resting place.”

During Performance Audit of RBOD-II, it was observed that the project was originally planned to have been completed in December 2005, but the same was not completed till the year 2021-22. Hence, the non-completion of the project continues to pose an environmental threat to marine life, the population dependent on Manchar Lake for livelihood and the migratory Siberian birds. Moreover, to offset the adverse environmental impact on the Indus River and command of Kotri Barrage, the PC-I clearly aimed at the execution of the project in one go instead of in phases. On the contrary, the project was fragmented into stages, resultantly the threshold of adverse impact on Manchar Lake, Indus River and Kotri Barrage command area increased.

Audit is of the view that due to non-completion of the project in time, the ecology was subjected to environmental threats reflecting ineffective oversight on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, taking remedial measures.

[Para No. 116]

4.7.2 Non-existence of rehabilitation plan for plantation

According to Para 5.4 of the Re-revised PC-I of the project “Construction of RBOD-II Project will have a positive environmental impact on the total area of right bank of the River Indus.”

Further, according to Para 11.1.6 of *ibid*, “The project in addition to socio-economic improvement would also have a positive impact on the environment.”

During Performance Audit of RBOD-II, it was observed that more than 26,356,599 trees and bushes were removed from the site to execute the construction work, however no contingency plan was chalked out in the PC-I for the rehabilitation of the plantation. The details are given in **Annexure-AF**.

Audit is of the view that the absence of contingency plan for rehabilitation of the plantation would drastically affect the environment and ecology as a whole, which reflects inefficiency on the part of the management.

The matter was reported to the management in May, 2022 but reply was not received till the conclusion of audit. DAC was not convened by the PAO despite reminders dated 24-6-2022, 29-06-2022 & 8-11-2022.

Audit recommends providing justification for the matter besides, making liaison with environment authorities to ensure rehabilitation of the plantation.

[Para No. 117]

4.8 Overall Assessment

Subsequent to the meticulous study, the project turned out to be the only viable option to protect Manchar Lake and Indus River from contamination and save human lives in addition to the cultivation of agricultural land in the vicinity of targeted areas. As reported by the project authorities, there has been only 73 % physical progress on the project in twenty years from 2002 to 2022. Hence, the project completion as per the 100% targeted schedule has not been achieved. As a result, the chances of achieving the intended objectives at the current pace seem extremely remote. Overall, there has been an uneconomical award of works, deviation from scope of work, weak monitoring and negligent supervision in the execution done so far. There have been many operational as well as managerial deficiencies during the work at various stages, which are duly narrated in the report.

- i. Relevance:** The project is relevant to protect Manchar Lake and Indus River from becoming contaminated to cater for drinking, agriculture and fishing purposes. The completion of the project will improve the prospects of livelihood, livestock, fisheries, influx of migratory birds and crop yield a great deal.
- ii. Economy:** The principle of economy was not observed in award of works, acquisition of land etc. Works were awarded directly without fair competition. In most of the cases procurements were made over and above the prescribed rates.
- iii. Efficiency:** There was a time overrun of about 15-16 years in the completion of civil works. Similarly, there was a cost overrun of 112% and 343% compared to original PC-I (2002) and revised PC-I (2005) respectively. Moreover, substandard work was executed and no action was taken against the contractors. The images taken by the audit team at the actual site are the glaring testimony to this fact. Pictorial evidence is annexed in **Image-IV**.
- iv. Effectiveness:** The benefits of the project are yet to be achieved due to improper management and negligent supervision on the part of the executing authority. Hence, non-completion of the project barred the Audit from determining the efficacy as a whole.
- v. Compliance with rules:** Non-floating of tenders, unauthorized and uneconomical award of works, excess payments beyond the work done, undue refund

of security deposits, non-deduction of stamp duty, non-recovery of revenue from sales proceeds of trees reflects contravention of the relevant rules.

vi. Performance Rating of Project: Unsatisfactory

vii. Risk Rating of Project: High

5. CONCLUSION

Considering the foregoing audit observations, it is concluded that the management did not execute the project in conformity with the timeline and cost of the original PC-I (2002). Consequently, PC-I was revised in 2005 with an increased cost of Rs.29,217 million i.e.,109% higher than the original. Likewise, the management could not execute the works against the revised PC-I (2005) resulting in a second revised PC-I in 2016 bearing a total cost of Rs.61,985 million which was 112% higher than the revised PC-I cost of 2005 and 343% higher than the original PC-I of 2002. Non-execution of works and deviation from the original scope were observed rampantly. In most of the packages, the contractors executed earthwork and flood protection against higher rates and work on the rest of the items i.e., footbridges, village roads, watercourses and nullah crossings were not executed at all. Later in 2014, the management awarded the same leftover works to other contractors putting a further burden on the project cost. Moreover, land acquisition was the integral part of the project, but the same was not fulfilled pragmatically, resulting in an abnormal increase in the cost by 454%. Due to ill planning, a huge expenditure of Rs.39,000 million from 2002 to 2018 on civil works has been subjected to waste because of incessant wear and tear of the structures. The management awarded contracts on irrational grounds, thus extending an undue favor to the contractors. The project was not efficiently handled as the packages got belatedly delayed. Apart from this, one of the merits of the project was the reclamation of 4.3 million acres of upper Sindh and Balochistan for agricultural purposes. Had the project been completed in time, the boons of the same would have been attained in the form of increased crop yield from the barren land during 2005 to 2021, impacting the overall economy of the country. Similarly, the left side of RBOD-II was supposed to act as the Right-side Marginal Bandd for River Indus, providing protection of the area from an overflow of the same. The floods of 2010 would not have caused huge losses had the project been completed in time. In short, the factors of economy, efficiency and effectiveness were not given due consideration in the execution of the project.

5.1 Key issues for the future

- i. Non-acquisition of 1,930 acres of land.
- ii. Non-completion of leftover works despite revision of PC-I.

- iii. Non-completion of work on profiles including earthwork compaction.
- iv. Non-utilization of available budget amounting to Rs. 5,300.862 million.
- v. In some cases, non-clearance of liabilities resulted in delay.
- vi. Weak supervision and monitoring of the project.
- vii. Non-implementation of cross-section estimates and CSR rates.
- viii. Acceptance of flawed bids, contrary to the financial proprietary resulted in cost overrun. The items at higher rates were executed and payments against those were made accordingly, however, the low-rate items were not executed because the contractors withdrew later.
- ix. Non-disposal of 3,525 cusecs of saline effluent into sea since 2008 (completion date of revised PC-I) has badly affected Indus River, Manchar Lake and Kotri command area.
- x. Non-implementation of PPRA/SPPRA/Sindh Financial rules.
- xi. Award of similar nature works at different rates.

5.2 Lessons identified

- The management should target 100% completion of the project.
- Strict internal controls should be established over the execution of all packages for timely completion.
- Merit-based selection of contractors through competitive bidding should be ensured.
- The CSR rates should be followed in true letter and spirit.
- Disbursement of payments should be made based on actual measurement and work completed.
- M.Bs should be punctually recorded and cross-references be made in the R.A bills at the stage of payments.
- Performance guarantees must be obtained from the successful bidders and subsequently verified by the respective issuing authority.

ACKNOWLEDGEMENT

We wish to express our gratitude to the management and staff of RBOD-II for the assistance and cooperation extended to the auditors during this assignment.

ANNEXURES

4.1.1 Non-production of record – Rs. 6,021.771 million

(Rs. in million)

Sr. No.	Name of Division	Description of record	Amount
	AIR Para No.76		
01		Revenue Component/Salary	45.197
		Payment to Pak Railways	550.000
		Payment to Consultants in Sann, Hyderabad and Thatta Division	136.097
		Expenditure on account of utility charges	9.267
		Payment made to PSMT	18.400
		Payment made on Land Acquisition	35.741
		Payment made to FWO in Sann Division-I for Period 2006-2015	2,585.514
		Expenditure incurred on Manchar Lake on account of RO Plant for the period 2014-2016	143.619
		Hire charges of Vehicles in Sann Division-I for the period 2005 to 2009	11.780
		Expenditure incurred on Resettlement in Sann Division-I, for the period 2010-2017	628.156
			Sub-Total
02	-	Approved EIA Part-I (Environmental Studies) and Part-II (Resettlement Studies) and IEE Reports of the Project.	-
03	-	Right Bank Master Plan (RBMP) and Study Report of 1989.	-
04	-	LRIP report 1992 on RBOD.	-
05	-	Report of M/s Sindh Engineers 1994.	-
06	-	Report of WAPDA conducted by NESPAK on various alternatives of disposal for effluents.	-
07	-	Aerial reconnaissance report jointly conducted CCE Army Engineers 5 Corps and Irrigation Department.	-
08	-	Detailed Ground Survey Report of 273 kms jointly conducted by Army Engineers 5 Corps and Irrigation Department.	-
09	-	Computerized data of survey reports including alignments, Longitudinal Section of each alignment, Cross Section of each RD.	-
10	-	Detail of findings during the pre-feasibility study by CCE Army Engineers 5 Corps.	-
11	-	Pre-feasibility Study, Detail report of ground markings with maps, Longitudinal Section markings for ascertaining gravity flow of water	-

(Rs. in million)

Sr. No.	Name of Division	Description of record	Amount
		and Cross Section markings for computing quantity of required earth computed through typical cross section of drains.	
12	-	Feasibility Study report conducted by M/s M.M Pakistan in association with NESPAK and ACE.	-
13	-	Year wise operation and maintenance cost, Contingency record.	-
14	-	Tendering process record of three division of three phases, Bank Statements of Sann, Hyderabad & Thatta Division	
Land Acquisition			
15	Sann, Hyderabad, Thatta	Record of payments and acquisition of land, Valid CNICs, Alive Certificates issued by NADRA and land ownership record of the payee's	1,858.000
Division-I Sann - Stage-I			
16	Package No. DW/R1-01 (RD 0 to 25)	BOQ of M/s Riaz Malik & Co.	-
17	Package No. DW/R1-03 (RD 26 to 49)	MBs	-
18	Package No. DW/R1-05 (RD 49 to 59)	BOQ, Estimate	
19	Package No. DW/R1-05 (RD 59 to 62)	MBs	-
20	Package No. DW/R1-06 (RD 62 to 85)	MBs, RA Bills beyond 3 rd .	-
21	Package No. DW/R1-07	Contract Agreements Record of land acquisition Record of contingency	-
22	Package No. DW/R1-08		
23	Package No. DW/R1-09		
24	Package No. DW/R1-10		
25	Package No. DW/R1-11		
26	Package No. DW/R1-12		
27	Package No. DW/R1-13		
28	Package No. DW/R1-14		
29	Package No. DW/R1-15		
30	Package No. DW/R1-16		
31	Package No. DW/R1-17		
Division-II Hyderabad - Stage-I			
32	-	Annual Accounts month wise	-
33	Package No. R2-01 (RD 278 to 310)	Estimate, BOQ, R.A Bills, MBs	-
Total			6,021.771

4.1.4 Un-authorized expenditure against Project Allowance – Rs. 143.226 million

(Amount in rupees)

Year	Cost Center	Cost Center Description	G/L	Document No	Document Date	Amount
		AIR Para No.105				
2016	HB0161	R.B.O.D. Division-II Hyderabad	A01227	0100005073	31/12/2016	5,162,000
2016				0100006066	31/01/2017	45,000
2016				0100007219	28/02/2017	1,282,000
2016				0100011540	30/06/2016	2,564,000
2017				0100007338	28/02/2018	8,422,119
2019				0100115815	30/11/2019	300,000
2019				0100118162	31/01/2020	120,000
2019				0100124303	30/06/2020	630,000
2020				0100125187	31/07/2020	100,000
2020				0100126726	31/08/2020	100,000
2020				0100127339	30/09/2020	100,000
2020				0100129665	31/10/2020	100,000
2020				0100131074	30/11/2020	100,000
2020				0100132474	31/12/2020	100,000
2020				0100133576	31/01/2021	100,000
2020				0100134758	28/02/2021	100,000
2020				0100136399	31/03/2021	100,000
2020				0100137219	30/04/2021	100,000
2020				0100139079	31/05/2021	100,000
2020				0100140460	30/06/2021	100,000
2016	JO0047	R.B.O. Division No.I Sann	A01227	0100005593	31/12/2016	5,801,000
2016				0100006560	31/01/2017	1,039,000
2016				0100007607	28/02/2017	274,000
2016				0100009599	30/04/2017	2,076,000
2016				0100012060	30/06/2017	1,323,000
2017				0100002568	30/09/2017	1,650,000
2017				0100003418	31/10/2017	2,291,000
2017				0100004417	30/11/2017	1,655,000
2017				0100006564	31/01/2018	2,925,000
2017				0100008384	31/03/2018	2,660,000
2017				0100009174	30/04/2018	450,000
2017				0100010818	31/05/2018	2,490,000
2017				0100011732	30/06/2018	1,710,000
2018				0100101971	31/10/2018	3,440,000
2018				0100106317	28/02/2019	5,380,000
2018				0100106898	31/03/2019	3,320,000
2018				0100108899	31/05/2019	4,080,000

(Amount in rupees)

Year	Cost Center	Cost Center Description	G/L	Document No	Document Date	Amount
2018				0100109614	31/05/2019	90,000
2019				0100116300	30/11/2019	5,880,000
2019				0100119082	31/01/2020	4,350,000
2019				0100120047	29/02/2020	900,000
2019				0100121012	31/03/2020	60,000
2019				0100122401	30/04/2020	2,640,000
2019				0100123523	31/05/2209	60,000
2019				0100124432	30/06/2020	4,188,000
2020				0100125281	31/07/2020	60,000
2020				0100126607	31/08/2020	60,000
2020				0100127590	30/09/2020	2,730,000
2020				0100130031	31/10/2020	2,585,000
2020				0100131351	30/11/2020	1,285,000
2020				0100133941	31/01/2021	2,860,000
2020				0100135046	28/02/2021	30,000
2020				0100137321	26/04/2021	2,870,000
2020				0100140040	30/06/2021	3,860,000
2016				0100002711	30/09/2016	749,000
2016				0100003107	31/10/2016	200,000
2016				0100003708	31/10/2016	600,000
2016				0100004598	30/11/2016	450,000
2016				0100005482	31/12/2016	861,000
2016				0100006589	31/01/2017	265,000
2016				0100007362	28/02/2017	200,000
2016				0100008629	31/03/2017	998,000
2016				0100009572	30/04/2017	700,000
2016				0100010839	31/05/2017	556,000
2016				0100011045	31/05/2017	50,000
2016				0100012419	30/06/2017	300,000
2017	TX0059	R.B.O.D. Division-III, Thatta	A01227	0100001669	31/08/2017	100,000
2017				0100002543	30/09/2017	564,000
2017				0100004251	30/11/2017	1,016,997
2017				0100005573	31/12/2017	1,099,999
2017				0100006659	31/01/2018	1,110,000
2017				0100007585	28/02/2018	750,000
2017				0100008678	31/03/2018	550,000
2017				0100009790	30/04/2018	555,000
2017				0100010843	31/05/2018	990,000
2017				0100012166	30/06/2018	735,000
2018				0100098623	31/07/2018	857,584
2018				0100100198	31/08/2018	480,000
2018				0100101216	30/09/2018	455,000

(Amount in rupees)

Year	Cost Center	Cost Center Description	G/L	Document No	Document Date	Amount
2018				0100102083	31/10/2018	1,585,000
2018				0100102851	30/11/2018	355,000
2018				0100104110	31/12/2018	160,000
2018				0100105025	31/01/2019	1,450,000
2018				0100106275	28/02/2019	770,000
2018				0100106936	31/03/2019	515,000
2018				0100108181	30/04/2019	1,495,000
2018				0100108865	31/05/2019	1,180,006
2018				0100110542	30/06/2019	815,000
2019				0100111806	31/07/2019	90,000
2019				0100112712	31/08/2019	90,000
2019				0100114124	30/09/2019	90,000
2019				0100115056	31/10/2019	90,000
2019				0100116329	30/11/2019	90,000
2019				0100117174	31/12/2019	3,844,678
2019				0100118625	31/01/2020	125,000
2019				0100119929	29/02/2020	1,480,000
2019				0100121297	31/03/2020	190,000
2019				0100122440	30/04/2020	1,515,000
2019				0100123360	31/05/2020	890,000
2019				0100124502	30/06/2020	935,000
2020				0100126535	31/08/2020	1,345,000
2020				0100127864	30/09/2020	1,450,000
2020				0100129804	31/10/2020	675,000
2020				0100131490	30/11/2020	1,115,000
2020				0100132136	03/12/2020	141,935
2020				0100132613	31/12/2020	1,580,000
2020				0100133863	31/01/2021	1,455,000
2020				0100135167	28/02/2021	1,305,000
2020				0100136623	31/03/2021	1,045,000
2020				0100137123	30/04/2021	1,370,000
2020				0100139136	31/05/2021	1,285,000
2020				0100140342	30/06/2021	715,000
				Total		143,226,318

4.2.1 Less-deduction of security deposit – Rs. 848.976 million

(Amount in rupees)

Sr. No.	Period	Gross amount of expenditure	Due Amount of S.D (@ %5)	Actual deduction of S.D	Less deduction
		AIR Para No.93			
01	Sep-14	291,264,943	14,563,247	-	14,563,247
02	Oct-14	296,264,382	14,813,219	-	14,813,219
03	Nov-14	47,621,347	2,381,067	110,141	2,270,926
04	Dec-14	533,418,203	26,670,910	-	26,670,910
05	Jan-15	995,455,964	49,772,798	16,549,091	33,223,707
06	Feb-15	1,055,455,934	52,772,797	3,000,000	49,772,797
07	Mar-15	1,056,105,334	52,805,267	-	52,805,267
08	Apr-15	1,054,307,172	52,715,359	1,250,000	51,465,359
09	May-15	1,084,267,734	54,213,387		54,213,387
10	Sep-15	686,993,727	34,349,686	-	34,349,686
11	Oct-15	644,473,217	32,223,661	496,167	31,727,494
12	Jan-16	648,746,217	32,437,311	200,000	32,237,311
13	Feb-16	946,797,243	47,339,862	13,685,883	33,653,979
14	Mar-16	981,965,166	49,098,258	713,507	48,384,751
15	Apr-16	1,097,679,700	54,883,985	3,051,711	51,832,274
16	May-16	1,114,377,750	55,718,888	500,000	55,218,888
17	Sep-16	64,106,299	3,205,315	1,070,122	2,135,193
18	Oct-16	79,106,299	3,955,315	750,000	3,205,315
19	Nov-16	93,876,343	4,693,817	738,502	3,955,315
20	Dec-16	118,386,063	5,919,303	992,335	4,926,968
21	Jan-17	265,609,417	13,280,471	6,926,573	6,353,898
22	Feb-17	320,352,185	16,017,609	1,250,000	14,767,609
23	Apr-17	340,101,196	17,005,060	374,875	16,630,185
24	May-17	342,756,559	17,137,828	-	17,137,828
25	Jan-18	83,255,446	4,162,772		4,162,772
26	Feb-18	111,125,214	5,556,261	-	5,556,261
27	Mar-18	417,693,679	20,884,684	7,565,897	13,318,787
28	Apr-18	938,947,832	46,947,392	5,582,782	41,364,610
29	May-18	1,183,055,762	59,152,788	-	59,152,788
30	Oct-18	41,937,900	2,096,895	-	2,096,895
31	Nov-18	223,043,540	11,152,177	-	11,152,177
32	Dec-18	223,043,540	11,152,177	-	11,152,177
33	Jan-19	223,043,540	11,152,177	-	11,152,177
34	Feb-19	223,043,540	11,152,177	-	11,152,177
35	Mar-19	223,304,540	11,165,227	-	11,165,227
36	May-19	224,695,240	11,234,762	-	11,234,762
	Total	18,275,678,167	913,783,909	64,807,586	848,976,323

4.2.2 Irregular Refund of security deposit without completion of work – Rs 80.236 million

(Amount in rupees)

Month	Amount
Sann Division (AIR Para No.94)	
Sep-14	6,810,000
May-15	5,000,000
Nov-16	5,000,000
Dec-16	6,000,000
Mar-17	27,500,000
Sep-17	14,100,000
Feb-18	600,000
Aug-18	869,655
Jan-19	14,356,310
Total	80,235,965

4.2.3 Loss due to excess payment over and above the accepted bid – Rs. 40.682 million

(Amount in rupees)

IPC No. & Date	Name of work & Name of contractor	Name of Item	Qty. executed	CSR 2012 Rate excluding extra for slush	Rate as per BOQ	Part Rate allowed	Rate difference	Excess Amount
AIR Para No.05								
1 st 10-03-2016	Package No.NWR/R 03-17 (RD 794 to 805) M/s Mian Abdul Jabbar & Co.	Item No.03 Earth work excavation in irrigation channels, drains in any kind of soil dressed and profiles: a) Extra for additional lead. B) Laying earth 6" layer. c) Compaction by roller 85% AASHTO Density. d) Rehandling of earth work x 2 times. e) Extra for wet earth or slush. i) In ordinary soil	3,998,250	5,627	6,360	16,535	10,175	40,682,194
Total								40,682,194

4.2.5 Non-recovery of mobilization advance – Rs. 14.875 million

(Amount in rupees)

IPC No.	Date	Name of work	Name of contractor	Contract Amount	Mobilization Advance	Deducted M.A	Balance of M. A
Para No. 65							
6	38892	Package No.R.02-7 (RD 513 to 537)	M/s Ayoub & Brothers	80.078	9.094	4.184	4.910
Sub-Total				80.078	9.094	4.184	4.910
Para No. 72							
07th	2014	Package No. DW/R1-10 (RD-144-155)	M/S Reliance Engineering Works	156.561	12.969	10.909	2.064
11th	2007	Package No. DW/R1-11 (RD-155-165)	M/S Atta Mohammed & Co.	124.034	12.400	8.348	4.052
13th	2014	Package No. DW/R1-13 (RD-181-190)	M/S Atta Mohammed & Co.	171.645	13.527	9.677	3.849
Sub-Total				452.240	38.896	28.934	9.965
Total				532.318	47.990	33.118	14.875

4.2.8 Non-recovery of stamp duty against variation order – Rs 1.764 million

(Rs. in million)

W.O No.	Dated	Name of Scheme	Name of Contractor	Amount of Original Contract	Amount of Extra items	Revised contract Amount	Stamp duty @0.30
		AIR Para No.78					
-	-	Package No. DW/R 01-01 (RD 00 to 15)	M/s Riaz Malik & Co.	97.655	22.819	120.474	0.068
-	-	Package No. DW/R 01-03 (RD 26 to 49)	Hafiz Rab Nawaz Chachar	106.626	71.031	177.657	0.213
-	-	Package No. DW/R 01-04 (RD 49 to 59)	Zamir Ahmed & Co.	109.607	88.785	198.392	0.266
-	-	Package No. DW/R 01-07 (RD 85 to 106)	S.H Haq Noor & Co.	256.623	62.876	319.499	0.189
628	08.02.2003	Package No. DW/R1-08 (RD 106 to 120)	M/s Standard Construction Consortium	107.915	22.402	130.317	0.067
921	24.08.2003	Package No. DW/R1-09 (RD-120-127)	M/S Mian Abdul Jabbar & Co.	75.459	7.833	83.292	0.023
-	-	Package No. DW/R1-10 (RD-144-155)	M/S Reliance Engineering Works	156.561	22.541	179.102	0.068
-	-	Package No. DW/R1-11 (RD-155-165)	M/S Atta Mohammed & Co.	124.034	27.25	151.284	0.082
1086	30.06.2003	Package No. DW/R1-12 (RD-165-181)	M/S Abdul Sattar & Co.	209.537	140.973	350.51	0.423
-	-	Package No. DW/R1-13 (RD-181-190)	M/S Atta Mohammed & Co.	171.645	121.502	293.147	0.365
			Total	1,893.927	843.754	2,737.681	1.764

4.3.1 Excess execution of various items – Rs. 863.589 million

(Amount in rupees)

Sr. No.	AIR Para No.	Amount
Summary		
01	03	304,796,497
02	10	99,571,835
03	14	16,432,444
04	21	11,762,701
05	23	11,544,832
06	24	2,666,644
07	25	78,227,213
08	38	87,430,113
09	51	21,331,263
10	53	2,855,488
11	56	29,000,788
12	61	16,378,888
13	69	4,233,420
14	95	177,356,824
Total		863,588,950

(Amount in rupees)

IPC No.	Name of work & Name of contractor	Name of Item	Qty. admissible	Rate of hard rock allowed	Composite Rate CSR, 2012 + Premium	Excess Rate	Excess Amount
AIR Para No.03							
1st 13-07- 2015	Package No.NWR/R 03-07A (RD 730+000 to 732+400) M/s Sheeraz Traders	Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel	914,672	48,000	12,160	35,840	32,781,844

		work or excavation rock lead upto 50 ft. (04 leads)					
1 st 03-09- 2015	Package No.NWR/R 03-07B (RD 732 to 734) M/s Sheeraz Traders	Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	2,464,876	45,000	12,160	32,840	80,946,528
1 st 13-07- 2015	Package No.NWR/R 03-07C (RD 734+000 to 734+600) M/s Sheeraz Traders	Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	2,312,937	45,600	12,160	33,440	77,344,613
1 st 13-07- 2015	Package No.NWR/R 03-07D (RD 734+600 to 735+250) M/s Sheeraz Traders	Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	2,099,092	45,637	12,160	33,477	70,271,303
1 st 13-07- 2015	Package No.NWR/R 03-07E (RD 735+250 to 739+500) M/s Sheeraz Traders	Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	1,297,972	45,637	12,160	33,477	43,452,209
	Sub-Total						304,796,497
IPC No.	Name of Package	Earthwork excavated	Qty. Estimated	Qty. Executed	Excess Qty.	Rate	Amount

AIR Para No.10							
04 20-02- 2017	Package No. NW/R 01-01 (RD 00+000 to 15+000) M/s MBC & Sons	Borrow pit excavation undressed lead upto 100 ft. a) Ordinary Soil	0	3,600,372	3,600,372	6,960	25,058,589
13th	Package No. NW/R-01-02 (RD 15+000 to 26+000) M/s Riaz Malik & Co.	V.O No.01: Borrow pit excavation undressed lead upto 100 ft. a) Ordinary Soil	0	5,808,317	5,808,317	800	4,646,654
1 st 19-05- 2015	Stage-III: Package No. NW/R-01-12 (RD 173+600 to 175+600) (Narrow Portion) M/s Atta Muhammad Jatoi	Borrow pit excavation including all leads and lifts if any e) disposing of surplus earth within 1 mile a) Ordinary Soil	0	1,392,975	1,392,975	12,000	16,715,700
		Borrow pit excavation including all leads and lifts if any e) disposing of surplus earth within 1 mile b) Hard Soil	0	1,702,525	1,702,525	11,000	18,727,775
03 29-07- 2018	Package No. DW/R 03-05A M/s FWO	Borrow pit excavation undressed lead upto 100 ft. a) Ordinary Soil	0	20,126,476	20,126,476	1,710	34,423,117
Sub-Total							99,571,835
IPC No.	Name of Package	Earthwork excavated	Qty. Estimated	Qty. Executed	Excess Qty.	Rate	Amount
AIR Para No.14							
05 th 03-11- 2015	Package No. NWR/R 03-10 (RD 624, 645, 648, 649, 863) M/s Atta Muhammad & Co.	Borrow pit excavation undressed lead upto 100 ft. a) Ordinary soil	591,000	4,640,527	4,049,527	2,535.70	10,268,386
		a) Laying earth in 6" layers levelling and dressing and watering for compaction etc. complete	0	4,640,527	4,640,527	423	1,962,943
		b) Compaction by rolling (this does not include hire charges of roller)	0	4,640,527	4,640,527	905.31	4,201,115
Sub-Total							16,432,444
IPC No.	Name of Package	Name of Item	Qty. of earth as per Original Estimate DW/R1-04 IPC 12	Qty. Executed by the previous contractor	Qty. executed by new contractor	Rate	Amount

AIR Para No.21							
IPC No.	Name of Package	Earthwork excavated	Qty. Estimated	Qty. Executed	Excess Qty.	Rate	Amount
3 rd 19-08- 2016	Package No. NW/R 01-04C (RD 43+000 to 45+000) M/s Balochistan Construction Co.	Earth work excavation in irrigation channels, drains etc. dressed to design section grades and profiles excavated material disposed off and dressed with 50 ft. lead a) Ordinary soil	10,628,500	27,007,388	4,050,517	2,904.00	11,762,701
Sub-Total							11,762,701
AIR Para No.23							
13 MB No.603 Page No.007	Division-II Hyderabad Package No. DW/R2-04 (RD-425 to 442) M/s Balochistan Construction Co.	Bill No.03 Item No.1: Earth work excavation in irrigation channels, drains etc. dressed to designed section grades and profiles excavated material disposed off and dressed within 50 ft. (a) Ordinary soil	25,240,000	18,980,437	6,259,563	1080	6,760,328
		Bill No.04 Item No.1: Earth work excavation in irrigation channels, drains etc. dressed to designed section grades and profiles excavated material disposed off and dressed within 50 ft. (a) Ordinary soil	16,667,083	12,236,987	4,430,096	1080	4,784,504
Sub-Total							11,544,832
IPC No.	Name of Package	Earthwork excavated	Qty. Estimated	Qty. Executed	Excess Qty.	Rate	Amount
AIR Para No.24							
13 MB No.603 Page No.12	Division-II Hyderabad Package No. DW/R2-04 (RD-425 to 442) M/s Balochistan Construction Co.	Extra Item: de-watering charges	0	15,918,361	15,918,361	167.52	2,666,644
Sub-Total							2,666,644
IPC No.	Name of work	Name of Item executed	As per estimate		Qty Executed	Excess	
			Estimated Qty.	Rate allowed		%	Amount
AIR Para No.25							

1 st 18-05- 2015	Package No.NWR/R 03-06 (RD 721 to 785) M/s Hashmat Ali Choudhary	Drain inlet: Earth work excavation in irrigation channels drains etc. dressed to design section grades and profiles excavated material disposed off and dressed within 50 ft. lead a) Ordinary Soil	235,000	2,600.00	638,614	172%	1,049,395
2 nd 13-10- 2015	Package No.NWR/R 03-08 (RD 844+000) M/s Hafiz Rabnawaz & Co.	Item No.2: Removal of Bund: excavation in foundation of building bridges and other structures including drilling dressing refilling around structure with excavated earth watering and ramming up to 5 ft. in transition fall structure and box culverts b) In Ordinary Soil	900,000	3,764.00	5,546,153	516%	17,488,118
		c) In hard Soil or soft murmum	150,000	4,240.00	2,376,923	1485%	9,442,151
		d) Extra for slush or daldal	85,000	2,885.00	3,882,307	4467%	10,955,230
		Item No.9: Stone filling dry hand packed as filling in apron	125,000.00	3,200.00	343,539.81	175%	6,993,274
		Earthwork: Item No.1: Earth work excavation in irrigation channels, drain in any kind of soil dressed and profiles as per drawing. This item comprises the following: a) Extra for additional lead. b) Laying earth in six 6" layers. c) Compaction by mechanical rollers. d) Rehandling of earth work. e) Extra for wet earth or slush including dewatering.	1,569,288	7,900.00	2,253,611	44%	5,406,153
		Earthwork Item No.2: Borrow pit excavation undressed upto 100 ft. a) Ordinary Soil	392,322	2,900.00	2,212,780	464%	5,279,329
		Earth Work Item No.3: Carriage of earth work one mile	392,322	425.00	2,587,180	559%	9,328,147
17 th 04-07- 2011	Package No.DW/R-01-03 (RD 26 to 49) M/s Hafiz Rabnawaz & Co.	Earthwork: Bill No.3 Item No.3: Earth work excavation in irrigation channels, drains, etc. dressed to designed section grades and profiles excavated material disposed off and dressed within 50 ft. lead a) Ordinary Soil	39,009,000	750.00	52,189,555	34%	9,885,416
		Bill No.06 Village Road Bridge: Engaging and performing load test on test piles for the	0	200,000.00	12	1200%	2,400,000

		under mentioned load i/c complete setup providing and installation of loading arrangement instrumentation and reinforcement to test according to the approved standard and or as specification and approved by the Engineer					
Sub-Total							78,227,213
IPC No.	Name of work	Qty. of earth work excavated	Wet earth due Qty. @ 10%	Wet earth Qty. actually allowed	Excess Qty. of wet earth	Rate	Amount
AIR Para No.53							
11 22-12- 2006	Package No. R 02-03 (RD-405 to 425) M/s Ayaz Builders	15,463,997	1,546,400	4,280,194	2,733,794	150.00	410,069
14 MB Page No. 24-25	Package No. R 02-04 (RD 405 to 442) M/s Balochistan Construction Co.	18,980,437	1,898,044	10,650,744	8,752,700	231.25	2,024,062
06	Package No. R 02-07 (RD 513 to 537) M/s Ayoub & Brothers	23,646,880	2,364,688	4,729,376	2,364,688	150.00	354,703
		2,666,144	266,614	933,150	666,536	100.00	66,654
Sub-Total							2,855,488
IPC No.	Package No.	Name of Item	Qty as per Estimate	Quantity Executed	Excess Qty.	Rate	Amount
AIR Para No.61							
12th 27-06- 2008	Division-I Sann Package No. DW/R1-04 RD 49 to 59 M/s Zamir Ahmed & Co.	Bill No.3 Item No.3: Earth work excavation in Irrigation Channels drains etc. dressed to designed, section, grades & profiles excavated material disposed off and dressed within 50 ft. lead	10,628,500	27,007,388	16,378,888	1,000	16,378,888
Sub-Total							16,378,888
IPC No.	Name of Package	Name of Items	Qty as per Estimate	Qty. as per execution	Excess Execution	Rate	Excess amount
AIR Para No.56							

13th Final	Package No. DW/R 03-02 (RD 607 to 641) M/s Khyber Grace (Pvt.) Ltd.	Jungle clearance and removing within 100 feet. a) Light	200,000	3,324,959	3,124,959	200	6,249,918	
		Jungle clearance and removing within 100 feet. b) Thick	300,000	450,000	150,000	200	300,000	
15th 2006	Package No. DW/R 03-03 (RD 641 to 650) M/s Reliance Engineering Works	Cutting & removing of trees within a distance of 100 ft. a) Upto 2.5 feet girth	120	1,001	881	5,000	4,405,000	
		b) From 2.6 feet to 6.0 feet girth	111	242	131	6,000	786,000	
		Jungle clearance and removing within 100 feet. a) Light	10,766	153,306	142,540	3,000	4,276,200	
12th 27-06- 2008	Package No. DW/R 01-04 (RD 49 to 59) Zamir Ahmed & Co.	Jungle clearance and removing within 100 feet. a) Light	4,553	3,380,000	3,375,447	24	810,107	
		Jungle clearance and removing within 100 feet. b) Thick	2,731	975,000	972,269	46	447,244	
08th 30-06- 2008	Package No. DW/R 01-07 (RD 85 to 106) S.H Haq Noor & Co.	Jungle clearance and removing within 100 feet. a) Light	250,831	10,082,000	9,831,169	100	9,831,169	
09th 2012	Package No. DW/R 01-08 (RD 106 to 120) Standard Const: Consortium	Jungle clearance and removing within 100 feet. a) Light	2,030	1,972,398	1,970,368	49	974,347	
13th MB No.603 Page No.07	Package No. R02-04 (RD 405 to 442) M/s Balochistan Construction Co.	Jungle clearance and removing within 100 feet. a) Light	11,553	5,592,176	5,580,623	17	920,803	
Sub-Total			782,695	25,931,082	25,148,387		29,000,788	
AIR Para No.69								
06th	Package No. DW/R 01-09 (RD 120 to 127) M/S Mian Abdul Jabbar & Co.	Jungle clearance and removing within 100 feet. a) Light	2,175	425,517	423,342	1,000	4,233,420	
Sub-Total			2,175	425,517	423,342		4,233,420	
IPC No.	Name of work	Name of Item executed	Location of previous site	Qty. as per Estimate	Qty. as per Execution	Qty. executed in New Work	Rate	Amount
AIR Para No.38								

01 08-01- 2016	Package No.NW/R 01-23 (RD 45+000 to RD 55+000) M/s Balochistan Construction Co.	Bill No.03 Item No.01: Earth work excavation in Irrigation Channels etc. dressed to design section grades and profiles excavation material disposed off and dressed within 50 ft. lead a) Ordinary Soil	17th M/s Hafiz Rabnawaz Chachar & Co. Package No. R-01-03 (RD No.26 to 49)	39,349,550	52,189,555	7,929,064	2,904.00	23,026,002	
			12th M/s Zamir Ahmed & Co. Package No. R-01- 04 (RD No.49 to 59)	10,628,500	27,007,388				
		Bill No.03 Item No.02: Carriage of 100 Cft./5 tons all material like stone aggregate, spawl, surkhi etc. (03 miles) Rehandling of earth work				7929064	695.00	55,106,995	
		b) Lead upto 50 ft. (Double rehandling)				2469482	2,541.00	6,274,954	
		c) Extra for wet earth				2378719	1,270.50	3,022,162	
Sub-Total									87,430,113
IPC No.	Name of work	Name of Items	Qty. estimated in cross- section computation	Qty. executed	Excess Qty. executed	Rate Difference	Excess favor		
AIR Para No.51									
19 th 30-04- 2008	Package No.R02-01 (RD 278 to 310) M/s Sadaat Enterprises	a) Ordinary soil	4,582,100	18,320,908.96	13,738,808.96	1,000	13,738,809		
		b) Shingle gravel formation	32,074,700	4,500,568.56					
11 th 22-12- 2006	Division-II Hyderabad Package No.DW/R2-03 (RD-405 to 425) M/s Ayaz Builders	a) Ordinary soil	34,814,000	15,463,997.00	2,549,677.00	2,978	7,592,454		
		b) Shingle gravel formation	0	2,549,677.00					
Sub-Total								21,331,263	

IPC No.	Name of Package	Qty. on RD 648+000 to 648+800	Per RD excavation	Qty. in estimate of new work on same RDs	Qty. executed in new RDs	Excess Qty. in new work as per estimate	Amount (Rate 31,058)
AIR Para No.95							
1 st 13-07- 2015	Package No.NW/R 01-10A (RD 648+500) M/s Atta Muhammad & Co.	1,957,000	1,223,125	3,415,484	3,365,484	2,192,359	68,090,286
IPC No.	Name of Package	Qty. on RD 734	Qty. of 00+600 RD	Qty. in estimate of new work on same RDs	Qty. executed in new RDs	Excess Qty. in new work as per estimate	Amount (Rate 45600)
1 st 13-07- 2015	Package No.NW/R 03-07C (RD 734+00 to 734+600) M/s Sheeraz Traders	4,815,000	2,889,000	5,285,196	2,312,937	2,396,196	109,266,538
Sub-Total							177,356,824
Total							863,588,950

Annexure-I

4.3.2 Award of work over and above maximum premium ceiling – Rs. 594. 847 million

(Amount in rupees)

W.O No.	Date	Name of work	Name of contractor	Estimated Cost	Bid Price	Excess %	Remarks
		AIR Para No.12					
530	24-10-2014	Package No.NWR/R 03-07A (RD 730+000 to 732+400)	M/s Sheeraz Traders	220,805,509	334,942,965	52%	W.O order amount mis-stated due to under-statement of cost of hard rock
		AIR Para No.20					
523	23-10-2014	Package No.NWR/R 03-05B (RD 713 to 717)	M/s M.B.C & Sons	178,000,000	259,904,038	46%	Supply of Stone Boulder (9" to 12") including carriage upto 15 miles from the source and dumping into river Indus for Apron & Spur
		Total		398,805,509	594,847,003		

4.3.3 Unjustified payment on items included in the profiles of work – 783.161 million

IPC No.	Date	Name of work	Name of Item executed	Qty. executed	Rate	Excess payment of rehandling
		AIR Para No.08				
2nd	13-04-2016	Package No.NWR/R 03-18 (RD 650 to 655) M/s Khalid Masood Channa	Item No.02 e) Rehandling of earth work lead upto 50 ft. (05 Times)	9,278,980	6,326	46.959
1st	13-04-2016	Package No.NWR/R 03-21 (RD 657 to 661) M/s S.S.D Enterprises	Item No.02 e) Rehandling of earth work lead upto 50 ft. (05 Times)	5,895,910	2,911.50	13.733
1st	21-10-2015	Package No. NWR/R 01-04A (RD 39+200 to 41+000) M/ Al-Rae Construction Company	Item No.02 e) Rehandling of earth work lead upto 50 ft. (05 Times)	3,957,031	2,500	7.914
3rd	-	Package No.NWR/R-03-05 M/S MBC	Item No.02 e) Rehandling of earth work lead upto 50 ft. (05 Times)	6,323,057	8,236	31.246
1st	-	Package No.NWR/R-03-10 A M/S Atta Muhammad	Item No.02 e) Rehandling of earth work lead upto 50 ft. (04 Times)	3,365,484	10,861	14.621
1st	-	Package No.NWR/R-03-17 M/S Mian Abdul Jabbar	Item No.02 e) Rehandling of earth work lead upto 50 ft. (02 Times)	3,998,250	19,453	15.556
1st	10-03-2016	Package No.NWR/R-03-22 M/S Sachal Engineering	Item No.02 e) Rehandling of earth work lead upto 50 ft. (05 Times)	1,370,175	1,450	1.589
01	08-01-2016	Package No. NWR/R 01-23 (RD 45+000 to RD 55+000) M/s Balochistan Construction Co.	Rehandling of earth work b) Lead upto 50 ft. (double rehandling)	2,469,482	2,541	3.137
15th	-	Package No. DW/R 03-03 (RD 641 to RD 650) M/s Reliance Engineering Works	Extra Item V.O No.03 Rehandling of gravel work excavation rock lead upto 50 ft. for two rehandling	7,655,551	10,164	77.811

AIR Para No.89						
2nd	2015	Package No.NWR/R 01-13 (RD 134 to 136) M/s Prime Construction Co.	Bill No.03: Earth work for drain & embankment: Rehandling of earth work			
			a) upto lead of 50 ft. (02 times)	3,059,660	2,647	8.099
			b) upto lead of 50 ft. (04 times)	3,022,427	5,294	16.001
Sub-Total						236.666
AIR Para No.11						
4th	10-07-2017	Package No. NW/R 01-01 (RD 00+000 to 15+000) M/s M.B.C & Co.	Carriage of material of 100 ft./5 tons of all material like stone aggregate, spawl, coal, lime surkhi etc. B.G rail fastening joints and crossing bridges, graders, piles, sheets, rails, M.S bars etc. or 1000 bricks 10" x 5" or 150 Cft. Timber or 100 mounds of fuel wood by truck or any other means owned by contractor	7,920,788	1144.13	90.624
Sub-Total						90.624
AIR Para No.34						
08	24-10-2014	Package No. DW/R 03-03	Package No.DW/R 03-03 M/s FWO	V.O No.01 under process with PSMT: One mile carriage of 100 Cft. /5 tons of all material like stone	19,000,000	76.000

				aggregate, spawl, coal, lime surkhi etc. B.G rail fastening points, crossing bridges, graders, pipes sheets, rails, MS bars etc.		
		Sub-Total				76.000
		AIR Para No.36				
09th	15/04/2016	Package No. DW/R 03-07 M/s FWO	earth work compaction by roller	4,523,275	2,666.86	12.061
		Sub-Total				12.063
		AIR Para No.58				
13th	MB No.603	Package No. DW/R2-04 (RD-425 to 442) M/s Balochistan Construction Co.	Earth work for drain & embankment: Dewatering charges	3,309,492	167.52	0.554
			Flood Protection: Dewatering charges	15,918,360	167.52	2.667
		Sub-Total				3.221
W.O. No.	Dated	Name of Scheme	Name of Item	Amount of Original Contract	Revised contract Amount	Amount of Extra items
		AIR Para No.73				
628	08.02.2003	Package No. DW/R1-08 (RD 106 to 120)	Rehandling of earth work	107.915	130.317	17.125

		M/s Standard Construction Consortium	Dewatering			1.366
			Extra for wet earth			3.911
921	24.08.2003	Package No. DW/R1-09 (RD 120 to 127) M/S Mian Abdul Jabbar & Co.	Rehandling of earth work	75.459	83.292	7.833
-	-	Package No. DW/R1-10 (RD 144 to 155) M/S Reliance Engineering Works	Rehandling of earth work	156.561	179.102	22.541
-	-	Package No. DW/R1-11 (RD 155 to 165) M/S Atta Mohammed & Co.	Rehandling of earth work	124.034	151.284	27.250
1086	30.06.2003	Package No. DW/R1-12 (RD 165 to 181) M/S Abdul Sattar & Co.	Rehandling of earth work	209.537	350.51	21.402
			Hard Soil			24.096
			Dewatering			1.871
			BOQ Item			93.604
-	-	Package No. DW/R1-13 (RD 181 to 190) M/S Atta Mohammed & Co.	Shingle & Gravel	171.645	293.147	8.036
			Soft Rock			4.013
			Rehandling of earth work			8.346
			Dewatering			2.616
			Soil Classification			98.491
		Sub-Total		845.151	1187.652	342.501
		AIR Para No.111				
IPC No.	Dated	Name of Scheme	Name of Item	Qty. executed	Rate	Amount
03rd	-	Package No.03: Construction of Fall Structure on RBOD for crossing of K.G Canal at RD 782 + 000 near Thatta and Construction of Village Road Bridge along RBOD on Jhumpir Road at RD 783+000 near Chilia M/s Pritam Das	V.O Difference of cost in dewatering	Lump sum		22.086
					Sub-Total	22.086
					Total	783.161

4.3.4 Irregular payment against earth work without execution – Rs. 401.505 million

(Amount in rupees)

IPC No. & Date	Name of Package & Contractor	Name of item	Actual Rate with profile work	CSR Rate of work done without profile works	Rate actually allowed without profile works	Rate due without profile works	Excess rate allowed	Qty.	Excess Amount
	AIR Para No.06								
08 24-10-2014	Package No.DW/R 03-03 M/s FWO	Bill No.03 Item No.01: Earth work excavation in irrigation channels, drains in any kind of soil dressed and profiles as per drawing. This item comprises the following	3,700	992.20	3,145	992.20	2,152.80	14,809,90 0.25	31,882,753
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
f) Disposal of surplus spoil if required									
22 29-07-2018	Package No.DW/R 03-05A M/s FWO	Bill No.03 Item No.01: Earth work excavation in irrigation channels, drains in any kind of soil dressed and profiles as							

(Amount in rupees)

IPC No. & Date	Name of Package & Contractor	Name of item	Actual Rate with profile work	CSR Rate of work done without profile works	Rate actually allowed without profile works	Rate due without profile works	Excess rate allowed	Qty.	Excess Amount
		per drawing. This item comprises the following							
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work	3,700	992.20	3,145	992.20	2,152.80	42,277,639.00	91,015,301
		e) Extra for wet earth							
		f) Disposal of surplus spoil if required							
		Bill No.03 Item No.02: Flood Protection: Earth work excavation in irrigation channels, drains in any kind of soil dressed and profiles as per drawing. This item comprises the following							
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller	3,700	992.20	3,145	992.20	2,152.80	23,885,358.00	51,420,399
		d) Rehandling of earth work							
		e) Extra for wet earth							

(Amount in rupees)

IPC No. & Date	Name of Package & Contractor	Name of item	Actual Rate with profile work	CSR Rate of work done without profile works	Rate actually allowed without profile works	Rate due without profile works	Excess rate allowed	Qty.	Excess Amount
		f) Disposal of surplus spoil if required							
09 10-03-2016	Package No.DW/R 03-06 M/s FWO	Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil	3,700	992.20	3,145	2,707.80	437.20	24,398,319.00	10,666,945
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
f) Disposal of surplus spoil if required									
1 st 13-07-2015	Stage-III: Package No.NWR/R 03-07A (RD 730+000 to 732+400) M/s Sheeraz Traders	Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil	47,000	2,420.00	29,950	44,580	14,630.00	1,500,000.00	21,945,000
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
e) Extra for wet earth									

(Amount in rupees)

IPC No. & Date	Name of Package & Contractor	Name of item	Actual Rate with profile work	CSR Rate of work done without profile works	Rate actually allowed without profile works	Rate due without profile works	Excess rate allowed	Qty.	Excess Amount
		f) Extra slush							
1 st 03-09-2015	Stage-III: Package No.NWR/R 03-07B (RD 732 to 734) M/s Sheeraz Traders	Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil	19,326	2,420.00	16,428	16,906	478.00	749,307.	358,169
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
f) Extra slush									
Sub-Total									207,288,567
AIR Para No.07									
1 st 13-07-2015	Package No.NWR/R 03-07A (RD 730+000 to 732+400) M/s Sheeraz Traders	Item No.03: Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or	48,000	25,936	43,200	22,064	21,136	914,672	19,332,507

(Amount in rupees)

IPC No. & Date	Name of Package & Contractor	Name of item	Actual Rate with profile work	CSR Rate of work done without profile works	Rate actually allowed without profile works	Rate due without profile works	Excess rate allowed	Qty.	Excess Amount
		excavation rock lead upto 50 ft. (04 leads)							
1st 03-09-2015	Package No.NWR/R 03-07B (RD 732 to 734) M/s Sheeraz Traders	Item No.03: Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	45,000	25,936	40,500	19,064	21,436	2,464,876	52,837,082
1st 13-07-2015	Package No.NWR/R 03-07C (RD 734+000 to 734+600) M/s Sheeraz Traders	Item No.03: Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	45,600	25,936	41,040	19,664	21,376	2,312,937	49,441,341

(Amount in rupees)

IPC No. & Date	Name of Package & Contractor	Name of item	Actual Rate with profile work	CSR Rate of work done without profile works	Rate actually allowed without profile works	Rate due without profile works	Excess rate allowed	Qty.	Excess Amount	
1st 13-07-2015	Package No.NWR/R 03-07D (RD 734+600 to 735+250) M/s Sheeraz Traders	Item No.03: Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	45,637	25,936	41,074	19,701	21,373	2,099,092	44,863,893	
1st 13-07-2015	Package No.NWR/R 03-07E (RD 735+250 to 739+500) M/s Sheeraz Traders	Item No.03: Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50 ft. lead including dressing and levelling to design section etc. complete also include rehandling of gravel work or excavation rock lead upto 50 ft. (04 leads)	45,637	25,936	41,074	19,701	21,373	1,297,972	27,741,556	
			Sub-Total							194,216,379
									Total	401,504,946

4.3.6 Over-payment due to non-deduction of factor rate for stack measurement– Rs 185.126 million

(Amount in rupees)

IPC No.	Package No.	Name of Item	Qty executed (% Cft.)	Rate	Due amount of contractor on F\factor rate of 0.75	Amount paid	Difference
	AIR Para No.39						
04th	Package No. NW/R1-03B (RD 34+850 to 36+400) M/s Sher Muhammad	Supply stone boulders (9" to 12")	5,696,448	1,954	83,481,445	111,306,645	27,825,200
		Bill No.04 Flood Protection Works (River Training & Diversion Works) Item No.2: a) Boulders 9" and above	3,722,289	1,742	48,631,710	64,877,120	16,245,410
		Bill No.04 Flood Protection Works (River Training & Diversion Works) Item No.3: Dumping shingle, spawls and boulders i/c carriage of material lead within 3 chains	5,696,348	633	27,043,412	36,074,974	9,031,562
12th	Division-I Sann Package No. DW/R1-04 (RD 49 to 59) M/s Zamir Ahmed & Co.	Stone filling dry hand packed as filling behind retaining walls or in pitching and aprons	4,590,920	954	32,848,033	43,797,377	10,949,344
		V.O No.01: Dumping of stone by boat i/c loading into boat lead within 3 chains dumped by machined and means (Stone Boom)	4,605,747	1,237	42,729,815	56,973,090	14,243,275
02nd	Package No. NW/R3-05B (RD	Supply stone boulders (9" to 12") including carriage upto	4,340,661	5150	167,658,044	223,544,042	55,885,998

(Amount in rupees)

IPC No.	Package No.	Name of Item	Qty executed (% Cft.)	Rate	Due amount of contractor on F\factor rate of 0.75	Amount paid	Difference
	713+000 to 717+000) M/s MBC & Sons	15 miles from the source and dumping into river Indus for Apron & Spur					
05	Package No. NW/R3-01 (RD 34+850 to 36+800) M/s Sher Muhammad Mugheri	Supply of stone boulders (9" to 12")	5,625,068	1954	82,435,372	109,913,829	27,478,457
17th	Package No. DW/R-01-03 (RD 26 to 49) M/s Hafiz Rabnawaz & Co.	Stone filling dry hand packed as filling behind retaining walls or in pitching and aprons	1,953,377	1400	20,510,462	27,347,278	6,836,816
		Stone pitching including sub base with hammer dressed stone on surface laid in courses including carriage of material within 03 chains (including cartage)	1,039,002	2400	18,702,048	24,936,048	6,234,000
09th	Package No. DW/R-01-02 (RD 15 to 26) M/s Hafiz Rabnawaz & Co.	Stone filling dry hand packed as filling behind retaining walls or in pitching and aprons	2,444,800	1200	22,003,200	29,337,600	7,334,400
		Stone pitching including sub base with hammer	583,192	2100	9,185,274	12,247,032	3,061,758
					Total	740,355,035	185,126,220

4.3.7 Irregular completion of work without execution of components as per estimate – Rs 215.038 million

(Amount in rupees)

IPC No.	Name of Package & Contractor	Name of Item	Amount as per BOQ	Amount as per Execution	Rate	Less Execution
	AIR Para No.87					
13th Final	Package No. DW/R 03-02 (RD 607 to RD 647) M/s Khyber Grace (Pvt.) Ltd.	Items of concrete lining, stone pitching, catch water drain and non-scheduled items.	118,249,677	6,712,875	-	111,536,802
	Sub-Total					111,536,802
IPC No.	Name of Package	Name of Item	Amount as per BOQ	Amount as per Execution	Rate	Less Execution
	AIR Para No.96					
1 st 13-07-2015	Package No. NW/R 03-7A (RD 730+000 to 732+400) M/s Sheeraz Traders	Jungle clearance and removal within 100 ft. a) Light	200,000	199,200	97	19,322
		Excavation in irrigation channels drains in any kind of soil dressed and profiles a) Extra for additional lead, b) Laying earth 6" layers, c) Compaction by mechanical roller, d) Rehandling of earth work, e) Extra for Wet earth, f) Extra for slush, g) Borrow pit excavation i) Ordinary soil	1,500,000	-	39,950	59,925,000
		ii) in hard soil	1,500,000	237,815	17,000	4,042,855
		Excavation in hard rock requiring blasting but blasting prohibited and disposal of excavated material upto 50	3,730,006.20	914,672	43,200	39,513,830

		ft. lead including dressing and levelling to designed section etc. complete				
		Stone pitching including sub-base with hammer dressed stone on surface layer in course including carriage of material within 3 chains	227,716	-	-	-
		Random rubble masonry in cement sand mortar (1:6)	113,800	-	-	-
		Stone filling dry hand packed as filling behind retaining walls or in pitching and apron	113,800	-	-	-
	Sub-Total					103,501,007
	Total					215,037,809

Annexure-N

4.3.8 Defective preparation of estimate – Rs. 94.758 million

(Amount in rupees)

W.O No. & Dated	Name of work	Name of Item	Qty. of borrow pit	Qty of Carriage one mile	Excess Qty.	Rate of carriage	No. of water course	Excess Amount
	AIR Para No.17							
509 Dated 22-10-2014	Package No.NWR/R 03-04 (RD 676 to 695) M/s Pritam Das	Water Course Crossing RD 676+800, 685+400, 685+570, 688, 688+800, 690+000 Making Diversion: Borrow pit excavation undressed lead upto 100 ft. in ordinary soil	70,000	1,300,000	1,230,000	407.00	06	30,036,600
Sub-Total								30,036,600

W.O No.	Name of work	Name of Item executed	Qty. as per Estimate	Qty. as per BOQ	Excess Qty.	Rate	Excess		
							%	Amount	
	AIR Para No.46								
563 Dated 07-11- 2014	Package No.NWR/R 03-17 (RD 794 to 805) M/s Mian Abdul Jabbar & Co.	Item No.01: Jungle Clearance and removing within 100 ft. a) light	1,715,790	2,700,000	984,210	19,850	57%	19,536,569	
		Item No.02: Plugging 03 Times	120	250	130	4,900	108%	637,000	
		Item No.03 Earth work excavation in irrigation channels, drains in any kind of soil dressed and profiles: a) Extra for additional lead. B) Laying earth 6" layer. c) Compaction by roller 85% AASHTO Density. d) Rehandling of earth work x 2 times. e) Extra for wet earth or slush. i) In ordinary soil	7,000,000	13,000,000	6,000,000	6,360	86%	38,160,000	
		ii) In hard soil	2,982,000	4,000,000	1,018,000	6,275	34%	6,387,950	
	Sub-Total								64,721,519
								Total	94,758,119

4.3.9 Excess payment over and above the schedule rates – 180.195 million

IPC No.& Date	Name of work & Contractor	Name of Item	Qty. executed	Schedule Rate as per CSR, 2012			Rate allowed	Difference	Excess Amount
				Rate analysis of RBOD	Premium	Composite rate			
Para No. 18									
1st 13-07-2015	Package No.NWR/R 03-07A (RD 730+000 to 732+400) M/s Sheeraz Trader	Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil	1,500,000	5,113.08	20%	6,135.70	47,000	40,864	61,296,456
		a) Extra for additional lead							
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
f) Extra slush									
2nd 16-05-2016	Package No.NWR/R 03-12 (RD 651, 654, 586) M/s Atta Muhammad	Dadoori Hill Crossing No.01: Earth work excavation in irrigation channels drains in any kind							

		of soil dressed and profiles: a) Ordinary soil							
		a) Extra for additional lead	1,952,000	5,113.08	20%	6,135.70	9,756	3,620	7,066,833
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
		f) Additional Leads of 50 ft.							
		German Dhoro Crossing: Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil							
		a) Extra for additional lead	1,584,662	5,113.08	20%	6,135.70	13,265	7,129	11,297,537
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							

		e) Extra for wet earth							
		f) Additional Leads of 50 ft.							
1 st 03-09- 2015	Package No.NWR/R 03- 07B (RD 732 to 734) M/s Sheeraz Traders	Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil							
		a) Extra for additional lead	749,307	5,113.08	20%	6,135.70	19,326	13,190	9,883,587
		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
		f) Extra slush							
1 st 13-07- 2015	Package No.NWR/R 03- 07E (RD 735+250 to 739+500) M/s Sheeraz Traders	Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil							
		a) Extra for additional lead	2,423,137	5,113.08	20%	6,135.70	16,017	9,881	23,943,753

		b) Laying earth in 6" layers							
		c) Compaction by mechanical roller							
		d) Rehandling of earth work							
		e) Extra for wet earth							
		f) Extra slush							
Sub-Total									113,488,166
W.O No.	Name of work & Contractor	Description of item	Qty. executed	Schedule Rate as per CSR, 2004			Rate allowed	Difference	Excess payment
				CSR, 2004	20 % Premium	Total Rate			
Para No. 50									
19 th 30-04- 2008	Package No. R02-01 (RD 278 to 310) M/s Sadaat Enterprises	V.O No.4: Earth work excavation in irrigation channels drains etc. dressed to designed section grades and profiles excavated material disposed-off and dressed within 50 ft. lead	1,851,591.26	3,878.73	776	4,654.73	5,062.00	407.27	754,098
		ii) Medium hard rock							
		V.O No.04: a) Excavation in hard rock requiring blasting	3,856,666.41	6,090.45	1,218	7,308.45	9,000.00	1,691.55	6,523,744

		disposal of excavated material (blasted material) upto 50 ft. lead including dressing and levelling to designed section etc. complete vi) Grade VI	1,644,948.60	6,090.45	1,218	7,308.45	14,617.00	7,308.55	12,022,189
11 th 22-12-2006	Division-II Hyderabad Package No. DW/R2-03 (RD-405 to 425) M/s Ayaz Builders	V.O No.01: For earth work (Soft, Ordinary) hard and very hard (Rate as per BOQ)	491,748.00	830.17	166	996.17	3,617.90	2,621.73	1,289,230
03 19-05-2010	Package No. DW/R 03-04 M/s FWO	Bill No.4 Item No.2 Stone filling dry hand packed	249,280.00	674.00	135	809.00	1,639.00	830.00	206,902
03 29-07-2018	Package No. DW/R 03-05A M/s FWO	Bill No.4 Item No.2 Stone filling dry hand packed	945,705.00	674.00	135	809.00	4,600.00	3,791.00	3,585,168
		V.O No.2: Borrow pit excavation undressed lead upto 100 ft. a) Ordinary Soil	20,126,476.00	847.00	169	1,016.00	1,710.34	694.34	13,974,617
09 15-04-2016	Package No. DW/R 03-07 M/s FWO	Providing earth work compaction by roller	4,523,275	438.65	88	526.65	2,666.86	2,140.21	9,680,758
Sub-Total									48,036,706

AIR Para No.59									
14 th MB No.603	Division-II Hyderabad Package No. DW/R2-04 (RD- 425 to 442) M/s Balochistan Construction Co.	V.O No.01 Page No.2 CSR Item No.7 (v): Excavation in hard rock requiring blasting and disposal of excavated material (blasted material) upto 50 ft. lead (including dressing and levelling to designed section etc. complete)	1,107,287	4,218.25	844	5,062.25	14,008	8,945.75	9,905,513
12 th 27-06- 2008	Package No. DW/R-01-04 (RD 49+000 to 59+000) M/s Zamir Ahmed & Co.	V.O No.01: Dumping of stone i/c loading into boat lead within 03 chains dumped by machine and means (Stone Boom)	4,605,747	605	121	726.00	1,237	511	2,353,537
		V.O No.02: Rehandling of Earth work for 50 ft.	18,910,739	423	85	508.00	847	339	6,410,741
Sub-Total									18,669,791
Total									180,194,663

4.3.10 Excess expenditure due to payment of same item of work on different rates – Rs 46.399 million

(Amount in rupees)

IPC No. & Dated	Name of work	Category of item	Qty. executed	1st Rate of Item	2nd Rate of item	Difference of rate	Amount
	AIR Para No.49						
		V.O No.4: Excavation in rock, dressed design, section grades and profiles excavated material disposed off within 50 ft. lead					
19th Dated 30-04- 2008	Package No. R 02-01 (RD 278 to 310) M/s Sadaat Enterprises	i) soft rock	5,960,105.00	2,265.00	3,775.00	1,510	8,999,759
		ii) Medium hard rock	1,851,591.25	3,224.00	5,062.00	1,838	3,403,225
		a) Excavation in hard rock requiring blasting disposal of excavated material (blasted material) upto 50 ft. lead including dressing and levelling to designed section etc. complete vi) Grade VI	3,856,666.41	4,500.00	9,000.00	4,500	17,354,999
			1,644,948.59	4,500.00	14,617.00	10,117	16,641,945
						Total	46,399,928

4.3.11 Excess payment on account of carriage and extra leads – 37.743 million

Bill No.	Name of Package & Contactor	Qty. Excavated (7,929,064)	Leads admissible	Leads rate	Leads amount	Lead admissible			Amount
						No. of Leads allowed	Rate	Excess rate	
AIR Para No.44									
01	Package No. NW/R 01-23 (RD 45+000 to RD 55+000) M/s Balochistan Construction Co.	Carriage of 100 cft. /5 on all material like stone aggregate, spawl, surkhi etc. (03 miles)	40	100.78	4,031.20	03 miles	6,950	2,918.80	23,143,352
Sub-Total									23,143,352
IPC No.	Name of Package & Contactor	Name of Item	Qty. of Carriage on borrow pit in new package	Rate of 10 Leads allowed in original estimate	Premium @ 20%	Composite Rate as per CSR 2012	Rate allowed in new package	Excess Rate allowed	Excess amount
AIR Para No.22									
05th	Package No. NW/R 01-03B (RD 34+850 to 36+400) M/s Sher Muhammad Mugheri	Bill No.03 Item No.01: Carriage of 100 Cft. /05 Tons of all materials like stone,	728,039	1,007.80	202.00	1,209.80	3,550.00	2,340.20	1,703,757

		aggregate, spawl, surkhi etc. (Carriage 3 miles)						
Sub- Total								1,703,757
IPC No.	Name of work	Qty. of earth work executed			Carriage actually allowed	Excess Carriage	Rate	Excess amount
AIR Para No.40								
2nd	Package No.NWR/R 03- 08 (RD 844+000)	2,253,611.19			2,587,180	333,568.81	425	1,417,667
Sub-Total								1,417,667
AIR Para No.42								
IPC No.	Name of work	Name of contractor	Qty. of earth work executed		Secondary Item	Qty. executed without excavation	Rate	Amount
05th	Package No.NWR/R 03- 10 (RD 624, 645, 648, 649, 863)	M/s Atta Muhammad & Co.	-		a) Extra for every 50 ft. additional lead or part thereof a) 10 Times	3,377,322	400.78	1,353,563
Sub-Total								1,353,563
AIR Para No.60								
IPC No.	Name of Package	Qty. executed against Item "Earth work excavation in irrigation	No. of Leads		Leads allowed on Qty.	Due Leads of Qty.	Excess Leads Qty.	Rate of excess Leads

		channels drains etc.”					
14th MB No.603	Division-II Hyderabad Package No.DW/R2-04 (RD-425 to 442) M/s Balochistan Construction Co.	18,980,437	For 04 Leads	1,247,991	1,247,991	0	-
			For 05 Leads	12,088,146	12,088,146	0	-
			For 06 Leads	5,719,567	5,644,300	75,267	11,516
			For 07 Leads	4,567,001	0	4,567,001	776,390
			For 08 Leads	610,286	0	610,286	115,954
Sub-Total			24,232,991	18,980,437	5,252,554	903,860	
AIR Para No.79							
19th 02-02- 2015	Division-II Sann Package No.DW/R 01- 14 (RD-235 to 278) M/s Atta Muhammad & Co.	58,602,188	For 05 Leads	867,692	867,792	0	-
			For 06 Leads	68,931	68,931	0	-
			For 07 Leads	0	0	0	-
			For 08 Leads	3,804,210	3,804,210	0	-
			For 09 Leads	12,037,432	12,037,432	0	-
			For 10 Leads	6,396,665	6,396,665	0	-
			For 11 Leads	1,532,799	1,532,799	0	-
			For 12 Leads	1,719,185	1,719,186	0	-
			For 13 Leads	7,530,416	7,530,416	0	-
			For 14 Leads	5,820,109	5,820,109	0	-
			For 15 Leads	37,080,598	18,824,648	18,255,950	2,738,393
			For 16 Leads	17,103,948	-	17,103,948	2,736,632
			For 17 Leads	14,513,000	-	14,513,000	2,467,210
For 18 Leads	7,102,500	-	7,102,500	1,278,450			
Sub-Total			115,577,485	58,602,188	56,975,398	9,220,684	
						Total	37,742,883

4.3.16 Excess payment on earth excavation & compaction - Rs. 17.736 million

IPC No. & Date	Name of work & Contractor	Name of Item executed	Qty. executed	Leads	Qty. of earth allowed leads	Balance Qty.	Rate	Amount paid
13th Dated 25-11-2009	Package No.DW/R-01- 01 (RD 00+000 to 15+000) M/s Riaz Malik & Co.	AIR Para No.31						
		Bill No.03 Item No.01: Earth work excavation in irrigation channels, drains etc. dressed to design section grades and profiles excavated material disposed off and dressed with 50 ft. lead	22,681,079	For 03 Lead	1,145,223	18,122,960	1000	8,122,960
				For 05 Leads	6,544,622			
				For 06 Leads	4,406,685			
				For 07 Leads	1,149,300			
				For 08 Leads	1,312,289			
		Sub-Total	22,681,079		14,558,119			8,122,960
		AIR Para No.32						
		Bill No.03 Item No.03: Earth work compaction soft ordinary or hard soil						
		a) Laying earth 6" layers levelling dressing and watering for compaction etc. complete	18,797,745		14,558,119	4,239,626	160	678,340
		b) Compaction by rolling i/c roller which is to be supplied by the government	18,797,745				244.19	1,035,274
		V.O No.02: Hire Charges of Roller	18,797,745				600	2,543,776
		Sub-Total	18,797,745		14,558,119			4,257,390
		Sub-Total			41,478,824		29,116,238	
IPC No. & Date	Name of work & Contractor	Qty. of earth work as per estimate	Qty. of earth work excavated	Leads	Lead Qty. allowed	Rate	Lead admissible	Excess payment

AIR Para No.48								
14 MB Page No.24-25 Book No.603 Dated 08- 01-2004	Division-II Hyderabad Package No. DW/R2-04 (RD-425 to 442) M/s Balochistan Construction Co.	25,240,000	18,980,437	For 04 Leads	1,247,991	96	1,247,991	-
				For 05 Leads	12,088,146	135	12,088,146	-
				For 06 Leads	5,719,567	153	5,644,300	863,578
				For 07 Leads	4,567,001	170	0	776,390
				For 08 Leads	610,286	190	0	115,954
Sub-Total	25,240,000	18,980,437		24,232,991		18,980,437	1,755,922	
12th Dated. 25-04-2007 MB Page 98 Book No.241	Division-II Hyderabad Package No. DW/R2-03 (RD-405 to 425) M/s Ayaz Builders	34,814,000	20,596,613.41	For 04 Leads	468,975	65	91,275	20,330
				For 05 Leads	22,377,859.38	70	2,875,255	1,365,182
				For 06 Leads	0	73	7,713,970	-
				For 07 Leads	255,215	75	2,391,500	-
				For 08 Leads	968,184	85	7,524,613	-
Sub-Total	60,054,000	20,596,613.41		24,070,233		20,596,613	3,141,435	
AIR Para No.55								
Name of Package	Earthwork excavated Qty.	Desired Qty. of compaction (on compaction Ratio as per estimate (48.56%)	Actual Qty. compacted	Differenc e of excess Qty. compacti on	Excess Compaction %	Due amount of compaction	Actual payment	Excess
IPC No.14 Package No. R02-04 (RD 405 to 442) M/s Balochistan Construction Co.	18,980,437	9,216,491	19,162,432	9,945,941	101%	954,810	1,839,593	884,783
						1,770,377	3,099,786	1,329,409
Sub-Total						2,725,187	4,939,379	2,214,192
						Total		17,735,977

4.3.18 Unjustified recording of measurement in MBs – Rs. 7.462 million

(Amount in rupees)

IPC No. & Dated	Name of work & Contractor	Name of Item executed	Work done without measurement	Rate allowed	Amount
	AIR Para No.15				
1st Dated 19-01-2015	Package No.NWR/R 03-08 (RD 844+000) M/s Hafiz Rabnawaz & Co.	Borrow pit excavation undressed lead upto 100 ft. in ordinary soi. A) Coffor Dam	1,868,454	2,520.00	4,708,504
		b) Extra for additional lead	1,494,054	130.00	194,227
		c) Dressing and levelling of earth work to designed section etc. complete	1,494,054	225.00	336,162
		d) Earth in 6"-layer levelling dressing and watering for compaction etc. complete	1,494,054	425.00	634,973
		Earth work in irrigation channels dressed to design section grades and profiles excavated material disposed-off undressed with 50 ft. lead.	23,963	2,880.00	69,013
		Stone filling dry hand packing as filling in apron	47,460	3,200.00	1,518,720
			Total		7,461,599

4.3.19 Non-compaction of excavated earth work – Rs. 5.220 million

(Amount in rupees)

IPC No.	Name of Package & Contractor	Name of item	Proportionate of compaction as per estimate	Qty of earth excavated	Proportionate Due Qty. of earth compaction	Rate	Amount
	AIR Para No.54						
06 Dated 24-06-2006	Package No. R 02-07 (RD 513 to 537) M/s Ayoub & Brothers	Bill No.03: Earth work for drain and embankment (b) Laying earth in 6" layers levelling, dressing and watering for compaction etc. complete	67.34%	23,646,880	15,922,686	104.75	1,667,901
		(c) Compaction by rolling including (Roller which is to be supplied by the contractor) ii) Ordinary soil	67.34%	23,646,880	15,922,686	220.85	3,516,525
		Bill No.03: Catch Water drain (b) Laying earth in 6" layers levelling, dressing and watering for compaction etc. complete	17.29%	2,666,144	461,021	77.50	35,729
						Total	5,220,155

4.3.20 Unjustified payment of fluctuation charges on market rates – Rs. 3.940 million

(Amount in rupees)

W.O No. & Date	IPC No.	Name of work	Nature of payment	Expenditure amount	Provision in Estimate	Excess Rate %	Fluctuation amount
		AIR Para No.35					
533 Dated 14-04-2007	08 Dated 24-10-2014	Package No. DW/R 03-03 M/s FWO	Add: 10.29% for market fluctuation enhance rates	227,897,988	Allowed	10.29%	1,741,377
534 Dated 14-04-2008	03 Dated 19-05-2010	Package No. DW/R 03-04 M/s FWO	Add: 10.29% for market fluctuation enhance rates	20,355,497	Not allowed	10.29%	2,094,581
-	19 Dated 13-10-2015	Package No. DW/R 03-08 M/s FWO	Add: 20% for market fluctuation enhance rates	3,918,041	Not allowed	20.00%	103,979
			Total	252,171,526			3,939,937

**4.4.2 Irregular award of works without approval of estimates
and inviting open tender – Rs. 18,073.857 million**

(Rs. in million)

Sr. No.	W.O No.	Dated	Name of Work	Name of Contractor	Amount
DETAIL OF PACKAGES OF NEW WORKS, STAGE-III, SANN DIVISION					
1	476	10-07-2017	NW/R1-01	M/s MBC & Sons	242.929
2	477	10-07-2017	NW/R1-02	M/s Al-Rae Construction Company	183.715
3	-	10-07-2017	NW/R1-03	M/s Abdul Hakeem Chachar	189.233
4	478	10-07-2017	NW/R1-03-B	M/s Sher Muhammad Mugheri	212.797
5	480	10-07-2017	NW/R1-03C	M/s Al-Rae Construction Company	111.833
6	482	10-07-2017	NW/R1-04-B	M/s Al-Rae Construction Company	218.649
7	483	10-07-2017	NW/R1-04-C	M/s Balochistan Construction Company	141.727
8	484	10-07-2017	NW/R1-05	M/s S. Sheeraz Traders	180.17
9	-	10-07-2017	NW/R1-06	M/s S.S.D. International	180.790
10	491	10-07-2017	NW/R1-07	M/s Prime Construction Company	180.789
11	492	10-07-2017	NW/R1-08	M/s Sehwan Enterprises	197.674
12	493	10-07-2017	NW/R1-09	M/s Atta Muhammad Jatoi	184.915
13	494	10-07-2017	NW/R1-10	M/s Atta Muhammad Jatoi	177.659
14	495	10-07-2017	NW/R1-11	M/s S. Sheeraz Traders	196.961
15	496	10-07-2017	NW/R1-12	M/s Atta Muhammad Jatoi	299.443
16	497	10-07-2017	NW/R1-13	M/s Prime Construction Company	278.007
17	498	10-07-2017	NW/R1-14	M/s Al-Rae Construction Company	202.217
18	499	10-07-2017	NW/R1-15	M/s Al-Rae Construction Company	268.485
19	500	10-07-2017	NW/R1-16	M/s Al-Rae Construction Company	204.628

(Rs. in million)

Sr. No.	W.O No.	Dated	Name of Work	Name of Contractor	Amount	
20	501	10-07-2017	NW/R1-17	M/s Al-Rae Construction Company	258.765	
21	502	10-07-2017	NW/R1-18	M/s Al-Rae Construction Company	226.895	
22	503	10-07-2017	NW/R1-19	M/s Al-Rae Construction Company	198.811	
23	504	10-07-2017	NW/R1-20	M/s Al-Rae Construction Company	193.666	
24	505	10-07-2017	NW/R1-21	M/s Al-Rae Construction Company	96.591	
25	506	10-07-2017	NW/R1-22	M/s Sehwan Enterprises	316.843	
26	507	10-07-2017	NW/R1-23	M/s Balochistan Construction Company	222.248	
27	508	10-07-2017	NW/R1-24	M/s Abdul Hakeem Chachar	141.641	
28	513	10-07-2017	NW/R1-26	M/s Abdul Hakeem Chachar	191.888	
29	514	10-07-2017	NW/R1-27	M/s Prime Construction Company	247.153	
30	515	10-07-2017	NW/R1-28	M/s Prime Construction Company	171.623	
			SUB-TOTAL			6,118.745
DETAIL OF PACKAGES OF NEW WORKS, STAGE-III, HYDERABAD DIVISION						
1	473	07-07-2017	NW/R2-01	M/S Sher Muhammad Mugheri & Co	181.739	
2	474	07-07-2017	NW/R2-03 (Fall Structure Part-B)	M/S Sher Muhammad Mugheri & Co	181.625	
3	475	07-07-2017	NW/R2-04	M/S Sher Muhammad Mugheri & Co	162.16	
4	487	10-07-2017	NW/R2-05 (Nai Baz Kando)	M/S Zubair Hussain Enterprises	207.038	
5	488	10-07-2017	NW/R2-06 (Tripple WCC)	M/S Sher Muhammad Mugheri & Co	137.824	
			SUB-TOTAL			870.386
DETAIL OF PACKAGES OF NEW WORKS, STAGE-III, THATTA DIVISION						

(Rs. in million)

Sr. No.	W.O No.	Dated	Name of Work	Name of Contractor	Amount
1	477	15-10-2014	NW/R3-01	M/s Pritam Das	199.259
2	508	22-10-2014	NW/R3-02	M/s Haji Agha Muhammad & Sons.	224.928
3	513	23-10-2014	NW/R3-03	M/s Sehwan Enterprises	205.988
4	509	22-10-2014	NW/R3-04	M/s Pritam Das	236.218
5	519	23-10-2014	NW/R3-05	M/s M.B.C & Sons	232.059
6	524	23-10-2014	NW/R3-05A	M/s M.B.C & Sons	179.920
7	523	23-10-2014	NW/R3-05B	M/s M.B.C & Sons	259.904
8	522	23-10-2014	NW/R3-05C	M/s M.B.C & Sons	259.904
9	487	17-10-2014	NW/R3-06	M/s Hashmat Ali Choudhary	186.192
10	566	10-11-2014	NW/R3-07	M/s Sheeraz Traders	179.756
11	530	24-10-2014	NW/R3-07A	M/s Sheeraz Traders	264.382
12	535	27-10-2014	NW/R3-07B	M/s Sheeraz Traders	266.686
13	512	07-11-2014	NW/R3-07C	M/s Sheeraz Traders	241.276
14	556	05-11-2014	NW/R3-07D	M/s Sheeraz Traders	209.622
15	536	05-11-2014	NW/R3-07E	M/s Sheeraz Traders	211.866
16	595	14-11-2014	NW/R3-08	M/s Hafiz Rabnawaz & Co.	233.544
17	475	15-10-2014	NW/R3-09	M/s Hafiz Rabnawaz & Co.	161.399
18	514	23-10-2014	NW/R3-10	M/s Atta Muhammad & Co.	230.596
19	554	05-11-2014	NW/R3-10A	M/s Atta Muhammad & Co.	149.347
20	528	24-10-2014	NW/R3-11	M/s Atta Muhammad & Co.	175.410
21	529	24-10-2014	NW/R3-12	M/s Atta Muhammad & Co.	263.419
22	565	07-11-2014	NW/R3-13	M/s Pritam Das	277.670
23	653	05-11-2014	NW/R3-14	M/s S.S.D. Enterprises	144.062
24	606	20-12-2014	NW/R3-15	M/s S.S.D. Enterprises	250.764
25	564	07-11-2014	NW/R3-16	M/s Mian Abdul Jabbar & Co	285.380
26	563	07-11-2014	NW/R3-17	M/s Mian Abdul Jabbar & Co	274.320
27	618	25-12-2014	NW/R3-18	M/s Khalid Masood Channa	223.491
28	621	26-12-2014	NW/R3-19	M/s Khalid Masood Channa	218.783

(Rs. in million)

Sr. No.	W.O No.	Dated	Name of Work	Name of Contractor	Amount
29	622	26-12-2014	NW/R3-20	M/s Khalid Masood Channa	243.655
30	2	04-01-2014	NW/R3-21	M/s S.S.D. Enterprises	202.092
31	613	20-12-2014	NW/R3-22	M/s Sachal Engineering Works	227.487
32	615	24-12-2014	NW/R3-23	M/s Sachal Engineering Works	198.579
33	608	20-12-2014	NW/R3-24	M/s Sachal Engineering Works	285.134
34	607	12-12-2014	NW/R3-25	M/s Al Rais Construction Co.	199.403
35	625	29-12-2014	NW/R3-26	M/s Haji Agha Muhammad & Sons.	245.545
36	626	29-12-2014	NW/R3-27	M/s Haji Agha Muhammad & Sons.	271.901
37	653	17-12-2014	NW/R3-28	M/s Pritam Das	206.546
38	663	18-12-2014	NW/R3-29	M/s Pritam Das	288.753
39	650	16-12-2014	NW/R3-30	M/s Pritam Das	243.444
40	648	11-12-2014	NW/R3-31	M/s Pritam Das	235.514
41	649	11-12-2014	NW/R3-32	M/s Pritam Das	245.699
42	533	27-10-2014	NW/R3-33	M/s Haji Agha Muhammad & Sons.	286.199
43	532	27-06-2014	NW/R3-34	M/s Haji Agha Muhammad & Sons.	270.848
44	529	24-10-2014	NW/R3-35	M/s Haji Agha Muhammad & Sons.	262.438
45	530	24-10-2014	NW/R3-36	M/s Haji Agha Muhammad & Sons.	219.592
46	-	-	NW/R3-37	M/s Hashmat Ali Choudhary	142.223
47	429	11-09-2014	NW/R3-38	M/s Hashmat Ali Choudhary	171.602
48	430	16-09-2014	NW/R3-39	M/s Hashmat Ali Choudhary	124.864
49	445	25-09-2014	NW/R3-43	M/s Hashmat Ali Choudhary	267.064
SUB-TOTAL					11,084.726
TOTAL					18,073.857

4.4.3 Non-imposition of liquidated damages on delayed work – Rs. 4,556.146 million

(Rs. in million)

Sr. No.	Description	Contract Amount (i/c V.O.s)	10% LD Charges
Sann Division			
01	Civil Contractors (2002) Stage-I	3,170.785	317.079
02	M/S FWO (2005) Stage-II	5,919.513	591.951
03	New Works (2014) Stage-III	7,103.949	710.395
	Sub-Total	16,194.247	1,619.425
Hyderabad Division			
01	Civil Contractors (2002) Stage-I	945.278	94.528
02	M/S FWO (2005) Stage-II	7,847.394	784.739
03	New Works (2014) Stage-III	990.933	99.093
	Sub-Total	9,783.605	978.361
Thatta Division			
01	Civil Contractors (2002) Stage-I	2,060.329	206.033
02	M/S FWO (2005) Stage-II	6,306.298	630.630
03	New Works (2014) Stage-III	11,216.971	1,121.697
	Sub-Total	19,583.598	1,958.360
	Total	45,561.450	4,556.146

4.4.6 Unjustified payment on rock excavation – Rs. 170.560 million

(Amount in rupees)

Date	Name of work	Name of Item executed	Qty. as per execution	Rate paid	Amount
AIR Para No.37					
08 Dated 24-10-2014	Package No. DW/R 03-03 M/s FWO	Additional Work: Excavation in any kind of rock disposed of excavated material upto 50 ft. lead i/c dressing & levelling to designed section etc.	8,357,197	13,500	112,822,160
09 Dated 10-03-2016	Package No. DW/R 03-06 M/s FWO	Additional Work: Excavation in any kind of rock disposed of excavated material upto 50 ft. lead i/c dressing & levelling to designed section etc.	4,276,898	13,500	57,738,123
Total					170,560,283

4.4.7 Excess payment on hard rock excavation without existence on the site – Rs 75.365 million

(Amount in rupees)

IPC No.	Name of work & Contractor	Name of Item executed	Qty.	Rate of Hard Rock Paid	Rate of Ordinary Soil	Rate Difference	Amount
AIR Para No.109							
03rd	Package No.03: Construction of Fall Structure on RBOD for crossing of K.G Canal at RD 782 + 000 near Thatta and Construction of Village Road Bridge along RBOD on Jhumpir Road at RD 783+000 near Chilia M/s Pritam Das	Excavation in hard rock requiring blasting but blasting is prohibited, dressed to design section grades and profiles	1,622,661	25,936	2,420	23,516	38,158,496
		Bill No.03: Earth work, 2 Excavation in hard rock requiring blasting but blasting is prohibited, dressed to design section grades and profiles	1582160	25,936	2,420	23,516	37,206,075
Total							75,364,571

4.4.8 Non-recovery of sale proceeds against trees – Rs 49.182 million

(Amount in rupees)

IPC No.	Name of Package & Contractor	Name of Items	Qty. as per execution	Rate	Amount
	AIR Para No.67				
13th Final	Package No. DW/R 03-02 (RD 607 to 641) M/s Khyber Grace (Pvt.) Ltd.	Jungle clearance and removing within 100 feet. b) Thick	450,000	30	13,500,000
15 th of 2006	Package No. DW/R 03-03 (RD 641 to 650) M/s Reliance Engineering Works	Cutting & removing of trees within a distance of 100 ft. a) Upto 2.5 feet girth	1,001	100	100,100
		b) From 2.6 feet to 6.0 feet girth	242	150	36,300
12 th Dated 27-06-2008	Package No. DW/R 01-04 (RD 49 to 59) Zamir Ahmed & Co.	Jungle clearance and removing within 100 feet. b) Thick	975,000	30	29,250,000
09 th of 2012	Package No. DW/R 01-08 (RD 106 to 120) Standard Const: Consortium	Cutting & removing of trees within a distance of 100 ft. a) Upto 2.5 feet girth	6,549	100	654,900
		b) From 2.6 feet to 6.0 feet girth	5,519	150	827,850
		Uprooting stumps and removing within 100 ft:	12,068	10	120,680
3 rd Dated 15-05-2004	Division-I Sann Package No. DW/R1-06 (RD 62 to 85) Echo West Int: (Pvt) Ltd.	Jungle clearance and removing within 100 feet. b) Thick	156,410	30	4,692,300
		Total	1,606,789		49,182,130

4.4.9 Payment of compensation to the occupant's without land ownership – Rs. 36.771 million

(Amount in rupees)

Name of Division	Name of Deh	Nature of compensation	No. of Beneficiaries	Amount
AIR Para No.27				
Division-II, Hyderabad	Deh Kotri Jagir	Pacca House	05	814,000
	Deh Khanpur	Sugarcane crop	09	620,000
	Deh Railo	Katcha Hut and Sugarcane crop	23	318,5000
	Deh Bada Raiti	Structures and crops	21	1,080,000
	Deh Manjho	Daal Masoor Crops	02	490,000
	Deh Unarpur	Structures	04	715,890
	Deh Budhapur	Structures & Crops	09	1,425,000
	Deh Khasai	Structures	49	5,225,000
	Deh Rajri	Structures	44	1,830,050
	Sub-Total		166	15,384,940
Division-I, Sann	Deh Manjhand	Structure & Crop	04	988,600
	Deh Noorpur	Structure	01	400,000
	Deh Sann	Structures	55	6,713,800
	Deh Amri	-	03	1,356,536
	Deh Amri	Structures	130	2,779,750
	Deh Bacha	Structure	01	62,000
	LAO Sehwan	Structures, water courses & crops	91	9,085,866
	Sub-Total		285	21,386,552
	Total		451	36,771,492

4.4.10 Unjustified preparation of estimates – Rs. 26.331 million

(Amount in rupees)

IPC No. & Date	Name of work & Contractor	Name of Item	Rate comparison			Qty.	Excess Amount
			Rate allowed in Estimate of Package No.R3-02	Rate allowed in other works	Excess rate allowed in estimate		
	AIR Para No.26						
		Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil					
530 Dated 24-10-2014	Package No.NWR/R 03-07A (RD 730+000 to 732+400) M/s Sheeraz Traders	a) Extra for additional lead	5,391.85	13,371.03	7,979.18	1,500,000	11,968,770
		b) Laying earth in 6" layers					
		c) Compaction by mechanical roller					
		d) Rehandling of earth work					
		e) Extra for wet earth or slush					
		f) Borrow pit excavation					
Sub-Total							11,968,770
		Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil					
535 Dated 27-10-2015	Package No.NWR/R 03-07B (RD 732 to 734) M/s Sheeraz Traders	a) Extra for additional lead	5,391.85	13,371.03	7,979.18	1,600,000	12,766,688
		b) Laying earth in 6" layers					
		c) Compaction by mechanical roller					
		d) Rehandling of earth work					
		e) Extra for wet earth or slush					
		f) Borrow pit excavation					
Sub-Total							12,766,688

(Amount in rupees)

IPC No. & Date	Name of work & Contractor	Name of Item	Rate comparison			Qty.	Excess Amount
			Rate allowed in Estimate of Package No.R3-02	Rate allowed in other works	Excess rate allowed in estimate		
		Earth work excavation in irrigation channels drains in any kind of soil dressed and profiles: a) Ordinary soil					
556 Dated 05-11-2014	Package No.NWR/R 03-07E (RD 735+250 to 739+500) M/s Sheeraz Traders	a) Extra for additional lead	5,391.85	13,371.03	7,979.18	200,000	1,595,836
		b) Laying earth in 6" layers					
		c) Compaction by mechanical roller					
		d) Rehandling of earth work					
		e) Extra for wet earth or slush					
		f) Borrow pit excavation					
Sub-Total							1,595,836
Total						26,331,294	

4.4.11 Excess expenditure against steel – Rs. 15.622 million

(Amount in rupees)

IPC No. & Date	Name of work & Contractor	Name of Item executed	Qty. as per estimate for 21 girders	Qty. needed for 16 girders	Qty. utilized for 16 girders	Excess Qty. utilized	Rate	Amount
AIR Para No.113								
Bund Crossing at RD 608 + 000								
03rd Dated 13-07-2015	Package No. NW/R 03-01 (RD 568+000 to 608+000) M/s Pritam Das	Fabrication mild steel reinforcement for cement concrete including cutting, bending, laying in position making joints and fastening including cost of bending wire (also including removal of rust from bars) a) Using Tor Bars	2,000 Cwt.	1523.809 Cwt.	2,862 Cwt.	1,338 Cwt.	7,500	10,036,429
		Non-schedule Item: Providing and casting in situ RCC bored piles in Class-B using Sulphate Resistant Cement of diameter 36"	1995 Rft.	1520 Rft.	2318 Rft.	798 Rft.	7,000	5,586,000
Total								15,622,429

4.6.1 Unjustified approval of higher rate estimates against leftover works – Rs. 355.965 million

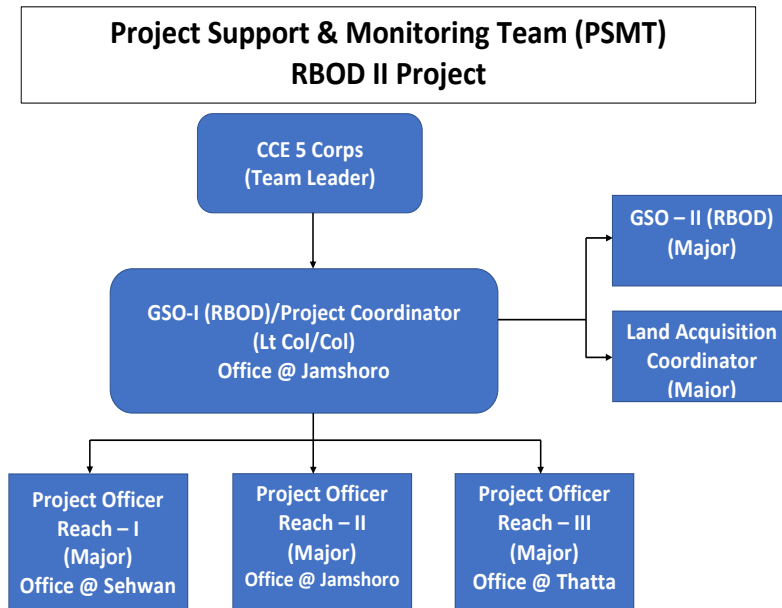
(Amount in rupees)

Sr. No.	W.O No. & Date	Name of work & Contractor	As per Estimated Earth work excavation in irrigation channels, drains in any kind of soil dressed and profile: a) Extra for additional lead, b) Laying earth 6" layers, c) Compaction by mechanical roller, d) Rehandling of earth work, e) Extra for wet earth or slush			Rate Analysis of RBOD as per CSR 2012 inclusive of 20% Premium	Rate difference	Excess Amount
			Qty.	Rate	Amount			
		AIR Para No.04						
01	477 Dated 15-10-2014	Package No.NWR/R 03-01 M/S Pritam Das	14,043,417	5,391.85	75,719,998	5,113.08	278.78	3,914,954
02	508 Dated 22-10-2014	Package No.NWR/R-03-02 M/S Haji Agha	2,266,384	5,391.85	12,220,003	5,113.08	278.78	631,811
03	487 Dated 17-10-2014	Package No.NWR/R-03-06 M/S Hashmat	5,716,776	5,391.85	30,823,999	5,113.08	278.78	1,593,694
04	530 Dated 24-10-2014	Package No.NWR/R-03-07 A M/S Sheeraz Traders	1,500,000	13,371.03	20,056,545	5,113.08	8,257.96	12,386,933
05	535 Dated 27-10-2014	Package No.NWR/R-03-07 B M/S Sheeraz Traders	1,600,000	13,371.03	21,393,648	5,113.08	8,257.96	13,212,728
06	536 Dated 05-11-2014	Package No.NWR/R-03-07 E M/S Sheeraz Traders	5,997,717	13,371.03	80,195,654	5,113.08	8,257.96	49,528,877
07	595 Dated 14-11-2014	Package No.NWR/R-03-08 M/S Rabnawaz	1,569,288	5,391.85	8,461,366	5,113.08	278.78	437,478
08	475 Dated 15-10-2014	Package No.NWR/R-03-09 N/S Rabnawaz	18,282,539	5,391.85	98,576,708	5,113.08	278.78	5,096,715

(Amount in rupees)

Sr. No.	W.O No. & Date	Name of work & Contractor	As per Estimated Earth work excavation in irrigation channels, drains in any kind of soil dressed and profile: a) Extra for additional lead, b) Laying earth 6" layers, c) Compaction by mechanical roller, d) Rehandling of earth work, e) Extra for wet earth or slush			Rate Analysis of RBOD as per CSR 2012 inclusive of 20% Premium	Rate difference	Excess Amount
			Qty.	Rate	Amount			
09	528 Dated 24-10-2014	Package No.NWR/R-03-11 M/S Atta Muhammad	500,000	7,425.53	3,712,765	5,113.08	2,312.46	1,156,228
10	529 Dated 24-10-2014	Package No.NWR/R-03-12 M/S Atta Muhammad	2,100,000	7,018.53	14,738,913	5,113.08	1,905.46	4,001,456
11	565 Dated 07-11-2014	Package No.NWR/R-03-13 M/S Pritam Das	10,250,000	11,253.53	115,348,683	5,113.08	6,140.46	62,939,664
12	653 Dated 05-11-2014	Package No.NWR/R-03-14 M/s SSD Enterprises	5,000,000	7,018.53	35,092,650	5,113.08	1,905.46	9,527,275
13	606 Dated 20-12-2014	Package No.NWR/R-03-15 M/s SSD Enterprises	9,428,571	11,253.53	106,104,707	5,113.08	6,140.46	57,895,716
14	564 Dated 07-11-2014	Package No.NWR/R-03-16 M/S Mian Abdul Jabbar	13,000,000	11,253.53	146,295,890	5,113.08	6,140.46	79,825,915
15	563 Dated 07-11-2014	Package No.NWR/R-03-17 M/S Mian Abdul Jabbar	7,000,000	12,801.00	89,607,000	5,113.08	7,687.93	53,815,475
		Total	98,254,692		858,348,529			355,964,919

4.6.3 Non-performance of duties as per PSMT Charter



4.7.2 Removal of trees and greenery from the project site without rehabilitation plan

(Amount in rupees)

IPC No. & Dated	Name of Package	Name of Items	Qty. as per execution
	AIR Para No.117		
13th Final	Package No.DW/R 03-02 (RD 607 to 641) M/s Khyber Grace (Pvt.) Ltd.	Jungle clearance and removing within 100 feet. a) Light	3,324,959
		Jungle clearance and removing within 100 feet. b) Thick	450,000
15th of 2006	Package No.DW/R 03-03 (RD 641 to 650) M/s Reliance Engineering Works	Cutting & removing of trees within a distance of 100 ft. a) Upto 2.5 feet girth	1,001
		b) From 2.6 feet to 6.0 feet girth	242
		Jungle clearance and removing within 100 feet. a) Light	153,306
1st Dated 13-07-2015	Package No.NW/R 03-7A (RD 730+000 to 732+400) M/s Sheeraz Traders	Jungle clearance and removal within 100 ft. a) Light	199,200
12th Dated 27-06-2008	Package No.DW/R 01-04 (RD 49 to 59) Zamir Ahmed & Co.	Jungle clearance and removing within 100 feet. a) Light	3,380,000
		Jungle clearance and removing within 100 feet. b) Thick	975,000
08th Dated 30-06-2008	Package No.DW/R 01-07 (RD 85 to 106) S.H Haq Noor & Co.	Jungle clearance and removing within 100 feet. a) Light	10,082,000
09th of 2012	Package No.DW/R 01-08 (RD 106 to 120) Standard Const: Consortium	Jungle clearance and removing within 100 feet. a) Light	1,972,398
06th Dated 20-12-2008	Package No.DW/R 01-09 (RD 120 to 127) M/S Mian Abdul Jabbar & Co.	Jungle clearance and removing within 100 feet. a) Light	425,517
MB No.603 Page No.07	Package No.R02-04 (RD 405 to 442) M/s Balochistan Construction Co.	Jungle clearance and removing within 100 feet. a) Light	5,592,176
		Total	26,555,799

IMAGES

IMAGE – I

RD 782



RD 754



RD 758



RD 760+600 Village Road Bridge



RD 760+600 Water Course



RD 768 Water Course



IMAGE – III



Collapse of Foot bridge at RD 758



Sub-standard construction of Village Road Bridge at RD 771



Execution of sub-standard work on water-course structure at RD 755

