PERFORMANCE AUDIT REPORT ON PUNJAB RESILIENT AND INCLUSIVE AGRICULTURE TRANSFORMATION (PRIAT) PROJECT GOVERNMENT OF THE PUNJAB AUDIT YEAR 2024-25

AUDITOR-GENERAL OF PAKISTAN

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

PREFACE

The Auditor-General conducts audit under Article 169 and 170 of Constitution of the Islamic Republic of Pakistan 1973, read with Sections 8 and 12 of the Auditor General's (Functions, Powers and Terms and Conditions of Service) Ordinance 2001. The Performance Audit of the "Punjab Resilient and Inclusive Agriculture Transformation" Project was conducted accordingly.

The Director General Audit Punjab, Lahore conducted Performance Audit of the "Punjab Resilient and Inclusive Agriculture Transformation" Project in September 2024 for the financial year 2022-24 with a view to report significant findings to stakeholders. The project has been selected as a common theme for parallel audit, also being carried out by the National Audit Office of the People's Republic of China, the Supreme Audit Chamber of the Republic of Kazakhstan, the Chamber of Kyrgyz Republic.

Audit examined the economy, efficiency and effectiveness aspects of the activities carried out. In addition, Audit also assessed, on test check basis, whether the management complied with applicable laws, rules and regulations in managing the affairs of the project. The Performance Audit Report indicates specific actions, if taken, will help the management realize the objectives of the project.

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

Islamabad (**Muhammad Ajmal Gondal)**
Dated: **Auditor-General of Pakistan**

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ABBREVIATIONS & ACRONYMS

AGP	Auditor-General of Pakistan
AMIS	Agriculture Management Information System
DDA	Deputy Director Agriculture
DRC	District Rates Committee
EIRR	Economic Internal Rate of Return
EOI	Expression of Interest
FAO	Food and Agriculture Organization
FCR	Final Completion Report
FEGs	Farmer Enterprize Groups
HEIS	High Efficiency Irrigation System
ICR	Interim Completion Report
ISSAIs	International Standards of Supreme Audit Institutions
M&E	Monitoring and Evaluation
OFWM	On Farm Water Management
PCPS	Pre Cast Parabolic Segments
PIPIP	Punjab Irrigated-Agriculture Productivity Improvement Program
PIS	Project Implementation Supervision
PMU	Project Management Unit
PQD	Pre-Qualification Document
PRIAT	Punjab Resilient and Inclusive Agriculture Transformation
PSC	Project Steering Committee
SAI	Supreme Audit Institution

SCO	Shanghai Cooperation Organization
SDG	Sustainable Development Goal
SMART	Strengthening Market for Agriculture and Rural Transformation
TPV	Third Party Validation
TS	Technical Sanction
VFM	Value For Money
WSPs	Water Storage Ponds
WUAs	Water User Associations

EXECUTIVE SUMMARY

The office of Director General Audit Punjab, carries out audit of the accounts of Government of the Punjab in accordance with the mandate assigned to it under Constitution as well as in line with International Standards of Supreme Audit Institutions (ISSAIs).

The Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) project aims to enhance agricultural productivity and sustainability by improving watercourse lining and supporting Water Storage Ponds (WSPs) construction, provision of High Efficiency Irrigation System (HEIS) etc. These initiatives play a vital role for ensuring efficient water management, mitigating irrigation challenges, and bolstering the province's agricultural resilience against climate variability. By addressing water resource inefficiencies, the project has been playing crucial role in sustaining livelihoods and improving food security across 36 districts.

The audit of the PRIAT was essential to ensure accountability, value for money, and alignment with project objectives. It has identified gaps in fund utilization, procurement processes, and project execution, enabling corrective measures to optimize resource allocation. It provides actionable insight, fosters transparency, improves decision-making and strengthens the project's ability to deliver long-term benefits to the agriculture sector.

This study is based on a combination of desk research, scrutiny of documentation, interviews with stakeholders, data analysis, and field visits. The outcomes shared would have valuable insight for policymakers, agriculture department, and stakeholders working to improve the financial management practices and deriving the best value for money from the resources provided to the PRIAT.

Key Audit findings:

i. Inefficient allocation of resources to unproductive watercourses resulted into less value for money – Rs. 22.357 billion

ii. Unrealistic setting of targets for the construction of new watercourses.

iii. Construction of water storage ponds in violation of approved yardsticks.

iv. Non achievement of targets related to construction of watercourse linings, HEIS, installation of solar systems, and water storage ponds.

v. Non completion of planned lengths of watercourses and excess payments than technically sanctioned.

vi. Delayed execution resulting in cost escalations, and non-completion of targets

vii. Irregular hiring of firms.

viii. Issues related to sustainability: cutting of trees along watercourses and non-functional HEIS sites.

Recommendations:

Keeping in view the above highlighted findings, audit recommends:

i. Policy regarding allocation of resources for construction of new watercourses needs to be undertaken on the principles of deriving best value for money.

ii. Re-assess targets for the construction of watercourses and align target setting with realistic timelines.

iii. Conduct hydrological assessments to prioritize WSPs construction in suitable areas considering rainfall and

availability of irrigation system to ensure site selection aligned with regional priorities.

iv. Monitoring mechanisms need to be strengthened for watercourse linings, HEIS, solar installations, and WSPs to implement corrective actions.

v. Diligent oversight to be implemented for making payments of approved lengths after 3rd party verification.

vi. Streamlining procurement and administrative processes to avoid unnecessary delays that contribute to cost escalations.

vii. Strengthening of quality assurance measures, including third-party inspections, to maintain construction standards.

viii. Sustainability measures: Eco-friendly practices and women participation may be ensured.

1. INTRODUCTION

1.1. Name of the project and background information:

The Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project is a comprehensive initiative aimed at enhancing agricultural productivity, improving water management practices, promoting climate resilience, and boosting rural development in the province of Punjab, Pakistan. The project is in line with the Punjab Government's overall policy of agricultural transformation, water conservation, crop diversification, rural development, private sector engagement, and job creation in rural areas. With a total project cost of Rs. 68,672.560 million, the project is financed by the World Bank, the Punjab Government, and contributions from beneficiary farmers over the period of 2022 to 2026-27. This Project commenced in November, 2022 (Agriculture Department 2022)[1].

Agriculture plays a major role in Pakistan's economy in general, and Punjab in particular. Nationally, agriculture accounts for 20 percent of Gross Domestic Production, employes 40 percent of the labor force, and directly and indirectly delivers nearly 80 percent of the total value of Pakistan's exports, of which Punjab contributes about 60 percent. Among many, water and climate are critical resources for development of agriculture sector in Pakistan. The agriculture sector uses over 90% of available water supplies to meet the food and fiber requirements of the ballooning population crossing over 220 million (Finance Department of Pakistan 2023)[2].

[1] Agriculture Department. 2022. "PC-1 of Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project."

[2] Finance Department of Pakistan. 2023. "Pakistan Economic Survey 2022-23." Islamabad

The project has been designed to build upon the success of the recently completed Punjab Irrigated-Agricultural Productivity Improvement Program (PIPIP) with new activities, piloting new ideas, strengthening linkages between farmers & markets, and increasing resilience of the farming community. The new project will ensure the continuity of massive efforts made under the PIPIP for enhancing water conveyance, application & water use efficiencies, resulting in a significant increase in water productivity, promoting climate smart & high value agriculture, creating jobs in the rural economy, and strengthening the private sector for irrigation service delivery (Agriculture Department 2015).

The scope of the project is limited to province of the Punjab whereas the project activities has been managed through Project Management Unit (PMU) and is located in the office of the Director General Agriculture (Water Management) Punjab, Lahore.

Project Area Map (Punjab Province, Pakistan)

1.2. The Budget and Expenditure position of the authority in the audit period is as under:

i- Capital Cost:

The break-up of capital cost of the project is as under:

World Bank share	Rs. 45,863.560 million
Punjab Govt. share	Rs. 9,072.000 million
Farmers Contribution	Rs. 13,737.000 million
Total	**Rs. 68,672.560 million**

ii- Type of Financing:

Major part of financing is provided by the World Bank for the project. World Bank contribution is 66.79 percent of the overall funding. The Punjab Government has contributed 13.21 percent of the overall project cost whereas farmers have shared remaining 20 percent of the funds.

iii- Objectives of the Project:

- Enhance equitable access to and productivity of agricultural water.
- Transform agriculture production systems through climate-smart practices and high-value technologies.
- Improve agriculture value chain and market integration.
- Strengthen private sector service delivery capacity.
- Build stakeholders' capacity in adopting climate-smart and high-value agricultural practices.
- Create employment opportunities and green jobs in rural areas.

iv- Time-Phasing:

The phasing of the project had been divided in two parts:

- Planning: The planning phase which was completed in year 2020-21
- Execution: The execution phase consists of five years commencing from 2022-23 to 2026-27

2. AUDIT OBJECTIVES

This project was initiated by the Agriculture Department, Government of the Punjab to strategize water conservation, climate resilience, agricultural development and enhance the income of the farmers through community participation. This project duration is five years i.e. 2022-27 with total cost of Rs. 68,672.560 million. Most of the data relating to the scheme is available with the agriculture department. The main audit objectives are described as under:

- To assess whether project activities comply with national regulatory frameworks, international commitments, and obligations, ensuring alignment with legal and procedural guidelines.
- To analyze and assess the impact of state support for agriculture on its sustainability and the alignment of project interventions with long-term agricultural development goals.
- To audit the use of funds by authorized bodies and associated organizations in the agriculture sector, ensuring expenditures meet the criteria of effectiveness, efficiency, and economic use.
- To evaluate whether project outcomes have achieved intended objectives in terms of economic internal rate of return (EIRR) and value for money.
- To examine the robustness of monitoring mechanisms, procurement processes, and contractor performance, ensuring transparency and fairness in the allocation and execution of project resources.
- To assess whether resource allocation and target distribution among districts were based on rationalized criteria such as rainfall and irrigation availability, promoting equity.

- To identify potential risks (e.g., cost escalations, incomplete project implementation) and assess the measures implemented to mitigate financial and operational risks within the project.
- To analyze the environmental and social impacts of the project, ensuring sustainable practices and minimal adverse effects on communities and ecosystems.

3. AUDIT SCOPE AND METHODOLOGY

3.1 Scope

The audit will evaluate the PRIAT project to ensure its compliance with regulatory frameworks, efficient utilization of funds and effectiveness in achieving intended objectives related to agriculture transformation for the two financial years i.e. 2022-24.

1. **Regulatory Compliance:**
    - Verify adherence to national laws, policies, and international commitments.
    - Evaluate compliance with project-specific obligations in the PC-1.
2. **Financial Management:**
    - Assess allocation, disbursement, and utilization of funds.
    - Identify inefficiencies, cost escalations, and variances in fund usage.
3. **Equitable Target Distribution:**
    - Analyze the criteria and fairness of targets distributed across districts.
    - Assess disparities between planned and actual targets.
4. **Project Execution:**
    - Review implementation processes, timelines, and adjustments.
    - Determine whether objectives, such as water security and productivity, were achieved.

5. **Procurement and Contracting:**
    - Examine the transparency and competitiveness of procurement procedures.
    - Evaluate contractor performance and adherence to agreed terms.
6. **Monitoring and Evaluation:**
    - Assess mechanisms for progress tracking and risk mitigation.
    - Evaluate the accuracy and reliability of reporting systems.
7. **Economic Impact:**
    - Determine whether interventions provided value for money.
    - Assess the project's broader socio-economic and environmental impact.
8. **Risk and Governance:**
    - Identify operational and financial risks affecting project outcomes.
    - Evaluate governance practices to ensure accountability and sustainability.

This scope outlines a focused evaluation of the PRIAT project's compliance, efficiency, equity, and overall impact on agriculture transformation, ensuring alignment with its strategic goals and financial accountability.

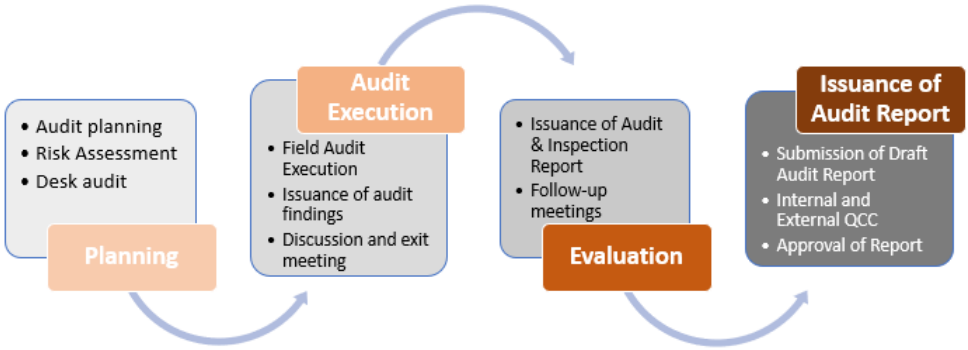
3.2 Methodology

The audit applied a Value for Money (VFM) approach to assess the PRIAT project, focusing on economy, efficiency, effectiveness and equity. The audit has reviewed financial records, procurement processes, and project execution to ensure resources were used optimally. Key steps include data analysis, stakeholder interviews, field inspections, and benchmarking results against set targets and outcomes. The methodology also assessed whether the project achieved its intended socio-economic benefits in a cost-effective manner while ensuring compliance with regulatory frameworks.

The key technologies used during the audit planning, execution and reporting phases include:

1. Computer-Assisted Audit Techniques (CAATs) like spread sheets for data gathering
2. Global Positioning System (GPS) for locating various assets of the project
3. Google Earth for maping the longitude and latitudes of various assets of the project
4. Qliksense for visual insights of the audit analysis
5. ArcGIS Pro for visual representation of district-wise map of the Punjab province
6. Audit Management Information System (AMIS) for reporting the audit findings

The overall steps followed for the audit methodology are summed up in the following diagram:



4. AUDIT FINDINGS AND RECOMMENDATIONS

4.1 Allocative Efficiency

Allocative efficiency is critical for ensuring that the resources are directed towards the components and sub-components that yield the highest value in achieving the project's objectives. By aligning resource allocation with the prioritized needs of upgrading water conveyance infrastructure, improving water management and promoting climate-smart agricultural practices, the project can maximize its impact. This approach ensures that funds and efforts are distributed proportionally to achieve sustainable improvements, optimize irrigation, and enhance agricultural productivity.

As it is a mid-term review, the allocation of component and sub-component wise resource during the financial years 2022-23 and 2023-24 is depicted in the diagram below:

Components	Total allocation (Rs.)	Allocation %
Improvement of unimproved watercourses	2,308,916,000	10.83
Extension of Lining on Partially Improved Watercourses	8,679,843,000	40.71
Reconstruction of outlived watercourses	3,958,958,000	18.57
Development of irrigation schemes outside canal commands	720,500,000	3.38
Improving Community Water Management	10,011,000	0.05
Promotion of Regenerative Agriculture	208,000,000	0.98
Installation of high efficiency irrigation systems	2,665,632,519	12.50
Installation of solar systems for operating HEISs	1,723,602,520	8.08
Provision of Certified Orchard Plants and Vegetable Seeds	36,000,000	0.17

Development of on-farm water storage ponds	154,642,520	0.73
Project implementation supervision & third-party consultants	192,286,700	0.90
Project Monitoring & Evaluation Consultants	100,000,000	0.47
Transport, Machinery & Equipment (Non-Recurring Cost)	522,440,000	2.45
Awareness Creation, Capacity Development, Training, Communication, Strategic Studies & Research etc.	40,790,000	0.19
Physical & Price Contingencies	-	-
Total	**21,321,622,259**	**100**

4.1.1 Inefficient allocation of resources to unproductive watercourses resulted into less value for money – Rs. 22.357 billion

As per joint study conducted by M&E and PIS Consultants of PIPIP in July, 2015 which forms the very basis of criteria for construction/lining of watercourses upto 50 percent under the PRIAT Project and its clause 7.7 (Economic Evaluation) states the Economic Internal Rate of Return (EIRR). It states that since the objective of the economic analysis is to find a value of length of watercourse upto which the investment for its lining is appropriate, justified, economically viable and financially acceptable, therefore, the analysis has been carried out for each segment of 5% and the result were summarized accordingly.

During the course of audit execution of the Punjab Resilient and Inclusive Agriculture Transformation Project (PRIAT), it was observed that watercourses for additional lining were selected disregard for maximum Economic Internal Rate of Return. The potential of additional lining and EIRR were ignored and targets were set for each district without evaluating sub-optimal value for money. Basic criteria for evaluating and deciding that the lining is feasible up to 50% of the total length of watercourses. From the aforementioned research we can

calculate the potential benefit measured in terms of EIRR if the remaining watercourse is constructed up to the maximum feasible limit i.e. 50% of the total length which is reflected hereunder:

Lining by Segment %	EIRR by Segment %	EIRR after Threshold level of 12%	Cumulative EIRR %	Remaining Lining potential %	Percentage of Potential Cumulative EIRR for lining up to 50%
5	45.9	33.9	45.9	45	515.9
5 to 10	65.0	53.0	52.5	40	450.9
10 to 15	96.7	84.7	63.8	35	354.2
15 to 20	96.1	84.1	70.4	30	258.1
20 to 25	58.0	46.0	68.3	25	200.1
25 to 30	39.0	27.0	64.1	20	161.1
30 to 35	47.3	35.3	62.0	15	113.8
35 to 40	43.4	31.4	59.9	10	70.4
40 to 45	42.1	30.1	58.1	05	28.3
45 to 50	28.3	16.3	55.5	0	0
50 to 55	12.1	0.1	52.0		
55 to 60	(1.0)	(13.0)	48.5		

This clearly indicates that the potential for Economic Internal Rate of Return declines with the decrease in remaining potential for lining of watercourses and that more watercourses with higher potential could have derived more value for money and maximum savings of water.

The scrutiny of data available with Agriculture Management Information System (AMIS) of partially constructed watercourses was obtained and analyzed. These partially constructed watercourses were again categorized by audit into similar segments of lining with the interval of 5 to evaluate the potential for further construction and analyzed whether true value for money could be derived by the Project management.

The analysis of 51,619 partially constructed watercourses was categorized as under:

Lining by segment %	Number of watercourses in category	Total Length of WC (Mtrs)	Total improvable lengths upto 50% (Mtrs)	Total already improved lengths (Mtrs)	Potential for further lining (mtrs)
upto 5	1,703	8,757,502	4,378,751	223,624	4,155,127
5 to 10	2,885	16,495,716	8,247,858	1,342,530	6,905,329
11 to 15	8,124	39,443,442	19,721,721	5,151,980	14,569,741
16 to 20	4,227	21,850,430	10,925,215	3,898,222	7,026,994
21 to 25	9,485	40,074,972	20,037,486	8,943,940	11,093,546
26 to 30	13,809	58,436,587	29,218,294	16,665,419	12,552,875
31 to 35	1,601	8,426,380	4,213,190	2,680,244	1,532,946
36 to 40	1,035	5,332,901	2,666,451	2,015,134	651,317
41 to 45	1,259	5,995,750	2,997,875	2,560,037	437,838
46 to 50	7,491	30,570,962	15,285,481	15,086,965	198,515

Focusing on the remaining lining potential is a smart approach to ensure that resources are directed towards watercourses with substantial capacity for further improvement. Following steps are followed in creating weights based on remaining lining potential:

Step 1:

$$\text{Remaining Lining Potential \%} = \left(\frac{\text{Potential for Further Lining (mtrs)}}{\text{Total Improvable Length (mtrs)}} \right) \times 100$$

Step 2:

$$\text{Weight} = \frac{\text{Remaining Lining Potential \%}}{\sum \text{Remaining Lining Potential \% for all segments}}$$

With the weights calculated, you can assign a higher selection priority to segments with a larger potential for further lining.

The similar steps are followed in the following table:

Lining by segment %	Number of watercourses in category	Total Length of WC (Mtrs)	Total improvable lengths upto 50% (Mtrs)	Total already improved lengths (Mtrs)	Potential for further lining (mtrs)	Remaining lining Potential % (Step 1)	Weight (Step 2)
upto 5	1,703	8,757,502	4,378,751	223,624	4,155,127	94.9	0.1929
5 to 10	2,885	16,495,716	8,247,858	1,342,530	6,905,329	83.7	0.1702
11 to 15	8,124	39,443,442	19,721,721	5,151,980	14,569,741	73.9	0.1502
16 to 20	4,227	21,850,430	10,925,215	3,898,222	7,026,994	64.3	0.1308
21 to 25	9,485	40,074,972	20,037,486	8,943,940	11,093,546	55.4	0.1126
26 to 30	13,809	58,436,587	29,218,294	16,665,419	12,552,875	43.0	0.0873
31 to 35	1,601	8,426,380	4,213,190	2,680,244	1,532,946	36.4	0.0740
36 to 40	1,035	5,332,901	2,666,451	2,015,134	651,317	24.4	0.0497
41 to 45	1,259	5,995,750	2,997,875	2,560,037	437,838	14.6	0.0297
46 to 50	7,491	30,570,962	15,285,481	15,086,965	198,515	1.3	0.0026
Total	**51,619**	**235,384,642**	**117,692,322**	**58,568,095**	**59,124,228**	**491.9**	**1.0000**

During the two years of the PRIAT project, total 2,225 watercourses were selected under the category of additional linings. We have rationally distributed these watercourses according to the assigned weights that can derive maximum value for money in the 3rd column. The last column of the table represents the watercourses allocated by the DG(WM):

Segment Range (%)	Weight	Watercourse Allocated based on weights	Watercourses allocated by the DG (WM)
upto 5	0.19	0.1929 x 2225 = 429	68
5 to 10	0.17	0.1702 x 2225 = 379	178
11 to 15	0.15	0.1502 x 2225 = 334	322
16 to 20	0.13	0.1308 x 2225 = 291	281
21 to 25	0.11	0.1126 x 2225 = 250	355
26 to 30	0.09	0.0873 x 2225 = 194	457
31 to 35	0.07	0.0740 x 2225 = 165	234
36 to 40	0.05	0.0497 x 2225 = 111	167
41 to 45	0.03	0.0297 x 2225 = 66	100
46 to 50	0.00	0.0026 x 2225 = 6	63
Total	**1.00**	**2,225**	**2,225**

Based on rational selection for deriving maximum value for money, EIRR and saving of as much water as possible for the total

investment in the category of additional watercourses; the allocation by the department varied quite significantly. The selection by the department from each segment viz a viz aforementioned selection based on potential and deriving maximum value are reproduced as under:

In table above, we have already calculated the segment-wise percentage of potential cumulative EIRR for lining up to 50%. This can help us in evaluating the total EIRR obtained by the department as against had the same been rationalized keeping in view the potential benefits which are being derived. Both of the calculations can help in differentiating the potential EIRR to be accrued over an assumed life of 15 years of watercourses:

Segment Range (%)	**WCs Allocated based on weights**	**Watercourses allocated by the DG (WM)**	**Percentage of Potential Cumulative EIRR**	**Avg. Allocation in segment per WC (Rs. in million)**	**Expected EIRR over expected economic life of WC (15 years) as per weights (Rs. in million)**	**Expected EIRR over expected economic life of WC (15 years) as per Allocation by Dept. (Rs. in million)**	**Difference in EIRR (Rs. in million)**
upto 5	429	68	515.9	9.743	3,418.134	21,564.402	18,146.269
5 to 10	379	178	450.9	8.397	6,739.833	14,350.544	7,610.711
11 to 15	334	322	354.2	7.099	8,096.295	8,398.021	301.725
16 to 20	291	281	258.1	6.643	4,817.821	4,989.273	171.453
21 to 25	250	355	200.1	5.885	4,180.240	2,943.831	(1,236.409)
26 to 30	194	457	161.1	4.969	3,658.365	1,553.004	(2,105.361)
31 to 35	165	234	113.8	4.828	1,285.598	906.512	(379.087)
36 to 40	111	167	70.4	3.383	397.781	264.393	(133.388)
41 to 45	66	100	28.3	1.935	54.774	36.151	(18.623)
46 to 50	6	63	0	1.746	-	-	-
Total	**2,225**	**2,225**			**32,648.841**	**55,006.131**	**22,357.290**

Compilation of the aforementioned data clearly reveals that targets were less allocated to the segments which have highest potential for returns as compared to the segments with lesser potential. Watercourses which were lesser lined/constructed than 20 percent have higher potential for EIRR as compared to the watercourses which are already aligned to the extent of 20 percent or even higher but the resources were allocated

without any criteria which as per above calculations has resulted in lesser EIRR. In short, more resources were allocated where potential benefit was minimum and vice versa. The optimum benefit in terms of EIRR is 41 percent more than what is achieved i.e. for projected economic life of watercourses which is 15 years, the economic benefit to the extent of Rs. 55.006 billion could have been obtained as compared with Rs. 32.649 billion by spending the same amount of funds i.e. Rs. 12.668 billion.

Audit is of the view that lack of policy, guidelines and regard to the concept of value for money resulted in setting of targets in disregard of need, equity and potential benefits despite presence of research and results in the area.

Audit recommends that a comprehensive policy in this regard needs to be formulated and targets for the construction of new watercourses needs to be undertaken on the principles of deriving best value for money.

4.1.2 Unrealistic setting of targets for the construction of new watercourses

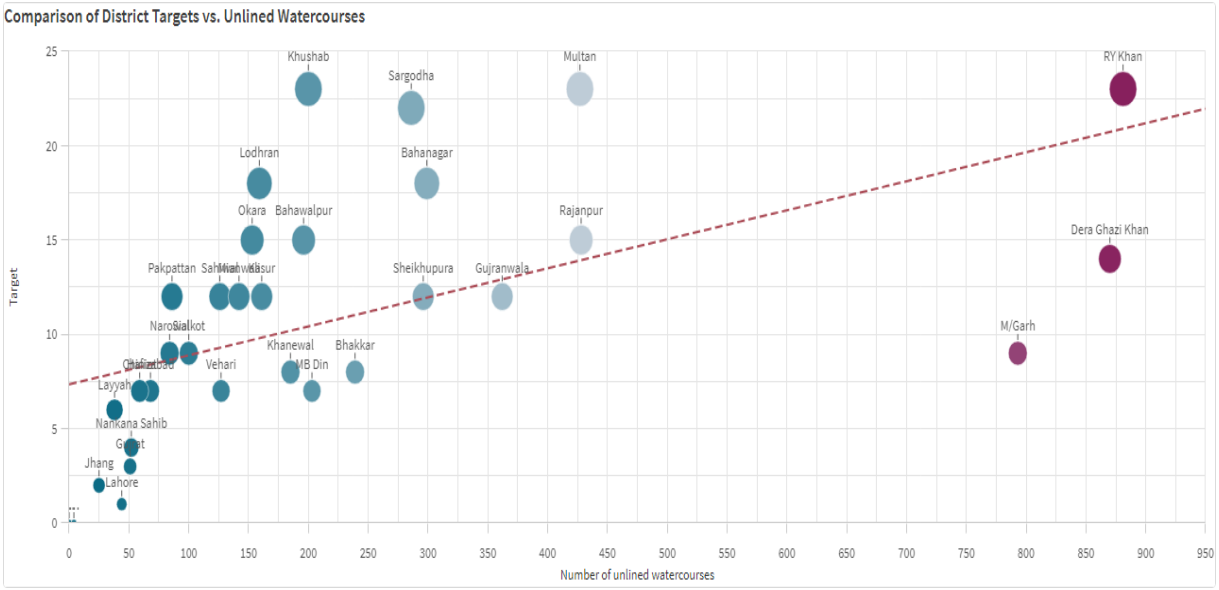
As per clause (i) of Sub component 1.1.a of Implementation Procedure for Improvement of Unimproved Watercourses, the yearly quota of each district will be fixed by DGA(WM) Punjab, Lahore/PD(PRIAT)/PSC at the start of each financial year on the basis of already improved watercourses/available potential/demand & staff in each district.

During the course of audit execution of the PRIAT, it was observed that targets for the construction of regular watercourses were set for various districts without keeping in view the number of watercourses in existence that has never been constructed and in disregard of the criteria outlined above. In many districts the percentage of unlined watercourses

were much higher but they were given comparatively smaller targets whereas in other districts where number of unlined watercourses were proportionately smaller were given higher lining targets. The detail is attached at Annexure-I. Audit analyzed the record but no working on setting the targets for the districts was found.

The following diagram helps to visualize the relationship between the number of unlined watercourses and the targets set for each district, highlighting any imbalance in target allocation. Details are revealed in the diagram below:

- Bubble size shows budget allocation
- Darker colors represent a higher percentage of unlined watercourses, highlighting districts with greater needs
- Districts Above the Line: These districts have higher targets relative to the number of unlined watercourses (Over allocated targets)
- Districts Below the Line: These districts have lower targets relative to the number of unlined watercourses (Under allocated targets)



Lack of policy and guidelines in this regard is resulting in setting of targets in disregard of equity and need basis.

Audit is of the view that the lack of management policy in this regard is resulting in unjustified and not setting of the targets on equity basis. Moreover, the mechanism available in PC-1 is also not implemented in letter and spirit.

Audit recommends that policy in this regard needs to be formulated and targets for the construction of new watercourses needs to be undertaken on the principles of justice, equity and as per broader guidelines available in PC-1.

4.1.3 Construction of water storage ponds in violation of approved yardsticks

As per Para-iii of sub-component 2.2: Promotion of Climate Smart High Value Production, Practices & Technologies of PC-1 states regarding the Construction of on Farm Water Storage & Rainwater Harvesting Pond that due to uncertain supplies in the existing water distribution system, it is important to make more concerted efforts to institute on-farm water storage pond intervention in irrigated/rainfed/newly developed canal systems to improve the water security at farm level.

During the course of audit of the PRIAT, it was observed that targets for construction of water storage ponds were provided in disregard of the primary variables as mentioned in PC-1:

Annual rainfall (R)

Irrigation System Availability (I)

This criterion is normalized and weighted to calculate a priority score for each district. To bring both rainfall and irrigation system into a comparable scale, these variables are normalized between 0 to 1:

For each district, normalized rainfall is calculated as:

$$R_{\text{norm}} = \frac{R - R_{\text{min}}}{R_{\text{max}} - R_{\text{min}}}$$

Where; R = Annual rainfall of the district

Rmin = Minimum annual rainfall across all districts

Rmax = Maximum annual rainfall across all districts

a) For each district, normalized irrigation score is based on the proportion of each district's area that has canal irrigation:

$$I_{\text{norm}} = \frac{\text{Canal Irrigated Area}}{\text{Total Area}}$$

Where: Canal Irrigation Area = Area in district covered by canal irrigation,

Total Area = Total geographical area of the district

District-wise normalized values of Rainfall and Irrigation availability are attached at Annexure-II.

The weighted score (District Score, DS) for each district combines normalized rainfall and irrigation availability. The weights for rainfall and

irrigation are set to 0.6 and 0.4 respectively, based on higher importance assigned to rainfall as follows:

$$S = (0.6 \times R_{\text{norm}}) + (0.4 \times I_{\text{norm}})$$

The allocation of weights of 0.6 and 0.4 for irrigation in WSP allocation are consistent with the studies conducted in the field including ones used by the Director General (Water Management). In one of the research projects, the Food and Agriculture Organization (FAO) in its publication emphasizes rainfall as critical factor in water resource allocation, particularly in areas with more rainfall (Food and Agriculture Organization of the United Nations (FAO) 2013)[3].

Director General (Water Management) allocated a target of total 600 Water Storage Ponds and their district-wise rationalization as per above criteria is very different from that of the district-wise allocation made by the department. District-wise detail of the rationalized worked out targets Vs. the allocated targets are attached at Annexure-II.

[3] Food and Agriculture Organization of the United Nations (FAO). 2013. *Climate-Smart Agriculture Sourcebook.* Rome. https://www.fao.org/.

The following visualization depicts a division-wise picture of the variance of rationalized targets as calculated above viz a viz the allocated targets whereas upper limit and lower limit variation lines also gives a range for analyzing out of range districts with very high variance:

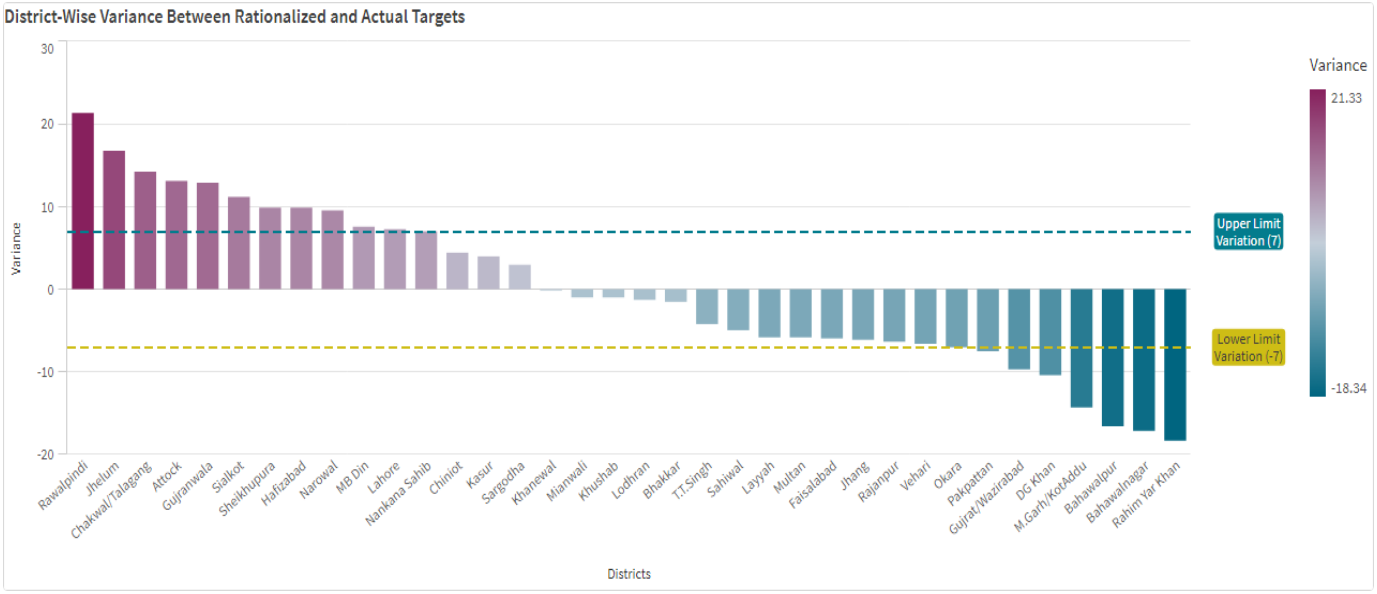


Diagram indicates that the Rawalpindi, Jhelum, Chakwal/Talagang etc. have the highest potential and more suitable candidates for target provision for the construction of WSPs but they were given much less targets resulting in higher variance. On the contrary Rahim Yar Khan, Bahawalnagar, Bahawalpur etc. were less suitable keeping in view the potential but they were given higher targets.

Audit repeatedly requested the production of the criteria for allocation of WSP targets but no documents were available on record which can justify the district-wise allocation of targets. No principles, policy and procedures existed to implement the broader guidelines provided in the PC-1. Audit observes that inefficient management practices and lack of will of the project management resulted into non-rationalization of targets which is resulting in less benefits not only for optimum water storage and its utilization for irrigation purposes but also for overall productivity of the agriculture produce. Further, the best value for money cannot be derived unless the targets are rationalized viz a viz ensuring availability of fresh water.

Audit is of the view that weaker management controls, lack of commitment and inefficient management practices resulted into non-rationalization of targets.

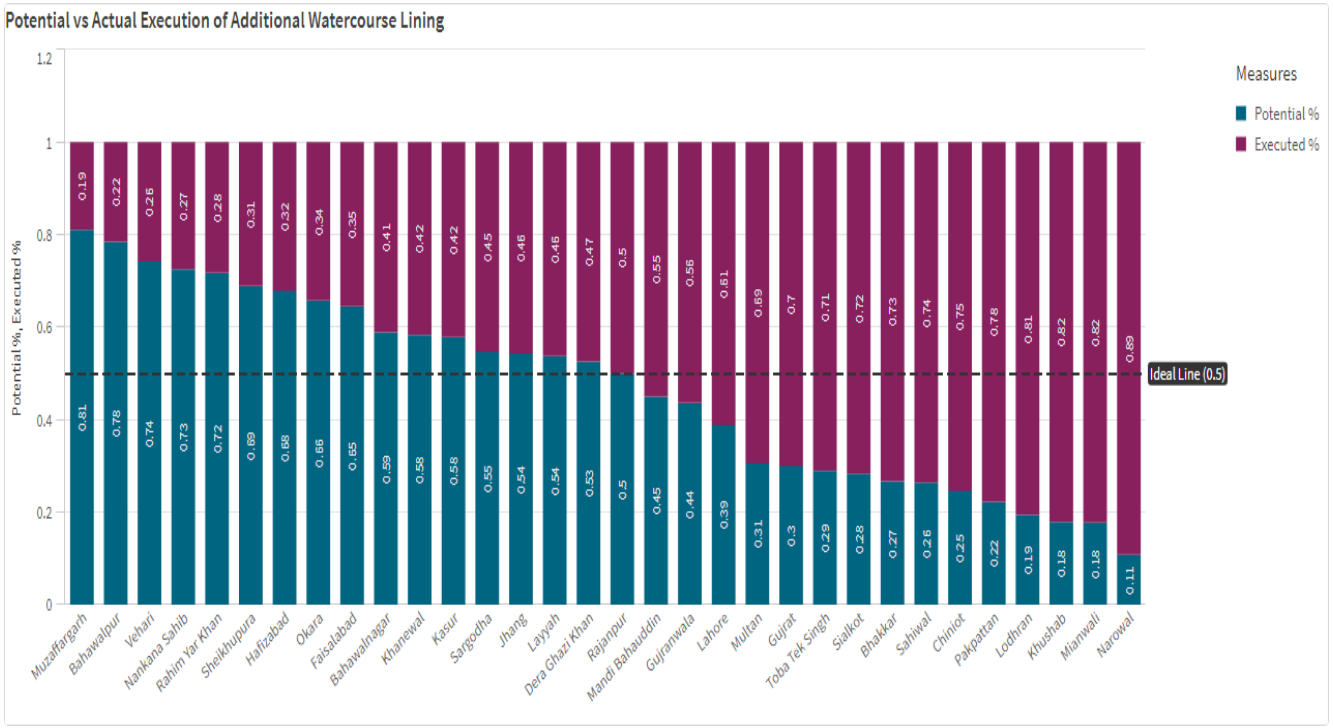
Audit recommends that policy in this regard needs to be formulated, to derive maximum value for money in the most suitable areas for the benefits of growers and ensuring mitigation of climatic and water availability variabilities.

4.1.4 Inequitable targets for reconstruction lining of watercourses

As per clause (ii) of Sub component 1.1.c of Procedure for Reconstruction of Watercourses and Extension of Lining, publicity campaign in print and/or electronic media at the provincial and/or district level will be launched to create awareness amongst the farming community about facilities available under the proposed project, benefits of intervention, and requirements for availing government support for

reconstruction of watercourses which have completed their economic/structural life of 20 years. The clause (i) further states that the yearly quota of each district for reconstruction of watercourses will be fixed by DGA(WM) Punjab/PD (PRIAT)/PSC at the start of each financial year.

During the course of audit execution of the PRIAT, it was observed that watercourses for reconstruction were selected disregard of the available potential in each district. Moreover, no campaign or advertisement as envisaged in the criteria were launched. The watercourses for lining were selected on pick and choose basis in disregard of the principals of the equity and justice. No policy in line with the above criteria mentioned in the PC-1 was available on record. Data analysis in this regard highlights the issue which is attached at Annexure-III and elaborated in diagram below where potential is compared with the actual allocation of targets for execution and ideal line at 0.5 represents the situation where potential meets the allocation:


Potential vs Actual Execution of Additional Watercourse Lining
Potential %, Executed %
1.2
1
0.8
0.6
0.4
0.2
0
Measures
Potential %
Executed %
Ideal Line (0.5)
Muzaffargarh 0.81 0.19
Bahawalpur 0.78 0.22
Vehari 0.74 0.26
Nankana Sahib 0.73 0.27
Rahim Yar Khan 0.72 0.28
Sheikhupura 0.69 0.31
Hafizabad 0.68 0.32
Okara 0.66 0.34
Faisalabad 0.65 0.35
Bahawalnagar 0.59 0.41
Khanewal 0.58 0.42
Kasur 0.58 0.42
Sargodha 0.55 0.45
Jhang 0.54 0.46
Layyah 0.54 0.46
Dera Ghazi Khan 0.53 0.47
Rajanpur 0.5 0.5
Mandi Bahauddin 0.45 0.55
Gujranwala 0.44 0.56
Lahore 0.39 0.61
Multan 0.31 0.69
Gujrat 0.3 0.7
Toba Tek Singh 0.29 0.71
Sialkot 0.28 0.72
Bhakkar 0.27 0.73
Sahiwal 0.26 0.74
Chiniot 0.25 0.75
Pakpattan 0.22 0.78
Lodhran 0.19 0.81
Khushab 0.18 0.82
Mianwali 0.18 0.82
Narowal 0.11 0.89

Above diagram clearly indicates that targets for reconstruction were not allocated on equity basis. The districts with more available watercourses for reconstruction were not allocated targets accordingly. For example, districts Muzafargarh, Bahawalpur, Vehari, Nankana Sahib etc. had the highest potential for reconstruction of watercourses but were given much lesser targets. In the diagram, line at 0.5 represents the ideal line where potential of each district meets with the allocated targets. Districts Jhang, Layyah, Dera Ghazi Khan, Rajanpur and MB Din are more of less close to the ideal line. However, for a large number of districts as shown in diagram, this criteria is not followed in disregard of the principles of equity, PC-1 and best Value for Money.

Audit observes that a large segment of farmer's community was not heard about this scheme and they failed to take advantage of the scheme as no proper advertisement for the scheme in electronic and print media was made. Besides the fact that the new target was set for each district without analyzing the true potential of it in each district.

Audit recommends that policy initiatives in this regard needs to be under taken on equity basis besides advertising the potential and benefits about the scheme for the awareness of the farmers, so that their participation can be ensured which is one the most important ingredient for the success and sustainability of the project.

4.2 Monitoring & Evaluation

The monitoring and evaluation of the Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project reveal significant gaps in the achievement of project targets and the efficient utilization of allocated resources. Despite substantial expenditures, several key components and sub-components of the project have fallen short of their

intended outcomes, raising concerns about the project's overall effectiveness and efficiency.

Weak managerial controls, delayed implementation and inadequate supervision have contributed to non-achievement of targets across various areas. These include sub-optimal progress in promoting regenerative agriculture, insufficient execution of infrastructure-related activities such as improvement and lining of watercourses, and the failure to meet targets for critical initiatives like High Efficiency Irrigation Systems (HEIS), solar system installations and water storage ponds. Such lapses have resulted in underutilization of funds and lack of meaningful outcomes, despite the allocation of substantial financial resources.

Audit findings underscore the need for improved managerial commitment, efficient resource allocation and stricter oversight mechanisms. Addressing these systemic inefficiencies is crucial to ensuring that the project achieves its stated objectives, such as enhancing agricultural productivity, ensuring sustainable water management, and improving market connectivity for farmers. Without corrective measures, the current trajectory risks undermining the overall impact of the PRIAT project.

4.2.1 Non achievement of targets and resource wastage without meaningful outcome – Rs. 39.836 million

As per project implementation documents; component-2 comprises of two sub-components in which one component includes support promotion of regenerative agriculture, crop diversification, value addition and inclusive access to markets. In short, the implementation framework of this sub-component consists of;

- Awareness creation

- Identification of potential growers, contractors, and service providers
- Provision of processing plants/equipment/infrastructure
- Operational and technical support
- Market linkage/connectivity
- Technology upscaling

During audit of the PRIAT project for the financial year 2023-24, it was observed that an amount of Rs. 39.836 million was expended for achieving the above-mentioned deliverables. Despite the lapse of almost half of the project life-cycle; progress on only one aspect out of above mentioned six was observed and that too partially. Against the target of 100 farmers, 96 farmers of various FEGs (Farmer Enterprize Groups) were trained. Only training aspect is being executed uptil now with no progress on any other five aspects of the implementation framework raising the question mark over the achievement of the project's outcomes. It was further observed that short-term consultant for just 10 months for the project activities was hired for a project spanning over a period of five years that too after a significant delay.

Audit observes that underrated performance would negatively affect the timely completion of the project activities, particularly for the said sub-component. Audit is of the view that this lapse occurred due to weak managerial control.

Audit recommends investigation into the matter and serious efforts to get the activities on track to achieve the targets in time.

4.2.2 Non-achievement of targets for the financial years in various categories of watercourse construction

As per clause-(i) Implementation Procedure for Improvement of Unimproved Watercourses; the yearly quota of each district will be fixed by DGA(WM) Punjab/Project Steering Committee at the start of each financial year on the basis of already improved watercourses in each

district. Further, as per two steering committee meetings, latest of which held on 17.11.2023; targets were allocated for each district separately in each of the categories of unimproved watercourses, addition, reconstruction and irrigation schemes.

During the course of audit of the "Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project up to year 2024, it was observed that the target of certain districts in either category of new, addition, reconstruction or irrigation schemes were not achieved. The detail is attached at an Annexure-IV.

Audit is of the view that weak managerial controls and lack of supervision resulted in less achievement of targets.

Audit observed that despite excess expenditure than the allocated funds for this component, targets by certain districts against certain categories were not achieved.

Audit recommends investigation into the matter to evaluate the reasons for non-achievement of targets and strengthening the human resource of such districts to bring them at par with other districts.

4.2.3 Less realization of targets for High Efficiency Irrigation System (HEIS)

As per Annual Project Steering Committee meetings latest of which held on 17.11.2023; an accumulated target for 11,250 acres of land was set for installation of High Efficiency Irrigation System with an allocated budget of Rs. 2,692.125 million distributed to each of the district in Punjab.

During the course of audit execution of the PRIAT, it was observed that in most of the districts, the targets provided by the Project Steering Committee were not achieved as per detailed attached at Annexure-V

clearly indicating lack of commitment towards this component of the project.

Lack of managerial commitment, less effective implementation mechanism and lack of efficient management practices have resulted in non-achievement of targets of the project.

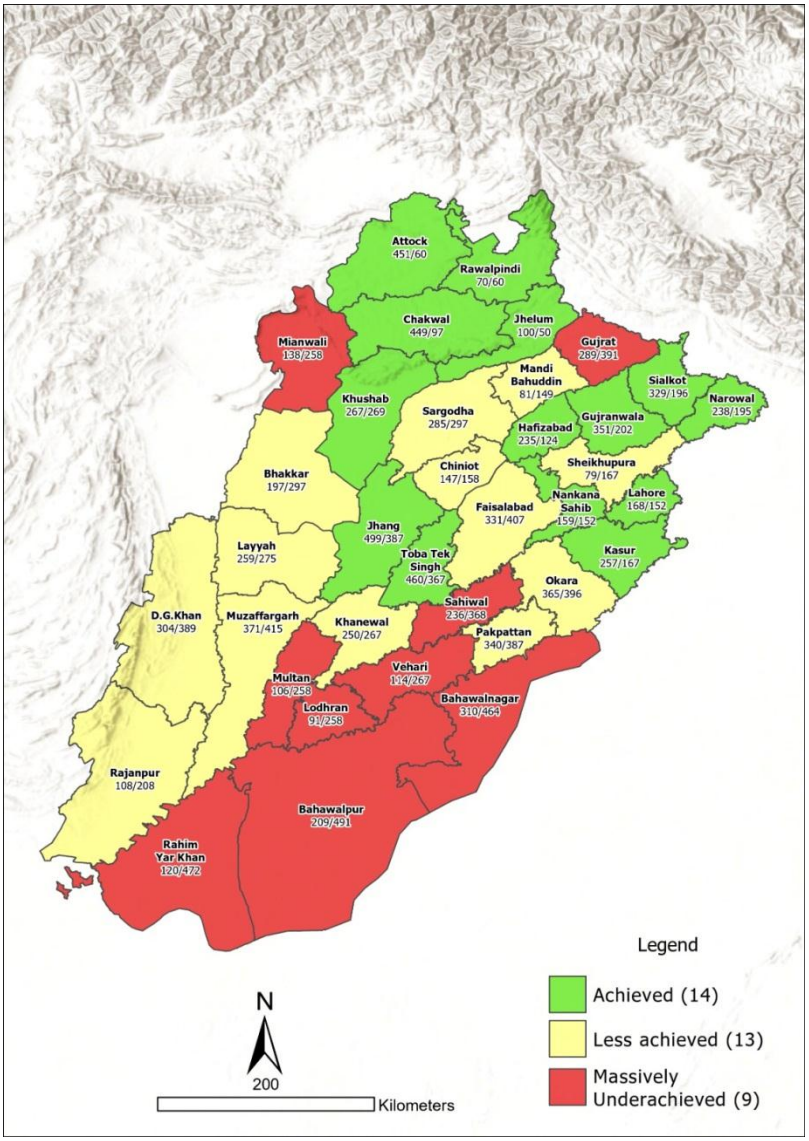
Audit recommends review of existing procedures, and introducing more stringent measure to improve the efficiency of this sub-component to achieve targets more effectively.

4.2.4 Non-installation of solar systems as per targets set by Project Steering Committee

As per Annual Project Steering Committee meetings latest of which held on 17.11.2023; an accumulated target for 8,000 acres of land was set for installation of Solar system with an allocated budget of Rs. 1,776.000 million distributed to each of the district in Punjab.

During the course of audit execution of the PRIAT, it was observed that the targets provided by the Project Steering Committee were not achieved as per detailed attached at Annexure-VI clearly indicating lack of commitment for this key component of the project. Out of Punjab's 36 districts, only 15 achieved their targets, while the remaining 21 fell significantly short of their allocated targets.

The following visualization explains the district-wise achievement of targets:



Lack of managerial commitment and lack of efficient management practices have resulted in non-achievement of targets of the project.

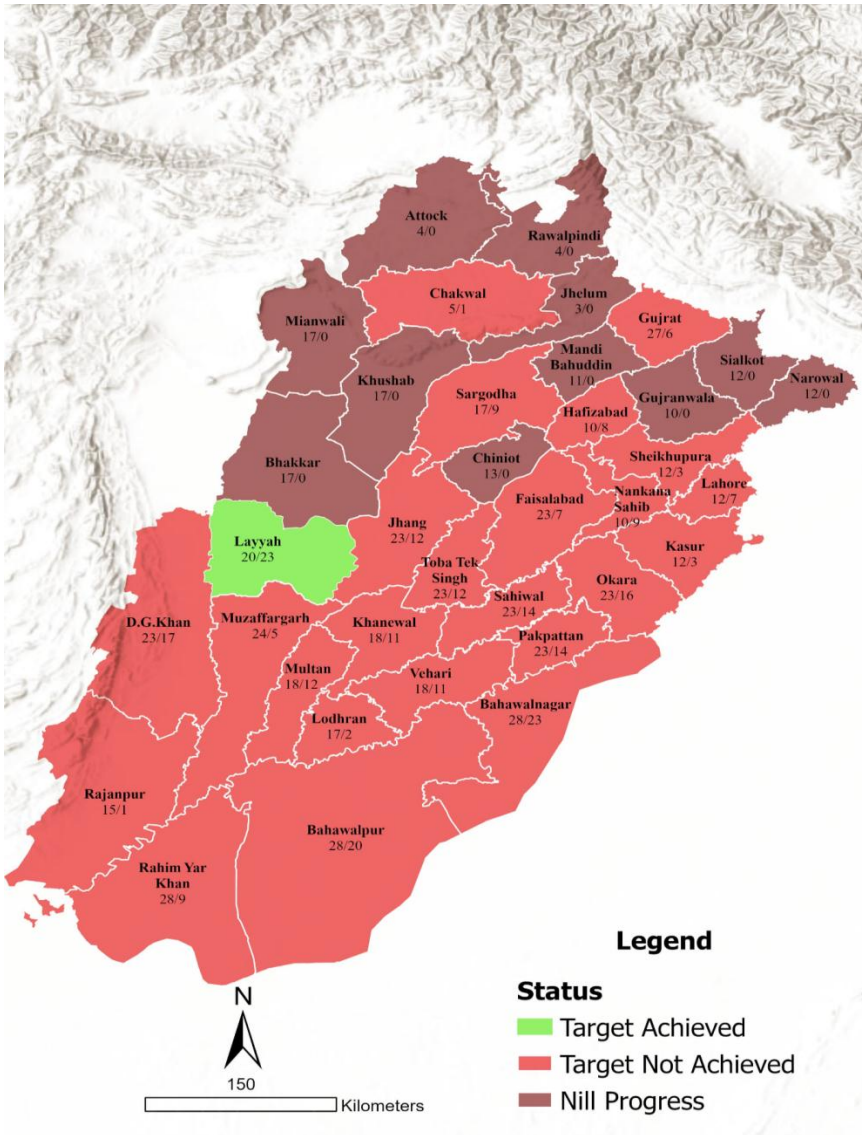
Audit recommends review of existing procedures, and introducing more stringent measure to improve the efficiency of this sub-component to achieve targets more effectively.

4.2.5 Non-achievement of targets for water storage ponds

As per Annual Project Steering Committee meetings latest of which held on 17.11.2023; an accumulated target for 540 acres of land was set for the construction of water storage ponds with an allocated budget of Rs. 450.000 million distributed to various districts in the Punjab.

During the course of audit execution of the PRIAT, it was observed that in most of the districts, the targets provided by the Project Steering Committee was not achieved as per detailed attached at Annexure-VII clearly indicating lack of attention on this one of the key components of the project.

The visualization in the following page geographically represents the district-wise performance for the construction of WSPs:



Audit is of the view that lackluster performance on this important sub-component would affect the achievement of overall objectives of projects.

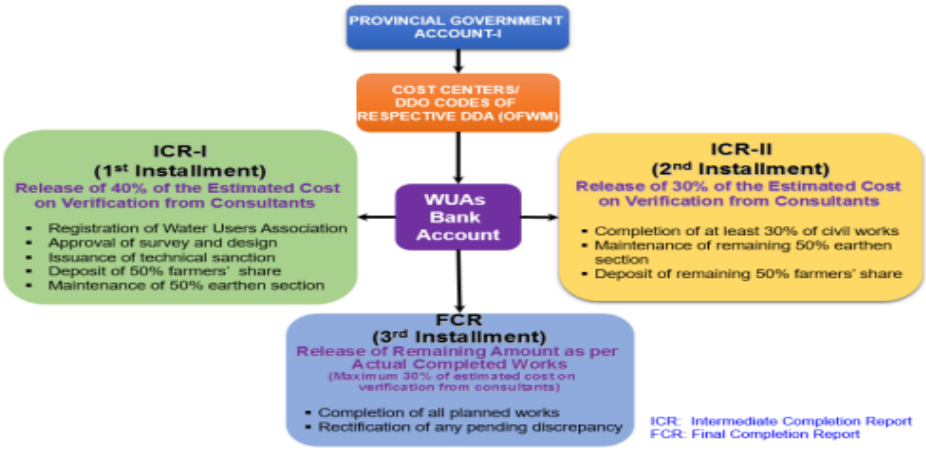
Audit recommends review of existing procedures, and introducing more stringent measures to improve the efficiency of this sub-component to achieve targets more effectively.

4.3 Financial Management and Data Analysis

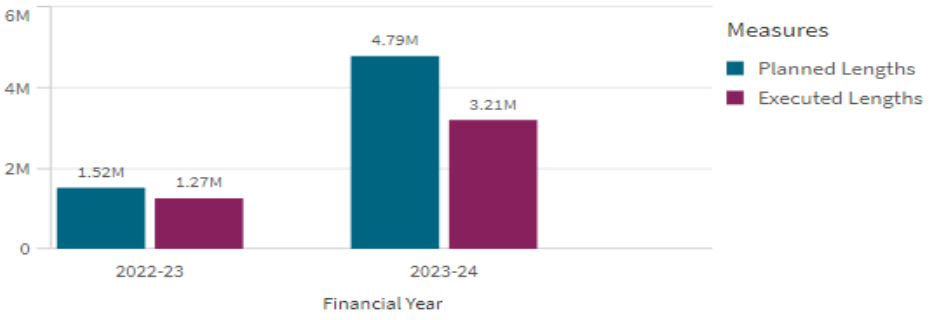
This chapter highlights the critical role of data analysis in uncovering financial management inefficiencies within the Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project. A comprehensive data collection tool—a detailed spreadsheet containing over 40 fields—was distributed across 36 districts to gather information essential for audit analysis. The data, derived from consulting various project documents, was meticulously verified during field visits and consolidated to produce actionable insights. This analysis revealed several significant audit findings, underscoring the impact of weak financial management, inadequate supervisory controls, and inefficient execution practices on project outcomes. The following sections elaborate on these findings, highlighting key lapses and providing recommendations to address them effectively.

4.3.1 Planned length of watercourses not completed

As per payment milestones for watercourse improvement implementation mechanism as detailed under, the completion of all planned works is to be verified by the consultant before the final (3rd installment) as depicted hereunder at page:51 of the PC-1:



During audit execution of the performance audit of the PRIAT project, it was observed that the planned lengths of watercourses were not fully executed as per their approved designs. Analysis of data clearly indicates that during the financial year 2022-23; actual watercourses were 16.45% less lined than the approved lengths and this trend significantly increased in the year 2023-24 and percentage of unlined watercourses despite their approval of designs increased to 32.98%. Out of total 3,464 watercourses; there were 687 watercourses which were less than 90% constructed. 116 watercourses were less than 50% constructed than their approved lengths. This state of affairs reflects lack of efficient execution of the projects for lining of watercourses. The overall picture is depicted in the diagram below:



W.C. No.	Planned length (mtrs)	Executed length (mtrs)	Completed (%)
145/R	1304	24	1.840490797546
61436/R	815	15.6	1.9141104294479
40716/L	677	15.2	2.2451994091581
61508/R	848	20	2.3584905660377
23463/TR	2401	505	21.032902957101
8731-L	960	216	22.5
12592/R	5889	1336	22.686364408219
20049-L	1881	435	23.125996810207
31000/TR	2220	592	26.666666666667

Audit is of the view that due to inefficient management practices, full benefits from lining of watercourse couldn't be materialized. Watercourses were not only less constructed than the planned and approved designs but their true potential in saving water and benefiting the community at large could not be fully realized.

Audit recommends that matter needs investigation besides recovery of the overpayment and strengthening of internal as well as financial controls to avoid such lapses in the future.

4.3.2 Excess payment for constructing at higher than the approved cost per meter-Rs. 564.859 million

As per Implementation Procedure for Improvement of watercourse, clause (vii) states that the DA(OFWM)/DDA(OFWM)/competent

authority will accord Technical Sanction (TS) of the entire cost of the construction material (government share only). The TS may only be revised based on proper justification.

During audit execution of the PRIAT project, it was observed that an amount of Rs. 564.859 million was paid in excess than approved technical sanction. It was further noticed that the planned lengths of watercourses were not fully constructed and the partially constructed lengths of watercourses were paid in excess as detailed in Annexure-VIII.

Audit observes that due to absence of efficient monitoring mechanism led to excess payment.

Audit recommends that matter needs investigation besides recovery of the overpayment and strengthening of internal as well as financial controls to avoid such lapses in the future.

4.3.3 Cost escalation due to splitted constructions of the same watercourses-Rs. 47.823 million

As per clauses vi & ix of the Component 1.1 of PC-1 regarding Implementation Procedure for Improvement of Watercourses; the OFWM staff in respective tehsil will conduct engineering surveys of the watercourse command area and prepare design & cost estimates in consultation with WUA, which will be checked/verified by PIS&TPV Consultant. PIS&TPV Consultants are also required to certify the work done after 1st, 2nd and 3rd installments to be paid to WUAs. Before release of 3rd installments, PIS&TPV would certify:

- Completion of planned and executed work
- Rectification of any pending discrepancy

During the course of audit of the "Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project, it was observed that certain watercourses were not constructed in one go and instead, they were constructed in repeated chunks by mobilizing the resources again and each time at an escalated cost. Audit apprehends that as a result of poor and inefficient management practices, cost of the watercourses escalated resulting in excess cost of Rs. 47.823 million. Not only the material cost increased but economies of scales couldn't be attained as detailed in Annexure-IX. Following anomalies were noticed by audit:

- In most of the instances, the planned lengths in initial projects were not fully executed and the same were retaken again in repeated project on the same watercourse. This state of affairs clearly indicates inefficient management which caused cost escalation and necessitated the second project.
- Surprisingly, the project is just 2 years old and still the watercourses are constructed in multiple iterations indicating lack of management acumen to save cost and managing the project more efficiently.
- Also, indicates that management is more focused on completing the numbers given as targets, by the Project Steering Committee rather than on completing the planned lengths which should be the actual benchmark for performance evaluation.

Audit apprehends that weak implementation of project procedures, lack of supervision on PIS&TPV resulted in such lapses.

Audit is of the view that management's inefficiency and lack of proper certification from PIS&TPV resulted into excessive cost due to

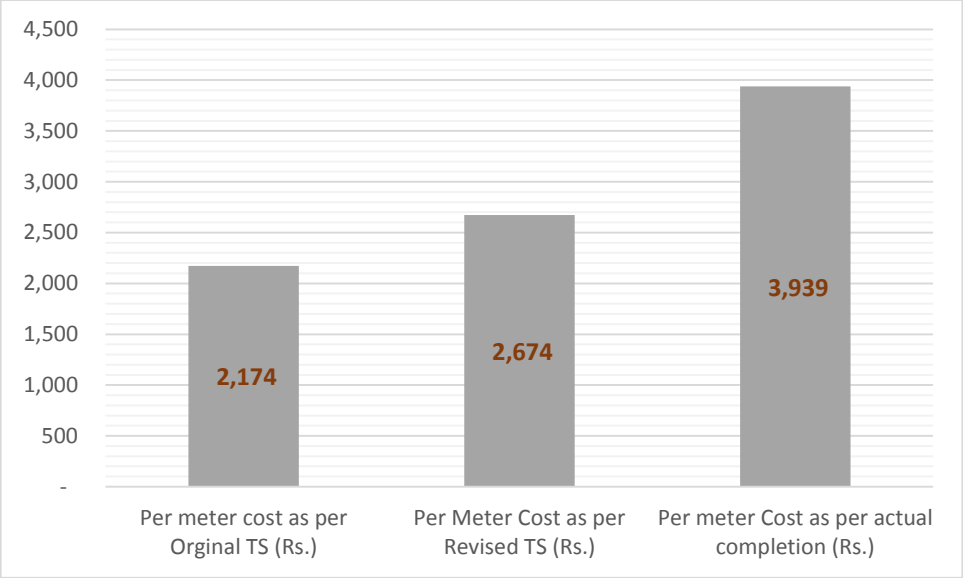
repeated construction of the same watercourse as their original planned lengths were not completed as per initial approved designs.

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

4.3.4. Cost escalation due to delayed execution and inefficient management - Rs. 12.287 million

As per Implementation Procedure for Improvement of watercourse, clause (vii) states that the DA(OFWM)/DDA(OFWM)/competent authority will accord Technical Sanction (TS) of the entire cost of the construction material (government share only). The TS may only be revised based on proper justification.

During the course of audit of the PRIAT, it was observed that construction and technical sanctions of watercourses were approved at a certain cost. However, due to delayed execution of these projects, their cost escalated and their TS were revised upward. However, despite upward revision of technical sanctions, cost of these watercourses still exceeded than the approved cost. The execution cost was further increased due to less completion than the approved planned lengths of the revised technical sanctions. This state of affair is depicted as under in the following visualizations:



Audit is of the view that management inefficiency resulted in delayed execution which resulted in not only cost escalation but lining of less than approved lengths.

This inefficiency on the part of district administration of the project resulted in excess expenditure of Rs. 12.287 million as detailed in Annexure-X.

Audit recommends investigation into the matter and strengthening of financial controls to avoid such lapses in the future.

4.3.5. Loss due to inefficient procurement of Vehicles Rs. 5.440 million

As per the Conditions of the Contract Clause-8.2, the unit price charged by the supplier for the good supplied and the related services performed under the contract shall not vary from the prices quoted by the supplier and accepted by the purchaser. Moreover, as per Clause-P of the

bidding documents-Qualification of the Supplier, the offerors were requested to give their best and final prices with not expectation of the price negotiations. Further, Clause-7-Price Quotation, describes that the rates and prices quoted by the suppliers shall be fixed for the duration of the contract and shall not be subject to any adjustments on any account.

During audit of the PRIAT project for the financial year 2023-24, it was observed that the department had entered into contract (on 18-December-2023) with M/s Khalid Motors Lahore for supply of 73 (1000-CC) Suzuki Cars @ Rs. 4,084,000 per vehicle. The entity issued the purchase order on 07 September 2023 for provision of 73 vehicles. However, due to inefficiency on the part of the management the contract remained in limbo and could not be executed and ultimately 34 vehicles were procured at an enhanced cost of Rs. 4,244,000 in disregard of the provisions as described above which resulted in excess payment of Rs. 5,440,000 by revising the original order.

This lapse occurred due to inefficiency of the management and lack of financial controls to procure vehicles at the offered rates despite entering into the contract.

Audit is of the view that not only the provisions of the contracts are violated but the department also suffered a loss to the stated extent but also the required quantity of the vehicles could not be procured.

Audit recommends that matter needs investigation besides recovering the excess amount paid.

4.3.6 Unjustified technical sanction revisions resulting in cost escalation of Rs. 4.288 million

As per Implementation Procedure for Improvement of watercourse, clause (vii) states that the DA(OFWM)/DDA(OFWM)/competent authority will accord Technical Sanction (TS) of the entire cost of the

construction material (government share only). The TS may only be revised based on proper justification.

During the course of audit of the PRIAT, it was observed that construction and technical sanctions of watercourses were approved at a certain cost. However, construction work execution on these watercourses could not be initiated in time. After a considerable delay, the TS of these watercourses were revised without any justification and in violation of the principles cited above. As a result, project management's negligence resulted in excess payment for the construction of these watercourses.

Audit is of the view that management inefficiency resulted in delayed execution which resulted in cost escalation.

This inefficiency on the part of district administration of the project resulted in excess expenditure on Rs. 4.288 million as detailed in Annexure-XI.

Audit recommends investigation into the matter and strengthening of financial controls to avoid such lapses in the future.

4.3.7 Pre-mature release of retention money for installation of HEIS without completion of maintenance services-Rs. 20.401 million

As per clause-ix of the Implementation Procedure for Installation of HEIS; DGA (WM) Punjab, Lahore/PD-PRIAT will pay remaining cost after retaining 10% of total system cost or Bank guarantee of equal amount, which will be released after two years on provision of satisfactory follow up support services by the SSCs during two years, which will be verified by the concerned DDA (OFWM) and the PIS&TPV Consultants or any other designated committee for the purpose.

During the course of audit execution of the PRIAT, it was observed that retention money worth Rs. 20.401 million was released to the

contractor without satisfactory completion of 2 years services as detailed in Annexure-XII. It has hardly been one year since the HEIS started to be installed on various locations throughout the Punjab and as per procedure, retention money in shape of 3rd installment had to be retained till satisfactory support services by the supplier.

Audit is of the view that the supplier has been given undue benefit at the cost of the project and effective installation of HEIS and after installation services.

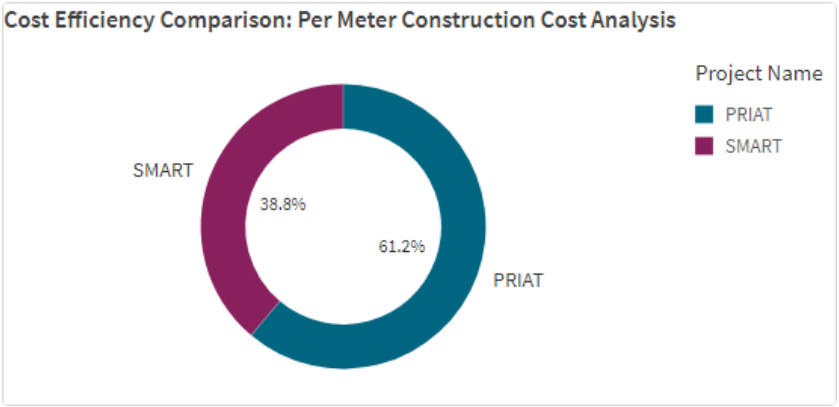
Weak financial management has resulted in this lapse which has brought these installed HEIS on the brink of failure.

Audit recommends investigation into the matter besides fixation of the responsibility against the person(s) at fault.

4.3.8 Construction of watercourses at excessive rates in comparison to SMART project – Rs. 128.302 million

As per para 2.10(a)(1) of PFR Vol-I, same vigilance should be exercised in respect of expenditure incurred from Government revenues, as a person of ordinary prudence would exercise in respect of the expenditure of his own money.

During the course of audit execution of the PRIAT, it was observed that the average cost of construction under the PRIAT project is higher as compared with the cost of construction incurred under SMART projects. Audit shortlisted the same watercourses with same inputs constructed during the same period as a measuring yardstick, and it was revealed that an amount of Rs. 128.302 million was paid in excess than what was constructed through SMART as detailed in Annexure-XIII and following diagram visually represents the overall cost of construction per meter of the same watercourses under the two projects:



Audit is of the view that weak cost estimation and approval mechanism led to such lapses where overpayment was made in comparison with SMART project.

Audit recommends that matter needs investigation, strengthening of cost estimation and approval mechanism for driving the best value for money.

4.4 Project Management

Effective project management is critical for achieving the intended objectives of development initiatives. The Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project, aimed at improving water resource management and promoting modern irrigation practices, faced significant challenges in planning, execution, and financial oversight. During the audit of the PRIAT project, several lapses were identified, including delays in project completion, inadequate procurement processes, poor contractor compliance, design inefficiencies, and misallocation of funds. These issues highlight weaknesses in project supervision, financial management, and adherence to agreed-upon guidelines, undermining the

overall effectiveness of the project. The detailed audit findings are as follows:

4.4.1 Non-completion of watercourse within stipulated timeframe and expenditure of Rs. 454.339 million

As per clause-5 of the agreement between the WUAs with respective District administration of Water Management, the work shall be completed by the second party within 365 days or within a complete financial year from the date of signing the agreement. The second party shall be responsible for timely completion.

During the audit examination of the record of the PRIAT project, it was observed that Rs. 454.339 million as detailed in Annexure-XIV was paid without completion of 124 watercourses. Out of which 45 watercourses pertain to the financial year 2022-23. This inefficiency on the part of project management would deprive provision of sufficient water supply to the beneficiary farmers of these areas. Moreover, delay would also result in escalated cost due to ever increasing rise in material costs.

Audit apprehends that due to lack of controls and weak supervisions, these watercourses are still incomplete despite the lapse of stipulated time period.

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

4.4.2 Defective Pre-qualification process of firms for supply of Precast Concrete Parabolic Segments

As per clause-5 of Section IV, Procurement Process of the Procurement Guidance of the World Bank; evaluation and qualification

criteria are used by the Borrower to compare offers and determine the MABP. This requirement supports transparency and integrity in the procurement process. It is essential that potential Bidders/Proposers understand the criteria by which their Bid/Proposal will be judged, and what criteria are the least to most important to the Borrower. In this way Bidders/ Proposers will be better able to tailor their Bid/Proposal to meet the Borrower's requirements.

During the performance audit execution process of the PRIAT project, it was observed that highly unrealistic prequalification criteria as outlined below was mentioned:

- Prequalification required only 3 years of experience and a turnover of 5 million for contracts worth billions, contrary to World Bank guidelines, limiting competition and excluding capable firms.
- The evaluation of turnover using inconsistent criteria (income tax returns, sales tax returns, bank statements, or audit reports) violated World Bank guidelines for uniform and objective evaluation.
- Only firms with offices in Punjab were eligible, restricting competition and potentially resulting in higher prices and lower-quality suppliers.

The audit observes that unrealistic criteria for the selection of firms to provide PCPS segments have not only undermined competition but also affected the qualitative aspects of the material.

The audit is of the view that weak financial management and deficiencies in internal controls have led to the inadequate application of controls as outlined in the World Bank procurement guidelines.

The audit recommends improving the criteria for the selection of pre-qualified firms by including procurement specialists in the team responsible for prequalification and revising the criteria at the earliest.

4.4.3 Irregular award of contract to firm failing to fulfill the prescribed criteria

As per Clause-X of the Expression of Interest, following material/equipment should be made available in each of the following in lab of each yard:

- Automatic/semi-automatic concrete mixing plant for manufacturing of precast concrete elements/structures
- Compressive Strength Testing Machine (Properly calibrated from an authentic source)
- Schmidt Hammer
- Digital weighing balance
- Helmets/goggles
- Fire extinguisher
- First Aid Box
- Proper Dress code

During audit execution of the PRIAT project, audit team physically visited sites of three firms named Ayub traders in Multan, AH construction Sahiwal and Chaudhary Shahabuddin Sahiwal to evaluate if they fulfill the conditions set for their pre-qualification. However, physical verification revealed that none of the sites contained safety equipments to ensure quality manufacturing. Following anomalies were observed:

- Helmets/goggles, fire extinguishers, First Aid Boxes, proper dress codes were either not available or not being used.

- Schmidth hammer in one of the site at Multan was available but no one on site was able to use and measure the readings necessary to ensure quality. On one of the other site i.e. Shahabuddin, it was not available whereas at AH construction site, it was never used and was sealed packed.
- Various molds of segments of different sizes were measured randomly and these were not found according to the requisite measuring standards as given in the PC-1
- Digital weighing balance were not available on any of the site
- In one of the sites, a manual mixing plant machine instead of automatic in disregard of the criteria mentioned above was being used

Audit is of the view that weak pre-qualification process and lack of supervision of the qualified contractors has raises quality concern over the project execution.

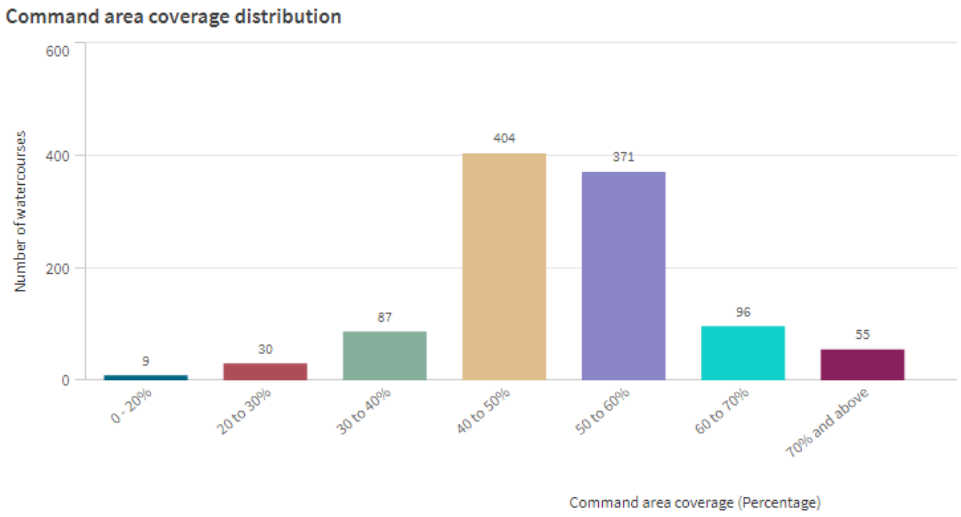
Audit recommends strict measure for pre-qualification besides ensuring better monitoring and supervision over the contractors who are manufacturing the PCPS for lining of watercourses.

4.4.4 Structural deficiencies in the design of watercourses resulting in less coverage of command area

As per eligibility criteria for watercourse improvement given in the PC-1 of the Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project; sections of watercourse to be lined will be selected as per the following criteria:

- Sections/reaches having maximum usage/flow and losses
- Elevated sections susceptible to leakage, overtopping and spillage

During audit of the PRIAT for the financial year 2023-24, it was observed that in many watercourses, the design was not optimized in disregard of the criteria mentioned above. The main watercourse with maximum usage/flow were constructed far less, whereas, small tributaries covering lesser command areas were given preferences. A sample data of 1052 watercourses which was around 50 percent constructed was analysed and in majority of the cases sub-optimal coverage of command area was observed. Following visualization describes this state of affairs:



The above visualization clearly indicates that:

- The majority of watercourses have command area coverage below 50%.
- Normally the section and reaches having maximum usage/flow covers more than 70% of the command area. However, only 151 out of 1052 watercourses complies with that standard.

- This distribution indicates inefficiencies in design and construction, affecting water-saving potential.

Audit is of the view that weaker management controls and supervisions resulted into approval of less optimized designs of watercourses.

Audit recommends that supervisory controls of the WM staff need to be enhanced besides ensuring that PSC&TPV consultants are properly involved in the design and approval processes.

4.4.5 Lopsided utilization of funds than allocated as per PC-1- Rs. 2,430.855 million

As per financial statements submitted by the project management, an amount of Rs. 18,670.270 was allocated for four components of the project i.e. for the improvement of watercourses, adoption and promotion of modern irrigation technologies practices and for contingent emergency, response components.

During the course of audit of the PRIAT Project financed by the World Bank for the Financial Year 2022-24, it was observed that an amount of Rs. 18,670.271 million was allocated to be expended on four various components but out of these funds an amount of Rs. 19,830.504 million were utilized as detailed under:

Sr#	Component	Allocation as per PC-1 (Rs. in million)	Expenditure made (Rs. in million)	Excess/Less utilization (Rs. in million)
1	Improvement of Watercourses	8,345.987	16,027.366	(7,681.379)
2	Adoption and Promotion of Modern Irrigation Technologies & Practices	6,739.81	3,441.735	3,298.075
3	Monitoring and Evaluation of Project Impacts	3,539.519	361.403	3,178.116
4	Contingent Emergency, Response Component	44.955	0	44.955
Total		**18,670.271**	**19,830.504**	**(1,160.233)**

It is evident from the aforementioned details that three of the components were failed to move forward as less amount was released for execution on these components. It also reveals that watercourses were allowed more funds than allocated in PC-I just because the department was failing to exercise prudent practices of financial proprietary. The diversion of funds to one activity at the cost of other three would result in non-achievement of project targets.

Audit is of the view that the management lacks capacity to execute certain components of the project and concentrating where it can perform well which indicates lack of capacity and prudent financial management practices.

Audit recommends, revision of management policies and concentration towards those aspects of the project which are lagging behind for timely execution and achievement of the project's overall goals.

4.5 Organization and Management

Strong organizational and management practices are critical to ensure the success of large-scale development projects such as the Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project. Effective planning, timely execution, and robust internal controls are essential to maintain financial discipline and achieve project objectives. However, the audit of the PRIAT revealed several issues related to delays in procurement processes, weak project oversight, and inefficiencies in implementation, which undermined the effectiveness of the project's management. These findings, detailed below, highlight areas requiring immediate attention and improvement to enhance organizational performance and ensure value for money.

4.5.1 Inordinate delay in pre-qualification of firms resulted into excess payment and less scope of work

As per Objectives and Scope of the Contract Agreement for Project Implementation Supervision and Third-party Validation (PIS & TPV) Consultancy Services of Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project between Agriculture Department through Director General Agriculture (Water Management), Punjab and PIS & TPV Consultants; the assignment for the consultants included:

- Prepare standards and specifications for works to be carried out and equipment/instruments to be provided under the project e.g. watercourses, HEIS, solar systems, water storage ponds, regenerative agriculture, harvesting & processing equipment, market integration etc.
- Draft technical documents/agreements/formats including contract conditions, specifications for design, materials and installation of equipment.
- Help in evaluation of technical and financial proposals of SSCs and other service providers etc.

During the audit execution process of the PRIAT project, it was observed that the project initiated the bidding process to hire consultant for the execution of aforementioned project related activities. However, after the submission of bids for the time-bound contract, it took too much time to pre-qualify the firm. The firms offered bids for the 54 months and out of which 14 months had already been elapsed. However, the bids were not re-negotiated and firms which offered contract for 54 months were awarded the contract for remaining 40 months resulting in excess payment as detailed under:

Contract period	Period lapsed due to late execution	Total Financial Bid (Rs.)	Excess payment for lapsed period (Rs.)
54 months	14 months	830,019,888	215,190,341

This lapse occurred due to inefficiency of the management and weak internal controls which caused inordinate delay in the finalizing the pre-qualification process of the consultant firm.

Audit recommends investigation into the matter to exactly thrash out the real causes of delay besides strengthening of internal control mechanism to avoid such lapses in future.

4.5.2 Failure to implement the project sub-component related to provision of seed/plant-36.0 million

As per Annual Project Steering Committee meetings latest of which held on 17.11.2023; an accumulated target for provision of seeds/plant for an area of 1200 acre was set with an allocated cost of Rs.36.0 million.

During the course of audit execution of the PRIAT, it was observed that 1,200 sites were earmarked for provision of seeds and plants at subsidized rates in four districts. However, no progress on the implementation was observed, as clearly reflected by the nil expenditure, and the target remained far from being achieved. The lack of expenditure and implementation raised concerns about the effectiveness of planning, fund utilization, and overall project management in achieving the intended agricultural benefits.

Lack of managerial commitment, less effective implementation mechanism and lack of efficient management practices have resulted in non-achievement of targets of the project.

Audit recommends review of existing procedures, and introducing more stringent measures to improve the efficiency of this sub-component to achieve targets more effectively.

4.5.3 Non procurement of items as per Procurement Plan

As per Section IV. PPSD (Project Procurement Strategy for Development) and Procurement; the Bank requires the Borrower to develop a Project Procurement Strategy for Development for each project financed under IPF. The PPSD shall address how procurement activities will support the development objectives of the project and deliver the best Value for Money (VfM) under a risk-based approach. The PPSD shall provide adequate justification for the selection methods in the Procurement Plan. The Procurement Plan, approved by the Bank during the loan negotiations, is incorporated by the reference in the Legal Agreement, making it legally binding on the Borrower.

During the course of audit execution of the PRIAT, it was learned that the annual procurement plans were regularly formulated and uploaded on website/software as per procurement guidelines of the World Bank. However, the procurement was not executed as per planning indicating a defective planning and procurement process. Most of the procurements as outlined in the plan are yet to be executed and some of them are partially implemented as highlighted in the enclosed Annexure XV.

The deficiencies noted are summarized below:

- **Non-execution of procurement as planned** despite the annual procurement plans being formulated and uploaded.
- **Defective planning and procurement process**, with discrepancies between the plan and actual procurement activities.
- **Delayed procurements**, with many outlined procurements yet to be executed or only partially implemented.

- **Weak procurement and financial management strategy**, resulting in non-implementation of scheduled procurements.

Audit is of the view that weak procurement and financial management strategy has resulted in non-implementation of scheduled procurements as envisaged in the Procurement Plan.

Audit recommends full implementation of the procurement strategy to enable the project management in achieving all of its targets in time.

4.6 Sustainability

Sustainability, a critical pillar of modern development, seeks to balance economic growth, social equity, and environmental stewardship. Since the concept gained global recognition in the 1980s, notably through the Brundtland Commission's definition of Sustainable Development (SD) (Jarvie 1987) [4] , it has become central to development initiatives worldwide. Sustainable practices are essential for ensuring long-term project success, minimizing environmental damage, and fostering inclusive societal progress.

The PRIAT Project, like many large-scale initiatives, underscores sustainability as a core objective. Its interventions aim to conserve water resources, enhance agricultural productivity, and address environmental and social challenges. However, sustainability demands stringent adherence to best practices, efficient management of resources, and inclusivity in project implementation. Any deviations from these principles jeopardize not only the project's success but also its

[4] Jarvie, Michelle E. 1987. World Commission on Environment and Development. https://www.britannica.com/topic/Brundtland-Report.

contributions to broader Sustainable Development Goals (SDGs), such as ensuring clean water and sanitation (SDG 6), reducing inequalities (SDG 10), and combating climate change (SDG 13).

The following sections outline key audit findings that highlight critical lapses in achieving sustainability within the PRIAT project, revealing issues related to quality assurance, environmental impact, social inclusion, and groundwater management. These findings emphasize the need for improved governance, oversight, and strategic planning to align project outcomes with sustainability goals effectively.

4.6.1 Low-Quality Construction Due to Inferior Equipment, Outdated Molds, and Lack of Third-Party Verification

As per clause-8 of the Obligation or Party-B; contract agreement between the Director General Agriculture (Water Management) as Party-A and supplier of Precast Concrete Parabolic Segments (PCPS) describes that:

- The Party B would be responsible for the production of PCPS throughout the calendar year and would not stop production without consent of Party-A and would have stock of at least 10,000 segments on the end of 1st Quarter of each financial year.
- Party-B shall give access and logistic support to Party-A and/or PISC for supervision of PCPS manufacturing at the yard to ensure quality of PCPS as per relevant technical standards & specifications provided in the EOI and PQD.
- Party-B shall adjust the size/length of the PCPS as per instructions of Party A and/or PISC

- Party-B will maintain separate office cum sitting/visiting room properly furnished for the visiting farmers/WUAs and inspection officers/officials/delegation.
- PCPS molds which are not in line with the approved standards & specifications and the de-shaped/worn-out molds shall be discarded/not used for PCPS manufacturing till their repair and verification by PISC.
- Party-B shall ensure PCPS true design and correct dimensions, particularly the geometry of male and female ends of segments to ensure leak proof of PCPS in the watercourse.
- Party-B shall not sub-let the PCPS manufacturing yard to any other individual or firm.

During the course of audit of the PRIAT Project, it was observed from physical verification of just few of the sites that besides defective conditions of EOI as already highlighted; the segments manufactured and installed on watercourses are not only defective but their durability and sustainability over a period of time is under question as under:

- Low quality equipment was being used. For example, a fully or semi-automatic mixture machine was required as per EOIs from the firms but instead a manual mixture was available on site.
- It was the responsibility of the third party (PIS & TPV) to prepare standards and specifications for works to be carried out and equipment/instruments to be provided under the project e.g. watercourses, HEIS, solar systems, water storage ponds, regenerative agriculture, harvesting & processing equipment, market integration etc. However, the firm was only engaged after already pre-qualifying the firms for provision of PCPS segments to be used for watercourse lining.

- Some of the molds during physical verification were measured but their dimensions were not as per specifications given in PC-1. This can easily result in improper overlapping of male-female joints resulting in rapid deterioration of watercourse lining.
- Some of the necessary equipment as mentioned in EOIs were found missing on sites raising question-mark over the quality of the segments produced.
- No separate visiting/sitting facility was available in the yard of Ayub and sons.

The following photographs, captured during physical verification, provide visual evidence supporting the audit observations:

Manual compressor machine without handle

Unused Schmidth Hammer in sealed pack

Lined watercourse with defective lining and joints

Defective joints of segments due to faulty segments

Manual mixture instead of automatic as per SOPs

Rotten and outsized segments resulting in constructed segments with varying joints

Audit is of the view that late hiring of the firm due to inefficiency on the part of project management and lack of supervision and controls over the segment manufacturers resulted in these lapses.

Audit recommends that a mechanism should be in place to ensure that the contract agreements are followed by the respective parties in letter and spirit to ensure quality completion of the project in a timely manner.

4.6.2 Irrational supply of PCPS segments by the supplier

As per clause-8 of the Obligation or Party-B; contract agreement between the Director General Agriculture (Water Management) as Party-A and supplier of Precast Concrete Parabolic Segments (PCPS) describes that:

- The Party B would be responsible for the production of PCPS throughout the calendar year and would not stop production without consent of Party-A and would have stock of at least 10,000 segments on the end of 1st Quarter of each financial year.
- Party-B shall give access and logistic support to Party-A and/or PISC for supervision of PCPS manufacturing at the yard to ensure quality of PCPS as per relevant technical standards & specifications provided in the EOI and PQD.
- Party-B shall adjust the size/length of the PCPS as per instructions of Party A and/or PISC
- Party-B will maintain separate office cum sitting/visiting room properly furnished for the visiting farmers/WUAs and inspection officers/officials/delegation.
- PCPS molds which are not in line with the approved standards & specifications and the de-shaped/worn-out molds shall be discarded/not used for PCPS manufacturing till their repair and verification by PISC.
- Party-B shall ensure PCPS true design and correct dimensions, particularly the geometry of male and female ends of segments to ensure leak proof of PCPS in the watercourse.
- Party-B shall not sub-let the PCPS manufacturing yard to any other individual or firm.

During the course of audit of the PRIAT Project, the audit team visited a yard of Ayub Sons at Multan in presence of departmental representatives (i.e. four Deputy Directors Water Management Multan, Lodhran, Vehari and Khanewal) and found that the firm has only 6 curing

ponds each having a maximum capacity to cure 80 segments. As per EOI, the firms are required to ensure curing as per criteria laid above which requires at least 7 to 15 days of curing of segments before getting them ready for testing. However, with the most conservative estimates i.e. if yard remained non-stop functional for 24x7 for 365 days of the year. It can provide 37,500 segments (1.5x6x80x365/7) in one and a half year including the maintenance of stock at least 10,000 segments. However, the record obtained indicates that this firm had already supplied 128,000 segments in the same period. It is pertinent to mention here that the same firm also supplies segments for other watercourses executed through SMART project.

Audit apprehended that there are serious doubts over the quality production of the segments, complete application of curing time, and sustainability/quality of the produced segments.

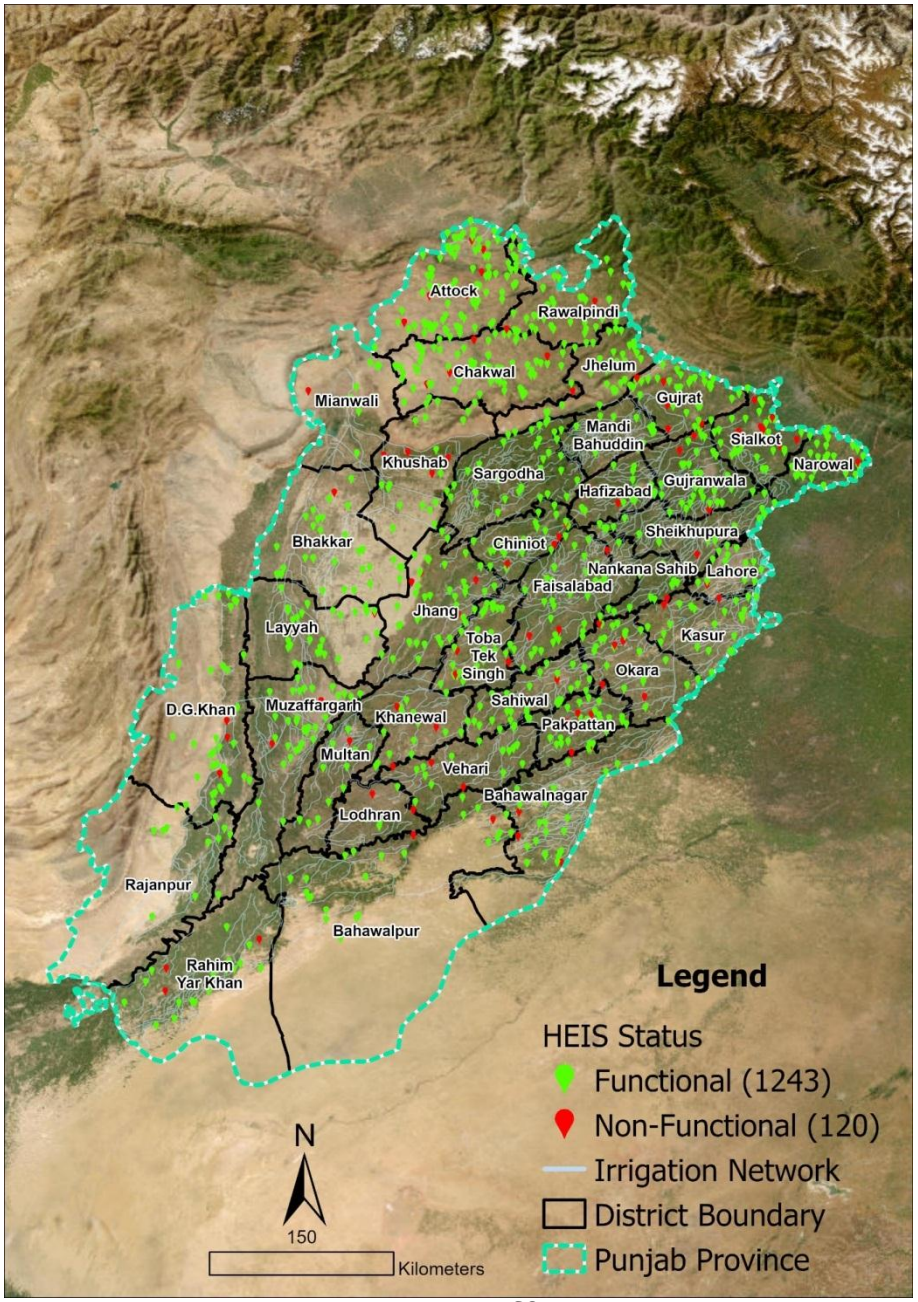
Audit is of the view that weak supervision and control over the suppliers in violation of the provisions as contained in the agreement with suppliers may result in lower quality and standardized provision of segments.

Audit recommends investigation into the matter besides fixation of the responsibility against the person(s) at fault.

4.6.3 Non-operationalization of installed HEIS projects

As per clause-ix of the Implementation Procedure for Installation of HEIS; DGA (WM) Punjab, Lahore/PD-PRIAT will pay remaining cost after retaining 10% of total system cost or Bank guarantee of equal amount, which will be released after two years on provision of satisfactory follow up support services by the SSCs during two years, which will be verified by the concerned DDA (OFWM) and the PIS&TPV Consultants or any other designated committee for the purpose.

During the course of audit execution of the PRIAT, physical verification of various sites of High Efficiency Irrigation System revealed that there were instances where HEIS were found non-operational. Seeking this state of affairs, the longitudes and latitudes of the installed HEIS projects were obtained and after mapping these on google earth, analysis revealed a number of non-functional sites in various districts. The image representing the overall situation of functional and non-functional sites is produced in the following page:


Attock
Rawalpindi
Jhelum
Chakwal
Mianwali
Gujrat
Mandi
Bahuddin
Sialkot
Narowal
Khushab
Sargodha
Gujranwala
Hafizabad
Sheikhupura
Bhakkar
Chiniot
Nankana Sahib
Lahore
Faisalabad
Jhang
Layyah
Toba
Tek
Singh
Kasur
Okara
D.G.Khan
Muzaffargarh
Khanewal
Sahiwal
Pakpattan
Multan
Vehari
Bahawalnagar
Lodhran
Rajanpur
Bahawalpur
Rahim
Yar Khan
Legend
HEIS Status
Functional (1243)
Non-Functional (120)
Irrigation Network
District Boundary
Punjab Province
N
150
Kilometers

Audit is of the view that the performance of the project management, third party (PCS&TPV) and suppliers is below par and they have failed to keep HEIS functionalized.

Weak financial management has resulted in this lapse which has brought these installed HEIS on the brink of failure.

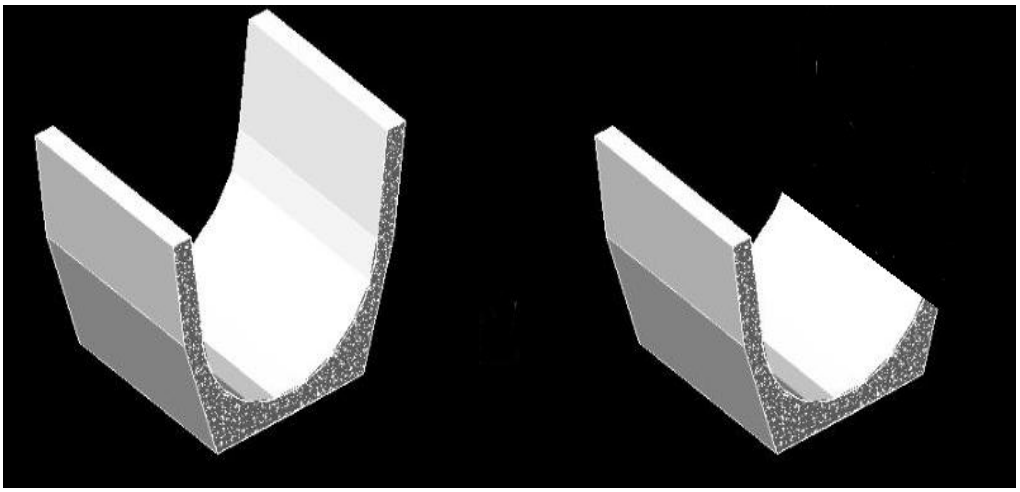
Audit recommends investigation into the matter besides fixation of the responsibility against the person(s) at fault.

4.6.4 Unauthorized tree cutting, contributing to environmental hazards and undermining sustainability of the project

As per clause-viii under the sub-component of Implementation Procedure for Improvement of Unimproved Watercourses (Component 1.1.a); the WUA will carry out earthen improvement of 50% of the total watercourse length under the supervision of OFWM field staff. This will involve the removal of shrubs, bushes, and vegetation as well as other natural or man-made obstructions from the right of way. Trees will, however, be removed only if the flow is obstructed. It will be followed by demolishing of existing channel, constructing a well-compacted pad, and excavation of new channel as per design

While scrutinizing various files of watercourse lining, it was revealed that around 13,862 trees were cut across Punjab as Annexed-XVI creating environmental sustainability issues. Most of the uprooted trees were lying on the banks of the watercourse channels and were not directly obstructing the flow of the water in clear violation of the above-mentioned criteria for uprooting of trees. Audit is of the view that uprooting of trees should have been avoided by either re-aligning the watercourse or atleast on that part of watercourse earthen work could have been undertaken to avoid uprooting of the trees.

The audit has recommended research-based solutions, and one of the proposed solution is illustrated below. The image shows the complete segment on the left side. On the right side, a modified segment is suggested that would help preserve the tree without the need to uproot it. The tree roots on that side would not affect the health of the segment, and that portion of the watercourse could be maintained in its earthen form, similar to the remaining 50 percent:



Audit is of the view that due to not paying attention to minute details by the administration, uprooting of trees have been carried out.

Audit recommends that future cause of action to save trees may be devised to avoid unnecessary uprooting.

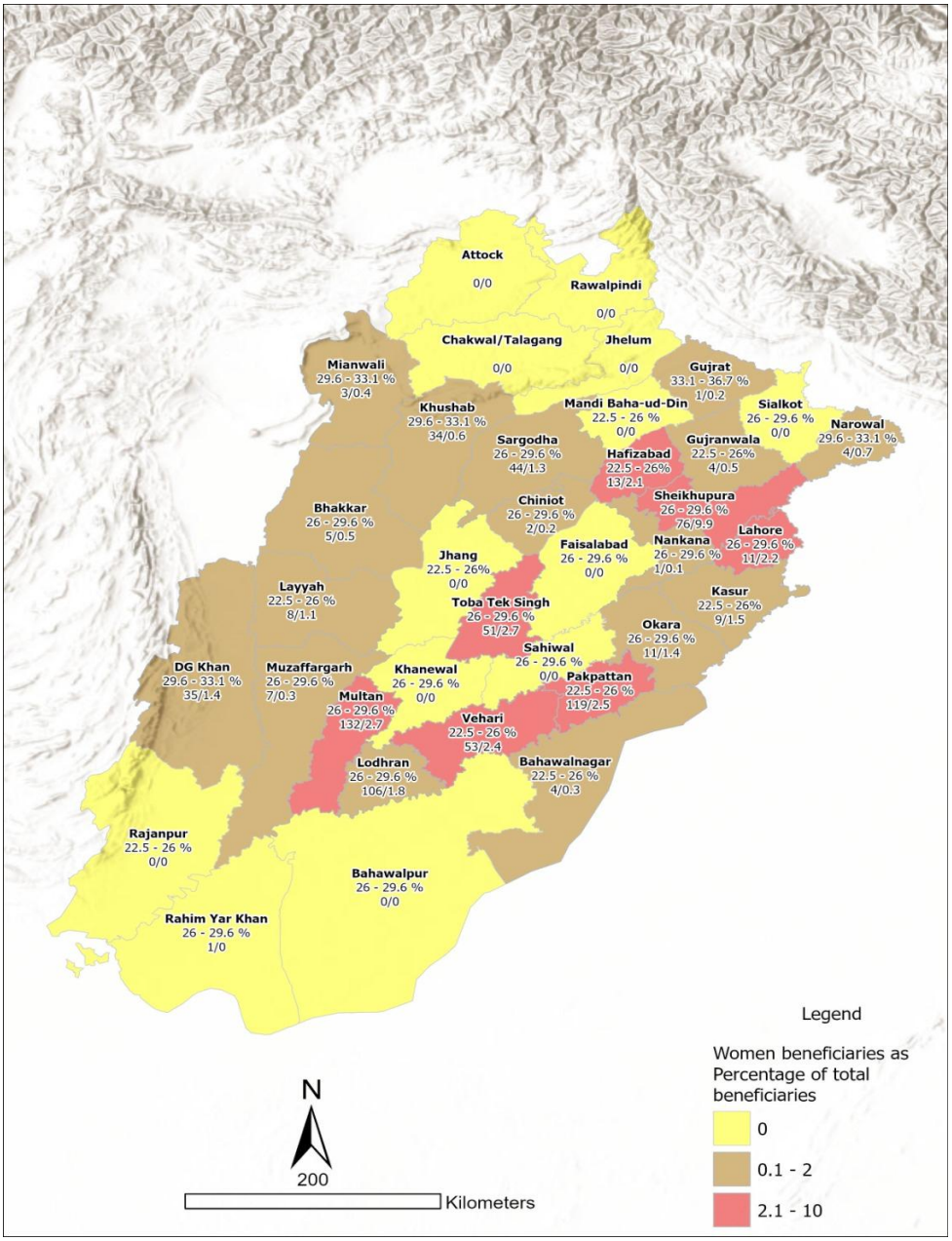
4.6.5 Non-implementation of Gender Action Plan

As per clause-6 of the Annexure-Q, Risk Assessment and Disaster Risk Management / Reduction Plan, the risk was identified as "farm households headed by women suffer disadvantages in receiving irrigation water services and project benefits, because of difficulty in speaking out at public meetings, overseeing water allocation at night, or other restrictive social customs". In response to this risk, PMU was to ensure Gender Action Plan during project implementation and monitor and report the progress of implementation through semi-annual progress reports.

During the course of audit execution of the PRIAT, it was observed that Gender Action Plan has not been implemented as a consequence the women which constitutes a large segment of our society and represents 25-35% of the landowners across Punjab as per record of Punjab Land Record Registry (Zahir 2024)[5], are least represented in the list of beneficiaries. Only 1% of the women have benefited from the lining of watercourse schemes directly. The detail is attached at an Annexure-XVII.

The district wise detail of direct beneficiaries as compared to the landownership is depicted in the following visualization:

[5] Zahir, Hana. 2024. "Does access equal control for women with regards to land rights? Evidence from Punjab (Pakistan)." *LSE*. https://blogs.lse.ac.uk/gender/2024/02/20/does-access-equal-control-for-women-with-regards-to-land-rights-evidence-from-punjab-pakistan/.


Attock
0/0
Rawalpindi
0/0
Chakwal/Talagang
0/0
Jhelum
0/0
Mianwali
29.6 - 33.1 %
3/0.4
Gujrat
33.1 - 36.7 %
1/0.2
Khushab
29.6 - 33.1 %
34/0.6
Mandi Baha-ud-Din
22.5 - 26 %
0/0
Sialkot
26 - 29.6 %
0/0
Narowal
29.6 - 33.1 %
4/0.7
Sargodha
26 - 29.6 %
44/1.3
Hafizabad
22.5 - 26%
13/2.1
Gujranwala
22.5 - 26%
4/0.5
Sheikhupura
26 - 29.6 %
76/9.9
Chiniot
26 - 29.6 %
2/0.2
Bhakkar
26 - 29.6 %
5/0.5
Lahore
26 - 29.6 %
11/2.2
Nankana
26 - 29.6 %
1/0.1
Faisalabad
26 - 29.6 %
0/0
Jhang
22.5 - 26%
0/0
Layyah
22.5 - 26 %
8/1.1
Kasur
22.5 - 26%
9/1.5
Toba Tek Singh
26 - 29.6 %
51/2.7
Okara
26 - 29.6 %
11/1.4
Sahiwal
26 - 29.6 %
0/0
DG Khan
29.6 - 33.1 %
35/1.4
Muzaffargarh
26 - 29.6 %
7/0.3
Khanewal
26 - 29.6 %
0/0
Pakpattan
22.5 - 26 %
119/2.5
Multan
26 - 29.6 %
132/2.7
Vehari
22.5 - 26 %
53/2.4
Lodhran
26 - 29.6 %
106/1.8
Bahawalnagar
22.5 - 26 %
4/0.3
Rajanpur
22.5 - 26 %
0/0
Bahawalpur
26 - 29.6 %
0/0
Rahim Yar Khan
26 - 29.6 %
1/0
N
200
Kilometers
Legend
Women beneficiaries as Percentage of total beneficiaries
0
0.1 - 2
2.1 - 10

Audit is of the view that management's efficiency in this regard is far from satisfactory which is resulting in least participation and benefits to the already marginalized segment of the society.

Audit recommends that Gender Action Plan may be devised at the earliest and implemented in true letter and spirit.

4.6.6 No initiative has been introduced to manage the ground water

As per clause-43 of Chapter-VIII related to the Punjab Water Act 2019 provides a framework for water conservation and management, including both surface and groundwater resources. It emphasizes the need for better governance of water resources and aims to regulate groundwater extraction by issuing permits and enforcing water metering. However, implementation remains a challenge due to administrative bottlenecks and lack of enforcement.

During the audit of the PRIAT for the financial year 2023-24, it was observed that many interventions introduced by the project focused on conserving surface water through the canal irrigation system in Punjab. Despite heavy reliance on groundwater for agriculture accounting for over 60% of water use in the province (Hafeez 2024)[6] (Sajjad 2023)[7], no initiative was introduced for sustainable groundwater management. Furthermore, PRIAT activities, such as the promotion of drip irrigation, sprinklers, and solar energy systems, heavily depend on the utilization of

[6] Hafeez, Mohsin. 2024. "IWMI tackles water scarcity in Punjab with groundbreaking GMIS." *International Water Management Institute*, 19 September: 1.

[7] Sajjad, Meer Muhammad and Wang, Juanle and Afzal, Zeeshan and Hussain, Sajid and Siddique, Aboubakar and Khan, Rehan and Ali, Muhammad and Iqbal, Javed. 2023. "Assessing the Impacts of Groundwater Depletion and Aquifer Degradation on Land Subsidence in Lahore, Pakistan: A PS-InSAR Approach for Sustainable Urban Development." *Remote Sensing* 15 (5418). doi:10.3390/rs15225418.

subsurface water, yet the sustainable management of groundwater remains beyond the scope of the project

Punjab is facing alarming groundwater depletion. In cities like Lahore, the water table is declining at an average rate of 0.92 meters per year, while approximately 1.45 million cubic meters of groundwater are extracted daily for agricultural, industrial, and domestic purposes (Green Post 2024) [8] . Such over-extraction has caused land subsidence and worsened environmental challenges in both urban and rural areas. Across the province, unsustainable pumping practices combined with limited infiltration of rainwater have severely stressed aquifers

The audit team is of the view that excluding groundwater management from the PRIAT's scope undermines the project's objectives, including sustainable development goals (SDG 6: Clean Water and Sanitation, SDG 13: Climate Action, and SDG 2: Zero Hunger). Effective management of groundwater is crucial for meeting these goals, achieving long-term agricultural productivity, and combating climate challenges

Audit recommends that:

1. Policy initiatives for groundwater management be incorporated into the project scope.
2. The Punjab Water Act 2019 be fully enforced, with permits and metering systems introduced at scale.
3. Monitoring systems be implemented to assess aquifer health, ensuring groundwater extraction aligns with replenishment rates.

[8] Green Post. 2024. "Pakistan's groundwater levels fall rapidly by over 5%." *Green Post*, 25 September: 1. https://greenpost.com.pk/pakistans-groundwater-levels-fall-rapidly-by-over-5/

5. OVERALL ASSESSMENT

The project management deviated from principal objectives of the PRIAT and had not formulated plan, policies, guidelines and provide assistance for the preparation of plans/policies by Departments and Districts Authorities. Moreover, the evaluation of the project components revealed that three projects have not achieved a desired level of completion even after the lapse of considerable time.

5.1 **Effectiveness:** The performance evaluation of the project revealed that most of the targets have not achieved desired goals. Similarly, planning process was very weak and without adequate need assessment and the project management could not achieve its targets as planned and envisaged in approved PC-1. Therefore, the efficacy of project has been rated low.

5.2 **Efficiency**: The Authority had not adopted any criteria and policy guidelines for setting the criteria for selection of targets in different components of the project. As a result, value for money could not be realized. Further, undue delay in completion of the project efficiency in deliverables of project outcomes could not be achieved.

5.3 **Economy:** In many instances as reported in the report, project management could have achieved better results with less expenditure. In other words, value for money could not be derived.

5.4 **Performance rating of Authority:** Performance rating of the authority is not up to the mark, because main objectives of the project are not aligned with the desired level at this stage.

5.5 **Risk rating:** Medium

6. CONCLUSION

Since the inception of the Punjab Resilient and Inclusive Agriculture Transformation (PRIAT) Project, key objectives related to enhancing agricultural productivity and sustainable water management have been pursued. However, the absence of a robust framework for resource allocation and target setting has hindered the project's ability to achieve its goals effectively. Issues such as non-rationalized targets for watercourse construction, inefficient selection of water storage pond sites, and delays in execution have resulted in suboptimal outcomes and escalated costs.

Financial management, encompassing the availability and efficient utilization of resources, remains a critical challenge. The principles of economy, efficiency, and effectiveness were not consistently upheld in procurement, contract management, and project execution, leading to irregularities and excess payments. Furthermore, gaps in monitoring and verification mechanisms have compounded these issues, leaving some critical project components incomplete or underperforming.

Sustainability concerns, including environmental impacts, lack of women empowerment initiatives, and non-functional high-efficiency irrigation systems (HEIS), highlight the need for integrated planning and holistic development approaches. While PRIAT has a significant role in advancing resilient agriculture, its potential remains unrealized due to weak planning, inefficient execution, and inadequate stakeholder engagement.

To meet its objectives, the PRIAT project must focus on strengthening internal controls, improving monitoring and evaluation mechanisms, and ensuring equitable resource allocation. Emphasis should

be placed on completing planned activities, enhancing stakeholder collaboration, and addressing sustainability concerns. With strategic reforms, PRIAT can deliver on its mission to transform Punjab's agriculture sector, ensuring long-term economic and environmental benefits for the province.

7. ACKNOWLEDGEMENT

We wish to express our appreciation to the management and staff of the PRIAT project for the assistance and cooperation extended to the auditors during this assignment.

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Annexure-I Para 4.1.2

Districts	Target (2022-23)	Accumulated budget allocation	Target (2023-24)	Accumulated budget allocation	Accumulated Target	Approved watercourses	Actual Expenditure	Percentage of approved watercourses against Total	Number of unlined watercourses	Percentage of unlined watercourses against Total unlined	Difference
Bahawalpur	3	20.062	12	80.247	15	17	104.548	5%	196	3%	2%
RY Khan	3	20.062	20	133.745	23	39	162.499	11%	881	12%	-1%
B.Nagar	3	20.062	15	100.309	18	30	179.988	9%	299	4%	5%
Dera Ghazi Khan	4	26.749	10	66.873	14	25	143.799	7%	870	12%	-5%
M/Garh	3	20.062	6	40.124	9	13	59.791	4%	793	11%	-7%
Layyah	1	6.687	5	33.436	6	7	39.898	2%	38	1%	1%
Rajanpur	5	33.436	10	66.873	15	31	173.08	9%	428	6%	3%
Multan	3	20.062	20	133.745	23	18	82.309	5%	427	6%	-1%
Khanewal	3	20.062	5	33.436	8	11	69.969	3%	185	3%	1%
Vehari	2	13.375	5	33.436	7	10	52.666	3%	127	2%	1%
Lodhran	3	20.062	15	100.309	18	19	133.09	6%	159	2%	3%
Faisalabad	0		0		0	0		0%	4	0%	0%
Jhang	0		2	13.375	2	4	26.322	1%	25	0%	1%
Chiniot	3	20.062	4	26.749	7	14	42.177	4%	59	1%	3%
TTSingh	0		0		0	0		0%	0	0%	0%
Sahiwal	6	40.124	6	40.124	12	13	68.982	4%	126	2%	2%
Pakpattan	6	40.124	6	40.124	12	17	100.739	5%	86	1%	4%
Okara	6	40.124	9	60.185	15	18	93.452	5%	153	2%	3%
Lahore	0		1	6.687	1	2	7.228	1%	44	1%	0%
Sheikhupura	4	26.749	8	53.498	12	11	49.403	3%	296	4%	-1%
Nankana Sahib	2	13.375	2	13.375	4	4	16.919	1%	52	1%	0%

Districts	Target (2022-23)	Accumulated budget allocation	Target (2023-24)	Accumulated budget allocation	Accumulated Target	Approved watercourses	Actual Expenditure	Percentage of approved watercourses against Total	Number of unlined watercourses	Percentage of unlined watercourses against Total unlined	Difference
Kasur	3	20.062	9	60.185	12	14	68.873	4%	161	2%	2%
Gujranwala	5	33.436	7	46.811	12	19	103.39	6%	362	5%	0%
Narowal	1	6.687	8	53.498	9	9	25.03	3%	84	1%	1%
Sialkot	2	13.375	7	46.811	9	12	34.375	3%	100	1%	2%
Gujrat	2	13.375	1	6.687	3	3	11.092	1%	51	1%	0%
Hafizabad	5	33.436	2	13.375	7	4	11.797	1%	68	1%	0%
MB Din	5	33.436	2	13.375	7	11	37.607	3%	203	3%	0%
Sargodha	6	41.933	16	106.996	22	21	118.689	6%	286	4%	2%
Khushab	5	33.436	18	120.371	23	36	135.973	10%	200	3%	8%
Bhakkar	2	13.375	6	40.124	8	7	44.368	2%	239	3%	-1%
Mianwali	4	26.749	8	53.498	12	8	31.366	2%	142	2%	0%
					345				7144		

Annexure-II Para 4.1.3

District	Total District Area (sqr mtrs)	Canal Irrigated Area (sqr mtrs)	Inorm	R	Rmin	Rmax	Rnorm	District Score	Rationalized Targets as per DS	Accumulated Targets	Variance	Acc. Allocation (Rs. in million)
Attock	6,858,000,000	6,858,000,000	0.032957	633.2	190	857.3	0.664169	0.4116842	17	4	13	3.6
Bahawalnagar	8,463,031,000	14,283,956,300	0.068644	450.2	190	857.3	0.38993	0.2614156	11	28	-17	25.2
Bahawalpur	25,815,350,000	30,511,042,400	0.146625	430	190	857.3	0.359658	0.2744448	11	28	-17	25.2
Bhakkar	7,976,002,000	11,081,630,000	0.053254	580.1	190	857.3	0.584595	0.3720586	15	17	-2	15.3
Chakwal/Talagang	6,527,000,000	6,527,000,000	0.031366	690.1	190	857.3	0.749438	0.4622092	19	5	14	4.5
Chiniot	2,643,000,000	5,021,700,000	0.024133	645	190	857.3	0.681852	0.4187644	17	13	4	11.7
DG Khan	11,037,450,000	12,569,620,000	0.060405	500.4	190	857.3	0.465158	0.3032568	13	23	-10	20.7
Faisalabad	5,252,541,000	10,449,469,000	0.050217	623.4	190	857.3	0.649483	0.4097766	17	23	-6	20.7
Gujranwala	3,433,773,000	6,084,697,610	0.029241	789.1	190	857.3	0.897797	0.5503746	23	10	13	9
Gujrat/Wazirabad	2,740,865,000	3,024,598,000	0.014535	645.7	190	857.3	0.682901	0.4155546	17	27	-10	24.3
Hafizabad	2,367,511,000	4,031,388,560	0.019373	712.5	190	857.3	0.783006	0.4775528	20	10	10	9
Jhang	8,916,454,000	14,606,097,000	0.070192	610.2	190	857.3	0.629702	0.405898	17	23	-6	20.7
Jhelum	3,587,000,000	3,587,000,000	0.017238	710.5	190	857.3	0.780009	0.4749006	20	3	17	2.7
Kasur	4,410,471,000	7,990,800,300	0.038401	600	190	857.3	0.614416	0.38401	16	12	4	10.8
Khanewal	4,252,671,000	8,046,041,930	0.038666	650	190	857.3	0.689345	0.4290734	18	18	0	16.2
Khushab	6,639,989,000	8,416,891,000	0.040449	600	190	857.3	0.614416	0.3848292	16	17	-1	15.3
Lahore	1,457,728,000	2,504,064,000	0.012034	700	190	857.3	0.764274	0.463378	19	12	7	10.8
Layyah	5,709,921,000	8,732,369,800	0.041965	550.3	190	857.3	0.539937	0.3407482	14	20	-6	18
Lodhran	2,301,898,000	4,692,145,000	0.022549	600	190	857.3	0.614416	0.3776692	16	17	-1	15.3
Multan	3,935,249,000	7,241,388,600	0.0348	500	190	857.3	0.464559	0.2926554	12	18	-6	16.2
M.Garh/KotAddu	8,266,734,000	13,475,260,900	0.064757	420	190	857.3	0.344673	0.2327066	10	24	-14	21.6
MB Din	2,943,098,000	5,329,697,500	0.025613	675.4	190	857.3	0.727409	0.4466906	19	11	8	9.9
Mianwali	5,573,883,000	7,180,534,000	0.034507	602.7	190	857.3	0.618462	0.38488	16	17	-1	15.3
Nankana Sahib	2,960,000,000	3,941,346,841	0.018941	650	190	857.3	0.689345	0.4211834	17	10	7	9
Narowal	2,337,000,000	2,743,652,956	0.013185	760.3	190	857.3	0.854638	0.5180568	22	12	10	10.8
Okara	4,167,336,000	8,043,530,100	0.038654	600	190	857.3	0.614416	0.3841112	16	23	-7	20.7
Pakpattan	1,013,199,000	1,966,474,600	0.00945	600	190	857.3	0.614416	0.3724296	15	23	-8	20.7
Rahim Yar Khan	11,712,210,000	17,861,419,800	0.085836	410	190	857.3	0.329687	0.2321466	10	28	-18	25.2
Rajanpur	12,240,520,000	14,701,623,000	0.070651	390	190	857.3	0.299715	0.2080894	9	15	-6	13.5

District	Total District Area (sqr mtrs)	Canal Irrigated Area (sqr mtrs)	Inorm	R	Rmin	Rmax	Rnorm	District Score	Rationalized Targets as per DS	Accumulated Targets	Variance	Acc. Allocation (Rs. in million)
Rawalpindi	4,548,000,000	4,548,000,000	0.021856	857.3	190	857.3	1	0.6087424	25	4	21	3.6
Sahiwal	5,623,143,000	10,475,476,100	0.050341	650	190	857.3	0.689345	0.4337434	18	23	-5	20.7
Sargodha	5,912,901,000	11,104,177,600	0.053363	700	190	857.3	0.764274	0.4799096	20	17	3	15.3
Sheikhupura	6,115,865,000	11,780,886,700	0.056615	750	190	857.3	0.839203	0.5261678	22	12	10	10.8
Sialkot	3,702,319,000	4,346,546,200	0.020888	800.2	190	857.3	0.914431	0.5570138	23	12	11	10.8
T.T.Singh	3,160,077,000	6,271,857,000	0.03014	678.9	190	857.3	0.732654	0.4516484	19	23	-4	20.7
Vehari	3,486,164,000	6,778,913,440	0.032577	480.5	190	857.3	0.435336	0.2742324	11	18	-7	16.2

Annexure-III Para 4.1.4

Districts	Count of Watercourse Number	Total Unlined (Meters)	Total Pacca lining (Meters)	Total Area (GCA) Acres	Total Area (CCA) Acres	Total Length of WC (Meters)	Total Potential for further Lining (Meters)	Potential for additional lining %	Actual additional lining executed	Executed addition al lining %	Difference
Bahawalnagar	1,791	6,472,445	1,822,301	596,431	574,104	8,294,746	2,325,072	7%	107750	5%	2%
Bahawalpur	1,657	7,819,846	2,386,075	559,181	530,102	10,205,920	2,716,886	8%	49427	2%	6%
Bhakkar	286	1,076,296	334,924	120,200	107,804	1,411,220	370,686	1%	67642	3%	-2%
Chiniot	310	1,068,417	277,129	130,324	126,836	1,345,546	395,644	1%	80405	3%	-2%
Dera Ghazi Khan	754	2,579,330	614,420	203,808	195,470	3,193,750	982,455	3%	58818	3%	0%
Faisalabad	1,925	8,893,935	2,484,827	721,572	694,110	11,378,762	3,204,554	9%	116878	5%	4%
Gujranwala	617	3,251,053	617,133	194,803	194,378	3,868,186	1,316,960	4%	112590	5%	-1%
Gujrat	125	635,317	169,305	33,833	32,047	804,622	233,006	1%	36090	2%	-1%
Hafizabad	294	1,751,649	302,373	79,902	78,822	2,054,022	724,638	2%	22728	1%	1%
Jhang	504	2,109,803	553,876	230,068	224,158	2,663,679	777,964	2%	43449	2%	0%
Kasur	478	1,887,919	520,177	192,583	183,645	2,408,096	683,871	2%	33030	1%	1%
Khanewal	852	3,662,618	910,406	364,983	359,947	4,573,023	1,376,106	4%	65110	3%	1%
Khushab	360	1,200,296	297,325	145,610	140,897	1,497,621	451,486	1%	136925	6%	-5%
Lahore	78	408,442	99,838	30,688	30,259	508,280	154,302	0%	16091	1%	0%
Layyah	1,152	5,381,351	1,826,951	478,854	429,606	7,208,302	1,777,200	5%	101379	4%	1%
Lodhran	355	1,423,615	543,804	159,172	157,774	1,967,419	439,906	1%	121179	5%	-4%
Mandi Bahauddin	331	1,831,638	393,469	70,667	63,864	2,225,107	719,085	2%	58180	3%	0%
Mianwali	201	634,613	196,713	48,669	44,643	831,325	218,950	1%	67053	3%	-2%
Multan	433	2,316,529	674,598	197,690	196,225	2,991,127	820,966	2%	123109	5%	-3%
Muzaffargarh	2,236	8,530,421	2,299,548	746,620	637,326	10,829,969	3,115,436	9%	48158	2%	7%
Nankana Sahib	439	2,255,339	584,601	197,040	194,363	2,839,940	835,369	2%	20968	1%	1%
Narowal	23	47,410	11,006	5,058	5,029	58,416	18,202	0%	9943	0%	0%
Okara	500	2,230,798	648,877	218,260	215,010	2,879,675	790,961	2%	27331	1%	1%
Pakpattan	233	1,040,881	339,383	108,077	105,666	1,380,264	350,749	1%	81220	4%	-3%
Rahim Yar Khan	1,647	6,012,983	2,478,573	400,745	390,791	8,491,556	1,767,205	5%	46146	2%	3%
Rajanpur	690	2,366,146	505,447	159,714	151,834	2,871,593	930,350	3%	61688	3%	0%
Sahiwal	588	2,370,483	673,576	262,402	259,745	3,044,059	848,454	2%	156674	7%	-4%

Districts	Count of Watercourse Number	Total Unlined (Meters)	Total Pacca lining (Meters)	Total Area (GCA) Acres	Total Area (CCA) Acres	Total Length of WC (Meters)	Total Potential for further Lining (Meters)	Potential for additional lining %	Actual additional lining executed	Executed additional lining %	Difference
Sargodha	1,065	5,331,620	1,331,110	398,569	394,470	6,662,730	2,000,255	6%	110190	5%	1%
Sheikhupura	719	3,600,708	821,238	290,767	284,188	4,421,946	1,389,735	4%	41563	2%	2%
Sialkot	115	300,425	76,633	14,853	14,586	377,058	111,896	0%	18768	1%	0%
Toba Tek Singh	861	4,102,818	1,304,034	436,956	410,029	5,406,852	1,399,392	4%	227712	10%	-6%
Vehari	881	4,207,264	1,247,950	448,963	416,019	5,455,214	1,479,657	4%	34153	1%	3%
Grand Total	**22,500**	**96,802,406**	**27,347,619**	**8,247,062**	**7,843,747**	**124,150,025**	**34,727,394**	**100%**	**2302347**		

Annexure-IV Para 4.2.2

District	W.C Category	Targets 2022-23	Achievements 2022-23	Targets 2023-24	Achievements 2023-24	Total Targets 2022-23 & 2023-24	Total Acheivements 2022-23 & 2023-24	Less Achievement of Targets
		Col.A	Col.B	Col.C	Col.D	Col.E=A+C	Col.F=B+D	Col.E-F
Hafizabad	Additional	17	15	13	14	30	29	1
Multan	Additional	35	35	100	94	135	129	6
TT Singh	Additional	20	20	45	43	65	63	2
Bhakkar	Irrigation Scheme	14	3	30	12	44	15	29
Faisalabad	Irrigation Scheme	17	12	25	25	42	37	5
Gujranwala	Irrigation Scheme	11	3	20	16	31	19	12
Hafizabad	Irrigation Scheme	12	5	20	20	32	25	7
Lahore1	Irrigation Scheme	6		10	11	16	11	5
Layyah	Irrigation Scheme	15	15	40	17	55	32	23
Lodhran	Irrigation Scheme	14	14	40	22	54	36	18
Multan	Irrigation Scheme	14	9	40	6	54	15	39
Okara	Irrigation Scheme	15	15	33	28	48	43	5
RY Khan	Irrigation Scheme	15	9	37	25	52	34	18
Sahiwal	Irrigation Scheme	21	26	32	2	53	28	25
Vehari	Irrigation Scheme	14	14	28	23	42	37	5
Gujrat	Outlived/Reconstruction	3	2	6	5	9	7	2
Kasur	Outlived/Reconstruction	2	2	6	5	8	7	1
Lahore1	Outlived/Reconstruction			3	1	3	1	2
Lodhran	Outlived/Reconstruction	1	1	28	24	29	25	4
Mianwali	Outlived/Reconstruction	3	3	8	6	11	9	2
Multan	Outlived/Reconstruction	2	2	25	7	27	9	18
Rajanpur	Outlived/Reconstruction	5	5	16	14	21	19	2
Sahiwal	Outlived/Reconstruction	4	4	17	11	21	15	6
Bhakkar	Regular	2		6	7	8	7	1
Hafizabad	Regular	5	2	2	2	7	4	3
Mianwali	Regular	4	8	8		12	8	4
Multan	Regular	3	3	20	15	23	18	5
Sargodha	Regular	6	6	16	15	22	21	1
Sheikhupura	Regular	4		8	11	12	11	1
	Total	**284**	**233**	**682**	**481**	**966**	**714**	**252**

Annexure-V Para 4.2.3

District	Count of Farmer Name	Targets (Acres) 2022-23	Allocation (Rs. in million) 2022-23	Targets (Acres) 2023-24	Allocation (Rs. in million) 2023-24	Accumulated Target (Acres)	Accumulated allocation	Actual Exp. (Rs. in million)	Sum of Area	Less Achievement	Excess Exp. than allocation
Bahawalnagar	41	44	10.458	450	107.685	494	118.143	119.692	379.67	114.33	1.55
Bahawalpur	44	71	17.048	450	107.685	521	124.733	85.683	330.97	190.03	(39.05)
Chakwal/Talagang	114	97	23.186	800	191.44	897	214.626	210.273	784.21	112.79	(4.35)
Chiniot	24	28	6.723	150	35.895	178	42.618	42.154	171.22	6.78	(0.46)
Faisalabad	44	47	11.205	400	95.72	447	106.925	90.738	322.16	124.84	(16.19)
Gujrat/Wazirabad	59	56	13.446	375	89.738	431	103.184	86.864	347.76	83.24	(16.32)
Jhelum	42	50	11.952	400	95.72	450	107.672	56.590	219.45	230.55	(51.08)
Khushab	38	19	4.482	275	65.808	294	70.29	78.690	292.03	1.97	8.40
Lodhran	17	28	6.723	250	59.825	278	66.548	19.046	129	149	(47.50)
M.B. Din	18	19	4.482	150	35.895	169	40.377	28.259	115.93	53.07	(12.12)
Mianwali	29	28	6.723	250	59.825	278	66.548	75.972	224.23	53.77	9.42
Multan	20	28	6.723	250	59.825	278	66.548	23.798	129.15	148.85	(42.75)
Okara	55	56	13.446	375	89.738	431	103.184	94.903	410.6	20.4	(8.28)
Pakpattan	64	47	11.205	375	89.738	422	100.943	85.535	392.98	29.02	(15.41)
R.Y.Khan	31	52	12.549	450	107.685	502	120.234	51.324	199.56	302.44	(68.91)
Rajanpur	22	28	6.723	200	47.86	228	54.583	41.982	173.84	54.16	(12.60)
Rawalpindi	45	60	14.342	600	143.58	660	157.922	56.425	227.65	432.35	(101.50)
Sahiwal	38	28	6.723	375	89.738	403	96.461	70.557	307.29	95.71	(25.90)
Sheikhupura	20	37	8.964	150	35.895	187	44.859	27.563	162.28	24.72	(17.30)
Vehari	26	37	8.964	250	59.825	287	68.789	37.565		287	(31.22)

Annexure-VI Para 4.2.4

District	Numbers	Physical Achieved (Acres)	Physical Achieved (Acres)	Target 2022-23	Allocation 2022-23 (Rs. in million)	Target 2023-24	Allocation 2023-24 (Rs. in million)	Acc. Targets (Acres)	Acc. Allocation (Rs. in millions)	Non-Achievement
Bahawalnagar	32	309.57	49.34049	44	9.703	420	93.24	464	102.943	154.43
Bahawalpur	27	209	31.785559	71	15.818	420	93.24	491	109.058	282
Bhakkar	26	197.2	40.917759	47	10.396	250	55.5	297	65.896	99.8
Chiniot	21	147.22	30.497931	28	6.238	130	28.86	158	35.098	10.78
D.G. Khan	41	303.75	66.430056	49	10.978	340	75.48	389	86.458	85.25
Faisalabad	45	330.93	64.856242	47	10.396	360	79.92	407	90.316	76.07
Gujrat/Wazirabad	49	288.73	66.909941	56	12.476	335	74.37	391	86.846	102.27
Khanewal	33	249.57	55.267194	37	8.317	230	51.06	267	59.377	17.43
Khushab	36	266.95	53.291924	19	4.158	250	55.5	269	59.658	2.05
Layyah	30	258.95	45.376186	45	9.98	230	51.06	275	61.04	16.05
Lodhran	12	91.2	12.222107	28	6.238	230	51.06	258	57.298	166.8
M.B. Din	13	81.43	17.647458	19	4.158	130	28.86	149	33.018	67.57
Mianwali	17	138.15	26.410539	28	6.238	230	51.06	258	57.298	119.85
Multan	16	106.5	16.919978	28	6.238	230	51.06	258	57.298	151.5
Muzaffargarh/Kot Adu	44	370.72	70.346206	75	16.633	340	75.48	415	92.113	44.28
Okara	45	365.23	64.15796	56	12.475	340	75.48	396	87.955	30.77
Pakpattan	56	339.81	77.7917	47	10.396	340	75.48	387	85.876	47.19
R.Y.Khan	17	120.27	21.672493	52	11.643	420	93.24	472	104.883	351.73
Rajanpur	14	107.79	21.125962	28	6.238	180	39.96	208	46.198	100.21
sahiwal	28	236.07	47.553395	28	6.238	340	75.48	368	81.718	131.93
Sargodha	38	285.23	46.342942	47	10.396	250	55.5	297	65.896	11.77
Sheikhupura	11	79.3	14.21825	37	8.317	130	28.86	167	37.177	87.7
Vehari	18	114.46	24.615025	37	8.317	230	51.06	267	59.377	152.54

Annexure-VII Para 4.2.5

District	Targets for 2022-23	Allocation for 2022-23 (Rs. in million)	Targets for 2022-23	Allocation for 2023-24 (Rs. in million)	Accumulated Targets	Acc. Allocation (Rs. in million)	Actual numbers achieved	Sum of Govt. Share Due (Rs.) 75%	Sum of Total Payment Made	Sum of Total Amount	Sum of Govt. Share (50%) (ICR-I)	Sum of Total Payment (ICR-II)	Sum of Area under HEIS
Attock	4	3.6			4	3.6							
Bahawalnagar	3	2.7	25	22.5	28	25.2	23	18,697,532	12,564,914	24,930,042	9,547,805	3,017,109	208.57
Bahawalpur	3	2.7	25	22.5	28	25.2	20	16,679,617	8,844,541	22,239,489	8,428,025	416,516	160.22
Bhakkar	2	1.8	15	13.5	17	15.3							
Chakwal/ Talagang	5	4.5			5	4.5	1	313,698	301,060	418,264	156,849	144,211	7.5
Chiniot	3	2.7	10	9	13	11.7							
DG Khan	3	2.7	20	18	23	20.7	17	15,297,975	13,373,317	20,397,300	7,648,987	5,724,331	165.1
Faisalabad	3	2.7	20	18	23	20.7	7	5,263,568	3,649,271	7,018,090	2,626,414	1,022,857	49.5
Gujranwala	2	1.8	8	7.2	10	9							
Gujrat/Wazirabad	4	3.6	23	20.7	27	24.3	6	2,845,643	2,100,914	3,794,190	1,895,045	205,869	43.82
Hafizabad	2	1.8	8	7.2	10	9	8	6,208,367	4,136,996	8,277,823	3,159,437	977,559	47.33
Jhang	3	2.7	20	18	23	20.7	12	9,966,797	6,822,569	13,289,063	4,981,453	1,841,116	94.44
Jhelum	3	2.7			3	2.7							
Kasur	2	1.8	10	9	12	10.8	3	2,599,991	1,706,579	3,466,655	1,299,996	406,583	20.17
Khanewal	3	2.7	15	13.5	18	16.2	11	6,673,222	5,765,326	8,897,629	3,512,016	2,253,310	82.65
Khushab	2	1.8	15	13.5	17	15.3							
Lahore	2	1.8	10	9	12	10.8	7	6,300,000	4,393,116	8,400,000	3,150,000	1,243,116	45.37
Layyah	3	2.7	17	15.3	20	18	23	20,473,265	11,136,132	27,297,686	10,236,132	900,000	186.13
Lodhran	2	1.8	15	13.5	17	15.3	2	1,369,814	684,907	1,826,419	684,907		15
Multan	3	2.7	15	13.5	18	16.2	12	9,724,084	4,862,042	12,965,445	4,862,042		88
Muzaffargarh/Kot Addu	4	3.6	20	18	24	21.6	5	4,500,000	3,945,709	6,000,000	2,250,000	1,695,709	45.36
MB Din	2	1.8	9	8.1	11	9.9							
Mianwali	2	1.8	15	13.5	17	15.3							
Nankana Sahib	2	1.8	8	7.2	10	9	9	6,056,105	4,816,833	7,775,167	3,370,543	1,446,290	84.6
Narowal	2	1.8	10	9	12	10.8							
Okara	3	2.7	20	18	23	20.7	16	8,775,502	6,850,954	11,700,669	4,647,988	2,202,966	121.82

District	Targets for 2022-23	Allocation for 2022-23 (Rs. in million)	Targets for 2022-23	Allocation for 2023-24 (Rs. in million)	Accumulated Targets	Acc. Allocation (Rs. in million)	Actual numbers achieved	Sum of Govt. Share Due (Rs.) 75%	Sum of Total Payment Made	Sum of Total Amount	Sum of Govt. Share (50%) (ICR-I)	Sum of Total Payment (ICR-II)	Sum of Area under HEIS
Pakpattan	3	2.7	20	18	23	20.7	14	8,949,272	6,772,336	11,932,363	4,502,847	2,269,489	78.62
Rahim Yar Khan	3	2.7	25	22.5	28	25.2	9	7,640,789	6,253,471	10,187,719	3,370,395	2,883,076	67.55
Rajanpur	3	2.7	12	10.8	15	13.5	1	900,000	450,000	1,200,000	450,000		7
Rawalpindi	4	3.6			4	3.6							
Sahiwal	3	2.7	20	18	23	20.7	14	10,963,692	6,461,209	14,618,256	5,520,412	940,797	97.96
Sargodha	2	1.8	15	13.5	17	15.3	9	6,352,395	3,328,465	8,469,860	3,176,198	152,267	62.5
Sheikhupura	2	1.8	10	9	12	10.8	3	2,497,693	1,446,198	3,330,257	1,248,846	197,352	19.3
Sialkot	2	1.8	10	9	12	10.8							
T.T.Singh	3	2.7	20	18	23	20.7	12	7,406,374	6,121,849	9,875,165	4,092,467	2,029,382	83.84
Vehari	3	2.7	15	13.5	18	16.2	11	5,524,430	3,808,089	7,365,907	2,716,126	1,091,963	69.48
Grand Total	100	90	500	450	600	540	255	191,979,824	130,596,795	255,673,458	97,534,928	33,061,867	1951.8

Annexure-VIII Para 4.3.2

Sr.	Year	District	Work category	W.C. No.	Planned length (mtr)	Technical Sanction	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Cost per meter as per TS	Actual cost per meter	Per meter Excess Cost incurred	Total excess cost incurred
1	2023-24	Bhakkar	Regular	23000/R	2475	8,891,112	8,752,489	2,277	3,592	3,844	252	572,666
2	2023-24	Bhakkar	Additional	45280/L	1551	4,206,034	4,133,412	1,433	2,712	2,884	173	247,373
3	2023-24	Bhakkar	Additional	26800/R	418	935,746	3,507,318	993	2,239	3,532	1,293	1,284,362
4	2022-23	Bhakkar	Additional	17300/R	2015	7,009,250	5,147,367	1,441	3,479	3,572	94	134,797
5	2022-23	Bhakkar	Additional	92000/L	721	3,278,038	3,405,536	721	4,547	4,723	177	127,498
6	2022-23	Bahawalnagar	Additional	62090/L	1050	5,218,987	5,107,170	995	4,970	5,133	162	161,559
7	2022-23	Bahawalnagar	Additional	5150/L	2160	7,078,910	6,661,395	1,830	3,277	3,640	363	663,985
8	2022-23	Bahawalnagar	Additional	54700/L	1544	5,593,570	5,439,591	1,427	3,623	3,812	189	269,886
9	2023-24	Bahawalnagar	Regular	70/L	1788	6,683,497	6,453,568	1,596	3,738	4,044	306	487,762
10	2023-24	Bahawalnagar	Regular	14320/R	1248	4,990,280	5,179,128	1,242	3,999	4,170	171	212,840
11	2023-24	Bahawalnagar	Additional	84835/L	1155	5,997,259	5,676,722	1,002	5,192	5,665	473	473,905
12	2023-24	Bahawalnagar	Additional	69800/R	956	4,771,855	4,771,586	880	4,991	5,422	431	379,083
13	2023-24	Bahawalnagar	Regular	500/L	1377	5,438,165	5,065,852	1,246	3,949	4,066	116	145,043
14	2023-24	Bahawalnagar	Regular	30200/L	1582	6,682,766	4,677,936	900	4,224	5,198	973	876,110
15	2023-24	Bahawalnagar	Regular	11840/R	1300	6,682,164	6,401,357	1,165	5,140	5,495	355	413,110
16	2023-24	Bahawalnagar	Regular	7286/R	1388	6,683,492	7,185,401	1,388	4,815	5,177	362	501,909

Sr.	Year	District	Work category	W.C. No.	Planned length (mtr)	Technical Sanction	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Cost per meter as per TS	Actual cost per meter	Per meter Excess Cost incurred	Total excess cost incurred
17	2023-24	Bahawalnagar	Regular	14280/TL	1230	6,349,016	6,291,364	1,162	5,162	5,414	252	293,351
18	2023-24	Bahawalnagar	Regular	20550/R	1250	5,247,765	3,700,609	660	4,198	5,607	1,409	929,789
19	2023-24	Bahawalnagar	Additional	9614/R	1673	9,243,581	9,013,346	1,599	5,525	5,637	112	178,626
20	2023-24	Bahawalnagar	Additional	14330/R	998	5,066,289	4,661,651	873	5,076	5,340	263	229,917
21	2023-24	Bahawalnagar	Additional	30123/TR	1701	6,454,897	9,210,904	1,700	3,795	5,418	1,623	2,759,802
22	2023-24	Bahawalnagar	Outlived/Reconstruction	68930/R	1963	10,086,875	11,395,588	1,963	5,138	5,805	667	1,308,713
23	2023-24	Bahawalnagar	Irrigation Scheme	306/09/04	332	498,949	498,270	255	1,503	1,954	451	115,041
24	2023-24	Bahawalnagar	Regular	42240/L	1580	7,543,128	7,450,072	1,451	4,774	5,134	360	522,807
25	2023-24	Bahawalnagar	Additional	73293/R	962	4,827,714	4,710,247	875	5,018	5,383	365	319,135
26	2023-24	Bahawalnagar	Additional	11611/L	1238	5,405,026	5,253,358	1,029	4,366	5,105	739	760,812
27	2023-24	Bahawalnagar	Additional	23463/TR	2401	6,291,354	2,677,247	505	2,620	5,301	2,681	1,353,993
28	2023-24	Bahawalnagar	Additional	11492/L	1080	5,986,718	5,986,299	1,061	5,543	5,642	99	104,903
29	2023-24	Bahawalnagar	Additional	69490/L	1709	7,453,453	6,072,423	1,135	4,361	5,350	989	1,122,353
30	2022-23	Bahawalpur	Irrigation Scheme	276-15-07	318	500,000	500,000	217	1,572	2,304	732	158,805
31	2022-23	Bahawalpur	Irrigation Scheme	318-12-20	318	500,000	499,879	207	1,572	2,415	843	174,407
32	2022-23	Bahawalpur	Irrigation Scheme	24-72-338	264	498,574	497,396	207	1,889	2,403	514	106,469
33	2023-24	Bahawalpur	Regular	91700/R	1100	3,923,097	3,862,794	938	3,566	4,118	552	517,462
34	2023-24	Bahawalpur	Outlived/Reconstruction	8625/L	990	4,130,236	5,410,168	990	4,172	5,465	1,293	1,279,932
35	2023-24	Bahawalpur	Outlived/Reconstruction	219006-R	2300	6,481,712	5,900,935	1,536	2,818	3,842	1,024	1,572,279
36	2022-23	DG Khan	Additional	17000/R	600	1,848,357	1,968,292	600	3,081	3,280	200	119,935

Sr.	Year	District	Work category	W.C. No.	Planned length (mtr)	Technical Sanction	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Cost per meter as per TS	Actual cost per meter	Per meter Excess Cost incurred	Total excess cost incurred
37	2022-23	DG Khan	Additional	14560/L	467	1,431,085	1,590,812	467	3,064	3,406	342	159,727
38	2022-23	DG Khan	Additional	20460/L	913	2,697,753	2,800,088	913	2,955	3,067	112	102,335
39	2022-23	DG Khan	Regular	191500/R	2295	10,814,390	10,811,333	2,272	4,712	4,759	46	105,323
40	2023-24	DG Khan	Additional	4346/L	1644	9,065,888	8,629,482	1,500	5,515	5,753	238	357,686
41	2023-24	DG Khan	Additional	10478/R	897	4,635,567	4,634,369	844	5,168	5,491	323	272,698
42	2023-24	DG Khan	Additional	900/L	1380	4,871,285	4,867,249	1,301	3,530	3,741	211	274,827
43	2023-24	DG Khan	Additional	39670/L	1200	3,429,480	3,429,090	1,159	2,858	2,959	101	116,784
44	2023-24	DG Khan	Regular	4570/L	950	4,619,851	4,613,342	911	4,863	5,064	201	183,148
45	2023-24	DG Khan	Regular	27252/L	2904	16,983,627	13,459,405	2,273	5,848	5,921	73	166,091
46	2023-24	DG Khan	Regular	4025/R	1750	7,836,544	6,786,381	1,490	4,478	4,555	77	114,124
47	2023-24	DG Khan	Regular	15000/L	950	4,170,093	3,286,978	726	4,390	4,528	138	100,149
48	2023-24	Gujranwala	Additional	2900/R	1075	4,135,837	3,483,044	863	3,847	4,036	189	162,833
49	2023-24	Gujranwala	Additional	123596/R	1882	7,468,752	6,888,799	1,703	3,969	4,045	77	130,412
50	2023-24	Gujranwala	Additional	108900/R	1722	6,041,975	2,968,045	810	3,509	3,664	156	126,001
51	2023-24	Gujranwala	Regular	16217/R	1524	6,002,258	4,669,422	1,078	3,938	4,332	393	423,730
52	2023-24	Gujranwala	Regular	10500/TR	2462	14,034,898	13,059,428	1,080	5,701	12,092	6,391	6,902,771
53	2023-24	Gujranwala	Regular	14778/R	870	3,337,426	2,424,838	604	3,836	4,015	179	107,820
54	2023-24	Gujranwala	Outlived/Reconstruction	18600/R	2591	8,698,489	4,640,736	1,289	3,357	3,600	243	313,313
55	2022-23	Jhang	Additional	22000/R	1492	5,172,721	5,024,028	1,389	3,467	3,617	150	208,405
56	2022-23	Jhang	Additional	76000/L	1435	6,496,072	6,495,657	1,380	4,527	4,707	180	248,563
57	2023-24	Jhang	Additional	18857-R	3390	12,334,670	12,057,215	3,055	3,639	3,947	308	941,458
58	2023-24	Jhang	Additional	132735/L	5519	26,756,209	21,708,910	4,269	4,848	5,085	237	1,012,723
59	2023-24	Jhang	Additional	26880/TL	1514	5,254,647	5,218,690	1,407	3,471	3,709	238	335,408
60	2023-24	Jhang	Additional	24267/L	2868	7,628,662	7,217,018	2,018	2,660	3,576	916	1,849,291
61	2023-24	Jhang	Additional	44690/R	1889	6,479,434	6,478,590	1,800	3,430	3,599	169	304,434
62	2023-24	Jhang	Additional	14880/L	1961	6,677,691	6,520,371	1,683	3,405	3,874	469	789,339
63	2023-24	Jhang	Additional	5742/R	975	4,594,620	4,429,860	907	4,712	4,884	172	155,685
64	2022-23	Kasur	Additional	26410-TL	1351	5,112,883	4,544,980	936	3,785	4,856	1,071	1,002,672
65	2022-23	Kasur	Irrigation Scheme	99-TW	305	500,000	500,000	230	1,639	2,174	535	122,951
66	2022-23	Kasur	Additional	8250/L	1878	9,348,635	7,687,215	1,456	4,978	5,280	302	439,285
67	2023-24	Sargodha	Additional	17000/R	892	2,178,237	3,442,654	889	2,442	3,873	1,431	1,271,743
68	2022-23	Faisalabad	Additional	115775/L	2790	9,269,983	9,252,185	2,693	3,323	3,436	113	304,492

Sr.	Year	District	Work category	W.C. No.	Planned length (mtr)	Technical Sanction	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Cost per meter as per TS	Actual cost per meter	Per meter Excess Cost incurred	Total excess cost incurred
69	2022-23	Faisalabad	Additional	12723/L	3313	8,748,695	8,230,167	2,972	2,641	2,769	129	381,956
70	2022-23	Faisalabad	Additional	46000/R	1935	6,565,142	6,540,927	1,819	3,393	3,596	203	369,354
71	2022-23	Faisalabad	Additional	9922/R	1980	5,758,028	5,537,472	1,334	2,908	4,151	1,243	1,658,073
72	2022-23	Faisalabad	Additional	9090-R	2367	8,012,754	7,862,905	2,263	3,385	3,475	89	202,211
73	2022-23	Faisalabad	Additional	60978/TF	2839	13,075,327	12,829,541	2,682	4,606	4,784	178	477,295
74	2022-23	Faisalabad	Additional	104564/R	2803	9,513,831	6,635,015	1,808	3,394	3,670	276	498,373
75	2022-23	Faisalabad	Outlived/Reconstruction	35350/R	4240	20,813,957	9,919,986	1,995	4,909	4,972	63	126,627
76	2023-24	Faisalabad	Outlived/Reconstruction	306885/R1	3285	13,378,079	12,045,440	2,176	4,072	5,536	1,463	3,183,735
77	2023-24	Faisalabad	Outlived/Reconstruction	41266/L	2832	11,059,298	12,224,160	2,953	3,905	4,140	234	692,343
78	2023-24	Faisalabad	Outlived/Reconstruction	11298/R	2875	11,415,283	12,335,900	2,765	3,971	4,461	491	1,357,376
79	2023-24	Faisalabad	Additional	24865/TF	6019	31,249,340	29,266,942	5,324	5,192	5,497	305	1,625,891
80	2023-24	Faisalabad	Additional	96446/L	5103	24,867,629	24,530,513	4,784	4,873	5,128	254	1,217,415
81	2023-24	Faisalabad	Additional	35000/R II	2882	10,559,817	8,295,157	2,180	3,664	3,805	141	307,509
82	2023-24	Faisalabad	Additional	10430/R	750	2,873,233	1,977,156	446	3,831	4,433	602	268,540
83	2023-24	Faisalabad	Additional	19990/L	1828	6,784,957	11,303,430	1,720	3,712	6,572	2,860	4,919,335
84	2023-24	Faisalabad	Additional	7877/L	3099	14,282,167	8,889,444	1,884	4,609	4,718	110	206,771
85	2023-24	Faisalabad	Additional	95500/R	1706	6,126,708	4,427,480	1,166	3,591	3,797	206	240,058
86	2023-24	Faisalabad	Additional	133806	5154	25,294,086	24,710,028	4,514	4,908	5,474	566	2,556,845
87	2023-24	Faisalabad	Additional	15607/L	2050	6,179,042	4,332,011	1,398	3,014	3,099	85	118,206
88	2023-24	Faisalabad	Additional	80972/R	1380	1,627,046	6,449,221	1,380	1,179	4,673	3,494	4,822,175
89	2022-23	Gujrat	Outlived/Reconstruction	28235-L	2991	9,117,060	8,567,563	2,600	3,048	3,295	247	642,335
90	2022-23	Gujrat	Additional	20049-L	1881	7,465,275	5,546,487	435	3,969	12,751	8,782	3,820,068
91	2022-23	Gujrat	Regular	2790-R	1200	3,747,328	2,722,596	800	3,123	3,403	280	224,377
92	2022-23	Gujrat	Additional	13764-R	1350	4,348,674	4,342,794	1,218	3,221	3,566	344	419,324
93	2022-23	Gujrat	Additional	20000-TR	1636	5,072,651	5,041,961	1,291	3,101	3,905	805	1,039,032
94	2022-23	Gujrat	Additional	8140-TL	2880	10,931,147	7,684,116	1,776	3,796	4,327	531	943,242
95	2022-23	Gujrat	Irrigation Scheme	386-TW	330	500,000	883,340	330	1,515	2,677	1,162	383,340
96	2022-23	Gujrat	Irrigation Scheme	218-TW	307	500,000	863,675	307	1,629	2,813	1,185	363,675
97	2023-24	Gujrat	Additional	10908-R	1430	4,951,144	3,847,768	1,069	3,462	3,599	137	146,528
98	2023-24	Gujrat	Additional	2735-L	1527	5,790,840	4,071,949	913	3,792	4,460	668	609,580
99	2023-24	Gujrat	Additional	4500-L	590	1,689,702	1,346,758	400	2,864	3,367	503	201,197
100	2023-24	Gujrat	Additional	20465-TL	1630	5,208,450	4,742,039	1,334	3,195	3,555	359	479,418

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101	2023-24	Gujrat	Additional	1490-R	459	1,422,232	1,415,063	409	3,099	3,460	361	147,758
102	2023-24	Gujrat	Additional	15698-L	1797	5,519,650	2,211,692	634	3,072	3,488	417	264,303
103	2023-24	Gujrat	Additional	15000-L	1669	5,106,630	4,436,945	1,287	3,060	3,448	388	499,118
104	2023-24	Gujrat	Additional	18030-R	1446	4,536,770	4,532,854	1,411	3,137	3,213	75	105,895
105	2023-24	Gujrat	Regular	12405-R	1800	6,466,494	4,526,545	850	3,592	5,325	1,733	1,472,923
106	2023-24	Gujrat	Outlived/Reconstruction	9200-L	3616	16,180,050	11,326,035	2,508	4,475	4,516	41	103,810
107	2023-24	Gujrat	Outlived/Reconstruction	10555-L	1322	4,412,797	3,088,957	793	3,338	3,895	557	441,946
108	2023-24	Gujrat	Outlived/Reconstruction	17588-R	3388	15,333,085	10,733,159	2,116	4,526	5,072	547	1,156,769
109	2023-24	Gujrat	Regular	2735-R	1550	4,852,900	3,842,392	1,021	3,131	3,763	632	645,740
110	2023-24	Gujrat	Additional	21075-L	1900	6,551,712	4,842,600	1,325	3,448	3,655	207	273,643
111	2023-24	Gujrat	Additional	8800-TR	2170	8,285,153	8,283,405	2,084	3,818	3,975	157	326,604
112	2023-24	Gujrat	Additional	20630-L	2252	6,734,245	5,561,084	1,665	2,990	3,340	350	582,168
113	2023-24	Gujrat	Additional	16900-L	1233	3,715,912	3,564,366	1,074	3,014	3,319	305	327,635
114	2023-24	Gujrat	Irrigation Scheme	412-Tw	367	500,000	463,635	266	1,362	1,743	381	101,237
115	2023-24	Gujrat	Irrigation Scheme	284 TW	300	500,000	496,485	207	1,667	2,398	732	151,485
116	2023-24	Mandi Bahauddin	Regular	15466/TL	2234	8,917,331	3,773,188	846	3,992	4,460	468	396,258
117	2023-24	Mandi Bahauddin	Additional	5660/L	2642	12,779,398	7,280,316	1,429	4,837	5,095	258	368,219
118	2023-24	Mandi Bahauddin	Additional	98258/TF	575	2,222,290	1,661,022	308	3,865	5,393	1,528	470,648
119	2023-24	Mandi Bahauddin	Additional	100972/R	1045	5,054,242	3,634,377	676	4,837	5,376	540	364,839
120	2023-24	Mandi Bahauddin	Additional	12199/TL	882	4,301,951	3,195,659	593	4,877	5,389	511	303,304
121	2023-24	Mandi Bahauddin	Additional	12208/R	594	2,948,624	2,107,385	396	4,964	5,322	358	141,636
122	2023-24	Mandi Bahauddin	Additional	22295/R	1695	6,334,608	2,787,080	717	3,737	3,887	150	107,485
123	2023-24	Mandi Bahauddin	Additional	9102/L	2139	7,926,495	4,067,197	943	3,706	4,313	607	572,721
124	2023-24	Mandi	Additional	100510/L	961	3,802,815	2,935,139	670	3,955	4,381	425	284,956

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		Bahauddin										
125	2023-24	Mandi Bahauddin	Additional	33500/R	758	2,225,564	2,183,596	670	2,936	3,259	323	216,616
126	2023-24	Mandi Bahauddin	Irrigation Scheme	66/108 TW	270	500,000	500,000	210	1,852	2,381	529	111,111
127	2023-24	Mandi Bahauddin	Irrigation Scheme	25/112 TW	300	500,000	500,000	213	1,667	2,347	681	145,000
128	2023-24	Mandi Bahauddin	Irrigation Scheme	17/172 TW	271	500,000	500,000	214	1,845	2,336	491	105,166
129	2023-24	Mandi Bahauddin	Irrigation Scheme	653/31 TW	300	500,000	500,000	214	1,667	2,336	670	143,333
130	2022-23	Mandi Bahauddin	Regular	15466/TL	2234	8,917,331	3,773,188	846	3,992	4,460	468	396,258
131	2022-23	Mandi Bahauddin	Additional	5660/L	2642	12,779,398	7,280,316	1,429	4,837	5,095	258	368,219
132	2022-23	Mandi Bahauddin	Additional	98258/TF	575	2,222,290	1,661,022	308	3,865	5,393	1,528	470,648
133	2022-23	Mandi Bahauddin	Additional	100972/R	1045	5,054,242	3,634,377	676	4,837	5,376	540	364,839
134	2022-23	Mandi Bahauddin	Additional	12199/TL	882	4,301,951	3,195,659	593	4,877	5,389	511	303,304
135	2022-23	Mandi Bahauddin	Additional	12208/R	594	2,948,624	2,107,385	396	4,964	5,322	358	141,636
136	2022-23	Mandi Bahauddin	Additional	22295/R	1695	6,334,608	2,787,080	717	3,737	3,887	150	107,485
137	2022-23	Mandi Bahauddin	Additional	9102/L	2139	7,926,495	4,067,197	943	3,706	4,313	607	572,721
138	2022-23	Mandi Bahauddin	Additional	100510/L	961	3,802,815	2,935,139	670	3,955	4,381	425	284,956
139	2023-24	Hafizabad	Irrigation Scheme	TW-1193	300	500,000	500,000	225	1,667	2,222	556	125,000
140	2022-23	Khanewal	Additional	78197/R	1,465	4,767,000	4,766,771	1,410	3,254	3,381	127	178,737
141	2022-23	Khanewal	Regular	40353/R	1,598	6,666,318	5,084,063	15	4,172	343,518	339,346	5,022,322
142	2022-23	Khanewal	Additional	27815/R	1,366	4,770,490	3,339,343	23	3,492	146,462	142,970	3,259,718

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143	2022-23	Khanewal	Additional	34396/L	430	1,750,961	1,584,624	8	4,072	208,503	204,431	1,553,677
144	2022-23	Khanewal	Outlived/Reconstruction	19038/L	1,806	6,685,228	6,490,004	11	3,702	618,096	614,394	6,451,136
145	2023-24	Khanewal	Additional	16795/L	714	4,763,041	4,022,216	8	6,671	502,777	496,106	3,968,848
146	2023-24	Khanewal	Additional	8600/R	1,700	5,099,122	5,093,429	8	2,999	670,188	667,189	5,070,633
147	2023-24	Khanewal	Additional	18800/L	1,311	7,402,489	7,331,056	7	5,646	1,047,294	1,041,647	7,291,531
148	2023-24	Khanewal	Additional	34396/L	430	1,750,961	1,584,624	8	4,072	208,503	204,431	1,553,677
149	2023-24	Khanewal	Additional	8600/L	1,329	5,742,829	5,552,401	7	4,321	793,200	788,879	5,522,153
150	2023-24	Khanewal	Outlived/Reconstruction	14900/L	1,967	10,985,251	10,816,561	6	5,585	1,690,088	1,684,503	10,780,818
151	2023-24	Khanewal	Additional	12890/R	990	4,749,839	4,662,053	4	4,798	1,226,856	1,222,058	4,643,822
152	2023-24	Khanewal	Additional	27815/R	1,366	4,770,490	1,227,194	23	3,492	53,824	50,332	1,147,569
153	2023-24	Khanewal	Additional	15990/R	1,728	10,548,365	10,401,876	20	6,104	533,430	527,325	10,282,840
154	2023-24	Khanewal	Additional	19684/R	1,550	6,753,939	6,614,355	20	4,357	339,198	334,840	6,529,386
155	2023-24	Khanewal	Additional	61436/R	815	3,669,726	3,587,360	16	4,503	229,959	225,456	3,517,118
156	2023-24	Khanewal	Additional	16155/R	1,020	6,154,294	5,598,907	12	6,034	466,576	460,542	5,526,503
157	2023-24	Khanewal	Additional	38660/L	1,021	4,867,577	4,418,055	12	4,767	368,171	363,404	4,360,845
158	2023-24	Khanewal	Additional	145/R	1,304	4,687,975	4,604,991	24	3,595	191,875	188,280	4,518,709
159	2023-24	Khanewal	Outlived/Reconstruction	46270/R	1,470	5,197,061	5,079,181	24	3,535	211,633	208,097	4,994,331
160	2023-24	Khanewal	Outlived/Reconstruction	16500/R	2,325	13,030,734	12,929,230	24	5,605	538,718	533,113	12,794,719
161	2023-24	Khanewal	Additional	28583/R	1,336	4,530,554	4,504,509	15	3,391	296,349	292,958	4,452,964
162	2023-24	Khanewal	Additional	63720/R	1,196	4,560,006	4,245,374	16	3,813	265,336	261,523	4,184,371
163	2023-24	Khanewal	Additional	61508/R	848	3,047,381	2,979,807	20	3,594	148,990	145,397	2,907,935
164	2023-24	Khanewal	Outlived/Reconstruction	40149/L	1,550	6,654,539	6,530,214	4	4,293	1,632,553	1,628,260	6,513,041
165	2023-24	Khanewal	Outlived/Reconstruction	17128/TR	1,674	6,686,839	6,683,838	16	3,995	417,740	413,745	6,619,926
166	2023-24	Khanewal	Outlived/Reconstruction	15150/R	1,152	6,683,797	6,483,191	16	5,802	405,199	399,398	6,390,360
167	2023-24	Khanewal	Outlived/Reconstruction	8496/L	1,525	6,686,839	6,485,448	4	4,385	1,706,697	1,702,312	6,468,786
168	2023-24	Khanewal	Additional	13982/R	1,043	4,770,861	3,800,456	15	4,574	250,030	245,456	3,730,928
169	2023-24	Khanewal	Additional	12495/R	933	3,947,076	2,762,953	12	4,231	230,246	226,016	2,712,187

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170	2023-24	Khanewal	Additional	14800/L	2,052	10,471,456	10,438,570	4	5,103	2,609,643	2,604,540	10,418,158
171	2023-24	Khanewal	Additional	20905/R	1,454	9,031,341	7,298,722	10	6,211	715,561	709,350	7,235,366
172	2023-24	Khanewal	Additional	13670/R	691	4,168,131	3,931,236	4	6,032	1,034,536	1,028,504	3,908,314
173	2023-24	Khanewal	Additional	40716/L	677	4,090,674	3,811,110	15	6,042	250,731	244,689	3,719,266
174	2023-24	Khanewal	Additional	64580/R	1,184	4,768,884	4,692,317	11	4,028	446,887	442,860	4,650,025
175	2023-24	Khanewal	Additional	21560/R	818	4,766,556	4,567,386	8	5,827	600,972	595,145	4,523,100
176	2023-24	Khanewal	Additional	33220/R	1,193	7,118,456	6,827,718	11	5,967	615,110	609,143	6,761,486
177	2023-24	Khanewal	Additional	4800/R	2,958	10,132,236	2,116,426	16	3,425	132,277	128,851	2,061,620
178	2023-24	Khanewal	Outlived/Reconstruction	15525/L	1,986	12,065,970	11,690,055	19	6,076	615,266	609,191	11,574,620
179	2023-24	Khanewal	Regular	23322/L	1,697	5,395,983	5,039,739	8	3,180	663,124	659,944	5,015,573
180	2023-24	Khanewal	Additional	38543/L	3250	15,281,123	11,313,870	2,261	4,702	5,004	302	682,910
181	2023-24	Khanewal	Additional	176550/R	2345	6,956,662	6,727,060	2,153	2,967	3,125	158	339,984
182	2023-24	Khanewal	Additional	175000/R	2247	9,776,271	9,757,481	2,171	4,351	4,494	144	311,871
183	2023-24	Khanewal	Outlived/Reconstruction	19165/L	1850	10,047,527	10,044,052	1,824	5,431	5,507	76	137,733
184	2023-24	Khanewal	Additional	76637/R	2835	10,354,692	8,155,386	2,061	3,652	3,957	305	627,690
185	2023-24	Lahore1	Additional	121464-L	2760	16,405,708	16,298,492	1,720	5,944	9,476	3,532	6,074,645
186	2022-23	Layyah	Additional	45170/L	1440	4,771,058	4,740,552	1,400	3,313	3,386	73	102,023
187	2022-23	Layyah	Additional	33000/R	1809	4,769,393	6,299,030	1,809	2,636	3,482	846	1,529,637
188	2022-23	Layyah	Additional	100100/L	2535	4,770,998	7,857,116	2,535	1,882	3,099	1,217	3,086,118
189	2022-23	Layyah	Additional	22874/L	2028	4,701,694	6,760,639	2,019	2,318	3,349	1,030	2,079,811
190	2022-23	Layyah	Additional	85000/R	1443	4,769,885	4,925,011	1,436	3,306	3,430	124	178,265
191	2023-24	Layyah	Regular	74685/R	1951	6,700,926	6,700,567	1,901	3,435	3,525	90	171,372
192	2023-24	Layyah	Regular	153480/L	2421	6,870,147	5,877,847	1,665	2,838	3,530	693	1,153,025
193	2023-24	Layyah	Additional	91264/L	1267	4,756,305	4,572,571	1,190	3,754	3,842	89	105,323
194	2023-24	Layyah	Additional	91900/R	1000	4,800,001	4,784,491	970	4,800	4,932	132	128,490
195	2023-24	Layyah	Additional	35000/TR	1034	4,841,815	4,816,672	1,006	4,683	4,788	105	105,970
196	2023-24	Layyah	Additional	35000/TL	970	4,770,840	4,685,154	900	4,918	5,206	287	258,601
197	2023-24	Layyah	Additional	16960/L	2194	6,302,915	6,281,822	2,118	2,873	2,966	93	197,240
198	2023-24	Layyah	Additional	88500/L	1892	4,770,344	4,767,396	1,700	2,521	2,804	283	481,146
199	2023-24	Layyah	Additional	500/L	1270	4,768,993	5,192,250	1,213	3,755	4,281	525	637,298

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200	2023-24	Layyah	Additional	8100/R	1458	4,770,604	5,813,730	1,458	3,272	3,987	715	1,043,126
201	2023-24	Layyah	Additional	480/L	1522	4,771,477	5,043,777	1,394	3,135	3,618	483	673,581
202	2023-24	Layyah	Additional	5497/R	1390	4,770,996	4,770,744	1,298	3,432	3,675	243	315,526
203	2023-24	Layyah	Additional	74685/L	1422	4,769,211	4,714,724	1,310	3,354	3,599	245	321,147
204	2023-24	Layyah	Additional	87196/R	2126	4,770,891	7,089,674	1,825	2,244	3,885	1,641	2,994,248
205	2023-24	Layyah	Additional	148307/R	1070	4,770,332	4,740,879	1,032	4,458	4,594	136	139,961
206	2022-23	Lodhran	Regular	29210-L	1701	5,867,748	6,163,701	1,701	3,450	3,624	174	295,953
207	2022-23	Lodhran	Regular	102000-L	1650	6,806,937	6,739,381	1,500	4,125	4,493	368	551,256
208	2022-23	Lodhran	Additional	87642-R	1380	4,799,174	4,791,242	1,288	3,478	3,720	242	312,013
209	2023-24	Lodhran	Regular	1932-L	1650	6,786,519	5,027,605	1,198	4,113	4,197	84	100,181
210	2023-24	Lodhran	Regular	52488-L	1657	6,149,669	5,129,245	1,260	3,711	4,071	360	452,973
211	2023-24	Lodhran	Regular	109740-R	1923	7,048,820	7,047,863	1,708	3,666	4,126	461	787,133
212	2023-24	Lodhran	Regular	88710-R	1416	6,810,686	10,494,023	1,967	4,810	5,335	525	1,033,134
213	2023-24	Lodhran	Regular	66600-L	1845	6,380,942	6,380,161	1,615	3,459	3,951	492	794,675
214	2023-24	Lodhran	Additional	31742-L	992	4,316,755	4,644,189	961	4,352	4,833	481	462,333
215	2023-24	Lodhran	Additional	52440-L	1436	5,101,961	5,947,966	1,436	3,553	4,142	589	846,005
216	2023-24	Lodhran	Additional	20343-L	1602	5,289,648	5,695,642	1,602	3,302	3,555	253	405,994
217	2023-24	Lodhran	Additional	23858-L	991	3,917,681	4,045,169	980	3,953	4,128	174	170,974
218	2023-24	Lodhran	Additional	38500-L	947	3,543,661	3,593,233	929	3,742	3,868	126	116,928
219	2023-24	Lodhran	Additional	62583-R	1033	4,975,912	5,231,860	1,030	4,817	5,079	263	270,399
220	2023-24	Lodhran	Additional	11234-R	1504	6,938,605	7,447,531	1,504	4,613	4,952	338	508,926
221	2023-24	Lodhran	Additional	9228-R	1155	4,182,625	4,181,660	1,098	3,621	3,808	187	205,450
222	2023-24	Lodhran	Additional	15432-R	1392	6,523,842	6,685,437	1,292	4,687	5,174	488	630,262
223	2023-24	Lodhran	Additional	65720-L	2764	13,129,536	12,985,535	2,392	4,750	5,429	679	1,623,071
224	2023-24	Lodhran	Additional	5600-TL	1650	8,165,762	7,290,415	1,439	4,949	5,066	117	168,881
225	2023-24	Lodhran	Additional	23674-R	537	2,787,706	2,891,485	534	5,191	5,415	224	119,353
226	2023-24	Lodhran	Additional	10783-R	1469	7,029,543	7,720,753	1,469	4,785	5,256	471	691,210
227	2023-24	Lodhran	Additional	10054-R	575	2,112,870	2,149,962	550	3,675	3,909	234	128,956
228	2023-24	Lodhran	Additional	6330-R	1200	4,799,042	7,119,673	1,743	3,999	4,085	86	149,064
229	2023-24	Lodhran	Additional	17160-L	1100	4,796,735	6,096,978	1,360	4,361	4,483	122	166,469
230	2023-24	Lodhran	Additional	6810-R	2105	11,083,960	12,123,710	2,105	5,266	5,759	494	1,039,750
231	2023-24	Lodhran	Additional	54652-R	1880	9,939,030	9,938,677	1,765	5,287	5,631	344	607,620

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232	2023-24	Lodhran	Additional	45846-R	1355	4,797,571	4,682,497	1,186	3,541	3,948	407	483,295
233	2023-24	Lodhran	Additional	61600-L	961	3,808,250	3,794,672	923	3,963	4,111	148	137,008
234	2023-24	Lodhran	Additional	27704-R	1920	4,828,957	5,201,778	1,920	2,515	2,709	194	372,821
235	2023-24	Lodhran	Additional	41097-L	995	5,227,583	3,158,017	577	5,254	5,473	219	126,544
236	2023-24	Lodhran	Additional	66845-R	929	4,805,135	16,458,610	2,852	5,172	5,771	599	1,707,001
237	2023-24	Lodhran	Additional	40014-R	906	4,444,710	4,828,225	886	4,906	5,449	544	481,632
238	2023-24	Lodhran	Additional	89070-L	1418	4,751,792	5,821,216	1,495	3,351	3,894	543	811,393
239	2023-24	Lodhran	Additional	13426-R	995	4,800,923	9,691,140	1,845	4,825	5,253	428	788,926
240	2023-24	Lodhran	Additional	76466-R	1262	4,981,046	5,383,895	1,262	3,947	4,266	319	402,849
241	2023-24	Lodhran	Additional	26225-R	1475	7,235,082	8,205,345	1,475	4,905	5,563	658	970,263
242	2023-24	Lodhran	Additional	35815-R	1422	6,902,944	7,766,755	1,417	4,854	5,481	627	888,083
243	2023-24	Lodhran	Additional	46391-L	1284	4,799,804	6,370,326	1,664	3,738	3,828	90	150,019
244	2023-24	Lodhran	Additional	6740-L	1020	4,860,816	4,976,954	1,020	4,766	4,879	114	116,138
245	2023-24	Lodhran	Additional	48034-L	1630	7,222,933	7,632,890	1,619	4,431	4,715	283	458,701
246	2023-24	Lodhran	Additional	40272-TF	1965	10,656,776	8,868,437	1,611	5,423	5,505	82	131,508
247	2023-24	Lodhran	Outlived/Reconstruction	52380-R	3645	19,003,274	18,878,916	3,465	5,214	5,448	235	814,075
248	2023-24	Lodhran	Outlived/Reconstruction	39500-L	3500	14,488,010	12,793,513	1,978	4,139	6,468	2,328	4,605,718
249	2023-24	Lodhran	Outlived/Reconstruction	71500-L	2350	13,019,449	9,594,666	1,031	5,540	9,306	3,766	3,882,729
250	2022-23	Muzaffargarh	Regular	11230/L	1103	3,809,725	5,617,220	1,103	3,454	5,093	1,639	1,807,495
251	2022-23	Muzaffargarh	Outlived/Reconstruction	29457/L	1253	4,822,333	5,913,130	1,253	3,849	4,719	871	1,090,797
252	2022-23	Muzaffargarh	Irrigation Scheme	Muhammad Ahsan Khan	340	500,000	500,000	239	1,471	2,092	621	148,529
253	2022-23	Muzaffargarh	Irrigation Scheme	Rana Abdul Rehman	263	500,000	929,104	263	1,901	3,533	1,632	429,104
254	2023-24	Muzaffargarh	Irrigation Scheme	Ghulam Shabbir	296	500,000	500,000	204	1,689	2,451	762	155,405
255	2022-23	Okara	Regular	100390/L	3258	15,556,672	14,286,073	2,969	4,775	4,812	37	109,351
256	2022-23	Okara	Regular	18284/R	2238	7,978,537	7,297,767	1,944	3,565	3,754	189	367,349
257	2022-23	Okara	Additional	4230-TR /4910-TR	1255	5,923,485	6,108,444	1,227	4,720	4,978	258	317,116

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258	2022-23	Okara	Additional	17855/R	1586	5,697,739	5,836,372	1,577	3,593	3,701	108	170,966
259	2022-23	Okara	Additional	370/TL	841	4,013,203	4,186,347	841	4,772	4,978	206	173,144
260	2022-23	RY Khan	Additional	118915-TL	1328	5,782,129	5,140,526	1,123	4,354	4,577	223	250,970
261	2023-24	RY Khan	Additional	28035-R	2979	8,486,098	10,298,407	2,979	2,849	3,457	608	1,812,309
262	2023-24	RY Khan	Regular	27270-R	1661	6,339,230	6,543,120	1,611	3,817	4,062	245	394,716
263	2023-24	RY Khan	Additional	900-L	2027	7,973,105	7,972,020	1,530	3,933	5,210	1,277	1,953,840
264	2023-24	RY Khan	Regular	93642-L	2574	13,158,743	13,158,029	2,522	5,112	5,217	105	265,119
265	2023-24	RY Khan	Additional	210346-L	635	2,998,879	2,794,268	563	4,723	4,963	241	135,419
266	2023-24	RY Khan	Additional	25173-L 24650-L	868	4,484,793	4,602,108	868	5,167	5,302	135	117,315
267	2023-24	RY Khan	Additional	31000-L	980	4,768,691	4,524,685	883	4,866	5,124	258	227,997
268	2023-24	RY Khan	Regular	9024-R	1868	8,816,942	7,099,389	1,347	4,720	5,271	551	741,562
269	2022-23	Rajanpur	Regular	18700/TR	1,638	8,248,398	6,598,218	1,197	5,036	5,512	477	570,543
270	2022-23	Rajanpur	Regular	20605/L	1,110	5,307,064	5,155,825	1,024	4,781	5,035	254	259,939
271	2022-23	Rajanpur	Regular	6000/TR	1,277	6,176,557	6,293,490	1,277	4,837	4,928	92	116,933
272	2022-23	Rajanpur	Additional	71800/R	538	2,305,081	2,234,764	435	4,285	5,137	853	370,990
273	2022-23	Rajanpur	Additional	12870/L1	783	3,591,895	3,589,330	745	4,587	4,818	231	171,754
274	2022-23	Rajanpur	Additional	14180/R	2,339	8,449,320	8,360,780	1,674	3,612	4,994	1,382	2,313,682
275	2022-23	Rajanpur	Outlived/Reconstruction	28400/L	1,575	7,654,947	7,640,680	1,532	4,860	4,987	127	194,725
276	2023-24	Rajanpur	Regular	19775/L	1,850	9,967,625	9,962,791	1,636	5,388	6,090	702	1,148,178
277	2023-24	Rajanpur	Regular	30000/L	1,260	6,212,384	6,212,233	1,172	4,930	5,301	370	433,730
278	2023-24	Rajanpur	Regular	24500/L	665	2,497,039	2,495,831	586	3,755	4,259	504	295,433
279	2023-24	Rajanpur	Additional	80070/70/R	858	4,736,448	5,333,144	858	5,520	6,216	695	596,696
280	2023-24	Rajanpur	Additional	46385/L	725	3,743,879	3,548,472	615	5,164	5,770	606	372,630
281	2023-24	Rajanpur	Additional	184000/L	800	4,061,472	4,059,985	720	5,077	5,639	562	404,660
282	2023-24	Rajanpur	Additional	15870/L	1,012	4,997,556	4,500,674	798	4,938	5,640	702	559,913
283	2023-24	Rajanpur	Additional	18000/R	2,037	9,997,808	7,920,663	1,573	4,908	5,035	127	200,215
284	2023-24	Rajanpur	Additional	125000/R	1,200	6,199,385	7,002,365	1,200	5,166	5,835	669	802,980
285	2023-24	Rajanpur	Additional	15000/R	484	2,495,315	1,536,025	242	5,156	6,347	1,192	288,368
286	2023-24	Rajanpur	Outlived/Reconstruction	167513/L	2,200	9,989,633	11,996,933	2,054	4,541	5,841	1,300	2,670,248
287	2022-23	Sahiwal	Additional	30741/R	2536	11,703,667	11,441,992	2,333	4,615	4,904	289	674,018
288	2022-23	Sahiwal	Outlived/Reconstruction	61350/L	4853	18,297,395	13,130,884	2,105	3,770	6,238	2,468	5,194,347

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289	2022-23	Sahiwal	Irrigation Scheme	10/16	232	499,998	599,411	219	2,155	2,741	586	128,109
290	2022-23	Sahiwal	Irrigation Scheme	8/16	235	499,916	699,709	217	2,127	3,227	1,099	238,393
291	2022-23	Sahiwal	Regular	34500-L	1863	5,212,189	5,114,079	1,754	2,798	2,916	118	206,690
292	2022-23	Sahiwal	Additional	7400-R	2240	5,243,060	5,263,917	1,443	2,341	3,648	1,307	1,886,462
293	2022-23	Sahiwal	Additional	109748/R	1732	8,340,248	6,189,759	1,260	4,815	4,913	97	122,590
294	2022-23	Sahiwal	Additional	12500/TF	2205	10,346,980	7,518,526	1,555	4,693	4,835	143	221,676
295	2022-23	Sahiwal	Additional	128820-R	1132	5,998,773	6,224,518	1,132	5,299	5,499	200	226,513
296	2022-23	Sahiwal	Additional	97570/R	1860	9,341,486	8,931,570	1,592	5,022	5,610	588	935,559
297	2022-23	Sahiwal	Additional	7800/L	1582	7,960,772	5,775,540	1,121	5,032	5,153	121	135,192
298	2022-23	Sahiwal	Additional	26692/R	1109	4,327,331	4,174,888	1,013	3,902	4,122	220	222,521
299	2022-23	Sahiwal	Additional	78715/L	730	3,790,530	3,929,757	730	5,193	5,383	191	139,227
300	2022-23	Sahiwal	Additional	225850/R	1630	5,993,604	6,819,441	1,629	3,677	4,187	510	830,617
301	2022-23	Sahiwal	Additional	49000/R	2000	7,801,741	8,291,642	1,999	3,901	4,147	246	492,729
302	2022-23	Sahiwal	Additional	201250/R	1359	5,332,968	5,624,526	1,334	3,924	4,216	292	389,388
303	2022-23	Sahiwal	Additional	38530/L	2092	8,123,179	8,624,080	2,092	3,883	4,123	240	502,105
304	2022-23	Sahiwal	Additional	105900/TL	1118	5,848,148	6,443,359	1,116	5,231	5,772	541	604,104
305	2022-23	Sahiwal	Additional	120500/L	2858	15,402,769	12,178,222	2,095	5,389	5,812	423	885,643
306	2022-23	Sahiwal	Additional	14800/L	2500	9,362,215	8,825,483	2,254	3,745	3,915	171	384,510
307	2023-24	Sahiwal	Additional	7125/R	1008	2,974,385	3,169,287	780	2,951	4,065	1,115	868,919
308	2023-24	Sahiwal	Additional	61350/L	1008	2,974,385	3,169,287	780	2,951	4,065	1,115	868,919
309	2023-24	Sahiwal	Additional	15175/R	1627	1,766,722	1,942,157	587	1,086	3,306	2,220	1,304,280
310	2023-24	Sahiwal	Additional	83682/L	1754	2,288,820	2,267,018	547	1,305	4,143	2,838	1,553,008
311	2023-24	Sahiwal	Additional	26700/L	1638	2,179,970	2,257,772	687	1,331	3,286	1,955	1,343,243
312	2023-24	Sahiwal	Additional	39859/TF	1430	1,246,447	1,248,149	382	872	3,263	2,392	914,772
313	2023-24	Sahiwal	Additional	20085/TL	2635	13,227,855	9,259,498	1,693	5,020	5,470	450	761,793
314	2023-24	Sahiwal	Additional	4500/R	1828	4,202,750	7,325,149	1,768	2,299	4,144	1,845	3,260,851
315	2023-24	Sahiwal	Additional	34846/L	1464	6,149,455	5,510,705	595	4,200	9,266	5,065	3,012,489
316	2023-24	Sahiwal	Additional	33584/L	2020	7,415,425	8,218,406	2,000	3,671	4,109	438	875,704
317	2023-24	Sahiwal	Regular	176200/R	2409	9,102,450	9,551,725	1,667	3,779	5,729	1,951	3,252,444
318	2023-24	Sahiwal	Additional	128820-R	1132	5,998,773	6,224,518	1,132	5,299	5,499	200	226,513
319	2023-24	Sahiwal	Additional	97570/R	1860	9,341,486	8,931,570	1,592	5,022	5,610	588	935,559
320	2023-24	Sahiwal	Additional	7800/L	1582	7,960,772	5,775,540	1,121	5,032	5,153	121	135,192

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321	2023-24	Sahiwal	Additional	26692/R	1109	4,327,331	4,174,888	1,013	3,902	4,122	220	222,521
322	2023-24	Sahiwal	Additional	78715/L	730	3,790,530	3,929,757	730	5,193	5,383	191	139,227
323	2023-24	Sahiwal	Additional	225850/R	1630	5,993,604	6,819,441	1,629	3,677	4,187	510	830,617
324	2023-24	Sahiwal	Additional	49000/R	2000	7,801,741	8,291,642	1,999	3,901	4,147	246	492,729
325	2023-24	Sahiwal	Additional	201250/R	1359	5,332,968	5,624,526	1,334	3,924	4,216	292	389,388
326	2023-24	Sahiwal	Additional	38530/L	2092	8,123,179	8,624,080	2,092	3,883	4,123	240	502,105
327	2023-24	Sahiwal	Additional	105900/TL	1118	5,848,148	6,443,359	1,116	5,231	5,772	541	604,104
328	2023-24	Sahiwal	Additional	120500/L	2858	15,402,769	12,178,222	2,095	5,389	5,812	423	885,643
329	2023-24	Sahiwal	Additional	14800/L	2500	9,362,215	8,825,483	2,254	3,745	3,915	171	384,510
330	2023-24	Sahiwal	Outlived/Reconstruction	96025/L	2582	9,096,023	6,367,215	1,528	3,523	4,167	644	984,286
331	2022-23	Sialkot	Additional	6060/L	1550	-	7,884,616	1,524	-	5,174	5,174	7,884,616
332	2022-23	Sialkot	Additional	41946/L	1672	-	5,097,061	1,579	-	3,228	3,228	5,097,061
333	2022-23	Sialkot	Additional	21700/R	314	-	661,542	314	-	2,107	2,107	661,542
334	2022-23	Sialkot	Additional	6300/R	840	-	2,642,264	840	-	3,146	3,146	2,642,264
335	2023-24	Sialkot	Regular	10850/L	1185	3,659,259	3,332,476	1,014	3,088	3,286	198	201,262
336	2023-24	Sialkot	Regular	35750/L	2850	8,231,369	8,225,036	2,656	2,888	3,097	209	553,978
337	2022-23	Vehari	Additional	128000-L	1778	4,771,766	7,156,728	1,764	2,684	4,057	1,373	2,422,535
338	2023-24	Vehari	Regular	26700/L	1380	6,642,230	6,626,101	1,226	4,813	5,405	591	725,105
339	2023-24	Vehari	Additional	48690/TRI	1560	5,676,195	5,606,893	1,363	3,639	4,114	475	647,500
340	2022-23	Chiniot	Additional	3909/R	1184	2,996,050	2,097,235	763	2,530	2,749	218	166,503
341	2022-23	Chiniot	Additional	6076/TF	1732	6,967,414	4,877,191	1,078	4,023	4,524	502	540,660
342	2023-24	Chiniot	Additional	9383/R	2792	13,413,700	13,316,258	1,078	4,804	12,353	7,548	8,137,186
343	2023-24	Chiniot	Outlived/Reconstruction	9432/TR 2	3465	12,219,043	12,078,530	2,511	3,526	4,810	1,284	3,223,691
344	2022-23	Khushab	Additional	22200/R	1258	6,012,729	7,009,410	1,331	4,780	5,266	487	647,771
345	2022-23	Khushab	Additional	197418/L	769	3,012,777	4,289,293	773	3,918	5,549	1,631	1,260,845
346	2022-23	Khushab	Additional	78890/R	900	3,628,862	4,725,329	886	4,032	5,333	1,301	1,152,916
347	2022-23	Khushab	Additional	10540/L	896	5,671,803	13,419,486	901	6,330	14,894	8,564	7,716,032
348	2022-23	Khushab	Additional	6320/R	823	4,656,618	4,859,799	828	5,658	5,869	211	174,890
349	2022-23	Khushab	Additional	201500/L	979	4,801,796	5,825,258	983	4,905	5,926	1,021	1,003,843
350	2022-23	Khushab	Additional	44850/TR	900	3,348,872	4,067,930	885	3,721	4,597	876	774,873
351	2022-23	Khushab	Additional	5960/R	1031	4,038,862	5,201,101	995	3,917	5,227	1,310	1,303,266
352	2023-24	Khushab	Regular	25638/TL	3000	18,166,984	7,266,794	827	6,056	8,787	2,731	2,258,762

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353	2022-23	Mianwali	Regular	9100/R	1500	4,581,282	3,446,624	1,064	3,054	3,239	185	196,968
354	2022-23	Mianwali	Regular	25788/R	1500	5,331,414	3,225,417	870	3,554	3,707	153	133,197
355	2023-24	Mianwali	Irrigation Scheme	3680	350	500,000	500,000	235	1,429	2,128	699	164,286
356	2023-24	Mianwali	Additional	14544/R	990	2,626,675	3,134,739	990	2,653	3,166	513	508,064
357	2023-24	Mianwali	Outlived/Reconstruction	3150/R	2840	15,204,899	14,193,792	2,560	5,354	5,544	191	487,968
358	2023-24	Multan	Regular	90994/L	1959	9,131,435	9,106,833	1,759	4,661	5,177	516	907,653
359	2023-24	Multan	Regular	6964/L	2430	8,642,225	6,968,563	1,177	3,556	5,921	2,364	2,782,596
360	2023-24	Multan	Additional	36000/L	2332	10,106,495	10,097,039	2,296	4,334	4,398	64	146,562
361	2023-24	Multan	Additional	102424/R1	3426	15,792,742	15,375,578	2,865	4,610	5,367	757	2,168,863
362	2023-24	Multan	Additional	58058/R	3000	13,818,683	11,637,967	2,227	4,606	5,226	620	1,379,898
363	2023-24	Multan	Additional	8700/L	3714	17,086,901	17,059,729	3,359	4,601	5,079	478	1,606,067
364	2023-24	Multan	Additional	12500/RII	1748	10,232,583	7,162,808	1,095	5,854	6,541	687	752,809
365	2022-23	Narowal	Additional	1000/R	805	3,177,715	3,102,449	362	3,947	8,570	4,623	1,673,464
366	2023-24	Narowal	Regular	21260/TR	600	2,259,015	2,329,105	566	3,765	4,115	350	198,101
367	2023-24	Narowal	Regular	31000/TR	2220	9,836,713	3,934,685	592	4,431	6,646	2,215	1,311,562
368	2023-24	Narowal	Additional	11950/R	1059	5,035,373	3,524,760	536	4,755	6,576	1,821	976,167
369	2023-24	Narowal	Additional	13200/L	720	2,891,625	2,024,137	401	4,016	5,048	1,032	413,663
370	2023-24	Narowal	Irrigation Scheme	90-TW	280	500,000	450,000	180	1,786	2,500	714	128,571
371	2022-23	Pakpattan	Regular	59800/R	1286	6,696,475	6,581,480	1,170	5,207	5,625	418	489,042
372	2022-23	Pakpattan	Regular	4934/L	1322	6,696,345	6,692,168	1,243	5,065	5,384	319	395,983
373	2022-23	Pakpattan	Regular	1650//R	1757	8,442,420	8,434,694	1,664	4,805	5,069	264	439,141
374	2022-23	Pakpattan	Regular	14587/TL	2590	13,093,805	8,160,300	1,502	5,056	5,433	377	566,904
375	2022-23	Pakpattan	Additional	7484/TF	998	5,045,495	5,383,222	998	5,056	5,394	338	337,727
376	2022-23	Pakpattan	Additional	5884/R	532	2,573,751	2,628,580	520	4,838	5,055	217	112,884
377	2022-23	Pakpattan	Additional	618/R	2181	4,695,337	4,407,236	1,462	2,153	3,015	862	1,259,789
378	2022-23	Pakpattan	Outlived/Reconstruction	12592/R	5889	6,696,385	6,696,384	1,336	1,137	5,012	3,875	5,177,218
379	2022-23	Pakpattan	Outlived/Reconstruction	23748/R	2382	6,741,510	6,691,957	1,736	2,830	3,855	1,025	1,778,749
380	2022-23	Pakpattan	Outlived/Reconstruction	68015/R	3918	6,700,390	6,554,884	1,228	1,710	5,338	3,628	4,454,813
381	2022-23	Pakpattan	Outlived/Reconstruction	23955/R	3310	6,741,503	6,699,293	1,352	2,037	4,955	2,918	3,945,664
382	2023-24	Pakpattan	Additional	45625/R	1720	6,854,125	5,598,635	1,325	3,985	4,225	240	318,568
383	2023-24	Pakpattan	Additional	14050/TL	1128	6,098,655	6,065,922	1,102	5,407	5,504	98	107,839
384	2023-24	Pakpattan	Additional	12592/R	2249	11,374,311	11,372,330	2,107	5,057	5,397	340	716,184

Sr.	Year	District	Work category	W.C. No.	Planned length (mtr)	Technical Sanction	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Cost per meter as per TS	Actual cost per meter	Per meter Excess Cost incurred	Total excess cost incurred
385	2023-24	Pakpattan	Additional	17616/R	1035	5,297,437	5,289,327	927	5,118	5,706	588	544,666
386	2023-24	Pakpattan	Additional	19000/R	695	2,237,366	2,366,904	695	3,219	3,406	186	129,538
387	2023-24	Pakpattan	Additional	17655/L	1266	7,208,499	7,367,932	1,266	5,694	5,820	126	159,433
388	2023-24	Pakpattan	Additional	50405/R	943	4,003,390	3,988,578	910	4,245	4,383	138	125,285
389	2023-24	Pakpattan	Additional	35395/R	1624	4,698,125	8,990,382	1,618	2,893	5,556	2,664	4,309,615
390	2023-24	Pakpattan	Additional	54105/R	1311	692,488	6,768,194	1,310	528	5,167	4,638	6,076,234
391	2023-24	Pakpattan	Additional	57475/L	829	4,369,348	3,694,249	529	5,271	6,983	1,713	906,088
392	2023-24	Pakpattan	Additional	23224/TL	2201	4,698,754	4,531,938	900	2,135	5,035	2,901	2,610,594
393	2023-24	Pakpattan	Additional	23000/R	1693	2,495,260	4,074,870	1,069	1,474	3,812	2,338	2,499,304
394	2023-24	Pakpattan	Additional	81920/TF	1198	2,093,335	1,455,310	377	1,747	3,860	2,113	796,556
395	2023-24	Pakpattan	Additional	13850/R	1215	2,500,000	3,811,592	773	2,058	4,931	2,873	2,221,057
396	2023-24	Pakpattan	Additional	14587/TL	1088	6,061,915	5,861,876	973	5,572	6,025	453	440,697
397	2023-24	Pakpattan	Additional	15018/R	1017	4,732,015	4,318,392	855	4,653	5,051	398	340,149
398	2023-24	Pakpattan	Additional	1000/L	535	2,498,329	2,383,401	435	4,670	5,479	809	352,049
399	2023-24	Pakpattan	Additional	9000/TL	2347	12,126,741	13,075,907	2,300	5,167	5,685	518	1,192,011
400	2023-24	Pakpattan	Additional	21850/R	944	4,838,462	4,738,606	589	5,125	8,045	2,920	1,719,693
401	2023-24	Pakpattan	Outlived/Reconstruction	23955/R	3310	6,771,503	31,071,383	1,352	2,046	22,982	20,936	28,305,500
402	2023-24	Pakpattan	Outlived/Reconstruction	27982/TR	1281	6,681,356	6,576,530	1,159	5,216	5,674	459	531,494
403	2023-24	Pakpattan	Outlived/Reconstruction	23224/TR	4092	6,714,296	4,700,006	1,427	1,641	3,294	1,653	2,358,535
404	2023-24	Pakpattan	Outlived/Reconstruction	46200/R	1971	6,725,909	5,957,534	1,363	3,412	4,371	958	1,306,385
405	2023-24	Pakpattan	Outlived/Reconstruction	6022/L	1325	6,729,107	7,499,999	1,325	5,079	5,660	582	770,892
406	2023-24	Pakpattan	Irrigation Scheme	11/4	190	50,000	484,933	190	263	2,552	2,289	434,933
407	2023-24	Sheikhupura	Additional	66140/R	1540	8,077,159	7,232,945	1,316	5,245	5,496	251	330,645
408	2023-24	Sheikhupura	Regular	24093/L	2403	7,635,574	6,658,746	1800	3,178	3,699	522	939,215
409	2023-24	Sheikhupura	Additional	13550/TF	1950	6,635,659	6,630,216	1,766	3,403	3,754	351	620,691
410	2023-24	Sheikhupura	Outlived/Reconstruction	5760/L	1500	6,618,680	6,617,724	1,477	4,412	4,481	68	100,530
411	2023-24	Sheikhupura	Additional	91309/L	1197	5,081,604	5,074,766	1,161	4,245	4,371	126	145,992
412	2023-24	Sheikhupura	Regular	25485-R	1520	6,709,917	5,031,860	1,087	4,414	4,629	215	233,386
413	2023-24	Sheikhupura	Additional	65273/R	1765	5,732,416	4,912,928	1,375	3,248	3,573	325	447,165
414	2023-24	Sheikhupura	Additional	15142-L	1160	5,193,856	3,977,153	861	4,477	4,619	142	122,058
415	2023-24	Sheikhupura	Regular	13260/L	1365	4,751,065	3,639,908	985	3,481	3,695	215	211,484
416	2022-23	Sheikhupura	Additional	55300-L	1417	5,608,330	2,895,298	647	3,958	4,475	517	334,543

Sr.	Year	District	Work category	W.C. No.	Planned length (mtr)	Technical Sanction	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Cost per meter as per TS	Actual cost per meter	Per meter Excess Cost incurred	Total excess cost incurred
417	2023-24	Sheikhupura	Additional	86837/L	677	24,357	1,545,426	400	36	3,864	3,828	1,531,035
418	2023-24	Sheikhupura	Irrigation Scheme	13/8	310	500,000	500,000	155	1,613	3,226	1,613	250,000
												564,858,605

Annexure-IX Para 4.3.3

https://docs.google.com/spreadsheets/d/19dBJQvA7KGtZkdAYoEMgmYlSrWdwoN18/edit?usp=drive_link&ouid=116030872729354615308&rtpof=true&sd=true

Annexure-X Para 4.3.4

Sr.	Year	District	Planned length (mtr)	Technical Sanction	Date of TS	Revised Technical Sanction	Date of Revised TS	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Per meter cost as per Original TS	Cost per meter as per revised TS	Cost per meter as per actual length executed	Deviation	Increased Cost as per revised TS	Deviation from revised and actual TS	Cost escalation despite revised TS
1	2023-24	Bahawalnagar	1250	5,247,765	9/12/2023	5,286,584	04.10.2023	3,700,609	660	4,198.21	4,229.27	5606.983333	31.06	20496.432	1,377.72	909292.648
2	2023-24	Sargodha	892	2,178,237	30-5-2023-	3,421,623	9/10/2023.	3,442,654	889	2,441.97	3,835.90	3872.501687	1,393.93	1239204.209	36.60	32538.70067
3	2023-24	Layyah	1522	4,771,477	7/26/2023	5,044,144	14.11.2023	5,043,777	1,394	3,135.00	3,314.16	3618.204448	179.15	249735.7411	304.05	423844.8476
4	2023-24	Lodhran	1845	6,380,942	2/23/2023	6,799,483	6/17/2023	6,380,161	1,615	3,458.51	3,685.36	3950.564087	226.85	366365.1572	265.21	428310.0271
5	2023-24	Lodhran	992	4,316,755	1/19/2023	4,655,612	7/6/2023	4,644,189	961	4,351.57	4,693.16	4832.662851	341.59	328267.7188	139.51	134064.875
6	2022-23	Sahiwal	2240	5,243,060	2/22/2023	5,637,635	45080	5,263,917	1,443	2,340.65	2,516.80	3648.011892	176.15	254175.8791	1,131.21	1632285.923
7	2023-24	Sahiwal	1627	1,766,722	8/10/2023	2,067,084	11/10/2023	1,942,157	587	1,085.88	1,270.49	3306.193078	184.61	108446.0047	2,035.71	1195834.225
8	2023-24	Sahiwal	1754	2,288,820	10/17/2023	2,361,262	17.10.23	2,267,018	547	1,304.91	1,346.22	4143.169399	41.30	22598.68252	2,796.95	1530409.261
9	2023-24	Sahiwal	1638	2,179,970	4/9/2024	2,442,045	6/10/2023	2,257,772	687	1,330.87	1,490.87	3285.632999	160.00	109944.3024	1,794.76	1233298.342
10	2023-24	Sahiwal	1430	1,246,447	5/8/2023	1,399,769	27-09-23	1,248,149	382	871.64	978.86	3263.390593	107.22	41007.738	2,284.53	873764.6298
11	2022-23	Vehari	1778	4,771,766	2/4/2023	7,157,738	21.02.23	7,156,728	1,764	2,683.78	4,025.72	4057.102041	1,341.94	2367184.819	31.38	55350.14173

Sr.	Year	District	Planned length (mtr)	Technical Sanction	Date of TS	Revised Technical Sanction	Date of Revised TS	Total Verified Amount (Rs.)	Total Lining Length Executed as per FCR (m)	Per meter cost as per Original TS	Cost per meter as per revised TS	Cost per meter as per actual length executed	Deviation	Increased Cost as per revised TS	Deviation from revised and actual TS	Cost escalation despite revised TS
12	2023-24	Pakpattan	1693	2,495,260	5/15/2023	4,200,625	12.06.23	4,074,870	1,069	1,473.87	2,481.17	3811.852198	1,007.30	1076807.552	1,330.68	1422496.624
13	2023-24	Pakpattan	1215	2,500,000	5/15/2023	4,698,981	21.07.23	3,811,592	773	2,057.61	3,867.47	4930.90815	1,809.86	1399022.48	1,063.43	822034.5407
14	2023-24	Pakpattan	4092	6,714,296	10/6/2023	8,907,728	02.04.24	4,700,006	1,427	1,640.83	2,176.86	3293.62719	536.03	764913.8475	1,116.76	1593620.893
			23968	52,101,517		64,080,313		55,933,599	14,199					8348170.562		12287145.68
						11,978,796										

Planned Lengths as per Orignal TS (mtrs)	Planned Lengths as per revised TS (mtrs)	Actual Lengths executed (mtrs)	Original TS (Rs.)	Revised TS (Rs.)	Actual Cost (Rs.)	Per meter cost as per Orginal TS (Rs.)	Per Meter Cost as per Revised TS (Rs.)	Per meter Cost as per actual completion (Rs.)
23968	23968	14199	52101517	64080313	55,933,599	2173.794935	2673.577812	3,939.26

Annexure-XI Para 4.3.6

Sr. No.	WC No.	Tehsil	Original TS	Original TS date	Revised TS	Revised Date	Remarks
1	24080-TL	Dunyapur	12357078	7/25/2023	14040112	11/15/2023	Same scope of work with escalated cost
2	26225-R	Kahror Pacca	7235082	8/19/2023	8206748	24.5.2024	Scope remained unchanged but cost increased
3	35815-R	Kahror Pacca	6902944	8/19/2023	7836091	21.5.24	Scope remained unchanged but cost increased
4	10783-R	Dunyapur	7029543	7/6/2023	7729497	11/15/2023	Scope remained unchanged but cost increased
Total			**33524647**		**37812448**		
Excess					**4287801**		

Annexure-XII Para 4.3.7

Sr. No.	Farmer Name	Area	CNIC	Contact Number	Coordinates	Admin District	Division	SSC	Total Cost (Rs.)	Revised Cost (Rs.)	Work Order Financial Year	ICR-I Amount Paid (Rs.)	ICR-II Amount Paid (Rs.)	ICR-III Amount (Rs.)	Total
1	Mian Riaz Qadeer	10	31152-0289335-3	0301-7684080	N30031066, E 7352062	Bahawalnagar	Bahawalpur	Haji Sons International	3,944,417		2022-23	1,786,165	1,694,572	386,740	3,867,477
2	Abdul Majeed Khan	7.5	31102-8466093-1	0307-5559522	N293038 E 724662	Bahawalnagar	Bahawalpur	Haji Sons International	3,212,208		2022-23	1,422,217	1,425,815	316,448	3,164,480
3	Abdul Aziz	10.5	32203-6506108-7	0300-4269431	N3046618 E7114093	Layyah	D.G. Khan	Haji Sons International	4,433,497		2022-23	2,164,876	1,731,901	432,975	4,329,752
4	Imam Ashraf Raja	11	35201-5933476-9	0300-9630444	N3029221 E 7130458	Muzaffargarh	D.G. Khan	Haji Sons International	4,424,795		2022-23	1,974,403	1,964,716	437,680	4,376,799
5	Abdul Haziq	11	36104-0422484-7	0300-9630444	N3029221 E 7130458	Muzaffargarh	D.G. Khan	Haji Sons International	3,886,347		2022-23	1,705,179	1,749,031	383,801	3,838,011
6	Muhammad Aslam Khan	7.5	36502-1287425-5	0306-7176989	N3035118 E7304555	Sahiwal	Sahiwal	Haji Sons International	3,168,774		2022-23	1,061,118	1,319,837	264,550	2,645,505
7	Sardar Muhammad	7.5	36501-3624004-1	0325-2295724	N3035247 E7318026	Sahiwal	Sahiwal	Haji Sons International	3,075,792		2022-23	1,537,896	1,230,317	307,579	3,075,792
8	Bilal Ijaz	10.35	61101-4308306-3	0310-3797777	N3027910 E7244763	Sahiwal	Sahiwal	Haji Sons International	4,585,489		2022-23	2,292,745	1,834,196	458,548	4,585,489
9	Muhammad Irshad Javed	7.5	36501-6629414-1	0333-6896929	N3033816 E 7233591	Sahiwal	Sahiwal	Haji Sons International	2,697,737		2022-23	751,644	987,548	193,244	1,932,436
10	Muhammad Nawaz	7.5	32102-5835856-3	0335-1029090	N2953074 E 7026834	D.G. Khan	D.G. Khan	Haji Sons International	3,049,201		2022-23	1,524,600	1,219,680	304,920	3,049,200
11	Mazhar Ali Jaskani	7.5	32102-3125772-3	0333-6482227	N 2946623 E7018484	D.G. Khan	D.G. Khan	Haji Sons International	2,736,843		2022-23	1,368,422	1,094,737	273,684	2,736,843

Sr. No.	Farmer Name	Area	CNIC	Contact Number	Coordinates	Admin District	Division	SSC	Total Cost (Rs.)	Revised Cost (Rs.)	Work Order Financial Year	ICR-I Amount Paid (Rs.)	ICR-II Amount Paid (Rs.)	ICR-III Amount (Rs.)	Total
12	Muhammad Tanveer	7.1	32403-9025581-1	0346-8210989	N2928790 E7234807	Rajanpur	D.G. Khan	Haji Sons International	2,781,620		2022-23	1,390,810	1,112,648	278,162	2,781,620
13	Malik Mohsin Ali	6	35202-3058149-9	0300-4315685	N 3108 383 E 7337 928	Lahore	Lahore	Haji Sons International	2,979,404		2022-23	621,859	1,427,955	227,757	2,277,571
14	Safeer Ahmad Khan	7.5	37203-78036695-7	0300-5472705	N 30 12 750 E 71 57 236	Chakwal	Rawalpindi	Haji Sons International	2,940,808		2022-23	1,442,023	1,158,223	288,916	2,889,162
15	Asif Hussain	7.2	81302-1820723-1	0303-8101192	N 32 55 163 E 73 25 327	Jhelum	Rawalpindi	Haji Sons International	3,252,500		2022-23	1,171,172	1,756,078	325,250	3,252,500
16	Shoaib Iqbal	5.6	37104-4098051-1	0315-6106099	N 33 32 664 E 72 06 409	Attock	Rawalpindi	Haji Sons International	2,513,947		2022-23	1,085,502	1,130,266	246,196	2,461,964
17	Ashfaq Amir Mughal	7.5	17201-8061785-7	0310-9660966	N 33 55 752 E 72 37 907	Attock	Rawalpindi	Haji Sons International	3,418,192		2022-23	1,688,296	1,314,371	333,629	3,336,296
18	Ahsan Mehmood	4.1	37104-9270683-5	0342-9465877	N 33 24 863 E 71 58 633	Attock	Rawalpindi	Haji Sons International	1,865,102		2022-23	458,287	837,819	144,012	1,440,118
19	Noman Amir Mughal	7.5	17201-4814238-7	0310-9660966	N 33 55 752 E 72 37 907	Attock	Rawalpindi	Haji Sons International	3,215,044		2022-23	1,586,722	1,237,571	313,810	3,138,103
20	Qambar Abbas	6.79	37405-3091169-5	0300-8525120	N 32 43 746 E 71 55 026	Attock	Rawalpindi	Haji Sons International	3,499,769		2022-23	1,690,186	1,376,271	340,717	3,407,174
21	Muhammad Ayyub Shakir	5.5	37104-1010340-5	0336-8436536	N 33 33 286 E 72 06 199	Attock	Rawalpindi	Haji Sons International	2,627,321		2022-23	1,272,060	1,045,744	257,534	2,575,338
22	Ghulam Sakina	3	37405-6284718-2	0314-5306152	N 33 31 795 E 72 02 195	Attock	Rawalpindi	Haji Sons International	1,395,998	1,796,000	2022-23	887,117	729,283	179,600	1,796,000

Sr. No.	Farmer Name	Area	CNIC	Contact Number	Coordinates	Admin District	Division	SSC	Total Cost (Rs.)	Revised Cost (Rs.)	Work Order Financial Year	ICR-I Amount Paid (Rs.)	ICR-II Amount Paid (Rs.)	ICR-III Amount (Rs.)	Total
23	Sher Muhammad	6	35103-648663-9	0306-5758001	N 31 06 534 E 73 41 260	Kasur	Lahore	Haji Sons International	2,642,527		2023-24	725,496	1,043,126	196,514	1,965,136
24	Muhammad Ali	6	35103-7630669-1	0306-5758001	N 31 06 534 E 73 41 260	Kasur	Lahore	Haji Sons International	2,642,527		2023-24	725,496	1,043,126	196,514	1,965,136
25	Muhammad Mukhtar	6	35103-2669629-5	0306-5758001	N 31 06 534 E 73 41 260	Kasur	Lahore	Haji Sons International	2,642,527		2023-24	725,496	1,043,126	196,514	1,965,136
26	Mushtaq Ahmad	6.5	33201-5641367-9	0300-7709181	N 31 42 639 E 73 01 925	Chiniot	Faisalabad	Haji Sons International	4,985,401		2023-24	1,641,061	2,079,568	413,403	4,134,032
27	Nasrullah khan	6.25	34301-1757413-5	0342-6579877	N 31 59 292 E 73 41 274	Hafizabad	Gujrat	Haji Sons International	3,050,032		2022-23	1,092,540	1,263,261	261,755	2,617,556
28	Naghman Nasrullah	6.25	34301-8447382-1	0313-4055774	N 31 59 292 E 73 41 274	Hafizabad	Gujrat	Haji Sons International	3,153,213		2022-23	1,144,130	1,304,534	272,073	2,720,737
29	Ahad Ghani	7.5	35202-0619828-7	0321-1334949	N 31 59 215 E 71 45 300	Khushab	Sargodha	Haji Sons International	3,665,906		2022-23	1,832,953	1,466,362	366,590	3,665,905
30	Vaneeza Awais	7.5	35202-4595592-4	0321-1334949	N 31 59 215 E 71 45 300	Khushab	Sargodha	Haji Sons International	3,665,906		2022-23	1,832,953	1,466,362	366,590	3,665,905
31	Ali Imran	7.5	35202-2486058-1	0321-1334949	N 31 59 215 E 71 45 300	Khushab	Sargodha	Haji Sons International	3,665,906		2022-23	1,832,953	1,466,362	366,590	3,665,905
32	Dr. Zameer Ahmad	7.5	32402-1418063-1	0332-3322211	N 29 44 753 E 70 39 462	Rajanpur	D.G. Khan	Haji Sons International	2,709,054		2023-24	1,354,527	1,063,622	270,905	2,689,054
33	Muhammad Ashraf	11	56302-1444157-5	0333 3866604	N 29 37 365 E 70 16 076	Rajanpur	D.G. Khan	Haji Sons International	4,024,432		2023-24	1,191,021	1,691,893	320,323	3,203,237
34	Nasira	7.5	32203-	0306-	N 31 08	Layyah	D.G.	Haji Sons			2022-23	1,318,451	1,564,295	320,305	3,203,0

Sr. No.	Farmer Name	Area	CNIC	Contact Number	Coordinates	Admin District	Division	SSC	Total Cost (Rs.)	Revised Cost (Rs.)	Work Order Financial Year	ICR-I Amount Paid (Rs.)	ICR-II Amount Paid (Rs.)	ICR-III Amount (Rs.)	Total
	Aslam		0877322-2	0147257	617 E 71 25 341		Khan	International	3,003,409	3,203,051					51
35	Sarfaraz Khan	7.5	36601-2129318-1	0302-6582317	N 30 00 131 E 72 45 237	Vehari	Multan	Haji Sons International	3,099,259		2023-24	839,453	1,541,243	264,522	2,645,218
36	Muhammad Asad	9	36301-0767726-5	0345-5175050	N 29 36 936 E71 26 258	Bahawalpur	Bahawalpur	Haji Sons International	5,296,704		2023-24	2,187,838	2,145,788	481,514	4,815,140
37	Muhammad Umar Ishtiaq	12.5	36301-7554237-9	0345-5175050	N 29 36 936 E71 26 258	Bahawalpur	Bahawalpur	Haji Sons International	6,275,414		2023-24	2,621,391	2,524,957	571,816	5,718,164
38	Shahid Khan	12	36301-2653243-3	0345-5175050	N 29 28 790 E72 34 807	Bahawalpur	Bahawalpur	Haji Sons International	6,365,159		2023-24	2,670,786	2,556,333	580,791	5,807,910
39	Riaz Ahmad	12.5	36301-9192148-7	0345-5175050	N 29 28 790 E72 34 807	Bahawalpur	Bahawalpur	Haji Sons International	6,256,971		2023-24	2,612,169	2,517,581	569,972	5,699,722
40	Sajjad Ahmad	3.7	36301-5569168-9	0345-5175050	N 29 36 936 E71 26 258	Bahawalpur	Bahawalpur	Haji Sons International	1,546,256		2023-24	773,128	618,502	154,625	1,546,255
41	Muhammad Madni	4.38	36301-5628276-1	0345-5175050	N 29 28 790 E72 34 807	Bahawalpur	Bahawalpur	Haji Sons International	1,727,369		2023-24	863,685	690,947	172,736	1,727,368
42	Mumtaz Ahmad	12.2	36301-0936967-7	0345-5175050	N 29 28 790 E72 34 807	Bahawalpur	Bahawalpur	Haji Sons International	5,038,477		2023-24	2,007,531	2,025,574	448,122	4,481,227
43	Muhammad Amir Usman	7.5	36104-6299237-7	0346-7164509	N 30 29 481 E 72 11 121	Khanewal	Multan	Haji Sons International	2,861,858		2023-24	824,190	1,236,720	228,990	2,289,900
44	Zainab Masood	7.5	61101-7200777-4	0300-8554742	N 33 37 001 E 72 41 525	Attock	Rawalpindi	Haji Sons International	3,680,353		2023-24	1,840,176	1,447,400	365,286	3,652,862
45	Masood Mirza	7.5	61101-5600277-1	0300-8554742	N 33 37 001 E 72 41 525	Attock	Rawalpindi	Haji Sons International	3,724,640		2023-24	1,862,320	1,466,492	369,868	3,698,680

Sr. No.	Farmer Name	Area	CNIC	Contact Number	Coordinates	Admin District	Division	SSC	Total Cost (Rs.)	Revised Cost (Rs.)	Work Order Financial Year	ICR-I Amount Paid (Rs.)	ICR-II Amount Paid (Rs.)	ICR-III Amount (Rs.)	Total
	Ali Khan Burki														
46	Muhammad Safi Ullah Khan	7.5	61101-7688592-1	0300-8554742	N 33 37 001 E 72 41 525	Attock	Rawalpindi	Haji Sons International	3,632,874		2023-24	1,816,437	1,432,906	361,038	3,610,381
47	Shabbir Hassan Kazmi	6	35201-3084042-9	0310-6540000	N 31 25 154 E 71 01 178	Chiniot	Faisalabad	Haji Sons International			2023-24	970,484	2,323,554	366,004	3,660,042
48	Muhammad Ismail	7.5	33102-4088409-2	0345-4767250	N 31 24 918 E 72 46 718	Chiniot	Faisalabad	Haji Sons International	2,913,509		2023-24	780,456	1,233,033	223,721	2,237,210
49	Muhammad Saleem	7.5	33202-8856999-1	0345-8848508	N 31 08 219 E 72 21 881	Jhang	Faisalabad	Haji Sons International	2,912,023		2023-24	975,605	1,255,987	247,955	2,479,547
50	Muhammad Haroon Jooya	7.5	37405-2180838-5	0343-5000077	N 31 38 704 E 71 11 603	Bhakkar	Sargodha	Haji Sons International	3,185,755		2023-24	1,160,402	1,317,550	275,327	2,753,279
51	Syed Ali Arslan	7.5	33201-6317523-5	0303-7869567	0	Chiniot	Faisalabad	Haji Sons International	3,417,580		2023-24	1,708,790	1,367,032	341,758	3,417,580
52	Muhammad Iqbal `	7.5	36101-8044106-5	0305-5455572	N 29 99 134 E 71 66 812	Khanewal	Multan	Haji Sons International	2,412,057		2023-24	825,212	1,002,905	203,124	2,031,241
53	Ali Raza	6	36601-9276803-7	0345-4963150	N 31 08 219 E 72 21 881	Vehari	Multan	Haji Sons International	2,014,520		2023-24	744,632	832,071	175,189	1,751,892
54	Aqeel Ahmad	7.5	42401-9196903-9	0333-3273037	N 30 29 481 E 72 11 121	Rajanpur	D.G. Khan	Haji Sons International	2,565,358		2023-24	1,282,679	1,026,116	256,536	2,565,331
55	Uzair Abid	7.5	32102-3347882-5	0315-8581777	N 29 59 104 E 70 24 805	D.G. Khan	D.G. Khan	Haji Sons International	3,342,945		2023-24	1,671,472	1,337,178	334,294	3,342,944

Sr. No.	Farmer Name	Area	CNIC	Contact Number	Coordinates	Admin District	Division	SSC	Total Cost (Rs.)	Revised Cost (Rs.)	Work Order Financial Year	ICR-I Amount Paid (Rs.)	ICR-II Amount Paid (Rs.)	ICR-III Amount (Rs.)	Total
56	Fida Hussain	7.5	32102-9832885-1	0315-8581777	N 29 59 104 E 70 24 805	D.G. Khan	D.G. Khan	Haji Sons International	3,262,678		2023-24	1,631,339	1,305,071	326,267	3,262,677
57	Shafi Muhammad	10	32102-9697014-7	0333-4758000	N 29 55 176 E 70 30 356	D.G. Khan	D.G. Khan	Haji Sons International	3,767,582		2023-24	1,883,791	1,507,033	376,758	3,767,582
58	Muhammad Sajjad	10.21	36501-5776353-3	0321-6521128	N 30 27 344 E 72 29 396	sahiwal	Sahiwal	Haji Sons International	3,407,046		2023-24	1,703,523	1,362,818	340,705	3,407,046
59	Muhammad Kazim Khan	1.3	36301-9052175-7	0345-5175050	N 29 28 790 E 72 34 807	Multan	Multan	Haji Sons International	586,243		2023-24	293,122	234,497	58,624	586,243
60	Yasin Bajwa	7.5	38101-0608460-7	0336-3776654	N 31 33 661 E 71 07 792	khushab	Sargodha	Haji Sons International	3,592,262		2023-24	1,796,131	1,436,904	359,226	3,592,261
61	Muhammad Adnan	7.5	38101-1838493-7	0347-7930046	0	khushab	Sargodha	Haji Sons International	3,600,919		2023-24	1,800,459	1,440,368	360,092	3,600,919
62	Muhammad Nadeem Asghar	7.5	36302-4354495-7	0303-8139595	N 31 55 541 E 71 46 276	khushab	Sargodha	Haji Sons International	2,832,134		2023-24	1,416,067	1,132,854	283,213	2,832,134
63	Syed Amir Ali Rizvi	10.5	36382-8997137-5	0302-8739937	0	Bhakkar	Sargodha	Haji Sons International	3,611,054		2023-24	1,805,527	1,444,422	361,105	3,611,054
64	Bilal Riaz	3.3	37405-0451719-1	300-5555841	N32 41.012 E73 55.492	Gujrat	Gujrat	Haji Sons International	2,042,510		2023-24	1,021,255	817,004	204,251	2,042,510
65	Haider Raza Khalid	10.78		0345-5911417	N31 25.154 E71 01.178	Jhang	Faisalabad	Haji Sons International	4,984,375		2023-24	2,471,387	1,977,110	494,278	4,942,775
														20,401,535	

Annexure-XIII Para 4.3.8

https://docs.google.com/spreadsheets/d/1_HYfUYU4IE_PoEN2QMvCKfGKMkEH14a/edit?usp=drive_link&ouid=116030872729354615308&rtpof=true&sd=true

Annexure-XIV Para 4.4.1

https://docs.google.com/spreadsheets/d/11q66swOZstTWrGOoz1nOMfqdUx3He4oL/edit?usp=drive_link&ouid=116030872729354615308&rtpof=true&sd=true

Annexure-XV Para 4.5.3

Sr. No	Procurement Name	Procurement Description	PC-1 Provision	Procurement Progress
1	Motorcycle	Honda Prider 100 CC	100	90
2	Car	Suzuki Cultus 1000 CC	100	34
3	Car	Toyota Yaris 1300 CC	12	0
4	Double Cabin	Toyota Hilux E 2200-2500 CC	2	0
5	Highroof	Toyota Hiace 2500-3000 CC	2	0
6	Mini Bus	Toyota Coaster 3500-4000 CC	2	0
7	Laptop/MacBook	Laptop/MacBook	16	0
8	Computer Desktop	Computer Desktop	50	30
9	Scanner	Scanner	16	0
10	Conference Meeting Webex	Conference Meeting Webex	2	0
11	Tablets	Tablets	200	193
12	Laserjet Printers	Laserjet Printers	50	30
13	Color Printers	Color Printers	12	5
14	Photocopier	Photocopier	25	5
15	Camera	Camera	10	0
16	Digital Screen	Digital Screen	8	0
17	UPS (For Desktop Computer)	UPS (For Desktop Computer)	50	0
18	Survey Equipment	Survey Equipment	2	0
19	Video Documentary	English & Urdu	2	0
20	Media Agency	Cost of Rs.14 million for hiring of media agency will be met from Component-3 under Strategic Studies & Research and Technical Assistance	-	-

Annexure-XVI Para 4.6.4

District-wise Tree cut and plantation under PRIAT			
Sr. #	**District**	**Tree Replantation**	
		Trees Cut	**Tree Planted**
1	BWP	546	5750
2	R.Y Khan	53	670
3	B/Nagar	986	13934
Bahawalpur Div		**1585**	**20354**
4	D.G Khan	518	5680
5	M/Garh	1819	4008
6	Layyah	644	6440
7	Rajanpur	2824	5264
D.G. Khan Div		**5805**	**21392**
8	Multan	900	4500
9	Khanewal	138	331
10	Vehari	751	1450
11	Lodhran	1500	7244
Multan Div		**3289**	**13525**
12	Faisalabad	283	910
13	Jhang	166	1695
14	Chiniot	91	870
15	T.T Singh	250	2500
Faisalabad Div		**790**	**5975**
16	Sahiwal	315	845
17	Pakpattan	175	578
18	Okara	145	430

District-wise Tree cut and plantation under PRIAT			
Sr. #	**District**	**Tree Replantation**	
		Trees Cut	**Tree Planted**
Sahiwal Div		**635**	**1853**
19	Lahore	15	61
20	Sheikhupura	18	352
21	Nankana Sahib	50	250
22	Kasur	3	32
Lahore Div		**86**	**695**
23	Gujranwala	18	74
24	Narowal	0	0
25	Sialkot	10	90
Gujranwala Div		**28**	**164**
26	Gujrat	30	300
27	Hafizabad	0	0
28	M.B. Din	0	0
Gujrat Div		**30**	**300**
29	Sargodha	747	2266
30	Khushab	0	0
31	Bhakkar	562	1160
32	Mianwali	125	570
Sargodha Div		**1434**	**3996**
Punjab		**13682**	**68254**

Annexure-XVII Para 4.6.5

District	Total beneficiaries of watercourses lining	Women beneficiaries	Women beneficiaries as Percentage of total beneficiaries	Women landowners as Percentage of total land owners in Punjab
Mianwali	737	3	0.40%	29.6 - 33.1 %
Khushab	5,694	34	0.60%	29.6 - 33.1 %
Sargodha	3,303	44	1.30%	26 - 29.6 %
Bhakkar	975	5	0.50%	26 - 29.6 %
Mandi Baha-ud-Din	1,055	0	0.00%	22.5 - 26 %
Gujrat	511	1	0.20%	33.1 - 36.7 %
Narowal	589	4	0.70%	29.6 - 33.1 %
Sialkot	585	0	0.00%	26 - 29.6 %
Gujranwala	788	4	0.50%	22.5 - 26%
Hafizabad	634	13	2.10%	22.5 - 26%
Chiniot	809	2	0.20%	26 - 29.6 %
Faisalabad	1,891	0	0.00%	26 - 29.6 %
Jhang	956	0	0.00%	22.5 - 26%
Toba Tek Singh	1,878	51	2.70%	26 - 29.6 %
Lahore	493	11	2.20%	26 - 29.6 %
Kasur	605	9	1.50%	22.5 - 26%
Sheikhupura	767	76	9.90%	26 - 29.6 %
Nankana	1,588	1	0.10%	26 - 29.6 %
DG Khan	2,448	35	1.40%	29.6 - 33.1 %
Layyah	710	8	1.10%	22.5 - 26 %
Muzaffargarh	2,246	7	0.30%	26 - 29.6 %
Rajanpur	927	0	0.00%	22.5 - 26 %
Bahawalpur	3,329	0	0.00%	26 - 29.6 %
Bahawalnagar	1,478	4	0.30%	22.5 - 26 %
Rahim Yar Khan	5,777	1	0.00%	26 - 29.6 %

District	Total beneficiaries of watercourses lining	Women beneficiaries	Women beneficiaries as Percentage of total beneficiaries	Women landowners as Percentage of total land owners in Punjab
Multan	4,907	132	2.70%	26 - 29.6 %
Lodhran	6,024	106	1.80%	26 - 29.6 %
Vehari	2,213	53	2.40%	22.5 - 26 %
Khanewal	3,195	0	0.00%	26 - 29.6 %
Sahiwal	854	0	0.00%	26 - 29.6 %
Okara	784	11	1.40%	26 - 29.6 %
Pakpattan	4,765	119	2.50%	22.5 - 26 %
Total	**63,515**	**734**	**1.20%**	**27-33%**

Annexures

Annexure-IX	https://docs.google.com/spreadsheets/d/19dBJQvA7KGtZkdAYoEMgmYlSrWdwoN18/edit?usp=drive_link&ouid=116030872729354615308&rtpof=true&sd=true
Annexure-XIII	https://docs.google.com/spreadsheets/d/1_HYfUYU4IE_PoEN2QMvCKfGKMkEH14a/edit?usp=drive_link&ouid=116030872729354615308&rtpof=true&sd=true
Annexure-XIV	https://docs.google.com/spreadsheets/d/11q66swOZstTWrGOoz1nOMfqdUx3He4oL/edit?usp=drive_link&ouid=116030872729354615308&rtpof=true&sd=true